


Alexandrina Council



Annual Report 2022/23





As a community, we have a remarkable journey behind us, and the path ahead is equally inspiring. Our past accomplishments fuel our determination, creativity, and energy. Together with our partners, we embrace today's opportunities while remaining steadfast in our commitment to creating a brighter, more sustainable future.

We acknowledge the traditional custodians of the lands and waters of our district. Alexandrina Council region intersects with the traditional lands of the Ngarrindjeri, Peramangk and Kurna First Nations People.

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A message from the Mayor



As the Mayor of Alexandrina Council, I am pleased to present the Annual Report for the 2022/23 financial year. This report encapsulates our dedication to serving the community and reflects the significant milestones we've achieved.

Throughout this year, we have remained committed to our A2040 Community Strategic Plan 2020-2024, which envisions a Liveable, Green, and Connected Alexandrina.

In our pursuit of a Green Alexandrina, we've demonstrated a strong commitment to sustainability and environmental responsibility by adopting a comprehensive Climate Change Policy. This policy not only aligns with our aspiration for a climate-ready community but also underscores our dedication to valuing nature and managing resources sustainably and creatively. It serves as the overarching framework for addressing the climate emergency.

Turning our attention to a Liveable Alexandrina, significant projects and initiatives have been central to our efforts to enhance accessibility, infrastructure, and community wellbeing across the region. These initiatives, such as the accessibility upgrade of public toilets and the development of a 10-Year Footpath Master Plan, directly contribute to the creation of distinctive townships and spaces that support active lifestyles and vibrant cultures.

In our commitment to creating a Connected Alexandrina, Council remains dedicated to working collaboratively with key stakeholders, user groups, and the community on various projects.

We have been persistent in our efforts to secure funding from Federal and State Governments to support initiatives that benefit the broader Alexandrina community. This year, we have progressed developments like the Goolwa Oval Recreation Precinct, Strathalbyn Town Centre Streetscape Revitalisation, and the Goolwa Beach Car Park and Environs. These initiatives ensure we have accessible infrastructure and services, promoting a safe and healthy community for all residents.

Furthermore, this year has seen the endorsement of the Goolwa Wharf Precinct Master Plan. This plan sets the stage for exciting developments in this vibrant area, underscoring our dedication to preserving the region's history, culture, and natural beauty for future generations. The transformation at the Signal Point Experience Centre will encompass a modern exhibition titled 'Yuntulun Ku:li-War' (Coming Together on the Headland) that explores the vibrant history of the Goolwa Wharf Precinct. This engaging experience will emphasise the Ngarrindjeri connection to the region, riverboat history, trade, and the significance of preserving the river system for future generations.

Thank you for your ongoing support as we work together to create a brighter, more sustainable, and truly Liveable, Green, and Connected future for Alexandrina.

Mayor Keith Parkes

Alexandrina : Liveable, Green, Connected

The Alexandrina region is uniquely positioned in the picturesque Fleurieu Peninsula at the end of the River Murray and as a gateway to the iconic Coorong. It is within an easy drive from metropolitan Adelaide, about an hour and a quarter or 85 kms south from Adelaide CBD.

Alexandrina Council takes in several townships and expansive rural land covering some 182,684 hectares. It extends from the north-western side of Lake Alexandrina to the Murray Mouth, and the western end of the Coorong, taking in the river communities of Langhorne Creek, Milang, Clayton Bay, Goolwa and Hindmarsh Island. The region stretches along the coast to Port Elliot and inland to Mount Compass and Strathalbyn.

Goolwa at the Murray Mouth and Strathalbyn at the edge of the Adelaide Hills are Alexandrina's two major population centres.

Our stunning coastline to the south acts as an annual nursery for southern-right whales and is a popular holiday and visitor destination. To the north, the population disperses throughout rolling hills and pastures, as a mix of rural living and large broadacre farming and vineyards.

Alexandrina is one of the fastest growing regional areas in South Australia, thanks to our peri-urban location. Yet we retain the best of rural life and are noted for our high-quality agriculture, a key industry in the region.

We are renowned for our environment, heritage and lifestyle. These are the qualities we treasure about our unique region along with a strong sense of community connection.



Our Community Snapshot



Total Population

In 2026, our forecast population will be 31,523 people



74.3%
buying or own their own home

28.9%
households in the Council area that include children



22.5 %
of residents do some form of voluntary work

26
Playgrounds and pieces of equipment



1,827 km²

District area



559 km

Sealed roads

864 km

Unsealed roads



518,275

day trips were taken to the Alexandrina Region in 2022/23



36.3%

of working residents in the Council area travel outside of the area to work



51

Townships and localities



186

Number of Council owned buildings



2,245

Registered businesses



8,547

Local jobs



2

Libraries & 3 outreach library services

Your Council



Your Council

Alexandrina Council is all about community.

The Alexandrina Council places a strong emphasis on community engagement. Over the past year, the Council has undergone a restructuring of its representation, but its commitment to regular communication with the Alexandrina community remains unchanged. The Mayor and Council Members serve as advocates for the community's interests and bear the responsibility of delivering outcomes that best serve our region's people.



Council Members L-R: Michael Scott ^{ASM OAM}, Sue Miller, Milli Livingstone, Margaret Gardner, Craig Maidment, Mayor Keith Parkes, Lou Nicholson, Christie Thornton, Peter Oliver, Bill Coomans.

It's important to note that Council Members, while receiving allowances for expenses, serve in a voluntary capacity. Detailed information regarding allowances and benefits can be found on page 64. The Council routinely addresses significant and often intricate matters, requiring Council Members to make challenging decisions on the appropriate course of action.

Collectively, the Mayor and Council Members hold the following responsibilities:

- › Providing civic leadership
- › Managing the natural and built environment of the region
- › Promoting economic development through partnerships with other local government authorities, Federal, and State governments
- › Establishing and cultivating essential social and cultural services and programs to enhance the well-being of both residents and visitors.

Assisting the Mayor and Council Members in executing their duties are the Chief Executive Officer and Administration, who carry out Council decisions inline with relevant legislation.

The Council's organisational structure underwent a review in 2022/23, resulting in several changes, including reducing the number of General Managers to 3, renaming of divisions and realignment of teams. Each division is overseen by a General Manager who reports directly to the Chief Executive Officer. The changes are as follows:

- › Office of the CEO
- › Environment (division) → Infrastructure (division)
- › Growth (division) → Community (division)
- › Resources (division) → Corporate (division)
- › Wellbeing (division) → teams within this division have been moved into the above 4 areas.

Members of the public are encouraged to reach out to Council Members to discuss any issues relevant to the Council, and their contact details are readily available on the Council's website.

The composition of wards and Council Members within the Alexandrina Council underwent a review by the Electoral Commissioner of South Australia in November 2021. As of November 10, 2022, the Alexandrina Council was restructured into three wards: Alexandrina North, Alexandrina South, and Alexandrina West. On this particular date, the number of Council Members underwent a change, resulting in a configuration with nine (9) Councillors and the Mayor collectively representing the entire Council area, with each ward now being represented by three (3) dedicated Councillors. For more detailed information on this matter, please refer to the Statutory Requirements section on page 37.

Our People

We are fortunate to have a passionate, experienced team of people who work together to deliver excellent outcomes for the community across our region.

Our Leadership Group

At the 30 June 2023, Council's executive leadership team was made up of four senior executive positions: the Chief Executive Officer and three General Managers. The Executive Team is responsible for leading Alexandrina Council programs and services to deliver the region's strategic plan. Remuneration packages for Senior Executive Officers is summarised below, with other entitlements including use of personal motor vehicle and 10% superannuation.

Position Title	Annual Salary - cash component only
Chief Executive Officer	\$269,899
General Manager Infrastructure	\$191,062
General Manager Community	\$191,062
General Manager Corporate	\$209,054 (includes motor vehicle allowance)
General Manager Wellbeing*	\$190,951 as at cessation date 30.09.2022

* this Role was retired and no longer forms part of the structure

Our Employees

Our employees are integral to our success in serving our community. The table below provides information relating to Full Time Equivalent (FTE) employees, trainees/ apprentices.

During 2022/23 average turnover was 12.4%.

Alexandrina Employees	FTE as at 30 June 2023	Number of employees as at 30 June 2022
Permanent employees	161	167
Fixed term/ contract employees	29	26
Casual employees	NA	19

Building Employee Capability

To support our people as they deliver their best for the region, regular performance and development discussions take place throughout the year. These conversations give our people the opportunity to set goals, acknowledge success and build capability, and help us ensure they have the skills and knowledge to effectively perform in their roles. An online platform pulls these conversations together and allows our people to take ownership of their learning, establishing a development plan with their leader and booking and tracking development activities.

Leadership Capability

We support our leaders to reach their full potential and create an environment where others can do the same. Our development program ensures our leaders have the tools required to lead their teams to success.

Recognising our People

We continue to build a performance-based culture focused on accountability and delivery. One way we do this is to recognise our people when they deliver great outcomes for our region and community.

Diversity and Inclusion

At Alexandrina Council, maintaining a diverse and inclusive culture that allows us to understand our people, stakeholders and communities is important, as is facilitating an innovative and creative environment. We purposefully build an understanding of diversity at Alexandrina Council and create awareness and strategies to remove barriers to inclusion.

Leadership Team	Number of employees	Percentage of employees
Female employees	1	25%
Male employees	3	75%

Employees	Number of employees	Percentage of employees
Female employees	114	54%
Male employees	98	46%
Total	212	

*Includes part time and casuals

Length of Service (years)	Number of employees
30	3
20-29	11
10-19	45
5-9	48
1-4	88
Less	17

Generation Breakdown	Female	Male
Traditionalist pre 1946	0	0
Baby boomers 1946-1964	25	22
Gen X 1965-1979	54	39
Gen Y 1980-1994	27	25
Gen Z post 1994	8	12

	Percentage of employees
Aboriginal or Torres Straight Islander	1.5%

Salary Information

Employees, dependent on their role, may receive the following additional benefits; laptop/iPad, mobile telephone, uniform allowance, paid memberships to professional associations, and costs associated with ongoing study.

Equal Employment Opportunity

Council continues to promote its commitment to equal employment opportunity.

This is achieved by ensuring that the workplace is free from all forms of unlawful discrimination and harassment.

Council's Employee Code of Conduct defines the principles of probity and ethical behaviour that is expected of staff.

In undertaking their duties, Council staff are required to be reasonable, just and non-discriminatory while carrying out their roles and responsibilities.

Development Programs undertaken in 2022/23 included :

- › Certificate IV in Work Health and Safety
- › ICAC Investigation Training
- › Freedom of Information Officer Training
- › Public Interest Disclosure Training
- › Leadership Development Training
- › Ongoing delivery and development of internal WHS and compliance training
- › Certificate IV in Horticulture

Our Vision



A2040: Our Plan to Thrive

A2040 articulates Alexandrina’s vision for the next twenty years to thrive as Liveable, Green and Connected.

Alexandrina’s Community Strategic Plan, A2040, maps a bold way forward for our region.

Throughout the 2022/23 year Council was working to fulfil the aspirations set out in our A2040 Community Strategic Plan 2020–2024, *Alexandrina 2040 – Our plan to thrive*. “Our Performance” highlights from the 2022/23 year are presented in this Annual Report in terms of the following three aspirations.

- **Liveable Alexandrina** is defined by distinctive villages, places and spaces, unique natural environments and transport networks that support active lifestyles, employment, vibrant cultures and productive enterprise.
- **Green Alexandrina** is climate-ready, a place where nature is valued and resources are managed sustainably and creatively for a new economy.
- **Connected Alexandrina** is an inclusive, friendly region with strong community spirit, where all people are empowered to achieve their potential, and inspired to get involved.

We are working towards an Alexandrina that connects communities through regional innovation, care for the environment, ensuring quality of life and wellbeing for all, and activating culturally vibrant spaces.

A2040 came to life across five key action areas, all serving our aspiration to thrive as Liveable, Green and Connected Alexandrina:



Climate Response



Appropriate Growth



Community Inclusion



Transport Connections



Environmental Innovation

The A2040 Suite of Plans

Every year	Business plans and budgets Village conversations
Every 4 years	Service plans Capital works
10–20 years	Asset Management Plan Long Term Financial Plan

A full copy of the A2040 Four Year Plan for our Community Strategic Plan and A2040 Narrative documents can be viewed on Council’s website at alexandrina.sa.gov.au/A2040

Our Performance



Council Services Snapshot



Libraries

7,578 of active library borrowers
7,752 library deliveries (91 outreach customers)
153,790 physical library visits
204,903 physical loans
55,031 digital loans
84 early childhood programs delivered



Customer Experience

32,331 phone calls received
111,278 payments processed **84%** online and **16%** over the phone or in person
1,648 Section 7 & **187** Searches processed worth **\$86,331**
970 applications for Exceptional Circumstance Bins processed



Community Development

65 community grant applications funded, to the total value of \$133,446
\$140,000 provided to Community Centres in Strathalbyn, Goolwa and Milang
20,000 attendances at Goolwa Sports Stadium
300 dogs and their owners attended the end of season paw party at the Strathalbyn Swimming Pool



Arts, Culture and Events

35 AACE program events held, 2512 tickets sold
3,747 attendees to Centenary Hall (includes attendees at free community events)
3,619 attendees to South Coast Regional Arts Centre
43 local artists shown, across **7** exhibitions
3 New Public Art Pieces



Economic Development

47 business networking events held
60% of the business community engaged
87 new members to Business Alexandrina, total members **353**
700+ meetings and events held in the Hub space
1,400 subscribers to Business Alexandrina News



Tourism & Events

518,275 day trips were taken region
950,000 overnight stays
3 major festivals
12,000 visitors to the SAWBF



Visitor Information Services

\$52,391 Gross Retail Sales

\$34,228 Bookings of tours and cruises within Alexandrina VIC's

39 volunteers across both Strathalbyn and Goolwa Visitor Information Centresands, contributing to 5375+ hours of support

7,325 volunteer hours on the PS Oscar W.



Communications

1,511 Electronic newsletter subscribers

12.8% overall growth in social media community from previous year

7,197 Total Social Media Community

24 online engagement campaigns, **16,900** site visit, **1,300** engaged participants



Planning & Building Assessment

2,366 Planning & Building Applications Lodged

A total of **1,363** applications were submitted

The total development cost of all development submitted was **\$278.54 m**

1,086 applications were granted full development approval, and **6** were refused. The total development cost of fully approved development is **\$163.28 m**

46 land divisions approved

Planning and building Applications net worth \$ Lodged **\$112.81 m**

323 Building inspections undertaken

57 swimming pool inspection undertaken



Dog & Cat Management

8,629 dog registrations

1,072 cat registrations



Community Safety

Approx. **15,000** inspections undertaken as part of annual bushfire prevention activities

244 private properties issued a 105F block clearing notice

133 local nuisance and litter complaints



Volunteers

218 Volunteers undertook directed activities with Council

Contributing to **19,207 hrs** of support to our teams across Arts & Culture, Centenary Hall, Library Services, PS Oscar W, Tourism, Open Spaces and Cemeteries



Governance

96.2% of all Council decisions were made in meetings open to the public



Biodiversity, Environment & Sustainability

208.25 MWh solar power produced by Council Properties

Total tonnes CO₂ = **3,274.75** (down from 3,339.08 in 21-2022)

323.04 hectares of Biodiversity reserves including **54.19 hectares** of Heritage listed sites

Over **300 kms** of roadside vegetation managed

Approximately **140 hectares** of volunteer and conservation partnerships assistance of environmental protection

620 trees planted



Field Services

2,526 customer requests actioned, of these **176** requests for assistance were relating to November 2022 storm event

42 kms of roads re-sheeted

3,006 potholes repaired

693 kms of road graded

820 hrs of tree trimming undertaken

397 hand and truck watered street trees

26 playgrounds across the district inspected and maintained

563 signs repaired

79 Section 221 permits issued to alter a verge



Environmental Health

467 wastewater approvals

185 plumbing inspections undertaken

223 routine food inspections



Waste Management

62% waste diverted from landfill

2,818 tonnes of recycling

5,096 tonnes of food organics garden organics (FOGO) waste collected (19.2% increase from FY21/22)



Community Waste Management Systems

Wastewater processes **914 ML** (4.6% growth)

590 ML reused recycled water

Stormwater harvested **116 ML** (47 % increase)

Reclaimed water used **26 ML** (lowest in 6 years). This reflects the lower demand due to cooler summers and more regular rains

5 Wastewater Treatment Plants

>80 Pump Station facilities

~9,800 Customers

Council currently owns and operates the **3rd largest** water retail business in SA

~80m in assets

Operates **24/7**

>23,000 system notifications

190 classified critical

Saved **~150,000 L** p.d. of customer house water leaks due to early detection

Liveable

Liveable Alexandrina is defined by distinctive townships, places, spaces and transport networks that support active, lifestyles, vibrant cultures and productive enterprise

Highlights 2022/23



1.1 Increase township greening and tree planning for canopy cover

- › Council prepared a Tree Canopy Study and heat map of 11 townships across Alexandrina
- › Following the Tree Canopy Study, Council will commission a Greening Strategy to help and assist all of us in the long-term planning of tree planting across private and public land
- › Council continues to advocate for improved planning policy to require tree and landscape planting on private land to be applied to our region (via Planning and Design Code Amendments)
- › Council supports several community volunteer groups who manage areas of open space, including Goolwa Tidy Towns and Rotary Club of Goolwa
- › Several housing developments within the Council area have contributed to Alexandrina Councils tree canopy, gifting open space, playgrounds and street trees
- › Strathalbyn Streetscape Project included new tree plantings and landscaping.



1.2 Attract and retain younger residents to live, work and play in Alexandrina

- › Commencement of Stage 2 of the Goolwa Oval Recreation Precinct
- › Installation of new playground equipment at the Mount Compass Recreation Precinct
- › Successful completion of renovation projects at the Horseshoe Bay Foreshore Reserve in Port Elliot, enhancing accessibility and amenities
- › Nurturing youth development through the Alexandrina Youth Theatre & Film program
- › Free and low-cost activities for children, youth and families widely promoted through our collaborative Fleurieu School Holiday Program reaching 5000+ people each school holidays
- › Commenced a weekly youth group and school holiday activities activating the Milang Youth Hub for young people in Milang and surrounds to enhance social connection and sense of belonging
- › Established a weekly program of Street Basketball for children and young people in Mount Compass in response to local young people's desires for more after school activities to be available locally
- › Commenced a collaborative project with Play Australia and other SA councils promoting active play and community connection, with grant funding received
- › Hosting events like Wheelchair Basketball and Disability Inclusion Training to raise awareness and promote inclusivity

- › Hosted, in collaboration with Victor Harbor and Yankalilla Councils, a Youth Climate Summit, enabling our youth to take climate action into their own hands
- › Strategic rebranding of the 'Jaw Program' to 'aace' (Alexandrina Arts Culture and Events) to revitalise Arts and Culture offerings
- › Enhancement of Strathalbyn Town Hall to establish it as a premier venue suitable for both commercial and community use
- › Offering traineeships in Coastal and Environment Teams
- › Offering Business Administration traineeships in the Customer Experience Team
- › Providing work experience opportunities in Alexandrina Libraries
- › Supported 8 young people to take part in personal development projects through Council's Youth Sponsorship Program and provided funding to three secondary school youth projects through a special Youth Sponsorship funding round
- › As part of the A2040 Plan to Thrive, Council collaborated with Goolwa Secondary College (GSC) to provide the opportunity for Alexandrina's young people to share their authentic voice, ideas and solutions for a more liveable, green and connected future. 134 students participated from GSC and student leaders from Mount Compass Area School and Eastern Fleurieu E-12 School.



1.3 Design and locate community infrastructure to ensure safe, inclusive, and convenient access for communities and individuals

- › Accessibility upgrade of public toilets at Bristow Smith Reserve, Langhorne Creek, Clayton Bay, Commodore Reserve and Horseshoe Bay in Port Elliot and in Goolwa Beach
- › Council shade sail program rolled out to key Alexandrina playgrounds
- › Strathalbyn way finding signage installed
- › Accessibility improvements at Horseshoe Bay Reserve in Port Elliot, with new pathways to the Surf Club and viewing platforms
- › Federal grant of \$112,000 received to assess potential impacts of coastal erosion on the \$18 million infrastructure located on Horseshoe Bay
- › Grant from Office for Aging Well for digital literacy and improving the Councils website for accessibility
- › Goolwa Beach Car Park and Environs Project works include significant improvements to beach access and safety and decrease traffic congestion
- › Developing 10 Year Footpath Master Plan
- › Commenced operating a women's safety hub called 'The Haven' in the Goolwa Library in partnership with Office for Women
- › Customer Experience facilitated Disability Inclusion Training through Purple Orange for all Council staff
- › Inclusion in the arts – Council presented Fringe show targeting LGBTQIA+ audiences with 70% of ticket sales being new ticket holders
- › Council undertook a review of the demand and supply of land in our bigger townships for employment uses such as commercial, retail, industrial with the view to identifying and being prepared for future needs.



1.4 Advocate for a rethink of transport planning to focus on needs identification for improving accessibility, social inclusion, and wellbeing

- › Council made a submission to the Select Committee on Public and Active Transport, advocated for the support in the Regional Development Australia (RDA) Transport Survey, requested the State Government extend the Uber boundary to include the Alexandrina region, and provided valuable input to the Public Bus Review conducted by the Department of Planning, Transport, and Infrastructure
- › Discussions on road infrastructure, traffic congestion, and transportation requirements were noted during Master Plan consultation sessions in Port Elliot, Middleton, and Milang
- › The Master Plans also made a number of recommendations to improve pedestrian and vehicle traffic and included a baseline study of traffic on and around the Strand at Port Elliot to inform future decisions
- › Council promoted the Regional Development Transport Survey on Social Media Platforms, encouraging community participation in the initiative
- › Council contributes funding to support the delivery of the Community Passenger Network to support people over 65 years of age and eligible for the Commonwealth Home Support Program and, people who are under 65 years of age and transport disadvantaged to access local social and local and metropolitan medical services
- › Council remains dedicated to the upkeep and maintenance of paths and trails within the region.



1.5 Commit to purchasing recycled material in our public spaces

- › Adoption of a Climate Change Policy
- › Council conducted a thorough LED Public Lighting Review, seeking to enhance energy efficiency and reduce environmental impact
- › Council has implemented energy-efficient and water-saving systems in public toilets, contributing to more sustainable and eco-friendly facilities
- › Council has been incorporating recycled materials in fence posts and aluminium for smart shelters and seating.

Liveable Milestones: A Summary of Key Achievements



Alexandrina's Tree Canopy Study Reveals Insights for Conservation and Collaboration

Council conducted a Tree Canopy Study and heat map encompassing 11 townships in Alexandrina. Our findings revealed that the average tree canopy cover in Alexandrina's townships stands at 17.6%, with variations ranging from 11.7% in Milang to 49.3% in Ashbourne. These figures align with similar studies in neighbouring Councils, such as Playford, which has a 15% urban tree canopy, and the Adelaide metropolitan councils, which boast an average of 23.4% tree canopy cover.

It is noteworthy that the majority of Alexandrina's tree canopy, accounting for 78%, is situated on private land. In contrast, Council-managed land contributes 21% to the overall canopy cover, while only 1% of trees are located on Crown Land. Based on this data, a mere 1% reduction in canopy cover on privately owned land would necessitate a 20% increase in canopy cover on Council-managed land. Hence, it is imperative that we collaborate to safeguard and enhance our tree canopy cover.

Award Winning Village Conversations

Council's 2021 Village Conversations won the 2022 Planning Institute Australia (PIA) Award for Stakeholder Engagement. This recognition celebrates our innovative and targeted approach to community engagement during the Strategic Plan Consultation process.

Situated in a region with diverse and unique communities, Council tailored its approach to ensure it resonated with each local community. The goal was to boost participation and gather more thoughtful responses from our residents.

The PIA award specifically honours initiatives that excel in public engagement, focusing on collaborative outcomes that improve planning processes and social outcomes.

Part of our A2040 Community Strategic Plan 2020-2024, the Village Conversations disrupted Council's conventional engagement model, aiming to increase community involvement in decision-making.

In September 2022, Council was awarded the Place Leaders Asia Pacific 'Place Process Award' for A2040. The A2040 Community Strategic Report and community engagement program (Village Conversations) was recognised for its 'place-led, community-fed' approach to shape strategies that influence the direction of Council.



Lights, Camera, Action! Alexandrina Youth Theatre & Film Group Takes Centre Stage

In just two years of operation, the Alexandrina Youth Theatre & Film group has reached maximum capacity, with a waiting list for eager participants. Drawing youth aged 12 to 18 from various townships across the region, including Mt Compass, Victor Harbor, Strathalbyn, Middleton, and Goolwa, the program has not only become an integral part of school curricula but has also played a significant role in supporting successful completion of the South Australian Certificate of Education (SACE) and improving retention rates in Flexible Learning Options (FLO) programs. Remarkably, one of the group's longest-standing participants is now preparing to audition for admission to the Adelaide College of the Arts Performing Arts diploma program.



Crafting Culture: The Dynamic Planning Phase of Yuntulun Ku:li-War Exhibition at Signal Point

During the planning phase of the project, the Yuntulun Ku:li-War (Coming Together on the Headland) exhibition space, to be incorporated into the Signal Point building, was elevated to extraordinary heights through a collaborative co-design process involving the Ngarrindjeri Aboriginal Corporation and members of the community. This initiative not only set the stage for showcasing the profound and enduring cultural heritage of the region but also paved the way for its integration into the urban landscape through a vibrant array of exhibitions and captivating public art installations, including mesmerising murals and sculptures.



Keeping Our Community Safe: Immunisation Clinics in Action

Throughout the year, we have remained committed to the health and well-being of our community through a series of vital immunisation clinics. Here's a quick overview of our efforts:

- **Community Clinics:** We provided a total of 189 vaccinations to members of the community, ensuring their protection against preventable diseases.
- **School Immunization Program:** In partnership with schools in the region, we administered 811 vaccinations to students, contributing to the overall health of our young population.
- **JEV Clinics (October 2022 - February 2023):** Over the course of five months, we conducted 19 Japanese Encephalitis Virus (JEV) clinics, administering approximately 1500 vaccinations to safeguard our community against this disease.

Our ongoing commitment to vaccination programs emphasises our dedication to the health and safety of our community.



AACE: A Year of Culture and Community

Alexandrina boasts a vibrant community, attracting a substantial population of artists who call this place home. Central to our cultural endeavours is the Alexandrina Arts Culture and Events (aace) program, dedicated to visual and performing arts and culture events within our region.

In 2022/23, aace program coordinated 35 events at Centenary Hall in Goolwa. Of these, five were offered to our community free of charge, fostering inclusivity. The growing enthusiasm for culture was evident, with 2512 tickets sold, demonstrating increased cultural interest within our community.

In collaboration with Out Of The Square (oots), the aace program continues to present a monthly Friday matinee performance series at Centenary Hall, showcasing South Australian entertainment at an affordable \$20 per ticket. This initiative has not only enriched our local arts scene but also broadened its accessibility.

Furthermore, aace partnered with local groups, including the Alexandrina Youth Theatre & Film group, The Goolwa Concert Band, and the Southern Fleurieu Film Society. These collaborations continue to foster local talent and community engagement.

Through technical upgrades, Centenary Hall has evolved into a versatile space suitable for corporate conventions and conferences. This modernisation aligns our facilities with contemporary needs.

Our commitment to culture and modernisation has solidified Alexandrina as a thriving hub of opportunity in our region.

Green

Green Alexandrina is climate-ready, a place where nature is valued and resources are managed sustainably and creatively to support our economy

Highlights 2022/23



2.1 Reduce Council greenhouse gas emissions and advocate for the uptake of renewable energy

- › Adoption of the Climate Change Policy by Council (August 2022) and appointment of a Climate Change Officer to drive climate action both within the Council and the community
- › Undertook review of the Environmental Action Plan against A2040 and wrote the new Draft Environmental Action Plan 2030
- › Establishment of the Climate Emergency and Environment Committee
- › LED Street Lighting upgrade investigated and plan for the implementation of sustainable public lighting presented to Council
- › Clayton Bay 'low light' LED upgrade
- › Council updates its annual carbon reporting on Council's 'Climate Change' website page. To successfully reduce Council's corporate emissions, emissions must be able accurately monitored. Alexandrina Council has been monitoring its emissions since 2015
- › Council continues to source and purchase vehicles with lower CO2 emissions, contributing to a more environmentally friendly fleet
- › Council website provides useful resources and up-to-date information on the Environment and Climate Change, including information on biodiversity, coastal adaptation, tree canopy, and the climate partnership across our region, including the Resilient Hills & Coast
- › Supervising Control and Data Acquisition and analytics serves as a foundational tool for data capture, aiding in the identification of areas within the Community Waste Management Systems where CO2 emissions can be reduced

- › Council has implemented energy-efficient and water-saving systems in public toilets, contributing to more sustainable and eco-friendly facilities.



2.2 Work with industry partners to identify and embed nature-based tourism experiences to secure funding to protect, conserve and enjoy our natural environment

- › Goolwa Wharf Precinct Masterplan endorsed and work commencing in April 2023
- › Signal Point Experience Centre commenced which will include roof restoration fit out to the lower ground floor with a contemporary, story-telling exhibition that explores the history of the Goolwa Wharf Precinct
- › In partnership with Tourism Industry Council South Australia, hosted an Agritourism Forum, fostering discussions and collaborations in the field of agritourism
- › Council presented a design concept for Sugars Beach, aimed at improving tourism facilities. Valuable community feedback has led to a refined project, focusing on toilet facilities and interpretive signage while preserving the natural beauty of the area
- › Council continues to support nature-based tourism businesses and ideas through the Business Alexandrina networks, as well as proactive monitoring of external grant opportunities and connection with relevant businesses.



2.3 Encourage community participation and partnership with key stakeholders for greater involvement in sustainability issues and promote the adoption of a sustainable lifestyle

- › Council has been working with the Food Systems Network, partner Councils and organisations and farmers to progress shared regenerative food system priorities to achieve positive outcomes for people, the economy and the planet. This includes the delivery of events to discuss food system challenges and opportunities, and scoping projects to explore collaborative logistics and local food retailing solutions to enable more local food to get to local people in an affordable way for producers and community
- › Sustainability was integrated into the ‘Shaping Our Local Place’ workshop, part of the A2040 Youth Forum. This session encouraged students to brainstorm solutions to climate, wildlife, and waste-related challenges
- › Leading local producers convened for the second meeting of Alexandrina Sustainable Agricultural Round Table (ASART) in 2023, emphasizing the importance of embracing regenerative agriculture practices
- › Discussions are underway to create a First Nations working group that will provide invaluable insights and make informed decisions regarding Council projects and initiatives
- › The A2040 team collaborated with Cittaslow to explore opportunities for community groups to align their initiatives with the A2040 strategy
- › Council actively encourages community participation in environmental efforts by facilitating the collection of used mobile phones, batteries, and accessories for recycling.



2.4 Explore opportunities to integrate eco-friendly and sustainable materials into the procurement process and practices to road management

- › The newly adopted Climate Change Policy sets out Council’s response to climate change and applies to all Council strategic and operational activities and plans, such as procurement and sustainable road management practices
- › The draft Climate Emergency Action Plan outlines actionable steps that both the Council and the community can take to collectively reduce emissions, including our biggest emissions, transport
- › Council actively embraces sustainable practices, including the recycling of tree mulch, efficient weed control on roadsides, regular maintenance of gross pollutant traps, and a no-dry grading approach to prevent dust nuisances
- › Council maintains solar panel systems at its offices and depots
- › Council uses rainwater tanks and CWMS water for construction, including road development.



2.5 Contribute to the development of a long-term approach to waste management on the Fleurieu Peninsula

- › Council and Fleurieu Regional Waste Authority (FRWA) continue to partner on initiatives to divert waste from landfill
- › FRWA Education and Projects Officer and Council’s Climate Champions staff group delivered a waste education lunchtime forum session to staff to update on Recycling changes and Food and Garden Organics
- › Council remains committed to supporting and circulating FRWA’s messaging, reports, and service updates as part of its ongoing efforts to promote responsible waste management practices and keep the community informed
- › In partnership with FRWA, the A2040 team workshopped a pilot program to address recycling opportunities at Horseshoe Bay with Port Elliot community stakeholders.

Green Milestones: A Summary of Key Achievements



Local Tourism Wins Big

In May 2022, Business Alexandrina's tourism development program took out the Local Government Professionals Excellence in Local Economic Development Award. Continuing from this achievement, we have partnered with Tourism Industry Council South Australia to again support outstanding local tourism businesses through the process of preparing award submissions for the South Australian Tourism Awards, recognising the impact this kind of accolade brings. All six businesses made it through as finalists and Kimbolton took out Gold – an incredible result. The TICSA partnership also delivered a tourism development program, including a Digital Champions Day Conference, aimed at enhancing the digital capacity of local tourism enterprises.

Congratulations to Alexandrina's outstanding SA Tourism Award winners:

- › Gold: Kimbolton Wines – Tourism, Wineries, Distilleries & Breweries
- › Silver: Beach Huts Middleton – 4–4.5 Star Deluxe Accommodation
- › Silver: Carriage of Occasion – Tour and Transport Operators
- › Silver: Big Duck Boat Tours – Ecotourism
- › Bronze: De Groot Coffee Co. – Excellence in Food Tourism
- › Finalist: foodbuilder



New and Upgraded Public Amenities Embrace Sustainable Design

Throughout the year, several public amenities have undergone significant upgrades, each embracing a sustainable design approach. Council's commitment to environmental responsibility is showcased through the incorporation of energy-efficient appliances and advanced water-saving systems in these facilities.

The new and upgraded public amenities benefiting from these sustainability measures include:

- › Langhorne Creek Public Toilets
- › Goolwa Oval Public Toilets
- › Bristow Smith Public Toilets

These new measures not only enhance the operational efficiency of these amenities but also contribute to the reduction of Council's carbon footprint, thereby fostering a greener and more sustainable community.



Recycling and Reuse

Our community helps the environment by collecting mobile phones, batteries, and accessories for recycling. Council provides muster units for used mobile phones in the main Goolwa office and library, at Strathalbyn Library and at our Port Elliot and Milang Library depots. Over the past year, Council has collected 220 kg of alkaline batteries and 21 kg of mobile phones, supporting the diversion of these components from landfill. Council also provides an avenue for customers to recycle printer cartridges through the Close the Loop program and during the 22/23 financial year, 33 kg was collected.

Council continues to support our residents by selling composting tools and materials at a discounted rate, encouraging everyone to recycle more and embrace the new waste stream. This year, 30 compost bins, 156 kitchen caddies and 24 boxes of replacement kitchen caddy bags were sold through our customer service centres.



Alex Climate Champions: Inspiring a Sustainable Future

The Alex Climate Champions, a passionate group of staff members, achieved recognition as finalists in the prestigious 2023 National Climate Awards presented by the City Power Partnership. This dedicated team serves as a driving force behind the education, inspiration, and empowerment of staff, igniting increased action on climate change and propelling Alexandrina towards a sustainable, carbon-neutral future.

Connected

Connected Alexandrina is created for, with and by the community. We are safe, healthy and all enjoy accessible infrastructure and services.

Highlights 2022/23



3.1 Support prosperity and wellbeing in Alexandrina by building the resilience of our communities, the economy and the environment to a variable and changing climate

- › Business initiative grants delivered \$13,250 in funding to small businesses
- › Business Alexandrina hosted procurement workshops and drop-in sessions, equipping businesses with valuable skills and knowledge
- › Facilitated Carbon Farming presentation for ASART
- › Hosted the Alexandrina Youth Forum in partnership with Goolwa Secondary College, David Basham MP, Roar Speech, and Ezra Coaching in September 2022
- › Collaborated with neighbouring Councils, including Victor Harbor and Yankalilla, to host a successful Youth Climate Summit in May 2023, aimed at strengthening regional efforts to address climate issues
- › In response to the flood event in November 2022, Council provided free waste dumping vouchers to impacted Middleton residents and businesses
- › Council adopted the Coastal Adaptation Plan. It provides a roadmap for Council, identifying priority works for the immediate, intermediate, and longer term. It will also help Council and affected stakeholders, such as private landholders and State Government, with the ongoing assessment and implementation of long-term coastal adaptation options

- › Council's Climate Champions, a dedicated group of staff, delivered staff lunchtime forums on a diverse range of climate change topics and actions, including Staff Clothes Swap, Ride to Work Day, Carbon Conscious Christmas, What is Your Foodprint, and Waste Management at Work
- › Monthly Business Alexandrina newsletters provided updates on training, events, business success in the region and Council support
- › Council initiated engagement with the Ashbourne and Mt Compass communities for Community Disaster Resilience Workshops led by the Australian Red Cross. These workshops foster collaboration within the community to identify strengths, risks, and resilience opportunities. Subsequently, communities will create and implement their own disaster resilience action plans.



3.2 Partner with community-led Village Innovation Plans to identify and enhance sustainable social, economic, and environmental outcomes for Alexandrina

- › Council has commenced the drafting of Village Innovation Plans (VIPs), aiming to empower local communities by outlining innovative strategies for their development
- › Received feedback from small stakeholder groups on content and presentation of draft Village Innovation Plans
- › All VIPs are on track for draft development, community engagement and review by 2024.



3.3 Leverage Business Alexandrina to increase opportunities to co-design innovative solutions for industry

- › Supported the Southstart Innovation Festival within the region
- › Established a partnership between Business Alexandrina and Fleurieu Food, culminating in the inaugural Fleurieu Food Festival in August 2022
- › Partnered with the Tourism Council of South Australia (TiCSA) for the Tourism Development Program, supporting local tourism operators in the South Australian Tourism Awards, resulting in several finalists and award winners
- › Renovated the historical Chart Room as a new pop-up venue for hire, attracting 33 business inquiries and hosting a successful art exhibition by the Goolwa Visual Arts Group
- › Expanded the Business Alexandrina partnership with Fleurieu Food to run a special Business Engagement Program leading up to the 2023 SA Wooden Boat Festival, which included over 160 events across 20+ locations in the SAWBF Food, Wine, and Experience Program.



3.4 Advocate for multiple modes of public transport that connect communities to Adelaide and across our region

- › Council sent a letter to the Minister for Transport highlighting the transport challenges identified through community consultation, especially in Strathalbyn and surrounding areas like Langhorne Creek, Milang, and Clayton Bay
- › Submitted a report on Alexandrina's transport needs to the Parliamentary Select Committee on Public and Active Transport
- › Advocated for improved transport through meetings with Keolis Downer and Link SA representatives in October 2022
- › Supported the Regional Development Australia (RDA) in their work on transport, including Public Transport Reviews for the Hills and Coastal zones of the Fleurieu region

- › Advocated for the consideration of feeder towns like Strathalbyn in the context of the Mount Barker and Adelaide Hills Transport Study by the Department of Infrastructure and Transport (DIT) in December 2022
- › Provided essential information to the Mayor for his participation in an ABC Radio interview, enabling him to advocate for the region's transport needs in March 2023
- › Council has taken steps to improve local accessibility through initiatives such as paths and Disability Discrimination Act (DDA) access ramps, focusing on areas around aged care facilities and implementing a Pedestrian Program
- › Council actively engages with the National Heavy Vehicle Regulator, particularly in the context of permits.



3.5 Support local industry to connect, explore and pilot new initiatives

- › Held a Resourcing Regenerative Initiatives workshop with The Food Embassy, Business Alexandrina, and other stakeholders, engaging 30 food-based business participants in discovering resourcing opportunities
- › Organised an Agritourism Forum in partnership with TicSA, supporting farmers and regions in sustainable Agritourism growth
- › Collaborated with Peats Soil & Garden Supplies on the Nappy Recycling Program, a ground-breaking trial to reduce diaper landfill waste in South Australia
- › Hosted monthly information sessions for local businesses on the procurement process at Alexandrina Council in the Alexandrina Business Hub and Strathalbyn Library
- › Council continues to strongly advocate for water policy changes to ensure a freshwater future for the Lower Murray, Lakes, and Coorong through ongoing membership and active participation in government and non-government groups, including the Murray Darling Association (MDA) Region 6.

Connected Milestones: A Summary of Key Achievements



A fresh approach to Community Wellbeing planning and action

Alexandrina Council undertook a collaborative effort to develop a Community Wellbeing Action Plan in partnership with 60 community members and Council staff through the Community Wellbeing Advisory Forum. This process involved co-designing engagement approaches, reaching out to diverse community members, identifying community needs, strengths, and aspirations, and ensuring open participation.

Through this inclusive approach, over 600 people, including those who typically do not engage in Council consultations, provided input, resulting in a deeper level of community involvement. This journey fostered new relationships across demographics, enhanced cohesion between Council and its communities, and identified “wellbeing champions” within Alexandrina’s communities.

In recognition of these efforts, Alexandrina Council’s Community Development Team is a finalist for the 2023 IAP2 Australasia Core Values Award in the Community Development category, highlighting their commitment to public participation and community engagement.



Another year of outstanding business support

Business Alexandrina continues to provide a comprehensive business support program across the region, directly connecting with more than 60% of the business community through:

- › The Hub, our shopfront and co-working space in Goolwa. This formerly underutilised Council asset hosted more than 700 meetings and events this year and has been recognised as a case study of excellence by the Office of Small & Family Business
- › Business development activities: 47 workshops, briefings, and networking events; 873 participants; 790 hours of free expert mentoring
- › A membership program: 87 new members, 353 in total
- › Digital communications: social media (~500 followers across facebook and LinkedIn with an excellent 8% engagement rate), Business Alexandrina News (~1400 subscribers, with an above-average 35% open rate), and the Our Local Alexandrina platform (profiling 136 local hospitality businesses).



Milang’s Old Regatta Yacht Club revitalised for youth

Through a partnership with the Milang and District Community Association and Reclink Australia, the Old Regatta Yacht Club has been transformed into the ‘Milang Youth Hub,’ offering a dedicated space and program for young people to connect. The program had a successful launch in February with a vibrant family-friendly Summer Fun Day, attended by around 70 people. Since then, young people have been gathering at the hub for a weekly youth group, which offers a range of social, recreational, and sports activities overseen by the Reclink Youth Activities Coordinator and volunteers. These activities not only promote physical and personal development but also foster social connection and inclusivity.

Participants actively contribute to the program’s planning, assist with the setup of new equipment, and are beginning to develop a sense of responsibility for the space. While there is a dedicated core group of young people who attend every week without fail, others join in as their schedules allow. We always welcome new participants and inquiries about volunteering with the youth program.

This program is the result of a collaboration between Alexandrina Council, the Milang and District Community Association, Reclink Australia, and the Alexandrina Local Drug Action Team, with support from the Alcohol and Drug Foundation.



Elevating Library Services: The Digital and Physical Collections Experience

885 new people signed up for a library membership at one our branches or online during 2022/23.

Alexandrina Libraries loaned 32,325 eBooks, 16,227 eAudiobooks and 6,479 digital magazines in 2022/23 to our customers via the Libby and BorrowBox Library App platforms. eBook and eAudiobook loans to Alexandrina Library customers have also increased 15% and 20% respectively from 2021/22. Our Libraries had 316 new customers start using Libby for the first time in 2022/23 and 153 new customers use BorrowBox for the first time.

Some of the physical collections which have seen a significant increase in loans at our Libraries from 2021/22 at our branches are:

- › Quick Reads – 10 day loan books (up 56%)
- › Children’s board books (up 17%)
- › Health books (up 13%)
- › Business, Finance & Technology books (up 11%)
- › Biographies (up 7%)

New collection initiatives from the past 12 months have been introducing a Quick Reads collection at Strathalbyn Library (in addition to the already established Quick Reads collection at Goolwa Library) and a board game collection at both our Goolwa and Strathalbyn branches.



Empowering Digital Explorers: Navigating Safely and Effectively

In a recent series of digital literacy classes, participants gained essential skills for effectively and safely navigating the digital landscape. These sessions covered a wide range of topics, including efficient use of Android phones and tablets. Participants received hands-on guidance on installing apps and customising settings. Additionally, group sessions focused on online safety, teaching participants the importance of strong, unique passwords, recognising phishing attempts, and protecting their personal information. As a result of these classes, attendees left with the knowledge and confidence needed to maximize their digital devices' potential while safeguarding themselves from potential online threats.

In the 2022/23 period, we successfully conducted 79 classes with 153 attendees.



Library Journeys: A Year of Literary Adventures and Community Engagement

Throughout the year, our libraries have been buzzing with a diverse range of engaging events and programs. From literature enthusiasts to nature lovers and young learners, we've had something for everyone. Here's a snapshot of our exciting events and their impact:

- **Adelaide Writers Week:** We hosted 56 enriching sessions at Goolwa and Strathalbyn Libraries, attracting a total of 287 enthusiastic attendees.
- **Event Weeks:** Our libraries celebrated special event weeks, including Science Week, Nature Play, National Simultaneous Storytime, and National Bird Count, bringing the community closer to science, nature, and storytelling.
- **Educational Excursions:** We took our library experience on the road with excursions to schools and school incursion trips. In total, we reached out to 500 eager participants.
- **School Holiday Programs and Pre-school Little Rock and Read:** These programs brought joy and learning to young minds. We organised 116 programs at Goolwa and Strathalbyn Libraries, with an impressive attendance of 1,710 young readers and their families.

Our libraries continue to be a vibrant hub for learning, exploration, and community engagement, and we look forward to even more exciting events in the future.



The 2023 South Australian Wooden Boat Festival

The South Australian Wooden Boat Festival (SAWBF) held on 29–30 April was a phenomenal success and has had a remarkable impact on the local economy. This long-established event was run for the first time since 2019, showcasing Alexandrina as an exceptional lifestyle destination. This festival delivered enormous value to the 40+ businesses who participated directly, with a significant flow-on benefit to the wider economy.

Highlighting Alexandrina’s remarkable maritime heritage, the boat festival drives growth in visitation and expenditure outside of the traditionally busy summer months, also attracting investment and residents. We see potential to position the festival firmly on the national Wooden Boat Festival calendar from 2024, attracting an increasingly national crowd.

- › 12,000 visitors
- › Increase in higher-yielding interstate overnight visitors and SA day trippers
- › \$1.5 million direct visitor spend, up 36%
- › \$2.8 million economic impact, up 40%

Winter warmed up: The Fleurieu Food Festival

A packed calendar of fireside wine tastings and cosy gastronomy, mixed with music, art, and roaring campfires, brought Alexandrina’s typically quieter wintertime to life this year, thanks to a successful new partnership with Fleurieu Food. The inaugural Fleurieu Food Festival in August 2022 was spread across Alexandrina’s townships and rural areas, bringing wide economic benefit.

- › 80 events at more than 50 venues
- › 12,000+ website visits
- › 1.1 million people reached
- › 20,000 attendees



Activating autumn: The Food, Wine, and Experience Program

The Food, Wine & Experience Program was introduced this year as a companion festival to the SAWBF. This month-long fringe festival enlivened all of April and extended across the Alexandrina region. Working again in partnership with Fleurieu Food, we engaged local producers to create special events or offers for April, resulting in an extensive line up of food, wine, music, art, and family fun. Business Alexandrina also ran a series of preparatory workshops to ensure the 84 participants could best leverage the festival experience. The Food, Wine & Experience Program positions Alexandrina as a premium food and wine destination, with this branding also benefiting businesses involved.

- › More than 160 events
- › 20+ locations across 11 townships
- › 44 local businesses participating
- › 2,500+ attendees



Enabled

Enabled Governance in Alexandrina is the proactive pursuit of innovative practices, ethical resource management, and transparent leadership to foster community engagement, trust, and accountability, thus ensuring an inclusive and empowered Council.

Highlights 2022/23

Enhance organisation capability through innovative practices, regional and community partnerships

- › An Administration Officer was assigned to the Fleurieu Regional Aquatic Centre Authority (FRACA), offering valuable support for this partnership
- › The Customer Experience team established a front-facing connection with local residents through their active involvement in the Strathalbyn Regional Show
- › The library expanded its programs and services to better meet residents' diverse needs
- › Implementation of the Community Wastewater Management System (CWMS) resulted in improved efficiency, workplace health and safety, risk management, asset/infrastructure planning, and faster response times, driven by Supervising Control and Data Acquisition analytics
- › Council continued to provide shared services for Development Services and Payroll services to the District Council of Yankalilla, fostering efficiency and collaboration
- › Council enhanced communication through Alexandrina Libraries' Facebook page, ensuring better engagement with the community

Ethical and efficient management of resources

- › Developed and implemented online staff inductions for all employees that better accommodates varying learning styles
- › Enhance trust and accountability through open transparent leadership
- › Senior Leadership Team Leadership Development Program was launched
- › A comprehensive organisational review was conducted, resulting with a revised structure reducing the number of General managers from 4 to 3
- › A staff culture survey was conducted, and the feedback indicates significant improvements in the last 12 months
- › A more inclusive and collaborative Performance and Development framework was created and launched following a comprehensive consultation process. Council created and launched its updated Values and Purpose Statement to further develop and contribute to our culture and improved Employee Value Proposition.

Engage, inform and involve the community in decision making and communication

- › Council engaged in collaborative co-design workshops and utilised the MySay platform for community input to develop place-based Master Plans for the townships of Middleton, Milang, and Port Elliot
- › Council submitted responses regarding Lot 5 Hampden Way Strathalbyn and Middleton Private Proponent Code Amendments to ensure community interests are considered
- › Implemented practices to provide Council Members with consultation methodology and materials prior to engagement
- › Conducted Budget Roadshow Workshops engaging with six townships, emphasizing a commitment to community involvement in decision-making processes
- › Finalised the Community Wellbeing Action Plan – a Plan which was developed through a collaborative model of engagement. 60 community members worked alongside Council staff to engage with community through peer-led conversations and identify priorities for wellbeing. This approach allowed us to hear from over 600 people, some of whom wouldn't usually participate in consultations, and ensure our community's strengths, needs, priorities and aspirations for wellbeing are embedded in the Community Wellbeing Action Plan.

Improve planning and financial performance through regular review, alignment with strategic goals and budgets, and efficient communication and reporting

- › Presented a new six-monthly Strategic Plan Update Report to Council, titled "Delivering A2040 – 6 Monthly Progress Report," offering a comprehensive overview of the Council's alignment with the A2040 strategy
- › Integrated a comprehensive asset revaluation plan into the 2023/24 Annual Business Plan and Budget process, leading to crucial resolutions endorsing the draft Asset Revaluation Management Plan, adopting the Asset Management Policy, and securing funding for audits and revaluations
- › Updated the Draft Annual Business Plan and Budget to provide more comprehensive information on past, present, and future projects, addressing the need for greater detail in the Long-Term Financial Plan
- › Introduced a savings and efficiency program to deliver community projects and services more cost-effectively, with plans to maintain an annual register of identified savings and efficiencies for Elected Members' review.

Major Projects

In 2022/23, Council successfully executed major capital projects, aligning with the Asset Management Plan to extend the lifespan of current assets and provide new infrastructure to accommodate our expanding community.



Goolwa Oval Recreation Precinct

The Goolwa Oval Recreation Precinct is a multi-stage initiative.

Stage One was completed in February 2022, delivering a two-storey, multi-purpose clubroom facility with change rooms, first aid rooms, umpire spaces, toilets, social spaces, storage, canteen, kitchen, bar, and a spectator viewing area.

During the 2022/23 financial year, Stage 2 has achieved substantial progress, including the installation of a multi-function digital scoreboard, audio-visual equipment within the facility, AFL-specification goal posts, and high-quality oval lighting.

Stage Two is well underway with the completion date on track for early 2024.

Total project cost: \$8.2 M

Design and Construction: \$3 M (2022/23)

Total Project Income: \$5.8 M (Federal and State Government funding)



Strathalbyn Streetscape & Town Hall Revitalisation

The Strathalbyn Town Centre Revitalisation Project is a comprehensive initiative designed to rejuvenate the heart of Strathalbyn's town centre. This project comprises an integrated Master Plan with eight distinct stages.

During the 2022/23 financial year, several stages reached completion, encompassing newly paved intersections, increased pedestrian access points, upgraded footpaths, added nighttime lighting for safety, and the introduction of street trees and garden beds to enhance the area's appearance. The streetscape elements are anticipated for completion towards the end of the 2023.

The Town Hall upgrades as part of Stage 8 of the project are well underway with anticipated completion early 2024.

Total project cost: \$10.5 M

Design and Construction: \$2.6 M (2022/23)

Total Project Income: \$3.85 M (Federal and State Government funding)



Goolwa Wharf Precinct

Transforming the Goolwa Wharf into an iconic destination that is vibrant and active and is a great place to visit, gather and spend time.

To further support the reinvigoration of the Precinct, the renewal of the wharf shed and wharf, and upgrade of the entry, roof and air conditioning and connections to Signal Point will be undertaken in a staged program of works.

In March 2023, Council approved Master Plan Option D, and in April 2023, Stage 1 works commenced to revitalize the iconic Signal Point building.

The project is due for completion October 2024.

Total Project Cost: \$14.5 M

Design and Construction: \$3.13 M (2022/23)

Total Project Income: \$5 M for Wharf Project
\$.98 M for Signal Point Experience Centre



Beacon 19 Goolwa Boat Ramp Refurbishment

As of the end of June 2023, substantial progress had been made on the project, which involved dredging, the replacement of the 40-year-old wooden jetties, and the installation of a new pontoon structure. The project is now nearing completion and is expected to be finished as we transition into the new financial year.

Total Project Cost: \$1,9 M

Construction: \$100,000 (2022/23)

Total Project Income: \$650,000
(State Government funding)



Goolwa Beach Car Park and Environs Master Plan

As of the end of June 2023, the project, initiated in 2022 and scheduled for completion in September 2023, has achieved significant milestones, including the expansion of the car park with 40 new spaces, angle parking along Beach Road for extra capacity, the installation of electric vehicle charging stations, and the creation of accessible amenities. The project also features improved beach access, public art, a new promenade area, and sustainable landscaping.

Total project cost: \$2.1 M

Total Project Income: \$995,000 (State Government Grant Funding)



Commencement of Lot 10 Strathalbyn

Council decided to re-time the expenditure associated with Lot 10 Strathalbyn with scoping in 2022/23 for \$100,000 and implementation of service infrastructure in future years.

Progress to date, includes meetings of the Lot 10 Langhorne Creek Project Steering Group and commencement of a comprehensive business case to be followed by an Infrastructure Investigation Report.

\$100,000 (2022/23)

Our Statutory Requirements



Elector Representation

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 the wards of the Council, or may relate to those matters generally.

The Act sets out the requirements for conducting a review and stipulates timeframes to ensure that members of the public have ample opportunity to make submissions at key stages of 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. The Paper addresses the representation and governance issues that are likely to arise with respect to the matters under review and also presents the advantages and disadvantages of the options under consideration.

At the end of the consultation process, the Council must submit a report, which details a summary of any amendments resulting from 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.

Alexandrina Council was required to undertake an Elector Representation Review in 2021. Changes to the current ward structure were required as an increase in elector numbers in some wards changes which caused the ward quotas to be above the allowable 10% variation.

The Review, which was conducted in accordance with the specified process and addressed the matters detailed under sections 26 and 33 of the Act, culminated in Council, on 21 June 2021, resolving as follows:

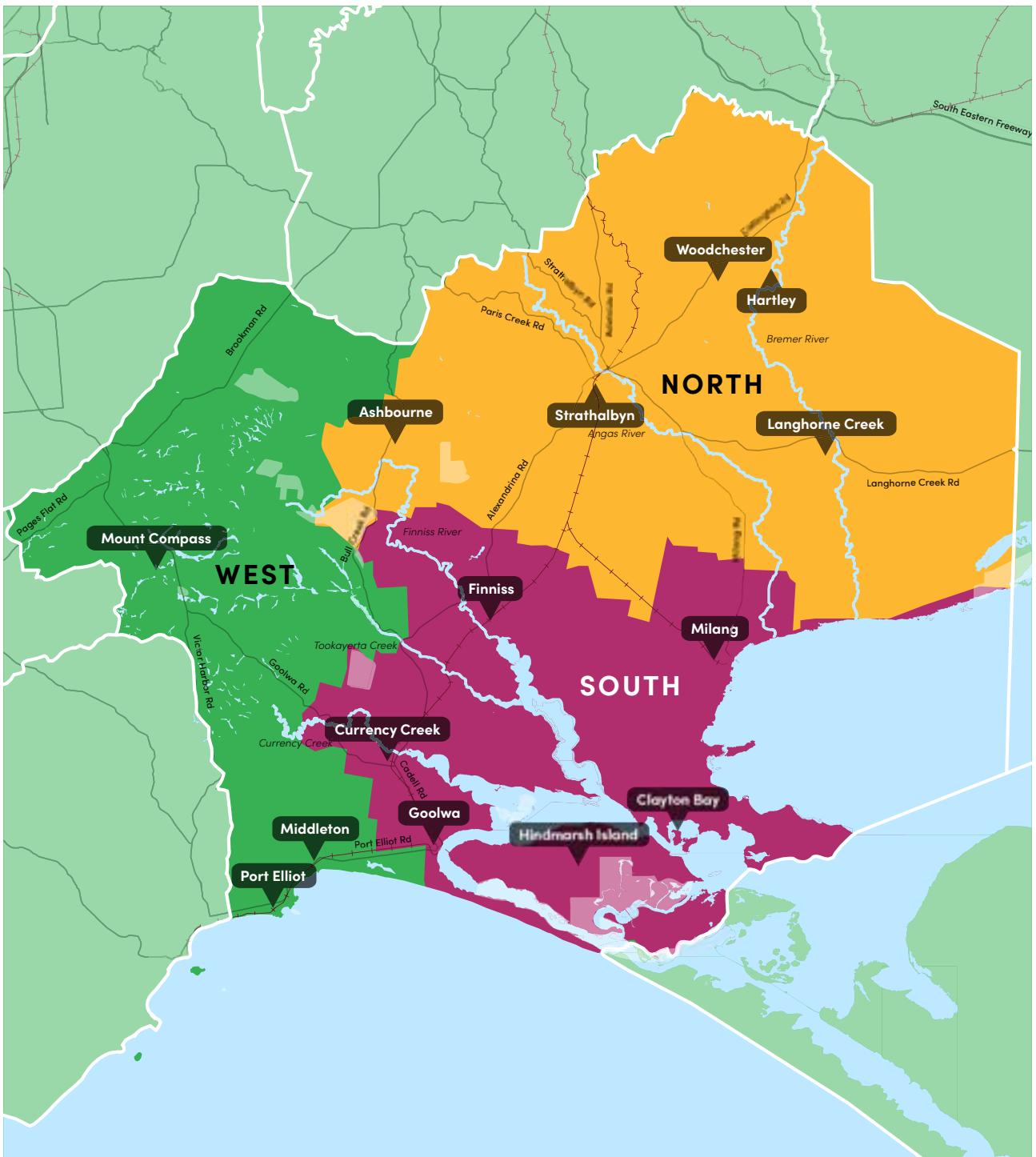
- › The Principal Member of the Council continues to be a Mayor elected by the community
- › That the future Elected Body of Council comprise the Mayor and nine ward Councillors
- › The Council area will be divided into three wards, as depicted in the map on the following page
- › Each of the wards be represented by three Councillors
- › The future wards be named Alexandrina North, Alexandrina South and Alexandrina West.

The Electoral Commissioner of South Australia certified the Final Representation Report in November 2021.

The new ward structure came into effect at the Local Government election held in November 2022 and will remain in place for the eight-year period leading up to the scheduled periodic election in 2030. Council will commence the next Representation Review in 2028.

New Ward Boundaries

Effective from 10 November 2022



WARD

- Alexandrina North
- Alexandrina South
- Alexandrina West



Fishing Goolwa Beach - Carol Coventry

The following table compares Alexandrina Council's elector representation quota with 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.

After the 2022 Council Elections, Alexandrina Council has 10 Council Members including the Mayor and 22,332 electors. This equates to a representation quota of 2,233.

Representation Quota 2022/23

Barossa Council	1,567	Murray Bridge	1,524
Berri Barmera	833	Port Pirie	1,301
Copper Coast	1,240	Victor Harbor	1,340
Light Regional	1,120	Wattle Range	732
Loxton Waikerie	748	Yorke Peninsula	757
Gawler	1,803	Mt Gambier	2,256
Adelaide Hills	2,230	Mt Barker	2,606

Data as supplied by LGA SA derived from information provided by the Electoral Commission of SA.

Current as at last collection of elector figure statistics for House of Assembly (30/06/2023) and Council supplementary roll (28/2/2023).

**Representation quota for the purposes of Schedule 4 of the Local Government Act 1999.*

Decision Making Framework

Council

Alexandrina Council was formed on 1 July 1997 by the amalgamation of the District Council of Port Elliot and Goolwa, the District Council of Strathalbyn and a portion of the District Council of Willunga.

Functions of Council

In keeping with legislative requirements, the Council:

- a. acts a representative, informed, and responsible decision-maker in the interests of its community
 - b. provides and coordinates various public services and facilities and to develop its community and resources in a socially just and ecologically sustainable manner.
 - c. encourages and develops initiatives within its community for improving the quality of life of the community
 - d. represents the interests of its community to the wider community.
- The functions of Council are set out in Section 7 of the Local Government Act 1999 and require Council to:
- a. plan at the local and regional level for the development and future requirements of its area
 - b. provide services and facilities that benefit its area, its ratepayers and residents, and visitors (including general public services or facilities (including waste collection, control or disposal services or facilities), health, welfare or community services or facilities, and cultural or recreational services or facilities)
 - c. determine the appropriate financial contribution to be made by ratepayers to the resources of the Council
 - d. providing for the welfare, well-being and interests of individuals and groups within its community
 - e. taking measures to protect its area from natural and other hazards and to mitigate the effects of such hazards
 - f. manage, develop, protect, restore, enhance and conserve the environment in an ecologically sustainable manner, and to improve amenity
 - g. provides infrastructure for its community and for development within its area (including infrastructure that helps to protect any part of the local or broader community from any hazard or other event, or that assists in the management of any area)
 - h. promote its area and provide an attractive climate and locations for the development of business, commerce, industry and tourism
 - i. establish or support organisations or programs that benefit people in its area or local government generally
 - j. manage and, if appropriate, develops, public areas vested in, or occupied by, the Council
 - k. manage, improve and develop resources available to the Council
 - l. undertake other functions and activities conferred by or under an Act.

Meetings of Council

Decision-making is the most important activity undertaken both by Council and by Administration. Effective decision-making processes increase 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 required to be open to the public, although 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.

Regular Council meetings took place on the third Monday of each month. Special meetings are held when required, in accordance with the Local Government Act 1999.

Meeting dates and times are available on our website. Council, Committee and Panel Agendas are placed on public display no less than three days prior to meetings.

Minutes of the meetings are on display at Council's offices within five days of that meeting. The agenda, reports and minutes for each meeting are public documents and are available on Council's website. Audio recordings of all Council meetings are placed on Council's website.

Members of the public have a number of options whereby they may put forward their views on particular issues before Council in accordance with Alexandrina Council's 'Code of Practice – Meeting Procedures':

- a. **Deputations:** a member of the public may address the Council personally or on behalf of a group of residents.
- b. **Presentations to Council:** a member of the public may address the Council for up to five (5) minutes on any issue relevant to Council.
- c. **Petitions:** Written petitions can be addressed to the Council on any issue within the Council's jurisdiction.

Council Meetings in 2022/23

During the past financial year, Council met to consider information, reports and recommendations from Administration; to set budgets and arrive at decisions on strategies and policies to benefit the community.

Ordinary meetings of the Council are held at the Alexandrina Council Community Chambers "Wal Yuntu Warrin" Cadell Street, Goolwa with the meetings commencing at 5.00pm prior to a Council resolution on the 28 November 2022 which rescheduled meeting times to commence at 5:30pm for the period 1 December 2022 to the conclusion of the current term of Council (unless stated otherwise).

Council meetings were held on the third Monday of each month. Where the Council meeting date fell on a public holiday, the meeting was held on the next corresponding business day.

There was a total of 387 Council resolutions for the 2022/23 financial year.

Elected Member attendance at Council Meetings prior to 10 November 2022 Elections

Elected Member	Ordinary Council	Special Council	Leave of absence granted	Apology for meeting
Total number of Meetings	4	2	n/a	n/a
Mayor K Parkes	4	2		
Cr M Rebbeck	2	2	1	1
Cr K Bradford	4	1		1
Cr J Carter	4	2		
Cr B Coomans	4	2		
Cr M Farrier	4	2		
Cr M Gardner	4	2		
Cr R Keily	4	2		
Cr B Lewis	1	1	2	2
Cr C Maidment	4	2		
Cr M Scott	3		1	2
Cr J Stewart	2	2		2

Council Member attendance at Council Meetings post to 10 November 2022 Elections

Council Member	Ordinary Council	Special Council	Leave of absence granted	Apology for meeting
Total number of Meetings	9*	2		
Mayor K Parkes	8	2		1
Cr B Coomans	9	2		
Cr M Gardner	9	2		
Cr M Livingston	9	2		
Cr C Maidment	9	2		
Cr S Miller	8	1		2
Cr L Nicholson	7	2	1	1
Cr C Thornton	9	1		
Cr P Oliver	8	2		
Cr M Scott	8	2		

*20 March 2023 meeting adjourned and resumed 3 April 2023

Council Briefings and Workshops (Information Sessions)

Information sessions provide an opportunity for Council Members to learn more about a topic before making a decision on the matter at a formal Council meeting.

Information sessions are usually held on the second and fourth Monday of the month and members of the public are welcome to attend. Occasionally an item may be considered in confidence in which case the meeting will be closed.

Agendas for Information Sessions are published on Council's website. The website also contains a register of Information Sessions held and audio recordings of the discussion.

In 2022/23 Council held 22 Information Sessions of which fifteen (15) contained items of business which were designated confidential.

Code of Conduct Complaints

Council members in South Australia have a commitment to serve the best interests of the people within the community they represent and to discharge their duties conscientiously, to the best of their ability, and for public, not private, benefit at all times.

Council Members must comply with the provisions of the Code of Conduct for Council Members in carrying out their functions as public officials. It is the personal responsibility of Council Members to ensure that they are familiar with, and comply with, the standards in the Code at all times.

Code of Conduct complaints are managed in accordance with Council's Council Members Code of Conduct Complaints Handling Procedure.

During 2022/23 Alexandrina Council received 2 Code of Conduct Complaints of which 1 were resolved and 1 are pending determination.



Confidential Matters

Section 90(2) of the Local Government Act 1999 specifies that Council and Committee meetings are to be held in a public place. However, this principle is occasionally outweighed by the need to keep information or discussion confidential.

Matters which may be considered in confidence are defined in section 90(3) of the Act and include, but are not limited to:

- › Commercial in confidence matters
- › Security matters
- › Staffing matters
- › Legal and advice and litigation
- › Personal affairs of people living or dead.

During 2022/23, of the 387 agenda items, 15 items were considered in confidence in accordance with section 90(3) of the Act. This represents 3.8% of all decisions made by Council.

The table on the following pages 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.

Section 90(3) of the Act details the types of matters which may be discussed in confidence. The relevant subsections that were applied to business items considered during 2022/23 are detailed here.

The confidential status was correct as at 30 June 2023.

Status of Confidential Items Considered in 2022/23

Council meeting	Item	Subject	Section 90(2)	Section 90(3)	Section 91(7)	Confidentiality Status
15/8/2022	10.1	Goolwa Aquatic Building Level 1 – Commercial Proposal	1	(d)(i)(ii)	1	Resolution not retained in confidence
15/8/2022	10.2	Milnes Road, Strathalbyn – Code Amendment	1	(d)	1	Retained
17/10/2022	10.1	Fleurieu Regional Aquatic Centre Audit & Risk Management Committee Membership	1	(a)	1	Released 26/10/2022
19/12/2022	10.1	Australia Day Awards	1	(o)	1	Released 9/1/2023
16/1/2023	10.1	Appointment of 3 independent members to the Adelaide Hills Regional Waste Management Authority Audit & Risk Committee	1	(a)	1	Retained
20/3/2023	10.3	Strategic Land Program Proposed Land Purchase, Strathalbyn	1	(d)	1	Retained
20/3/2023	10.4	Strategic Land Program Proposed Land Purchase, Goolwa	1	(b)(i)(ii)	1	Retained. Minutes ONLY Released 24/7/2023
3/4/2023	10.1	Wharf Tenancy Strategy Expression of Interest	1	(b)	1	Retained. Minutes ONLY Released 26/6/2023
3/4/2023	10.2	Bombora on the River Market Rental Valuation	1	(d)(i)(ii)	1	Retained
3/4/2023	10.5	Strategic Land Program – Group 1 Locations	1	(b)	1	Retained
17/4/2023	7.6	NOM – Cr Thornton – Strategic Land Program – Proposed Land Purchase Strathalbyn	1	(d)	1	Retained
17/4/2023	10.1	Goolwa Aquatic Building Level Expression of Interest Submissions	1	(k)	1	Retained
15/5/2023	7.3	NOM – Cr Miller – Strategic Land Purchase Strathalbyn	1	(d)	1	Retained
22/5/2023	5.1	Event Opportunity	1	(d)	1	Retained
19/6/2023	10.1	Goolwa Aquatic Building Level 1 Options	1	(d)(i)(ii)	1	Retained

*NOM – Notice of Motion

Use of Confidential Clauses in 2022/23

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

This number may differ from the total number of confidential orders as a number of confidential orders fell under more than one sub-clause 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)	2
90(3)(b)	Information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the Council is conducting business; or proposing to conduct business; or would prejudice the commercial position of the Council	3
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 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	8
90(3)(e)	Information is related to matters affecting the security of the Council, or 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, or detection, or investigation of a criminal offence, or the right to a fair trial	0
90(3)(g)	Information concerning 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, breach any duty of confidence, or breach any other legal obligation or duty	0
90(3)(h)	Is legal advice	0
90(3)(i)	Information relating to actual litigation, or litigation that the Council or Council Committee believes on reasonable grounds will take place	0
90(3)(j)	Information the disclosure of which would divulge information provided on a confidential basis by or to: - A Minister of the Crown, or [insert name of other Public Authority or Official]	0
90(3)(k)	Tenders for the: supply of goods, or the provision of services, or the carrying out of works	1
90(3)(m)	Information relating to an amendment under the Development Act 1993 before a Development Plan Amendment report 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 the Council under the Freedom of Information Act 1991	0
90(3)(o)	Information relating to a proposed award recipient before the presentation of the award	1

Total instances of 90(3) sub clauses used: 15

Confidential Retention Orders as at 30 June 2023

A total of 9 confidential orders expired, ceased to apply or were released during 2022/23

There were 50 confidential retention orders under section 91(7) that remained operative as at 30 June 2023.

Council meeting	Item	Subject	Section
15 August 2022	10.1	Goolwa Aquatic Building Level 1 – Commercial Proposal	90(2) and (3)(d)(i)(ii)
15 August 2022	10.2	Milnes Road, Strathalbyn – Code Amendment	90(2) and (3)(d)
16 January 2023	10.1	Appointment of Three Independent Members to the Adelaide Hills Region Waste Management Authority Audit and Risk Committee	90(2) and (3)(a)
20 March 2023	10.3	Strategic Land Program Proposed Land Purchase, Strathalbyn	90(2) and 90(3)(d)
20 March 2023	10.4	Strategic Land Program Proposed Land Purchase, Goolwa	90(2) and 90(3)(b)(i)(ii)
3 April 2023	10.1	Wharf Tenancy Strategy Expression of Interest	90(2) and 90(3)(b)
3 April 2023	10.2	Bombora on the river Market Rental Valuation	90(2) and 90(3)(d)(i)(ii)
3 April 2023	10.5	Strategic Land Program – Group 1 Locations	90(2) and 90(3)(b)
17 April 2023	7.6	Notice of Motion – Cr C Thornton – Strategic Land Program – Proposed Land Purchase, Strathalbyn	90(2) and 90(3)(d)(i)(ii)
17 April 2023	10.1	Goolwa Aquatic Building Level 1 Expression of Interest submissions	90(2) and 90(3)(k)
15 May 2023	7.3	Notice of Motion – Cr S Miller – Strategic Land Purchase, Strathalbyn	90(2) and 90(3)(d)
22 May 2023	5.1	Event Opportunity	90(2) and 90(3)(d)
19 June 2023	10.1	Goolwa Aquatic Building Level 1 Options	90(2) and 90(3)(d)(i)(ii)
19 July 2021	14.1	Trans Tasman Energy Group Pty Ltd Public Lighting Dispute	90(2) and 90(3)(h) and (i)
19 July 2021	14.2	Flying Fish Cafe – Request for New Lease Public Consultation Outcomes	90(2) and 90(3)(b)(i)(ii)
2 August 2021	3.1	Section 41 CEO Performance Management Panel – Minutes of Meetings held 12 April 2021, 24 May 2021, 12 July 2021 and 19 July 2021	90(2) and 90(3)(a)
16 August 2021	14.1	Recommendation for the Appointment of Independent Members to the Fleurieu Regional Assessment Panel	90(2) and 90(3)(a)
20 September 2021	14.1	Clayton Bay Riverside Holiday Park Proposal	90(2) and 90(3)(d)(k)(ii)
20 September 2021	14.2	Fleurieu Regional Aquatic Centre Authority Terms of Reference and Audit & Risk Management Committee Membership	90(2) and 90(3)(a)
18 October 2021	15.1	Market Rental Valuations – Various	90(2) and 90(3)(d)

Council meeting	Item	Subject	Section
18 October 2021	15.2	Public Lighting Update	90(2) and 90(3)(h) and (i)
18 October 2021	15.3	Fleurieu Regional Waste Authority – Establishment of Waste Derived Fill Site	90(2) and 90(3)(b)(i)(ii)
18 October 2021	15.4	Section 41 CEO Performance Management Panel – Minutes of meeting held 27 September 2021	90(2) and 90(3)(a)
20 December 2021	14.2	Flying Fish Cafe Lease Assignment Request	90(2) and 90(3)(d)(i)(ii)
20 December 2021	14.3	Strathalbyn Town Centre Revitalisation Project Prudential Report	90(2) and 90(3)(b)
20 December 2021	14.4	Chief Executive Officer Selection Panel – Minutes of Meetings held 25 October 2021, 15 November 2021 and 6 December 2021	90(2) and 90(3)(d)(i)(ii)
24 January 2022	14.1	Local Government Electricity Contracts Post 31 December 2022	90(2) and 90(3)(b)(i)(ii)
21 February 2022	14.1	Question with Notice – Cr Coomans – Code of Conduct Reports	90(2) and 90(3)(h)
21 February 2022	14.2	Notice of Motion – Cr Scott – Currency Creek / Goolwa Cemetery	90(2) and 90(3)(b)(i)(ii)
28 February 2022	2.1	Chief Executive Officer Selection Process	90(2) and 90(3)(a)
28 February 2022	2.3	Chief Executive Officer Performance Management Panel – Minutes of Meetings held 20 December 2021 and 14 February 2022	90(2) and 90(3)(a)
7 March 2022	2.1	Adjourned Debate – Cr Farrier – Goolwa Wharf Precinct Revitalisation – Concept Plan Division	90(2) and 90(3)(b)
21 March 2022	12.2	Proposed Nomination of Cr Lewis to the Libraries Board of SA	90(2) and 90(3)(a)
21 March 2022	14.2	Expression of Interest for Provision of Food and Hospitality Services for the Goolwa Oval Recreation Precinct	90(2) and 90(3)(k)
19 April 2022	14.1	Notice of Motion – Cr Lewis – Wharf Leases Briefing	90(2) and 90(3)(b)
19 April 2022	14.2	Notice of Motion – Cr Lewis – Independent Living Units Service Fees	90(2) and 90(3)(j)
19 April 2022	14.3	Strategic Land Project – Currency Creek Cemetery Land Purchase	90(2) and 90(3)(b)
19 April 2022	14.4	Adelaide Hills Region Waste Management Authority – Appointment of Independent Board Chairperson	90(2) and 90(3)(a)
23 May 2022	14.1	Coorong Cafe – Tenancy at Sugars Beach, Hindmarsh Island	90(2) and 90(3)(b)(i)(ii)
23 May 2022	14.2	Feedback on ESCOSA Proposed Framework and Approach – Section 122 Strategic Management Plan Advice Scheme	90(2) and 90(3)(j)
20 June 2022	14.1	Beacon 19 Funding Options	90(2) and 90(3)(b) and (d)

Council meeting	Item	Subject	Section
15 March 2021	14.2	Flying Fish Cafe – Request for New Lease	90(2) and 90(3)(b)(i)(ii)
15 March 2021	14.3	Goolwa Wharf Recreational Boating Facility	90(2) and 90(3)(i)
12 April 2021	2.1	Goolwa Wharf Recreational Boating Facility	90(2) and 90(3)(i)
19 April 2021	2.3	Adjourned Debate – Consideration of Legal Advice associated with a Requested Waiver of a Building Envelope Clause Contained in a Land Management Agreement between the Owner of Lot 20 Daniel Avenue, Goolwa North and Alexandria Council	90(2) and 90(3)(h) and (i)
19 April 2021	15.1	Notice of Motion – Cr Maidment – Strathalbyn Opportunity Shop	90(2) and 90(3)(d)
21 June 2021	14.2	Commercial Lease Market Rental Valuations	90(2) and 90(3)(b)(i)(ii)
4 February 2019	2.1	Goolwa Wharf Precinct Recreational Boating Facility – Status Update Regarding Legal Proceedings	90(2) and 90(3)(h) and (i)
20 May 2019	16.2	Goolwa Wharf Precinct Recreational Boating Facility Status Update Regarding Legal Proceedings – May 2019	90(2) and 90(3)(h) and (i)
16 April 2018	21.3	Goolwa Wharf Recreational Boating Facility – Status Update Regarding Legal Proceedings	90(2) and 90(3)(h)

Council undertakes a review of any orders made under section 91(7) every three months or as required.

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

Committees of Council

Committees of Council are established under the Local Government Act 1999.

Committees may comprise of:

- a. Council Members only
- b. Council Members and Independent Members
- c. Council Members and members of the community.

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

- a. Assist Council in the performance of its functions
- b. Inquire into matters and to provide and make recommendations to Council on matters within Council's responsibilities
- c. Provide advice to Council.

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

Section 41 Committees

Committees established under the Local Government Act 1999 are known as 'Section 41 Committees' as this is where Council derives the power to establish such Committees.

Each Committee performs a specific purpose and its recommendations are presented to Council as the decision-making body.

During 2022/23 Alexandrina Council had the following Section 41 Committees:

Alexandrina Arts and Cultural Advisory Committee

The Alexandrina Arts and Cultural Advisory Committee aims to provide advice and support to Council on matters relevant to arts and culture within the scope of its Terms of Reference and to advise and support Council to foster and promote arts and culture across the Alexandrina region.

This committee had its last meeting in September 2022 and has not been reestablished post the November 2022 elections.

Chief Executive Officer Performance Management Panel

The Panel's primary objective in conjunction with the CEO, is to establish relevant performance objectives for the CEO and for the Panel to undertake the annual formal review of the performance of the CEO against that performance criteria including as set out within the Employment Agreement (being the contract of employment).

The Panel's secondary objective is, upon the completion of the performance review process, to undertake an annual review of the CEO remuneration in accordance with the Employment Agreement.

Climate Emergency and Environment Committee

The role of the Climate Emergency and Environment Committee is to provide Council with support and advice on matters relating to the climate emergency declaration passed by Council on 16 December 2019, in particular in advising on the scope of a Carbon Neutral Plan for Alexandrina and identifying across-region goals, principles and priorities in the development of a Climate Emergency Action Plan.

Heritage Advisory Committee

The purpose of the Heritage Advisory Committee is to provide advice and recommendations to Council on matters of Heritage Policy and Projects, in particular:

- › The establishment of Local Heritage Registers and Heritage Conservation Zones
- › Supporting Council's Strategic Development team in identifying places of historical significance for potential heritage listing
- › Coordinating and judging award nominations for the annual Heritage Awards
- › Receiving monthly reports summarising the activities of Council's Heritage Advisor
- › Assisting the Heritage Advisor and consultants working on Local Heritage Surveys with local historical knowledge and contacts as required
- › Assisting Council administration with local historical knowledge and contacts as required.

Ratalang Basham Beach and Horseshoe Bay Advisory Committee

The Ratalang Basham Beach and Horseshoe Bay Advisory Committee aims to assist Council in protecting and enhancing the Ngarrindjeri and Ramindjerri culture within the Ratalang Basham Beach Conservation Reserve and Horseshoe Bay Reserves.

The Committee is established for the following:

- › To advise Council on matters relating to preserving the heritage and biodiversity character of Ratalang Basham Beach Conservation Reserve and Horseshoe Bay
- › To advise Council on the maintenance and management of Ratalang Basham Beach Conservation Reserve and Horseshoe Bay
- › To advise Council on the development of Ratalang Basham Beach Conservation Reserve and Horseshoe Bay.

South Australian Wooden Boat Festival Committee

The Committee has been established to fulfil the following functions:

- › To plan, organise and execute the conduct of the South Australian Wooden Boat Festival
- › To promote the preservation, ownership and pleasure of wooden boats
- › To promote the South Australian Wooden Boat Festival as a major event in Australia and in particular engage the communities along the River Murray and its tributaries to participate and benefit from the event.

The 2023 South Australian Wooden Boat Festival was held on the 29-30 April 2023.

Cemeteries Advisory Committee

The Council has established the Committee, to assist the Council

- › In preserving and maintaining Alexandrina Council cemeteries under the care and control of Alexandrina Council
- › Help promote and encourage the enjoyment and appreciation of the Council's cemeteries
- › In advocating on specific matters relating to cemeteries under the care and control of Alexandrina Council
- › In participating (as deemed appropriate) in joint projects, and/or with other Committees, Council and external organisations relating to cemeteries under the care and control of Alexandrina Council.

Audit and Risk Committee

Alexandrina Council's Audit and Risk Committee is established under section 126 of the Local Government Act 1999. The Committee is comprised of two Council Members and two Independent Members. The Mayor is an ex-officio member of the Audit and Risk Committee. During 2022/23 the Committee met to evaluate and provide advice to Council on ways to improve the effectiveness of Council's:

- › Financial management
- › Risk management
- › Internal and external audit
- › Internal controls.

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

The Audit and Risk Committee is presided over by an Independent Member, Ms Alice McCleary.

Other Committees established under Legislation

Building Fire Safety Committee

During 2022/23 the Building Fire Safety Committee (BFSC) was able to meet on three occasions. On two occasions the committee was able to undertake two inspections. Inspections included caravan parks and private education buildings. A number of commercial buildings were discussed over the course of the meetings in relation to outstanding matters that are or were required to be addressed. These matters related to emergency lighting, firefighting equipment, fire exits and other related fire structural matters.

As part of the Council's Shared Services Agreement with the District Council of Yankalilla a BFSC has been established. Three meetings were held during the 2022/23 financial year with meetings held alternately between the Councils with separate meetings held to manage items related to each Council area. The information reported related to Alexandrina Council only.

Fleurieu Regional Assessment Panel

The Fleurieu Regional Assessment Panel (FRAP) commenced operating in August 2020, replacing the former Council Assessment Panel (CAP). The FRAP was established as an extension of the shared services agreement between Alexandrina Council and the District Council of Yankalilla. The establishment of the FRAP has provided savings for both of the constituent Councils.

The FRAP was initially established to make decisions on complex development applications as a mandated delegate of each Council. However, when the Planning, Development and Infrastructure (PDI) Act 2016 commenced in full on 19 March 2021, the FRAP became a relevant authority in its own right, responsible for all development applications that require public notification under the PDI Act. The FRAP has since delegated the power to determine notified development applications that did not receive any opposing representations to staff (via the Panel's Assessment Manager). As such, the FRAP only determines applications that are required to be notified and where representations have been received opposing the development.

The FRAP held eleven meetings during the 2022/23 reporting period. During this reporting period, John Hodgson (Presiding Member) resigned from the panel, with July 2022 being his last meeting. Michael Doherty (former Deputy Member) was officially appointed to the role of Presiding Member commencing August 2022.

The role of the Council Member on the Panel alternated between the Alexandrina Council and the District Council of Yankalilla on a bi-annual basis (concluding at the end of July), with one member serving as the incumbent while the other assumes the position of deputy.

Councillor Craig Maidment, representing Alexandrina Council, completed his term in July 2022 and attended only one meeting during this reporting period. Subsequently Councillor Peter O'Neil, representing the District Council of Yankalilla, assumed the role of principal representative on the Panel starting in August 2022. Councillor O'Neil's tenure as a Council Member was curtailed due to being unsuccessful in re-election to the District Council of Yankalilla during the 2022 election.

Consequently, Councillor Simon Rothwell, also representing the District Council of Yankalilla, assumed the position of Council Member representative on the FRAP subsequent to his appointment to the Council in November 2022.

A list of the number of meetings attended by each Panel Member is provided below.

- › John Hodgson – 0 out of 1
- › Michael Doherty – 10 out of 11
- › Kate Shierlaw – 10 out of 11
- › Ross Bateup – 11 out of 11
- › Craig Maidment – 1 out of 1
- › Peter O’Neil – 4 out of 4
- › Simon Rothwell – 6 out of 6

During this reporting period, Thirty matters were considered by the FRAP, including:

- › 27 development applications (2 refused, 2 deferred, 23 approved)
- › 1 administrative report
- › 1 review of an assessment managers decision
- › 1 confidential item (in respect to a Court appeal compromise)

Last financial year, 37 development applications were determined by the FRAP, equating to a 27% decrease. Whilst a decrease has been recorded from the previous financial year, applications being determined is still significantly higher than pre-2021/22 financial year. This aligns with the overall slight decrease in development applications received by Council, but still higher than average.

Of all 27 development applications considered, 3 applications were determined against staff recommendation. 15 of the development applications were for properties within Alexandrina Council, and 12 development applications were for properties within the District Council of Yankalilla.

Only 1 decision of the FRAP was appealed to the Environment, Resources and Development (ERD) Court. However, this matter was settled by compromise without the need for a Hearing.

Payments to Committee Members in 2022/23

Audit Committee (per meeting)	
Independent Chair	\$1,250
Independent Committee Member	\$450
Fleurieu Regional Assessment Panel (per meeting)	
Presiding Member (Independent)	\$550
Committee Members (including Council Members):	\$400

Advisory Panels to Council

A Council may also establish Advisory Panels as a mechanism for facilitating and improving community participation in the Council's decision-making process. While not formally established under legislation, advisory groups provide particular expertise and advice to help the Council make its decisions, or help engage community resources and opinion.

Decisions or recommendations from the Advisory Panels will be presented to a formal meeting of Council for consideration.

Council Member Attendance at Committee Meetings (prior November Council Elections)

Name of Committee	Number of meetings held	Councillor Representative/s	Number of meetings attended
Alexandrina Arts and Cultural Advisory Committee	1	Mayor Keith Parkes (Ex-officio)	0
		Cr Margaret Gardner	1
		Cr Bronwyn Lewis (resigned 18/7/2022)	0
Audit Committee	1	Mayor Keith Parkes (Ex-officio)	1
		Cr Michael Farrier	1
		Cr Rex Keily	1
Ratalang Basham Beach and Horseshoe Bay Advisory Committee	2	Cr Bronwyn Lewis	2
		Cr Michael Scott	1
Chief Executive Performance Management Panel	2	Mayor Keith Parkes (Chair)	2
		Cr Bill Coomans	2
		Cr Michael Farrier	2
		Cr Rex Keily	2
		Cr Bronwyn Lewis (resigned 18/7/2022)	0
Climate Emergency Advisory Committee	4	Mayor Keith Parkes (Ex-officio)	2
		Cr Bill Coomans	4
		Cr Bronwyn Lewis (resigned 18/7/2022)	0
Heritage Advisory Committee	4	Cr Margaret Gardner	4
		Cr Craig Maidment	4
South Australian Wooden Boat Festival Committee	2	Cr John Carter	2

Council Member Attendance at Committee Meetings (post November Council Elections)

Name of Committee	Number of meetings held	Councillor Representative/s	Number of meetings attended
Audit and Risk Committee (s41)	3	Mayor Keith Parkes (ex-officio)	3
		Cr Peter Oliver	3
		Cr Sue Miller	3
Cemeteries Advisory Committee (s41)	3	Cr Craig Maidment (North Ward)	3
		Cr Margaret Gardner (South Ward)	3
		Cr Michael Scott (West Ward)	3
Chief Executive Officer Performance Management Panel (s41)	1	Mayor Keith Parkes (Chairperson)	1
		Cr Craig Maidment	1
		Cr Margaret Gardner	1
Climate Emergency and Environment Committee (s41)	1	Cr Peter Oliver	1
		Cr Bill Coomans	1
Heritage Advisory Committee (s41)	3	Cr Milli Livingston	1
		Cr Margaret Gardner	3
Ratalang Basham Beach & Horseshoe Bay Advisory Committee (s41)	2	Cr Craig Maidment	2
		Cr Lou Nicholson	1
South Australian Wooden Boat Festival Committee	6	Cr Michael Scott	2
		Cr Milli Livingston	3
		Cr Peter Oliver	2

Regional Subsidiaries

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

Adelaide Hills Regional Waste Management Authority

The Adelaide Hills Region Waste Management Authority (AHRWMA) is a Local Government Regional Subsidiary coordinating waste management and recycling on behalf of its Member Councils.

A copy of AHRWMA's Annual Report may be found in the appendices of this document.

Fleurieu Regional and Aquatic Centre Authority

The Fleurieu Regional Aquatic Centre Authority (FRACA) was established in August 2015 to enable joint ownership (by Alexandrina Council and the City of Victor Harbor) and management of the aquatic centre located at Hayborough.

A copy of FRACA's Annual Report may be found in the appendices of this document.

Fleurieu Regional Waste Authority Board

The Fleurieu Regional Waste Authority (FRWA) is an authority formed by the Member Councils of the Fleurieu Peninsula in South Australia in order to manage their waste and recycling.

Under its Charter, FRWA is responsible for providing and operating waste management services on behalf of the four constituent Councils. This includes the operation of the region's waste transfer stations and the provision of waste, recycling and green waste kerbside collection services, as well as public litter and event bin collections.

A copy of FRAWA's Annual Report may be found in the appendices of this document.

Southern and Hills Local Government Association

In order to improve the wellbeing of the region and its community the Southern and Hills Local Government Association (S&HLGA) undertakes a regional coordinating, representational, advocating and marketing role on behalf of its member Councils.

A copy of S&HLGA's Annual Report may be found in the appendices of this document.

Council Member Representation on Section 43 Subsidiaries or External Bodies

Alexandrina Council's Council Members are also engaged in representation on external bodies as part of their duties representing the Alexandrina community and participation in local government generally.

Council Member representation prior to November Council Elections

Mayor Parkes	<ul style="list-style-type: none"> › Alexandrina Sustainable Agricultural Round table (ASART) › Australian Coastal Councils Association › Australia Day Awards Committee › Coorong Partnership (State Government Advisory Group) › Economic Development Advisory Panel › Goolwa Secondary College Governing Council › Goolwa to Wellington LAP (Chair) › LGA Board of Directors › Local Government Transport Advisory Panel (Chair) › Lot 10 Langhorne Creek Road, Strathalbyn Steering Group › SA Coastal Councils' Alliance (Chair) › SA Region of Councils Board Member › Southern and Hills Local Government Association (Chair)
Cr Karyn Bradford	<ul style="list-style-type: none"> › Australia Day Awards Committee › Clayton Bay Community Association › Environmental Advisory Panel › Lot 10 Langhorne Creek Road, Strathalbyn Steering Group › Long Nosed Fur Seal Working Group of the Department for Environment and Water › Milang and District Community Association
Cr John Carter	<ul style="list-style-type: none"> › Adelaide Hills Regional Waste Management Authority – Deputy Board Member › Goolwa Recreation Ground Committee › Goolwa Tourism 5214 Committee › Southern Communities Transport Advisory Committee (S41 Committee of City Victor Harbor)
Cr Bill Coomans	<ul style="list-style-type: none"> › Australia Day Awards Committee › Fleurieu Regional Waste Authority – Deputy Board Member
Cr Michael Farrier	<ul style="list-style-type: none"> › Adelaide Hills Regional Waste Management Authority – Board Member › Lot 10 Langhorne Creek Road, Strathalbyn Steering Group
Cr Margaret Gardner	<ul style="list-style-type: none"> › Australia Day Awards Committee › Fleurieu Regional Aquatic Centre Authority – Board Member

Cr Rex Keily	<ul style="list-style-type: none"> › Strathalbyn Community Consultative Committee › Strathalbyn & District Concert Town Hall Committee
Cr Bronwyn Lewis	<ul style="list-style-type: none"> › Libraries Board of SA
Cr Craig Maidment	<ul style="list-style-type: none"> › Australia Day Awards Committee › Economic Development Advisory Panel › Fleurieu Regional Assessment Panel › Lot 10 Langhorne Creek Road, Strathalbyn Steering Group › Strathalbyn Oval Controlling Committee
Cr Melissa Rebbeck	<ul style="list-style-type: none"> › Alexandrina Sustainable Agricultural Round Table (ASART) › Coorong, Lower Lakes and Murray Mouth Community Advisory Panel of the Department for Environment and Water › Environmental Advisory Panel › Goolwa Recreation Ground Committee › Murray Darling Association Region 6– Chair (elected Vice President of the Southern Basin October 2020)
Cr Michael Scott	<ul style="list-style-type: none"> › Adelaide Hills Regional Waste Management Authority – Board Member › Alexandrina Sustainable Agricultural Round Table (ASART) › Australia Day Awards Committee › Currency Creek Cemetery Advisory Group › Fleurieu Regional Waste Authority – Board Member › Murray Darling Association Region 6

Council Member representation post November Council Elections:

Mayor Parkes	<ul style="list-style-type: none"> › Australia Day Committee › Hills and Fleurieu Landscape Board › Coorong Partnership (State Government Advisory Group) › Australian Coastal Councils Association › Goolwa Oval Management Model Advisory Group › Alexandrina Sustainable Agricultural Round Table (ASART) › Goolwa to Wellington LAP (Chair) › Local Government Transport Advisory Panel (Chair) › SA Coastal Councils’ Alliance (Chair) › SA Region of Councils Board Member › Southern and Hills Local Government Association
Cr Bill Coomans	<ul style="list-style-type: none"> › Southern and Hills Local Government Association – Deputy Board Member › Business Initiatives Grant Assessment Panel › Community Environment Grant Assessment Panel › Fleurieu Regional Assessment Panel › Friends of the Oscar W

Cr Margaret Gardner	<ul style="list-style-type: none"> › Fleurieu Regional Aquatic Centre Authority – Board Member › Community Wellbeing Grant Assessment Panel › Southern Communities Transport Advisory Committee (Proxy)
Cr Milli Livingston	<ul style="list-style-type: none"> › Australia Day Committee › Murray Darling Association Region 6
Cr Craig Maidment	<ul style="list-style-type: none"> › Australia Day Committee › Heritage Grant Assessment Panel › Strathalbyn Oval Controlling Committee
Cr Sue Miller	<ul style="list-style-type: none"> › Alexandrina Sustainable Agricultural Round Table (ASART) › Lot 10 Langhorne Creek Road Project Steering Group
Cr Lou Nicholson	<ul style="list-style-type: none"> › Fleurieu Regional Aquatic Centre Authority – Deputy Board Member › Southern Communities Transport Advisory Committee
Cr Peter Oliver	<ul style="list-style-type: none"> › Creative Communities Grant Assessment Panel
Cr Michael Scott	<ul style="list-style-type: none"> › Australia Day Committee › Alexandrina Sustainable Agricultural Round Table (ASART) › Murray Darling Association Region 6
Cr Christie Thornton	<ul style="list-style-type: none"> › Community Events Grant Assessment Panel



Making and Reviewing Decisions

Delegations

The Chief Executive Officer (CEO) has delegated authority from Council to make decisions on a number of administrative and regulatory matters. The CEO may sub-delegate such authority to other officers in particular circumstances. Council undertook a number of minor reviews of its delegations during the 2022/23 financial year.

Council's Delegation Register is available for inspection on Council's website alexandrina.sa.gov.au

Internal Review of Council Decisions

Section 270 of the Local Government Act 1999 provides that any individual may 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 Decisions Policy and Procedures are available from Council's website.

During 2022/23 three (3) requests for an internal review of a Council decision was received:

No.	Matter	Outcome
1	Wastewater overcharge	Charges were reviewed and adjustments made
2	Rate reduction – Hardship	Fines and charges remitted and payment plan organised
3	Neighbour dispute	No change to initial decision of Council

In addition, for the period 2022/23, 90 requests for an internal review of an expiation notice were received. Of these requests, 36 expiations were waived and 9 are still to be determined.

Ombudsman SA Enquiries

In 2022/23 Council responded to 33 enquiries from the SA Ombudsman relating to the following topics:

- › Suspected maladministration /misconduct
- › Dog barking
- › Condition of a footpath
- › Business hours of operation and noise
- › Code of Conduct Investigation Report
- › Goolwa Wharf Redevelopment Project
- › Public Consultation
- › Mount Compass Zoning
- › Goolwa Wharf
- › Goolwa Wharf Petition
- › Facebook
- › Goolwa Oval Precinct Project

Public Interest Disclosures

The Public Interest Disclosure Act 2018 protects people who disclose information about serious wrongdoing within the South Australian public sector, including Local Government. These complaints may relate to incidents that pose a significant environmental and health risk or the conduct of public officers.

Alexandrina Council does not tolerate improper conduct by its employees or Council Members or the use of reprisals against those who declare such information.

In 2022/23 Alexandrina Council received 1 Public Interest Disclosure complaints.

Auditor Independence

Council appointed Galpins, Accountants, Auditors and Business Consultants as its external auditor on 1 July 2020 with a period of up to five (5) years. Concludes 30 June 2025.

The Annual Audit Fee for 2022/23 was \$20,551.30 excluding GST. No other expenses were paid.

Competitive Tendering Arrangements

Alexandrina Council's Procurement Policy refers to section 49 of the Local Government Act 1999 (Act), which seeks to support competitive local businesses wherever possible. The Policy preferences local businesses for the supply of goods and services by ensuring where possible, a non-price weighting percentage to contributing factors such as business location (Southern Fleurieu Peninsula), Indigenous businesses, social enterprises and environmentally sustainable companies. Opportunities for local suppliers to 'do business with Council' are promoted through external training forums and one-on-one 'drop in' sessions provided throughout the year from the Alexandrina Business Hub and the Strathalbyn Council Office.

National Competition Policy

Council does not operate any significant business activities within either Category 1 or Category 2 under the National Competition Policy. Council has received no complaints about the application of competitive neutrality during the 2022/23 financial year.

Council's subsidiary, the Fleurieu Regional Aquatic Centre, has identified that it undertakes significant business activities under the National Competition Policy and annually reviews the Fleurieu Aquatic Centre operations to ensure competitive neutrality is maintained.

Council By-Laws are subject to the requirements of section 247 of the Local Government Act 1999 regarding avoiding restricting competition to any significant degree. The By-Laws were adopted in 2016.

Community Land Management Plans

Community land is land owned or under the care and control of a Council, (excluding exempted land). A Community Land Management Plan is the instrument that guides Council in its decision-making process regarding potential uses of the land or future disposal or acquisition of the land through a series of Objectives, Performance Targets and Performance Measures.

Council maintains a Community Land Management Plan for all land classified as community land and this plan sets out how we use and manage our community land for the betterment and enjoyment of the community. The Community Land Management Plan is prepared by Council in accordance with Section 196 of the Local Government Act 1999.

Community engagement takes place before Council adopts a new or amended management plan as is required by Section 197 of the Local Government Act 1999.

Council also maintains a register of all community land in accordance with the requirements of Section 207 of the Local Government Act 1999 and Regulations. It is a 'living' document, subject to change and includes the legal description of the land, street address, area of the land, name of the owner of the land and any Lease or Licence that has been issued over the land. During 2022/23 Alexandrina Council reviewed its Community Land Management Plan, which was subsequently adopted on 21 August 2023.

Community Safety

The following statistics are provided for 2022/23 in accordance with Section 8 of the Local Nuisance and Litter Control Act 2017 (Act).

Council received 133 complaints of local nuisance or littering.

Sixteen offences under the Act were expiated. The nature of these offences being:

- › 4 instances of disposal of 50 litres or more of class B hazardous waste or general litter
- › 9 instances of disposal of up to 50 litres of general litter
- › 3 instances of causing local nuisance/conducting an activity that results in a local nuisance
- › 0 instance of failing to comply with a litter abatement notice.

Council currently has one active prosecution before ERD Court.

Council issued one nuisance abatement notices issued for 2022/23.

Council did not take any action with relation to civil penalties (Section 34 of the Act).

Animal Management Plan

The number of dogs returned to owners directly has decreased from 55 in 2021/22 to 42 in 2022/23. There has been an increase in dogs being impounded from 27 in 2021/222 to 30 in 2022/23. There has been an increase in the number of expiations issued for dog related matters from 90 in 2021/22 to 160 in 2022/23.

Annual reporting to the Dog and Cat Management Board is as follows:

- › Total number of expiations issued: 160
- › Number of matters heard at South Australian Civil and Administrative Tribunal: 0
- › Number of enquiries to Council about barking dogs: 72
- › Number of reports to Council about dogs wandering at large: 97
- › Number of dogs collected and returned to owner before impounded: 42
- › Total number of dogs impounded: 30
- › Total number of dogs impounded and subsequently returned to the owner: 30
- › Number of reports of dog harassment to humans: 9
- › Number of reports of dog attacks on humans: 15
- › Number of reports of dog harassment to animals: 10
- › Number of reports of dog attacks on animals: 36
- › Number of cat complaints: 15
- › Number of registered businesses, related to/involving dogs: 6

Cat management initiatives in 2022/23 continued with the Feral Cat trapping program. Introduction of new Cats By-law with a staged implementation of confinement commenced in January 2023.

Council has yet to set a registration fee for cats.

Parking infringement statistics:

- › Infringements issued: 221
- › Warning issued: 3*
- › Expiations waived: 24

*All warning were issued after appeals, no ability to place warnings on vehicles

Total expiation revenue received
\$84,100 (including parking \$27,518 and
Environmental Health \$1,065)

Allowances, Gifts and Benefits

Council Members' allowances are paid in accordance with the Determination of the South Australian Remuneration Tribunal. Discretionary payments to Council Members are paid in accordance with sections 77 and 78 of the Local Government Act 1999 (Act) and Council's Council Members Allowance, Benefits, Support and Facilities Policy.

In addition, Council Members were provided with communications equipment (or reimbursement for use of their own equipment), such as computers, tablets and mobile telephones, to assist them in the proper discharge and performance of their legislative duties.

Council Members were also afforded the opportunity to attend training and conferences in order to ensure that their knowledge and understanding of Local Government was contemporary, in order to make sound strategic, policy and financial decisions.

The Mayor was also provided with a vehicle to undertake official duties.

In order to promote openness, transparency and probity, the Chief Executive Officer maintains a register which details the allowances, reimbursements, support and benefits provided to Council Members. This register is updated quarterly and is placed on Council's website.



Alexandrina Council – Summary Paid to Council Members 2022/23

	Allowance	Mileage	Travel Time	Phone BYOD	Sitting Fee	Sundry	Care Expenses	Legal Fee Reimb	Total (pd via allowance or reimbursement)	Professional Development **excluding mandatory training	*Reimbursed to Council (see explanatory notes)
Mayor Parkes	75,883.00	0.00	0.00	0.00	0.00	16.00 ¹	0.00	0.00	75,899.00	250.00	262.08 ²
Deputy Mayor Cr Coomans	22,553.89	3,420.80	0.00	360.00	400.00 ³	36.00 ⁴	0.00	0.00	26,770.69	1,050.00	0.00
Cr Gardner	18,970.75	0.00	0.00	360.00	0.00	0.00	0.00	0.00	19,330.75	0.00	0.00
Cr Livingston	14,332.50	0.00	0.00	270.00	0.00	0.00	0.00	0.00	14,602.50	0.00	0.00
Cr Maidment	18,970.75	2,329.86	450.75	0.00	0.00	0.00	0.00	0.00	21,751.36	0.00	0.00
Cr Miller	14,332.50	1,838.00	340.50	0.00	0.00	0.00	0.00	0.00	16,511.00	350.00	199.20 ⁵ 150.00 ⁶
Cr Nicholson	14,332.50	0.00	0.00	0.00	0.00	0.00	262.50	0.00	14,595.00	0.00	0.00
Cr Oliver	14,332.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,332.50	0.00	0.00
Cr Scott	18,970.75	1,008.41	0.00	360.00	0.00	0.00	0.00	1,363.34	21,702.50	999.12	0.00
Cr Thornton	14,332.50	1,411.80	340.50	0.00	0.00	0.00	0.00	0.00	16,084.80	0.00	0.00
Cr Bradford*	4,748.50	349.44	0.00	90.00	0.00	0.00	0.00	0.00	5,187.94	0.00	0.00
Cr Carter*	4,638.25	0.00	0.00	90.00	0.00	0.00	0.00	0.00	4,728.25	0.00	0.00
Cr Farrier*	4,748.50	684.84	0.00	90.00	0.00	0.00	0.00	0.00	5,523.34	0.00	0.00
Cr Keily*	4,748.50	740.53	0.00	0.00	0.00	0.00	0.00	0.00	5,489.03	0.00	0.00
Cr Lewis*	4,638.25	725.99	0.00	90.00	0.00	0.00	0.00	2,500.00	7,954.24	50.00	0.00
Cr Rebbeck*	4,638.25	0.00	0.00	90.00	0.00	0.00	0.00	0.00	4,728.25	999.12	0.00
Cr Stewart*	4,525.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,525.00	0.00	0.00
TOTAL	259,696.89	12,509.67	1,131.75	1,800.00	400.00	52.00	262.50	3,863.34	279,716.15	3,698.24	611.28

* Council term concluded November 2022

¹ Car Parking

² Private use of Council Vehicle related to Council Elections

³ Fleurieu Regional Assessment Panel

⁴ Car parking

⁵ Meals provided at Council Meetings/Information Sessions

⁶ 5 x hard copies of draft Annual Business Plan and Budget (\$150.00)

Other Allowances/Benefits

Other expenditure

Legal costs incurred by Council in 2022/23 totalled \$281,856.89 inclusive of GST

Credit Card expenditure for 2022/23 totalled \$127,623.21 exc GST (includes Mayor's credit card)

In accordance with the requirements of the Local Government Act 1999 Council Members and staff are required to declare gifts and benefits provided to them. These gifts are then recorded on registers which are available on Council's website.

Council Member Gifts and Benefits Register

During the year in review the following gifts and benefits were recorded as being provided to Council Members.

Elected Member	Contributor	Gift Description	Estimated Value	Purpose/Reason	Date
Mayor Keith Parkes	The Hon Peter Malinauskas MP – Premier of SA	2 x tickets to attend the SA Suite at the VALO Adelaide 500	\$150	Guest of Premier	2/12/2022
Mayor Keith Parkes	Goolwa/Wellington Local Action Planning	1x bottle of wine and book	\$60.00	Thank you for service on committee	27/01/2023
Cr Milli Livingston	Mr Shannon Welk – Social Director – Front Yard Festival	2 x tickets – Middleton Winery Front Yard Festival	\$76.00	Complimentary Double Pass to attend the Festival	08/04/2023
Cr Lou Nicholson	Mr Shannon Welk – Social Director – Front Yard Festival	2 x tickets – Middleton Winery Front Yard Festival	\$76.00	Complimentary Double Pass to attend the Festival	08/04/2023
Cr Craig Maidment	Strengthening the Fleurieu Food System workshop	1 x Workshop ticket	\$35.00	Complimentary as Alexandrina Council part funded workshop	9/5/2023
Mayor Keith Parkes	Langhorne Creek Grape and Wine Inc	1 x complimentary ticket to the 2023 Annual Multi-Colour Corporation Langhorne Creek Wine Show Luncheon	\$80.00	Guest – Complimentary VIP invitation (non transferrable)	12/5/2023

Other Allowance and benefits

Total Expenditure on Mayor's Credit Card	\$668
Elected Member Meal Costs	\$9,291
Value of Mayor's Car	\$55,800

Employee Gifts and Benefits Register over \$50

During the year in review the following gifts and benefits were recorded as being provided to employees.

Officer	Contributor	Gift Description	Estimated Value	Purpose	Date
Sarah Rose	Michael Hickinbotham	Gin	\$75.00	Gift, showcasing their new product	07/07/2022
Wendy Watson	Fleurieu Food Festival – Pensinsula Providore	2 Tickets - Luncheon	\$240	Promotion of Partnership – Fleurieu Foods & Business Alexandrina	27/08/2022
Jessica Harris	Fleurieu Food	Ticket to attend event – long luncheon	\$120.00	Promotion of Partnership – Fleurieu Foods & Business Alexandrina	27/08/2022
Ben Wright	Goolwa Football Club	3 x cartons beer	\$100.00	Appreciation/ thanks to the field services team for work put into preparation for the Grand Final	16/09/2022
Nigel Morris	Hickinbotham	Bottle of Gin	\$75.00	Gift	07/11/2022
Nigel Morris	Hickinbotham	Bottle of Gin	\$75.00	Gift	12/12/2022
Paul Minks	Luke; Southern Cross Cleaning	Bottle of Whiskey	\$80.00	Christmas gift/ long standing working relationship	16/12/2022
Mark Tate, Ben Wright, Peter Haese, Mark Thompson, Travis Hester, Stewart Ratcliff	Adelaide Civil Design	Food Hamper	\$100.00	Christmas Wishes	21/12/2022
Meg Dickson	Fleurieu Sun Newspaper	Christmas Food and Drink	\$70.00	Thank you	22/12/2022
Marianne Richardson, Matt Atkinson, Lisa O'Donoghue, Jess Harris, Carol Cooney, Wendy Watson	Alex and staff from Smile Marketing	Hamper with various Fleurieu Products	\$200.00	Christmas Thank you gift	22/12/2022
Meg Dickson	Strathalbyn Argus – Leader Newspapers	Christmas Food and Drink	\$70.00	Thank you	22/12/2022
Kylie Markow	Alcohol and Drug Foundation	Flights and Transfers to and from Melbourne for Conference	\$800.00	Cover travel costs for me to speak at the Alcohol & Drug Foundation National Conference.	23/03/2023
Adona Cervantes	Shannon Welk – Director Front Yard Festival	4 x tickets for Middleton Winery Front Yard Festival	\$152.00	Complimentary Tickets offered to Council Members and Staff	06/04/2023

Alexandrina Council – Council Member Training and Development

Non - Mandatory Training

Training Title	Details	Provider	Date	Duration	Location	Attended	Cost
Murray Darling Assoc. National Conference & AGM	Theme is Economic, Dams & Infrastructure	Murray Darling Association	19/9/2022 – 21/09/2022	3 days	Albury NSW	Cr Michael Scott and Cr Melissa Rebbeck	\$999.12 each
Local Government Association Conference and AGM	General meetings are opportunities for councils to discuss important issues for the sector and pass motions which set the LGA's strategic direction. The conference features a number of guest speakers	Local Government Association of SA	26/10/2022	1 day	Adelaide Oval, Adelaide	Mayor Parkes, Cr Coomans, Cr Lewis	\$275.00 full registration for Mayor and Cr Coomans, \$50.00 Cr Lewis
Overview of Infrastructure Division	Projects, Asset Management, Parks, Gardens & Civil – Depot, CWMS	General Manager – Infrastructure – Andy Baker	23/01/2023	45 minutes	Council Chamber, Goolwa	Mayor Parkes, Cr Coomans, Cr Gardner, Cr Livingston, Cr Maidment, Cr Miller, Cr Nicholson, Cr Oliver, Cr Scott, Cr Thornton	-
Overview of Growth/Community Division		Acting General Manager Growth, Matt Atkinson	13/02/2023	45 minutes	Council Chamber, Goolwa	Mayor Parkes, Cr Coomans, Cr Gardner, Cr Maidment, Cr Miller, Cr Nicholson, Cr Thornton	-
Overview of Resources Division		General Manager Resources, Trish Kirkland	27/02/2023	45 minutes	Council Chamber, Goolwa	Mayor Parkes, Cr Coomans, Cr Gardner, Cr Miller, Cr Nicholson, Cr Thornton	-
Sporting and Community infrastructure Local Government Forum	Forum on occupancy models, construction, procurement, project management, grant funding, management agreements and all things relating to Council owned and operated sporting and community infrastructure.	Mellor Olsson	09/03/2023	3 hours	Wolf Blass Community Centre at the Norwood Football Club.	Cr Sue Miller	-

Training Title	Details	Provider	Date	Duration	Location	Attended	Cost
Audit & Risk Committee, General Overview	Define the role of Audit & Risk Committee; understand the membership & meeting requirements, Explain the various functions including audit & risk management. The relationship between the Committee, Council & Administration	LGA of SA	24/03/2023	Half day	LG House, Adelaide and Online	Cr Peter Oliver and Cr Sue Miller	\$770.00
Economic Development Training for Councillors and Mayors	Interactive virtual session to empower community leaders to drive and support inclusive, sustainable development. Including updates of the Alexandrina Economic Development Strategy	Economic Development Australia	30/03/2023	9.30am -4.30pm	Business Hub, Goolwa		-
LGA OGM	Ordinary General Meeting with breakout sessions focusing on topics that determine how local council elections are run	LGA of SA	14/04/2023	9am-4pm	Adelaide Convention Centre	Cr Coomans	\$275.00
Deputy Mayor Forum	Deputy Mayors will build practical skills and unpack the knowledge and capabilities they need to perform their role effectively	LGA of SA	12/05/2023	9am-4pm	LG House Adelaide	Cr Coomans	\$605.00

Mandatory Training

Training Title	Details	Provider	Date	Duration	Location	Attended	Cost
Induction Program – Welcome & Introductions	Council information session – welcome & introductions, overview of the organisation and introduction to the Executive Team; outline of current priorities	CEO Nigel Morris and Executive Team	26/11/2022	1 hour	Council Chamber, Goolwa	Mayor Parkes, Cr Coomans, Cr Gardner, Cr Livingston, Cr Maidment, Cr Nicholson, Cr Oliver, Cr Scott, Cr Thornton	-
Run through of first Council Agenda	Including: Meeting timetable, appointments to committees and positions	CEO Nigel Morris	26/11/2022	1 hour	Council Chamber, Goolwa	Mayor Parkes, Cr Coomans, Cr Gardner, Cr Livingston, Cr Maidment, Cr Nicholson, Cr Oliver, Cr Scott, Cr Thornton	-
Civic Responsibilities	Introduction to Local Government, effective decision making, Council Meeting procedures (including mock meeting); Representing Council decisions	Dale Mazzachi – Norman Waterhouse	26/11/2022	12 – 5pm	Council Chamber, Goolwa	Mayor Parkes, Cr Coomans, Cr Gardner, Cr Livingston, Cr Maidment, Cr Nicholson, Cr Oliver, Cr Scott, Cr Thornton	\$5634.16
Legal Responsibilities	Gifts & Benefits; Registers, returns and resources, Legal protection and oversight, Behavioural standards for Council Members, Understanding values and ethics, WHS, Bullying and Harassment	Dale Mazzachi – Norman Waterhouse	05/12/2022	5.30pm – 8.30pm	Council Chamber, Goolwa	Mayor Parkes, Cr Coomans, Cr Gardner, Cr Livingston, Cr Maidment, Cr Oliver, Cr Scott, Cr Thornton	
Behaviour & Leadership	Values, ethics and behaviour, Communication skills, leadership skills	Susan Bates and Julie Cunningham	10/12/2022	9.30am – 4pm	Strathalbyn Library	Mayor Parkes, Cr Coomans, Cr Gardner, Cr Livingston, Cr Miller, Cr Scott, Cr Thornton	\$4,000
Strategy & Finance	Integrated and strategic management planning and performance	John Comrie	23/01/2013	5.30 pm – 7.30 pm	Council Chamber, Goolwa	Mayor Parkes, Cr Coomans, Cr Gardner, Cr Livingston, Cr Maidment, Cr Nicholson, Cr Oliver, Cr Scott, Cr Thornton, Cr Miller	\$900.00

Training Title	Details	Provider	Date	Duration	Location	Attended	Cost
Strategy & Finance	Strategic risk management and oversights	Craig Johnson	13/02/2023	5.30 pm – 7.30 pm	Council Chamber, Goolwa	Mayor Parkes, Cr Coomans, Cr Gardner, Cr Maidment, Cr Nicholson, Cr Scott, Cr Thornton, Cr Miller	\$4,500
Strategy & Finance	Financial Management	John Comrie	27/02/2023	5.30 pm- 7.30 pm	Council Chamber, Goolwa	Mayor Parkes, Cr Coomans, Cr Gardner, Cr Miller, Cr Nicholson, Cr Thornton	\$900
Principal Member Forum	Behaviour- Effective leadership, Behaviour – Public speaking & media; Civic – Meeting procedures (technical knowledge), Civic – effective meetings (chairing)	LGA of SA	17/2/2023 and 18/02/2023	2 days 9.30 am to 4 pm	LG House, Adelaide	Mayor Parkes	\$990.00
LGA Mandatory “catch-up sessions”	Civic and legal bundle (Modules 4.2 – 5.3 & 3.1 – includes values, ethics and behaviours)	LGA of SA	22/05/2023	9.30 am – 12.30 pm	Webinar	Cr Maidment, Cr Nicholson,	No charge
LGA Mandatory “catch-up sessions”	Civic Bundle (Modules 4.2 – 4.4)	LGA of SA	22/05/2023	1 pm – 4pm	Webinar	Cr Maidment, Cr Oliver, Cr Thornton	No charge
Kelley Jones – Mandatory “catch-up sessions”	Legal (Module 3)	Kelley Jones	22/06/2023	5.30 pm – 7.00 pm	Via Zoom	Cr Miller	No charge

Public Participation in Decision-making

Alexandrina Council's Code of Practice – Access to Council Meetings and 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.

Members of the public could express their views and opinions to Council in a number of ways including petitions, deputations, written requests, Council Members and others detailed following:

Petitions

A petition is a formal written request or submission to Council, which has been signed by multiple people. A standard petition form is available on Council's website and provides a template for compiling a petition.

Four petitions were presented to Council this reporting year.

Date	Nature of Petition
19 September 2022	Mrs P Williamson –Reconsideration of Petition Redevelopment of Goolwa Wharf
17 October 2022	Goolwa Aquatic Club - Objection to Proposed Lease of the First Floor of The Goolwa Aquatic Building
16 January 2023	Middleton Flood Event 12 November 2022
20 February 2023	Peter Strawbridge – Water Tables and Footpath facilities – Old Bull Creek Road, Strathalbyn

Deputations

A deputation is a verbal way of presenting an issue to the notice of all Council Members at a Council meeting. It is undertaken in accordance with the Code of Practice – Procedures at Meetings and the Local Government (Procedures at Meetings) Regulations 2013. All deputation requests must be made in writing to the Chief Executive Officer no later than one week before the Council meeting.

During the year the CEO and Mayor approved 19 deputations

Date	Nature of Deputation
15 August 2022	Ms A Bourne – Funding off Climate Change Officer
19 December 2022	Debbie & Steven Turner – Potential expansion of the Lakeside Retirement Village, Goolwa
19 December 2022	Friends of the Oscar 'W' – Proposed Wharf Shed Development, Goolwa
19 December 2022	Mr Matt Wenk – Memorial Bench Application
16 January 2023	Ms Bronwyn Lewis – Heritage Tourism
16 January 2023	Ms Bronwyn Lewis – Project using Waste Matter as a Circular Economy and Housing Infrastructure Initiative
16 January 2023	Ms Rose Kentish – Storm Disaster Group, Middleton
20 February 2023	Mr Nigel Robinson – Goolwa Wharf Precinct Revitalisation Project
20 February 2023	Mr Steve Ramsay – Goolwa Wharf Revitalisation Project
20 February 2023	Strathalbyn Strikers Soccer Club – Lot 10 Langhorne Creek Road, Strathalbyn
20 February 2023	Strathalbyn Campdraft Club – Lot 10 Langhorne Creek Road, Strathalbyn

Date	Nature of Deputation
20 March 2023	Ms Dawn Birkett, Goolwa Hockey Club– future planning for Goolwa Hockey Club
20 March 2023	Mr Jim Davis – Goolwa Wharf Precinct Revitalisation Project
20 March 2023	Mr Steve Ramsey – Goolwa Wharf Precinct Revitalisation Project
20 March 2023	Ms Janne Harris – Goolwa Wharf Precinct Revitalisation Project
17 April 2023	Ms B Lewis – Affordable and Social Housing
17 April 2023	Ms Natasha Davis – Trees for Life – Bush for Life Program
19 June 2023	Mr Tim Possingham – Adelaide Rally 2023
19 June 2023	Mr Craig Rowe – Goolwa North Code Amendment

Written requests

A member of the public may write to Council on any Council policy, activity or service.

Council Members

Members of the public may contact Council Members to discuss any issue relevant to Council. Elected Member contact details are available on Council's website.

Other

Members of the public can also contact Council via phone, email, social media and face to face.

Agendas and Minutes

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

Minutes of the meetings are placed on public display within five days following the meetings. Agendas and minutes can be viewed at the Council's offices at Goolwa and Strathalbyn.

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

Public Consultation

Council is committed to open, accountable and responsive decision making, which is informed by effective communication and consultation between Council and the community.

The Public Consultation Policy sets out the steps Council will take to establish partnerships and encourage community involvement in planning and decision making regarding the services Council provides and the management of community resources.

Council aims to ensure that appropriate and cost-effective methods are used to inform and involve the local community, key stakeholders and interested parties relevant to the specific circumstances of each consultation topic.

Alexandrina Council is committed to engaging as widely and actively as possible with its diverse communities, through a range of community consultations.

July to September 2022

- › Draft Regional Public Health Plan 2022-27
- › Youth Forum
- › Sugars Beach Survey
- › Draft Lease Fulham Funerals
- › Middleton Master Plan – Concept Planning
- › Milang Master Plan – Concept Planning
- › Port Elliot Master Plan – Concept Planning.

October to December 2022

- › Draft Community Land Management Plan and Register
- › Goolwa Regatta Yacht Club – Draft Lease Feedback.

January to March 2023

- › Climate Emergency and Environment Committee EOI
- › Fleurieu Regional Assessment Panel – Deputy Independent Members – EOI.

April to June 2023

- › Independent Member of Alexandrina Council's Audit and Risk Committee EOI
- › Acquisition and Disposal of Land, Roads and Assets
- › Port Milang Historic Railway Museum – Draft lease
- › Draft By-Laws 2023
- › Draft Community Ground Lease Port Elliot SLSC.



Access to Council Documents

This section of the Annual Report details the documents which Alexandrina Council is required to provide in accordance with relevant legislation.

The documents and registers listed may be inspected on Council's website alexandrina.sa.gov.au

Documents listed may be purchased as per the fee listed in Council's Schedule of Fees and Charges.

By-Laws

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

Alexandrina Council has six By-Laws to ensure the good rule and governance of the Council area and for the convenience, safety and comfort of its community. These are:

- › 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: Foreshore: to regulate the access and use of the foreshore.

- › By-Law No 7: Modification By-Law 2017. A By-Law to modify clause 4 in Council By-Laws numbered 1 to 5.
- › By-Law No 8: Cats! To limit the number of cats kept on premises and for the management and control of cats in the Council's area.

Codes

The following is a list of Codes that Alexandrina Council maintains in accordance with the Local Government Act 1999:

- › Code of Conduct for Council Employees
- › Code of Practice Access to Council and Committee Meetings and Documents
- › Code of Practice – Council Meeting Procedures
- › Code of Conduct for Volunteers
- › Code of Conduct for Council Members

At the 28 November 2022 Council Meeting it was resolved to adopt the new Model Behaviour Management Policy for Council Members

Terms of Reference

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

- › Audit and Risk Committee
- › Alexandrina Arts and Cultural Advisory Committee
- › Alexandrina Sustainable Agricultural Round Table (ASART)
- › Australia Day Awards Committee
- › Cemeteries Advisory Committee
- › Chief Executive Selection Panel
- › Chief Executive Officer Performance Management Panel
- › Climate Emergency and Environment Committee
- › Heritage Advisory Committee
- › Lot 10 Langhorne Creek Rd Project Steering Group
- › Ratalang Basham Beach & Horseshoe Bay Advisory Committee
- › South Australian Wooden Boat Festival Committee.

Registers

The following is a list of registers that Alexandrina Council maintains in accordance with legislative requirements:

- › Assessment Register (rateable land);
- › Community land (open space);
- › Confidential Items Meetings Register;
- › Council Members Disclosure of Interest Register;
- › Delegations Register;
- › Development applications (DA) / consents/ approvals (DA register);
- › Council Members Allowances and Benefits Register;
- › Council Members Gifts and Benefits Register;
- › Council Members Training and Development Register;
- › Council Employee Gifts and Benefits Register;
- › Register of Council Information or Briefing Sessions
- › Register of Employees' Salaries;
- › Register of High Risk Manufactured Water Systems;
- › Register of Interests – Council Members¹;
- › Register of Interests – Employees²;
- › Register of Interests – Council;
- › Register of Items Released from Confidence;
- › Register of Land Management Agreements
- › Register of Public Streets and Roads;
- › Register of Wastewater Works Approval
- › Schedule of Fees and Charges; and
- › Voters Roll.

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

2 The 'Register of Interests – Employees' is not legally able to be viewed by members of the public.

Policies and Procedures

Council policies may be required by legislation, related to the Council as an elected member body and/or be in the public interest. Policies provide the 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.

Council has adopted the following policies:

- › Acquisition and Disposal of Land Policy
- › Acquisition and Disposal of Road Policy
- › Annual Budget and Budget Performance Policy
- › Arts and Culture Policy
- › Asset Accounting Policy
- › Asset Management Policy
- › Behaviour Management Policy – Model
- › Building Upgrade Finance Policy
- › Caretaker Policy
- › Cemeteries and Memorials Policy
- › Climate Change Policy
- › Code of Conduct – Alexandrina Libraries
- › Code of Conduct for Council Employees
- › Code of Conduct for Volunteers
- › Collection Development – Alexandrina Libraries
- › Communication Policy
- › Community Donation Policy
- › Community Group Loan Policy
- › Complaints Handling Procedure
- › Complaints Policy
- › Corporate Credit Card Policy
- › Council Members – Information Management Policy
- › Council Members – Allowances, Benefits, Support and Facilities Policy
- › Council Members – Code of Conduct Complaints Handling Procedure
- › Council Members – Induction for New Councils Policy
- › Council Members – Training and Development Policy
- › Debt Recovery Policy
- › Development Assessment Fee Waiver and Refund Policy
- › Disposal of Council Assets Policy
- › Election Signage Guidelines – State and Federal Government Elections
- › Emergency Management Policy

- › Employee Entertainment and Hospitality Policy
- › Enforcement Policy
- › Financial Internal Control Policy
- › Fraud, Corruption, Misconduct and Maladministration Prevention Policy
- › Grants Policy
- › Hardship Policy
- › Information Management Policy
- › Internal Review of Council Decisions Policy
- › Kerbside Waste Collection Policy
- › Lease and Licence Policy
- › Mobile Food Vendor Procedure
- › Naming of Roads, Reserves and Public Places Policy
- › Order Making Policy
- › Pop-Up Business Activation Policy
- › Privacy Policy
- › Privacy Procedure
- › Privately Funded Planning and Design Code Amendments Policy
- › Privately Funded Planning and Design Code Amendments Procedure
- › Procurement Policy
- › Procurement Procedure
- › Prudential Management Policy
- › Public Consultation Policy
- › Public Consultation Procedure
- › Public Interest Disclosure Policy
- › Public Interest Disclosure Procedure
- › Rating Policy
- › Requests for Services Policy
- › Request for Services Procedure
- › Risk Management Policy
- › Risk Management Framework
- › Safe Environment Policy
- › Safe Environment Code of Conduct
- › Safe Environment Reporting Procedure
- › Safe Environment Screening Guidelines
- › Service Policy – Alexandrina Libraries
- › Signs, Banners and Flags Policy
- › Temporary Road Closure Policy
- › Treasury Management Policy
- › Tree Management Policy
- › Tree Management Procedure
- › Unreasonable Complaint Policy
- › Unsolicited Proposal Policy

Other Documents Available for Inspection

The following documents are available for inspection on Council's website alexandrina.sa.gov.au

Documents are listed under the responsible Directorate.

Office of the CEO

- › A2040 Narrative
- › A2040 Four Year Plan
- › A2040 'plan on a page'
- › Alexandrina Alive Quarterly Newsletter
- › Annual Business Plan and Budget
- › Agendas and Minutes – Council and Council Committees
- › Freedom of Information Statement
- › Village Innovation Plans.

Community

- › Planning and Design Code
- › Dog and Cat Management Plan
- › Disability Access and Inclusion Plan
- › Economic Development Strategy 2022-2027
- › Environmental Action Plan - DRAFT
- › Climate Emergency Action Plan - DARFT
- › Environmental Health Emergency Management Plan
- › Fleurieu Interim Bushfire Management Area Plan
- › Regional Public Health Plan
- › Tourism and Visitor Strategy 2017-2022
- › Wooden Boat Strategy 2022-2026.

Infrastructure

- › Integrated Water Management Plan
- › Master Plan for Ratalang Basham Beach Conservation Reserve Roadside Vegetation Management Plan
- › Clayton Bay Foreshore Master Plan
- › Master Plan for Ratalang Basham Beach Conservation Reserve.

Corporate

- › Audited Financial Statements
- › Community Land Management Plan
- › Long Term Financial Plan.

Freedom of Information

The Freedom Information Statement is published by Alexandrina Council in accordance with the requirements of the Freedom of Information Act 1991. An updated Freedom Information Statement is published every 12 months to Council's website.

During 2022/23 Administration processed 13 Freedom of Information (FOI) requests and zero requests for an internal review of an FOI Determination.

A summary of the applications received is included in the table below.

Date FOI Application Received	Scope of FOI
24 June 2022*	Community Safety complaint relating to property in Port Elliot
7 July 2022	Report to Council Members on Lot 10 Langhorne Creek Road and responses from organisations that were approached by Council
27 July 2022	Request for copies of Complaints made against an organisation in Clayton Bay
10 October 2022	Any documents relating to roadworks as defined in the Local Government Act 1999 for identified area in Chiton
8 November 2022	Copy of approved development application for Lakeside Goolwa
28 November 2022	Video footage from inside and outside of Council Offices on specified day in November 2022
6 April 2023	Documentation relating to investigations and outcomes of dog attack in December 2019
27 April 2023	Emails and Correspondence relating to property on Hindmarsh Island between 2021 and present
3 May 2023	Documents and photos relating to Complaint Code 9720
29 May 2023	Arborist report and copy of wastewater works approval for property in Port Elliot
20 June 2023	Tender Requests for Excelsior Parade Footpath

Date FOI Application Received	Scope of FOI
16 June 2023	Historical information requested for property listed as Lot 7 Filed Plan 40295 including –
-	efforts made to locate the person responsible for payments
-	instigation of sale proceedings, and
-	dates and placement of all advertisements and signs required under Section 184 of the Local Government Act 1999 relating to this property"
21 June 2023	Documents containing or relating to communications between Rates staff members relating to property in Port Elliot also correspondence with the owner of the property

* Freedom of Information request was carried over from 2021/22 financial year and was not reported on in this year.

Information on the FOI process, application forms, fees and access to documents is available from Council's accredited FOI officers. If required these officers will assist anyone seeking to amend Council records containing their personal affairs. More information on, and application forms for, the FOI process are available from the Council offices, on Council's website and State Records website.

A member of the public wishing to amend the Council's records may email alex@alexandrina.sa.gov.au or phone 8555 7000 and ask to speak with an accredited Freedom of Information Officer.

Financial and Accountable Performance



Alexandrina Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023

Connecting Communities



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.

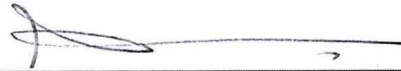
In our opinion:

- 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.



Nigel Morris
Chief Executive Officer

Date: 08 March 2024



Keth Parkes
Mayor

Date: 08 March 2024

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Income			
Rates	2a	47,774	44,733
Statutory charges	2b	1,437	1,683
User charges	2c	2,978	3,382
Grants, subsidies and contributions - operating	2g	5,273	4,409
Investment income	2d	97	46
Reimbursements	2e	548	215
Other income	2f	601	718
Net gain - equity accounted council businesses	18(a)i	36	316
Total income		<u>58,744</u>	<u>55,502</u>
Expenses			
Employee costs	3a	19,613	18,143
Materials, contracts and other expenses	3b	23,561	19,476
Depreciation, amortisation and impairment	3c	14,140	13,185
Finance costs	3d	918	735
Net loss - equity accounted council businesses	18(a)i	492	335
Total expenses		<u>58,724</u>	<u>51,874</u>
Operating surplus / (deficit)		<u>20</u>	<u>3,628</u>
Physical resources received free of charge	2i	–	414
Asset disposal and fair value adjustments	4	(204)	(1,289)
Amounts received specifically for new or upgraded assets	2g	6,502	1,929
Net surplus / (deficit) ¹		<u>6,318</u>	<u>4,682</u>
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9a	156,678	31,760
Other Equity Adjustment - Equity Accounted Council Businesses	18(a)i	6,121	(1,166)
Total amounts which will not be reclassified subsequently to operating result		<u>162,799</u>	<u>30,594</u>
Total other comprehensive income		<u>162,799</u>	<u>30,594</u>
Total comprehensive income		<u>169,117</u>	<u>35,276</u>

(1) Transfer to Statement of Changes in Equity

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

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	1,204	3,846
Trade and other receivables	5b	6,392	4,699
Inventories	5c	38	46
Total current assets		7,634	8,591
Non-current assets			
Trade and other receivables	6a	83	115
Equity accounted investments in council businesses	6b	11,072	5,409
Other non-current assets	6c	2,415	1,288
Infrastructure, property, plant and equipment	7	665,450	495,726
Total non-current assets		679,020	502,538
TOTAL ASSETS		686,654	511,129
LIABILITIES			
Current liabilities			
Trade and other payables	8a	9,924	5,131
Borrowings	8b	8,650	10,000
Provisions	8c	4,239	4,067
Total current liabilities		22,813	19,198
Non-current liabilities			
Borrowings	8b	13,785	11,205
Provisions	8c	1,107	894
Total non-current liabilities		14,892	12,099
TOTAL LIABILITIES		37,705	31,297
Net assets		648,949	479,832
EQUITY			
Accumulated surplus		187,949	175,679
Asset revaluation reserves	9a	460,029	303,351
Other reserves	9b	971	802
Total equity		648,949	479,832

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

Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2023					
Balance at the end of previous reporting period		175,679	303,351	802	479,832
Net surplus / (deficit) for year		6,318	–	–	6,318
Other comprehensive income					
- Gain (Loss) on Revaluation of I,PP&E	7	–	156,678	–	156,678
Other Equity Adjustment - Equity Accounted Council Businesses		6,121	–	–	6,121
Other comprehensive income		6,121	156,678	–	162,799
Total comprehensive income		12,439	156,678	–	169,117
Transfers between reserves		(169)	–	169	–
Balance at the end of period		187,949	460,029	971	648,949
2022					
Balance at the end of previous reporting period		172,455	271,591	510	444,556
Net surplus / (deficit) for year		4,682	–	–	4,682
Other comprehensive income					
- Gain (Loss) on Revaluation of I,PP&E	7	–	31,760	–	31,760
Other Equity Adjustment - Equity Accounted Council Businesses		(1,166)	–	–	(1,166)
Other comprehensive income		(1,166)	31,760	–	30,594
Total comprehensive income		3,516	31,760	–	35,276
Transfers between reserves		(292)	–	292	–
Balance at the end of period		175,679	303,351	802	479,832

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>			
Operating receipts		52,172	54,407
Grants, subsidies and contributions		5,042	–
Investment receipts		97	43
Reimbursements		548	–
Other receipts		4,398	–
<u>Payments</u>			
Operating payments to suppliers and employees		–	(39,225)
Payments to employees		(19,159)	–
Payments for materials, contracts and other expenses		(25,310)	–
Finance payments		(884)	(737)
Net cash provided by (or used in) operating activities	11b	16,904	14,488
Cash flows from investing activities			
<u>Receipts</u>			
Amounts received specifically for new or upgraded assets		7,756	2,297
Sale of replaced assets		1,234	795
Repayments of loans by community groups		34	12
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(7,993)	(6,729)
Expenditure on new/upgraded assets		(20,495)	(7,116)
Expenditure on intangible assets		(1,263)	(604)
Net cash provided (or used in) investing activities		(20,727)	(11,345)
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from Borrowings		11,230	5,775
<u>Payments</u>			
Repayments of Borrowings		(10,000)	(6,134)
Repayment of bonds and deposits		(49)	(47)
Net cash provided by (or used in) financing activities		1,181	(406)
Net increase (decrease) in cash held		(2,642)	2,737
plus: cash & cash equivalents at beginning of period		3,846	1,109
Cash and cash equivalents held at end of period	11a	1,204	3,846

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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Alexandrina Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 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.

Particular areas involving a high degree of judgement or complexity include the estimation of future payments and timing in relation to tip restoration liability. Further information in relation to the estimation of these liabilities are given 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).

(2) The local government reporting entity

Alexandrina Council is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 11 Cadell Street, GOOLWA. 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.

The principal activities and entities conducted other than in the Council's own name that have been included in these consolidated financial statements are:

1. Adelaide Hills Region Waste Management Authority
2. Fleurieu Regional Waste Authority
3. Fleurieu Regional Aquatic Centre Authority

Council has elected to not include activities related to the Southern and Hills Local Government Association in these consolidated financial statements as they are deemed to be immaterial.

Trust monies and property held by Council but subject to the control of other persons have been excluded from these reports.

(3) Income recognition

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

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

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

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

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

(\$,000)	Cash Payment Received	Annual Allocation	Difference
2020/21	\$1,760	\$1,620	+ \$140
2021/22	\$2,795	\$1,215	+ \$1,580
2022/23	\$3,379	\$2,371	+ \$1,008

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) Inventories

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

(6) Infrastructure, property, plant and equipment**6.1 Initial recognition**

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

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

6.2 Materiality

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

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

Infrastructure	\$10,000
Land Improvements	\$20,000
Buildings	\$15,000
Furniture & Fittings	\$5,000
Operational Equipment	\$5,000
IT Equipment	\$3,000
Other	\$5,000
Plant	\$15,000
Software	\$50,000

6.3 Subsequent recognition

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

6.4 Depreciation of non-current assets

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

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.

Plant, Furniture & Equipment

Office Equipment	5 to 10 years
Office Furniture and Fittings	10 to 35 years
Office Electrical Equipment	4 to 10 years
Computer Equipment	3 to 10 years
Minor Equipment	5 to 25 years
Plant	3 to 15 years
Software	10 years

Building & Other Structures

Sub structure	150 years
Super structure	50 to 100 years
Roofing	40 to 50 years
Fit out	15 to 25 years
Services	30 years

*Infrastructure**Bridges*

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

Sub structure	40 to 100 years
Super structure	40 to 100 years
Culverts	80 to 100 years
Rail	40 to 100 years
Surfaces	13 to 40 years
Sealed Road Pavement	40 to 100 years
Sealed Road Sub-Base	160 to 400 years
Unsealed Road Surfaces	12 to 35 years
Footpaths	20 to 70 years
Footpaths Sub-Base	60 to 280 years
Kerbing	50 to 70 years
Stormwater Drainage	10 to 100 years
Water	15 to 80 years
Common Effluent Treatment Plant	15 to 80 years

6.5 Impairment

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

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

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

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

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

7.2 Payments Received in Advance & Deposits

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

(8) Borrowings

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(9) Employee benefits

9.1 Salaries, Wages & Compensated Absences

Liabilities for employees' entitlements to salaries, wages and compensated absences due 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 due 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.

Council has recognised a provision for sick leave liabilities for the employees falling under the AWU enterprise bargaining agreement, in case where the liability has vested.

9.2 Superannuation

The Council 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 Council's involvement with the schemes are reported in Note 18.

(10) Provisions for reinstatement, restoration and rehabilitation

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs and are carried at the net present value of estimated future costs.

Although estimated future costs are based on a closure plan, such plans are based on current environmental requirements which may change. Council's policy to maximise recycling is extending the operational life of these facilities, and significant uncertainty exists in the estimation of the future closure date.

(11) Leases

Accounting policy applicable from 01 July 2019

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

11.1 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 and the estimated useful lives of the assets. As at 30 June 2023, Council has no leases to which this treatment will need to be applied.

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.

Alexandrina Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

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.

(12) 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 18.

The Adelaide Hills Region Waste Management Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of Adelaide Hills Council, Alexandrina Council, The District Council of Mt Barker and Rural City of Murray Bridge, this organisation operates as a regional waste management authority within the combined area.

The Southern and Hills Local Government Association has been created as regional subsidiary to represent the interest of all Councils in the Southern Hills, Fleurieu Peninsula and Kangaroo Island, within Local Government in SA. The group meet on a monthly basis and discuss Local Government policy and procedures, and provide advice back to the LGA from a regional perspective.

The Fleurieu Regional Waste Authority is Local Government Authority Section 43 Regional Subsidiary under the control of Alexandrina Council, Kangaroo Island Council, Yankalilla Council and the City of Victor Harbor. This organisation operates as a regional waste management authority within the combined area.

The Fleurieu Regional Aquatic Centre Authority is Local Government Authority Section 43 Regional Subsidiary under the control of Alexandrina Council, and the City of Victor Harbor. This organisation operates an aquatic centre.

During 2018-19 Council has made the decision to no longer recognise the value of these entities separately in Equity. Council already recognises it's interest in the entities in Assets and so also recognising in Equity provided no extra information to Statement users.

(13) GST implications

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

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

(14) New accounting standards and UIG interpretations

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

Amendments to Australian Accounting Standards – AASB 2020-3: Annual Improvement 2018-2020 and Other Amendments

- Council adopted AASB 2020-3 which makes some small amendments to a number of standards including the following: AASB 1, AASB 3, AASB 9, AASB 116, AASB 137 and AASB 141. The adoption of the amendment did not have a material impact on the financial statements.

AASB 2020-6: Amendments to Australian Accounting Standards – Classification of Liabilities as Current and Non-Current

- AASB 2020-6 defers the effective date for applying the requirements added to AASB 101 in AASB 2020-1 from annual reporting periods beginning on or after 1 January 2022 to annual reporting periods beginning after 1 January 2023, with earlier application permitted. The adoption of the amendment did not have a material impact on the financial statements.

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

Note 1. Summary of Significant Accounting Policies (continued)

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, these standards have not been adopted by Council and will be included in the financial statements on their effective date. The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Council.

Effective for annual report periods beginning on or after 1 January 2023.

- AASB 2022-6: Amendments to Australian Accounting Standards – Non current Liabilities with Covenants.

Effective for annual report periods beginning on or after 1 January 2024.

- AASB 2022-5: Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback

Effective for annual report periods beginning on or after 1 January 2025.

- AASB 2014-10: Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an investor and its Associate or Joint Venture

Council has assessed the impact of new and changed Australian Accounting Standards and Interpretations not yet effective and concluded that they will not have a material impact in the financial statements.

(15) Comparative figures

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

(16) Disclaimer

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

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

Note 2. Income

\$ '000	2023	2022
(a) Rates		
General rates		
General rates	41,001	38,082
Less: discretionary rebates, remissions and write-offs	(680)	(642)
Total general rates	40,321	37,440
Other rates (including service charges)		
Landscape levy	1,517	1,574
Water supply	6	6
Community wastewater management systems	5,754	5,513
Other	10	–
Total Other Rates	7,287	7,093
Other charges		
Penalties for late payment	182	124
Legal and other costs recovered *	–	76
Total other charges	182	200
Less: discretionary rebates, remissions and write-offs		
Less: discretionary rebates, remissions and write-offs	(16)	–
Total less: discretionary rebates, remissions and write-offs	(16)	–
Total rates	47,774	44,733
(*) Legal and other costs recovered have been disclosed as reimbursements other in 2022/23		
(b) Statutory charges		
Planning & Development Act Fees	662	854
Health and septic tank inspection fees	246	261
Animal registration fees and fines	382	378
Sundry	147	190
Total statutory charges	1,437	1,683
(c) User charges		
Cemetery Fees	220	136
Hall and equipment hire	116	98
Sundry	947	664
Community Wastewater Management Fees (CWMS)	807	1,792
Lease / Rental - Non-Investment Properties	864	672
Water Supply	24	20
Total user charges	2,978	3,382

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

Note 2. Income (continued)

\$ '000	2023	2022
(d) Investment income		
- Local Government Finance Authority	57	31
- Banks and other	35	12
Other	5	3
<u>Total investment income</u>	<u>97</u>	<u>46</u>

(e) Reimbursements

Private works	6	1
Insurance	367	6
Other	175	208
<u>Total reimbursements</u>	<u>548</u>	<u>215</u>

(f) Other income

Insurance and other recoupments - infrastructure, property, plant and equipment *	-	83
Sundry	601	635
<u>Total other income</u>	<u>601</u>	<u>718</u>

(* Insurance bonuses in 2022/23 were deducted by Council from the gross amount thus as per the Model Financial Statements the bonus has been disclosed as a reduction in the Insurance Expense (Note 3b (ii))

(g) Grants, subsidies and contributions

Amounts received specifically for new or upgraded assets	6,502	1,929
Other grants, subsidies and contributions		
Other grants, subsidies and contributions	5,273	4,409
<u>Total grants, subsidies and contributions</u>	<u>11,775</u>	<u>6,338</u>

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

(i) Sources of grants

Commonwealth Government	7,641	1,828
State Government	3,940	3,923
Other	194	587
Total	<u>11,775</u>	<u>6,338</u>

(ii) Individually significant items

Financial Assistance Grant (FAG) received in advance as at 30 June	2,587	1,580
Supplementary Road Grant	305	301

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

\$ '000	2023	2022
(h) Conditions over grants and contributions		
Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:		
Unexpended at the close of the previous reporting period	3,143	2,502
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Roads Infrastructure	(1,262)	(250)
Other	(1,339)	(139)
Subtotal	(2,601)	(389)
Plus:		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Other	2,361	1,030
Subtotal	2,361	1,030
Unexpended at the close of this reporting period	2,903	3,143
Net increase (decrease) in assets subject to conditions in the current reporting period	(240)	641
(i) Physical resources received free of charge		
Infrastructure - Roads	–	139
Infrastructure - CWMS & Water	–	275
Total physical resources received free of charge	–	414

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		15,193	14,329
Employee leave expense		2,789	1,727
Superannuation - defined contribution plan contributions	17	1,477	1,379
Superannuation - defined benefit plan contributions	17	188	184
Workers' compensation insurance		731	802
Accident & Sickness Insurance		320	236
Less: capitalised and distributed costs		(1,085)	(514)
<u>Total operating employee costs</u>		<u>19,613</u>	<u>18,143</u>
Total number of employees (full time equivalent at end of reporting period)		178	182
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		19	18
Bad and doubtful debts		674	16
Elected members' expenses		341	360
Election expenses		174	-
<u>Subtotal - prescribed expenses</u>		<u>1,208</u>	<u>394</u>
(ii) Other materials, contracts and expenses			
Contractors		5,519	4,947
Waste Management		2,798	2,959
Professional services		1,723	1,097
Legal expenses		220	365
Roadside Vegetation		987	879
Communications (Phone, Fax, Mobiles, Internet & Postage)		439	583
Energy		1,846	1,249
Levies paid to Government - NRM levy		1,464	1,548
Levies - other		28	47
Sundry		4,895	3,468
Donations & Contributions		1,568	887
Insurance		561	729
Water		305	324
<u>Subtotal - Other material, contracts and expenses</u>		<u>22,353</u>	<u>19,082</u>
<u>Total materials, contracts and other expenses</u>		<u>23,561</u>	<u>19,476</u>

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 and other structures	1,960	1,808
Infrastructure		
- Sealed roads	3,999	3,787
- Unsealed roads	1,547	1,470
- Stormwater	918	870
- CWMS	1,491	1,365
- Footpaths	568	537
- Kerbs	512	485
- Bridges & Major Culverts	441	418
- Water	10	9
- Rec & Open Space	1,035	971
Furniture and fittings	57	81
Plant	900	903
Equipment	555	394
Other assets	11	11
Subtotal	14,004	13,109
Intangible Assets - Accumulated Amortisation	136	76
Subtotal	136	76
Total depreciation, amortisation and impairment	14,140	13,185
(d) Finance costs		
Interest on loans	918	735
Total finance costs	918	735

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	1,234	795
Less: carrying amount of assets sold	(1,438)	(2,084)
Gain (loss) on disposal	(204)	(1,289)
Net gain (loss) on disposal or revaluation of assets	(204)	(1,289)

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 & at Bank	316	2,983
Deposits at call	888	863
<u>Total cash and cash equivalent assets</u>	<u>1,204</u>	<u>3,846</u>
 (b) Trade and other receivables		
Rates - general and other	2,219	2,100
Accrued revenues	6	3
Debtors - general	4,805	2,647
Prepayments	409	369
Loans to community organisations	10	12
Subtotal	<u>7,449</u>	<u>5,131</u>
Less: provision for expected credit losses	(1,057)	(432)
<u>Total trade and other receivables</u>	<u>6,392</u>	<u>4,699</u>
 (c) Inventories		
Stores and materials	38	46
<u>Total inventories</u>	<u>38</u>	<u>46</u>

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

Note 6. Non-current assets

\$ '000	2023	2022
(a) Trade and other receivables		
Receivables		
Loans to community organisations	68	100
Other - Deferred Debtors	15	15
Total receivables	83	115
<u>Total financial assets</u>	<u>83</u>	<u>115</u>
(b) Equity accounted investments in council businesses		
Adelaide Hills Regional Waste Management Authority	18(a)i 343	308
Fleurieu Regional Waste Authority	19(a)i (4,248)	(4,023)
Fleurieu Regional Aquatic Centre Authority	19(a)i 14,977	9,124
<u>Total equity accounted investments in Council businesses</u>	<u>11,072</u>	<u>5,409</u>
(c) Other non-current assets		
Intangible Assets - Software	2,627	1,364
Intangible Assets - Accumulated Amortisation	(212)	(76)
Total	2,415	1,288
<u>Total other non-current assets</u>	<u>2,415</u>	<u>1,288</u>

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

Note 7. Infrastructure, Property, Plant & Equipment

Infrastructure, property, plant and equipment

\$ '000	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	Accumulated Impairment	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Adjustments & Transfers	WIP Transfer New / Upgrade	WIP Transfer Renewal	Revaluation Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Accumulated Impairment	Carrying amount
Capital work in progress		-	8,017	-	-	8,017	20,495	7,988	-	-	-	(4,227)	(4,797)	-	-	-	27,476	-	-	27,476
Land	3	116,126	-	-	-	116,126	-	-	-	-	-	-	-	16,133	-	132,259	-	-	-	132,259
Land improvements		-	7,528	-	-	7,528	-	-	-	-	-	-	-	-	-	-	7,528	-	-	7,528
Buildings and other structures	2	21,749	-	(14,335)	-	7,414	-	-	-	(418)	-	169	-	450	-	23,961	-	(16,346)	-	7,615
Buildings and other structures Infrastructure	3	86,123	-	(40,267)	-	45,856	-	-	(10)	(1,542)	409	539	17	2,481	-	91,588	-	(43,838)	-	47,750
- Sealed roads	3	166,107	-	(62,467)	-	103,640	-	-	(565)	(3,999)	-	116	1,441	-	93,361	276,877	-	(82,883)	-	193,994
- Unsealed roads	3	29,938	-	(14,809)	-	15,129	-	-	(455)	(1,547)	-	-	2,088	-	12,211	41,325	-	(13,899)	-	27,426
- Stormwater drainage	3	71,033	-	(20,595)	-	50,438	-	-	(26)	(918)	-	-	113	-	2,772	75,091	-	(22,712)	-	52,379
- Community Wastewater Management Scheme (CWMS)	3	75,229	-	(29,565)	-	45,664	-	-	-	(1,491)	-	-	17	-	2,472	79,457	-	(32,795)	-	46,662
- Footpaths	3	27,280	-	(6,070)	-	21,210	-	-	-	(568)	-	92	-	(3,258)	-	24,874	-	(7,398)	-	17,476
- Kerbs	3	31,940	-	(16,303)	-	15,637	-	-	-	(512)	-	70	-	-	27,269	62,315	-	(19,851)	-	42,464
- Bridges & Major Culverts	3	45,960	-	(16,588)	-	29,372	-	-	-	(441)	-	42	-	-	1,623	48,578	-	(17,982)	-	30,596
- Water	3	1,452	-	(910)	-	542	-	-	-	(10)	-	-	-	-	31	1,534	-	(971)	-	563
- Rec & Open Space	3	33,235	-	(12,173)	-	21,062	-	-	(47)	(1,035)	-	728	368	-	1,133	36,132	-	(13,923)	-	22,209
Furniture and fittings		-	1,046	(706)	-	340	-	-	-	(57)	-	27	-	-	-	-	1,073	(763)	-	310
Plant		-	9,453	(3,190)	-	6,263	-	-	(739)	(900)	-	2,397	63	-	-	-	9,617	(2,533)	-	7,084
Equipment		-	5,850	(4,542)	-	1,308	-	-	-	(555)	-	47	690	-	-	-	6,587	(5,097)	-	1,490
Capping & Reinstatement		-	856	(856)	-	-	-	-	-	-	-	-	-	-	-	-	856	(856)	-	-
Other assets		-	672	(492)	-	180	-	-	-	(11)	-	-	-	-	-	-	672	(503)	-	169
Total infrastructure, property, plant and equipment		706,172	33,422	(243,868)	-	495,726	20,495	7,988	(1,842)	(14,004)	409	-	-	(3,258)	159,936	893,991	53,809	(282,350)	-	665,450
Comparatives		649,832	36,170	(221,706)	-	464,296	11,061	6,729	(2,084)	(13,109)	299	(3,227)	-	-	31,760	706,172	33,422	(243,868)	-	495,726

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

Valuation of Infrastructure, Property, Plant & Equipment

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 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.

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.

Higher depreciation expense will begin to manifest in the financial statements from 2023/24 onwards.

Highest and best use

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

Land

- Basis of valuation: Fair Value. Additions at cost.

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

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

- The valuation was provided by the Office of the Valuer-General as at 30 June 2023.

Land Improvements

- Basis of valuation: Recognised at Cost

Buildings & Other Structures

- Basis of valuation: Fair Value / Market Value / Written down current replacement cost
- The last external valuation was undertaken by Public Private Property as at 30 June 2019.
- The last condition assessment for Council's Fair Value Level 2 Buildings was undertaken by Sprutt as at 30 June 2019. The last condition assessment for Council's Fair Value Level 3 Buildings was undertaken by Council Staff as at 30 June 2019.
- Assets were indexed using the Local Government Price Index for June 2023 (5.6%).

Infrastructure

Roads

- Basis of valuation: Depreciated Replacement Cost - comprised by gross replacement cost (based on estimated unit costs for which a substitute asset with similar service potential, physical characteristics, dimensions, depth and environmental parameters could be constructed) and accumulated depreciation (estimated total and remaining useful lives informed by the condition assessment of the asset, and the planned asset management strategy applicable to the asset). Additions are recorded at cost.
- The last external valuation was undertaken by Sprutt as at 30 June 2023.
- The last condition assessment was undertaken by Sprutt as at 30 June 2023.

Stormwater Drainage

- Basis of valuation: Depreciated Replacement Cost - comprised by gross replacement cost (based on estimated unit costs for which a substitute asset with similar service potential, physical characteristics, dimensions, depth and environmental parameters could be constructed) and accumulated depreciation (estimated total and remaining useful lives informed by the condition assessment of the asset, and the planned asset management strategy applicable to the asset). Additions are recorded at cost.
- The last external valuation was undertaken by Wallbridge Gilbert Aztec as at 30 June 2017.

Community Wastewater Management Scheme (CWMS)

- Basis of valuation: Fair Value. Additions at cost.
- The last external valuation was undertaken by Wallbridge Gilbert Aztec as at 30 June 2018.
- The last condition assessment was undertaken by Wallbridge Gilbert Aztec as at 30 June 2018.
- Assets were indexed using the Local Government Price index for June 2023 (5.6%).

Footpaths

- Basis of valuation: Depreciated Replacement Cost - comprised by gross replacement cost (based on estimated unit costs for which a substitute asset with similar service potential, physical characteristics, dimensions, depth and environmental parameters could be constructed) and accumulated depreciation (estimated total and remaining useful lives informed by the condition assessment of the asset, and the planned asset management strategy applicable to the asset). Additions are recorded at cost.
- The last external valuation was undertaken by Sprutt as at 30 June 2023.
- The last condition assessment was undertaken by Sprutt as at 30 June 2023.

Kerbs

- Basis of valuation: Depreciated Replacement Cost - comprised by gross replacement cost (based on estimated unit costs for which a substitute asset with similar service potential, physical characteristics, dimensions, depth and environmental parameters could be constructed) and accumulated depreciation (estimated total and remaining useful lives informed by the condition assessment of the asset, and the planned asset management strategy applicable to the asset). Additions are recorded at cost.
- The last external valuation was undertaken by Sprutt as at 30 June 2023.
- The last condition assessment was undertaken by Sprutt as at 30 June 2023.

Bridges and Major Culverts

- Basis of valuation: Fair Value. Additions at cost.
- The last external valuation was undertaken by Public Private Property as at 30 June 2020.
- The last condition assessment was undertaken by Sprutt as at 30 June 2020.

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

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

- Assets were indexed using the Local Government Price index for June 2023 (5.6%).

Water

- Basis of valuation: Fair Value. Additions at cost.
- Assets were indexed using the Local Government Price index for June 2023 (5.6%).

Recreation & Open Space

- Basis of valuation: Fair Value. Additions at cost.
- Assets were indexed using the Local Government Price index for June 2023 (5.6%).

Council plans to undertake condition-based assessments of its Infrastructure assets on a four-yearly rolling program in consultation with its external asset management consultants.

Plant

- Basis of valuation: Recognised at cost.
- Depreciation using straight line method utilising ATO useful lives.

Equipment

- Basis of valuation: Recognised at cost.

Furniture & Fittings

- Basis of valuation: Recognised at cost.

Capping & Reinstatement

- Basis of valuation: Recognised at cost.

Other Assets

- Basis of valuation: Recognised at cost.

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	6,301	–	2,671	–
Payments received in advance	693	–	591	–
- Grants, subsidies, contributions - operating	113	–	344	–
- Grants and contributions - capital	2,249	–	995	–
Accrued expenses - employee entitlements	199	–	146	–
Accrued expenses - finance costs	327	–	293	–
Deposits, retentions and bonds	42	–	91	–
<u>Total trade and other payables</u>	<u>9,924</u>	<u>–</u>	<u>5,131</u>	<u>–</u>

(b) Borrowings

Loans	8,650	13,785	10,000	11,205
<u>Total Borrowings</u>	<u>8,650</u>	<u>13,785</u>	<u>10,000</u>	<u>11,205</u>

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

(c) Provisions

Employee Entitlements (including oncosts)				
Long Service Leave (including oncosts)	2,133	553	1,933	323
Annual, Sick & Other Leave (including oncosts)	2,079	–	2,108	–
Future Reinstatement / Restoration ¹	27	554	26	571
<u>Total provisions</u>	<u>4,239</u>	<u>1,107</u>	<u>4,067</u>	<u>894</u>

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 - community	93,665	16,133	-	-		109,798
Buildings and other structures	22,459	2,931	-	-		25,390
Infrastructure						
- Sealed roads	66,458	93,361	-	-		159,819
- Stormwater	40,816	2,772	-	-		43,588
- CWMS	10,750	2,472	-	-		13,222
- Unsealed roads	9,691	12,211	-	-		21,902
- Footpaths	10,742	(3,258)	-	-		7,484
- Kerbs	9,659	27,269	-	-		36,928
- Bridges & Major Culverts	27,273	1,623	-	-		28,896
- Water	645	31	-	-		676
- Rec & Open Space	11,193	1,133	-	-		12,326
Total asset revaluation reserve	303,351	156,678	-	-		460,029
Comparatives	271,591	31,760	-	-		303,351

\$ '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							
Open Space	715	169	-	-			884
Car Parking	87	-	-	-			87
Total other reserves	802	169	-	-			971
Comparatives	510	292	-	-			802

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).

Open Space

In compliance with Div 4 s50(10)(a) of the Development Act 1993, Council has created a reserve for Open Space Contributions.

Car Parking

In compliance with Div 4 s50A(1) of the Development Act 1993, Council has created a reserve for Car Parking Contributions.

Note 10. Assets subject to restrictions

Council does not hold any assets subject to restrictions.

Notes to and forming part of the Financial Statements for the year ended 30 June 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	1,204	3,846
Balances per Statement of Cash Flows		1,204	3,846
(b) Reconciliation of change in net assets to cash from operating activities			
Net surplus/(deficit)		6,318	4,682
Non-cash items in income statements			
Depreciation, amortisation and impairment		14,140	13,185
Equity movements in equity accounted investments (increase)/decrease		456	18
Non-cash asset acquisitions		–	(414)
Grants for capital acquisitions treated as investing activity		(6,502)	(1,929)
Net (gain)/loss on disposals		204	1,289
		14,616	16,831
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		(2,320)	(382)
Change in allowances for under-recovery of receivables		(625)	15
Net (increase)/decrease in inventories		8	(627)
Net (increase)/decrease in other assets		1,250	105
Net increase/(decrease) in trade and other payables		3,590	(1,023)
Net increase/(decrease) in other provisions		385	(431)
Net cash provided by (or used in) operations		16,904	14,488

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

Note 11. Reconciliation to Statement of Cash Flows (continued)

\$ '000	Notes	2023	2022
(c) Non-cash financing and investing activities			
Acquisition of assets by means of:			
Physical resources received free of charge	2i	–	414
Amounts recognised in income statement		–	414
Total non-cash financing and investing activities		–	414

(d) Financing arrangements

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

Bank overdrafts	1,200	1,200
Corporate credit cards	40	42
LGFA cash advance debenture facility	22,565	16,235

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

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

Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.
Details of these Functions/Activities are provided in Note 12(b).

\$ '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
Functions/Activities										
Office of the Chief Executive	–	91	–	1,320	–	(1,229)	–	–	–	–
Resources	–	41,851	–	11,964	–	29,887	–	1,833	–	21,786
Environment	–	2,147	–	23,859	–	(21,712)	–	1,379	–	486,296
Wellbeing	–	10,193	–	10,264	–	(71)	–	1,135	–	2,346
Growth	–	1,220	–	4,467	–	(3,247)	–	62	–	701
Office of the Chief Executive	1	–	778	–	(777)	–	–	–	–	–
Community	3,835	–	17,699	–	(13,864)	–	452	–	170	–
Corporate	45,528	–	7,196	–	38,332	–	2,232	–	24,631	–
Infrastructure	9,380	–	33,051	–	(23,671)	–	2,589	–	661,853	–
Total Functions/Activities	58,744	55,502	58,724	51,874	20	3,628	5,273	4,409	686,654	511,129

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

During 2022/23 Council underwent a major reporting restructure. Comparison between the structures is not meaningful.

The activities relating to Council functions are as follows:

2023**OFFICE OF THE CHIEF EXECUTIVE**

Elected Members, Chief Executive's Office, Risk Management, General Administration, Audit, Strategic Management, Communications and Natural Resources, Fleurieu Regional Aquatic Centre Authority Administration.

COMMUNITY

Fleurieu Regional Assessment Panel, Development Assessment, Planning Compliance, Environmental Health, Community Safety, Economic Development, Precincts, Tourism & Events, Visitor Information Services (Vis), Environmental Strategy & Climate Change Strategy, Planning Policy, Strategic Planning, Arts, Culture & Events, Community Development, Facility Management, Customer Experience, Libraries, Waste Management Liaison

CORPORATE

Payroll, Rate Revenue, Financial Management And Accounting, Rate Processing, Debtors, Creditors, Loans & Investments Management, Records and Information Management, Audit, Information Technology, Management Of Council Owned Properties (Including Halls, Administration Centres, And Public Conveniences, Caravan Parks Etc), Procurement, Leases And Licences, Fleet And Plant Management, Property Sales And Acquisitions, Work Health & Safety, Human Resource Management, Organisational Development, Volunteer Management, Business Solutions

INFRASTRUCTURE

Asset Management, Geographical Information Systems, Capital Program Development, Project Scoping, Traffic Management/Transportation, Strategic Infrastructure Planning, Capital Project Delivery, Project Design, Infrastructure Services, Building Management, Bridges & Stormwater Management, Community Facilities, Depot Operations, Field Services, Environmental Assets, Footpaths & Cycle Tracks, Recreation, Open Space & Reserves, Roads & Car Parks, Community Waste Management Scheme

2022**OFFICE OF THE CHIEF EXECUTIVE**

Elected Members, Chief Executive's Office, Risk management, General Administration, Strategic Management, Communications and Natural Resources.

RESOURCES

Payroll, Rate Revenue, Finance General, Rate Processing, Debtors, Creditors, Loans & Investments Management, Records Management, Audit, Information Technology, Management of Council Owned Properties (inc Halls, Administration Centres, and Public Conveniences, Caravan Parks etc), and Procurement.

ENVIRONMENT

Infrastructure/Assets/Contracts Management, Swimming Centres, Public Conveniences, Street Lighting, Parking off Street, Sport and Recreation Facilities, Private Works, Foreshore Protection, Alexandrina Riverfront, Recreational Boating, Parks and Gardens, Playgrounds, Road Reserves, Cemeteries, Street Cleaning, Stormwater Drainage, Traffic Control, Road Maintenance, Resheeting, Footpath/Cycle Tracks, Vandalism, Plant Operations, Works Depot, and Technical Services.

WELLBEING

Work Health & Safety, Human Resource Management, Health Prevention Services, Noxious Insects, Health Services, General Inspectors, (Dog & Cat Management, Impounding, Livestock, Parking), Fire Protection, Water Supply Scheme, Community Wastewater Management Schemes, Waste Management, Libraries (Goolwa & Strathalbyn) & Customer Service, Centre for Positive ageing, Aged/Disabled/Disadvantaged Homes, Community Bus, Community Aid Services, Fleurieu Families/Family Links, Home Assist, Community Services, Youth Services, Events, and Regional Arts Centre.

GROWTH

Signal Point Interpretive Centre, Cultural Services, Tourism, Oscar W, Wooden Boat Festival, Economic Development, Development Assessment (Planning & Building), and Visitor Information Services (VIS).

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 fixed interest rates between 1.05% and 4.05% (2022 between 0.3% and 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 0.483% (2022: 0.421%). 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, borrowings are repayable; interest is charged at fixed or variable rates between 2.8% and 6.05% (2022: 1.3% and 5.3%).

Carrying Amount:

Approximates fair value.

\$ '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	1,204	–	–	1,204	1,204
Receivables	5,999	56	11	6,066	6,066
Total financial assets	7,203	56	11	7,270	7,270
Financial liabilities					
Payables	6,670	–	–	6,670	6,670
Current borrowings	8,650	–	–	8,650	8,650
Non-current borrowings	–	2,900	10,885	13,785	13,785
Total financial liabilities	15,320	2,900	10,885	29,105	29,105
Total financial assets and liabilities	22,523	2,956	10,896	36,375	36,375
2022					
Financial assets					
Cash and cash equivalents	3,846	–	–	3,846	3,846
Receivables	4,347	58	40	4,445	4,445
Total financial assets	8,193	58	40	8,291	8,291
Financial liabilities					
Payables	4,641	–	–	4,641	4,641
Current borrowings	10,000	–	–	10,000	10,000
Non-current borrowings	–	10,725	480	11,205	11,205
Total financial liabilities	14,641	10,725	480	25,846	25,846
Total financial assets and liabilities	22,834	10,783	520	34,137	34,137

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial instruments (continued)

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	5.76%	22,435	1.93%	11,205
Fixed interest rates	0.00%	–	5.30%	10,000
		<u>22,435</u>		<u>21,205</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 & 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.

At 30 June 2023 Council had access to Cash Advance Debentures (CADs), with the following limits and End Dates:

Loan Number	Limit	End Date
CAD 70	\$12,000,000	28/05/2025
CAD 77	\$7,000,000	15/03/2028
CAD 78	\$15,000,000	15/08/2032
CAD 79	\$11,000,000	15/02/2033

CADs are at call loans approved by Council that operate in a similar fashion to an overdraft facility.

Expected credit losses (ECL)

Council uses an allowance matrix to measure expected credit losses for receivables from individual customers, which comprise a large number of small balances. As rates and annual charges are secured over subject land no allowance for such receivables is made.

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

Note 14. Capital expenditure and investment property commitments

\$ '000	2023	2022
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(a) Capital commitments

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

Plant and equipment	2,557	2,031
Infrastructure	20,134	8,159
	22,691	10,190

These expenditures are payable:

Not later than one year	22,691	10,190
	22,691	10,190

(b) Other expenditure commitments

Other non-capital expenditure commitments in relation to investment properties at the reporting date but not recognised in the financial statements as liabilities:

Audit Services	38	18
Waste Management	–	7,611
Other Expenditure	2,967	1,975
	3,005	9,604

These expenditures are payable:

Not later than one year	2,456	3,621
Later than one year and not later than 5 years	549	5,983
	3,005	9,604

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 15. Financial indicators

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022 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	20	0.0%	6.5%	0.6%
Total operating income	58,744			
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>				
2. Net Financial Liabilities Ratio				
Net financial liabilities	30,026	51%	41%	52%
Total operating income	58,744			
<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>				
Adjusted Operating Surplus Ratio				
Operating surplus	(988)	(1.7)%	5.5%	0.3%
Total operating income	57,736			
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	32,613	56%	44%	53%
Total operating income	57,736			
3. Asset Renewal Funding Ratio				
Asset renewals	7,993	116%	95%	68%
Infrastructure and Asset Management Plan required expenditure	6,886			

Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.

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

Note 16. Uniform presentation of finances

\$ '000	2023	2022
<p>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.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
<u>Income</u>		
Rates	47,774	44,733
Statutory charges	1,437	1,683
User charges	2,978	3,382
Grants, subsidies and contributions - operating	5,273	4,409
Investment income	97	46
Reimbursements	548	215
Other income	601	718
Net gain - equity accounted council businesses	36	316
Total Income	58,744	55,502
<u>Expenses</u>		
Employee costs	19,613	18,143
Materials, contracts and other expenses	23,561	19,476
Depreciation, amortisation and impairment	14,140	13,185
Finance costs	918	735
Net loss - equity accounted council businesses	492	335
Total Expenses	58,724	51,874
Operating surplus / (deficit)	20	3,628
Adjusted Operating surplus / (deficit)	20	3,628
<u>Net outlays on existing assets</u>		
Capital expenditure on renewal and replacement of existing assets	(7,993)	(6,729)
Add back depreciation, amortisation and impairment	14,140	13,185
Add back proceeds from sale of replaced assets	1,234	795
	7,381	7,251
<u>Net outlays on new and upgraded assets</u>		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(20,495)	(10,647)
Add back amounts received specifically for new and upgraded assets	7,756	2,297
	(12,739)	(8,350)
Annual net impact to financing activities (surplus/(deficit))	(5,338)	2,529

Note 17. Superannuation

The Council 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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 17. Superannuation (continued)

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 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 2021. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to other superannuation schemes

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

Alexandrina Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 18. Interests in other entities

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

\$ '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	(456)	(19)	11,072	5,409
Total Council's share of net income	(456)	(19)	11,072	5,409

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

(a) Carrying amounts

\$ '000	Principal Activity	2023	2022
Adelaide Hills Regional Waste Management Authority	Waste Management	343	308
Fleurieu Regional Aquatic Centre Authority	Aquatic Centre	14,977	9,124
Fleurieu Regional Waste Authority	Waste Management	(4,248)	(4,023)
Total carrying amounts - joint ventures and associates		11,072	5,409

Adelaide Hills Regional Waste Management Authority

The Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of Adelaide Hills Council, Alexandrina Council, The District of Mount Barker and Rural City of Murray Bridge. This organisation operates as a regional waste management authority within the combined area.

Fleurieu Regional Aquatic Centre Authority

The Fleurieu Regional Aquatic Centre Authority is Local Government Authority Section 43 Regional Subsidiary under the control of Alexandrina Council, and the City of Victor Harbor. This organisation operates an aquatic centre. The organisation revalued their assets at 30 June 2023. Council's share in the increase in net asset value is \$6.1m.

Fleurieu Regional Waste Authority

The Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of Victor Harbor, Alexandrina Council, Kangaroo Island Council and Yankalilla District Council. This organisation operates as a regional waste management authority within the combined area.

A provision for remediation costs has been recognised at 30 June 2021 and represents the Board's best estimate of the costs that may be incurred in relation to the coordination and removal of contaminating material from identified properties.

Remediation works commenced in July 2021 and will continue during 2022/23.

Southern and Hills Local Government Associations

The Southern and Hills Local Government Association is a regional subsidiary to represent the interests of all Councils in the Southern Hills, Fleurieu Peninsula and Kangaroo Island, within the Local Government in SA. The group meet on a monthly basis and discuss Local Government policy and procedures, and provide advice back to the LGA from a regional perspective.

Alexandrina councils interest in the Southern and Hills Local Government Association for 2022/23 is deemed to be immaterial in amount and has not been recognised, This will be reviewed annually.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 18. Interests in other entities (continued)

(b) Relevant interests

	Ownership Share of Equity		Proportion of Voting Power	
	2023	2022	2023	2022
Adelaide Hills Regional Waste Management Authority	9.10%	9.20%	25.00%	25.00%
Fleurieu Regional Aquatic Centre Authority	50.00%	50.00%	50.00%	50.00%
Fleurieu Regional Waste Authority	48.00%	48.00%	25.00%	25.00%
Southern and Hills Local Government Association	14.00%	14.00%	14.00%	14.00%

(c) Movement in investment in joint venture or associate

\$ '000	Adelaide Hills Regional Waste Management Authority		Fleurieu Regional Aquatic Centre Authority		Fleurieu Regional Waste Authority		Southern and Hills Local Government Associations	
	2023	2022	2023	2022	2023	2022	2023	2022
Opening Balance	308	275	9,124	9,459	(4,024)	(3,141)	–	–
Share in Operating Result	36	33	(268)	(335)	(224)	283	–	–
Other Equity Adjustment	–	–	6,121	–	–	(1,166)	–	–
Council's equity share in the joint venture or associate	344	308	14,977	9,124	(4,248)	(4,024)	–	–

(d) Transactions with Council

\$ '000	2023	2022
Aggregate amount of transactions with Council		
- payments to Council	719	451
- receipts from Council	3,672	3,908
Aggregate amount owed to/owed by with Council		
- payments to Council	505	55
- receipts from Council	1	8

(e) Basham Beach Trust

Trust monies and property held by Council but subject to the control of other persons have been excluded from these reports. Council performs a custodial role in respect of Basham Beach Trust monies, and because the monies cannot be used for Council purposes, they are not brought to account in the financial report, but are disclosed for information purposes.

Opening Balance	448	363
Add Port Elliot Caravan Park Lease (55%)	–	126
Capital Grant	–	38
Interest	13	1
Less Reimbursed Expenditure	–	80
Add Outstanding Withdrawal	–	–
Closing LGFA Balance	461	448

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

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

Note 20. Contingencies and assets/liabilities not recognised in the balance sheet

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

1. Land under roads

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.

2. Potential insurance losses

Council is a multi-purpose organisation providing a large range of building, parks infrastructure, playgrounds and other facilities accessible to the public. At any time, it is likely that claims will have been made against Council that remain unsettled.

Council insures against all known insurable risks using a range of insurance policies, each of which is subject to deductible "insurance excesses", the amount of which varies according to the class of insurance.

Council has recognised the potential losses arising from claims known at reporting date based on average historical net cost (including insurance excess) of similar types of claims. Other potential claims not reported to Council may have existed at reporting date.

3. Bank guarantees

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to **\$120,000** (2022: **\$120,000**) at reporting date.

Council does not expect to incur any loss arising from these guarantees.

4. Legal expenses

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of 1 appeal made prior to reporting date. However, this has been subsequently withdrawn.

5. Community waste infrastructure agreement

In accordance with the agreement there is an obligation to reimburse 50% of any excess augmentation fees received by Council to a third party for one of Council's schemes.

Council is of the opinion that it is not possible to attribute a value sufficiently reliably, due to the unknown timing of the augmentation fees and if excess augmentation connection fees are calculated as zero or a negative number in respect of a financial year; no amount is payable.

Council will therefore recognise any amount owed in the relevant year as it is incurred.

Alexandrina Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 21. 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.

The settlement after the reporting period of legal proceedings for trade and other receivables, confirmed that Council had a present obligation at the end of the reporting period. Council has adjusted the provision to reflect the settlement.

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.

Note 22. Related party transactions

Key management personnel

Transactions with key management personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 24 persons were paid the following total compensation.

\$ '000	2023	2022
The compensation paid to key management personnel comprises:		
Short-term employee benefits	1,589	1,533
Post-employment benefits	121	119
Total	1,710	1,652

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

A Key Management Personnel owns a business from which various services were purchased as required on 7 day account. Total purchases amounting to \$855.80 were made during 2022/23 (\$3,443 were made during 2021-22). There were no outstanding balances at 30/06/2023. All purchases were conducted at an arm's length basis.

A Key Management Personnel is on the board of a community group from which landscaping works were procured as required on 30 day account. Total purchases amounting to \$4,718 were made during 2022/23 (\$15,481.62 were made during 2021-22). A balance of \$1,497 is outstanding at the end of the year. The outstanding balance of \$8,902.12 at the end of financial year 2022 was paid during the 2022-23 year. All purchases were conducted at an arm's length basis.



INDEPENDENT AUDITOR'S REPORT

To the members of Alexandrina Council

Opinion

We have audited the accompanying financial report of Alexandrina Council (the Council), which comprises the statements of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of Alexandrina Council.

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

Basis for opinion

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

Council's responsibility for the financial report

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

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

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Auditor's responsibility for the audit of the financial report

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

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

- Identify and assess the 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 of the financial report 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 Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of Council'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 Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council 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.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Director

8 March 2024



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To the members of Alexandrina Council

Independent Assurance Report on the Internal Controls of Alexandrina Council

Opinion

We have audited the compliance of Alexandrina Council (the Council) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the internal controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2022 to 30 June 2023 have been conducted properly and in accordance with the law.

In our opinion, Alexandrina Council has complied, in all material respects, with Section 125 of the *Local Government Act 1999* in relation to internal controls established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2022 to 30 June 2023.

Basis for opinion

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2022 to 30 June 2023. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

The Council's responsibility for internal controls

The Council is responsible for implementing and maintaining an adequate system of internal controls, in accordance with Section 125 of the *Local Government Act 1999* to ensure that the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities have been conducted properly and in accordance with law.

Our independence and quality control

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

Auditor's responsibility

Our responsibility is to express an opinion on the Council's compliance with Section 125 of the *Local Government Act 1999* in relation only to the internal controls established by the Council to ensure that financial transactions relating to receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities have been conducted properly and in accordance with the law, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Information* and ASAE 3150 *Assurance Engagements on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2022 to 30 June 2023. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

Limitations of controls

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

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

Limitation of use

This report has been prepared for the members of the Council in accordance with section 129 of the *Local Government Act 1999* in relation to the internal controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Council, or for any purpose other than that for which it was prepared.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Director

8 March 2024

General Purpose Financial Statements
for the year ended 30 June 2023

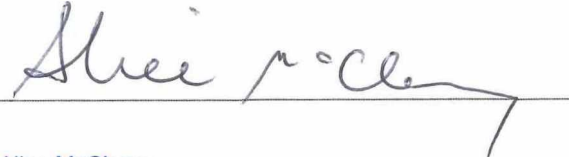
Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Alexandrina Council for the year ended 30 June 2022, the Council's Auditor, Galpins Accountants, Auditors & Business Consultants 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*.



Nigel Morris
Chief Executive Officer



Alice McCleary
Presiding Member, Audit and Risk Committee

Date: 08 March 2024



ALEXANDRINA COUNCIL

GENERAL PURPOSE FINANCIAL STATEMENTS For the year ended 30 June 2023

Statement by Auditor

I confirm that, for the audit of the financial statements of Alexandrina Council 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) Regulation 2011*.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Director

8 March 2024

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2022 2023

ANNUAL REPORT



AHRWMA

ADELAIDE HILLS REGION WASTE MANAGEMENT AUTHORITY



SUSTAINABLE
WASTE MANAGEMENT
THROUGH SHARED
SERVICES

CONTENTS

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ABOUT AHRWMA

The Adelaide Hills Region Waste Management Authority is a Local Government Regional Subsidiary established by The Adelaide Hills Council, Alexandrina Council, Mount Barker District Council and Rural City of Murray Bridge, pursuant to Section 43 of the *Local Government Act, 1999*.

Our Member Councils resolved to work together via the Authority to coordinate waste management and recycling within the region. Under our Charter the Authority's purpose is to facilitate, co-ordinate and undertake waste management including waste collection, treatment, disposal and recycling within the Region.

The Authority's business activities include landfill operations, resource recovery centre management, hook-lift truck transport services and mobile concrete crushing services on behalf of and for the benefit of our Member Councils. The Authority also represents our Member Councils in relevant forums, provides technical waste and resource management advice and coordinates education services across the region.

The Authority operates a landfill facility, currently receiving over 50,000 tonnes of material annually, with approximately 44,000 tonnes being disposed to the active landfill cells. We have a strong focus to divert waste from landfill, extracting materials such as metals, construction and demolition waste, tyres and mattresses for processing and reuse.

The Brinkley and Heathfield facilities receive over 10,000 tonnes of material annually, with approximately 7,800 tonnes recovered and diverted from landfill – a diversion rate of 72%. We recover resources such as E-waste, chemical containers, polystyrene, cardboard, tyres, mattresses, green organics and concrete. We also receive household chemicals for environmentally appropriate storage, management and disposal.

Our reviewed Charter was Gazetted in June 2022 and under this Charter our five-member Board, including an Independent Chair was established. Our Audit Committee Terms of Reference were reviewed with a new Audit and Risk Committee, including two independent members being appointed in February 2023.



OUR REGION

POPULATION
134,841



5048.7
SQUARE KMS

26.7
PEOPLE PER
SQUARE KM

2

FROM THE INDEPENDENT CHAIRPERSON

I am pleased to present our Annual Report for the 2022-23 fiscal year. This year marks not only the first full year of operation under our revised Charter and the establishment of a new Board structure, but also my inaugural year as the Independent Chair of the Authority.

Our commitment to our mission remained steadfast throughout the year. We continued to operate a compliant landfill while championing the principles of the Circular Economy. Notably, we diverted approximately 14,000 tonnes of waste from landfill, redirecting these materials toward reprocessing and reuse, a clear example of our commitment to sustainability.

Our efforts extended to assisting our Constituent Councils in managing challenging waste streams, demonstrated by the dedicated drop-off facility at the Heathfield Resource Recovery Centre. Here, over 48 tonnes of chemicals found safe disposal, removing hazardous materials from our environment and minimising risks to our communities.

We were delighted to welcome a new Circular Economy Officer to the Authority's team and eagerly anticipate the contributions this position will make to both our organisation and our Constituent Councils.

With the assistance of Green Industries SA, we provided vital support in the wake of the significant River Murray Flooding event in early 2023. Our efforts assisted with the safe and ethical disposal of damaged infrastructure, facilitating the cleanup for residents and mitigating potential health risks from flood-damaged materials.

Our unwavering commitment to workplace health and safety (WHS) has continued and we are pleased to have recorded no lost time injuries. We were also honoured to be recognised as a major regional winner of the LGA's WHS award for our exemplary training competency process, reaffirming our commitment to a safe working environment.





Financially, we exceeded expectations, realising a surplus which will be invested in asset and infrastructure replacement, maintenance, and capital projects, ensuring our long-term sustainability.

I would like to extend my appreciation to our Executive Officer, Leah Maxwell, whose dedication has been instrumental in our achievements. Equally, I wish to thank our staff whose commitment drives our mission forward. We are fortunate to have such a skilled and dedicated team working diligently for the benefit of our Councils and communities.

I would also like to acknowledge the contributions of our Board Members and our Audit and Risk Committee. Their guidance, leadership, and dedication have been pivotal in striving for the best outcomes for the Authority and its Constituent Councils. To our Constituent Councils, I extend my gratitude for your continued collaboration, support, and trust in our organisation.

As we move forward, the Authority remains committed to improving governance and risk management across all facets of our operation. We are dedicated to assisting our Constituent Councils in delivering efficient and effective waste and resource management services. Beyond our core services, we maintain an active presence in the wider industry, representing our Constituent Councils in relevant forums.

Thank you for your continued partnership and trust in the Authority. Together, we look forward to another year of progress, sustainability, and success.

ADRIAN SKULL
Independent Chairperson





3

GOVERNANCE

BOARD MEMBERS JUNE 2023

The Authority is administered by a Board in accordance with the requirements of the Local Government Act, the Authority's Charter and applicable policies. The Board is responsible for the overall governance, management and strategic direction of the Authority. The Board meets at least 5 to 6 times each financial year.

INDEPENDENT CHAIR



ADRIAN SKULL
5 of 5 Meetings

MOUNT BARKER DISTRICT COUNCIL



ALEX OULIANOFF
Board Member
5 of 5 Meetings

ADELAIDE HILLS COUNCIL



CR LUCY HUXTER
Board Member
2 of 3 Meetings

RURAL CITY OF MURRAY BRIDGE



HEATHER BARCLAY
Board Member
2 of 4 Meetings

ALEXANDRINA COUNCIL



ANDY BAKER
Board Member
2 of 3 Meetings



CR BRADLEY ORR
Deputy Board Member
0 Meetings



JOHN MCARTHUR
Deputy Board Member
0 Meetings



BRAD WARNCKEN
Deputy Board Member
2 Meetings



GARY LYONS
Deputy Board Member
0 Meetings

Deputy Members attend meetings only as required

Historical Board Member & Deputy Attendances FY2023

Board Member	Attended
John McArthur	2 of 2
Michael Scott	1 of 1
Tim Tol	1 of 1

Deputy Member (attendance as required)

Phil Burton	0
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AUDIT AND RISK COMMITTEE

The Audit Committee's Terms of Reference were reviewed with a new Audit and Risk Committee established in February 2023, consisting of 2 Board Members and 2 Independent Members.

ARC Member Attendances June 2023

Member	Attended
Alex Oulianoff (Mount Barker)	5 of 5
Elizabeth Williams (Independent Chair)	3 of 3
Rebecca Wilson (Independent Member)	3 of 3
Heather Barclay (Murray Bridge)	3 of 4

Historical Attendances Pre Feb 2023

Peter Brass (Independent Chair)	2 of 2
Greg Parker (Mount Barker)	1 of 1
Elizabeth Williams (Alexandrina)	0 of 1

MANAGING DIFFICULT WASTE STREAMS AND DRIVING A CIRCULAR ECONOMY

Diverted, Recovered & Reprocessed	
300 tonnes	of cardboard
848 tonnes	of metal & batteries
109 tonnes	of mattresses
12 tonnes	of tyres
19 tonnes	of polysterene & hard plastics
72 tonnes	of E-waste
0.45 tonnes	of x-rays

Over 6,000 tonnes

OF GREEN ORGANICS PROCESSED IN TO MULCH AND COMPOST

SAFELY DISPOSED
48 tonnes
OF CHEMICALS

Over 9,900 tonnes

OF C&D & SOILS DIVERTED FROM LANDFILL

4

PERFORMANCE AGAINST BUSINESS PLAN

Actions, Targets and Measures	Measurable Outcome	Status
Embrace the waste hierarchy and circular economy principles - the Authority will aim to assist and positively influence the recycling markets as much as possible via its operations and services.	Authority activities, operations and projects align with waste hierarchy and circular economy.	Achieved and ongoing. We continue to divert waste from landfill where possible and ensure our activities align with the waste hierarchy and circular economy.
Represent Constituent Councils in the waste and resource recovery sector.	Provide responses on behalf of Constituent Councils to State, Federal and other communications regarding legislation/policy changes etc. Attend WMRR meetings and actively participate in State and Federal waste/resource recovery LGA/State/ Federal/industry groups.	Achieved and ongoing. The Authority's representatives have attended WMRR meetings and industry group meetings/conferences throughout the year and have submitted regional responses regarding policy and industry changes.
Induct the newly appointed Board and Independent Chair.	New Board inducted.	Complete.
Finalise the 10-year Strategic Plan.	Final plan adopted and implemented.	Draft document and workshop complete.
Consider landfill gas management at the Brinkley Landfill site.	Complete Landfill Gas Feasibility Study and consider management options.	Feasibility study complete – Project ongoing.
Implement staged capping and closure of Brinkley Landfill cells in accordance with capping and closure plan.	Capping completed in accordance with plan.	Draft plan is being revised to incorporate LFG feasibility study – Project ongoing.
Continue to manage the Brinkley Landfill site and cell construction to maintain adequate airspace for waste disposal needs.	Ongoing review and assessment completed.	Complete. Cell under construction. Ongoing requirement.
Manage the Brinkley Landfill as a compliant facility.	All EPA compliance requirements are met.	Complete. Ongoing requirement.

Actions, Targets and Measures	Measurable Outcome	Status
Establish the landfill to be a model and leading-edge regional facility. Utilise the landfill and transfer stations as educational tools where possible.	Site used for educational purposes (tours/presentations/photos and articles).	Complete and ongoing. The Authority uses the site to facilitate visits from schools and community groups and uses photos for educational purposes.
Continue to establish the Authority as an expert in the field of waste and resource management and act as an information source for Constituent Councils and their communities.	Information provided to Constituent Councils and communities on an ongoing basis.	Complete and ongoing. Newsletter established and provided to stakeholders.
Continue to implement media and advertising programs aiming to increase education across the region.	Manage an updated website and increase social media presence.	Complete. Website updated and managed.
Continue to explore options to coordinate Constituent Council waste services where cost savings can be identified and progressively implement approved shared services across Constituent Councils.	W&RRO is established. Shared services implemented, where there is benefit to Constituent Councils	Complete – position established and filled. Ongoing.
Hold quarterly meetings with key senior staff from each of the Constituent Councils to consider Council priorities.	A minimum of four meetings held.	Not complete. Regular meetings have been held with some Councils, not all on a consistent basis.
Continue to operate the Resource Recovery Centres efficiently, with a focus on resource recovery, waste hierarchy and cost effectiveness.	Continue to divert waste from landfill where possible. Maintain the net result where possible and work towards a break-even position.	Complete. The RRC’s achieved average diversion rate of 72%. Ongoing requirement.
Continue to review and update WHS policies and systems.	WHS and policies reviewed.	Complete. Ongoing requirement.
Work with the LGA Mutual Liability Scheme to ensure the Authority is meeting requirements.	Meeting held with scheme reps and programs implemented where required.	Complete. Ongoing requirement.
Implement the Waste and Resource Management Plan and action the initiatives identified within this plan.	Waste and Resource Recovery Plan implemented.	Not Complete. Draft document complete, which informed the Strategic Plan. Document to be updated and presented to the Board/ Constituent Councils for endorsement.
Create a Waste and Resource Recovery Officer Position within the Authority – providing Strategic Support for Constituent Councils.	Waste and Resource Recovery Officer Position implemented.	Complete. Circular Economy Officer appointed.



FINANCIAL INDICATORS

The Authority's financial indicator performance targets assist in ensuring the long term financial sustainability of the Authority.

Indicators	Short Term Target	Long Term Target	Original Budget	Year End Actual
Operating Surplus/(Deficit)	>0%	2%	1%	5%
Net Financial Liabilities Ratio	70%	55%	29%	10%
Interest Cover Ratio	1.5%	1%	0.2%	0.1%
Asset Renewal Funding Ratio	100%	100%	45%	337%

The operating surplus/(deficit) ratio for year end actual is stronger than the original budget. This ratio continues to meet the short term target and for a second year in a row has meet the long term target of 5%. Meeting this target ensures 5% of total revenue is available to fund proposed capital expenditure.

Net financial liabilities ratio exceeded the original budget. Increased income and management of operating expenditure enabled the Authority to repay borrowings earlier than planned. A downward trend of 13% last end of year and 10% this year, indicates the Authority's ability to meet financial obligations from operating revenue is strengthening.

Interest cover ratio indicates the Authority has used 0.1% of operating revenue to pay interest expenses. This is less than the original budget as borrowings were repaid earlier than anticipated.

The spike of the asset renewal funding ratio for end of year actual is a result of renewing capital as planned for FY2023 as well as capital that had not been renewed the previous year due to the impacts of the pandemic. This ratio for end of year FY2022 was 0%. The original budget of 45% was less than the short and long term target because the renewal of an asset as planned in the asset management plan, did not need replacing.

5

AUDITED FINANCIAL STATEMENTS



**Adelaide Hills Region Waste
Management Authority
General Purpose Financial Reports
for the year ended 30 June 2023**

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Adelaide Hills Region Waste Management Authority
General Purpose Financial Reports
for the year ended 30 June 2023

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**Adelaide Hills Region Waste Management 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 Council'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.

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.....
Leah Maxwell
EXECUTIVE OFFICER

.....
Adrian Skull
CHAIRPERSON

Date:

Adelaide Hills Region Waste Management Authority
Statement of Comprehensive Income
for the year ended 30 June 2023

		2023	2022
	Notes	\$	\$
INCOME			
User charges	2	6,157,023	5,725,347
Grants, subsidies and contributions - Operating	2	15,000	20,000
Investment income	2	18,014	915
Other income	2	2,674,892	2,509,049
Total Income		8,864,929	8,255,311
EXPENSES			
Employee costs	3	1,814,004	1,608,869
Materials, contracts & other expenses	3	5,821,230	5,567,723
Depreciation, amortisation & impairment	3	810,157	680,098
Finance costs	3	7,709	14,485
Total Expenses		8,453,100	7,871,175
OPERATING SURPLUS / (DEFICIT)		411,829	384,136
Asset disposal & fair value adjustments	4	16,270	-
NET SURPLUS / (DEFICIT) transferred to Equity Statement		428,099	384,136
TOTAL COMPREHENSIVE INCOME		428,099	384,136

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

Adelaide Hills Region Waste Management Authority
Statement of Financial Position
as at 30 June 2023

ASSETS	Notes	2023	2022
		\$	\$
Current Assets			
Cash and cash equivalents	5	1,478,418	1,051,069
Trade & other receivables	5	956,920	1,355,484
Inventories	5	10,554	9,153
Total Current Assets		2,445,892	2,415,706
Non-current Assets			
Infrastructure, property, plant & equipment	6	4,670,029	4,373,956
Total Non-current Assets		4,670,029	4,373,956
Total Assets		7,115,921	6,789,662
LIABILITIES			
Current Liabilities			
Trade & other payables	7	975,952	847,330
Borrowings	7	51,170	224,073
Provisions	7	269,474	338,649
Total Current Liabilities		1,296,596	1,410,052
Non-current Liabilities			
Borrowings	7	90,434	141,604
Provisions	7	1,956,092	1,893,306
Total Non-current Liabilities		2,046,526	2,034,910
Total Liabilities		3,343,122	3,444,962
NET ASSETS		3,772,799	3,344,700
EQUITY			
Accumulated surplus		3,772,799	3,344,700
TOTAL EQUITY		3,772,799	3,344,700

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

Adelaide Hills Region Waste Management Authority
Statement of Changes in Equity
for the year ended 30 June 2023

		Accumulated Surplus	TOTAL EQUITY
2023	Notes	\$	\$
Balance at end of previous reporting period		3,344,700	3,344,700
Net Surplus / (Deficit) for Year		<u>428,099</u>	<u>428,099</u>
Balance at end of period		<u>3,772,799</u>	<u>3,772,799</u>
2022	Notes	\$	\$
Balance at end of previous reporting period		2,960,564	2,960,564
Net Surplus / (Deficit) for Year		<u>384,136</u>	<u>384,136</u>
Balance at end of period		<u>3,344,700</u>	<u>3,344,700</u>

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

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Adelaide Hills Region Waste Management Authority
Statement of Cash Flows
for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts:</i>			
User charges		6,020,093	5,669,183
Investment receipts		13,000	359
Grants utilised for operating purposes		15,000	20,000
Other revenues		3,204,067	2,994,261
<i>Payments:</i>			
Employee costs		(1,770,067)	(1,550,030)
Materials, contracts & other expenses		(5,774,423)	(5,597,961)
Finance payments		(8,474)	(17,954)
Net Cash provided by (or used in) Operating Activities		1,699,196	1,517,858
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Receipts:</i>			
Sale of replaced assets		149,265	-
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(1,079,713)	-
Expenditure on new/upgraded assets		(117,326)	(234,866)
Net Cash provided by (or used in) Investing Activities		(1,047,774)	(234,866)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Receipts:</i>			
Proceeds from borrowings		-	(450,000)
<i>Payments:</i>			
Repayments of borrowings		(175,248)	-
Repayment of principal portion of lease liabilities		(48,825)	(46,560)
Net Cash provided by (or used in) Financing Activities		(224,073)	(496,560)
Net Increase (Decrease) in cash held		427,348	786,432
Cash & cash equivalents at beginning of period	8	1,051,069	264,637
Cash & cash equivalents at end of period	8	1,478,418	1,051,069

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

Adelaide Hills Region Waste Management 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 Authority is a Local Government Authority Section 43 regional subsidiary under the control of Adelaide Hills Council, Alexandrina Council, Mount Barker District Council and Rural City of Murray Bridge.

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 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 these Notes.

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest dollar.

2 The Local Government Reporting Entity

Adelaide Hills Region Waste Management Authority operates as a regional subsidiary pursuant to Section 43 of the Local Government Act 1999 and Section 25 of the Local Government Implementation Act 1999, and has its principal place of business at c/- of Mount Barker District Council, 6 Dutton Road, Mount Barker. These financial statements have been prepared for use by Constituent Councils of the Authority.

3 Income recognition

3.1 Revenue

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Authority obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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.

4.2 Other Financial Instruments

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 also form part of Note 9.

5 Inventories

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

Adelaide Hills Region Waste Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

6 Infrastructure, 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.

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

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 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. Examples of capitalisation thresholds applied during the year are given in Note 6. No capitalisation threshold is applied to the acquisition of land or interests in land.

6.3 Subsequent Recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure.

6.4 Depreciation of Non-Current Assets

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

Major depreciation periods for each class of asset are shown in Note 6. 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.

6.6 Borrowing Costs

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

Adelaide Hills Region Waste Management 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 Council assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

8 Borrowings

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

Superannuation:

The Authority makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and the Authority's involvement with the schemes are reported in Note 13.

9.2 Provisions for reinstatement, restoration, rehabilitation.

Expenditures relating to ongoing rehabilitation and restoration reduce any provision previously established.

The Authority recognises a capping liability for all past and present active landfill cell operational areas. For which capping rehabilitation works have not yet been completed.

The Authority recognises a capping liability for a historical cell given it is believed that it will be responsible for capping this area in future years and has accordingly recognised a liability. The Authority however is not presently obligated to undertake this work given the liability to cap the cell resides with the existing owners of the site.

The Authority has calculated the liability based on an alternate capping design being accepted by the Environmental Protection Authority South Australia (EPA) which is in the process of being approved. Should there be an unfavourable outcome from the alternate capping plan application process, this may result in further increases to the liability needing to be recorded in future periods.

Adelaide Hills Region Waste Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

The Authority annually monitors the liability recorded for landfill rehabilitation and restoration estimates and make adjustment to the liability as required ensuring an accurate projected cost of the liability is showing in the Statement of Financial Position. The Authority will be undertaking further detailed reviews of all rehabilitation and restoration liability costs in future years with the assistance of external consultants to ensure all projected costs have been independently verified. This was last reviewed and revalued by Golder Associates Ltd on 29 July 2019.

10 Leases

The Authority recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets, being the land leased at Brinkley Landfill.

i) Right-of-use assets

The Authority recognises right-of-use assets as at 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 life

ii) Lease liabilities

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

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.

Adelaide Hills Region Waste Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 2 - INCOME

	Notes	2023 \$	2022 \$
USER CHARGES			
Waste processing and disposal fee		6,157,023	5,725,347
		<u>6,157,023</u>	<u>5,725,347</u>
INVESTMENT INCOME			
Interest on investments:			
Interest on investments		18,014	915
		<u>18,014</u>	<u>915</u>
OTHER INCOME			
Consultancy service		9,726	10,053
Waste officer contribution		-	59,588
Waste transfer station income		1,777,999	1,711,808
Waste transfer station recuperation		120,570	99,302
Transport income		404,709	317,837
Fuel tax rebate		57,159	52,185
Machinery charge out		103,320	109,774
Recycled income		46,838	15,745
Sundry		154,571	132,757
		<u>2,674,892</u>	<u>2,509,049</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Sundry		15,000	20,000
Sources of grants			
Other		15,000	20,000
		<u>15,000</u>	<u>20,000</u>

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Adelaide Hills Region Waste Management 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		1,392,629	1,187,834
Employee leave expense		159,688	174,725
Superannuation - defined contribution plan contributions	13	142,868	123,126
Superannuation - defined benefit plan contributions	13	5,785	4,595
Workers' Compensation Insurance		41,663	46,358
Other employment related costs		71,371	72,231
Total Operating Employee Costs		1,814,004	1,608,869
Total Number of Employees		18	16
<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		5,405	5,289
Subtotal - Prescribed Expenses		5,405	5,289
<u>Other Materials, Contracts & Expenses</u>			
Materials, contractors and other		417,944	293,753
Waste transfer station expenses		1,240,894	1,212,752
Consultants		42,097	47,044
Administration and Board		135,220	76,094
EPA licence fee		9,986	9,793
Repairs and maintenance		199,387	201,980
Insurance and legal		57,129	39,978
EPA waste levy paid		3,372,177	3,394,154
Parts, accessories & consumables		323,355	263,237
Sundry (should not be a material amount)		17,636	23,649
Subtotal - Other Materials, Contracts & Expenses		5,815,825	5,562,434
		5,821,230	5,567,723

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Adelaide Hills Region Waste Management 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			
Road infrastructure		5,534	5,534
Buildings		15,686	15,062
Vehicles		32,258	31,501
Plant and equipment		394,950	317,487
Landfill cells		150,165	144,320
Leachate pond		8,697	8,697
Landfill rehabilitation		19,030	46,121
Landfill cell capping		135,294	62,833
Right of use assets	16	48,543	48,543
		<u>810,157</u>	<u>680,098</u>
FINANCE COSTS			
Interest on overdraft and short-term drawdown		1,116	8,323
Interest on Leases		6,593	6,162
		<u>7,709</u>	<u>14,485</u>

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Adelaide Hills Region Waste Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

		2023	2022
Notes	\$	\$	
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
<i>Assets renewed or directly replaced</i>			
Proceeds from disposal	149,265	-	
Less: Carrying amount of assets sold	132,995	-	
Gain (Loss) on disposal	16,270	-	

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Adelaide Hills Region Waste Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 5 - CURRENT ASSETS

	2023	2022
	Notes	
CASH & EQUIVALENT ASSETS	\$	\$
Cash on Hand and at Bank	470,195	324,529
Deposits at Call	1,008,223	726,540
	<u>1,478,418</u>	<u>1,051,069</u>
TRADE & OTHER RECEIVABLES		
Accrued Revenues	184,818	705,312
Debtors - general	772,102	650,172
	<u>956,920</u>	<u>1,355,484</u>
INVENTORIES		
Stores & Materials	10,554	9,153
	<u>10,554</u>	<u>9,153</u>

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Adelaide Hills Region Waste Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 6 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (IPP&E)

	2022				2023			
	\$'000				\$'000			
	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Road infrastructure	-	138,352	(49,875)	88,477	-	138,352	(55,409)	82,943
Buildings	-	277,199	(121,244)	155,955	-	283,676	(136,930)	146,746
Vehicles	-	164,768	(87,244)	77,524	-	183,567	(87,470)	96,097
Plant and equipment	-	3,813,144	(2,056,669)	1,756,475	-	4,103,801	(1,710,293)	2,393,508
Landfill cells	-	2,559,142	(1,596,991)	962,151	-	2,559,142	(1,747,156)	811,986
Leachate pond	-	173,938	(71,500)	102,438	-	173,938	(80,197)	93,741
Landfill rehabilitation	461,206	-	(289,933)	171,273	452,668	-	(308,963)	143,705
Landfill cell capping	1,537,083	-	(699,071)	838,009	1,587,807	-	(834,368)	753,439
WIP	-	43,660	-	43,660	-	18,413	-	18,413
Right of use assets	-	323,623	(145,629)	177,994	-	323,623	(194,172)	129,451
Total IPP&E	1,998,289	7,493,826	(5,118,159)	4,373,956	2,040,475	7,784,512	(5,154,958)	4,670,029
Comparatives	-	9,182,710	(4,438,060)	4,744,650	1,998,289	7,493,826	(5,118,159)	4,373,956

This Note continues on the following pages.

Adelaide Hills Region Waste Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 6 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2022	Carrying Amounts Movement During the Year							2023	
	\$	\$							\$	
	Carrying Amount	Additions		Disposals	Dep'n	Impair't	Transfers		Adjustment	Carrying Amount
	New / Upgrade	Renewals	In				Out			
Road infrastructure	88,477	-	-	-	(5,534)	-	-	-	-	82,943
Buildings	155,955	4,300	2,177	-	(15,686)	-	-	-	-	146,746
Vehicles	77,524	-	67,749	(16,918)	(32,258)	-	-	-	-	96,097
Plant and equipment	1,756,475	101,773	1,009,787	(116,077)	(394,950)	-	36,500	-	-	2,393,508
Landfill cells	962,151	-	-	-	(50,165)	-	-	-	-	811,986
Leachate pond	102,438	-	-	-	(8,697)	-	-	-	-	93,741
Landfill rehabilitation	171,273	-	-	-	(19,030)	-	-	-	(8,538)	143,705
Landfill cell capping	838,009	-	-	-	(135,294)	-	-	-	50,724	753,439
WIP	43,660	11,253	-	-	-	-	(36,500)	-	-	18,413
Right of use assets	177,994	-	-	-	(48,543)	-	-	-	-	129,451
Total IPP&E	4,373,956	117,326	1,079,713	(132,995)	(810,157)	-	36,500	(36,500)	42,186	4,670,029
<i>Comparatives</i>	<i>4,744,650</i>	<i>260,416</i>	<i>-</i>	<i>-</i>	<i>(680,098)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>48,988</i>	<i>4,373,956</i>

This note continues on the following pages.

Adelaide Hills Region Waste Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 6 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Valuation of Assets

General Valuation Principles

Certain asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset. Where applicable, accumulated depreciation calculated on the basis of such cost reflects the already consumed or expired future economic benefits of the asset.

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

Office Furniture & Equipment	1,000
Other Plant & Equipment	1,000
Road construction & reconstruction	10,000

Estimated Useful Lives: Useful lives are estimated for each individual asset. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

Plant, Furniture & Equipment

Office Equipment	3 to 5 years
Other Plant & Equipment	5 to 10 years

Infrastructure

Unsealed Roads	15 years
Fencing	15 years
Water Tanks	30 years
Litter Fence	5 years
Pumps	5 years
Monitor Bore	10 years
Buildings	20 years
Roads	25 years

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Adelaide Hills Region Waste Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 7 - LIABILITIES

	Notes	2023		2022	
		Current	Non-current	Current	Non-current
		\$	\$	\$	\$
TRADE & OTHER PAYABLES					
Goods & Services		797,083		744,440	
Payments received in advance		-	-	15,000	-
Accrued expenses - employee entitlements		92,512	-	-	-
Accrued expenses - other		-	-	765	-
Aged Care Facility Deposits					
Deposits, Retentions & Bonds					
GST Payable		46,840		43,173	
Other		39,518		43,952	
		<u>975,952</u>	<u>-</u>	<u>847,330</u>	<u>-</u>
BORROWINGS					
Leases Liabilities	16	51,170	90,434	48,825	141,604
Other		-	-	175,248	-
		<u>51,170</u>	<u>90,434</u>	<u>224,073</u>	<u>141,604</u>
<i>All interest bearing liabilities are secured over the future revenues of the Authority.</i>					
PROVISIONS					
LSL Employee entitlements (including oncosts)		165,400	72,400	184,500	51,800
AL Employee entitlements (including oncosts)		104,074	-	154,149	-
Future reinstatement / restoration, etc		-	1,883,692	-	1,841,506
		<u>269,474</u>	<u>1,956,092</u>	<u>338,649</u>	<u>1,893,306</u>
Movements in Provisions - 2023 year only			<i>Future Reinstatement</i>	<i>Cell Capping</i>	<i>Total</i>
Opening Balance			461,206	1,380,300	1,841,506
Add (Less) Remeasurement Adjustments			(8,538)	50,724	42,186
Closing Balance			<u>452,668</u>	<u>1,431,024</u>	<u>1,883,692</u>

Adelaide Hills Region Waste Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 8 - 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	5	<u>1,478,418</u>	<u>1,051,069</u>

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

Net Surplus (Deficit)		428,099	384,136
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		810,157	680,098
Net increase (decrease) in unpaid employee benefits		43,936	58,839
Net (Gain) Loss on Disposals		<u>(16,270)</u>	<u>-</u>
		1,265,922	1,123,073
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		402,231	433,491
Net (increase) decrease in inventories		(1,401)	(7,195)
Net increase (decrease) in trade & other payables		<u>32,444</u>	<u>(31,511)</u>
Net Cash provided by (or used in) operations		<u>1,699,196</u>	<u>1,517,858</u>

(c) Non-Cash Financing and Investing Activities

Estimated future reinstatement etc. costs		<u>42,186</u>	<u>48,988</u>
		42,186	48,988

(d) Financing Arrangements

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

Corporate Credit Cards	10,000	10,000
LGFA Cash Advance Debenture facility	1,650,000	1,650,000

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

Adelaide Hills Region Waste Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 9 - 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 lower of cost and net realisable value, interest is recognised when earned.

Terms & conditions: deposits on call have an average interest rate of 4.3% (2022: 1.55%).

Carrying amount: approximates fair value due to the short term to maturity.

Receivables - Fees and other charges

Accounting Policy: carried at nominal values less any allowances for doubtful debts.

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 days after the month of invoice.

Carrying amount: approximates fair value.

Liabilities - Interest Bearing Borrowings

Accounting Policy: carried at the principle amounts. Interest is charged as an expense as it accrues.

Terms & conditions: secured over future revenues, interest is payable quarterly and principle due at CAD end date.

Carrying amount: approximates fair value.

Liabilities - Leases

Accounting Policy: accounted for in accordance with AASB 16 as stated in Note 1.

Adelaide Hills Region Waste Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 9 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2023	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
Financial Assets					
Cash & Equivalents	1,478,418			1,478,418	1,478,418
Receivables	908,573	-	-	908,573	956,920
Total	2,386,991	-	-	2,386,991	2,435,338
Financial Liabilities					
Payables	975,952	-	-	975,952	883,440
Current Borrowings	-	-	-	-	-
Lease Liabilities	54,852	93,742	-	148,594	141,604
Total	1,030,804	93,742	-	1,124,546	1,025,044
2022					
	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
Financial Assets					
Cash & Equivalents	1,051,069	-	-	1,051,069	1,051,069
Receivables	1,383,072	-	-	1,383,072	1,355,484
Total	2,434,141	-	-	2,434,141	2,406,553
Financial Liabilities					
Payables	846,565	-	-	846,565	846,565
Current Borrowings	190,407	-	-	190,407	175,248
Lease Liabilities	53,776	148,595	-	202,371	190,429
Total	1,090,748	148,595	-	1,239,343	1,212,242

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

	30 June 2023		30 June 2022	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$'000	%	\$'000
LGFA cash advance debenture	-	-	1.75	175,248
Non interest bearing		975,952		846,565
		975,952		1,021,813

Adelaide Hills Region Waste Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 9 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

Risk Exposures:

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

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

Liquidity Risk is the risk that 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. The Authority also has available a range of bank overdraft and standby borrowing facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. 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.

Note 10 - EXPENDITURE COMMITMENTS

The Authority as at 30 June 2023 had no obligation for expenditure

Note 11 - CONTINGENCIES, ASSETS & LIABILITIES NOT RECOGNISED

There were no contingencies, assets or liabilities not recognised subsequent to 30 June 2023 that need to be disclosed in the financial statements.

Note 12 - EVENTS AFTER THE STATEMENT OF FINANCIAL POSITION DATE

There were no events subsequent to 30 June 2023 that need to be disclosed in the financial statements.

Adelaide Hills Region Waste Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 13 – SUPERANNUATION

The Authority 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 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 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, 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 119.34(a), 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 net assets of the scheme, and no further liability attaches to the Authority.

Adelaide Hills Region Waste Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 14 - FINANCIAL INDICATORS

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. Detailed methods of calculation are set out in the SA Model Statements.

	2023	2022	2021
Operating Surplus Ratio			
<u>Operating Surplus</u>	4.6%	4.7%	20.3%
Total Operating Income			

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

Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	10%	13%	19%
Total Operating Income			

Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.

Adjustments to Ratios

In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, 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.

Adjusted Operating Surplus Ratio	4.6%	4.7%	20.3%
Adjusted Net Financial Liabilities Ratio	10%	13%	19%

Asset Renewal Funding Ratio

<u>Outlays on Existing Assets</u>	337%	0%	87%
Asset Renewals - IAMP			

Net asset renewals expenditure is defined as net 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.

Adelaide Hills Region Waste Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 15 - UNIFORM PRESENTATION OF FINANCES

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

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

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

	2023	2022
	\$	\$
Income		
<i>User charges</i>	6,157,023	5,725,347
<i>Grants, subsidies and contributions - Operating</i>	15,000	20,000
<i>Investment income</i>	18,014	915
<i>Other income</i>	2,674,892	2,509,049
	<u>8,864,929</u>	<u>8,255,311</u>
Expenses		
<i>Employee costs</i>	(1,814,004)	(1,608,869)
<i>Materials, contracts and other expenses</i>	(5,821,230)	(5,567,723)
<i>Depreciation, amortisation and impairment</i>	(810,157)	(680,098)
<i>Finance costs</i>	(7,709)	(14,485)
	<u>(8,453,100)</u>	<u>(7,871,175)</u>
Operating Surplus / (Deficit)	411,829	384,136
<i>Timing adjustment for grant revenue</i>	-	-
Adjusted Operating Surplus / (Deficit)	411,829	384,136
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(1,079,713)	-
Add back Depreciation, Amortisation and Impairment	810,157	680,098
Proceeds from Sale of Replaced Assets	149,265	-
	<u>(120,291)</u>	<u>680,098</u>
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	(117,326)	(234,866)
Annual Net Impact to Financing Activities (surplus/(deficit))	<u>174,212</u>	<u>829,368</u>

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Adelaide Hills Region Waste Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 16 - LEASES

The Authority as a Lessee

Right of Use Assets

The Authority recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets, being the land leased at Brinkley Landfill.

Set out below are the carrying amounts (written down value) of right of use assets recognised within Infrastructure Property, Plant & Equipment and the movements during the period:

Right of Use Assets (Carrying Value)	Land
At 1 July 2022	177,994
Depreciation Charge	<u>(48,543)</u>
At 30 June 2023	<u>129,451</u>

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	190,429
Accretion of Interest	6,593
Payments	<u>(55,418)</u>
Closing Balance 30 June 2023	<u>141,604</u>
Current	51,170
Non Current	90,434

The maturity analysis of lease liabilities is included in Note 9.

The Authority had total cash outflows for leases of \$53,776.

The following are amounts recognised on profit or loss:

Depreciation expense right of use assets	48,543
Interest expense on lease liabilities	<u>6,593</u>
Total amount recognised in profit and loss	<u>55,136</u>

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Adelaide Hills Region Waste Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 17 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Authority include the Chair, the Board, Executive Officer and certain prescribed officers under section 112 of the Local Government Act 1999. In all, Key Management Personnel were paid the following total compensation:

	2023	2022
	\$	\$
Salaries, allowances & other short term benefits	207,518	227,175
TOTAL	207,518	227,175

Allowances / benefits incurred in the ordinary course of performing the KMPs role, and amounts paid as direct reimbursement of expenses incurred on behalf of Authority have not been included above.

The following transactions occurred with related parties:

	2023	Outstanding 30 June 2023	2022	Outstanding 30 June 2022
	\$,000	\$,000	\$,000	\$,000
Adelaide Hills Council - provision of waste processing & disposal service	1,525	187	1,481	136
Alexandrina Council - provision of waste processing & disposal service	219	19	261	25
Mount Barker District Council - provision of waste processing & disposal service	1,325	119	1,260	109
Rural City of Murray Bridge - provision of waste processing & disposal service	771	69	885	62
TOTAL	3,840	394	3,887	332

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

Amounts recorded as outstanding from related parties are recorded in trade and other receivables in Note 6.

The related parties disclosed above are equity owners of the Authority and are referred to as Constituent Councils. Constituent Councils have equal representation on the Board of the Authority and accordingly have significant influence on the financial operating decisions of the Authority. No Constituent Council individually has control of the policies.

Adelaide Hills Region Waste Management Authority

Certification of Auditor Independence for the year ending 30 June 2023

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2023, the Authority's Auditor, Dean Newbery & Partners 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.

Greg Georgopoulos
CHIEF EXECUTIVE OFFICER
Adelaide Hills Council

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Date: 15 August 2023

Adelaide Hills Region Waste Management Authority

Certification of Auditor Independence for the year ending 30 June 2023

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2023, the Authority's Auditor, Dean Newbery & Partners 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.



.....
Trish Kirkland
ACTING CHIEF EXECUTIVE OFFICER
Alexandrina Council

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Date: 4 August 2023

Adelaide Hills Region Waste Management Authority

Certification of Auditor Independence for the year ending 30 June 2023

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2023, the Authority's Auditor, Dean Newbery & Partners 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.



Andrew Stuart
CHIEF EXECUTIVE OFFICER
Mount Barker District Council

Date: 3/5/23

ADELAIDE HILLS REGION WASTE MANAGEMENT AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2023**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2023, the Authority's Auditor, Dean Newbery & Partners 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.



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.....
Heather Barclay
CHIEF EXECUTIVE OFFICER
Rural City of Murray Bridge

Date:02.08.2023

Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Adelaide Hills Region Waste Management Authority for the year ended 30 June 2023, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, 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

DEAN NEWBERY

31/07/2023



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SA 5253

22/23 Annual Report



Fleurieu Regional
Aquatic Centre
Authority





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The Fleurieu Regional Aquatic Centre Authority acknowledge the traditional custodians of the land the Centre is on, and acknowledge their connections to the land, waters and community. We pay our respect to their Elders past, present and future, and extend that respect to all Aboriginal and Torres Strait Islander peoples across Australia. The Authority will commence consultation to form an agreed acknowledgement with Aboriginal and Torres Strait Islander peoples and to inform future plans and processes.



Chairperson's Message

Reflecting on the 2022/2023 financial year, the Fleurieu Regional Aquatic Centre Authority Board has established a foundation to move forward on a number of significant and important initiatives. We have steadily emerged from the uncertainty brought by the COVID pandemic, seeing differences in centre usage and a gradual return to confidence by the public. We continue to grow our service to the community, thinking innovatively with a focus on improving accessibility and sustainability at the forefront of our future vision.

This year also saw a change in our Board composition welcoming Council Member Angela Schiller to the Board and Council Members Lou Nicholson and Stewart Burns as new Deputy Council Members. I would like to thank David Kemp for his support on the Board and Audit Committee over the last 4 years, providing valuable expertise, advice and direction.

The Authority Board has shown a strong and considered approach to the challenges facing the Authority in the past year, committed to ensuring decisions are made for the benefit of the community and centre. I acknowledge and thank the Board for their work and effort in moving our Strategic Plan forward in an ever-changing environment, while fulfilling our governance requirements and reflecting honestly on the most appropriate structure for the Authority moving forward.

We continue to work with the YMCA on delivering an improved service offering, with a new Sensory Hydrotherapy program launched in early 2023 to enable access to our hydrotherapy pool for those living with sensory challenges. This initiative was part of a collaboration between the Authority Board, YMCA, Mission Australia and Alexandrina Council. We've also continued to focus on accessibility with improvements to our assets and infrastructure, including the purchase of an electric adult change table in the hydrotherapy pool area. We will continue to improve our facilities based on community feedback and intend to implement further changes and initiatives that will ensure our centre is a place for everyone.

The YMCA continue to deliver to our community, managing site attendance of over 183,000 visitors and a return of \$3.2million in social value outcomes. Social value measures the positive impacts of attendance that contribute to health

outcomes in the lives of our residents by way of benefits such as improved mental health, increased productivity, supporting those with chronic health conditions, improvements to swim safety for people of all ages and reducing reliance on the health system. Safety is also at the forefront of their management model, with the centre scoring extremely high when assessed against the Surf Life Saving SA's Pool Safety Assessment and setting the benchmark for the state. The social benefits of a community aquatic facility have also seen a resurgence in a post COVID world, with a number of events aimed at increasing social interaction for all ages proving to be popular activities that are well attended.

While our financial position was better than expected as we close out 2022/2023, energy costs remain the Authority's greatest challenge. Moving into the new financial year, our focus on decreasing our carbon footprint, increasing our environmental sustainability while reducing energy costs will come to life. In progressing our energy efficiency project, we continue to remain vigilant and agile in our pursuit of grant funding opportunities from all levels of government.

Dean Newbery & Partners has audited the 2022-2023 Financial Statements and a complete copy of the Audited Financial Statements forms part of this report.

In closing, I am proud of the work that we as the Authority Board, Audit and Risk Management Committee and in partnership with our Constituent Councils have undertaken in recent years. Whatever the future holds, I am confident we will continue to see the Fleurieu Aquatic Centre thrive and evolve, building on its current place in the community as a place for health, wellbeing and social connection.

Steve Mathewson

Chairperson, Fleurieu Regional Aquatic Centre Authority



“

The YMCA continue to deliver to our community, managing site attendance of over 183,000 visitors and a return of \$3.2million in social value outcomes.

”

Who we are...

The Fleurieu Regional Aquatic Centre Authority is a regional subsidiary of City of Victor Harbor and Alexandrina Council, established to enable joint ownership and management of the Fleurieu Aquatic Centre on behalf of the two Constituent Councils.



The Centre opened to the region in 2017 after an investment of \$6.5 million from each Constituent Council, \$7.5 million from the Australian Government, \$500,000 from the South Australian Government, and a generous land donation from Beyond Today.

Located at 50 Ocean Road in Hayborough, South Australia, this premier facility provides the community with access to:

- **an 8-lane, 25-metre lap swimming pool;**
- **a multi-use hydrotherapy pool;**
- **a children's pool;**
- **a zero-depth outdoor splash park;**
- **a crèche facility;**
- **fitness facilities; and**
- **a commercial kiosk.**

Centre operations are managed by YMCA South Australia, who work closely with the Authority Executive Officer to care for and maximise the asset on behalf of the community.

The Charter was reviewed in 2021 and is the guiding document of the Authority and sets out its key responsibilities in relation to the management of the Centre.

These are to:

- manage the facilities of and services at the Aquatic Centre in accordance with the Charter and all applicable legislation;
- undertake the care, protection, management, operation and improvement of the Aquatic Centre and its associated facilities and services in an efficient, effective and sustainable manner;
- pro-actively manage the business of the Aquatic Centre in a competitive and changing environment;
- deliver effective and sustainable service provision for the Constituent Councils, customers of the Aquatic Centre and the regional communities of and surrounding the Constituent Councils;
- contribute to the education and welfare of the Constituent Councils and the wider community through the facilitation of various aquatic programs;
- foster social inclusion through the provision of a community place providing a variety of aquatic programs and associated services and facilities;
- maximise participation in and use of the aquatic programs provided at the Aquatic Centre and the facilities and services of the Aquatic Centre by users of all ages and abilities;
- undertake key strategic and policy decisions for the purpose of enhancing and developing the Aquatic Centre;
- establish and demonstrate ethical policies and standards, in accordance with the rights of customers and industry standards; and
- as far as possible, be financially self-sufficient.

More information about the Centre and the Authority is available on our website at www.fleurieuaquaticcentre.com.au.

Strategic Direction

The Authority is boldly working towards its goals to achieve its vision from a revitalized Strategic Plan 2023-2032. This is supported by the updated 3 Year Business Plan 2023-2026.

Mission

A premier aquatic facility that enhances the health and wellbeing of our regional communities.

Vision

A vibrant, contemporary and inclusive facility, embraced by our communities.

Aspirations

1. Participation and Awareness

Increase participation and awareness of the Fleurieu Aquatic Centre and its program and facilities.

2. Social Inclusion

Foster and maximise social inclusion and social activities.

3. Collaboration

Build relationships and collaborate for improved social, community, and commercial outcomes.

4. Stewardship

Provide prudent stewardship, striving for sustainability, innovation and creativity.

Planning Context

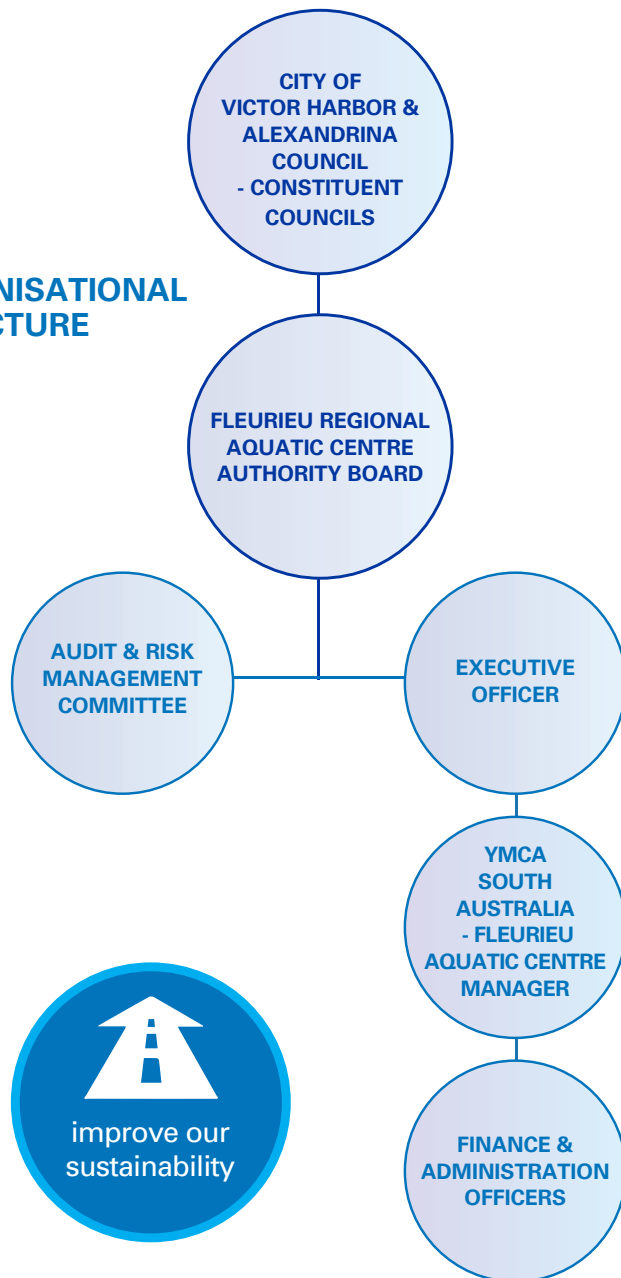
The Authority has a suite of strategic planning documents, including the Strategic Plan 2023/32 (subject to Constituent Council endorsement), Asset Management Plan 2018/2027 and Long-Term Financial Plan 2018/2027.

These strategic documents inform and are supported by the Authority 3-Year Business Plan, an annual Fleurieu Aquatic Centre Business & Marketing Plan, and annual budgets.

Organisational Structure

The Authority is a body corporate and is governed by the Local Government Act 1999 and its Charter.

THE ORGANISATIONAL STRUCTURE



Looking Ahead

The Authority undertook significant work to capture its strategic risks and formed the draft Strategic Risk Management Plan in 2023. After the completion of the Asset Revaluation in late 2022, we continue with the management of our assets by reviewing the Asset Management Plan and Long-Term Financial Plan.

Further progress has been achieved to improve our sustainability with an energy solution set to commence in early 2024.

The Authority has made a number of applications for State and Federal government grants to support this project throughout the financial year. This has been a much longed-for development by the Authority, Constituent Councils and the community, with the hope to see the rewards of any decisions implemented for the long-term future. This project will continue regardless of grant funding outcomes.

The Board

The Authority is led by a Board of Management responsible for ensuring the Authority acts in accordance with its Charter and all other relevant legislation, while providing a premier regional aquatic center to the community of behalf of its Constituent Councils.

The Board is comprised of five Members, including an elected member of each Constituent Council, and three independent Members engaged for their specialist skills and expertise. The 2022 Local Government Elections saw us welcome a new Representative from City of Victor Harbor, Angela Schiller. The Authority also engaged a new Independent Member in September 2022, Vicki Tomlinson. Both new members bring a wealth of experience and knowledge to the Board.

The Board is supported by an Executive Officer who gives effect to decisions and oversees the day to day operating functions of the the Authority and liaison with the YMCA.

In 2022/2023, the Executive Officer position was held by Andrew Baker, Victoria MacKirdy and Kellie Knight-Stacey.

During the 2022/2023 financial year the Board met 11 times at the City of Victor Harbor and Alexandrina Council offices. This included a training session and subsequent workshop to determine the current Strategic Risks of the Authority.



Steve Mathewson

Independent Chairperson Attended
11/11 meetings



Mark Easton

Independent Member
Attended 10/11 meetings



Vicki Tomlinson

Independent Member
Attended 10/10 meetings
(Commenced September 2022)



Cr Margaret Gardner

Alexandrina Council
Attended 9/11 meetings



Cr Angela Schiller

City of Victor Harbor
Attended 7/8 meetings
(Commenced December 2022)



Cr Lou Nicholson

Attended 4/8 meetings
(Deputy Council Member Representative 1/4)
(Commenced December 2022)

Audit & Risk Management Committee



The Audit & Risk Management Committee provides assurance support to the Authority Board through the review of key documents and information.

In accordance with the Terms of Reference, the Committee's key responsibilities include:

- reviewing annual financial statements to ensure that they provide a timely and fair view of the state of affairs of the Authority;
- reviewing the adequacy of Authority risk management systems;
- proposing, and providing information relevant to, a review of the Authority's strategic management plans or annual business plan;
- liaising with the Authority's external auditor; and
- reviewing the adequacy of the accounting, internal control, reporting and other financial management systems and practices of the Authority on a regular basis.

The Audit & Risk Management Committee met eight (8) times in the 2022/2023 financial year.

Independent Chairperson



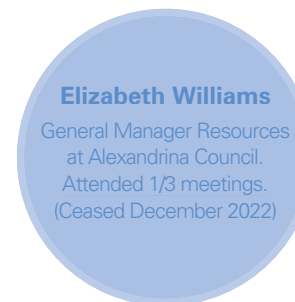
Independent Member



Authority Board Member



Constituent Council Representatives



Fleurieu Aquatic Centre

“

We continue to grow our service to the community, thinking innovatively with a focus on improving accessibility and sustainability at the forefront of our future vision.

”

Competitive Neutrality

The Constituent Councils and the Authority must comply with the principles of competitive neutrality in the conduct of significant business activities. The principles of competitive neutrality do not limit the types of business activities which councils (hence the Authority) may engage in, but requires that where these business activities are significant they are provided in a manner which is competitively neutral (provided that the public benefits of doing so outweigh the costs). The Authority is obliged by its Charter to undertake a competitive neutrality assessment of its significant business activities each year. The Board reviewed the fees and charges in 2022/23 to ensure that the principles of competitive neutrality were maintained.

Fleurieu Aquatic Centre Performance

Key Achievements

Membership peaked to **1198**, Member growth increase of **4.3%** from 2021/2022.

183,036 Centre visits during the year, an increase of **4.9%** (8,544) from 2021/2022.

Ongoing management of COVID-19 safety systems.

Social Impact Highlights

YMCA in partnership with Surf Lifesaving SA and other community organisations, launched the Parnggi Yarlular Porlar (Water Ocean Kids) program, of which the Fleurieu Aquatic Centre is a proud program member.

This initiative offers an invaluable opportunity to up to 25 First Nations children aged 7-12 years across SA to participate in free swimming lessons during Terms 2 and 3, in addition to the Nippers program at Goolwa Surf Lifesaving Club. The funding for this program is from an Office of Recreation Sport and Racing Grant, a reflection of the YMCA's proactive approach to seeking resources to facilitate such transformative programs, bringing the opportunity to local children in our community.

Another standout moment of the year was the introduction of Australia's inaugural public access Sensory Hydrotherapy sessions. This is an innovative new program transforming the hydrotherapy pool into a calm dark area with visual sensory lighting, projections and music, offering an accessible, low sensory pool session, ideal for those who would benefit from a calmer environment. This program was made possible by the collaboration between the Authority, YMCA, Mission Australia and Alexandrina Council.

Aqua Babies was launched in February 2023 and is a free program to introduce infants aged 3-6 months old to the water, providing a nurturing and supportive environment for their initial aquatic experiences. Serving as a feeder into the broader swimming lesson program, Aqua Babies ensures a seamless transition into water-based activities for these young participants.

Our swimming lesson program stands as a marker of our commitment to water safety and education.



The impressive statistic of over 13,544 lessons delivered in 2022/23 underscores our dedication to imparting essential skills in the Fleurieu community. With lessons catering to a diverse age range, spanning from 6-month-old infants to adults, including those with additional support needs, we continue to offer an inclusive and welcoming space for all.

School holiday activities continue to be a key focus at the Centre, with a diverse range of offerings both in and out of the pool provided to engage with local youth. This includes Mega Splash, inflatable volleyball, slime making, slide n splash and cookie decorating.

The YMCA's dedication to community enrichment continues to embrace the social connection aspect of the Authority's vision. A number of social events were relaunched in 2022/2023 after years of Covid interruptions, including the 80's disco aqua aerobics event. Beyond being a fun and entertaining social gathering, it also served a higher purpose by raising \$395 for a local charity that runs a community pantry, providing support to families facing challenging circumstances.

Social Impact Highlights (cont)

This collaborative effort highlights the Centre’s role as a hub for both fitness and community involvement, fostering a culture of giving back.

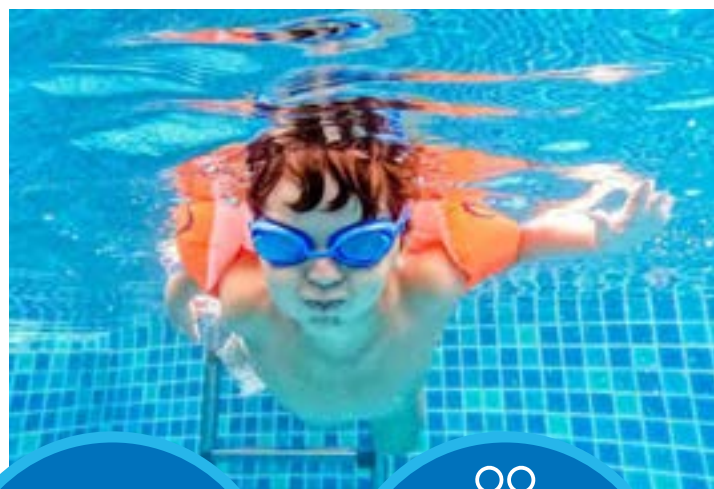
The Centre’s members remain at the heart of its accomplishments. The “Member of the Month” initiative continued throughout the year, providing a platform to celebrate the remarkable stories of individuals on their fitness journeys. These narratives are a testament to the positive impact the Centre has on its members, serving as a source of motivation and inspiration.

The Fleurieu Aquatic Centre has solidified its standing as a nurturing ground for talent and community engagement. The Great Southern Swimming Club continues to flourish with training sessions held five times a week. The club’s consistent growth, averaging 20-30 active swimmers per session, showcases the Centre’s pivotal role in honing local athletes and providing them with a platform to excel.

The YMCA demonstrated resourcefulness by repurposing unclaimed lost property, including bathing suits and goggles. These items were generously donated to a swim school in

Zimbabwe, which in turn distributed them to underprivileged children, showcasing a heartwarming display of international collaboration and support.

These new initiatives and programs build on our existing partnerships with a number of community organisations such as MS Society, YWCA, Department of Education, and Community Living Australia.



YMCA
dedication to
community
enrichment

A nurturing
ground for talent
& community
engagement



Centre Utilisation

Site Attendance



Peak Membership

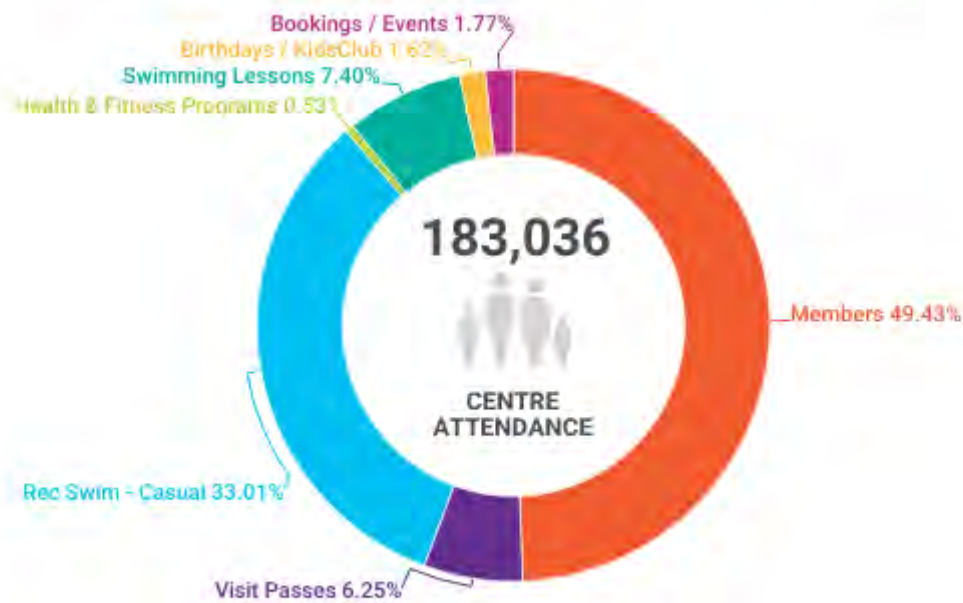
1,198

Peak Swimming Lessons Participants

451

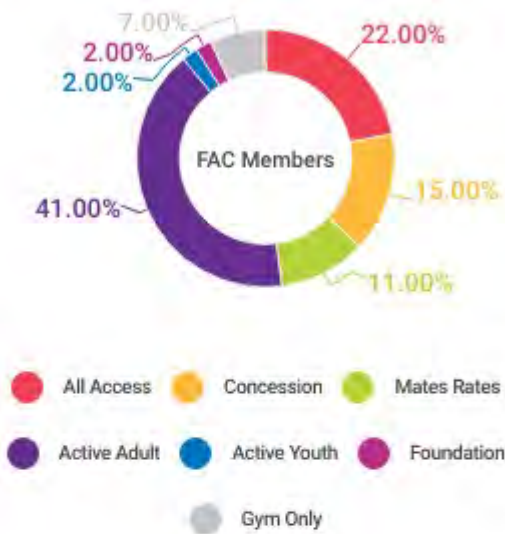
Employees as of 30 June 2023

19 FTE

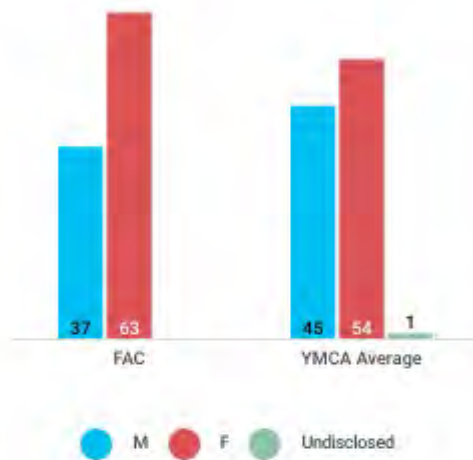


Members

MEMBERSHIP TYPE BREAKDOWN



GENDER



Community Feedback

The **Ask Nicely** system gathers customer feedback online via a short survey to calculate a Net Promoter Score for the Centre, with any concerns addressed by the Centre Manager. The overall score for 2022/2023 has increased to 70, from a score of 69 in 2021/2022.



COMMUNITY

NET PROMOTER SCORE



Marketing & Communication

The marketing strategy for the year 2022/23 had a clear focus on boosting Centre membership and enhancing community involvement, prioritising two key programs – swimming lessons and group fitness.

Highlighting these offerings promoted avenues for personal growth, fitness and the opportunity to reengage our close-knit community.

The following campaigns and promotions were run throughout the year using a range of media to increase reach and target specific demographic groups. Engagement is undertaken through a range of marketing activity, local newspapers, online promotions including social media, website and sharing through likeminded partners including Alexandrina and the City of Victor Harbor Councils.

- School holiday focused promotion included VacSwim, and school holiday programming for each school holiday period. This comprehensive approach led to impressive increases in attendance for recreational swimming activities and corresponding revenues.
- Showcasing transformative journeys and achievements of Centre members to capture emotional bonds forged in the Centre's welcoming environment. This included swim fundraising efforts for the Starlight Children's Foundation, and regular 'swimmer of the week' social media posts from Junior Swim lessons.
- Internal member communication via email E-Blast.
- Promotion of new programs including Sensory Hydrotherapy and Parnggi Yarluwar Porlar (Water Ocean Kids).
- Aqua Guard Workshop promotion.



“

The Fleurieu Aquatic Centre has solidified its standing as a nurturing ground for talent and community engagement.

”



**Fleurieu Regional Aquatic
Centre Authority**

General Purpose Financial Reports
for the year ended 30 June 2023

Financial Statements

Fleurieu Regional Aquatic Centre Authority
General Purpose Financial Reports
for the year ended 30 June 2023

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**Fleurieu Regional Aquatic Centre Authority
Annual Financial Statements
for the year ended 30 June 2023**

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Fleurieu Regional Aquatic Centre 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.


.....

**Steve Mathewson
CHAIR PERSON**

Date: 31 October 2023


.....

**Kellie Knight-Stacey
ACTING EXECUTIVE OFFICER**

Date: 25 October 2023

Fleurieu Regional Aquatic Centre Authority
Statement of Comprehensive Income
for the year ended 30 June 2023

	Notes	2023	2022
INCOME			
User charges	2	2,018,850	1,828,655
Grants, subsidies and contributions - Operating	2	997,658	870,883
Investment income	2	20,172	4,632
Reimbursements	2	275	-
Other income	2	4,346	-
Total Income		3,041,301	2,704,170
EXPENSES			
Employee costs	3	30,243	42,720
Materials, contracts & other expenses	3	3,009,374	2,650,148
Depreciation, amortisation & impairment	3	536,953	689,657
Total Expenses		3,576,570	3,382,525
OPERATING DEFICIT		(535,269)	(678,355)
Asset disposal	4	-	(26,976)
Amounts received specifically for new or upgraded assets	2	-	20,322
NET DEFICIT		(535,269)	(685,009)
Other Comprehensive Income			
Changes in revaluation surplus - IPP& E	8	12,241,477	-
Total Other Comprehensive Income		12,241,477	-
TOTAL COMPREHENSIVE INCOME		11,706,208	(685,009)

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

Fleurieu Regional Aquatic Centre Authority
Statement of Financial Position
as at 30 June 2023

		2023	2022
ASSETS	Notes		
Current Assets			
Cash and cash equivalents	5	723,096	687,900
Trade & other receivables	5	10,623	158,619
Total Current Assets		<u>733,719</u>	<u>846,519</u>
Non-current Assets			
Infrastructure, property, plant & equipment	6	29,332,194	17,590,407
Total Non-Current Assets		<u>29,332,194</u>	<u>17,590,407</u>
Total Assets		<u>30,065,913</u>	<u>18,436,926</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	7	112,241	189,462
Total Current Liabilities		<u>112,241</u>	<u>189,462</u>
Total Liabilities		<u>112,241</u>	<u>189,462</u>
NET ASSETS		<u>29,953,672</u>	<u>18,247,464</u>
EQUITY			
Accumulated deficit		(3,356,366)	(2,821,097)
Asset revaluation reserves	8	12,241,477	-
Capital contribution		21,068,561	21,068,561
TOTAL EQUITY		<u>29,953,672</u>	<u>18,247,464</u>

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

Fleurieu Regional Aquatic Centre Authority
Statement of Changes in Equity
for the year ended 30 June 2023

	Notes	Accumulated Surplus	Asset Revaluation Reserve	Capital Contributions	Total Equity
2023					
Balance at end of previous reporting period		(2,821,097)	-	21,068,561	18,247,464
Net Deficit for Year		(535,269)	-	-	(535,269)
Other Comprehensive Income					
Gain on revaluation of infrastructure, property, plant & equipment		-	12,241,477	-	12,241,477
Balance at end of period	8	(3,356,366)	12,241,477	21,068,561	29,953,672
2022					
Balance at end of previous reporting period		(2,136,088)	-	21,068,561	18,932,473
Net Deficit for Year		(685,009)	-	-	(685,009)
Balance at end of period	8	(2,821,097)	-	21,068,561	18,247,464

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

Fleurieu Regional Aquatic Centre Authority
Statement of Cash Flows
for the year ended 30 June 2023

	Notes	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts:			
User charges		2,166,180	1,754,944
Investment receipts		18,495	4,632
Grants utilised for operating purposes*		997,658	870,883
Reimbursements		275	-
Other revenues		-	(6,688)
Payments:			
Employee costs		(30,243)	(45,893)
Materials, contracts & other expenses		(3,079,906)	(2,567,202)
Finance payments		-	(30,234)
Net Cash used in (provided by) Operating Activities		72,459	(19,558)
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts:			
Amounts specifically for new or upgraded assets		-	20,322
Payments:			
Expenditure on renewal/replacement of assets		(2,111)	(25,719)
Expenditure on new/upgraded assets		(35,152)	(36,268)
Net Cash used in Investing Activities		(37,263)	(41,665)
Net Increase / (decrease) in cash held		35,196	(61,223)
Cash & cash equivalents at beginning of period	5	687,900	749,123
Cash & cash equivalents at end of period	5	723,096	687,900

*Grants utilised for operating purposes includes Constituent Council contributions of \$996,658.

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

Fleurieu Regional Aquatic Centre 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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

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

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest dollar (AUD).

2 The Local Government Reporting Entity

The Fleurieu Regional Aquatic Centre Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of Alexandrina Council and City of Victor Harbor.

The Authority was established on 6 August 2015 in accordance with Section 43 of the Local Government Act 1999 and Section 25 of the Local Government Implementation Act 1999. These financial statements have been prepared for use by the constituent Council's of the Authority.

3 Income recognition

3.1 Revenue

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

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

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

Fleurieu Regional Aquatic Centre 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

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.

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.

5 Infrastructure, Property, Plant & Equipment (IPP& E)

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

5.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Authority for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 6. No capitalisation threshold is applied to

Materiality levels for capitalisation are set at:

Furniture, Fittings and Minor Equipment	\$1,000
Plant and Major Equipment	\$5,000
Buildings	\$5,000
Infrastructure	\$5,000

5.3 Subsequent Recognition

An item that qualifies for recognition as an asset shall be measured at its cost on the date of recognition. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition and all other costs incurred in getting the asset ready for use. Where an asset is acquired at no cost, or for a nominal cost, the cost is its fair value as at the date of acquisition. The following years after asset recognition the asset will be valued at fair value according to the revaluation program as determined.

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

Depreciation methods, useful lives and residual values of classes of assets are reviewed on a maximum five-year cycle or by exception when required.

Major depreciation periods (useful lives) for each class of asset are listed below:

Buildings & Other Structures	7 - 40 years
Furniture & Fittings	2 - 40 years
Plant & Equipment	6 - 40 years
Infrastructure	12 - 40 years

Fleurieu Regional Aquatic Centre Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

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 the Authority were deprived thereof, are not subject to

Other assets that are subject to depreciation are reviewed for impairment whenever events or change 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 the Asset Revaluation Reserve, any excess being recognised as an expense.

6 Payables

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

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.

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

8 Superannuation

The Authority makes employer superannuation contributions in respect of its employee's choice of superannuation fund. The Authority had no employees at 30 June 2023.

9 Constituent Council Contributions

The City of Victor Harbor and Alexandrina Council funded the construction of the Fleurieu Aquatic Centre facilities and purchased all plant and equipment for the Aquatic Centre. Each Council contributed 50% towards the cost of construction of the facility and purchase of the equipment. Both Councils transferred these assets to the Authority on 17 March 2017, as an equity contribution.

The Authority for 2018/19 received contributions from Constituent Councils towards net operating deficits excluding depreciation expense for the facility. The Constituent Councils during 2018/19 resolved not to cash fund depreciation expense for the Authority. As a result the Authority expects operating deficits close to the depreciation expense for future years.

10 GST Implications

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

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

11 New and amended standards and interpretations

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.

Fleurieu Regional Aquatic Centre Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 2 - INCOME

	2023	2022
USER CHARGES		
Fleurieu Aquatic Centre Income	<u>2,018,850</u>	<u>1,828,655</u>
	<u>2,018,850</u>	<u>1,828,655</u>
INVESTMENT INCOME		
Interest on investments:		
Local Government Finance Authority	20,154	4,541
Banks & other	<u>18</u>	<u>91</u>
	<u>20,172</u>	<u>4,632</u>
REIMBURSEMENTS		
Other	<u>275</u>	<u>-</u>
	<u>275</u>	<u>-</u>
OTHER INCOME		
Sundry	<u>4,346</u>	<u>-</u>
	<u>4,346</u>	<u>-</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS		
<i>Amounts received specifically for new or upgraded assets</i>	-	20,322
<i>Other grants, subsidies and contributions - Operating</i>		
Council Contribution - Alexandrina Council	498,329	435,442
Council Contribution - City of Victor Harbor	498,329	435,442
Sundry	<u>1,000</u>	<u>-</u>
	<u>997,658</u>	<u>870,883</u>

Fleurieu Regional Aquatic Centre Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 3 - EXPENSE

	2023	2022
Notes		
EMPLOYEE COSTS		
Salaries and Wages	25,445	35,962
Employee leave expense	1,775	1,899
Superannuation - non defined benefit plan contributions	2,423	3,808
Workers' Compensation Insurance	600	600
Other employment related costs	-	451
Total Operating Employee Costs	30,243	42,720
Total Number of Employees	-	-
<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	5,730	5,085
Subtotal - Prescribed Expenses	5,730	5,085
<u>Other Materials, Contracts & Expenses</u>		
Contractors	109,925	109,545
Board Expenses	31,305	21,837
Administration	90,654	84,835
Fleurieu Aquatic Centre Site Expenses	611,392	435,113
Fleurieu Aquatic Centre Expenses	2,160,368	1,993,733
Subtotal - Other Materials, Contracts & Expenses	3,003,644	2,645,063
	3,009,374	2,650,148
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Buildings & Other Structures	483,104	365,016
Furniture & Fittings	31,402	154,372
Plant & Equipment	22,447	73,291
Infrastructure	-	96,978
	536,953	689,657

Fleurieu Regional Aquatic Centre Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 4 - ASSET DISPOSALS

	2023	2022
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	-	-
Less: Carrying amount of assets sold	-	26,976
Gain (Loss) on disposal	<u>-</u>	<u>(26,976)</u>
NET GAIN (LOSS) ON DISPOSAL	<u>-</u>	<u>(26,976)</u>

Note 5 - CURRENT ASSETS

	2023	2022
CASH & EQUIVALENT ASSETS		
Cash at Bank	113,427	96,709
Deposits at Call	609,669	591,191
	<u>723,096</u>	<u>687,900</u>
TRADE & OTHER RECEIVABLES		
Accrued Revenues	2,130	453
Debtors - general	8,493	151,477
Prepayments	-	6,689
Total	<u>10,623</u>	<u>158,619</u>

Fleurieu Regional Aquatic Centre Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 6 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Valuation of Assets

General Valuation Principles

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 other than quoted prices that are not based on observable market data (unobservable inputs).

Accounting procedure: 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, fair value is taken to be the current replacement cost.

Land

Freehold land and land over which Fleurieu Regional Aquatic Centre Authority has control is recognised. As a result of the valuation conducted, the Authority has recognised the value of the land which the Land was revalued as at 1 July 2022 by APV Valuers & Asset Management.

Buildings & Other Structures

Buildings and other structures were revalued as at 1 July 2022 by APV Valuers & Asset Management. All additions recorded after the date of the valuation are recorded at cost. The estimated decrease in depreciation expense as a result of the valuation is \$152,000.

Plant & Equipment

These assets are recognised at cost.

Furniture & Fittings

These assets are recognised at cost.

Transfers

All assets were transferred from infrastructure to buildings in line with the valuers grouping of the assets and components of furniture and fittings and plant and equipment were also transferred to buildings.

Fleurieu Regional Aquatic Centre Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7 - LIABILITIES

	2023		2022	
	Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES				
Accrued Expenses -Other	26,264	-	105,267	-
GST Payable	1,726	-	2,894	-
Good and Services	84,251	-	81,301	-
	<u>112,241</u>	<u>-</u>	<u>189,462</u>	<u>-</u>

Note 8 - RESERVES

ASSET REVALUATION RESERVE	1/7/2022	Net Increments/ (Decrements)	Transfers/ Impairments	30/6/2023
Land	-	5,605,000	-	5,605,000
Buildings & Other Structures	-	6,636,477	-	6,636,477
TOTAL	<u>-</u>	<u>12,241,477</u>	<u>-</u>	<u>12,241,477</u>

Fleurieu Regional Aquatic Centre Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 9 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

Cash & equivalent 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	5	723,096	687,900
Balances per Cash Flow Statement		<u>723,096</u>	<u>687,900</u>

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

Net Deficit		(535,269)	(685,009)
Non-cash items in Statement of Comprehensive Income			
Depreciation, amortisation & impairment		536,953	689,657
Net increase (decrease) in unpaid employee benefits		-	(3,173)
Grants for capital acquisitions treated as Investing Activity		-	(20,322)
Net (Gain) Loss on Disposals		-	26,976
		<u>1,684</u>	<u>8,129</u>
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		147,996	(79,779)
Net increase (decrease) in trade & other payables		(77,220)	30,591
Net Cash used in operations		<u>72,459</u>	<u>(41,059)</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.

Fleurieu Regional Aquatic Centre Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 10 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as *loans and receivables*.

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy: Initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned.

Terms & conditions: Deposits are returning fixed interest rates between 0.01% and 4.3% (2022: average rate 0.7%).

Carrying amount: Approximates fair value due to the short term to maturity.

Receivables Fees & Other Charges

Accounting Policy: Carried at nominal values less any allowances for doubtful debts.

Terms & conditions: Unsecured, and do not bear interest. Although the Authority is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Authority's boundaries.

Carrying amount: Approximates fair value (after deduction of any allowance).

Liabilities Creditors and Accruals

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

Terms & conditions: Liabilities are normally settled on 30 day terms.

Carrying amount: Approximates fair value.

Liquidity Analysis

2023	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets					
Cash & Equivalents	723,096	-	-	723,096	723,096
Receivables	10,623	-	-	10,623	10,623
Total	733,719	-	-	733,719	733,719
Financial Liabilities					
Payables	85,977	-	-	85,977	85,977
Total	85,977	-	-	85,977	85,977

2022	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets					
Cash & Equivalents	687,900	..	-	687,900	687,900
Receivables	151,930	..	-	151,930	151,930
Total	839,830	-	-	839,830	839,830
Financial Liabilities					
Payables	189,462	-	-	189,462	189,462
Total	189,462	-	-	189,462	189,462

Fleurieu Regional Aquatic Centre Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 10 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

Risk Exposures:

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

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

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

Fleurieu Regional Aquatic Centre Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 11 - COMMITMENTS FOR EXPENDITURE

Service	Contractor	Period of contract	Brief description
Operational Management – Fleurieu Aquatic Centre	YMCA SA	Two year extension to 30 June 2024	Provision of aquatic centre facility management and operating services for the Fleurieu Aquatic Centre (management of all aspects of daily operations and maintenance of the facility)
External Audit Services - Fleurieu Regional Aquatic Centre Authority	Dean Newbery & Partners	One year extension to 30 June 2023	Provision of an independent audit opinion of the accounts and annual financial reports of the Authority for financial years 2019/20, 2020/21, 2021/22 and 2022/23.
Administration & Finance Services	Alexandrina Council	Agreement extended to 31 December 2023	Provision of 0.5FTE Administration Officer and 0.05FTE Finance Officer

Note 12 - YMCA Management

The Authority has engaged YMCA SA to manage the day to day running of the Fleurieu Aquatic Centre (FAC). This management encompasses the receipting of income and outgoing of expenditure of the facility. The following income and expenditure lines relate to those managed by the YMCA:

	2023	2022
FAC Income	2,019,850	1,828,656
FAC Expense	2,142,759	1,993,733
Net Result	(122,909)	(165,077)

Note 13 - OPERATING LEASES

The Authority as at 30 June 2023 had not entered into any operating leases.

Note 14 - CONTINGENCIES, ASSETS & LIABILITIES NOT RECOGNISED

The Authority as at 30 June 2023 had not recognised any contingencies.

Note 15 - EVENTS OCCURRING AFTER REPORTING DATE

There were no events subsequent to 30 June 2023 that need to be disclosed in the financial statements.

Note 16 - ECONOMIC DEPENDENCY

Per section 5.2 of the Authority's Charter there maybe a requirement for additional financial contributions to be made by Constituent Councils if there is insufficient working capital available to meet the Authority's financial obligations. The Authority may be reliant on this additional financial support being provided to enable it to continue to operate on a going concern basis.

Fleurieu Regional Aquatic Centre Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 17 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Authority include the Chair, the Board and Executive Officer as prescribed officers under section 112 of the Local Government Act 1999.

In 2022/23, the Authority paid allowances to three independent Board Members.

In 2022/23, there was one employee classified as Key Management Personnel.

In all, four persons were paid the following compensation:

	2023	2022
	\$	\$
Salaries, allowances & other short term benefits - Board Members	19,979	15,573
Salaries, allowances & other short term benefits - Employees	32,518	63,506
TOTAL	52,497	79,079

Allowances / benefits incurred in the ordinary course of performing the KMPs role, and amounts paid as direct reimbursement of expenses incurred on behalf of Council have not been included above.

The Authority did not receive any payments from KMPs, other than amounts paid as residents (e.g. swimming pool entry fees, etc.)

OTHER RELATED PARTIES

The following transactions occurred with other Related Parties during the financial year ended 30 June 2023:

Related Party Entity	Sale of Goods & Services (\$)	Amounts Outstanding from Related Parties (\$)	Description of Services Provided to Related Parties
Alexandrina Council	498,329	-	Contribution to Regional Aquatic Facility
City of Victor Harbor	498,329	-	

The Related Parties disclosed above are equity owners of the Authority and are referred to as Constituent Councils. Constituent 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 Constituent Council individually has control of those policies.

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Independent Auditor's Report

To the members of the Fleurieu Regional Aquatic Centre Authority

Opinion

We have audited the accompanying financial report of the Fleurieu Regional Aquatic Centre Authority (the Authority), which comprises the statement of financial position as at 30 June 2023, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, 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* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Authority in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants (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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Authority's Responsibility for the Financial Report

The Authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* and for such internal control as the Authority determines is necessary to enable the preparation of the financial report to be 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 the Authority either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditor's 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 Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Authority.
- Conclude on the appropriateness of the Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. 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

31/10/2023

Fleurieu Regional Aquatic Centre 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 Fleurieu Regional Aquatic Centre Authority for the year ended 30 June 2023, the Authority's Auditor, Dean Newbery & Partners, 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*.



.....
Victoria MacKirdy

Chief Executive Officer, City of Victor Harbor

Date: 27 October 2023

Fleurieu Regional Aquatic Centre 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 Fleurieu Regional Aquatic Centre Authority for the year ended 30 June 2023, the Authority's Auditor, Dean Newbery & Partners, 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.



.....
Nigel Morris
Chief Executive Officer, Alexandrina Council

Date: 25 October 2023

Fleurieu Regional Aquatic Centre 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 Fleurieu Regional Aquatic Centre Authority for the year ended 30 June 2023, the Authority's Auditor, Dean Newbery & Partners, 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*.



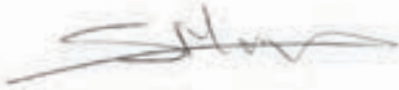
.....
Peter van der Eijk
FRACA Audit and Risk Management Committee Chairperson

Date: 25 October 2023

Fleurieu Regional Aquatic Centre 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 Fleurieu Regional Aquatic Centre Authority for the year ended 30 June 2023, the Authority's Auditor, Dean Newbery & Partners, 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*.



Steve Mathewson
FRACA Board Chairperson

Date: 27 October 2023

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www.deannewbery.com.auDean Newbery
ABN: 48 007 865 081**Certification of Auditor's Independence**

I confirm that, for the audit of the financial statements of the Fleurieu Regional Aquatic Centre 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

DEAN NEWBERY

31/10/2023

North Adelaide | Balaklava

Liability limited by a scheme approved under Professional Standards Legislation



Fleurieu Regional
Aquatic Centre

Authority

Fleurieu Regional Waste Authority

Annual Report 2022-23



FLEURIEU REGIONAL
WASTE AUTHORITY



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Message

From the Independent Chairperson

I am pleased to, again, pen my Fleurieu Regional Waste Authority (FRWA) Annual Report Message, this time for the 2022-23 year.

In doing so, as a starting point, I recognise and give credit to our communities which have continued to embrace recycling and waste minimisation. This is despite the challenges and hardships faced during the year. Relatedly, FRWA, through proactive communication and analysis of community behaviours, has continued to ensure that our member Councils lead the State in the diversion of waste from landfill and the circular use of resources.

The FRWA strategic objective to increase the kerbside waste diversion rate from landfill to 70% by 2030 is now well within reach. In particular, this is due to the implementation of the Summer Recycling Program.

We have undertaken a wide range of research and engagement activities to determine the best way to reduce waste to landfill during the summer period. This has included a trial in the Hayborough/Chiton area, bin audits, community survey and data analysis. All of our Councils have supported the implementation of the Summer Recycling Collections program for the 2022/23 summer. The program has meant that co-mingled recycling and food/garden organics (FOGO) bins were collected weekly and general waste every fortnight.

The community embraced the Summer Program meaning that incredibly positive results were achieved in all Council areas. Across the FRWA region, general waste was reduced by 20%, FOGO increased by 61% and co-mingled recycling by 19%. Subsequently, the kerbside diversion rate increased from 57% to 68% for the summer period. On any assessment, these are outstanding results, especially for small councils such as Kangaroo Island, where the Program resulted in 64 tonnes less waste being sent off-island for disposal.

As our Councils, the communities and our customers would expect, the FRWA team has continued to seek efficiencies and service improvements. At the start of July 2023, the kerbside collection schedule changed across the Fleurieu. This change has seen FOGO and co-mingled recycling being collected in one week and general waste in the following week. This makes the kerbside collection system simpler and easier for the community and for our operational teams.

As part of this change, a collection truck is now based at the Yankalilla depot which reduces travel times and increases response times for the Yankalilla community. There are also plans to remove several bin banks which have been subject to illegal dumping. Both of these initiatives have increased service levels to our communities.

Our Waste and Recycling Depots continue to provide community circular economy outcomes through recycling organic waste, e-waste and tyres at higher-than-expected levels. We are increasing our quality control and testing for our recovered products, which are still popular with the community.



FRWA has only been able to achieve these amazing results with the dedicated support of our Councils, which listen and support the initiatives that we present to them for consideration.

During this year we have welcomed new Board Members, following the Local Government elections. We have been fortunate to maintain a diverse range of Board Members from various backgrounds and experiences. This ensures that the Authority is best placed to continue to achieve its strategic objectives.

Finally, I recognise and thank my fellow Board Members for their vision, wise counsel and support. In particular, I recognise a former Board Member, Ms Elizabeth Williams, who also worked at the Alexandrina Council. Elizabeth resigned from both positions to pursue other career opportunities. She was a Board Member and Audit Committee Member since 2018 and provided critical financial and governance advice but also other ideas to benefit the Authority's operations. We wish Elizabeth all the best with her future plans.

In closing, I recognise and thank the staff of FRWA. The waste collections drivers, site operators, waste education, customer service, finance and administration team operate our business at extremely high standards, all of which ensures that we can continue to provide critical services to the community at the levels that we do.

Thank you, all.

Michael Kelledy
Independent Chairperson
Fleurieu Regional Waste Authority



FRWA Governance

A board administers FRWA in accordance with the requirements of the *Local Government Act 1999* and the Fleurieu Regional Waste Authority Charter 2021. This year, the Authority Board membership changed due to the Local Government elections held in November 2022.

We welcomed Cr Carlos Quaremba from the City of Victor Harbor, Jodie Summer from the District Council of Yankalilla and Mayor Michael Pengilly from Kangaroo Island Council. Andy Baker from Alexandrina Council also re-joined the Board.

The new board members, with the current independent members Michael Kelledy, Marion Vigot and Vicki Tomlinson, provide diverse skills and experience to lead and guide the FRWA.

The Board held six meetings during the 2022-23 financial year. Given the wide area the Authority covers, Board meetings are held in each council area during the year.

FRWA conducts its business in a complex and constantly changing regulatory and business environment. It is important that the Board review its own performance from time to time, with a view to achieving and maintaining a high level of performance in this environment.

Each Board member is expected to:

- actively seek a full appreciation of the business of the FRWA, including key business drivers, the risks facing the FRWA, applicable risk management policies and the regulatory environment in which the FRWA operates, and

- actively participate in open, honest discussion, to exercise an active discretion on all matters for decision and to bring an independent mind to bear on matters before the Board.

This year the FRWA Board agreed to complete a Self-Assessment Questionnaire as a form of self-assessment of its ongoing performance. All Board members completed the questionnaire, with the majority of responses providing positive results. The questionnaire feedback did, however, highlight two areas for improvement, being Board members knowledge of critical accounting policies and the processes in place to identify, evaluate and monitor the key risks facing the authority. These issues will now be considered and proposals made to address them moving forward.

Board Members: Andy Baker, Jodie Summer, Marion Vigot, Mayor Michael Pengilly, Vicki Tomlinson, Michael Kelledy (Independent Chairperson), Simon Grenfell (EO), Cr Carlos Quaremba (absent).



The list below details board member attendance.

Board Member	Meetings
Ms Marion Vigot (Independent Member)	6 of 6
Mrs Vicki Tomlinson (Independent Member)	6 of 6
Ms Elizabeth Williams (Alexandrina Council)	1 of 1
Mr Andy Baker (Alexandrina Council)	4 of 5
Cr Bryan Littlely (City of Victor Harbor)	0 of 1
Ms Karen Rokicinski (City of Victor Harbor)	1 of 1
Cr Carlos Quaremba (City of Victor Harbor)	2 of 4
Ms Lisa Pearson (District Council of Yankalilla)	2 of 2
Ms Jodie Summer (District Council of Yankalilla)	3 of 4
Cr Peter Denholm (Kangaroo Island Council)	2 of 2
Mayor Michael Pengilly (Kangaroo Island Council)	3 of 4

Audit & Risk Committee Report

The recent reforms to the Local Government Act 1999 (effective 17 November 2022) brought a greater emphasis on risk management, requiring councils to have an Audit and Risk Committee.

As a regional subsidiary, FRWA's Audit and Risk Committee is formed under Schedule 2 of the Act and is not bound by the reforms. However, the Board determined that a broader scope incorporating risk at the Committee and Board level is appropriate. The Board resolved to change the name from Audit Committee to Audit and Risk Committee. This broader governance focus aligns with FRWA's commitment to skills-based Committee and Board membership and is consistent with councils and subsidiaries in the region.

The Audit & Risk Committee continues to be led by Mr Peter Fairlie-Jones, with new members Mr Gus Rankine and Mrs Vicki Tomlinson joining Ms Karen Rokicinski on the committee this year. The committee reviewed all of the Authorities budget reviews and financial reports as well as the internal audit activities undertaken by Dean Newbery & Partners. The committee also provided input into the formation of the FRWA's Risk Management Framework, Policy and Register that was facilitated by the Local Government Risk Services and oversaw the review of a number of policies.

The Audit & Risk Committee held five meetings during the 2022-23 financial year. The list below details the Audit & Risk Committee Member attendance.

Audit & Risk Committee Member	Meetings
Mr Peter Fairlie-Jones (Independent Chairperson)	5 of 5
Ms Karen Rokicinski (City of Victor Harbor)	5 of 5
Mrs Vicki Tomlinson (Independent Member)	3 of 3
Mr Gus Rankine (Alexandrina Council)	3 of 3
Ms Elizabeth Williams (Alexandrina Council Board Member)	1 of 1

Executive Officer Report

Environmental benefit, innovation, circular economy and relationships are the guiding principles of the FRWA Strategic Plan, and we have leaned heavily on these principles over the past twelve months. Our organisation has delivered two significant projects this year, changing forever how the community thinks about and presents its kerbside material for collection.

The FRWA constituent councils delivered for its community this year by supporting the Summer Recycling Collection program. The program provided more opportunities for households to reduce the amount of waste set to landfill and recycle more by providing weekly collection of FOGO and co-mingled recycling over the summer period.

The community embraced the opportunity to recycle more material, despite the swell in population and changes to collection schedules, with 288 tonnes less waste sent to landfill than last year. The community also took advantage of recycling their food waste, with an additional 562 tonnes of organic waste collected, an increase of 61%.

The other project that FRWA instigated was the change of collections cycles for mainland councils. Our environment and community needs are ever-changing, and we need to adapt our services to match these demands. Increasing fuel costs and use of FOGO bins necessitated a change in how we collect kerbside waste. We analysed waste collection data, fuel usage and route analysis to determine a simpler and more efficient collection schedule.

FRWA proposed collecting general waste during one week with co-mingled recycling, and FOGO collected together the next week across the entire Fleurieu Peninsula. FRWA also proposed that a collection vehicle be based at the Yankalilla depot to reduce travel and response times.

The schedule changes allowed for the production of simpler, easy-to-read calendars the community has asked for. The South Australian State Government's Green Industries SA (GISA) undertook market research. Findings concluded that simple, high-quality fridge magnets are the best way to communicate waste management messages. GISA assisted with funding the production and design of the new fridge magnet calendars.

Projects were delivered successfully through teamwork, extensive communication and engagement with our community and stakeholders. Our professional and dedicated staff met with community and environmental groups, council staff and leaders, council members, drivers and site staff. We erected roadside banners and signs across the Fleurieu and Kangaroo Island and published notices in relevant publications to ensure the community was aware of the changes.

A difficult economic environment resulted in an operating deficit of \$116k compared to an \$11k budgeted surplus. The main factors behind this result were cost increases across operational areas driven by price increases and increased waste collection levels. While income increased by \$99k (0.96%), expenses increased by \$226k (2.2%) compared against budgeted levels.

The main areas of additional costs were fleet maintenance, fuels and recalculated depreciation. Reduced waste disposal costs offset these costs due to increased diversion rates, resulting in reduced general waste tonnages.

This financial year is the first year the councils contributed towards the Asbestos Contaminated Material Project, with an additional provision of \$767k required to fund the remediation work fully. The additional provision resulted in a \$466K deficit overall.

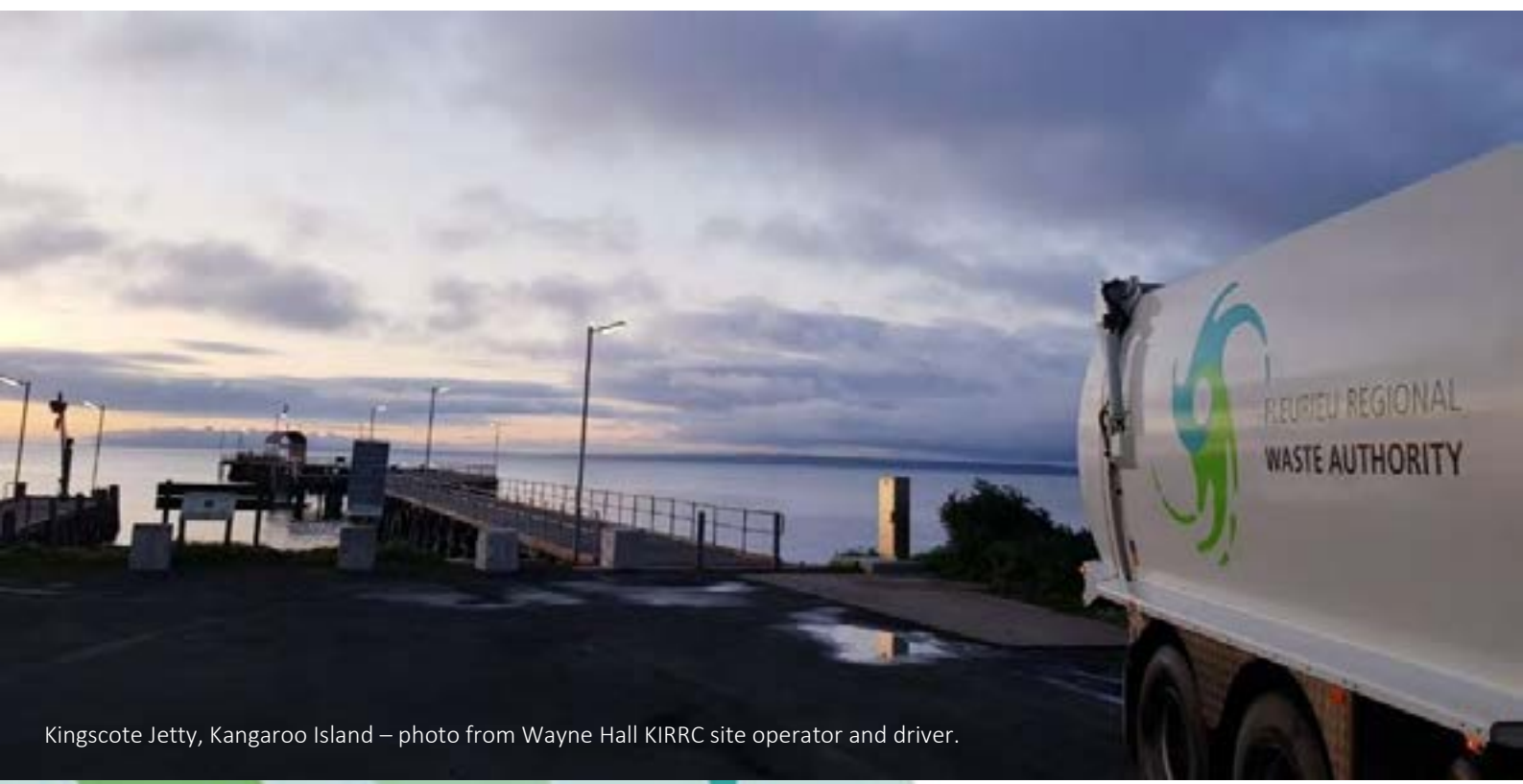
Remediation of properties affected by Asbestos Contaminated Material project continued throughout the year with only a small number of properties outstanding. The budget for this project exceeded the original estimate due to increased volumes of material to be removed and reinstated and the diversity of remediation properties. Completion of all remediation activities is anticipated by the end of 2023.

Waste diversion and service improvements were made possible with support from the FRWA Board, councils, passionate community members and the dedicated and professional staff of the Authority.

The opportunity to lead the community in reducing its environmental impact is one that FRWA is very respectful and grateful for and looks forward to continuing.

Over the past twelve months, I had the opportunity to present to all constituent councils on several occasions, and I'm encouraged by the passion for waste management demonstrated by all council members. I look forward to continuing to work with them and the Board to deliver the FRWA strategic objectives.

Simon Grenfell
Executive Officer
Fleurieu Regional Waste Authority



Kingscote Jetty, Kangaroo Island – photo from Wayne Hall KIRRC site operator and driver.

Our Services

The Fleurieu Peninsula and Kangaroo Island region cover 7,341 square kilometres with a resident population of 54,000, increasing by up to 50% in coastal areas during holiday periods.

FRWA is a fine example of local governments working together to achieve efficiencies across boundaries. We are capturing the best practices from the councils: reducing waste going to landfill, increasing recycling, and promoting a cleaner and healthier environment for today and tomorrow.

We offer a range of services to the communities we serve, including:

- 3-bin fortnightly collection of kerbside waste
- Public Waste and Recycling Depots in Goolwa, Yankalilla, Strathalbyn and Kingscote
- Public litter bin collections
- Additional waste collection services, including event bins, weekly commercial FOGO collections and exceptional circumstances bins
- Community waste education
- Customer service
- Sale of composting equipment, kitchen caddies, bins and supplies
- Representation and advocacy on behalf of constituent councils.

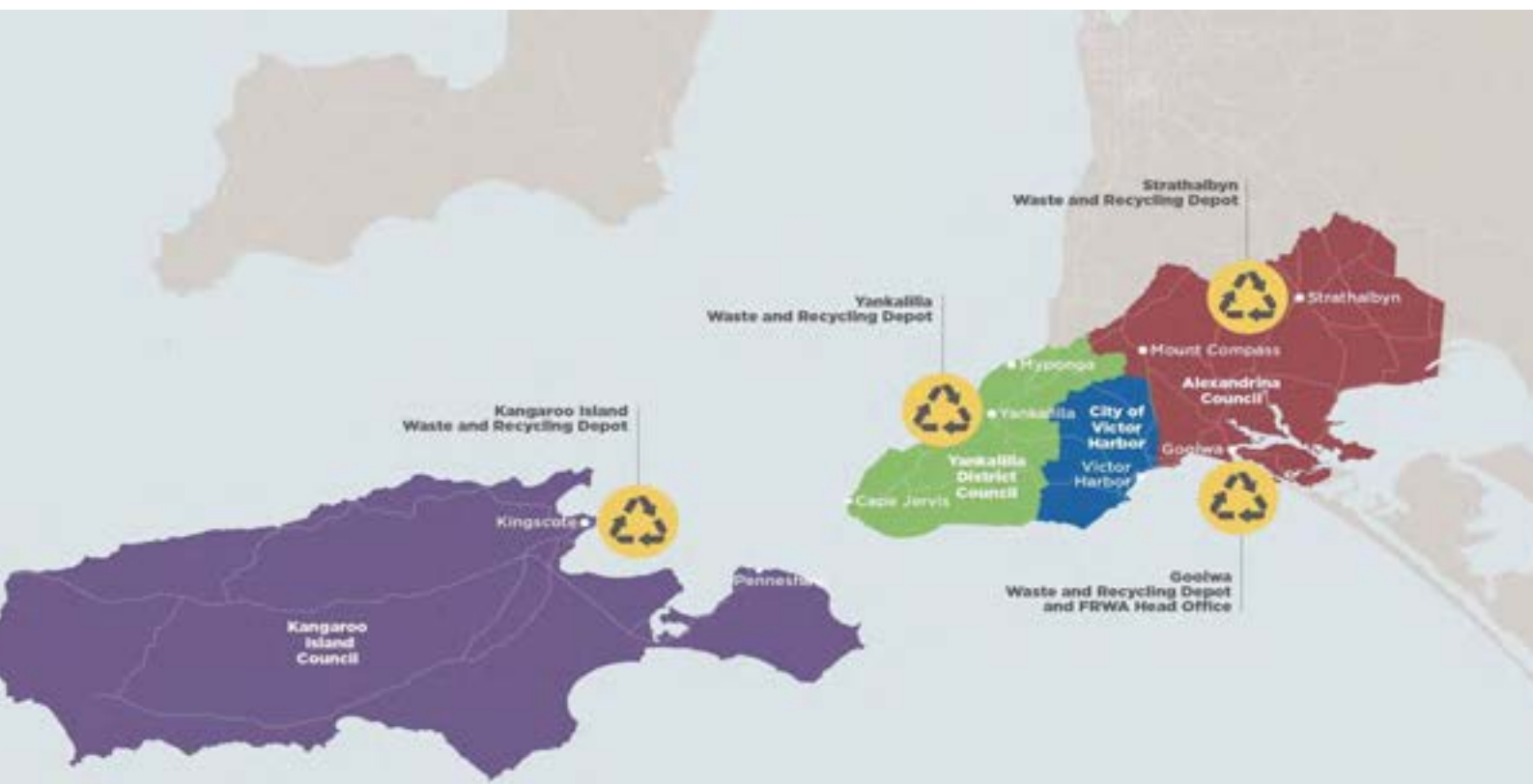


FIGURE 1 Map of FRWA Waste and Recycling Depots

Our Mission & Objectives

About FRWA

The Fleurieu Regional Waste Authority (FRWA) is a local government regional subsidiary of the Alexandrina Council, City of Victor Harbor, District Council of Yankalilla and Kangaroo Island Council.

Mission

To provide the best practice waste and resource management services that reduce the impact of our community on the environment.

Vision

FRWA will provide diverse and flexible resource management services that are affordable, improve environmental outcomes and promote a circular economy that our community are proud of.

FRWA adopted several objectives with corresponding key performance indicators to achieve FRWA's Strategic Plan and vision. Below is a summary of the Authority's progress in achieving its objectives.

Objective 1: Reduce the impact of the community on the environment through best practice waste management and diversion

Key performance indicators:

- Increase kerbside diversion rates from 50% to 70% by 2030
- Reduce the amount of organic waste in the blue bin from 44% to less than 15% by 2025
- Reduce contamination of the recycling bin to less than 8% by 2025
- Reduce greenhouse gas emissions of FRWA by 30% by 2030.

Objective 2: Advocate and facilitate a local circular economy

Key performance indicators:

- Value of recovered materials is increased by 10% by 2025
- Reduce freight kilometres by 5% by 2025
- Constituent councils purchase recyclable materials equivalent to 30% by weight of material collected in the yellow bin.

Objective 3: Provide flexible services that meet the needs of councils, residents and visitors

Key performance indicators:

- Reduce the number of bin banks in rural areas by 15% by 2025
- Increase range of services provided to customers by 20% by 2025
- Increase range of services provided to constituent councils by 2025

Objective 4: Provide efficient and effective regional subsidiary

Key performance indicators:

- Reduce the cost of kerbside collection per property by 5% by 2025, excluding CPI and solid waste levy
- Reduce the cost to councils of waste transfer station operations by 10% by 2025, excluding CPI and solid waste levy.

Our Performance

The Fleurieu Regional Waste Authority measures performance against the key performance indicators in the Strategic Plan and Business Plan.

FRWA continues to develop performance measurements to ensure the achievement of objectives. The table below is a qualitative description of our performance against KPIs.

Indicator	Target	2022-23 Budget	2022-23 Actual
Operating Surplus Ratio	0% to 1%		
- Including ACM Borrowings		3.4%	-4.1%
- Excluding ACM Borrowings		0.1%	-8.5%
Net Financial Liabilities Ratio	30% to 50%		
- Including ACM Borrowings		119%	119%
- Excluding ACM Borrowings		82%	81%
Asset Renewal Funding Ratio	80% to 100%	100%	100%
Own Source Revenue Ratio	23% to 28%	31%	32%

The following is a qualitative and quantitative report on the achievements of the Strategic Plan KPIs.

Objective 1: Reduce the impact of the community on the environment through best practice waste management and diversion

One of FRWA's main performance indicators is kerbside waste diversion rate. The rate has increased from 50% in 2018-19 to 62% in 2022-23 due to the introduction of a fortnightly waste collection and the Summer Recycling program. Waste sent to landfill from kerbside collections has reduced by 31% since 2015/16.

The kerbside bin audit undertaken in December 2021 found that organic waste makes up 32% of waste in the blue (general waste) bin, a reduction of 12% from the 2017 bin audit. The kerbside bin audit also found that contamination of the recycling bin is 10%. These results demonstrate that the performance of our waste management system is improving.

To reduce travel times, FRWA introduced a new collection schedule with FOGO and co-mingled recycling collected in the same week, with general waste collected the following week. This reduces travel time, increases average tipping weight, and reduces overall fuel use and greenhouse gas emissions. An analysis of fuel used by FRWA between 2019-20 and 2022-23 found fuel use reduced by 15,881 litres (3.3%). This is equivalent to 42.56 tonnes of CO₂.

Objective 2: Advocate and facilitate a local circular economy

The value of recovered materials has increased since 2020. Changes include processes to recover high-value metals and landscape rock from council projects and producing high-quality wood chips from tree logs. These changes have increased revenue at the waste and recycling depots. FRWA has also increased the amount of cardboard recycled through the Goolwa Waste and Recycling Depot by separately collecting and transporting 26.9 tonnes of cardboard to the Southern Materials Recycling Facility.

FRWA made operational changes to facilitate a reduction of freight kilometres by 5% by 2025 from 2020. In 2020-21, FRWA changed the location for co-mingled recycling processing from Edinburgh to Seaford Downs. The relocation reduced the travel distance from 114km to 50.6km for 5,500 tonnes of material. FRWA staff continue to analyse our freight movements and have recently changed operations at the transfer stations, which has seen payloads increase by an average of 12%. FRWA kerbside collection vehicles are now depositing most kerbside waste at the Goolwa Waste and Recycling Depot for transport to the disposal site. These actions have increased payloads and reduced travel time and fuel use across our operations.

FRWA is also part of the Business Victor Harbor Circular Economy working group. Business Victor Harbor hosted a Circular Economy Forum sponsored by Green Industries SA, featuring keynote speaker, economist and circular economy expert Michael Schuman.

Objective 3: Provide flexible services that meet the needs of councils, residents and visitors.

FRWA continues to improve services for residents by removing 15 bin banks (from a regional total of 113) in the Alexandrina Council and DC Yankalilla over the past two years. The implementation of roadside collection benefited over 200 rural properties and reduced bin banks by 12%.

We continue to extend the range of services provided to our customers with the introduction of the following waste collection services:

- Weekly food waste collection service for businesses
- On-demand collection of kerbside waste
- Caravan park collection service

Our Waste and Recycling Depots now sell rubber bin latches for lids and accept paint as part of the Paintback Scheme that recycles unwanted paint.

Objective 4: Provide efficient and effective regional subsidiary

FRWA strives to provide effective and efficient services. Detailed analysis of the cost of kerbside collection per property is still to be undertaken. Increased income at the Waste and Recycling Depots means that Alexandrina Council no longer contributes to the operations of the Goolwa and Strathalbyn Waste and Recycling Depots. The cost to the District Council of Yankalilla has halved compared to the budgeted amount in 2019-20. The cost of the Kangaroo Island Resource Recovery Centre has increased due to the structure of fees and charges, which the KI Council are currently considering.

Kerbside Collection Services

FRWA has a fleet of 13 collection vehicles and provides a fortnightly collection of waste, recycling and food organics garden organics (FOGO) to over 32,000 properties.

FRWA and constituent councils have invested in systems and services to meet the communities' objective of reducing waste sent to landfill. Since June 2016, the amount of waste sent to landfill has decreased to 9,350 tonnes from 13,530 tonnes (31%). This has resulted in reduced greenhouse gas emissions and payable solid waste levies.

Amounts of FOGO recycled have tripled from 3,100 tonnes to 9,800 tonnes, with material processed locally to provide employment and economic prosperity for the region.

Achieving a kerbside waste diversion rate of 62% is an outstanding achievement for the region.

FRWA continues to focus on transport and logistics efficiencies to reduce fuel usage. An analysis of fuel used by FRWA between 2019-

20 and 2022-23 found fuel use reduced by 15,881 litres (3.3%). This is due to rescheduling of kerbside collection runs and in-house transport efficiencies.

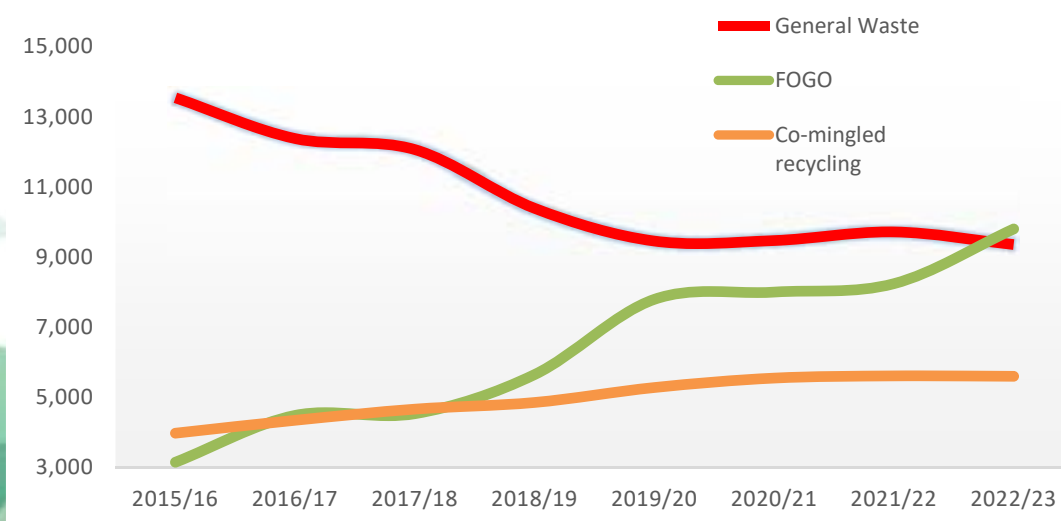
During this period, all waste tonnages increased by 11%.

This year, to improve customer outcomes and increase efficiencies, we changed the collection schedule to collect all recyclable material in one week, with general waste the next week.

It is expected that this will reduce travel times and increase average tipping weights and reduce costs.

We have also based a truck at the District Council of Yankalilla Depot to reduce travel times and increase response times to missed collections. The change will also allow the removal of several bin banks while providing roadside collections for more properties.

FRWA - Kerbside Waste 2015-16 to 2022-23 (tonnes)



Waste by numbers

Kerbside collections

COUNCIL	WASTE	FOGO	RECYCLING	DIVERSION from landfill
Kangaroo Island	836t -8%	+29% 516t	515t -3%	+3% 55%
Victor Harbor	2598t -8%	+20% 3220t	1642t -1%	+4% 65%
Yankalilla	1167t -5%	+11% 964t	620t -5%	+3% 58%
Alexandrina	4751t -0.2%	+19.2% 5096t	+2.2% 2818t	+2% 62%
Total (tonnes)	9351t -4%	+19% 9795t	5595t -0.2%	+3% 62%

Kerbside waste statistics from July 2022 to June 2023 compared to the same period last year.

31% reduction in kerbside general waste since 2015/16

312% increase in kerbside FOGO since 2015/16

58,000 paying customers at mainland Waste and Recycling Depots

1,986,571 bins collected

8670m³ of mulch produced



Waste and Recycling Depots

The FRWA Waste and Recycling Depots (WRD) continue to provide an important service to the community.

All waste and recycling depots reported a more stable year this year, with customer numbers increasing between 3% and 9%. The popularity of our mulch products continues to be strong.

To further improve our management, we have installed a point of sale terminal at the Yankalilla Depot, which can be used with our CCTV infrastructure to ensure our staff are protected and resolve customer disputes.

In conjunction with the KI Council, we also plan to upgrade of the KI Resource Recovery Centre office in late 2023.

WRD waste to landfill reduced by 30%, which is just above volumes received in 2020/21.

We received delivery of a new Volvo prime-movers to facilitate our in-house waste transport. The new Euro-6-compliant unit has significantly reduced fuel usage and service costs.



Waste Education and Projects

Asking the community to change when they put their bins out for collection required extensive and effective communication.

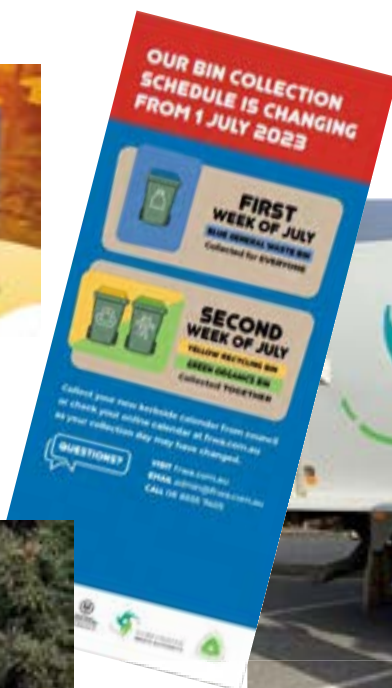
Engagement, communication and project planning for the Summer Recycling Collection Program and the kerbside waste collection change have been the primary focus of waste education activities this year.

The planning required to deliver these projects successfully has been significant.

We engaged with community groups, council members and staff, retirement villages, schools and businesses about the changes.

We erected roadside banners and corflute signs, published articles in council newsletters, newspapers and community papers, posted articles across social media and activated the My Local Services App for councils.

These activities resulted in the community smoothly transitioning to new kerbside waste collection cycles.



With support from Alexandrina Council, FRWA delivered 100 green bins, kitchen caddies, compost bags and education materials to households on Hindmarsh Island. FRWA also undertook targeted communications through local publications and social media.



FRWA rebranded some of our collection trucks with images that connect our activities with the core values of our community. The “Love where we live” mantra featuring pictures of our pristine environment demonstrates that FRWA holds the same core values as our community. The images are of iconic environments from across the Fleurieu and Kangaroo Island.



FLEURIEU REGIONAL WASTE AUTHORITY

Financial Statements



Fleurieu Regional Waste Authority
General Purpose Financial Reports
for the year ended 30 June 2023

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**Fleurieu Regional Waste 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.


.....
Simon Grenfell
EXECUTIVE OFFICER


.....
Michael Kelleby
CHAIR OF THE BOARD

Date: 20 September 2023

Fleurieu Regional Waste Authority
Statement of Comprehensive Income
for the year ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000
INCOME			
User charges	2	11,083	10,329
Grants, subsidies and contributions - Operating	2	(3)	68
Investment income	2	2	-
Reimbursements	2	14	2
Other income	2	10	6
Total Income		<u>11,106</u>	<u>10,405</u>
EXPENSES			
Employee costs	3	3,542	3,081
Materials, contracts & other expenses	3	6,813	5,847
Depreciation, amortisation & impairment	3	889	812
Finance costs	3	320	75
Total Expenses		<u>11,564</u>	<u>9,815</u>
OPERATING SURPLUS / (DEFICIT)		<u>(458)</u>	<u>590</u>
Asset disposal & fair value adjustments	4	(8)	-
NET SURPLUS / (DEFICIT)		<u>(466)</u>	<u>590</u>
transferred to Equity Statement		-	-
Total Other Comprehensive Income		<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME		<u>(466)</u>	<u>590</u>

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

Fleurieu Regional Waste Authority
Statement of Financial Position
as at 30 June 2023

	Notes	2023 \$'000	2022 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	5	1,378	2,590
Trade & other receivables	5	158	260
Inventories	5	65	70
Total Current Assets		<u>1,601</u>	<u>2,920</u>
Non-current Assets			
Infrastructure, property, plant & equipment	6	4,268	4,536
Total Non-current Assets		<u>4,268</u>	<u>4,536</u>
Total Assets		<u>5,869</u>	<u>7,456</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	7	2,628	2,368
Borrowings	7	1,339	599
Provisions	7	3,494	5,647
Total Current Liabilities		<u>7,461</u>	<u>8,614</u>
Non-current Liabilities			
Borrowings	7	7,220	7,179
Provisions	7	37	46
Total Non-current Liabilities		<u>7,257</u>	<u>7,225</u>
Total Liabilities		<u>14,718</u>	<u>15,839</u>
NET ASSETS		<u>(8,849)</u>	<u>(8,383)</u>
EQUITY			
Accumulated surplus		(8,849)	(8,383)
TOTAL EQUITY		<u>(8,849)</u>	<u>(8,383)</u>

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

Fleurieu Regional Waste Authority

Statement of Changes in Equity

for the year ended 30 June 2023

		Acc'd Surplus	Other Reserves	TOTAL EQUITY
	Notes	\$'000	\$'000	\$'000
2023				
Balance at end of previous reporting period		(8,383)	-	(8,383)
Net Surplus / (Deficit) for Year		(466)		(466)
Balance at end of period		(8,849)	-	(8,849)
2022				
Balance at end of previous reporting period		(8,973)	-	(8,973)
Net Surplus / (Deficit) for Year		590		590
Balance at end of period		(8,383)	-	(8,383)

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

Fleurieu Regional Waste Authority
Statement of Cash Flows
for the year ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts:</i>			
User charges		10,557	10,889
Investment receipts		2	-
Grants utilised for operating purposes		(3)	69
Reimbursements		14	2
Other revenues		51	6
<i>Payments:</i>			
Employee costs		(3,559)	(3,131)
Materials, contracts & other expenses		(8,119)	(10,358)
Finance payments		(307)	(29)
Net Cash provided by (or used in) Operating Activities		(1,364)	(2,552)
 CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Receipts:</i>			
Sale of replaced assets		90	-
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(280)	(609)
Expenditure on new/upgraded assets		(439)	(412)
Net Cash provided by (or used in) Investing Activities		(629)	(1,021)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Receipts:</i>			
Proceeds from borrowings		1,380	5,588
<i>Payments:</i>			
Repayments of borrowings		(599)	(810)
Net Cash provided by (or used in) Financing Activities		781	4,778
Net Increase (Decrease) in cash held		(1,212)	1,205
Cash & cash equivalents at beginning of period	8	2,590	1,385
Cash & cash equivalents at end of period	8	1,378	2,590

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

Fleurieu Regional Waste 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 20 September 2023.

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 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 these Notes.

1.4 Rounding

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

2 The Local Government Reporting Entity

The Fleurieu Regional Waste Authority is incorporated under the SA Local Government Act 1999 and has its principal place of business at 1226 Port Elliot Road, Goolwa, South Australia. These consolidated financial statements include the Authority's direct operations and all entities through which the Authority controls resources to carry on its functions. In the process of reporting on the Authority as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

3 Income recognition

3.1 Revenue

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

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

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

Council Contributions

Revenue from Council contributions is recognised as the services are performed over the financial year.

Waste Disposal Operations

Revenue from waste disposal operations is recognised at the point in time the service is provided to the customer.

Fleurieu Regional Waste 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 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.

4.2 Other Financial Instruments

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

All financial instruments are recognised at fair value at the date of recognition, 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 9.

5 Inventories

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

6 Infrastructure, 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.

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

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 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. Examples of capitalisation thresholds applied during the year are given in Note 6. No capitalisation threshold is applied to the acquisition of land or interests in land.

6.3 Subsequent Recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 6.

6.4 Depreciation of Non-Current Assets

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

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

Major depreciation periods for each class of asset are shown in Note 6. 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.

Fleurieu Regional Waste Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

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

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

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

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

7.3 Contract Liabilities

Contract liabilities represent the Authority's obligation to transfer goods and services to a customer and are recognised when a customer pays consideration, or when the Authority recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the Authority has transferred the goods or services to the customer.

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.

Fleurieu Regional Waste Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

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.

Weighted average discount rate	0.53% (2022 : 1.25%)
Weighted average settlement period	1.5 years (2022: 1.6 years)

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

Superannuation:

The Authority makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and the Authority's involvement with the schemes are reported in Note 12.

9.2 Provisions for reinstatement, restoration, rehabilitation.

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs and are carried at the net present value of estimated future costs.

Although estimated future costs are based on a closure plan, such plans are based on current environmental requirements which may change. The Authority's policy to maximise recycling is extending the operational life of these facilities, and significant uncertainty exists in the estimation of the future closure date.

10 GST Implications

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

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

Fleurieu Regional Waste Authority
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			
Council Contributions		7,798	7,132
Waste Disposal Operations		3,285	3,197
		11,083	10,329
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		1	-
Banks & other		1	-
		2	-
REIMBURSEMENTS			
Other		14	2
		14	2
OTHER INCOME			
Sundry Income		10	6
		10	6
GRANTS, SUBSIDIES, CONTRIBUTIONS			
<i>Other grants, subsidies and contributions - Operating</i>			
Other grants, subsidies and contributions		(3)	68
		(3)	68
Sources of grants			
State government		(3)	68
		(3)	68

Fleurieu Regional Waste Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 3 - EXPENSE

	Notes	2023	2022
		\$'000	\$'000
EMPLOYEE COSTS			
Salaries and Wages		2,733	2,506
Employee leave expense		310	150
Superannuation - defined contribution plan contributions	12	280	228
Superannuation - defined benefit plan contributions	12	16	13
Workers' Compensation Insurance		137	128
Other employment related costs		66	56
Total Operating Employee Costs		3,542	3,081
Total Number of Employees		31	29
<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		17	14
Bad and Doubtful Debts		(2)	5
Board members' expenses		40	36
Rental Charge		104	86
Subtotal - Prescribed Expenses		159	141
<u>Other Materials, Contracts & Expenses</u>			
Waste Disposal		2,105	2,111
Contractors		1,471	1,753
Energy		945	664
Maintenance		624	573
Provision for remediation costs	1.3,7,15	767	-
Parts, accessories & consumables		122	169
Professional services		211	67
Legal Expenses		9	2
Sundry Expenses		400	367
Subtotal - Other Materials, Contracts & Expenses		6,654	5,706
		6,813	5,847
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Plant, Machinery & Equipment		875	795
Office Equipment, Furn & Fittings		14	17
		889	812
FINANCE COSTS			
Interest on Loans		320	75
		320	75

Fleurieu Regional Waste Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	Notes	2023	2022
		\$'000	\$'000
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
<i>Assets renewed or directly replaced</i>			
Proceeds from disposal		90	-
Less: Carrying amount of assets sold		98	-
Gain (Loss) on disposal		(8)	-
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS			
		(8)	-

Note 5 - CURRENT ASSETS

	Notes	2023	2022
		\$'000	\$'000
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		1,357	2,506
Deposits at Call		21	84
		1,378	2,590
TRADE & OTHER RECEIVABLES			
Debtors - general		157	252
GST Recoupment		-	10
Prepayments		1	2
Total		158	264
Less: Provision for expected credit losses	9	-	(4)
		158	260
<i>Amounts included in receivables that are not expected to be received within 12 months of reporting date.</i>		-	-
INVENTORIES			
Stores & Materials		65	70
		65	70
<i>Amounts included in inventories that are not expected to be received within 12 months of reporting date.</i>		0	0

Aggregate write-downs and other losses recognised as an expense, and reversals of these, were not material in amount in either year. All such reversals occurred principally as a result of clerical inaccuracies during stores operations.

Fleurieu Regional Waste Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 6 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (IPP&E)

	2022 \$'000				2023 \$'000			
	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Plant, Machinery & Equipment	-	8,231	(3,719)	4,512	-	8,414	(4,156)	4,258
Office Equipment, Furn & Fittings	-	59	(35)	24	-	59	(49)	10
Total IPP&E	-	8,290	(3,754)	4,536	-	8,473	(4,205)	4,268
<i>Comparatives</i>	-	7,269	(2,941)	4,328	-	8,290	(3,754)	4,536

	2022 \$'000	Carrying Amounts Movement During the Year \$'000							2023 \$'000	
	Carrying Amount	Additions		Disposals	Dep'n	Impair't	Transfers		Net Reval'n	Carrying Amount
		New / Upgrade	Renewals				In	Out		
Plant, Machinery & Equipment	4,512	439	281	(99)	(875)	-	-	-	-	4,258
Office Equipment, Furn & Fittings	24	-	-	-	(14)	-	-	-	-	10
Total IPP&E	4,536	439	281	(99)	(889)	-	-	-	-	4,268
<i>Comparatives</i>	4,328	412	609	-	(812)	-	-	-	-	4,536

This note continues on the following pages.

Fleurieu Regional Waste Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 6 – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (cont.)

Valuation of Assets

General Valuation Principles

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

Office Furniture & Equipment	5,000
Other Plant & Equipment	5,000
Buildings - new construction/extensions	10,000

Estimated Useful Lives: Useful lives are estimated for each individual asset. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

Plant, Furniture & Equipment	3 to 20 years
Building & Other Structures	30 to 80 years

Plant, Furniture & Equipment

These assets are recognised on the cost basis.

Fleurieu Regional Waste Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 7 - LIABILITIES

	Notes	2023		2022	
		Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES					
Goods & Services		1,576	-	719	-
Payments received in advance		126	-	747	-
Accrued expenses - employee entitlements		215	-	233	-
Accrued expenses - other		680	-	669	-
GST Payable		31	-	-	-
		2,628	-	2,368	-
<i>Amounts included in trade & other payables that are not expected to be settled within 12 months of reporting date.</i>		-	-	-	-
CONTRACT LIABILITIES					
Revenues received in advance					
Additional collection services		119	-	83	-
Council Contributions		-	-	746	-
		119	-	829	-
BORROWINGS					
Loans		1,339	7,220	599	7,179
		1,339	7,220	599	7,179

All interest bearing liabilities are secured over the future revenues of the Authority.

Fleurieu Regional Waste Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 7 - LIABILITIES cont.

PROVISIONS

LSL Employee entitlements (including oncosts)		227	37	217	46
Provision for rock crushing		476		384	-
Provision for remediation costs	1.3,7,15	2,791		4,978	-
Other Provisions		-		68	-
		<u>3,494</u>	<u>37</u>	<u>5,647</u>	<u>46</u>

Amounts included in provisions that are not expected to be settled within 12 months of reporting date.

37	46
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In March 2021, the Authority undertook testing of its recycled road base material at the Goolwa Waste and Recycling Depot and found that the stockpile contained asbestos. The Authority notified the South Australian Environment Protection Authority in March 2021 and engaged a consultant to assist in the coordination and removal of asbestos containing material from identified properties in South Australia, in accordance with specific remediation plans.

A provision for remediation costs was recognised at 30 June 2021 and represents the Board's best estimate of the costs that may be incurred in relation to the coordination and removal of asbestos containing material from identified properties.

Remediation works commenced in July 2021 and have continued during the financial year ended 30 June 2023. The Board estimates that the remediation works will be completed in the next 12 months.

The Authority's Board approved the retention of Surplus the Authority Contributions for each constituent the Authority to fund the asbestos contaminated material remediation project, until net Equity returns to positive values.

Movements in Provisions - 2023 year only
(current & non-current)

	<i>Provision for rock crushing</i>	<i>Provision for remediation costs</i>	<i>Leave & Other Provision</i>
Opening Balance	384	4,978	331
Add Additional amounts recognised	92	767	1
(Less) Payments		2,954	
Unused amounts reversed			68
Closing Balance	<u>476</u>	<u>2,791</u>	<u>264</u>

Fleurieu Regional Waste Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 8 - 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 \$'000	2022 \$'000
Total cash & equivalent assets	5	<u>1,378</u>	<u>2,590</u>
Balances per Cash Flow Statement		<u>1,378</u>	<u>2,590</u>

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

Net Surplus (Deficit)		(466)	590
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		889	812
Net increase (decrease) in unpaid employee benefits		(17)	22
Change in allowances for under-recovery		(4)	4
Net (Gain) Loss on Disposals		<u>8</u>	<u>-</u>
		410	1,428
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		137	631
Net (increase) decrease in inventories		5	22
Net increase (decrease) in trade & other payables		247	54
Net increase (decrease) in other provisions		<u>(2,163)</u>	<u>(4,687)</u>
Net Cash provided by (or used in) operations		<u>(1,364)</u>	<u>(2,552)</u>

(d) Financing Arrangements

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

Corporate Credit Cards	10	10
LGFA Cash Advance Debenture facility	5,042	6,422

Fleurieu Regional Waste Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 9 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as *loans and receivables*.

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned.

Terms & conditions: Deposits are returning fixed interest rates between 0.01% and 4.30% (2022: 0.01% and 1.05%).

Carrying amount: approximates fair value due to the short term to maturity.

Receivables - Fees & other charges

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

Terms & conditions: Unsecured, and do not bear interest. Although the Authority is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Authority's boundaries.

Carrying amount: approximates fair value (after deduction of any allowance).

Receivables - other levels of government

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

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

Carrying amount: approximates fair value.

Liabilities - 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, borrowings are repayable in six-monthly instalments; interest is charged at fixed rates between 1.8% and 4.0% (2022: 1.8% and 4.8%) and cash advanced debentures require interest only at variable rates between 5.30% and 6.05% (2022: 2.05% and 2.80%).

Carrying amount: approximates fair value.

Fleurieu Regional Waste Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 9 - FINANCIAL INSTRUMENTS (cont.)

Liquidity Analysis

2023	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
Financial Assets					
Cash & Equivalents	1,378	-	-	1,378	1,378
Receivables	391	-	-	391	157
Total	1,769	-	-	1,769	1,535
Financial Liabilities					
Payables	1,847	-	-	1,847	1,733
Current Borrowings	1,534	-	-	1,534	1,339
Non-Current Borrowings	-	2,159	6,296	8,455	7,220
Total	3,381	2,159	6,296	11,836	10,292

2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
Financial Assets					
Cash & Equivalents	2,590	-	-	2,590	2,590
Receivables	506	-	-	506	504
Total	3,096	-	-	3,096	3,094
Financial Liabilities					
Payables	1,712	-	-	1,712	1,712
Current Borrowings	814	-	-	814	599
Non-Current Borrowings	-	2,951	5,735	8,686	7,179
Total	2,526	2,951	5,735	11,212	9,490

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

	30 June 2023		30 June 2022	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$'000	%	\$'000
Other Variable Rates	5.86	3,123	2.63	1,743
Fixed Interest Rates	3.67	5,436	3.65	6,035
		8,559		7,778

Fleurieu Regional Waste Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 9 - FINANCIAL INSTRUMENTS (cont.)

Net Fair Value

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

Risk Exposures:

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Authority is the carrying amount, net of any impairment. All Authority investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Note 5 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. The Authority also has available a range of bank overdraft and standby borrowing facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. 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.

Expected Credit Losses (ECLs)

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

2023	ECL Rate	Gross Carrying Amount	Expected Loss
	%	\$'000	\$'000
Current	0%	95	-
Past Due 1-30 Days	0%	8	-
Past Due 31-60 Days	0%	4	-
Past Due 61+ Days		-	-
		107	-

Fleurieu Regional Waste Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023
Note 9 - FINANCIAL INSTRUMENTS (cont.)

2022	ECL Rate %	Gross Carrying Amount \$'000	Expected Loss \$'000
Current	0%	75	-
Past Due 1-30 Days	0%	20	-
Past Due 31-60 Days	0%	5	-
Past Due 61+ Days	16%	19	3
		<u>119</u>	<u>3</u>

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

	2023	2022
As at 1 July	3	-
Provisions	-	3
Write off	-	-
Less reversals	(3)	-
As at 30 June 2023	<u>-</u>	<u>3</u>

Fleurieu Regional Waste Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 10 - FINANCIAL INDICATORS

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. Detailed methods of calculation are set out in the SA Model Statements.

	2023	2022	2021
Operating Surplus Ratio			
<u>Operating Surplus</u>	-4.1%	5.7%	-107.0%
Total Operating Income			

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

Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	119%	125%	145%
Total Operating Income			

Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.

Asset Renewal Funding Ratio

<u>Outlays on Existing Assets</u>	100%	52%	107%
Asset Renewals - IAMP			

Net asset renewals expenditure is defined as net 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.

Fleurieu Regional Waste Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 11 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Authority prepared on a simplified Uniform Presentation Framework basis, 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
	\$'000	\$'000
Income		
<i>User charges</i>	11,083	10,329
<i>Grants, subsidies and contributions` - Operating</i>	(3)	68
<i>Investment income</i>	2	-
<i>Reimbursements</i>	14	2
<i>Other income</i>	10	6
	11,106	10,405
Expenses		
<i>Employee costs</i>	(3,542)	(3,081)
<i>Materials, contracts and other expenses</i>	(6,813)	(5,847)
<i>Depreciation, amortisation and impairment</i>	(889)	(812)
<i>Finance costs</i>	(320)	(75)
	(11,564)	(9,815)
Operating Surplus / (Deficit)	(458)	590
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(280)	(609)
Add back Depreciation, Amortisation and Impairment	889	812
Proceeds from Sale of Replaced Assets	90	-
	699	203
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	(439)	(412)
	(439)	(412)
Annual Net Impact to Financing Activities	(198)	381

Fleurieu Regional Waste Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 12 – SUPERANNUATION

The Authority 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 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 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, 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 119.34(a), 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 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 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 net assets of the scheme, and no further liability attaches to the Authority.

Fleurieu Regional Waste Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 13 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

At times there are contingencies, assets and liabilities that do not qualify for recognition in the Balance Sheet but knowledge of those items is considered relevant to the user of the financial report in making and evaluating decisions about the allocation of scarce resources. From our knowledge there are no known contingencies, assets or liabilities that should be disclosed that have not been included in the Balance Sheet.

Note 14 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Authority include the Independent Board Chair, Independent Board Members, Independent Members of the Audit and Risk Committee, Executive Officer and certain prescribed officers under Section 112 of the Local Government Act 1999. In all, 8 persons (2022: 3 persons) were paid the following total compensation:

	2023	2022
	\$'000	\$'000
Salaries, allowances & other short term benefits	333	199
Post-employment benefits	29	15
Long term benefits	-	-
Termination benefits	-	-
TOTAL	362	214

Note 15 - ECONOMIC DEPENDENCE

A provision for remediation costs of \$2,791k has been recognised at 30 June 2023 (2022: \$4,977k) (refer to Notes 1.3, 3 and 7). As a result, the Authority's current liabilities exceed its current assets at 30 June 2023 by \$5,860k (2022: \$5,694k) and the Authority has a net deficiency of \$8,849k (2022: \$8,383k).

The financial statements of the Authority have been prepared on a going concern basis as its Charter includes a requirement for additional financial contributions to be made by the Constituent Councils due to the insufficient working capital available to meet the Authority's estimated financial obligations, and in accordance with Section 31 of Part 2 of Schedule 2 of the Local Government Act 1999, the liabilities incurred by a regional subsidiary are guaranteed by the Constituent Councils.

Bentleys SA Audit Partnership

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE FLEURIEU REGIONAL WASTE AUTHORITY

Opinion

We have audited the accompanying financial report of the Fleurieu Regional Waste Authority, 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 Fleurieu Regional Waste Authority 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.

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 21st day of September 2023

Bentleys SA Audit Partnership

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INDEPENDENT ASSURANCE REPORT ON INTERNAL CONTROLS OF FLEURIEU REGIONAL WASTE AUTHORITY

Opinion

We have audited the compliance of the Fleurieu Regional Waste Authority (the Authority) with the requirements of *Section 125 of the Local Government Act 1999* in relation to the Internal Controls established by the Authority to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2022 to 30 June 2023 are in accordance with legislative provisions.

In our opinion, the Authority has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls, established by the Authority in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Authority have been conducted properly and in accordance with legislative provisions for the period 1 July 2022 to 30 June 2023.

Limitation on Use

This report has been prepared for the members of the Authority in accordance with *Section 129 of the Local Government Act 1999* in relation to Internal Controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Authority, or for any purpose other than that for which it was prepared.

Limitations of Controls

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

An assurance engagement on internal 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.

Independence

In conducting our engagement, we have complied with the independence requirements of the Australian professional accounting bodies.

The Authority's Responsibility for the Internal Controls

The Authority is responsible for implementing and maintaining an adequate system of internal controls, in accordance with *Section 125 of the Local Government Act 1999* in relation to Internal Controls, to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities are in accordance with legislative provisions.

Our Responsibility

Our responsibility is to express an opinion on the Authority's compliance with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Authority to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Authority has complied with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2022 to 30 June 2023. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

Our procedures included obtaining an understanding of internal controls in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities, evaluating management's assessment of these internal controls, assessing the risk that a material weakness exists, and testing and evaluating the design and implementation of controls on a sample basis on the assessed risks.

BENTLEYS SA AUDIT PARTNERSHIP



DAVID FRANCIS
PARTNER

Dated at Adelaide this 21st day of September 2023

FLEURIEU REGIONAL WASTE 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 Fleurieu Regional Waste Authority for the year ended 30 June 2023, the Authority's 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*.

A handwritten signature in black ink, appearing to read 'M J Kelledy', with a long, sweeping underline.

Michael Kelledy
Chair of the Board
Fleurieu Regional Waste Authority

Date: 29 September 2023

FLEURIEU REGIONAL WASTE 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 Fleurieu Regional Waste Authority for the year ended 30 June 2023, the Authority's 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*.

A handwritten signature in blue ink, appearing to read 'S Grenfell', is positioned above a dotted line. The signature is fluid and cursive.

.....
Simon Grenfell
EXECUTIVE OFFICER
Fleurieu Regional Waste Authority

Date: 29 September 2023

FLEURIEU REGIONAL WASTE 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 Fleurieu Regional Waste Authority for the year ended 30 June 2023, the Authority's 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*.

A handwritten signature in black ink, appearing to read 'Peter Fairlie-Jones'. The signature is fluid and cursive, with a long horizontal stroke at the end.

.....
Peter Fairlie-Jones
Presiding Member Audit & Risk Committee
Fleurieu Regional Waste Authority

Date: 29 September 2023

FLEURIEU REGIONAL WASTE 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 Fleurieu Regional Waste Authority for the year ended 30 June 2023, the Authority's 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*.

A handwritten signature in black ink, appearing to read 'Nigel Morris', is positioned above the printed name. The signature is fluid and cursive.

.....
Nigel Morris
CHIEF EXECUTIVE OFFICER
Alexandrina Council

Date: 29 August 2023

FLEURIEU REGIONAL WASTE 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 Fleurieu Regional Waste Authority for the year ended 30 June 2023, the Authority's 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*.

A handwritten signature in black ink, appearing to read 'Victoria MacKirdy', is positioned above a horizontal dotted line.

.....
Victoria MacKirdy
CHIEF EXECUTIVE OFFICER
City of Victor Harbor

Date: 30 August 2023

FLEURIEU REGIONAL WASTE 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 Fleurieu Regional Waste Authority for the year ended 30 June 2023, the Authority's 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*.

A handwritten signature in black ink, appearing to read 'Nathan Cunningham', is positioned above a dotted line.

.....
Nathan Cunningham
CHIEF EXECUTIVE OFFICER
District Council of Yankalilla

Date: 31 August 2023

FLEURIEU REGIONAL WASTE 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 Fleurieu Regional Waste Authority for the year ended 30 June 2023, the Authority's 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*.

A handwritten signature in black ink, appearing to read 'Nicki Putland'. The signature is fluid and cursive, written over a dotted line.

.....
Nicki Putland
ACTING CHIEF EXECUTIVE OFFICER
Kangaroo Island Council

Date: 4th September 2023

Bentleys SA Audit Partnership

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Certification of Auditor Independence

I confirm that, for the audit of the financial statements of Fleurieu Regional Waste 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, 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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Southern and Hills
Local Government
Association
**Annual Report
2022/23**



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Southern and Hills Local Government Association – Snapshot

6
Councils

SIZE
8,656
Square Kilometres

\$5.36b
GROSS
REGIONAL
PRODUCT

63,519
EMPLOYED
RESIDENTS

5,539
KILOMETERS OF
LOCAL ROADS

132,206
REGIONS
POPULATION

TOURISM
Destination

Councils Total
Revenue
\$192 MILLION

OCEAN COASTLINE OF
652
Kilometres

Largest Industry
Employment
**Health Care and
Social Assistance**



About the Southern & Hills Local Government Association region

The Southern & Hills Local Government Association was first formed in July 1969 and is now constituted as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999. Consisting of six (6) local government Councils:

- Adelaide Hills Council
- Alexandrina Council
- Kangaroo Island Council
- Mt Barker District Council
- City of Victor Harbor
- District Council of Yankalilla

Collectively these six (6) Councils have:

- ☑ More than 131,000 people as of 30th June 2022.
- ☑ 5,539 kilometres of local roads
- ☑ Area consists of 8,656 square kilometres.
- ☑ An ocean coastline of 652 Km.
- ☑ The River Murray and lakes form the southeast boundary of the region.
- ☑ The region has extreme diversity from the foothill suburbs of Adelaide to the isolation of the inaccessible west coast of Flinders Chase National Park.
- ☑ Significant areas within the region are under primary production include highly productive farm, horticulture, viticulture, forestry, fishing and intensive animal keeping enterprises and in the more undulating parts sheep farming, cereal growing and dairying.
- ☑ The region contributed nearly \$6 billion in gross value to the State economy
- ☑ Much of the area has, (by South Australian standards) a high rainfall.
- ☑ A large part of the area is within the 30 Year Plan for Greater Adelaide.
- ☑ Significant growth pockets both in population and development, placing demands on infrastructure and the natural environment.
- ☑ Projected change in the population to 2026 by approximately 25%.
- ☑ Within the region, Victor Harbor and Goolwa are key retirement destinations.
- ☑ Within the region, The Adelaide Hills, The Fleurieu and Kangaroo Island are all major tourism destinations.
- ☑ Kangaroo Island is a major component of the Australian and SA tourism plan with tourist numbers targeted to double over the next decade.

President's Report

It has been my pleasure to serve as S&HLGA president during 2023 as we have emerged from Covid and the 2022 Local Government elections.

This has been a year of consolidation and continuing the positive work of our key programs concerned with Transport, Public Health and Community Wellbeing and Climate Change impacts in our region. These programs and activities are all designed to drive and improve the wellbeing of our communities.

We have commenced collecting and analysing data and evidence to populate the Community Wellbeing Indicators. We are doing the same for our Climate Change impacts and tracking how we are doing against the model projections of our Regional Climate Adaptation Plan. We will persist with this exercise for some time.

I draw your attention to our key project during 2023 which was the Commonwealth funded (via the Preparing Australian Communities) "Bushfire and Biodiversity – Building balanced long term regional resilience". This project identified and showcased projects and case studies to map effective strategies and pathways to improve both bushfire resilience and biodiversity management for landholders and landscapes in our region.

The S&HLGA Board commissioned Jeff Tate Consulting to undertake a strategic review of the 2021-2025 Business Plan and the organisation. The Board is digesting the recommendations from this review and will seek to adopt and implement them during the following year.

We have continued to cement our many very valuable regional stakeholder and partner relationships, as well as maintaining and reviewing key performance and governance documents such as the Annual Key Action Plan and Annual Budget.

I also take this opportunity to thank outgoing President Mayor Keith Parkes for his leadership over the past years.

Thank you to our Executive Officer, Graeme Martin for his co-ordination and management and drive in supporting the body. He has been ably supported during 2022-2023 by Jen St Jack and Olivia Davies as co-ordinators of the Regional Climate Adaption Plan and associated projects.

In closing, I acknowledge and thank all the member councils for their support during the year and acknowledge the ongoing contribution of member Mayors and CEOs and nominated representatives to the S&HLGA Board.

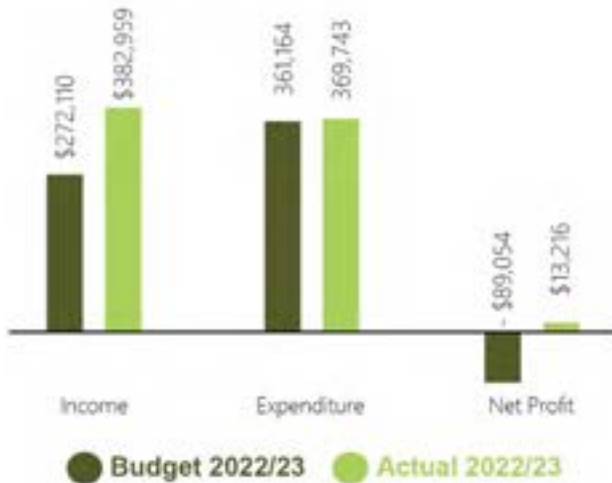
**Mayor Moira Jenkins
President**



2022/23 Dashboard

Financial Performance:

2022/23 Budget vs Actual



2022/23 Key Project:



Bushfire and Biodiversity – Building balanced long term regional resilience

The Commonwealth's Preparing Australian Communities Program funded the 'Bushfire and Biodiversity - Building balanced long term regional resilience' program.

This program identified and showcased projects and case studies to map effective strategies and pathways to improve both bushfire resilience and biodiversity management for landholders and landscapes within our region.

Key Program Achievements:



Transport

- \$2.2 million funding for roads through the Special Local Roads Program
- Migration to QGIS digital mapping



Public Health

- Endorsed the new Southern and Hills LGA 2022-2027 Regional Public Health and Wellbeing Plan
- Collecting data and evidence for Community Wellbeing indicators



Climate Change Adaptation

- Collected and presented preliminary evidence of actual tracking vs model projections of Regional Climate Change impacts
- Continued implementing and monitoring the Regional Hills and Coasts 2020-2025 Regional Action Plan



Strategy and Governance

- Undertook a comprehensive strategic review of the Southern and Hills LGA (organisation) and our 2021-2025 Business Plan

ORGANISATION

S&HLGA Organisation and its Board structure,
members and office bearers

The Southern and Hills Local Government Association Board

July 2022

Council	Elected Member Representative	Council Staff Representative
Adelaide Hills	Mayor Jan – Claire Wisdom	CEO Andrew Aitken A/CEO David Waters (Nov 2022)
Alexandrina Council	Mayor Keith Parkes	CEO Nigel Morris
Kangaroo Island Council	Mayor Michael Pengilly	CEO Greg Georgopoulos
Mt Barker District Council	Mayor Ann Ferguson	CEO Andrew Stuart
City of Victor Harbor	Mayor Moira Jenkins	CEO Victoria MacKirdy
District Council of Yankalilla	Mayor Simon Rothwell Mayor Darryl Houston	CEO Nathan Cunningham

Council	Proxy Representative	Role
Adelaide Hills	Cr Kirsty Parkin Natalie Armstrong	Councillor
Alexandrina Council		
Kangaroo Island Council	Bob Teasdale	Deputy Mayor
Mt Barker District Council	Samantha Jones	Councillor
City of Victor Harbor	Cr David Kemp	Deputy Mayor
District Council of Yankalilla		Deputy Mayor

Office Bearers 2022 – 2023

President	Mayor Keith Parkes*, Alexandrina Mayor Moira Jenkins#, City of Victor Harbor * resigned February 2023, # appointed February 2023
Deputy President	Mayor Jan-Claire Wisdom, Adelaide Hills Council

Executive Officer	Mr Graeme Martin
--------------------------	------------------

Auditor	Ms Itisha Anand, Luke Bollmeyer – Accru+ Harris Orchard
----------------	---

Elected under the provisions of the Constitution of the Local Government Association:

Delegates to LGA Board	Mayor Keith Parkes (resigned Feb 2023) Mayor Moira Jenkins Mayor Jan – Claire Wisdom (via Metro/GAROC)
-------------------------------	--

Delegates to SAROC	Mayor Darryl Houston	District Council of Yankalilla
	Mayor Moira Jenkins	City of Victor Harbor

**Southern & Hills Local Government Association
Past Presidents and Secretaries / Executive Officers**

Years	President	Council	Secretary / EO
2022 - 2023	Mayor Moira Jenkins ^H	City of Victor Harbor	Graeme Martin
2021 - 2022	Mayor Keith Parkes	Alexandrina Council	Graeme Martin
2020 - 2021	Mayor Keith Parkes	Alexandrina Council	Graeme Martin
2019 – 2020	Mayor Keith Parkes	Alexandrina Council	Graeme Martin
2018 - 2019	Mayor Keith Parkes	Alexandrina Council	Graeme Martin
2017 – 2018	Mayor Keith Parkes ^g	Alexandrina Council	Graeme Martin
2016 - 2017	Mayor Bill Spragg	Adelaide Hills Council	Graeme Martin
2015 - 2016	Mayor Bill Spragg	Adelaide Hills Council	Graeme Martin
2014 - 2015	Mayor Bill Spragg ^f Mayor Ann Ferguson	Adelaide Hills Council DC Mount Barker	Graeme Martin
2013 - 2014	Mayor Ann Ferguson	DC Mount Barker	Graeme Martin
2012 - 2013	Mayor Ann Ferguson	DC Mount Barker	Graeme Martin
2011 - 2012	Mayor Ann Ferguson	DC Mount Barker	Fred Pedler ^d Graeme Martin ^e
2010 - 2011	Mayor Ann Ferguson ^c Mayor Brian Hurn OAM	DC Mount Barker The Barossa Council	Fred Pedler ^b
2009 - 2010	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler ^b
2008 - 2009	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler ^b
2007 - 2008	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler ^b
2006 - 2007	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler ^b
2005 - 2006	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler ^b
2004 - 2005	Mayor Kym McHugh	Alexandrina Council	Fred Pedler ^b
2003 - 2004	Mayor Kym McHugh	Alexandrina Council	Fred Pedler ^b
2002 - 2003	Mayor John Crompton ^a	City of Victor Harbor	Fred Pedler ^b
2001 - 2002	Mayor John Crompton	City of Victor Harbor	Fred Pedler ^b
1999 - 2000	Mayor Bernie Eglinton APM	DC Mt Barker	Fred Pedler ^b
1998 - 1999	Mayor Bernie Eglinton APM	DC Mt Barker	Dean Gollan
1997 - 1998	Mayor Janice Kelly	Kangaroo Island Council	Barry Hurst
1996 - 1997	Mayor Janice Kelly	Kangaroo Island Council	Barry Hurst
1995 - 1996	Mayor Anita Aspinall	DC Stirling	Peter Vlatko
1993 - 1994	Cr GR Mayfield	DC Yankalilla	Malcolm Davis
1991 - 1992	Mayor Val Ball	DC Strathalbyn	John Coombe
1989 - 1990	Cr Val Bonython	DC East Torrens	Eric March
1987 - 1988	Cr PD Secker	DC Mt Barker	Dean Gollan
1985 - 1986	Mayor Leon O'Driscoll	DC Strathalbyn	Vernon Cotton
1984 - 1985	Cr CA Phieffer	DC Onkaparinga	David Seaman
1982 - 1983	Cr Brian Pym	DC Mt Pleasant	Adrian Hamiester
1980 - 1981	Cr Roy Galpin	DC Port Elliot and Goolwa	Ron Wellington
1979	Mayor M Checker	DC Gumeracha	Malcolm Anderson
1978	Mayor M Checker	DC Gumeracha	John Grosvenor
1976 - 1977	Mayor A Davidson	DC Strathalbyn	Vernon Cotton
1975	Cr Ray Orr	DC Mt Barker	Reginald Walters
1974	Cr L Hughes	DC Meadows	Wally Richards
1969-1973	No minutes available		
30 th July 1969	First Constitution for S&HLGA Adopted		

^a Until 12th May 2003 ^b Executive Officer ^c From February 2011 ^d To December 2011 ^e From January 2012

^f From February 2015 ^g From December 2017 ^h From February 2023

REPORTING AND ACCOUNTABILITY

S&HLGA Reporting flow and performance monitoring

S&HLGA Administration - Flow



The Board

The Board held 6 ordinary bi-monthly meetings during the year. Board Members are generally the Mayor and Chief Executive Officer of each Council. To provide the opportunity for Board Members to gain firsthand knowledge of regional issues, meetings are hosted by Member Councils on a rotational basis and were held at:

Date	Host
26 August 2022	Mt Barker
21 October 2022	Yankalilla
9 December 2022	Alexandrina
24 February 2023	Kangaroo Island
28 April 2023	Adelaide Hills
23 June 2023	Alexandrina

Key Issues acted on by the Board included:

- o Updating and maintaining of the S&HLGA Website to the LGA Squiz platform
- o Finalising and implementing the new 2022-2027 S&HLGA Regional Public Health and Wellbeing Plan
- o Implementing and monitoring the S&HLGA Regional Climate Change Adaptation Plan and 2020-25 Regional Action Plan
- o Success with grant funding and commencing the “Bushfire & Biodiversity Project- Building balanced, long term regional resilience”.
- o Strategic review of S&HLGA organisation with a focus on a mid-term review of the organisation’s Business Plan 2021 – 2025.
- o Continued to work closely with the Adelaide Hills Fleurieu and Kangaroo Island Regional Development Australia Board and with RDA officers to implement the 2019 Regional Public Transport study, develop the regional Infrastructure Priority Plan, and the South East Transport Corridor review
- o **The South Australian Regional Organisation of Councils (SAROC)** is a Committee of the LGA that focuses on key issues affecting country Councils. The S&HLGA continues to support the Governance process by attending the meetings, contributing to agenda items for SAROC meetings, the distribution of Key Outcomes Statements and/or Minutes of meetings to S&HLGA Board meetings and collegiate support to prepare submissions on behalf of country Councils.
- o Implementing the new 2030 Regional Transport Plan, Special Local Roads Program applications as well as the advocacy of the South Coast Freight Corridor and Public Transport in the region.
- o Having input into and supporting the LGA in developing and highlighting Local Government reform issues and advocacy with the State Government
- o 8 various speakers addressed meetings of the Board over the period 2022-2023.

The Board reviewed its achievements to date via the 2022-2023 Key Action Plan, tracked the Actual performance against Budget and developed a new Budget and Action Plan for 2023-2024.

In addition the Board conducted a Strategic Review of the organisation with a focus on its 2021-2025 Business Plan and preparing for its successor plan.

At the commencement of 2022-2023 the Board completed a review of its Annual Key Actions, the EO performance and its Annual Budget performance covering the previous period.

S&HLGA Value proposition

The S&HLGA provided a report back to its Council members on the estimated value of their membership. This is based on the same methodology utilised by the LGA in determining its membership value.

The value from membership in a regional organisation can be summarised in the following key categories; advocacy and representing the region, establishing and implementing high level regional partnerships and links, developing and strengthening regional capacity.

The Table 1 below summarises and compares the S&HLGA membership subscriptions and levies total with the value per S&HLGA member Councils as measured in the value proposition over the past years.

	2018	2019	2020	2021	2022
Av Council membership	\$12,529	\$12,279	\$13,536	\$15,202	\$21,570
Value per Council	\$427,871	\$430,953	\$401,809	\$390,087	\$403,357
Return on Investment	3,375%	3,385%	2,968%	2,466%	1,870%

Table 1

COMMITTEES, PROGRAMS AND PROJECTS

S&HLGA Committees, work groups and the programs
and projects undertaken during 2022-2023

Committees and Working/Task Groups

The S&HLGA EO was a member of the following Committees and Working Groups during the course of the year:

	Committee	S&HLGA Executive Officer Role	Meeting Frequency	Comment
1	Regional Public Health	Secretarial/Administration	Every 2 months	ongoing
2	Resilient Hills & Coast - Climate change Adaptation	Committee member	Every 2 months	ongoing
3	Regional Economic Development Officers	Committee member	Every 2 months	ongoing
4	Regional EO Management Group	Secretarial/Administration	Every 2 months	Precedes SAROC
5	S&HLGA Advisory Group	Secretarial/Administration	As necessary	Precedes S&HLGA Board
6	S&HLGA Roads Works Group	Secretarial/Administration	at least 3 times per annum	ongoing
7	S&HLGA CWMS User Group	Secretarial/Administration	As necessary	ongoing
8	SAROC	Advisor/Observer	Every 2 months	ongoing
9	SACCA	Observer	As necessary	ongoing



S&HLGA Roads Working Group

The Roads Working Party (RWP) has its membership drawn from directors /managers of technical services of Councils and as required regional managers and infrastructure planners of the Department of Planning, Transport and Infrastructure.

The RWP held meetings on:

Date	Host
20 September 2022	HDS (Aust) Pty Ltd offices
16 March 2023	On Line

Key achievements and outcomes:

- Co-ordinated the application process of Councils to the SLRP.
- Made recommendations for the SLRP 2023 – 2024 based on the new 2030 Transport Plan critical Roads database.
- Further input into the South Coast Freight Corridor concept and SE Freeway issues.
- QGIS software licence and Roads Hierarchy Mapping support finalised

The following projects were recommended, based on the methodology of the Plan and proposed funding under the Special Local Roads Program for 2023 – 2024.

Project	Council	Total Project Cost for this stage	SLRP request	Council contribution	comment
Range Road	Yankalilla	\$1,200,000	\$800,000	\$400,000	Stage 1 of 1
Spring Road	Kangaroo Island	\$2,100,000	\$1,400,000	\$700,000	Stage 1 of 3
Total		\$3,300,000	\$2,200,000	\$1,100,000	



S&HLGA Regional Public Health Plan

S&HLGA Regional Public Health Committee (RPHC) has its membership drawn from Health, Environment and social planning officers of the member Councils

The S&HLGA RPHC held meetings on:

Date	Host
12 August 2022	On line
29 November 2022	On line
28 February 2023	On line
19 May 2023	Strathalbyn

Primary tasks and focus for this committee:

- Attendance at Committee meetings to implement and monitor the Wellbeing in Our Community- Regional Public Health Plan
- Liaise with LGA officers responsible for Public Health Programs
- Liaise with SA Public Health Office
- Represent the region at Forums and workshops
- Liaise with Public Health Researchers
- Prepare funding submissions for regional Public Health projects

Key achievements and outcomes:

- The Ministerial endorsement and commencement of the new 2022-27 S&HLGA Regional Public Health and Wellbeing Plan.
- Commenced partnership with LGA to advance investigation into Hoarding and Squalor
- Commenced population of the regional Community Wellbeing Indicators dataset
- Partnered with LGA to modify Squiz web platform to incorporate inclusion communications



S&HLGA Regional Climate Change Adaptation Committee (Resilient Hills and Coasts)

Resilient Hills and Coasts has its membership drawn from Environmental officers of the member Councils, RDA, Department of Water and Environment, Green Adelaide and Landscapes Board

The S&HLGA Regional Climate Change Adaptation Committee (Resilient Hills & Coast) held meetings on:

Date	Host
11 August 2022	District Council of Yankalilla
14 October 2022	Kangaroo Island Landscape Board
8 December 2022	Mt Barker District Council
30 March 2023	Adelaide Hills, Stirling
1 June 2023	Mt Barker District Council

Primary tasks and focus for this committee:

- Attendance at Committee meetings to implementation and Monitoring of the Regional Climate Change Adaptation Plan for S&HLGA:
- S&HLGA presentations as required
- Implement and monitor the 2020-2025 Regional Action Plan
- Represent the region at forums and workshops
- Liaise with various “Climate Change” State Government agencies and authorities

Key achievements and outcomes:

- Successful appointment of Nature Conservation Society of SA to undertake a federally funded regional and community Resilience study – Balancing Bushfire & Biodiversity
- Successful Council & partner funding for the continuance of the Resilient Hill & Coasts project co-ordinator
- Collected and presented preliminary evidence of actual tracking v model projections of Regional Climate Change impacts
- Approved migration to stand alone Resilient Hills and Coasts website
- Rolled out a series of outreach sustainable homes webinar series



Regional Economic Development Network Committee

The S&HLGA has strongly supported the activities and research of the Adelaide Hills Fleurieu and Kangaroo Island Regional Development Australia Board and worked closely with RDA officers to partner with the organisation in the general Economic Development of the region.

This Committee has been formed with the Economic Development Officers from the S&HLGA Member Councils under the guidance of the RDA.

The RDA Economic Development Network Committee held meetings on:

Date	Host
8 August 2022	Mount Compass
7 November 2022	Langhorne Creek
13 February 2023	City of Victor Harbor
8 May 2023	Adelaide Hills Council, Stirling

Primary tasks and focus for this committee:

- To share information, achieve procurement and resource sharing efficiencies and develop a regional infrastructure Plan
- Identify and collating infrastructure projects from Council plans
- Generally, identify and develop regional economic growth strategies and opportunities

Key achievements and outcomes:

- Worked through the meeting Action items
- Shared information and knowledge about individual Council projects and programs
- Received Key speakers and presentations on Small Business, Hydrogen opportunity, Community Wealth building, RAA EV charging network
- Developed and reviewed a list of Private, public and Policy projects



Regional LGA Organisations EO Management Group

The Regional LGA EO group has its membership drawn from each of the Executive Officers of the respective regional LGA organisations

The Regional LGA Organisations EO Management Group held meetings on:

Date	Host
24 August 2022	On line
3 November 2022	Adelaide Hills
16 February 2023	Mintaro
18 April 2023	LGFA offices
27 June 2022	On Line

Primary tasks and focus for this committee:

- To provide input into the sector, develop capacity, share knowledge and develop co-operation between the regions:
- Develop a working relationship with the LGA Management team
- Have input into sector issues
- Advocate on behalf of the regions
- Share information and provide collegiate support

Key achievements and outcomes:

- Guidance and assistance with the regional road mapping exercise. Formed working task group (QGIS)
- Assisted Legatus Group in funding and developing Regional Local Government Workforce and careers project
- Worked with LGA to define the role and responsibility of regional organisation Executive Officers and SAROC/LGA
- Continued to advocate on regional CWMS and Waste issues
- Advocacy on the regional housing crisis, regional workforce development and regional mental health services



S&HLGA Advisory Group

The S&HLGA Advisory Group consists of the respective S&HLGA President and Deputy President and CEOs of the President and Deputy President Councils.

The S&HLGA Advisory Group held meetings on:

Date	Host
4 August 2022	Alexandrina
16 May 2023	City of Victor Harbor

Primary tasks and focus for this committee:

- Support the Southern & Hills LGA Executive Officer in reviewing the progress of the Southern & Hills Regional Key Action plan and Business Plan.
- To provide strategic advice to the Southern & Hills LGA and its Executive Officer.
- Provide a forum for, support and exchange of ideas around local government.
- Undertake the performance review of the Executive Officer of the Southern & Hills LGA in accordance with relevant contract requirements.
- Report back to the Southern & Hills LGA Board on projects and tasks as required.

Key achievements and outcomes:

- Developed a briefing paper for Minister for Transport visit to the region
- Revised the S&HLGA Board meeting Agenda format
- Reviewed and recommended the S&HLGA 2022-2023 Draft Budget
- Made recommendations with respect to the Jeff Tate S&HLGA Strategic Review Report



SAROC

The South Australian Regional Organisation of Councils (SAROC) is a Committee of the LGA that focuses on key issues affecting country Councils.

The S&HLGA supports the Governance process by contributing to agenda items for SAROC meetings, the distribution of Key Outcomes Statements and/or Minutes of meetings for S&HLGA Board meetings and collegiate support to prepare submissions on behalf of regional Councils.



MP Relationships

The EO S&HLGA met regularly with the regions State government Members of Parliament (Finniss, Mawson, Kavel and Heysen) to discuss key priorities and policy impact for the region.

Federal MP Rebekha Sharkie (Mayo) and/or members of her team were regular attendees at S&HLGA Board meetings along with the regions State government MPs

Regional Research Papers and Submissions

The following Papers and Submissions have been prepared on behalf of Member Councils during the course of the year:

- LGA Building Capacity progress report
- LGA Building Capacity final report 2022-2023
- Bushfire and Biodiversity final report and acquittal.
- SAROC delegate report
- ESCOSA Council Oversight Fee structure

LGA Board

Mayor Jan – Claire Wisdom (Adelaide Hills Council), Mayor Keith Parkes (Alexandrina Council) and Mayor Moira Jenkins (City of Victor Harbor) have represented the Southern and Hills Region at the Local Government Association State Board meetings during 2022-2023.

Resources

The continuation of the *capacity building grant from the Local Government Research and Development Scheme* has improved the capacity of the Executive Officer that has been applied across a range of Association projects and programs during the year.

Part of the additional capacity has supported the processes and program and project outcomes from the S&HLGA Roads Working Party and the applications to the Local Government Transport Advisory Panel, S&HLGA Regional Public Health Committee and S&HLGA 2022-2027 Regional Public Health and Wellbeing Plan, RH&C Committee Regional Action Plan, involvement with LGA and SAROC, the regional EO group, the remaining regional committees and various reports, submissions and forums throughout the year.

Mr Graeme Martin has provided Executive Officer services to the Association.

Jen St Jack and *Olivia Davies* have provided under contract, project oversight and co-ordination of the work program of the Resilience Hills and Coasts, S&HLGA's Climate Change Committee.

2022-2023 KEY ANNUAL ACTION PLAN

S&HLGA Key Annual Action Plan report for 2022-2023



2022-23 S&HLGA ANNUAL KEY ACTION PLAN PERFORMANCE REPORT

KEY CATEGORIES & THEMES

THE 2021-2025 S&HLGA BUSINESS PLAN





KEY STRATEGIC OBJECTIVES
1. Advocate and Assist – Provide leadership and advocacy for its member Councils on regional and state issues
2. Promote and Partner - To market & promote the Southern & Hills Local Government Association as a credible and capable advocate on behalf of its member Councils. Partner with relevant organisations and regional drivers
3. Research and Recommend - To conduct research and communicate on important or emerging issues for Councils and their communities
4. Capacity and Capability – Build the capacity of its member Councils. Provide valuable information. Explore opportunities both external and internal to build capacity and capability in our region
5. Good Governance - Provide sound financial management. Ensure compliance with all regulatory obligations. Continually review, evaluate and mitigate risks










2022-2023 Annual Key Action Plan - Key Strategic Themes












Funding & Sustainability	Natural Environment	Built Environment	Healthy Communities	Profile & Relationships
<ul style="list-style-type: none"> Have input into LG reform via the LGA Explore S&HLGA Membership via a new Peri Urban region and continually seek External Funding for projects and programs 	<ul style="list-style-type: none"> Implement Resilient Hills & Coast Climate adaptation Plan and 2020-2025 Priority Action Plan Tender & complete PAC Bushfire & Diversity Project Overabundant species (Little Corella) Strategy and Management 	<ul style="list-style-type: none"> Advocate new 2030 S&HLGA Transport Plan and SLRP applications, Advocate South Coast Freight Corridor continue development of a Regional Infrastructure Plan (with RDA) Highlight and advocate for complete regional coverage of mobileTelecommunications and/or 5G 	<ul style="list-style-type: none"> Finalise S&HLGA 2022-2027 Regional Public Health Plan 	<ul style="list-style-type: none"> Continue relationship building with Government MPs Website information & maintenance

THE 2022-2023 S&HLGA ANNUAL KEY ACTION PLAN

Role	Items & Actions
General Administration (sound financial and compliance management, Good governance)	Budget, Board meetings, Subscriptions and Levies, Key Actions, Audit, Annual Report, Grant reporting & acquittals.
Projects and support (capacity and capability, research and recommend)	Finalise S&HLGA 2022-2027 Regional Public Health Plan, Resilient Hills & Coast Climate adaptation Plan and 2020-2025 Priority Action Plan, Tender & complete PAC Bushfire & Diversity Project, Advocate new 2030 S&HLGA Transport Plan and SLRP applications, South Coast Freight Corridor
Leadership, advocacy and marketing	LG reform, Continue relationship building with Government MPs, Website information & maintenance, Peri-Urban grouping Overabundant species (Little Corella) Strategy and Management,
Opportunities (capacity and capability, promote and partner)	CWMS, Waste, Regional Infrastructure Plan, Membership and External Funding, Telecommunications and 5G

Key		Not on track/overdue / yet to commence
		Past due date but some minor action commenced
		Past due date / action commenced and on track
		completed / no further action required

Theme	Items & Actions	Item	Status	Comment
General Administration (sound financial and compliance management, Good Governance)	Budget, Board meetings, Committee meetings, Subscriptions and Levies, Key Actions, Audit, Annual Report, Grant reporting & acquittals,	Budget		2022-23 Adopted
		Subscriptions & levies		Finalised and invoices submitted
		Audit		Completed Aug 2022
		Annual Report		Completed Sept 2022
		LGA Grants		2021-2022 Regional Capacity Grant acquitted. 2022-2023 application submitted for approval by the LGA. Received Sept 2022
		Website		Updated regularly
Projects and support (Capacity and Capability, Research and Recommend)	Regional Public Health Plan, Resilient Hills & Coast Climate adaptation Plan, Regional Transport Plan	Regional Public Health Plan		Final draft submitted to SA Health. Individual member Councils & Board have approved final draft
		Resilient Hills & Coast Climate adaptation Plan		Active and Regional Action 2020-2025 plan being executed
		Regional Transport Plan		2030 Plan adopted. New critical Roads database being developed. 2022-2023 SLRP funding

				approved by LGTAP. 2023-2024 SLRP applications in progress.
		Bushfire & Biodiversity		RFQ issued. Respondents evaluated and Consultant appointed. First draft of example cases studies developed
Leadership, advocacy and marketing	LGA Peri-Urban Governance review, New Government Policies and LG Reform, Relationship building with State Government MPs, Overabundant species	Peri Urban Regional Organisation Governance review		Peri-urban regional organisation yet to be investigated
		LG key issues		Continuing to work with the LGA/SAROC
		Relationship with MPs		Regularly meeting. Encouraging attendance at Board meetings
		Overabundant species(Little Corellas)		Working with Landscapes Board but slow progress. LGA awaiting pilot program results
Opportunities (Capacity and Capability, Research and Recommend, Promote and Partner)	CWMS, Regional Infrastructure Plan, External Funding, Digital Connectivity and telecommunications, Regional Business/Workstation hubs	CWMS		Committee to meet regularly. Liaise with Legatus and LGA CWMS management Committee. Workshop completed 4 Nov
		Infrastructure Plan		Recent RDA priority project forum/ Committee meeting regularly
		External funding		Project based – Bushfire & Biodiversity successfully funded
		Telecommunications		Working with RDA. Seek funding opportunities as presented
		SA Coastal Councils Alliance		Constant relationship with SACCA. Delegates nominated Feb 2023
		Regional Govt.Business Hubs		Commenced research with Alexandrina as a partner

Category	S&HLGA Role	Item	Comment/Description
Administration	Active/Lead	EO KPIs	Agreed in June 2022. Progress report Feb 2023
	Active/Lead	Budget 2022-2023	Adopted in June 2022
	Active/Lead	Key Action 2022-2023	Adopted in June 2022
	Active/Lead	Regional Capacity grant acquittal 2021-2022	Acquited July 2022. Progress report Jan 2023
	Active/Lead	Audit 2021-2022	Commenced July 2022. Completed Sept 2022
	Active/Lead	Annual Report 2021-2022	Commenced August 2022. Completed Sept 2022
	Active/Lead	Website maintenance	Ongoing
Projects – Lead/S&HLGA Committee	Active/Lead	S&HLGA 2022-2027 Regional Public Health Plan/Committee	Ongoing meetings 12/8/22, 29/11/22,28/02/2023,19/05/2023
	Active/Lead	Resilient Hills & Coast	Ongoing meetings 11/8/22,14/10/22,8/12/22,30/03/2023,1/06/2023
	Active/Lead	S&HLGA Advisory Group	Ongoing meetings 4/8/22,16/05/2023
	Active/Lead	2030 Transport Plan/ Road Works Party	Ongoing meetings 20/9/22,16/03/2023
	Active/Influence	CWMS	Legatus Group now leading sector review. Update 24/8/22. Workshop 4 Nov, Conference 8 June 2023
Projects – Lead	Active/Lead	Bushfire and Diversity Project	Tenders issued, Consultant appointed. Commenced Aug 2022. Case studies developed
	Lead/Partner/Influence	Regional LGA Management Group	Regular meeting of the LGA EOs and development of priority projects, key issues in conjunction with SAROC. Meeting 24/8/22,7/11/22,16/02/2023,18/04/2023, 18/04/2023
Projects - Partner	Partner/Influence	SA Coastal Councils Alliance	Maintaining relationship and support for Strategic and Business Plans
	Partner/Advocate	Telecommunications	Advocating for regional black spot funding and ready for 5G. Partner with RDA. Attended NBN Business satellite expo 17/8/22
	Partner/Influence	Economic Development Network Forum	RDA lead but focus on Regional Infrastructure plan, Federal stimulus opportunities and Public Transport. Meeting 8/8/22,7/11/22,13/02/2023, 8/05/2023
	Partner/Advocate	Northern Freight Bypass	Continue to advocate road upgrades with MRLGA
	Facilitator/Advocate	South Coast Freight Corridor	Finalise route. Develop Business Case. Advocate with State and Federal Govt. Seek funding. Minister attended S&HLGA Board meeting 26/8/22
	Partner/Influence	Overabundant Species	S&HLGA/LGA/Landscapes Board working on collaborative project for managing Little Corellas

Category	S&HLGA Role	Item	Comment/Description
	Partner/Influence	Regional Government Business Hubs	Inform on criteria. Investigate potential. Partnering with Alexandrina
Relationships	Active/Lead/Influence	State MPs/Federal MP	Continue regular catch ups during 2022-2023
	Active/Lead/Influence	Peri –Urban Group	Advocate and seek input from potential expanded Council members into a larger peri – urban Regional Organisation.

Acronyms

AICD.....	Australian Institute of Company Directors
CEO.....	Chief Executive Officer
CWMS.....	Community Wastewater Management Systems
DEW.....	Department of Environment and Water
EO.....	Executive Officer
ESCOSA.....	Essential Services Commission of South Australia
GAROC.....	Greater Adelaide Region of Councils
LGA.....	Local Government Association
MP.....	Members of Parliament
MDBA.....	Murray Darling Basin Authority
MOU.....	Memorandum of Understanding
NBN.....	National Broadband Network
NRM.....	Natural Resources Management
OLG.....	Office of Local Government
PIRSA.....	Primary Industries & Regions SA
RH&C.....	Resilient Hills and Coasts Committee
RDA.....	Regional Development Australia
RPHC.....	Regional Public Health Committee
RWP.....	Roads Works Party
SA.....	South Australia
SAROC.....	South Australian Regional Organisation of Councils
S&HLGA.....	Southern and Hills Local Government Association
SLRP.....	Special Local Roads Program

FINANCIALS

S&HLGA Audited Financial statement for 2022-2023

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

FINANCIAL STATEMENTS

Statement of Comprehensive Income for the Year Ended 30th June 2023

		2023	2022
	Notes	\$	\$
Income			
Subscriptions	1.8	132,680	129,423
Operating Grants	2.2	40,000	42,783
Investment Income	1.7	7,094	665
Other		203,185	115,694
		<hr/>	<hr/>
Total Income		382,959	288,565
Expenditure			
Employee Costs		157,309	150,733
Materials, Contracts and other expenses	3	206,431	218,354
Finance Charges		6,003	5,536
		<hr/>	<hr/>
Total Expenditure		369,743	374,623
		<hr/>	<hr/>
Surplus (Deficit) from Operations		13,216	(86,058)

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

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

Balance Sheet as at 30th June 2023

	2023	2022
Notes	\$	\$
Current Assets		
Investments	155,291	218,876
Debtors	8,834	0
Total Current Assets	164,125	218,876
Current Liabilities		
Accounts Payable	0	2,673
Grants in Advance	27,000	81,818
GST	(24,802)	(1,808)
PAYG Payable	10,304	5,152
Employee provisions	36,169	36,169
Rounding	(14)	(15)
Superannuation payable	1,502	0
Wages payable	5,264	(599)
Total Current Liabilities	55,423	123,390
Net Current Assets	108,702	95,486
Net Assets	108,702	95,486
Equity		
Accumulated Surplus	108,702	95,486
Total Equity	108,702	95,486

The above Balance Sheet should be read in conjunction with the accompanying notes

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

Statement of Changes in Equity for the Year Ended 30th June 2023

	2023	2022
Notes	\$	\$
Accumulated Surplus		
Balance at beginning of period	95,486	181,544
Net Surplus / (Deficit)	13,216	(86,058)
Balance at end of period	108,702	95,486
Total Equity	108,702	95,486

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

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

Statement of Cash Flows for the Year Ended 30th June 2023

	2023	2022
Notes	\$	\$
Cash Flows from Operating Activities		
Receipts	294,181	406,690
Payments	(382,893)	(382,437)
GST Paid (received)	0	(2,205)
Finance Costs	0	(5,537)
Interest Receipts	25,125	665
Net Cash Provided by (Used in) Operating Activities	(63,687)	17,176
Net increase/(decrease) in Cash Held	(63,587)	17,176
Cash at the beginning of the reporting period	218,876	201,700
Cash at the end of the reporting period	155,290	218,876

Reconciliation of Change in Net Assets to Cash from operating activities

	2023	2022
		\$
Net Surplus	13,216	(86,058)
Decrease / (Increase) in Provisions	12,517	8,063
Decrease / (Increase) in Debtors	(8,834)	0
(Decrease) / Increase in Accounts Payable	(2,673)	13,353
(Decrease) / Increase in Grants in Advance	(54,819)	81,818
Increase / (Decrease) in GST	(22,994)	0
Net Cash provided by Operating Activities	(63,587)	17,176

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

Statement of Cash Flows for the Year Ended 30th June 2023

	2023	2022
Notes	\$	\$
Cash Flows from Operating Activities		
Receipts	294,181	406,690
Payments	(382,893)	(382,437)
GST Paid (received)	-	(2,205)
Finance Costs	-	(5,537)
Interest Receipts	25,125	665
	(63,687)	17,176
Net Cash Provided by (Used in) Operating Activities	(63,687)	17,176
Net increase/(decrease) in Cash Held	(63,587)	17,176
Cash at the beginning of the reporting period	218,876	201,700
Cash at the end of the reporting period	155,290	218,876

Reconciliation of Change in Net Assets to Cash from operating activities

	2023	2022
		\$
Net Surplus	13,216	(86,058)
Decrease / (Increase) in Provisions	12,517	8,063
Decrease / (Increase) in Debtors	(8,834)	0
(Decrease) / Increase in Accounts Payable	(2,673)	13,353
(Decrease) / Increase in Grants in Advance	(54,819)	81,818
Increase / (Decrease) in GST	(22,994)	-
Net Cash provided by Operating Activities	(63,587)	17,176

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

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

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.

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 24 August 2023

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 Southern & Hills Local Government Association is a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999. The Constituent Councils are the Adelaide Hills Council, Alexandrina Council, Kangaroo Island Council, Mt Barker District Council, City of Victor Harbor and District Council of Yankalilla.

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

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 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 dollar

1.5 Non-Current Assets and Non-Current Liabilities

The Association has nil non-current assets or non-current liabilities.

1.6 Employees

The Association has one employee having converted the CEO from contractor to employee in February 2019.

1.7 Investments

Investments are valued at cost. Interest revenues are recognised as they accrue.

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1.8 Subscriptions

Clause 6 of the Charter of the Association prescribes that subscriptions (not levies) by Constituent Councils are equal. The Charter has since been amended in January 2022 allowing flexible subscriptions.

Constituent Council Subscription 2023	\$20,500
Constituent Council Subscription 2022	\$20,000

1.9 Income recognition

The Association 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 Association expects to be entitled in a contract with a customer. In other cases, AASB 1058 applies when the Association 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 Association.

1.10 Cash

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

1.11 New accounting standards for application in future periods

The Australian Accounting Standards Board has issued new and amended Accounting Standards and interpretations that have mandatory application dates for future periods. The organisation has assessed that it is not expected to be materially impacted by those changes.

2 Functions / Activities of the Association

2.1 Revenues and expenses have been attributed to the following functions / activities, descriptions of which are set out in Note 2.2.

2.2 The activities of the Association are categorised into the following broad functions:

Administration: The operation of the Office of the Association and its decision making forums.

Special projects: The research into and implementation of projects prescribed by Acts or regulations or approved by Board decision.

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 2.2 Functions / Activities of the Southern & Hills Local Government Association

Administration

Year	Revenue			%	Expenses		Surplus (Deficit)
	Grants	Other	Total Revenue		Expenses Total	%	
2023	0	140,249	148,430	38.8%	194,640	52.6%	(54,391)
2022	0	131,295	131,295	45.5%	196,452	52.4%	(65,157)
Projects							
2023	129,849	104,680	234,529	61.2%	175,103	47.4%	86,426
2022	157,270	0	157,270	54.5%	178,171	47.6%	(20,901)
Total							
2023	129,849	244,929	382,959	100%	369,743	100%	32,035
2022	157,270	131,295	288,565	100%	374,623	100%	(86,058)

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

3. Contractual Services

Contractual Services involve payments or liabilities for the external provision of services and include (net of GST):

	2023	2022
Consultants:		
Jeanette Pope	\$0	\$13,723
URPS	\$0	\$2,443
HDS Australia Pty Ltd	\$16,533	\$33,025
Centre for Inclusive design	\$0	\$23,850
Nature Conservation Society SA	\$79,567	\$0
Jack Jensen	\$84,100	\$33,000
Penny Worland Consulting	\$	\$21,944
Jeff Tate Consulting	\$7,862	\$0
AHC	\$0	\$10,000
<hr/>		
Total	\$188,062	\$137,985
Materials and other expenses	\$18,369	\$80,369
<hr/>		
Total	\$206,431	\$218,354

4. Comparison of Budget and Actual Results

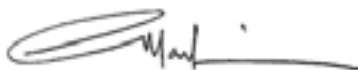
	2023		2022	
	Budget	Actual	Budget	Actual
	\$	\$	\$	\$
Revenue				
Administration	137,180	140,249	131,281	131,295
Projects	219,757	261,529	144,270	157,270
<hr/>				
Total Revenue	356,937	401,778	275,551	288,565
Expenditure				
Administration	195,284	194,640	186,028	196,452
Projects	172,880	175,103	171,424	178,171
<hr/>				
Total Expenditure	368,164	369,743	357,452	374,623
<hr/>				
Surplus (Deficit)	(11,227)	32,035	(81,901)	(86,058)

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Southern & Hills Local Government Association to certify the financial statements in their final form. In our opinion:

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

Dated 29 August 2023



Graeme Martin
EXECUTIVE OFFICER



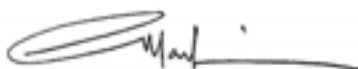
Mayor Moira Jenkins
PRESIDENT

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Southern & Hills Local Government Association for the year ended 30 June 2023, the Association's Auditor, Accru Harris Orchard, 172 Fullarton Rd, Adelaide, 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*.

Dated 29 August 2023



Graeme Martin
EXECUTIVE OFFICER



Mayor Moira Jenkins
PRESIDENT

AUDITOR'S INDEPENDENCE DECLARATION

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

To the Board Members of Southern & Hills Local Government Association

As lead auditor for the audit of Southern & Hills Local Government Association for the financial year ended 30 June 2023:

I confirm that, for the audit of the financial statements of Southern & Hills Local Government Association 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.



ACCRU+ HARRIS ORCHARD



**LUKE BOLLMEYER
DIRECTOR**

Dulwich, 29 August 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

Opinion

We have audited the special purpose financial report of Southern & Hills Local Government Association (the "Association"), 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 director's declaration.

In our opinion, the accompanying financial report of the Association for the year ended 30 June 2023 is prepared, in all material respects, in accordance with Australian Accounting Standards.

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 Association 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 and fair presentation of the financial report in accordance with the financial reporting requirements of the Australian Accounting Standards and *Local Government Act 1999* and for such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Association'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 Association or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgment 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 Association's internal control.
- + Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- + Conclude on the appropriateness of the Board'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 Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association 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 management 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.



ACCRU⁺ HARRIS ORCHARD



**LUKE BOLLMEYER
DIRECTOR**

Dulwich, 29 August 2023

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

INDEPENDENT ASSURANCE REPORT

Qualified Opinion

We have undertaken a reasonable assurance engagement on the design and the operating effectiveness of controls established by Southern and Hills Local Government Association ('Association') 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, except for the matter described in the Basis for Qualified Opinion paragraph, in all material respects:

- (a) The controls established by the Association 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 Qualified Opinion

The Association sought exemption from the requirement in clause 30 of Schedule 2 of the Local Government Act 1999. The Minister granted the exemption on the basis that the Association would periodically review and update its internal controls and encouraged the use of the practical and contemporary guidance material on internal controls issued by the Local Government Association's 'Better Practice Model – Internal Financial Controls'.

The Association's 'Operations Manual – Finance Policy' is available on the Association's website and was last updated in October 2014.

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information and ASAE 3150 Assurance Engagement on Controls, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

The Associations Responsibility for Internal Control

The Association 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 applied Auditing Standard ASQC 1 Quality Control for Firms that Performs Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements in undertaking this assurance engagement.

Auditor's Responsibilities

Our responsibility is to express an opinion on the Authority's compliance with Section 125 of the Local Government Act 1999 in relation only to the internal controls established by the Authority to ensure that financial transactions relating to receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Information and ASAE 3150 Assurance Engagements on Controls, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Authority has complied with Section 125 of the Local Government Act 1999 in relation only to the internal controls specified above for the period 1 July 2020 to 30 June 2021. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

Limitations of Controls

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and operating effectively, the control objectives may not be achieved so that fraud, error, or non-compliance with laws and regulations may occur and not be detected. An assurance engagement on controls is not designed to detect all instances of controls operating ineffectively as it is not performed continuously throughout the period and the tests performed are on a sample basis. Any projection of the outcome of the evaluation of controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

Limitations of Use

This report has been prepared for the members of the Authority in Accordance with Section 129 of the Local Government Act 1999 in relation to the Internal Controls Specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Authority, or for any purpose other than which it was prepared.



ACCRU⁺ HARRIS ORCHARD



**LUKE BOLLMEYER
DIRECTOR**

Dulwich, 29 August 2023