Alexandrina Council

Annual Report 2024/25



The Alexandrina Council and its communities acknowledge the Ngarrindjeri, Peramangk and Kaurna people as the traditional custodians of the lands and waters of our Council district.

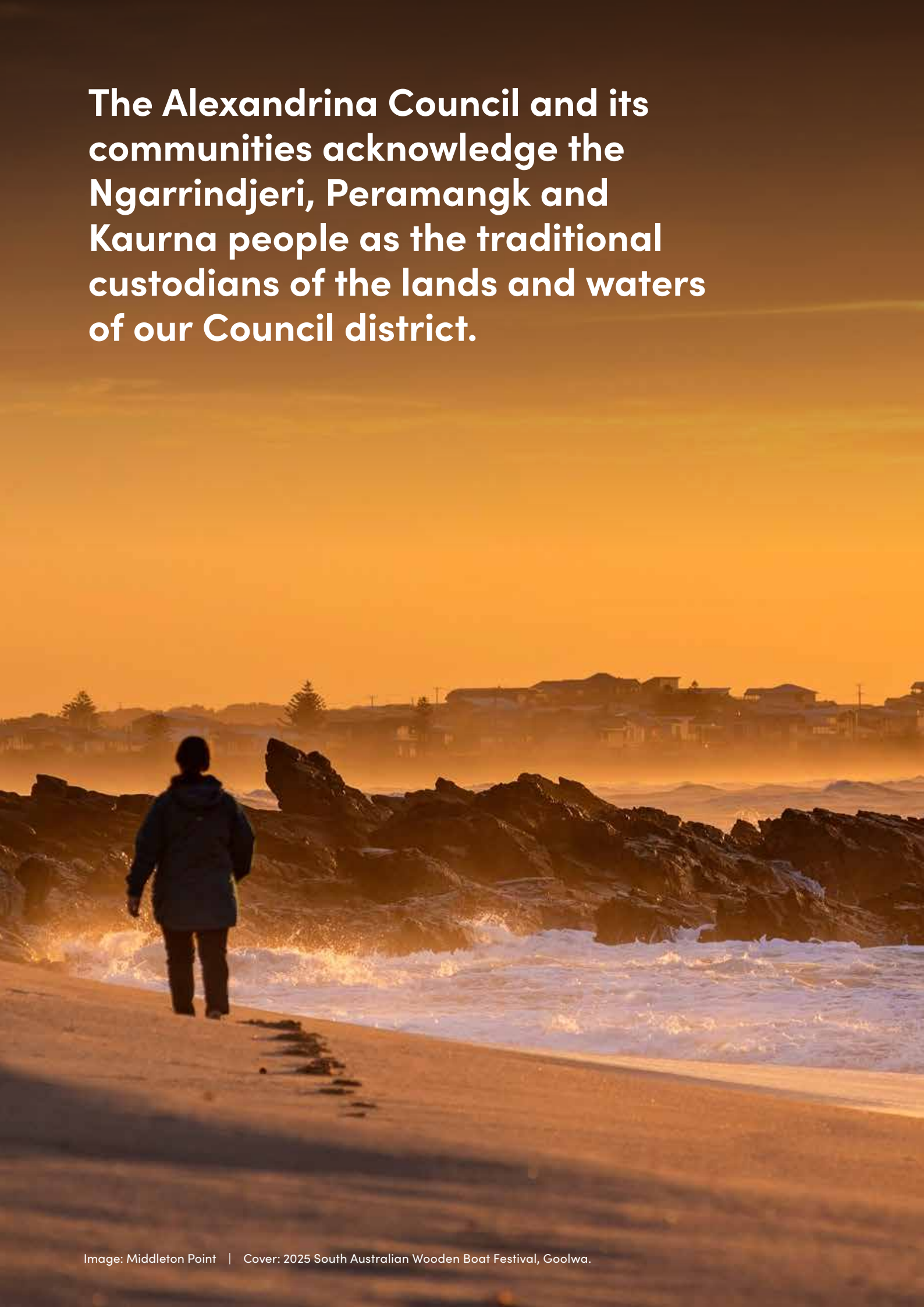


Image: Middleton Point | Cover: 2025 South Australian Wooden Boat Festival, Goolwa.

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Fleurieu Regional Waste Authority

Southern & Hills Local Government Association

A message from the Mayor



Welcome to our 2024/25 Annual Report, which takes a comprehensive look at the actions of Council over the last financial year to deliver services to the community within the framework of our A2040 Community Strategic Plan.

We reviewed that framework in late 2024 when we placed our 'A2040 Community Strategic Plan – Vision' and our 'Strategic Asset Management Plan 2025-2035' out for public consultation before adoption by Council.

Strategic Plans are dynamic documents that evolve to meet the changing needs of our community. In the 2025/26 fiscal year, the 'Strategic Delivery Plan' for A2040 will be reviewed again to make sure we are on track.

Driving the review is changes within Council during the 2024/25 financial year. We have a new Chief Executive Officer and Chief Financial Officer, and we have adopted a disciplined approach to our financial direction while ensuring we maintain our service levels.

In February 2025, the Essential Services Commission of South Australia (ESCOSA) released a report expressing concern about the Council's long-term financial sustainability, warning that our position could become unsustainable.

Prior to ESCOSA releasing its report, Council had undertaken a comprehensive review of its Long Term Financial Plan (LTFP), making significant progress in addressing the concerns subsequently raised by ESCOSA in its February 2025 report regarding the previous (but at the time, current) LTFP.

We also began reviewing all our informing plans – from environment to wooden boats – to make sure the actions in our A2040 Strategic Delivery Plan are affordable and are reflected in our LTFP and our new focus on sustainability.

I remain confident that we have addressed the recommendations raised in the ESCOSA Report, and we are on track moving into the next decade.

I would like to conclude by mentioning a particular highlight for me during 2024/25, which was the return of our biennial South Australian Wooden Boat Festival to the Goolwa Wharf Precinct following the completion of a multi-million-dollar renovation.

Restoring the heritage-listed wharf and its surrounding assets has been a long-term ambition of our community. It was a mammoth job, and it could not have been achieved without our funding partners, the Australian Government and the Government of South Australia.

The Festival was the perfect vehicle to celebrate the project with 18,000 people in attendance, including the Governor of South Australia, Her Excellency the Hon Frances Adamson AC, who opened the event.

I was privileged to join the Senator for South Australia, the Hon Penny Wong, and then Deputy Premier, the Hon Susan Close MP, in unveiling a plaque to mark the completion of the project.

It was a wonderful Festival, one of the best yet, and if you have not seen the work done at the Goolwa Wharf Precinct, including the Signal Point Experience Centre, I encourage a visit.

Mayor Keith Parkes

Alexandrina: Liveable, Green, Connected

Nestled in the picturesque Southern Fleurieu Peninsula, theAlexandrina district is a place of natural beauty, cultural richness, and vibrant community life.

Located at the end of the River Murray and serving as a gateway to the iconic Coorong, Alexandrina is a district that offers a unique blend of coastal charm, rural landscapes, and thriving townships.

Spanning over 182,000 hectares, the Alexandrina district extends from the southern Adelaide Hills in the north-west to the Coorong in the south-east. It includes the river communities of Langhorne Creek, Milang, Clayton Bay, Goolwa, and Hindmarsh Island, and extends along the south coast through Middleton and Port Elliot, and inland to Currency Creek, Finniss, Mount Compass, Ashbourne, Strathalbyn, Hartley and Woodchester.

The south eastern portion of the district encompasses the Coorong and Lakes Alexandrina and Albert Ramsar Wetland which is one of Australia's most important wetland areas comprising 23 wetland types and is the habitat for a number of nationally threatened bird, fish, amphibian and plant species.

This diverse landscape supports a wide range of lifestyles from coastal living and tourism to agriculture and rural enterprise.

Alexandrina intersects the traditional lands of the Ngarrindjeri, Peramangk, and Kaurna peoples. We honour and celebrate their enduring connection to Country and culture, which continues to shape our region's identity.

Guided by our community vision – 'Liveable. Green. Connected.' – Alexandrina Council is committed to:

- Building trust and maintaining financial sustainability
- Preserving the unique character of our townships with well-planned towns and growth
- Climate adaptation and environmental stewardship
- Fostering thriving and inclusive communities
- Connecting people, places, and opportunities with integrated transport systems.

We embrace innovation, sustainability, and community-led planning to ensure Alexandrina remains a place where people feel connected, supported, and inspired, whether they live here, work here, or visit.



Goolwa Cittaslow Produce and Artisans Market

Our Community Snapshot

30,887
Total Population

In **2041**, our forecast population will be **37,933** people

53 years
Average age

74%
Buying or own their own home

29.7%
Households in the Council area that include children

22.5 %
of residents do some form of voluntary work

31
Playgrounds or reserves with play equipment

1,827 km²
District area

584 km
Sealed roads

824 km
Unsealed roads

740,000
Day trips were taken to the Alexandrina region in 2024/25

54%
Of working residents in the Council area travel outside of the area to work

Alexandrina has a **$2.6B** economy

Our three biggest sectors are **construction, agriculture & manufacturing**

51
Townships and localities

197
Number of Council-owned buildings

2,364
Registered businesses

7,705
Local jobs

2
Libraries and three outreach library services

Source: economy.id.com.au, profile.id.com.au, forecast.id.com.au, atlas.id.com.au and Alexandrina Council database. Most recent figures as at June 2025.

Your Council



Tristan, Aaron and Joel from Council's Tree Team with some lemon scented gums and tuckeroos to be planted at Goolwa Beach.

Your Council

Alexandrina Council is all about community.

The Alexandrina Council places a strong emphasis on community engagement. Over the past year Council has embarked on a process to review its Community Vision and its Long Term Financial Plan and adopt a Strategic Asset Management Plan. Collectively, these plans guide the Council in its delivery of services, assets and facilities to the community in strategic and financially sustainable manner. These documents have been prepared and adopted in close consultation with the community to ensure that they reflect their aspirations. 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.

The Council routinely addresses significant and often intricate matters, requiring Council Members to make challenging decisions on the appropriate course of action.

In undertaking their roles, Council Members also attend a large range of engagements including workshops, Council and Committee meetings, community meetings and events. Unlike their Federal and State counterparts, these are not full-time roles and the Council Members receive modest allowances and the reimbursement of approved expenses to assist them to undertake their duties. Detail regarding Council Member allowances and support can be found on page 56.

Collectively, the Mayor and Councillors 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 and Federal and State Governments
- Establishing and cultivating essential social and cultural services and programs to enhance the well-being of both residents and visitors.

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.

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



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.

Our People

Alexandrina Council is 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 30 June 2025, 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's programs and services to deliver the region's strategic objectives. Remuneration packages for Senior Executive Officers, as defined in the *Local Government Act 1999*, are summarised below, with other entitlements including use of personal motor vehicle and 11.5% superannuation.

Senior Executive Officers were also supported by two (2) Officers in the areas of Information Solutions and Finance.

Position Title	Annual Salary - cash component only
Chief Executive Officer Andrew MacDonald	$273,612
General Manager Community Stacey Bateson	$215,020
General Manager Corporate Tash Hunt	$215,020
General Manager Infrastructure Alan Harvey	$215,020

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 2024/2025, average staff turnover was 11.74%.

Alexandrina Employees	FTE as at 30 June 2025
Permanent employees	194
Fixed term/ contract employees	20
Casual employees	16

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, establish a development plan with their leader and book and track 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	2	50%
Male employees	2	50%

Employees	Number of employees	Percentage of employees
Female employees	125	54%
Male employees	105	56%
Total	**230**	

*Includes part time and casuals

Length of Service (years)	Number of employees
30	2
20-29	16
10-19	36
5-9	45
1-4	91
Less	40
Total	**230**

Generation Breakdown	Female	Male
Baby boomers 1946-1964	17	12
Gen X 1965-1979	61	39
Gen Y 1980-1994	35	43
Gen Z post 1994	12	11
Total	**230**	

	Percentage of employees
Aboriginal or Torres Straight Islander	1.7%

Salary Information

Employees, depending 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.

The Register of Employee Salaries is available on the Council website.

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 2024/2025 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



Pictured at the official launch of the 'Hearthstone' sculpture at the Goolwa Wharf Precinct are artists Anika Gardner, Cedric Varcoe and Amber Cronin.

Alexandrina 2040 - Our Plan to Thrive

Integrated Strategic Management Framework

Integrated strategic management planning is a continuous cycle of consultation and engagement with the community to develop the community's long-term vision; and the objectives and activities for strategic management plans to realise the vision.

Collectively, the strategic management plans provide readers with an understanding of:

- the community's vision
- the objectives for realising the community's vision - including how the objectives align with other spheres of government and how any overlapping services are shared
- the strategic approaches and priority actions to be taken to achieve the objectives
- the ongoing financial sustainability status of Council, including estimates of the income and expenditure needed to maintain high priority expenditure programs and projects
- the measures used to assess Council's performance.

Council will report on its performance against a series of Strategic Success Indicators to the community via Annual Reports. The Strategic Success Indicators are currently being developed for inclusion in the *Strategic Delivery Plan 2025–2035* described below.



Our A2040 Community Strategic Plan - Vision outlines our long-term vision for Alexandrina to be 'Liveable. Green. Connected.' and to thrive into the future. It is a story developed with our community representing what we want Alexandrina to be like in 2040 and includes five objectives that Council will focus its efforts on.

Themes		Objectives	Vision
	Trusted and financially sustainable Council	Alexandrina Council is a trusted, transparent and committed organisation that listens, advocates and delivers value for our community in a financially sustainable way.	Liveable
	Well-planned towns and growth	Alexandrina is a liveable region of well-planned towns and growth areas with coordinated infrastructure, services and opportunities that support our growing population, rural heritage and lifestyle.	Liveable
	Climate and environmental stewardship	Alexandrina is a climate resilient community that values our natural assets, adopts and encourages new ways to reduce our environmental impact and support new circular economies.	Green
	Inclusive and thriving community	Alexandrina is a welcoming community and prosperous economy with places and opportunities that support the wellbeing, creativity, active participation and quality of life of all people.	Connected
	Transport connections	Alexandrina is a region with accessible roads, pedestrian, cycle and public transport networks that make it easy to get around, do business, commute and explore.	Connected

The *A2040 Community Strategic Plan – Vision* was originally adopted in February 2021 and was reviewed in the second half of 2024 with the revised Vision document adopted by Council at its 17 February 2025 meeting.



Milang Community Planting Day

Long Term Financial Plan 2025-2035

Supports the delivery of the *A2040 Strategic Delivery Plan* by setting the short, medium and long-term priorities of Council, based on resourcing and funding capabilities. It sets out the longer-term impact on the financial sustainability of delivering the A2040 Vision.

Essential Services Commission of South Australia (ESCOSA) released its sustainability report on Council's financial sustainability in February 2025. The report advised that Council's financial performance was unsustainable due to the 2023/24 deficit position, and the projected financial performance to be potentially unsustainable. The explanation behind being potentially unsustainable is due to, in ESCOSA's opinion, the historical and forecast high levels of expenditure on new and upgraded assets, and underspending on asset renewal and replacement, creating a stream of future liabilities that the community is likely to struggle to maintain. ESCOSA also noted a failure to have undertaken systematic asset revaluations.

Prior to ESCOSA releasing its report, Council had undertaken a comprehensive review of its previous Long Term Financial Plan, making significant progress in addressing the concerns raised by ESCOSA in its February 2025 report.

> Council's revised financial forecast contained in the *Long Term Financial Plan 2025-2035* shows the organisation moving to surplus in 2027/28 and maintaining strong operating surpluses in the years to come, while reducing borrowings from a forecast peak of $49.7 million to $9.7 million by 2035.



Strategic Asset Management Plan 2025-2035

Supports the delivery of the *A2040 Strategic Delivery Plan* by providing long-term asset management scenario modelling about when Council will intervene to improve assets based on condition assessments and service levels determined with the community, and details the objectives, practices and actions for asset management improvements.

The *Strategic Asset Management Plan 2025-2035* was reviewed in the second half of 2024 with the revised Plan adopted by Council at its 17 February 2025 meeting. This Plan has directly informed the renewal budgets in the *Annual Community Plan 2025/26*. In 2025/26, Council will continue its asset management journey by developing a series of individual Asset Management Plans to support the ongoing and long-term management of various asset classes across the organisation.

Strategic Delivery Plan 2025–2035

The Strategic Delivery Plan details what Council will do to work toward the community's long-term vision – 'Liveable. Green. Connected.' The Delivery Plan is currently under development and is anticipated to be ready for Council's approval following community consultation later in the 2025 calendar year.

Annual Community Plan 2025/26

The Annual Community Plan (previously called the Annual Business Plan and Budget) is an annual statement of intended programs and priority actions for the financial year and links to the A2040 Delivery Plan. It links the Council's Annual Budget to the longer-term planning of resource allocations for the year and establishes the basis for performance review over the year that is included in the Annual Report.

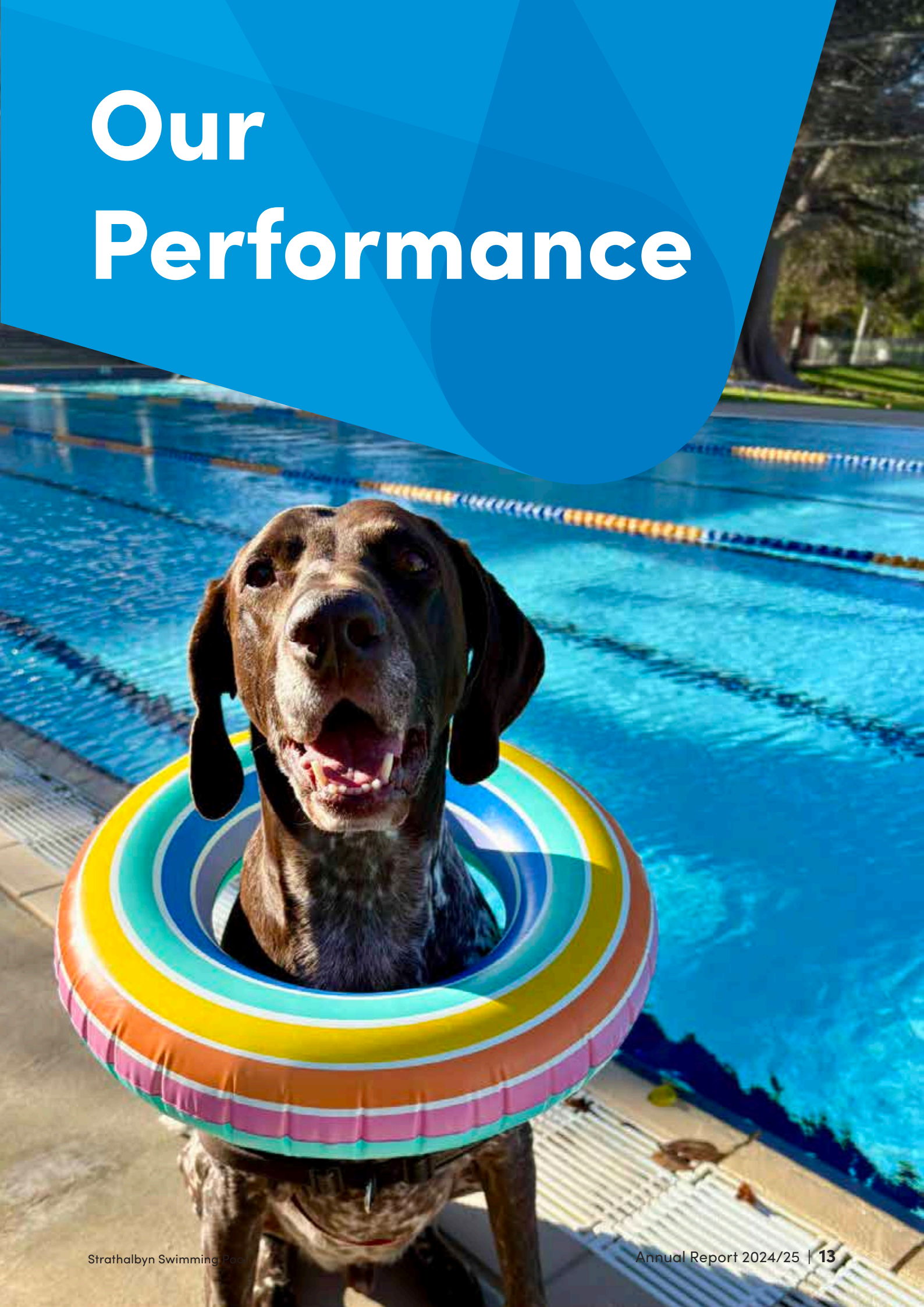
Quarterly and Annual Reports

The Annual Report (this document) is Council's primary means of reporting back to the community on the progress in achieving the actions, priorities and targets (financial and non-financial) contained in the Annual Community Plan for the financial year to which it relates.

Each quarter Council also prepares a quarterly performance report showing our progress towards achieving that financial year's Annual Community Plan.

Dustin from Finniss tries out some of the equipment at a Strathalbyn playground.

Our Performance



Strathalbyn Swimming Pool

Council Services Snapshot

Libraries

8,526 active library borrowers

8,202 library deliveries (96 outreach customers)

165,418 physical library visits

195,630 physical loans

72,895 digital loans

Customer Experience

39,220 phone calls received

7,263 payments processed

1,245 Section 7 and **187** property searches processed worth **$85,593**

1,062 applications for Exceptional Circumstance Bins processed

214 applications and licenses granted for Cemetery Services

Community Development

79 community grant applications funded, to the total value of $158,050

$161,200 provided to Community Centres in Strathalbyn, Goolwa and Milang

29,626 attendances at Goolwa Sports Stadium

17,695 attendances at Strathalbyn Pool

165,648 attendances at Fleurieu Aquatic Centre

Arts, Culture and Events

11,869 attendees to Centenary Hall

2,391 attendees to South Coast Regional Arts Centre

7,818 Yuntulin Ku:li War (Signal Point Experience Centre) visitors

16 projects recognised through the 2025 Heritage Awards

Business Services

Assisted more than **60** businesses with investment attraction, grant navigation and Development Application processes

295 participants benefited from **14** workshops and events

543 total members with **68** new business members to Business Alexandrina

1,154 hours booked at the Business Hub co-working space

8 experts delivered business mentoring sessions

Council submitted a **$7.1M** Federal Government grant application for the Langhorne Creek Discovery Trail

Tourism & Events

20,989 visits to our Visitor Information Centres

2.6M day trips with **$188M** expenditure*

2.2M overnight stays with **$331M** expenditure*

*Trips and stays to the Fleurieu Peninsula region. Source: SA Tourism Commission to year end 2024 – Fleurieu Peninsula.

Communications

2,130 electronic newsletter subscribers

12,285 total social media community

19 online community engagement campaigns, **30,815 MySay** site visits, **2,035** engaged participants

Planning & Building Assessment

1,367 applications submitted

$318.68M total development cost of all development submitted

1,193 applications were granted full development approval

4 applications were refused

32 land divisions approved totalling 219 new allotments. 188 new allotments created.

$281.60M net worth lodged planning and building applications

62 planning applications were put out for public notification

321 building inspections undertaken

36 swimming pool inspection undertaken

Dog & Cat Management

8,294 dog registrations

1,226 cat registrations

Community Safety

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

178 private properties issued a 105F block clearing notice

105 local nuisance and litter complaints

Volunteers

129 volunteers undertook activities with Council, contributing to **9,674 hours** of support to our teams across Arts & Culture, Centenary Hall, Library Services, The Haven (WIS), Open Spaces and Cemeteries

Biodiversity, Environment & Sustainability

323 hectares of biodiversity reserves including 54.19 hectares of heritage-listed sites

Over **30kms** of roadside vegetation managed

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

800 trees planted – 500 on street verges and the remaining in various Council reserves

Field Services

1,565 customer requests actioned regarding trees

1,202 other customer requests attended to

23kms of roads re-sheeted

1,448 potholes repaired

850kms of road graded

5,500 hours of tree trimming undertaken

1,005 street trees watered by hand and truck

31 playgrounds maintained across the district, with **372** routine inspections conducted

637 signs repaired

91 Section 221 permits issued to alter a verge

Environmental Health

444 wastewater approvals

181 plumbing inspections undertaken

184 routine food inspections

Waste Management

60.7% total waste diverted from landfill

2,786 tonnes of recycling

4,556 tonnes of food organics garden organics (FOGO) waste collected (9% reduction on FY23/24)

Alexandrina Wastewater

900 ML wastewater processes

700 ML reused recycled water

>50 ML stormwater harvested

30 ML reclaimed water used

5 wastewater Treatment Plants

>80 pump station facilities

20,000 customers

3rd largest water retail business in SA

$95M in assets

24/7 operation

33,387 system notifications - 127 classified critical

Achieving our Vision

Our performance against the *A2040 Our Plan to Thrive 2020-2024*.

Liveable

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

Highlights 2024/25

1.1 Increase township greening and tree planning for canopy cover

- **Alexandrina Greening and Wildlife Project** – In collaboration with Second Nature Conservancy (formerly known as Goolwa to Wellington Local Action Planning [GWLAP]), Council hosted several community workshops and a sold-out plant offer for residents providing 1,000 locally grown indigenous plants at a discounted rate.
- **Tree planting/maintenance** – Our Field Services team commenced the tree planting program for 2025, planting 800 trees. Approximately 1,005 street trees were watered fortnightly over the summer season.
- **Hindmarsh Island Revegetation** – In close collaboration with the Ngarrindjeri Aboriginal Corporation (NAC), Council revegetated native plant species on Native Title Land along the banks of the Murray River adjacent to the Hindmarsh Island bridge.

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

- **Family Daycare Events** – Council supported Family Daycare Programs (Department of Education) to deliver region-wide morning tea events to promote family daycare as a viable and rewarding career path.
- **Continuation of Alexandrina Local Drug Action Team (LDAT)** – Council has supported accessing funding through LDAT and coordinating evaluation. Local schools found the 'Our Futures' program a valuable addition to the curriculum. The program will now continue through 2025.
- **2024 Mayors' Short Story Challenge** – The Challenge is an initiative of Alexandrina Council, the City of Victor Harbor, and the District Council of Yankalilla. With an impressive 446 entries, the 2025 challenge surpassed last year's record of 406 entries.
- **Recreation, Open Space & Sport Strategy (ROSS)** – Community consultation to help inform the development of the ROSS received 123 online responses.



- **'Schools Open Street' trial held at Port Elliot Primary School** – Council ran its first 'School Open Street' event at Port Elliot Primary School. This event complemented the Way2Go Program through the Department for Infrastructure and Transport. Cameron Street, Port Elliot was closed to create a pedestrian-friendly space to promote walking, cycling and healthier lifestyles while reducing reliance on vehicles.
- **School Holiday Program** – The School Holiday Program featured nature-based activities in October through the Nature Festival SA and expanded into the most extensive summer program to date, promoting over 40 free and low-cost activities across Fleurieu Peninsula councils.

Martin and Sahara Carlson at the Schools Open Street event at Port Elliot Primary School.

- **Alexandrina Libraries** – Alexandrina Libraries delivered a diverse and engaging year of programs including school visits, Dungeons & Dragons game sessions, 3D printing services, and expanded early literacy outreach, reaching over 1,200 participants and generating strong community engagement across multiple sites. Staff also supported over 150 community members with 3D printing and helped grow library membership through curriculum-linked school visits.
- **Shade sail installations:**
  - Clayton Bay Reserve playground
  - Mount Compass Recreation Park
  - Milang Playground.
- **Mount Compass Recreation Park Half-Court and Public Toilet** – This project involved constructing a half-court basketball facility to FIBA standards and building a single cubicle public toilet.
- **Milang Youth Hub** – The Milang Youth Hub, delivered in partnership with the Milang Old School House Community Centre, Reclink Australia, and funded by the Alcohol and Drug Foundation, engaged 20–25 young people weekly in diverse activities, supported by staff and volunteers, while also collaborating with Flinders University to explore youth loneliness and connection. The program strengthened community ties, with 100% of participants reporting a sense of belonging and 91% forming or deepening friendships.
- **Middleton Skate Park (Concept Design and Proposed Location)** – Completed community consultation and received over 676 online responses.
- **Continuation of Alexandrina Local Drug Action Team (LDAT)** – Council continues to coordinate the LDAT with school, mental health, community centre and sport and recreation partners.
- **Fleurieu Career Expo** – Council supported the expo with promotion and connection to stallholders and hosted a stall at the 2025 event that showcased career pathways and training opportunities through Council.
- **SA Youth Week Celebrations** – Council worked with the City of Victor Harbor, headspace Victor Harbor, Goolwa Community Centre and local young volunteers, and supported by a Human Services SA grant to deliver the Fleurieu Block Parties series for SA Youth Week (April). Three events took place in Victor Harbor, Mount Compass and Goolwa. Over 85 young people attended to participate in a range of activities.
- **Mount Compass after-school program** – Through a collaboration between Alexandrina Council, headspace Victor Harbor, and the Mount Compass War Memorial Community Centre, the 'Mount Compass Hang Out' space and activity program was shaped by ideas from Mount Compass Area School students. Feedback from young people shows marked improvements in their social connections and confidence interacting with other young people.
- **Recreation Park Dirt Jump Facility Renewal** – As part of our renewal program, Council worked with a trail building consultant to undertake minor revisions to the dirt jump facilities at Mount Compass Recreation Park and Goolwa Skate Park.

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

- **Pedestrian crossings** – Obtained grant funding from the Federal and South Australian Governments, under the National Road Safety Program, and committed a total of $400,000 to pedestrian refuges on Goolwa Road, Middleton, and Hays Street, Goolwa.



- **SA Wooden Boat Festival 2025:**
  - Featured more than 100 wooden boats
  - More than 18,000 attendees
  - Attended by former Deputy Premier, the Hon Susan Close MP and Senator the Hon Penny Wong
  -The festival was the backdrop of a celebration on 26 April to officially open the upgrade of the historic Goolwa Wharf Precinct.
- **Disability Access and Inclusion Plan** – Delivered the final progress report. In total, across the life of Council's plan 96%, of actions were completed or in progress.
- **Community Information sessions** – Hosted a series of free community information sessions on legal and aged care matters, reaching over 120 attendees across topics including life planning documents, driver awareness, and My Aged Care services.
- **Adelaide and Sydney Writers' Festival** – Alexandrina Libraries partnered with the events to live stream the Adelaide and Sydney Writers' Weeks, connecting local residents to festival sessions at Goolwa and Strathalbyn libraries, with 456 attendees for Adelaide and 108 for Sydney.

Former Deputy Premier, the Hon Susan Close MP, left, Senator the Hon Penny Wong, and Mayor Keith Parkes unveil a plaque at the South Australian Wooden Boat Festival to mark the completion of the Goolwa Wharf Precinct Project.

- **The Haven Women's Information Service (Goolwa Library) –** This State Government partnership supported community wellbeing through programs such as the Navigating Neurodiversity and Women's Gathering groups, phone donations for DV victims, and singing sessions, while also facilitating court support and service referrals. It welcomed 270 visitors, collaborated on employment and social connection initiatives, and led awareness events including the 'March for Change' and a public concert for the International Day for Ending Violence Against Women.
- **Clayton Bay Toilet** – Council secured Australian Government funding through the Local Road and Community Infrastructure Program to upgrade the Clayton Bay public toilet, addressing the lack of accessible facilities. This project was completed in 2025.
- **Strathalbyn Pool** – The Strathalbyn Community Swimming Pool season was extended from 1 October 2024 to 30 April 2025.

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

- **Strathalbyn Speed Limit Review** – 40km/h Precinct in Town Centre – Completed community consultation and received over 676 online responses. The review supported existing speed limits.
- **Increase active transport for the community** – Council explored actions and strategies to increase use of the Encounter Bikeway and other opportunities to increase active transport. This included, the 'Schools Open Street' trial, which was undertaken in term 1 2025 at Port Elliot Primary School.

1.5 Commit to purchasing recycled material in our public spaces

- **Recycled materials** – The use of recycled plastic and rubber derived from end-of-life tyres was incorporated into the boardwalk project at Tokuremoar Reserve (Middleton).
- **Goolwa Wharf Timber** – Recycled timber from the Goolwa Wharf was repurposed for parking stops in the Wharf Precinct, trophies for the SA Wooden Boat Festival (in partnership with Armfields Slipway & Boatshed) and Cittaslow signage.

Green

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

Highlights 2024/25

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

- **Fleet vehicles** – Continued fleet renewal to electric vehicles. Three replacements over reporting period.

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



- **Public artwork** – A public artwork titled 'Hearthstone' celebrating family and connectedness is now located at the redeveloped Goolwa Wharf Precinct.
- **Horseshoe Bay Pontoon** – Council reinstalled the Horseshoe Bay pontoon in January thanks to community collaboration, local business support and donors.
- **'Making a Pulgi'** – This Reconciliation Event encouraged the community to 'meet the makers', including Ramindjeri, Ngarrindjeri and Narrunga artist Cedric Varcoe and friends who made a Pulgi - a traditional Ngarrindjeri shelter made from branches and leaves. This event was conducted in front of the Signal Point Experience Centre.

Members of the Langley family with Alexandrina Mayor Keith Parkes, Federal Member for Mayo Rebekha Sharkie, artists Amber Cronin, Cedric Varcoe, Anika Gardner and Helpmann Academy CEO Jane MacFarlane at the 'Hearthstone' official launch.

- **Ngarrindjeri Weaving** – Contemporary artist, Ngarrindjeri and Narrunga man, Cedric Varcoe, hosted a traditional weaving workshop in Goolwa Library as part of SA History Month.
- **Recreational Vehicle (RV) Parks in Alexandrina** – Council conducted community consultation and received over 320 online responses.

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

- **Sustainable House Day** – Council's partner, Resilient Hills & Coasts, collaborated with Renew Australia to offer tours of three eco-friendly homes within the Alexandrina region (Chiton, Goolwa Beach and Goolwa).
- **Youth Climate Summit** – In partnership with the City of Victor Harbor, this event featured a day of climate education and action-focused workshops at Investigator College's Currency Creek campus. Over 80 students and teachers from the region attended.
- **Sustainable living program** – Council joined the citizen science program, 'Living Lightly Locally', which helps deliver strategic sustainability actions across the both the Climate Emergency Action Plan and the Environmental Action Plan.
- **Resilient Hills & Coasts Partnership** – Renewal of cross-sector partnership between councils, Landscape Boards, Regional Development Australia and the South Australian Government, working to strengthen the resilience of our communities, economies and natural and built environments to a changing climate.
- **Community Coastal Flood Emergency Plan** – Council finalised and sent out hard copies of the Plan and a fridge magnet to each of the residents in the Goolwa and Mundoo Channels.
- **All About Electric Vehicles Presentation** – 33 people attended an engaging session in March to learn about electric vehicles.

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

- **Nangkita Road** – Pavement/rubble recycled and reused.

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

- **Kitchen caddy giveaway** – In collaboration with Fleurieu Regional Waste Authority, Council gave away 100 kitchen caddies to the community via the customer service desks in Goolwa and Strathalbyn.
- **Public Place Waste Management Policy** – Endorsed at the March 2025 Council Meeting. Council has been working with FRWA to monitor bin use and locations to ensure they are in accordance with the policy.
- **Waste and Recycling Tour** – In partnership with the Adelaide Hills Regional Waste Management Authority & KESAB, Council supported a behind-the-scenes tour of local waste and recycling facilities. This event was hosted by KESAB with 11 residents attending.



Council Mayors involved with the Resilient Hills & Coasts Partnership with former Deputy Premier Susan Close.

Connected

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

Highlights 2024/25

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



- **Volunteer recognition** – Council celebrated the contributions of 186 volunteers at a recognition event, including nine individuals with a combined 125 years of service. Alexandrina also partnered with neighbouring councils during National Volunteer Week to offer free movie sessions with transport for Alexandrina-based volunteers.
- **Pilot project partnership with three other councils** – 'Homes for Tomorrow' is a collaboration between Alexandrina, the District Council of Mount Barker, Light Regional Council and the City of Onkaparinga. The project encourages communities to build sustainable and climate-ready housing.
- **Community resilience support** – Council supported community resilience by assisting local groups with disaster preparedness plans, training, and social connection events, including activating venues as support hubs. Highlights included a welcome pack developed with the Ashbourne group and a Celebration Dinner in Mount Barker for Ashbourne, Woodchester, and Mount Compass communities working with Red Cross and Council to strengthen disaster resilience.
- **Healthy Mind, Healthy Farmers Project** – Council supported the Hills and Fleurieu Local Food Future Project to deliver mental health awareness workshops with the Breakthrough Mental Health Research Foundation, reaching over 40 attendees and enabling 10 locals to complete Mental Health First Aid training. Funding was provided from the Foundation for Rural and Regional Renewal.

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

- **Draft South Coast Growth Strategy** – Council has identified options for the future growth in the South Coast area and sought input from the community via an extensive engagement process, which will help inform a final South Coast Growth Strategy.
- **Greater Adelaide Regional Plan** – Council provided input into the draft Greater Adelaide Regional Plan, which sets the broader framework for the future of the Fleurieu.
- **Local Heritage Code Amendment** – Council commenced background documentation for the Port Elliot and Waterport Local Heritage Code Amendment, while foundational work continued for the Middleton and Goolwa Local Heritage Code Amendments to support the identification and protection of places of local heritage significance.

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

- **Completion of the Rural Living Handbook** – This handbook was initiated by Council's Alexandrina Sustainable Agricultural Round Table (ASART), a group of leading local industry representatives and agribusinesses
- **Business Services Review** – Council completed a review of the Alexandrina Business Services model including investigating the expansion of business services into the North and West Wards.

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

- **Public transport advocacy** – Alexandrina Council joined with the City of Victor Harbor to deliver a workshop for Council Members on public transport options on the Fleurieu

Volunteer Recognition Event

Peninsula. The District Council of Yankalilla was invited and Council Members attended.

- **Country Cabinet Advocacy** – In partnership with the City of Victor Harbor and the District Council of Yankalilla, Council advocated for needs across our communities including; growth and sustainability, transportation, healthcare and childcare, housing, coastal infrastructure and climate protection, funding gaps, innovation/collaboration and State support.
- **Community transport** – Council established a partnership with the City of Victor Harbor and Junction Housing – Kangaroo Island to successfully tender to deliver the Community Transport South Australia service, commencing 1 September 2025.

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

- **The 'Healthy Minds, Healthy Farmers, Healthy Landscapes' Initiative** – In partnership with the Breakthrough Mental Health Research Foundation, the initiative aims to break down stigma, increase awareness and skills around mental health and facilitate the creation of a community network to support the farming community.
- **Smart Street Lighting Project wins award** – Council's Assets Team collected the 'Excellence in Project Innovation Award' for the Clayton Bay Smart Street Lighting Project at the 2024 Institute of Public Works Engineering Association (IPWEA) SA Excellence Awards.
- **The Cool Road Collective** – A project to use South Australia's first electric (EV) refrigerated truck. A collaboration of local small food producers shared resources to combine their transport logistics. Supported by Council and Regional Development Australia – Adelaide Hills, Fleurieu and Kangaroo Island, this initiative operated through The Food Embassy social enterprise.



Representatives involved in the Cool Road Collective collaboration.

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 2024/25

6.1 Enhance organisation capability through innovative practices, regional and community partnerships.

- **Public Health Award –** Council's Environmental Health Team was part of a working group of seven councils that collected an 'Excellence in Public Health Award' for Building Regulatory Excellence for Sustainable Onsite Wastewater System Management at the Local Government Association Conference.
- **PS Oscar W Leases –** Council signed three leases with the Friends of the PS Oscar W to formally hand over the day-to-day operations of our heritage-listed paddle steamer.

6.2 Ethical and efficient management of resources. Improve planning and financial performance through regular review, alignment with strategic goals and budgets, and efficient communication and reporting.

- **Essential Services Commission of South Australia (ESCOSA)** – Through the Annual Community Plan 2025/26 and Long Term Financial Plan 2025-35 (LTFP) review process, Council made significant progress in addressing the concerns raised by ESCOSA in its sustainability report dated February 2025. The report highlighted concerns that Alexandrina Council's forecasted financial position was potentially unsustainable. Council's revised financial forecast shows the organisation is now moving into surplus in 2027/28 and maintaining strong operating surpluses in future years, while also reducing

borrowings to $9.7 million by 2035. This revised LTFP financial position addresses the concerns raised by ESCOSA in its February 2025 report.

- **Strategic Management Plan Review** – Council conducted a review of its Long Term Financial Plan (LTFP), Strategic Asset Management Plan (SAMP) and Community Strategic Plan. LTFP, SAMP and Community Vision endorsed.
- **Core business system updates** - Council implemented new core systems including:
  - Records and information management
  - Organisation-wide training
  - Replacing degraded hardware
  - Launching sourcing and contracts software to enhance procurement practices
  - Uplifted cyber security posture
  - Work order module expansion to align with Customer Request Management.
- **Recruitment and employee engagement** – Council has significantly improved recruitment and employee engagement through a more structured hiring process, enhanced internal resources, and a stronger focus on its employee value proposition
- **Annual Community Plan 2025/26 (formerly known as Annual Business Plan and Budget) and Draft Long Term Financial Plan 2025–2035 Highlights:**
  - 10 Council Member workshops held to develop and review the draft plans
  - Significant reduction in forecast discretionary expenditure
  - Strong community engagement: 103 attendees at public meetings and 54 submissions received
  - Full funding allocated for renewal of essential assets (roads, footpaths, buildings)
  - Middleton stormwater mitigation project brought forward to 2025/26
  - Delivery of small infrastructure projects based on community feedback
  - Adoption of a Continuous Improvement Plan (CIP).
- **Service Review Framework (Framework)** – As part of the broader CIP the development of a formalised framework was identified as a priority to ensure services are efficient, effective, and aligned with strategic goals and community needs.
- **Asset Renewal Projects** – At its March meeting, Council approved the delivery of 10 additional renewal projects, valued at $790,000, to be funded from savings and efficiencies made in the delivery of the 2024/25 capital renewal program. All projects are scheduled to be completed by the end of 2025.
- **Participation in the Local Government Management Challenge** – Council supported the participation of a team in the annual Management Challenge. This LGA simulation based team building, learning and networking program uses real local government themes, the types of issues that a senior management team in a council would most likely face.

6.3 Enhance trust and accountability through open transparent leadership. Engage, inform and involve the community in decision making and communication.

- **Media releases** – 42 completed and shared with local media.
- **Events promoted via Council's webpage** – Published 143 Council events and events submitted by community members.
- **Social media** – Continual posting to Council's social media channels of approximately 25k followers.
- **Community consultations -** Council delivered 20 community consultations, sent 10 My Say Alexandrina e-newsletters and regularly posted Council Meeting resolution updates on the My Say project site and in newsletters.
- **Sharing lead agency information** – Key updates shared across Council platforms for over 15 lead agencies.



Annual Community Plan community consultation public meeting, Port Elliot.

Project Performance

The Annual Business Plan and Budget 2024/25 contained a range of projects in Appendix B - Capital Program and Appendix D - New Operating Initiatives. Performance against these projects was reported quarterly to Council. The results in implementing these projects as at the end of 2024/25 are shown below. Where projects were not completed by the year's end (i.e. underway), they are considered by Council to carry forward into 2025/26.

Capital Program

Alexandrina Council	Actual ($)	Budget ($)	Variance ($)	% Variance	Project Status
Expenditure					
Building Renewal	**588,715**	**1,946,253**	**1,357,538**	**69.8%**	
Chiton Rocks Public Toilet	71,047	169,269	98,222	58.0%	Underway
Goolwa VIC Roof Replacement	94,963	95,186	223	0.2%	Completed
Goolwa Old Police Station - Roof	-	170,000	170,000	100.0%	Underway
Milang Chapel External Wall Repairs Design	6,290	9,316	3,026	32.5%	Completed
Clayton Bay Caravan Park Ablution	4,880	672,621	667,741	99.3%	Underway
Strathalbyn Caravan Park Ablution Block	128,382	120,461	(7,921)	-6.6%	Completed
Signal Point - Building Compliance Works	29,662	32,600	2,938	9.0%	Completed
Main Office Roof and Gutter Renewal	42,320	60,000	17,680	29.5%	Completed
Strath Pool - Replacement Pool Covers	41,809	25,000	(16,809)	-67.2%	Completed
Strath Pool - Pool Filters Replacement	-	60,000	60,000	100.0%	Underway
Strath Pool - Replacement Pool Cleaner	25,319	20,000	(5,319)	-26.6%	Completed
Goolwa Rec Centre - Wet Area	-	20,000	20,000	100.0%	Completed
Milang Caravan Park - Amenities	4,121	30,000	25,879	86.3%	Completed
Public Amenities Renewal (Design)	85	35,000	34,915	99.8%	Underway
Goolwa Depot - Shed 9 Renewal	3,032	60,000	56,968	94.9%	Underway
Cadell Street Fire Panel Replacement	6,841	85,000	78,159	92.0%	Underway
Ratalang Poultry and Farm Structure Repairs	68,500	-	(68,500)	0.0%	Completed
Milang Caravan Park Residence - Bathroom	28,430	26,800	(1,630)	-6.1%	Completed

Alexandrina Council	Actual ($)	Budget ($)	Variance ($)	% Variance	Project Status
Goolwa Beach Public Toilet Door Renewal	28,823	30,000	1,177	3.9%	Completed
Langhorne Creek Public Toilet Wastewater	-	80,000	80,000	100.0%	Underway
Centenary Hall	-	60,000	60,000	100.0%	Underway
Strathalbyn Poultry Shed (Showgrounds)	-	25,000	25,000	100.0%	Underway
Port Elliot Old Council Chambers	4,210	60,000	55,790	93.0%	Completed
Open Space Renewal	**1,681,599**	**1,764,378**	**94,540**	**5.4%**	
Mount Compass BMX Track Renewal	85	50,000	49,915	99.8%	Underway
Freeman Knob Lookout Wall Renew	-	-	-	0.0%	Cancelled
Encounter Bikeway Decking Renewal	123,936	120,000	(3,936)	-3.3%	Completed
Bristow-Smith Playground - Climbing Equipment	108,774	130,000	21,226	16.3%	Underway
Port Elliot Obelisk Repairs	38,225	-	(38,225)	0.0%	Underway
Freemans Knob Shelters - Renewal	14,441	80,000	65,559	81.9%	Underway
Stormwater Renewal	**-**	**28,974**	**28,974**	**100.0%**	
Shepherd Avenue - Renew Soakage Pits	-	15,000	15,000	100.0%	Cancelled
Murray Place - Renew Grated Inlet Pit	-	13,974	13,974	100.0%	Underway
Channon Street Stormwater Renewal	-	-	-	0.0%	Consolidated
CWMS Renewal	**608,974**	**759,244**	**150,270**	**19.8%**	
CQ Pipe Renewal - Removal of Bridge Lift	39,075	50,000	10,925	21.8%	Completed
Mechanical Assets	6,239	-	(6,239)	0.0%	Completed
Automation Renewal	-	-	-	0.0%	Underway
Manhole and Chambers (Design/ Construct)	461,930	500,000	38,070	7.6%	Completed
Mechanical Assets Renewal	29,570	125,000	95,430	76.3%	Underway
Electrical-Power and Process Control 23/24	40,244	44,244	4,000	9.0%	Completed
Maranoa Place Pipe Renewal	31,916	40,000	8,084	20.2%	Completed
Sealed Road Renewal	**1,836,895**	**1,769,893**	**(67,002)**	**-3.8%**	
Nangkita Road - Renewal	157,527	117,601	(39,926)	-34.0%	Completed
Sealed Road Renewal Program - 23/24	2,534	-	(2,534)	0.0%	Completed
Sealed Road Renewal Program - 24/25	1,676,834	1,652,292	(24,542)	-1.5%	Completed
Unsealed Road Renewal	**1,086,860**	**1,270,394**	**183,534**	**14.4%**	
Unsealed Road Renewal Program - 23/24	4,765	112,086	107,321	95.7%	Completed
Unsealed Road Renewal Program - 24/25	1,082,095	1,158,308	76,213	6.6%	Completed
Bridges and Culverts Renewal	**167,419**	**184,780**	**17,361**	**9.4%**	
Strathalbyn Wier Wingwall Renewal	152,203	164,780	12,577	7.6%	Completed
Chalk Hill Road Culvert	15,217	20,000	4,783	23.9%	Completed
Footpaths Renewal	**123,985**	**299,061**	**175,076**	**58.5%**	
The Cutting Pathway	78,489	79,061	572	0.7%	Completed

Alexandrina Council	Actual ($)	Budget ($)	Variance ($)	% Variance	Project Status
Clayton Bay Boardwalk	45,496	45,000	(496)	-1.1%	Completed
Port Elliot Soldiers Memorial Gardens	-	45,000	45,000	100.0%	Underway
Aberdeen Park Pathway Renewal	-	65,000	65,000	100.0%	Underway
Lang Street Pathway	-	65,000	65,000	100.0%	Underway
Other Renewal	**2,045,571**	**4,183,897**	**2,138,326**	**51.1%**	
IT Equipment Renewal	373,895	885,340	511,445	57.8%	Underway
Fleet Renewal - 22/23	12,586	-	(12,586)	0.0%	Completed
Major Plant Renewal - 22/23	20,531	-	(20,531)	0.0%	Completed
Furniture and Fittings - 23/24	-	10,745	10,745	100.0%	Completed
Fleet Renewal - 23/24	450,974	453,816	2,842	0.6%	Completed
Major Plant Renewal - 23/24	840,236	659,087	(181,149)	-27.5%	Completed
Minor Depot Plant Renewal - 23/24	21,157	17,438	(3,719)	-21.3%	Completed
Fleet Renewal - 24/25	274,446	942,500	668,054	70.9%	Underway
Major Plant Renewal - 24/25	51,748	1,180,930	1,129,182	95.6%	Underway
Minor Depot Plant Renewal - 24/25	-	26,000	26,000	100.0%	Completed
Goolwa VIC Carpet Replacement	-	8,041	8,041	100.0%	Completed
Total Renewal	**6,743,880**	**10,822,496**	**4,078,616**	**37.7%**	
Building New / Upgrade	**1,203,629**	**1,905,704**	**702,075**	**36.8%**	
Office Alterations	123,825	488,301	364,476	74.6%	Underway
Signal Point Visitor Information Centre	-	205,618	205,618	100.0%	On Hold
Mount Compass Recreation Park Public Toilet	299,480	372,630	73,150	19.6%	Completed
Clayton Bay Public Toilet Upgrade	421,358	465,970	44,612	9.6%	Completed
Langhorne Creek Cemetery Shelter	66,661	75,000	8,339	11.1%	Completed
Clayton Riverside Holiday Park Electrical Outlet	-	10,000	10,000	100.0%	Completed
Goolwa Oval Kitchen Upgrade	90,002	90,000	(2)	0.0%	Completed
Riverboat Centre Fit Out	196,092	183,185	(12,907)	-7.0%	Completed
Strathalbyn Cemetery Toilet Facility	6,210	15,000	8,790	58.6%	Completed
Coastal Protection New / Upgrade	**80,623**	**90,385**	**9,763**	**10.8%**	
Outcomes Coastal Adaptation Plan	80,623	90,385	9,763	10.8%	Completed
Jetties New / Upgrade	**-**	**6,665**	**6,665**	**100.0%**	
Goolwa Aquatic Club Jetty Upgrade	-	6,665	6,665	100.0%	Completed
Open Space New / Upgrade	**398,983**	**546,212**	**147,229**	**27.0%**	
The Cutting (Dolphin Apartments) Retain	126,107	129,504	3,397	2.6%	Completed
Trail and Shared Path Wayfinding Program	-	32,605	32,605	100.0%	Completed
Historical Flood Level Markers	-	13,974	13,974	100.0%	Completed
EV Charging Stations For Fast Charging	-	40,000	40,000	100.0%	Completed

Alexandrina Council	Actual ($)	Budget ($)	Variance ($)	% Variance	Project Status
Channon Street Stormwater Upgrade	46,337	59,429	13,092	22.0%	Completed
Goolwa BMX Track Upgrade	85	20,000	19,915	99.6%	Underway
Shower Facilities - Lorraine Avenue Car Park	34,904	40,700	5,796	14.2%	Completed
Mount Compass Half Court Basketball Court	70,821	70,000	(821)	-1.2%	Completed
Shade Cover Playgrounds Clayton Bay	61,414	70,000	8,586	12.3%	Completed
Shade Cover Playgrounds Mt Compass	59,316	70,000	10,684	15.3%	Completed
Stormwater New / Upgrade	**364,151**	**2,796,039**	**2,431,888**	**87.0%**	
Billabong Road/Bunyip Street	31,634	855,738	824,104	96.3%	Underway
Hill Street Stormwater (Design)	6,562	23,752	17,190	72.4%	Completed
Waterport Heritage Reserve	25,975	22,512	(3,463)	-15.4%	Completed
Braeside Road - Ford	33,084	370,000	336,916	91.1%	Underway
Breaker Court Stormwater Upgrade	114,404	115,857	1,453	1.3%	Completed
Stormwater Mitigation	-	55,895	55,895	100.0%	Completed
Ashbourne Stormwater Mitigation	77,187	568,480	491,293	86.4%	Underway
Channon Street Stormwater Upgrade	-	200,000	200,000	100.0%	Underway
Kessell and Boettcher Roads Stormwater	-	110,000	110,000	100.0%	Underway
Sidmouth Street Stormwater	41,167	38,805	(2,362)	-6.1%	Completed
Handby Street Kerb and Stormwater	34,054	40,000	5,946	14.9%	Completed
Middleton Creek (Padman Crescent) Remediation	85	395,000	394,915	100.0%	Underway
Sealed Road New / Upgrade	**3,175,595**	**4,242,781**	**1,067,186**	**25.2%**	
Randell Road Widening (Design)	3,600	50,000	46,400	92.8%	Underway
Peters Terrace (Design)	15,310	-	(15,310)	0.0%	Completed
South Terrace Kerb, Parking and Stormwater	29,107	-	(29,107)	0.0%	Completed
Peters Terrace Road Upgrade	518,913	463,348	(55,565)	-12.0%	Completed
Haynes Crescent Sealing Upgrade	973	-	(973)	0.0%	Completed
Wellington Road-Black Spot Program	745,426	843,433	98,007	11.6%	Completed
South Terrace (South Side) Stormwater and Parking	2,440	145,000	142,560	98.3%	Underway
Brooking Street Pedestrian Crossing - South End	56,549	56,000	(549)	-1.0%	Completed
Dover Road Stormwater and Parking	150,565	165,000	14,435	8.7%	Completed
Lyon Street Upgrade - Design	-	70,000	70,000	100.0%	Underway
Nangkita Road Pavement Stabilisation	1,643,196	2,400,000	756,804	31.5%	Underway
Montpelier and Port Elliot Road Verge	9,517	50,000	40,483	81.0%	Completed

Alexandrina Council	Actual ($)	Budget ($)	Variance ($)	% Variance	Project Status
Bridges and Culverts New / Upgrade	**71,067**	**1,026,797**	**955,730**	**93.1%**	
Wickham Hill Road Bridge	70,904	394,192	323,288	82.0%	Consolidated
Carfax Street Kerbing	163	-	(163)	0.0%	Completed
Wickham Hill Road Bridge Upgrade	-	632,605	632,605	100.0%	Underway
Footpaths New / Upgrade	**90,318**	**400,690**	**310,372**	**77.5%**	
Encounter Bikeway/Langhorne Creek Red Trail	1,085	-	(1,085)	0.0%	Completed
Excelsior Parade Footpath - Britannia Parade	13,251	135,690	122,439	90.2%	On Hold
Moore Street Footpath - Cadell Street to Brooking Street	8,232	-	(8,232)	0.0%	Completed
Old Bull Creek Road Footpath - West Terrace	1,911	-	(1,911)	0.0%	Completed
Pedestrian Level Crossing - Foster Place	-	45,000	45,000	100.0%	Underway
Pedestrian Level Crossing - East Terrace	1,923	45,000	43,077	95.7%	Underway
Port Elliot Road, Chiton	8,568	78,000	69,432	89.0%	Underway
Old Bull Creek Road Pathway - Love Avenue	55,295	35,000	(20,295)	-58.0%	Completed
Billabong Road Pathway	54	-	(54)	0.0%	Completed
Ellensford Terrace/Mill Terrace Footpath	-	62,000	62,000	100.0%	Deferred
Kerbing New / Upgrade	**237,550**	**231,659**	**(5,891)**	**-2.5%**	
Neighbour Ave Kerbing	62,267	61,659	(608)	-1.0%	Completed
Handby Street Kerbing	-	-	-	0.0%	Completed
Scott Street Kerbing	24,592	40,000	15,408	38.5%	Completed
Castle Avenue Kerbing	52,828	38,000	(14,828)	-39.0%	Completed
Battunga Avenue Kerbing	97,863	57,000	(40,863)	-71.7%	Completed
Perturbance Removal Ocean Road and Goolwa Road	-	35,000	35,000	100.0%	Cancelled
Alexandrina Water New / Upgrade	**3,839,375**	**4,291,757**	**452,382**	**10.5%**	
WWTP Automation Upgrade	1,540	1,415	(125)	-8.8%	Completed
Regional Pump Station Valve Pit	184,688	229,806	45,118	19.6%	Completed
Vacuum Station 3 Automation	68,592	70,000	1,408	2.0%	Underway
Milang Irrigation and Storage	16,862	9,530	(7,332)	-76.9%	Completed
Mount Compass - Irrigation Expansion	-	-	-	0.0%	Deferred
Electrical Automation Upgrades	86,273	81,925	(4,348)	-5.3%	Completed
Pipes - Rising Mains (Flushing Points)	232,147	243,615	11,468	4.7%	Completed
Milang Storage Lagoon Construction	2,718,431	3,170,466	452,035	14.3%	Completed
Pump Station and Irrigation	-	-	-	0.0%	Underway

Alexandrina Council	Actual ($)	Budget ($)	Variance ($)	% Variance	Project Status
Land Purchases	123	5,000	4,877	97.5%	Underway
Electrical and Automation Upgrades - Ups	-	-	-	0.0%	Underway
Network Augmentations	-	30,000	30,000	100.0%	Underway
Fenchurch Emergency Storage Upgrade	30,858	30,000	(858)	-2.9%	Completed
Berry Smith Emergency Storage Construct	430,630	350,000	(80,630)	-23.0%	Completed
Goolwa Irrigation Expansion	69,231	70,000	769	1.1%	Completed
Other New / Upgrade	**4,252,268**	**5,259,806**	**1,007,538**	**19.2%**	
Goolwa Wharf Carryover 20/21	634	-	(634)	0.0%	
Corporate Systems Implementation	854,965	958,947	103,982	10.8%	Underway
IT Equipment Expansion/Upgrade - Ongoing	82,795	504,481	421,686	83.6%	Underway
Strathalbyn Streetscape and Town Hall	374,492	331,471	(43,021)	-13.0%	Completed
Goolwa Wharf Precinct	2,642,685	2,961,979	319,294	10.8%	Completed
Sugars Beach Public Toilet	-	60,000	60,000	100.0%	On Hold
Hill Street Streetscape (Design)	30,620	50,188	19,568	39.0%	Completed
Lot 10 Langhorne Creek	-	85,077	85,077	100.0%	
Expansion of CWMS Operational Fleet	115,830	99,066	(16,764)	-16.9%	Completed
Major Plant Expansion - 23/24	8,963	58,597	49,634	84.7%	Completed
Fleet Expansion - 23/24	141,283	150,000	8,717	5.8%	Completed

Total New / Upgrade	**13,713,559**	**20,798,495**	**7,084,936**	**34.1%**	
Total Expenditure	**20,457,439**	**31,620,991**	**11,163,552**	**35.3%**	

New Operating Initiatives

Alexandrina Council	Actual ($)	Budget ($)	Variance ($)	% Variance	Project Status
Revenue					
Wooden Boat Festival	**99,942**	**92,300**	**7,642**	**8.3%**	
Wooden Boat Festival	99,942	92,300	7,642	8.3%	Complete
Total Revenue	99,942	92,300	7,642	8.3%	
Expenditure					
Strategy	**79,513**	**150,000**	**70,000**	**46.7%**	
ESCOSA Council Advisory Review	40,000	50,000	10,000	20.0%	Complete
Service Level Reviews	-	60,000	60,000	100.0%	Delayed
Strategic Plan Review - A2040 Delivery Plan	39,513	40,000	487	1.2%	Underway
Economic Development	**84,729**	**85,350**	**621**	**0.7%**	
Public Private Partnerships	75,800	80,000	4,200	5.2%	Complete
Stage 2 - Wharf Tenancy Activation	8,928	5,350	(3,578)	-66.9%	Complete
Finance Service	**57,816**	**128,156**	**70,340**	**54.9%**	
Long Term Financial Planning Software Upgrade	11,900	20,000	8,100	40.5%	Complete
Graduate Accountant	45,916	108,156	62,240	57.5%	Complete
Information Technology	**56,797**	**232,060**	**175,263**	**75.5%**	
CCTV System Upgrade	-	32,000	32,000	100.0%	Delayed
Docusign Software Implementation	-	13,860	13,860	100.0%	Delayed
Electronic Invoice Data Capture and Integration to CiA	-	-	-	0.0%	Delayed
Microsoft 365 Licencing Uplift to Enable Modern Workplace Solutions	24,217	67,200	42,983	64.0%	Complete
MS Azure - Component of Cyber Essentials	13,624	20,000	6,376	31.9%	Complete
Local Area Network Review and Transformation	18,956	54,000	35,044	64.9%	Complete
Modernised SMS Text Solution For Customer Communications	-	6,000	6,000	100.0%	Complete
Specialised Structure Query Language Database Management Upgrade	-	39,000	39,000	100.0%	Delayed
Strategic Development – Planning	**87,864**	**195,000**	**105,935**	**54.3%**	
Strathalbyn Town Plan	-	70,000	70,000	100.0%	Delayed
Port Elliot Local Heritage Code Amendment (Outcome of Master Plan)	34,065	70,000	35,935	51.3%	Underway
Heritage Awards	4,057	5,000	943	18.9%	Complete
Revised Master Plan for Lot 10	49,743	50,000	258	0.5%	Complete
Asset Management	**24,884**	**174,500**	**149,616**	**85.7%**	
Armfield Slip Viewing Platform	-	2,000	2,000	100.0%	Complete
Middleton Stormwater Management Plan	3,450	20,000	16,550	82.8%	Underway
Middleton Skatepark Locations Review	7,714	7,000	(714)	-10.2%	Complete

Alexandrina Council	Actual ($)	Budget ($)	Variance ($)	% Variance	Project Status
Middleton Creek Geotechnical Investigation	-	5,000	5,000	100.0%	Underway
Middleton Floods - Mill Terrace Stormwater	4,990	55,500	50,510	91.0%	Underway
Middleton Floods - Flagstaff Hill Road Stormwater	8,730	85,000	76,270	89.7%	Underway
Community Development	**277,151**	**276,200**	**(1,951)**	**-0.7%**	
Alexandrina Community Recovery and Resilience	5,000	5,000	-	0.0%	Complete
Goolwa Beach Lifeguard Services Advertising Campaign	5,008	5,000	(8)	-	Complete
Community Centre Funding	172,710	161,200	(11,510)	-7.1%	Complete
Adelaide Car Rally	25,000	25,000	-	0.0%	Complete
Christmas Traffic Management Funding	20,433	30,000	9,567	31.9%	Complete
Contribution to Mount Compass Netball Courts	50,000	50,000	-	0.0%	Complete
Wooden Boat Festival	**181,072**	**152,300**	**(28,772)**	**-18.9%**	
Wooden Boat Festival	181,072	152,300	(28,772)	-18.9%	Complete
Strathalbyn Swimming Pools	**30,304**	**30,300**	**(4)**	**0.0%**	
Trial of Extended Season Hours	30,304	30,300	(4)	0.0%	Complete
Technical and Compliance	**77,369**	**126,397**	**49,028**	**38.8%**	
Environmental Health Officer - Wastewater	77,369	126,397	49,028	38.8%	Complete
Road Reserves	**17,255**	**42,698**	**22,745**	**53.3%**	
Sandergrove Red Gum Troughs	-	2,698			Complete
Additional Tree Plantings	17,255	40,000	22,745	56.9%	Underway
Environmental Strategy	**38,985**	**40,000**	**1,015**	**2.5%**	
Greening Action Plan	38,985	40,000	1,015	2.5%	Underway
Climate Change	**37,895**	**42,000**	**4,105**	**9.8%**	
Carbon Accounting Software	16,915	17,000	85	0.5%	Complete
Climate Change Officer	20,980	25,000	4,020	16.1%	Complete
Total Expenditure	**1,052,633**	**1,674,961**	**619,630**	**37.0%**	

Our Statutory Requirements



Mount Compass Area School students at the now-complete basketball half-court at the Mount Compass Recreation Park.

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 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.

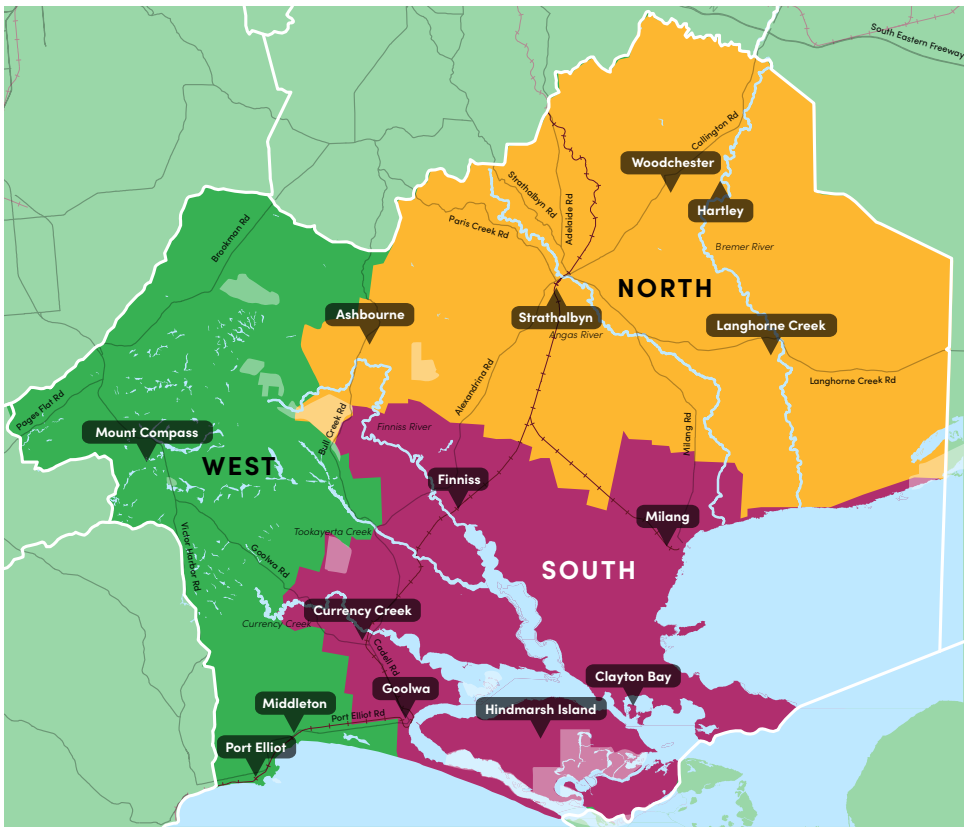
At the end of the consultation process, the Council must submit a report, which details a summary of any amendments resulting from the public consultation process to the Electoral Commissioner of South Australia for certification.

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. On 21 June 2021 Council resolved to alter its ward boundaries and the composition of the Elected Body.

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.



Map of Ward Boundaries

- Alexandrina North
- Alexandrina South
- Alexandrina West

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.

Alexandrina Council has three wards with three Councillors each and a Mayor making 10 Council Members in total.

The representation quotes in 2024/25 for comparable councils are:

Council	Total Electors	Representation Quota
Adelaide Hills	31,698	2,438
Alexandrina	24,063	2,406
Barossa	19,839	1,653
Gawler	20,912	1,901
Mount Barker	31,633	2,875
Murray Bridge	16,436	1,643
Victor Harbor	14,120	1,412

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



Ethan at the 'School Open Street' event at Goolwa Primary School.

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. provide infrastructure for its community and for development within its area (including infrastructure that helps to protect any part of the local or broader community from any hazard or other event, or that assists in the management of any area).
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, develop, 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 take 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 clear days prior to meetings.

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. Petitions: Written petitions can be addressed to the Council on any issue within the Council's jurisdiction.

Council Meetings in 2024/25

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 5.30 pm 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 840 Council resolutions for the 2024/2025 financial year.

Council Member attendance at Council Meetings

Elected Member	Ordinary Council	Special Council	Leave of absence granted	Apology for meeting
Total number of meetings	14*	8		
Mayor K Parkes	13	8		1
Cr B Coomans	13	8		1
Cr M Gardner	13	8		1
Cr M Livingston	13	7		2
Cr C Maidment	14	7		1
Cr S Miller	14	8		1
Cr L Nicholson	13	6		3
Cr C Thornton	14	6		2
Cr P Oliver	13	6		3
Cr M Scott	13	6		3

*12 Ordinary meetings scheduled with 2 meetings resumed due to adjournment.

Council Information Sessions and Workshops

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 twice a month on a Monday 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.

In 2024/25 Council held 29 Information Sessions of which 12 contained items of business which were designated confidential.

Council Member Behaviour Standards

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 Behavioural Standards for Council Members (Behavioural Standards) established by the Minister for Local Government pursuant to section 75E of the *Local Government Act 1999* (Act). These Behavioural Standards form part of the conduct management framework for Council Members under the Act.

Council first adopted a Behavioural Management Policy on 28 November 2022 with a subsequent review by Council and adoption on 20 November 2023. The policy outlines the complaint process for dealing with alleged breaches of the behavioural requirements and the three (3) stages of action.

The Behavioural Management Policy is available to view on Councils website.

One (1) complaint was received under the Behavioural Management Policy in 2024/25 and an informal resolution was achieved with no finding of a contravention of the Behavioural Standards for Council Members.

The total costs incurred by Council in dealing with the alleged contravention was $2,825.90 for legal advice.

There were no breaches of the Council Member health and safety duties under Section 75G of the Act.

Confidential Matters

Section 90(2) of the *Local Government Act 1999* (Act) 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 advice and litigation
- Personal affairs of people living or dead.

During 2024/25, of the 395 agenda items, 43 items were considered in confidence in accordance with Section 90(3) of the Act. This represents 10.89% 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 2024/25 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 2024/25 are detailed here.

The confidential status was correct as 30 June 2025.

Status of Confidential Items Considered in 2024/25

Council meeting	Item	Subject	Section 90(3)	Section 90(2)	Section 91(7)	Confidentiality Status
15/07/2024	11.1	Report from CEO Selection Panel meeting 12 July 2024	(a)	1	1	Released
15/07/2024	11.2	Appointment of Community Members of the Heritage Advisory Committee	(a)	1	1	Order remains (Report only) Minutes and Audio released
15/07/2024	11.3	Appointment of Community Members - Alexandrina Sustainable Agricultural Round Table	(a)	1	1	Released
15/07/2024	11.4	Asbestos Contaminated Materials - Remediation - Legal Opinion	(h)	1	1	Order remains
19/08/2024	11.1	Alexandrina Council Audit and Risk Committee Independent Member Reappointment	(a)	1	1	Released
19/08/2024	11.2	SA Water Dredging Compound New Lease Request	(b)(i)(ii)	1		Released
19/08/2024	11.3	Goolwa Wharf Activation Strategy - Expression of Interest	(b)(i)(ii)	1	1	Order remains
9/09/2024	5.1	Reappointment of 2 independent members to the AHRWMA Audit and Risk Committee	(a)	1	1	Released
26/09/2024	5.1	Consideration of Chief Executive Officer Appointment	(a)	1	1	Order remains (Report and Audio only) Minutes released

Council meeting	Item	Subject	Section 90(3)	Section 90(2)	Section 91(7)	Confidentiality Status
14/10/2024	11.1	Service Review - Visitor Services & Visual Arts	(a)(b)(e)	1	1	Order remains (Audio only) Report and Minutes released
14/10/2024	11.2	Strategic Land Program Group 1 - Proposal to Revoke a Community Land Classification at Strathalbyn	(b)(i)(ii)	1	1	Order remains
14/10/2024	11.3	Information Solutions 2024-25 Capital Program and Carbon Accounting Software Update	(b)€	1	1	Order remains Minutes not retained in confidence
21/10/2024	7.2	NOM - Lifeguard Services at Goolwa Beath	(b)(i)(ii)	1	1	Order remains
21/10/2024	11.1	Goolwa Lifeguard Services	(h)	1	1	Order remains
21/10/2024	11.2	Middleton Creek Bank Remediation	(h) & (k)	1	1	Order remains
21/10/2024	11.3	Milang Storage Lagoon (Construct) - Budget Adjustment	(b)(i)(ii)	1	1	Order remains (Partial minutes, Report and Audio) Partial minutes released
21/10/2024	11.4	Goolwa Wharf Activation Strategy - Commerical Lease Proposal	(b)(i)(ii)	1	1	Order remains (Report and Audio only) Minutes released
21/10/2024	11.5	Goolwa Wharf Activation Campaign - Custom's House	(b)(i)(ii)	1	1	Order remains (Report and Audio only) Minutes released
28/10/2024	11.5	Goolwa Wharf Activation Campaign - Custom's House	(b)(i)(ii)	1	1	Order remains (Report and Audio only) Minutes released
28/10/2024	11.6	Service Review - Centenary Hall & Strathalbyn Hall	(a), (b)(i)(ii), (e)	1	1	Order remains (Audio only) Minutes and Report released
4/11/2024	5.1	Port Elliot Horseshoe Bay Pontoon	(h) and (i)	1	1	Order remains (Report and Audio only) Minutes not retained in confidence
18/11/2024	11.1	Santos Tour Down Under 2026 Expression of Interest	(c)	1	1	Order remains
18/11/2024	11.2	Commercial Lease Fee Review Clayton Bay Riverside Holiday Park	(b)(i)(ii)	1	1	Order remains
16/12/2024	7.1	Affordable Housing	(d)(i)(ii)	1	1	Order remains
16/12/2024	8.2	Goolwa Wharf Shed Draft Commercial Lease Consultation Outcomes	(b)(i)(ii)	1	1	Order remains (Audio only) Minutes & Report were not in confidence
16/12/2024	11.1	Milang Storage Lagoon Land Acquisition	(b)(i)(ii)	1	1	Order remains
16/12/2024	11.2	Section 41 Australia Day Awards Committee Minutes - 3 December 2024	(o)	1	1	Released
16/12/2024	11.3	Report from Section 41 Australia Day Awards Committee - 3 December 2024	(o)	1	1	Released

Council meeting	Item	Subject	Section 90(3)	Section 90(2)	Section 91(7)	Confidentiality Status
20/01/2025	12.1	Adelaide Hills Region Waste Management Authority Reappointment of Audit & Risk Committee Independent Member and Chairperson	(a)	1	1	Released
20/01/2025	12.2	Appointments to the Fleurieu Regional Assessment Panel	(a)	1	1	Order remains (Report and Audio only) Minutes released
17/02/2025	12.1	Fleurieu Regional Waste Authority - Urgent Equipment Replacement Loan Application	(a)	1	1	Released
17/02/2025	12.2	Audit and Risk Committee Independent Member and Chairperson Appointment	(a)	1	1	Order remains (Report and Audio only) Minutes released
17/02/2025	12.3	Appointment of Independent Members to the Fleurieu Regional Assessment Panel (variation)	(a)	1	1	Order remains (Report and Audio only) Minutes released
3/03/2025	4.1	Unsolicited Proposal - Strathalbyn Recreation Precinct (Lot 10)	(d)(i)(ii)	1	1	Order remains
17/03/2025	12.1	Conversion of a private road to a public road in Goolwa	(a)	1	1	Order remains (Report and Audio only) Minutes released
17/03/2025	12.2	Affordable Housing - Cinema Court Project	(d)(i)(ii)	1	1	Order remains
22/04/2025	12.1	Strategic Land Program Group 1 - Sales method for Lot 91 Finniss- Clayton Road, Clayton	(b)(i)(ii)	1	1	Order remains
22/04/2025	12.2	Fleurieu Aquatic Centre Works	(k)	1	1	Order remains
19/05/2025	12.1	Report from Ratalang Basham Beach and Horseshoe Bay Advisory Committee - Outcomes of Expression of Interest process for Chairperson and Community Committee Member positions	(a)	1	1	Released
19/05/2005	12.2	Tour Down Under Stage Host 2026	(d)(i)(ii)	1	1	Order remains
19/05/2025	12.3	Adelaide Hills Region Waste Management Authority - Appointment of Independent Chairperson	(a)	1	1	Released
16/06/2025	12.1	Kuti Shack - Market Rental Valuation	(b)	1	1	Order remains
16/06/2025	12.2	South Australian Housing Trust - Goolwa and Milang Joint Ventures	(j)	1	1	Order remains (Report and Audio only) Minutes released
23/06/2025	2.1	Minutes and Report from the CEO Performance Management Panel - CEO 6 Month Probationary Period Performance Review - 16 June 2025	(a)	1	1	Order remains

*NOM - Notice of Motion

Use of Confidential Clauses in 2024/25

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)-(o).

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)	17
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	16
90(3)(c)	Information the disclosure of which would reveal a trade secret	1
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	3
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	3
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, r 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	0
90(3)(h)	Is legal advice	4
90(3)(i)	Information relating to actual litigation, or litigation that the Council or Council Committee believes on reasonable grounds will take place	1
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 other public authority or official (not being an employee of the Council, or person engaged by the Council)	1
90(3)(k)	Tenders for the: supply of goods, or the provision of services, or the carrying out of works	2
90(3)(m)	Information relating to a proposal or amend a designated instrument under Part 5 Division 2 of the *Planning, Development and Infrastructure Act 2016* before the draft instrument or 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	2

Total instances of 90(3) sub clauses used: 50

Confidential Retention Orders as at 30 June 2025

A total of 47 confidential orders expired, ceased to apply or were released during 2024/25.

There were 115 confidential retention orders under section 91(7) that remained operative as at 30 June 2025.

Council meeting	Item	Subject	Section 90(2) & (3)
2024/25			
15 July 2024	11.2	(Confidential) Appointment of Community Members of the Heritage Advisory Committee	(a)
15 July 2024	11.4	(Confidential) Asbestos Contaminated Materials – Remediation – Legal Opinion	(a)
19 August 2024	11.3	(Confidential) Goolwa Wharf Activation Strategy – Expression of Interest	(b)(i)(ii)
26 September 2024	5.1	(Confidential) Consideration of Chief Executive Officer	(a)
14 October 2024 (resumption of the Adjourned meeting of 16 September 2024)	11.1	(Confidential) Service Review – Visitor Services and Visual Arts (Audio Only)	(a)(b)(e)
14 October 2024 (resumption of the Adjourned meeting of 16 September 2024)	11.2	(Confidential) Strategic Land Program Group 1 - Proposal to Revoke a Community Land Classification at Strathalbyn	(b)(i)(ii)
14 October 2024 (resumption of the Adjourned meeting of 16 September 2024)	11.3	(Confidential) Information Solutions 2024-25 Capital Program and Carbon Accounting Software Update	(b)(e)
21 October 2024	7.2	(Confidential) Notice of Motion – Lifeguard Services at Goolwa Beach	(b)(i)(ii)
21 October 2024	11.1	(Confidential) Goolwa Lifeguard Services	(h)
21 October 2024	11.2	(Confidential) Middleton Creek Bank Remediation	(h)(k)
21 October 2024	11.3	(Confidential) Milang Storage Lagoon (Construct) – Budget Adjustment	(b)(i)(ii)
21 October 2024	11.4	(Confidential) Goolwa Wharf Activation Strategy Commercial Lease Proposal	(b)(i)(ii)
21 October 2024	11.5	(Confidential) Goolwa Wharf Activation Campaign – Custom's House	(b)(i)(ii)

Council meeting	Item	Subject	Section 90(2) & (3)
28 October 2024 (resumption of the Adjourned meeting of 21 October 2024)	11.5	(Confidential) Goolwa Wharf Activation Campaign – Custom's House	(b)(i)(ii)
28 October 2024 (resumption of the Adjourned meeting of 21 October 2024)	11.6	(Confidential) Service Review – Centenary Hall and Strathalbyn Hall	(a), (b)(i)(ii), (e)
4 November 2024	5.1	(Confidential) Port Elliot Horseshoe Bay Pontoon	(h), (i)
18 November 2024	11.1	(Confidential) Santos Tour Down Under 2026 Expression of Interest	(c)
18 November 2024	11.2	(Confidential) Commercial Lease Fee Review Clayton Bay Riverside Holiday Park	(d)(i)(ii)
16 December 2024	7.1	(Confidential) Notice of Motion Affordable Housing	(d)(i)(ii)
16 December 2024	8.2	Goolwa Wharf Shed Draft Commercial Lease Consultation Outcomes	(b)(i)(ii)
16 December 2024	11.1	(Confidential) Milang Storage Lagoon Land Acquisition	(b)(i)(ii)
20 January 2025	12.2	(Confidential) Appointments to the Fleurieu Regional Assessment Panel	(a)
17 February 2025	12.2	(Confidential) Audit and Risk Committee Independent Member and Chairperson Appointment	(a)
17 February 2025	12.3	(Confidential) Appointment of Independent Members to the Fleurieu Regional Assessment Panel (variation)	(a)
3 March 2025	4.1	(Confidential) Unsolicited Proposal – Strathalbyn Recreation Precinct (Lot 10)	(d)(i)(ii)
17 March 2025	12.1	(Confidential) Conversion of a private road to a public road in Goolwa	(a)
17 March 2025	12.2	(Confidential) Affordable Housing – Cinema Court Project	(d)(i)(ii)
22 April 2025	12.1	(Confidential) Strategic Land Program Group 1 – Sales method for Lot 91 Finniss-Clayton Road, Clayton	(b)(i)(ii)
22 April 2025	12.2	(Confidential) Fleurieu Aquatic Centre Works	(k)
19 May 2025	12.2	(Confidential) Tour Down Under Stage Host 2026	(d)(i)(ii)
16 June 2025	12.1	(Confidential) Kuti Shack – Market Rental Valuation	(b)
16 June 2025	12.2	(Confidential) South Australian Housing Trust – Goolwa and Milang Joint Ventures	(j)
23 June 2025	2.1	(Confidential) Minutes and Report from the CEO Performance Management Panel – CEO 6 Month Probationary Period Performance Review – 16 June 2025	(a)

Council meeting	Item	Subject	Section 90(2) & (3)
2023/24			
10 July 2023	5.1	(Confidential) Fleurieu Regional Aquatic Centre Authority – Loan Borrowings to Support Grant for Solar Supply and Installation	(a)
17 July 2023	10.1	(Confidential) Report from Section 41 Audit & Risk Committee – Risk Management Policy, Risk Management Framework, and Strategic Risk Register	(e)
17 July 2023	10.2	(Confidential) Future Living Code Amendments	(m)
17 July 2023	10.3	(Confidential) 15 Cadell Street Goolwa Strategy	(b)(i)(ii)
18 September 2023	10.1	(Confidential) Goolwa Wharf Precinct Revitalisation Project – Budget Adjustment	(d)(i)(ii)
18 September 2023	10.2	(Confidential) Fleurieu Regional Aquatic Centre Authority – Structure Review	(h) & (d)
18 September 2023	10.3	(Confidential) Strategic Land Program Group 1 – Strategic Land Disposal Strathalbyn	(b)(i)(ii)
18 September 2023	10.4	(Confidential) Strategic Land Program Group 1 – Strategic Land Disposal Finniss	(b)(i)(ii)
18 September 2023	10.5	(Confidential) Strategic Land Program – Land Purchase Strathalbyn	(b)(i)(ii)
18 September 2023	10.6	(Confidential) Strategic Land Program – Proposed Land Purchase Strathalbyn	(b)(i)(ii)
18 September 2023	10.8	(Confidential) Fleurieu Regional Waste Authority Leases	(d)(i)(ii)
16 October 2023	11.1	(Confidential) Affordable, Social and Public Housing Opportunities	(d)(i)(ii)
16 October 2023	11.2	(Confidential) Goolwa Aquatic Building – Level 1 Lease Negotiations Update	(d)(i)(ii)
16 October 2023	11.3	(Confidential) Audit and Risk Committee Membership – independent Member	(a)
16 October 2023	11.4	(Confidential) Coorong Café Licence Amendment	(b)(i)(ii)
16 October 2023	11.5	(Confidential) Strategic Land Program Group 1 Strategic Land Disposal in Strathalbyn	(b)(i)(ii)
16 October 2023	11.6	(Confidential) Strategic Land Program Proposed Land Purchase in Mt Compass	(b)(i)(ii)
20 November 2023	11.1	(Confidential) Report from Section 41 Audit and Risk Committee Strategic Risk Register Financial Services Review	(e)
20 November 2023	11.2	(Confidential) Strategic Land Program Land Revocation Proposal in Strathalbyn	(d)(i)(ii)
20 November 2023	11.3	(Confidential) Stage 1 Wharf Tenancy Activation Strategy Registration of interest Submissions	(d)(i)(ii)
20 November 2023	11.4	(Confidential) Stage 2 Wharf Tenancy Activation Strategy Registration of interest Submissions	(d)(i)(ii)
20 November 2023	11.5	(Confidential) Fleurieu Regional Aquatic Centre Authority Management Agreement	(h) & (d)

Council meeting	Item	Subject	Section 90(2) & (3)
18 December 2023	11.3	(Confidential) *Middleton Creek Landscape SA Act 2019*, Section 110 Directive	(a)
22 January 2024	11.1	(Confidential) Report from Section 41 Audit & Risk Committee – Strategic Risk Register – Corporate Reform Program	(e)
22 January 2024	11.2	(Confidential) Lease Arrangements for Horseshoe Bay Jetty	(b)(i)(ii)
19 February 2024	11.1	(Confidential) Santos tour Down Under 2025 Expression of interest	(b)(i)(ii)
19 February 2024	11.2	(Confidential) Strategic Land Program Group 1 Disposal of Land in Goolwa	(b)(i)(ii)
19 February 2024	11.4	(Confidential) Commercial Lease Market Rental Valuation	(b)(i)(ii)
19 February 2024	11.5	(Confidential) Strategic Land Program Group 1 – Possessory Title Proposal Port Elliot	(b)(i)(ii)
18 March 2024	9.18	(Confidential) Minutes of Section 41 Ratalang Basham Beach and Horseshoe Bay Advisory Committee – 15 February 2024	(d)(i)(ii)
18 March 2024	11.1	(Confidential) Fleurieu Regional Aquatic Centre Authority – Board Member Terms	(a)
15 April 2024	11.1	(Confidential) Minutes of Section 41 Ratalang Basham Beach and Horseshoe Bay Advisory Committee Special Meeting 21 March 2024	(d)(i)(ii)
15 April 2024	11.2	(Confidential) Fleurieu Regional Aquatic Centre Authority - Joint Venture Agreement	(h) & (d)(i)(ii)
15 April 2024	11.3	(Confidential) Future Living Code Amendment	(j)
15 April 2024	11.4	(Confidential) Community Housing	(d)(i)(ii)
20 May 2024	11.1	(Confidential) Appointment of Community Members – Climate Emergency and Environment Committee	(a)
11 June 2024	5.1	(Confidential) Employment Matters	(a)
17 June 2024	11.1	(Confidential) Assignment of Bombora on the River Lease	(d)(i)(ii)
17 June 2024	11.2	(Confidential) Proposed Solution for Dog/Cat Pound Facility	(b)(i)(ii)
17 June 2024	11.3	(Confidential) MOBO Lease Request	(b)(i)(ii)
17 June 2024	11.4	(Confidential) Port Elliot Holiday Park Masterplan Options	(d)(i)(ii)
17 June 2024	11.5	(Confidential) Strategic Land Program Group 1 – Proposed Land Disposal on Hindmarsh Island	(b)(i)(ii)
17 June 2024	11.6	(Confidential) Strategic Land Program Group 1 – Proposed Land Sale at Milang	(b)(i)(ii)
17 June 2024	11.7	(Confidential) Coorong Quays Bike Path Lease	(e)
17 June 2024	11.8	(Confidential) Clayton Bay Environmental Licence Proposal	(d)(i)(ii)
17 June 2024	11.9	(Confidential) Appointment of Chair and Community Members – South Australian Wooden Boat Festival Committee	(a)
24 June 2024	5.1	(Confidential) Fleurieu Regional Aquatic Centre Authority Draft Budget 2024/25	(d)
24 June 2024	5.3	(Confidential) Report from Chief Executive Officer Selection Panel - 21 June 2024	(a)

Council meeting	Item	Subject	Section 90(2) & (3)
2022/23			
15 August 2022	10.1	Goolwa Aquatic Building Level 1 – Commercial Proposal (Confidential)	(d)(i)(ii)
15 August 2022	10.2	Milnes Road, Strathalbyn – Code Amendment (Confidential)	(d)
20 March 2023	10.3	(Confidential) Strategic Land Program Proposed Land Purchase, Strathalbyn	(d)
20 March 2023	10.4	(Confidential) Strategic Land Program Proposed Land Purchase, Goolwa	(b)(i)(ii)
3 April 2023	10.1	(Confidential) Wharf Tenancy Strategy Expression of interest	(b)
3 April 2023	10.2	(Confidential) Bombora on the River Market Rental Valuation	(d)(i)(ii)
3 April 2023	10.5	(Confidential) Strategic Land Program – Group 1 Locations	(b)
17 April 2023	7.6	(Confidential) - Notice of Motion – Cr Christie Thornton – Strategic Land Program – Proposed Land Purchase Strathalbyn	(d)(i)(ii)
17 April 2023	10.1	(Confidential) Goolwa Aquatic Building Level 1 Expression of interest Submissions	(k)
15 May 2023	7.3	(Confidential) Notice of Motion – Cr Sue Miller – Strategic Land Purchase Strathalbyn	(d)
22 May 2023	5.1	(Confidential) Event Opportunity	(d)
19 June 2023	10.1	(Confidential) Goolwa Aquatic Building Level 1 Options	(d)(i)(ii)
2021/22			
19 July 2021	14.1	Trans-Tasman Energy Group Pty Ltd (TTEG) Public Lighting Dispute (Confidential)	(h) & (i)
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 (Confidential)	(a)
16 August 2021	14.1	Recommendation for the Appointment of independent Members to the Fleurieu Regional Assessment Panel (Confidential)	(a)
18 October 2021	15.1	Market Rental Valuations – Various (Confidential) – Item Adjourned	(d)
15 November 2021	2.2	Adjourned Debate – Market Rental Valuations (Confidential) – Item Adjourned	(d)
16 May 2022	2.2	Adjourned Debate – Market Rental Valuations (Confidential)	(d)
24 January 2022	14.1	Local Government Electricity Contracts Post 31 December 2022 (Confidential)	(b)(i)(ii)
21 February 2022	14.2	Notice of Motion – Cr Scott – Currency Creek / Goolwa Cemetery (Confidential)	(b)(i)(ii)
28 February 2022	2.1	Chief Executive officer Selection Process (Confidential)	(a)
28 February 2022	2.3	Chief Executive officer Performance Management Panel – Minutes of Meetings Held 20 December 2021 and 14 February 2022 (Confidential)	(a)
7 March 2022	2.1	Adjourned Debate – Cr Farrier – Goolwa Wharf Precinct Revitalisation – Concept Plan Division	(b)
21 March 2022	12.2	Proposed Nomination of Cr Lewis to the Libraries Board of SA	(a)

Council meeting	Item	Subject	Section 90(2) & (3)
21 March 2022	14.2	Expression of interest for 'Provision of Food and Hospitality Services for the Goolwa Oval Recreation Precinct' (Confidential)	(k)
19 April 2022	14.1	Notice of Motion – Cr Lewis – Wharf Leases Briefing (Confidential)	(b)
19 April 2022	14.2	Notice of Motion – Cr Lewis – independent Living Units Service Fees (Confidential)	(j)
19 April 2022	14.3	Strategic Land Project – Currency Creek Cemetery Land Purchase (Confidential)	(b)
19 April 2022	14.4	Adelaide Hills Region Waste Management Authority – Appointment of independent Board Chairperson (Confidential)	(a)
23 May 2022 (resumption of meeting held 16/5/22)	14.1	Coorong Café – Tenancy at Sugars Beach, Hindmarsh Island (Confidential)	(b)(i)(ii)
2020/21			
15 March 2021	14.2	Flying Fish Café – Request for New Lease (Confidential)	(b)(i)(ii)
15 March 2021	14.3	Goolwa Wharf Recreational Boating Facility (Confidential)	(i)
12 April 2021	2.1	Goolwa Wharf Recreational Boating Facility (Confidential)	(i)
21 June 2021	14.2	Commercial Lease Market Rental Valuations (Confidential)	(b)(i)(ii)

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.



Goolwa Primary School students visit the Alexandrina Council offfice in Goolwa.

Committees of Council

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

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 Act 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 2024/25 Alexandrina Council had the following:

Alexandrina Sustainable Agricultural Round Table Committee

Dissolved 28 March 2025 – Council Resolution Reference: C082/03/25 to establish the Agricultural Advisory Group.

The Advisory Group's role is to provide advice, feedback and advocacy with respect to the agricultural sector.

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.

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.

Chief Executive Officer Selection Panel

The Chief Executive Officer Selection was last established at the 11 June 2024 Ordinary Council meeting (C24239) after the acceptance of the resignation of the former Chief Executive Officer.

The panel consisted of Mayor, three (3) Council Members, two (2) independent Member and a Human Resource Specialist.

At the appointment of Andrew MacDonald, as the new Chief Executive Officer, on the 26 September 2024 the Chief Executive Officer Selection Panel was dissolved (C24472).

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.

Heritage Advisory Committee

Dissolved 2 June 2025 – Council Resolution Reference: C168/05/25 to establish the Heritage Advisory Group.

The role of the Advisory Group is to provide advice, feedback and advocacy with respect to heritage related matters. In particular:

- identifying heritage-related matters and priorities for consideration in Alexandrina Council's A2040 and associated strategic management plan development and implementation;
- supporting and partnering with local businesses on heritage-related matters;
- assisting the Council to preserve and interpret the region's heritage for future generations; and
- assessing applications submitted for the annual Heritage Awards.

Lot 10 Langhorne Creek Road Project Steering Committee

Dissolved 19 February 2025 – Council Resolution Reference: C038/02/25 to establish the Strathalbyn Recreation Precinct (Lot 10) Advisory Group.

The role of the Advisory Group is to provide advice, feedback and advocacy with respect to future options for the Strathalbyn Recreation Precinct at Lot 10 Langhorne Creek Road, Strathalbyn under the care and control of Alexandrina Council.

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.

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 one Council Member, three Independent Members, including the Independent Chairperson and the Mayor as ex-officio member.

During the 2024/25 financial year, the Committee met a total of seven (7) times to work through the eight key action themes listed within the Committee's Work Plan:

- Financial Reporting including the Annual Business Plan and Budget
- Strategic Management Plans
- Internal Controls
- External Auditor
- Internal Audit
- Other Functions
- Finance Policies and Procedures
- Committee Reporting Responsibilities and Administration.

The Audit and Risk Committee's Annual Report is included as an appendix to this report.

Name of Committee	Number of meetings held	Councillor Representative/s	Number of meetings attended
Australia Day Awards Committee	1	Mayor Keith Parkes (Presiding Member)	1
		Cr Craig Maidment (North Ward)	0
		Cr Milli Livingston (South Ward)	1
		Cr Michael Scott (West Ward)	1
Cemeteries Advisory Committee	6	Cr Craig Maidment (North Ward)	3
		Cr Margaret Gardner (South Ward)	5
		Cr Michael Scott (West Ward)	4
Chief Executive Officer Performance Management Panel	2	Mayor Keith Parkes (Chairperson)	2
		Cr Craig Maidment	2
		Cr Margaret Gardner	2
		Cr Peter Oliver	2
Chief Executive Officer Selection Panel (Dissolved)	5	Mayor Keith Parkes (Chairperson)	5
		Cr Craig Maidment	5
		Cr Margaret Gardner	5
		Cr Peter Oliver	3
Climate Emergency and Environment Committee	5	Cr Milli Livingston	5
		Cr Lou Nicholson	4
Heritage Advisory Committee (Dissolved)	7	Cr Margaret Gardner	6
		Cr Craig Maidment	4
Ratalang Basham Beach & Horseshoe Bay Advisory Committee	4	Cr Lou Nicholson	3
		Cr Michael Scott	3
SA Wooden Boat Festival Committee	6	Cr Milli Livingston	6
		Cr Peter Oliver	5
Audit & Risk Committee	7	Mayor Keith Parkes (ex-officio)	6
		Cr Peter Oliver	7

Australia Day Awards Committee

The Australia Day Awards Committee is established to manage the voting for Australia Day Awards in Alexandrina Council, which are conducted annually and within the guidelines as set down by the Australia Day Council of South Australia

Other Committees established under Legislation

Building Fire Safety Committee

As part of the Council's Shared Services Agreement with the District Council of Yankalilla, a Building Fire Safety Committee was established on 27 November 2023. The Fleurieu Building Fire Safety Committee held two (2) meetings during the 2024/25 financial year with meetings held alternately between the Councils, managing items relating to each Council area. The information reported related to Alexandrina Council only.

The committee was able to undertake six (6) inspections. Inspections included a sports clubroom, an aged care facility, a surf life saving club, a hardware business and two (2) hotels.

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.

Fleurieu Regional Assessment Panel

The Fleurieu Regional Assessment Panel (FRAP) has been operating since 2020. Initially established as an extension of a shared services agreement between Alexandrina Council and the District Council of Yankalilla, the FRAP has recently expanded to include the City of Victor Harbor. The FRAP is the relevant authority for Development Applications within each of the constituent Councils (as required under the *Planning, Development and Infrastructure Act 2016* (the PDI Act).

The majority of Development Applications are assessed by Council's Development Services staff, under delegation from the FRAP's Assessment Manager. The FRAP only meet to consider Development Applications that have been through a public notification process and have received opposing representations from members of the community.

During this reporting period, the FRAP held eleven (11) meetings, with seven (7) of the meetings being held in Goolwa, and four (4) meetings being held in Yankalilla. Over this period, thirty (30) development applications were assessed by the FRAP. Two (2) decisions of the FRAP (one in each Council) were appealed to the Environment, Resources and Development (ERD) Court, both of which are to be resolved.

The FRAP includes a maximum of one (1) Council Member representative (the majority of the FRAP must be independent members with Level 2 accreditation under the PDI Act). Cr Bill Coomans is Alexandrina Council's representative to the FRAP. The Council Member representatives are rotated annually between the constituent Councils, with Cr Carol Schofield from the City of Victor Harbor the current sitting Council Member representative.

The current members of the FRAP are:

- Stephen Smith (Presiding Member)
- Cherry Getsom
- Jamie Botten
- Jock Smylie
- Cr Bill Coomans (Alexandrina Council Member – Deputy Member)
- Cr Simon Rothwell (Yankalilla Council Member – Deputy Member)
- Cr Carol Scholfield (City of Victor Harbor).

The Assessment Manager for the FRAP is Council's Group Manager Regional Development, Matt Atkinson.

Payments to Committee Members in 2024/25

Audit Committee (per meeting)	
Independent Chair	$880
Independent Committee Member	$500
Fleurieu Regional Assessment Panel (per meeting)	
Presiding Member (Independent)	$600
Committee Members (including Council Members)	$450

Advisory Groups to Council

A council may also establish Advisory Groups as a mechanism for facilitating and improving the 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 decisions, or help engage community resources and opinion.

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

Name of Advisory Group	Number of meetings held	Councillor Representative/s	Number of meetings attended
Fleurieu Aquatic Centre Joint Venture Advisory Committee (from 1 August 2024)		Cr Margaret Gardner	
		Cr Lou Nicholson	
Agricultural Advisory Group (established 28 March 2025)	1	Mayor Keith Parkes (ex officio)	1
		Cr Michael Scott	1
		Cr Sue Miller	1
Alexandrina Grant Assessment Panels		Cr Bill Coomans (Business Initiatives Grants)	
		Cr Milli Livingston (Community Environment Grants)	
		Cr Margaret Gardner (Community Wellbeing Grants)	
		Cr Peter Oliver (Community Wellbeing Grants)	
		Cr Christie Thornton (Community Events Grants)	
		Cr Craig Maidment (Heritage Grants)	
Heritage Advisory Group (established 2 June 2025)	2	Cr Craig Maidment	1
		Cr Margaret Gardner	1
Strathalbyn Recreation Precinct (Lot 10) Advisory Group (established 17 February 2025)	1	Mayor Keith Parkes (ex officio)	1
		Cr Sue Miller	1
		Cr Michael Scott	1
		Cr Christie Thornton	1

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 Aquatic Centre

From 1 July 2024, the former Fleurieu Regional Aquatic Centre Authority, a regional subsidiary of Alexandrina Council and the City of Victor Harbor, was dissolved and transitioned to a joint venture arrangement between the two Councils. The joint venture continues to manage and operate the Fleurieu Aquatic Centre, ensuring ongoing community access to high-quality aquatic and recreation services.

Under the joint venture agreement, both Councils share equal governance, funding responsibilities, and strategic oversight. Operational performance is monitored through agreed reporting and governance structures, ensuring the facility meets service and financial expectations aligned with each council's Strategic and Annual Business Plans.

Council's interest in the joint venture is recognised in the financial statements in accordance with Australian Accounting Standards and the Local Government (Financial Management) Regulations 2011. Further financial details, including Council's share of assets, liabilities and contributions, are disclosed in the accompanying notes to the financial statements.

You can view the financial statements in the appendices.

Fleurieu Regional Waste Authority

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.

Mayor Parkes	• Australian Coastal Councils Association • Cittaslow International Coordinating Committee • SA Coastal Councils' Alliance • Southern and Hills Local Government Association
Cr Bill Coomans	• Fleurieu Regional Assessment Panel • Friends of the PS Oscar W
Cr Margaret Gardner	• Fleurieu Aquatic Centre (Joint Venture agreement with City of Victor Harbor) • Southern Communities Transport Advisory Committee
Cr Milli Livingston	• Murray Darling Association Region 6
Cr Craig Maidment	• Strathalbyn Oval Controlling Committee
Cr Sue Miller	
Cr Lou Nicholson	• Fleurieu Aquatic Centre (joint venture agreement with City of Victor Harbor)
Cr Peter Oliver	• Southern and Hills Local Government Association (in the absence of the Mayor as sitting Deputy Mayor)
Cr Michael Scott	• Adelaide Hills Regional Waste Management Authority Board • Murray Darling Association Region 6
Cr Christie Thornton	

Making and Reviewing Decisions

Delegations

The Chief Executive Officer (CEO) or any person acting in that position, 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 full review of the Chief Executive Officer's delegations in July 2023.

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 document is available from Council's website.

During 2024/25 five (5) requests for an internal review of a Council decision were received:

No.	Matter	Outcome
1	Ratalang Basham Beach Conservation Reserve – Renewal of Lease	Original Decision of Council affirmed at 16 September 2024 (C24495)
2	Increase to Council Rates	Request denied under section 270(4) of the *Local Government Act 1999*
3	Land use code applied to Council Rates for property	Internal review conducted with original decision being affirmed by reviewing officer.
4	Governance of Lot 10 Steering Committee	Request withdrawn
5	Excelsior Parade Footpath and decision for construction to be considered for the Marina Side	Original Decision of Council affirmed at 16 June 2025 (C211/06/25)

Ombudsman SA Enquiries

In 2024/25 Council responded to 12 enquiries from the SA Ombudsman relating to the following topics:

- Wastewater Discharge
- Excessive rubbish
- CWMS Charges on Council Rates
- Accused misrepresentation of savings and efficiencies for 2024/2025 in Council reporting
- Unreasonable increase in rates and late fees charged
- Planning approval and Noise/Nuisance complaint
- Community safety issues with Laneway
- Milang Shacks – Flooding and Septic System
- Trees in front of Property
- Portable toilets located at Sugars Beach
- Behavioural Management process.

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 2024/25 Alexandrina Council received one (1) Public Interest Disclosure complaint.

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 2024/25 was $33,000 including GST. No other expenses were paid.

Competitive Tendering Arrangements

Section 49 of *the Local Government Act 1999* stipulates Council's responsibilities for developing and maintaining procurement policies, practices and procedures directed towards obtaining value in the expenditure of public money, providing for fair and ethical treatment of participants in Council procurement practices and ensuring probity, accountability, and transparency in procurement operations. This document framework ensures the responsible expenditure of funds to achieve optimum overall value for Council, ratepayers, and the community. In July 2024, Council introduced a new enterprise procurement software system which supports procurement planning, competitive tendering, evaluation, assessment, and contract processes with built in workflows, checklists and procedures resulting in consistent and controlled procurement practices. Following a recent procurement audit which provided favourable results on Council's procurement practices, further improvements and efficiencies will be delivered within the 2025-2027 Procurement Roadmap, with a focus on business and enabling suppliers to easily 'do business' with Alexandrina Council.

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 2024/25 financial year.

Council's joint venture, the Fleurieu 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.

Community Land Management

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 setting out a range of Objectives, Performance Targets and Performance Measures that guide the use of the land for community benefit. The Community Land Management Plan 2023-2028 was prepared by Council in accordance with Section 196 of the *Local Government Act 1999* and remains the guiding document until 2028.

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. Available for public viewing, this register is a 'living' document subject to change as new land parcels are acquired or disposed of by Council or in circumstances where a lease or licence has been issued over the land.

Community Safety

The following statistics are provided for 2024/25 in accordance with Section 8 of the *Local Nuisance and Litter Control Act 2017 (Act).*

Council received 100 complaints of local nuisance or littering.

Three (3) offences under the Act were expiated. The nature of these offences being:

- one (1) instance of disposal of 50 litres or more of Class B hazardous waste or general litter
- Zero (0) instances of disposal of up to 50 litres of general litter
- Two (2) instances of causing local nuisance/ conducting an activity that results in a local nuisance
- Zero (0) instance of failing to comply with a litter abatement notice.

Council currently has no active prosecutions before Environment, Resources and Development Court.

Council issued three (3) nuisance abatement notices issued for 2024/25.

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 increased from 37 in 2023/24 to 42 in 2024/25. There was an increase in dogs being impounded from 34 in 2023/24 to 36 in 2024/25.

There has been an increase in the number of expiations issued for dog related matters from 81 in 2023/24 to 111 in 2024/25.

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

- Number of matters heard at South Australian Civil and Administrative Tribunal: 0
- Number of enquiries to Council about barking dogs: 76
- Number of reports to Council about dogs wandering at large: 88.

Number of dogs collected by Council: 78

- Number of dogs collected and returned to owner before impounded: 42
- Total number of dogs impounded: 36
- Total number of dogs impounded and subsequently returned to the owner: 32

Number of dogs detained for more than 72 hours: 9

Total kennel days for all detained dogs detained longer than 72 hours: 239

Longest time (days) a single dog was detained: 45

- Number of reports of dog harassment to humans: 7
- Number of reports of dog attacks on humans: 8
- Number of reports of dog harassment to animals: 13
- Number of reports of dog attacks on animals: 20
- Number of cat complaints: 30

Number of cats detained: 0

Number of registered businesses, related to/ involving dogs: 8

Cat management initiatives in 2024/25 continued with the Cats By-law including effective confinement of cats. As of 1 January 2024, any cat born after this date must be confined to the premises or under effective supervision or control.

Council has yet to set a registration fee for cats.

Parking infringement statistics:

- Infringements issued: 120
- Warning issued: 0
- Expiations waived: 7

*no ability to place warnings on vehicles

Total expiation value issued $74,327.

(including parking $10,793)



Maximus or 'Max' the Bengal cat is a microchipped, registered cat 'resident' in Alexandrina who is confined indoors but loves to go for walks on a lead.

Allowances and Support

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* 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 2024/25

	Allowance	Mileage	Travel Time	Phone BYOD	Sitting Fee	Sundry	Care Expenses	Total (paid via allowance or reimbursement)	Interstate Travel	Professional Development **excluding mandatory training	Reimbursed to Council
Mayor Parkes	82,892.00	0	0	0	0	0	0	82,892.00	0	290.00	0
Cr Coomans	20,723.00	3,042.16	0	360.00	466.88	0	0	24,592.04	0	0	0
Cr Gardner	22,101.08	0	0	360.00	0	0	0	22,461.08	0	0	0
Cr Livingston	20,723.00	0	0	360.00	0	0	0	21,083.00	2,107.09	869.00	0
Cr Maidment	20,723.00	2,438.45	492.25	0	0	0	0	23,653.70	0	0	0
Cr Miller	20,723.00	4,096.67	492.25	0	0	0	0	25,311.92	0		0
Cr Nicholson	20,723.00	0	0	0	0	0	0	20,723.00	318.00	605.00	0
Cr Oliver	24,525.33	0	0	0	0	0	0	24,525.33	0	0	0
Cr Scott	20,723.00	946.05	0	360.00	0	0	0	22,029.05	2,107.09	869.00	0
Cr Thornton	20,723.00	2,281.74	492.25	0	0	0	0	23,496.99	0	0	0
All Council Members (training offered – refer training register for more details)											
TOTAL	**$274,579.41**	**$12,805.07**	**$1,476.75**	**$1,440.00**	**$466.88**	**$0.00**	**$0.00**	**$290,768.11**	**$4,532.08**	**$5,966.00**	**$0.00**

Explanatory Notes	Details
Cr Bill Coomans	Sitting fees Fleurieu Regional Assessment Panel
Cr Milli Livingston and Cr Michael Scott	Murray Darling Association 80th National General Conference and Annual General Meeting

Other Allowances/Benefits

Other expenditure

Legal costs incurred across all of Council in 2024/25 totalled $172,021.81 inclusive of GST.

Credit card expenditure for 2024/25 totalled $119,871.10 exc GST.

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.

Council Member	Contributor	Gift Description	Estimated Value	Purpose/Reason	Date
Mayor Keith Parkes & guest, Cr Sue Miller and guest and Cr Bill Coomans and guest	Port Elliot Show	VIP Tickets – official luncheon and parking tickets	$50/person	Attendance at the Port Elliot Show Opening and official luncheon	12 October 2024
Cr Sue Miller	Strathalbyn Agricultural Show	2 x entry tickets	$15/person	Attendance at the Strathalbyn Show	7 October 2024
Mayor Keith Parkes	Fleurieu Living Magazine	VIP Ticket	$25	FLM Summer Issue Launch	11 December 2024
Cr Sue Miller	Langhorne Creek Grape and Wine Inc	Walter's Reserve Cabernet 2019	$60	All attendees at the event were offered a bottle. Cr Miller donated as a silent auction prize for the Woodchester Tennis Club's fundraiser on 8 February 2025	31 January 2025
Mayor Keith Parkes	Langhorne Creek Grape & Wine Inc	VIP Ticket complimentary ticket	$150	2025 Multi Colour Corporation Langhorne Creek Wine Show luncheon	9 May 2025
Mayor Keith Parkes	Fleurieu Living Magazine	VIP Complimentary ticket for two (single ticket redeemed)	$50.00	Fleurieu Living Magazine winter issue launch	11 June 2025

Other allowance and benefits

Total expenditure on Mayor's credit card	$2,721.36
Council Member meal costs	$10,875.33
Value of Mayor's car	$43,960.83

Employee Gifts and Benefits Register over $50

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

Employee	Contributor	Gift Description	Estimated Value	Purpose/Reason	Date
Lisa O'Donoghue	Fleurieu Peninsula Tourism	Free ticket to Fleurieu Forum held on 27 August 2024	$165	Thank you gift for assisting with the organisation of the forum	27 August 2024
Chloe Downs	Tina	Dinner at AWA Networking Night	$260	Networking opportunity to encourage young people in water industry	8 November 2024
Trevor Saunders	LGITSA	Bottle of Prohibition Gin	$125	Door prize at LGITSA EOY event at the Adelaide Oval	21 November 2024
Neil Herron	LIGTSA	Sony Headphones WH-CH720N Wireless (Black)	$145	Door prize at LGITSA EOY event at the Adelaide Oval	21 November 2024
Mark Tate, Peter Haese, Travis Hester and Steward Ratcliff	Adelaide Civil Design	Charlesworth Nuts Gift Hamper	$100	Christmas gift to team	18 December 2024
Genevieve Cooper	Darren Robinson from the Southern Argus	Bottle of local wine and pack of chocolate almonds	$50	Christmas gift to Communications team	19 December 2024
Lisa O'Donoghue	Tourism Industry Council	Free seat at Australian Tourism Summit	$60	As part of Membership with Tourism Industry Council	7 February 2025
Andrew MacDonald PSM	Bronwyn Lewis	Cleanser	$50	Thank you for meeting	7 March 2025
Danielle Leckie	Royal Lifesaving Australia	Ticket to RLSA Symposium in Melbourne	$350	Thank you for being a guest speaker on behalf of the Fleurieu Aquatic Centre at the Symposium	27 March 2025
Lachlan Miller	Fleurieu Living Magazine	Complementary Ticket	$50	Ticket to attend the Winter Edition of the Magazine launch as part of role as Manager Governance and Communications	11 June 2025
Tash Hunt	Fleurieu Living Magazine	Complementary Ticket	$50	Ticket to attend the Winter Edition of the Magazine launch as part of role as General Manager Corporate	11 June 2025

Alexandrina Council - Council Member Training and Development

Non-Mandatory Training

	Date	Training	Provider
All Council Members (Cr Craig Maidment apology)	1 July 2024	Set Up for Success	David Spear, VUCA Pty Ltd
Crs Milli Livingston & Michael Scott	8 to 11 July 2024	Murray Darling Association 80th National General Conference and AGM	Murray Darling Association
All Council Members (Cr Peter Oliver apology)	29 July 2024	Joint Transport Workshop	Alexandrina Council, City of Victor Harbor and District Council of Yankalilla
All Council Members (Cr Lou Nicholson and Cr Peter Oliver apology)	5 August 2024	Community Strategic Plan workshop	Alexandrina Council
Cr Lou Nicholson	28 to 30 August 2024	LGA Roads & Works Conference	Local Government Association of SA
Cr Bill Coomans	28 August 2024	LGA Waste & Recycling Tour	Local Government Association of SA & Peats Composting & Brinkley Waste & Recycling
Mayor Keith Parkes	22 November 2024	LGA AGM & Conference	Local Government Association of SA
All Council Members	Various dates, commencing 8 April 2025 and ongoing until further notice	Governance Briefings – 'Bite Sized Governance' sessions	Alexandrina Council – at selected Council Information sessions

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.

11 petitions were presented to Council this reporting year.

Date	Nature of Petition
21 October 2024	Requesting Council accept the proposal by Goolwa Community Centre to lease Custom's House as the new home for the Goolwa Community Centre
21 October 2024	Draft South Coast Growth Strategy
21 October 2024	Draft South Coast Growth Strategy
18 November 2024	Requesting no action be taken to construct a footpath along Billabong Road Goolwa South and adequate investigation and mitigation of stormwater drainage carried out.
18 November 2024	Requesting the Construction of footpath on the Southern side of Billabong Road, Goolwa South
18 November 2024	Requesting Council fund and scope a public toilet at Strathalbyn Cemetery
17 February 2025	Relocation of the Visitor Centre to Signal Point
17 March 2025	Requesting a fire break for the Northern side of Walter Reserve Dittmar Court – Goolwa Beach
22 April 2025	Request for maintenance on Riverside Road, Willyaroo due to excess dust caused by traffic
22 April 2025	Requesting Council rescind the decision to install a footpath along the Marina Side of Excelsior Parade and determine to install a 2.5m wide footpath along the Monument side
16 June 2025	Request for Council to engage an arborist to assess five (5) trees along Daniel Avenue Goolwa North

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 31 deputations

Date	Nature of Deputation
15 July 2024	Storm Disaster Group – Middleton raising concerns over stormwater management in area
15 July 2024	Goolwa Community Centre Information Update
15 July 2024	Proposed Skate Park - Middleton
19 August 2024	Operation Flinders Foundation – Funding of the program
19 August 2024	Proposal for Planting at the Ratalang Basham Beach Conservation Reserve
16 September 2024	Opposing the Skate Park and location - Middleton
16 September 2024	Supporting the Skate Park – Middleton
16 September 2024	Proposal for plantings at the Ratalang Basham Beach Conservation Reserve
16 September 2024	Lakeside Goolwa Code Amendment
21 October 2024	Lot 4 Landseer Road Milang
18 November 2024	Proposed footpath along Billabong Road – Goolwa South
18 November 2024	Port Elliot Town and Foreshore Improvement Association regarding the Horseshoe Bay Pontoon
18 November 2024	Objection to the naming of Express Court – Hindmarsh Island
16 December 2024	DNA contamination discovered in COVID-19 vaccine concerns
16 December 2024	Strathalbyn Harness Racing Club regarding their concept for purchasing part of Lot 10 Langhorne Creek Road, Strathalbyn
16 December 2024	Encounter Coast Surfing Reserve Steering Committee regarding their plans for the ECSR dedication ceremony in April 2025
16 December 2024	Strathalbyn Model Aircraft Club regarding Lot 10 Langhorne Creek Road, Strathalbyn
20 January 2025	South Coast Growth Strategy
20 January2025	Strathalbyn & District Basketball Association regarding Lot 10 Langhorne Creek Road, Strathalbyn
17 February 2025	Mount Compass Tennis Club regarding funding support for the resurfacing of the Courts
17 February 2025	The plan to mitigate the impacts of sea level rise for the Murray Estuary
17 March 2025	Draft South Coast Growth Strategy and the Goolwa North Code Amendment
17 March 2025	Support of Fire Break on the Northern side of Walter Newell Reserve, Dittmar Court – Goolwa Beach
17 March 2025	Risks to Health and Wellbeing of Alexandrina Council residents
17 March 2025	Future Growth Principles for Goolwa and Middleton
22 April 2025	Funding for lifeguard services at Goolwa Beach – Surf Life Saving SA
22 April 2025	Condition of Riverside Road Willyaroo – supporting petition
22 April 2025	Proposed footpath for Excelsior Parade Hindmarsh Island – supporting petition
19 May 2025	Seeking funding support to install an automated in-ground irrigation system and Burgess Oval Mount Compass
16 June 2025	Potential of hazards caused by 5 streets trees on Daniel Avenue Goolwa North
16 June 2025	Extension of the 2025/2026 swimming season for the Strathalbyn Swimming Pool

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. Council 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 clear days prior to the meetings.

Minutes of the meetings are placed on public display within five clear 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.

Community consultation projects are updated here: **mysay.alexandrina.sa.gov.au/projects**

Quarter 1 (July – September)

- Proposed Road Closure Portion of Beach Road Goolwa
- Milang Local Heritage Code Amendment
- Restoration Natural Burial Ground Proposal for Old Goolwa Cemetery
- Proposed Road Closure Unnamed Road - adjacent Lot 7 Braeside Road Mount Observation
- Middleton Skate Park (Concept Design and Proposed Location)
- Freeman's Knob Reserve Shelters, Port Elliot (updates only)
- Proposed Footpath - Billabong Road, Goolwa South
- Woodrow Drive Milang Proposed Road Opening
- Draft South Coast Growth Strategy
- Revocation of Land - Landseer Road, Milang.

Quarter 2 (October – December)

- Recreation, Open space & Sport Strategy
- Goolwa Wharf Shed Commercial Lease
- Strathalbyn Speed Limit Review - 40km/h Precinct in Town Centre
- Recreational Vehicle (RV) Parks in Alexandrina
- Strategic Management Plan Review.

Quarter 3 (January – March)

- Relocation of Art Gallery and Visitor Services in Goolwa
- Section 41 Committees – Expressions of Interest
- Sale of Customs House - Goolwa.

Quarter 4 (April – June)

- Annual Community Plan 2025/26 and Long Term Financial Plan 2025–2035
- Braewood Road Bridge Closure (updates only)
- Goolwa Wharf Code Amendment
- The Natural Burial Ground Trust of Australia – Draft Lease Proposal
- Strath Neighbourhood Centre – Lease Proposal.



Kevin Hartley from the Natural Burial Ground Trust of Australia at a section of the Old Goolwa Cemetery, the site of what is about to become Australia's first restoration natural burial ground.

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.

Alexandrina Council 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. The following Council by-laws came into effect on 28 December 2023:

- By-law No. 1 – Permits and Penalties 2023 (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 2023 (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 2023 (for the management, control and regulation of certain activities on Council roads).
- By-law No. 4 – Moveable Signs 2023 (to set standards for moveable signs on roads and to provide conditions of, and the placement of, such signs).
- By-law No. 5 – Dogs 2023 (for the management and control of dogs in the Council area).
- By-law No. 6 – Cats 2023 (for the management and control of cats in the Council area).

Information about Councils by-laws can be found on Councils website. The next by-law review will be late 2029.

Terms of Reference

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

Section 41 Committee

- Audit and Risk Committee
- Alexandrina Sustainable Agricultural Round Table (ASART) (dissolved 17 March 2025)
- Australia Day Awards Committee
- Cemeteries Advisory Committee
- Chief Executive Officer Selection Panel (dissolved 26 September 2024)
- Chief Executive Officer Performance Management Panel
- Climate Emergency and Environment Committee
- Heritage Advisory Committee (dissolved 19 May 2025)
- Lot 10 Langhorne Creek Rd Project Steering Group (dissolved 17 February 2025)
- Ratalang Basham Beach & Horseshoe Bay Advisory Committee
- South Australian Wooden Boat Festival Committee.

Advisory Groups

- Agricultural Advisory Group (established: 17 March 2025)
- Heritage Advisory Group (established: 2 June 2025)
- Strathalbyn Recreation Precinct (Lot 10) Advisory Group (established: 17 February 2025).

Registers

The following is a list of registers that Alexandrina Council maintains in accordance with *Local Government Act 1999* requirements:

- Council Members Register[1] of Interests (section 68(1))
- Council Members Gifts and Benefits Register (section 72A(2))
- Council Members Allowances and Benefits Register (section 79(1))
- Council Members Training and Development Register (section 80A(2h))
- Register of remuneration, salaries and benefits (Employees)(section 105(1))

[1] Written application must be received by the Chief Executive Officer to view this register. [2] Is not legally able to be viewed by members of the public

- Employee Register[2] of Interests (section 116(1))
- Council Employee Gifts and Benefits Register (section 119A(2))
- Community land Register (section 207(1))
- Register of Public Streets and Roads (section 231(1))
- Register of By-laws (section 252(1))
- Register of Building upgrade Agreements (schedule 1B section13(1)).

Other Registers available:

- Assessment Register (rateable land)
- Confidential Items Meetings Register
- Delegations Register
- Register of Council Information or Briefing Sessions
- Register of Items Released from Confidence
- Register of Land Management Agreements
- Register of Salaries
- Register of Wastewater Works Approval
- Schedule of Fees and Charges
- Voters Roll.

Policies and Procedures (including Codes)

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
- Behavioural Standards for Council Member
- Building Upgrade Finance Policy
- Caretaker Policy
- Cemeteries Policy
- Cemeteries Management Guidelines
- Climate Change Policy
- Code of Conduct - Alexandrina Libraries
- Code of Conduct for Council Employees
- Code of Conduct for Council Volunteers
- Code of Practice – Access to Council and Committee Meetings and Documents
- Code of Practice – Council Meeting Procedures
- Collection Development - Alexandrina Libraries
- Communication Policy
- Community Group Loan Policy
- Complaints Handling Procedure
- Complaints Policy
- Council Members – Information Management Policy
- Council Members – Allowances, Benefits, Support and Facilities Policy
- 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
- Enforcement Policy
- Financial Internal Control Policy
- Fleet Management Policy
- Fraud, Corruption, Misconduct and Maladministration Prevention Policy
- Grants Policy
- Hardship Policy
- Information Management Policy
- Information or Briefing Sessions Policy
- Internal Review of Council Decisions
- 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
- Prudential Management Policy
- Public Consultation Policy

[3] Is not legally able to be viewed by members of the public

- Public Consultation Procedure
- Public Interest Disclosure Policy
- Public Interest Disclosure Procedure
- Public Waste Management Policy
- Rating Policy
- Recreational Pontoons 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 Community Strategic Plan – Vision (20 year Plan)
- A2040 Strategic Delivery Plan
- Annual Business Plan and Budget
- Agendas and Minutes – Council and Council Committees
- Long Term Financial Plan 2022-2031
- Audited Financial Statement.

Community

- Dog and Cat Management Plan
- Disability Access and Inclusion Plan
- Economic Development Strategy 2022-2027
- Environmental Action Plan
- Climate Emergency Action Plan
- Environmental Health Emergency Management Plan
- Fleurieu Interim Bushfire Management Area Plan
- Southern and Hills LGA 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
- Pathways Prioritisation Guidelines
- Public Toilet Management Plan
- Service Standards for Parks and Gardens
- Strategic Asset Management Plan 2025-2035 (10 years)
- Unsealed Roads Hierarchy, Maintenance Plan and Register.

Corporate

- Community Land Management Plan
- Freedom of Information Statement
- Alexandrina Alive Quarterly Newsletter.

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 2024/25 Administration processed thirteen (13) Freedom of Information (FOI) requests and no (0) requests for internal review of an FOI Determination.

A summary of the applications received is included in the table on the following page.

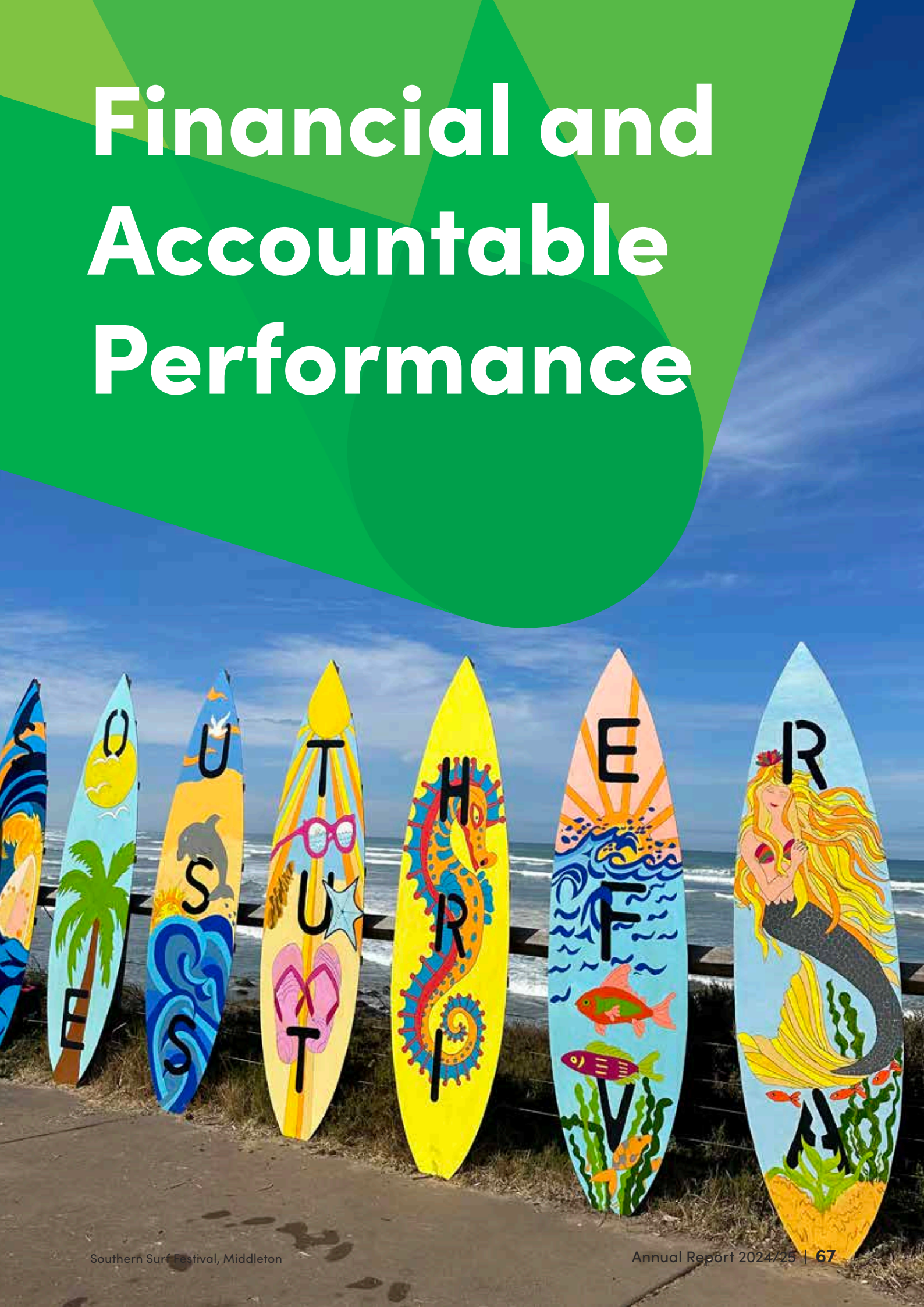
Date FOI Application Received	Scope of FOI
*18/06/2024	Request for Communication between Council and owner of lifestyle village (Goolwa)
03/07/02024	Information regarding Cell Towers in Mount Compass area
27/08/2024	Septic System compliance of neighbour
30/08/2024	Application for DA – Goolwa Wharf Shed
02/09/2024	Compliance matter – seeking information regarding of illegal occupation of building
21/10/2024	Complaint 10445 – Noise and nuisance issue with local business (Port Elliot)
03/12/2024	My Say results for public consultation – Excelsior Parade Hindmarsh Island
03/12/2024	Request for report on Typical Road Edge treatment – Coorong Quays Development
06/01/2025	Seeking correspondence between Council Members and Staff in relation to South Coast Growth Strategy (Area Q)
26/02/2025	Footage for outside business on Cadell Street to assist with Police Report
03/03/2025	Documentation from within chamber in relation to Draft South Coast Growth Strategy (Area Q)
23/04/2025	Compliance Matter records 9143 – Illegal occupancy of a class 10A building in Milang
24/04/2025	Request for documents between Council, Council Members and Ratalang Basham Beach Horseshoe Bay Advisory Committee in relation to restoration of Native Grassland Project (1 July 2024 – 24 April 2025)

** Freedom of Information request was carried over from 2023/2024 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 or on Council's website. Information is also available through State Records website.

If required these officers will assist anyone seeking to amend Council records containing their personal affairs.

Financial and Accountable Performance



Southern Surf Festival, Middleton

Alexandrina Council

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2025

Connecting Communities

Alexandrina Council

General Purpose Financial Statements

for the year ended 30 June 2025

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Alexandrina Council

General Purpose Financial Statements

for the year ended 30 June 2025

Certification of Financial Statements

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

In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2025 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.

Andrew McDonald
Chief Executive Officer

Date: 17/11/2025

Keith Parkes
Mayor

Date:

Alexandrina Council

Statement of Comprehensive Income

for the year ended 30 June 2025

$ '000	Notes	2025	2024
Income			
Rates	2a	57,056	51,706
Statutory charges	2b	1,692	1,536
User charges	2c	4,417	4,021
Grants, subsidies and contributions - capital	2g	1,205	1,440
Grants, subsidies and contributions - operating	2g	6,228	350
Investment income	2d	154	86
Reimbursements	2e	68	218
Other income	2f	661	343
Net gain - equity accounted council businesses	17	6	37
Total income		71,487	59,737
Expenses			
Employee costs	3a	24,679	21,447
Materials, contracts and other expenses	3b	25,140	23,645
Depreciation, amortisation and impairment	3c	19,872	18,450
Finance costs	3d	2,094	1,912
Net loss - equity accounted council businesses	17	936	1,350
Total expenses		72,721	66,804
Operating surplus / (deficit)		(1,234)	(7,067)
Asset disposal and fair value adjustments	4	(4,780)	(4,699)
Amounts received specifically for new or upgraded assets	2g	5,000	4,408
Net surplus / (deficit) [1]		(1,014)	(7,358)
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9a	84,272	1,000
Total amounts which will not be reclassified subsequently to operating result		84,272	1,000
Total other comprehensive income		84,272	1,000
Total comprehensive income		83,258	(6,358)

(1) Transfer to Statement of Changes in Equity

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

Alexandrina Council

Statement of Financial Position
as at 30 June 2025

$ '000	Notes	2025	2024
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	1,051	1,446
Trade and other receivables	5b	4,847	5,162
Inventories	5c	19	32
Total current assets		5,917	6,640
Non-current assets			
Trade and other receivables	6a	41	70
Equity accounted investments in council businesses	6b	14,877	14,989
Other non-current assets	6c	3,877	3,319
Infrastructure, property, plant and equipment	7	754,203	675,290
Total non-current assets		772,998	693,668
TOTAL ASSETS		778,915	700,308
LIABILITIES			
Current liabilities			
Trade and other payables	8a	7,417	5,527
Borrowings	8b	20	11,943
Provisions	8c	4,888	4,553
Total current liabilities		12,325	22,023
Non-current liabilities			
Borrowings	8b	33,808	29,655
Provisions	8c	885	809
Liability - equity accounted council businesses	8d	6,048	5,230
Total non-current liabilities		40,741	35,694
TOTAL LIABILITIES		53,066	57,717
Net assets		725,849	642,591
EQUITY			
Accumulated surplus		179,577	180,591
Asset revaluation reserves	9a	545,301	461,029
Other reserves	9b	971	971
Total equity		725,849	642,591

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

Alexandrina Council

Statement of Changes in Equity

for the year ended 30 June 2025

$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2025					
Balance at the end of previous reporting period		180,591	461,029	971	642,591
Net surplus / (deficit) for year		(1,014)	–	–	(1,014)
Other comprehensive income					
Gain (Loss) on Revaluation of I,PP&E	7	–	84,272	–	84,272
Other Equity Adjustment - Equity Accounted Council Businesses		–	–	–	–
Other comprehensive income		–	84,272	–	84,272
Total comprehensive income		(1,014)	84,272	–	83,258
Transfers between reserves		–	–	–	–
Balance at the end of period		179,577	545,301	971	725,849
2024					
Balance at the end of previous reporting period		187,949	460,029	971	648,949
Restated opening balance		187,949	460,029	971	648,949
Net surplus / (deficit) for year		(7,358)	–	–	(7,358)
Other comprehensive income					
Gain (Loss) on Revaluation of I,PP&E	7	–	1,000	–	1,000
Other Equity Adjustment - Equity Accounted Council Businesses		–	–	–	–
Other comprehensive income		–	1,000	–	1,000
Total comprehensive income		(7,358)	1,000	–	(6,358)
Transfers between reserves		–	–	–	–
Balance at the end of period		180,591	461,029	971	642,591

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

Alexandrina Council

Statement of Cash Flows

for the year ended 30 June 2025

$ '000	Notes	2025	2024
Cash flows from operating activities			
Receipts			
Grants, subsidies and contributions		6,669	386
Investment receipts		154	86
Rates receipts		57,300	51,568
Statutory charges		1,692	1,536
User charges		4,417	4,021
Reimbursements		68	218
Other receipts		6,233	6,911
Payments			
Payments to employees		(24,206)	(21,165)
Payments for materials, contracts and other expenses		(29,220)	(31,385)
Finance payments		(2,183)	(1,645)
Net cash provided by (or used in) operating activities	10b	20,924	10,531
Cash flows from investing activities			
Receipts			
Grants utilised for capital purposes		1,205	1,440
Amounts received specifically for new or upgraded assets		5,000	2,159
Sale of replaced assets		390	523
Repayments of loans by community groups		13	10
Payments			
Expenditure on intangible assets		(937)	(1,167)
Expenditure on renewal/replacement of assets		(6,811)	(4,844)
Expenditure on new/upgraded assets		(12,402)	(27,531)
Net cash provided (or used in) investing activities		(13,542)	(29,410)
Cash flows from financing activities			
Receipts			
Proceeds from borrowings		–	19,163
Proceeds from bonds and deposits		35	–
Payments			
Repayments of borrowings		(7,812)	–
Repayment of bonds and deposits		–	(42)
Net cash provided by (or used in) financing activities		(7,777)	19,121
Net increase (decrease) in cash held		(395)	242
plus: cash & cash equivalents at beginning of period		1,446	1,204
Cash and cash equivalents held at end of period	10a	1,051	1,446

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

Alexandrina Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Contents of the Notes accompanying the General Purpose Financial Statements

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Alexandrina Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 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

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.

A change has been made to the accounting treatment of subsidiaries to separately classify Councils interests in entities as a net asset or net liability. Previously, interests in subsidiaries were consolidated into a single amount, either as a net asset or net liability, without distinguishing between individual entities based on their financial position. This adjustment aligns presentation with the model finanicial statements. Comparative figures have been restated to reflect the revised treatment.

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

continued on next page ...

Alexandrina Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies (continued)

(i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Council expects to be entitled in a contract with a customer.

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

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

($,000)	Cash Payment Received	Annual Allocation	Difference
2021/22	$2,795	$1,215	+ $1,580
2022/23	$3,379	$2,371	+ $1,008
2023/24	$146	$2,733	- $2,587
2024/25	$ 4,957	$ 3,520	+$1,438

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.

(4) Cash, cash equivalents and other financial instruments

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

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

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

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 12.

(5) Inventories

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

continued on next page ...

Alexandrina Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies (continued)

(6) Infrastructure, property, plant and equipment

6.1 Initial recognition

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

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held “ready for use”. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and other overhead cost directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner by management.

6.2 Materiality

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

Examples of capitalisation thresholds applied during the year are 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

continued on next page ...

Alexandrina Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies (continued)

Sub structure			200	years
Super structure	50	to	200	years
Roofing	40	to	50	years
Fit out	15	to	25	years
Services	20	to	30	years
Infrastructure				
Bridges				
Sub structure	40	to	100	years
Super structure	40	to	100	years
Culverts	80	to	100	years
Guardrails	15	to	25	years
Surfaces	13	to	40	years
Sealed Road Pavement	40	to	90	years
Sealed Road Sub-Base			200	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
CWMS	15	to	80	years
Rec & Open Spaces	8	to	100	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".

continued on next page ...

Alexandrina Council

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

Note 1. Summary of Material 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 16.

(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.

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.

continued on next page ...

Alexandrina Council

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

Note 1. Summary of Material 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 17.

The Fleurieu Regional Aquatic Centre Authority was a Local Government subsidiary under the control of Alexandrina Council and City of Victor Harbor. The Authority ceased operating on 1 July 2024 and was wound up on 1 August 2024. It was replaced as a Joint Venture between Alexandrina Council and City of Victor Harbor.

(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

New accounting standards, amendments to existing standards and UIG interpretations

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 2024. Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

AASB 2020-1: Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current
AASB 2020-1 amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. It also clarifies the meaning of 'settlement of a liability'.

AASB 2022-6: Amendments to Australian Accounting Standards – Non-current liabilities with Covenants
AASB 2022-6 amends AASB 101 to improve the information an entity provides in its financial statements about liabilities from loan arrangements for which the entity's right to defer settlement of those liabilities for at least 12 months after the reporting period is subject to the entity complying with conditions specified in the loan agreement.

AASB 2022-10: Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.
AASB 2022-10 amends AASB 13 – Fair Value Measurement for the fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily to generate net cash inflows.

Council has adopted all amendments mentioned above required for the year ended 30 June 2025. The adoption of these amendments did not have a material impact on the financial statements.

Standards issued by the AASB not yet effective

The AASB has issued new and amended Australian Accounting Standards and Interpretations that are not effective as of 30 June 2025. These standards have not yet been adopted by Council and will be incorporated into the financial statements upon their effective dates. The following list identifies all applicable new and amended Australian Accounting Standards and Interpretations that were issued but are not yet effective as of 30 June 2025.

AASB 2024-2: Amendments to the Classification and Measurement of Financial Instruments

continued on next page ...

Alexandrina Council

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

Note 1. Summary of Material Accounting Policies (continued)

AASB 2024-2 amends AASB 9 Financial Instruments and AASB 7 Financial Instruments: Disclosures to clarify how the contractual cash flows from financial assets should be assessed when determining their classification. The amendment also clarifies the derecognition requirements of financial liabilities that are settled through electronic payment systems.

This standard is effective for annual reporting periods beginning on or after 1 January 2026.

The amendment is not expected to have a material impact on the financial statements once adopted.

AASB 18: Presentation and Disclosure in Financial Statements.
AASB 18 replaces AASB 101 as the standard describing the primary financial statements and sets out requirements for the presentation and disclosure of information in AASB-compliant financial statements. Amongst other changes, it introduces the concept of the 'management-defined performance measures' to financial statements and requires the classification of transactions presented within the statement of profit or loss within one of the five categories – operating, investing, financing, income taxes and discontinued operations. It also provides enhanced requirements for the aggregation and disaggregation of information.

This standard is effective for annual reporting periods beginning on or after 1 January 2028.

Council is currently assessing the impact the amendment will have on the financial statements once adopted.

(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.

Alexandrina Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 2. Income

$ '000	2025	2024
(a) Rates		
General rates		
General rates	48,868	44,323
Less: discretionary rebates, remissions and write-offs	(663)	(700)
Total general rates	48,205	43,623
Other rates (including service charges)		
Landscape levy	1,288	1,260
Water supply	7	6
Community wastewater management systems	7,250	6,534
Other	–	20
Less: discretionary rebates, remissions and write-offs	(8)	(20)
Total Other Rates	8,537	7,800
Other charges		
Penalties for late payment	314	283
Total other charges	314	283
Total rates	57,056	51,706
(b) Statutory charges		
Planning & Development Act Fees	787	687
Health and septic tank inspection fees	275	299
Animal registration fees and fines	456	378
Sundry	174	172
Total statutory charges	1,692	1,536
(c) User charges		
Cemetery Fees	222	187
Hall and equipment hire	115	118
Sundry	612	465
Community Wastewater Management Fees (CWMS)	2,188	1,815
Lease / Rental - Non-Investment Properties	1,252	1,403
Water Supply	28	33
Total user charges	4,417	4,021

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 2. Income (continued)

$ '000	2025	2024
(d) Investment income		
- Local Government Finance Authority	99	33
- Banks and other	51	49
Other	4	4
Total investment income	154	86
(e) Reimbursements		
Private works	1	–
Insurance	–	25
Other	67	193
Total reimbursements	68	218
(f) Other income		
Sundry	661	343
Total other income	661	343
(g) Grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets		
Amounts received specifically for new or upgraded assets	5,000	4,408
Total amounts received for new or upgraded assets	5,000	4,408
Other grants, subsidies and contributions - capital		
Roads to Recovery	785	807
Untied - Local roads and community	420	633
Total Other grants, subsidies and contributions - capital	1,205	1,440
Other grants, subsidies and contributions - operating		
Other grants, subsidies and contributions	6,228	350
Total other grants, subsidies and contributions - operating	6,228	350
Total grants, subsidies and contributions	12,433	6,198
(i) Sources of grants		
Commonwealth Government	6,233	2,153
State Government	5,990	3,843
Other	210	202
Total	12,433	6,198
(ii) Individually significant items		
Financial Assistance Grant (FAG) received in advance as at 30 June	1,438	–

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Alexandrina Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 2. Income (continued)

$ '000	2025	2024
(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, and are required to be repaid to the funding body if not expended, are as follows:		
Unexpended at the close of the previous reporting period	149	2,362
Less:		
Expended during the current period from revenues recognised in previous reporting periods		
Roads Infrastructure	–	–
Other	(99)	(2,362)
Subtotal	(99)	(2,362)
Plus:		
Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions		
Roads infrastructure	466	–
Other	74	149
Subtotal	540	149
Unexpended at the close of this reporting period	590	149
Net increase (decrease) in assets subject to conditions in the current reporting period	441	(2,213)

Alexandrina Council

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

Note 3. Expenses

$ '000	Notes	2025	2024
(a) Employee costs			
Salaries and wages		19,294	17,596
Employee leave expense		2,888	2,205
Superannuation - defined contribution plan contributions	16	2,206	1,754
Superannuation - defined benefit plan contributions	16	160	181
Workers' compensation insurance		596	639
Accident & Sickness Insurance		384	287
Less: capitalised and distributed costs		(849)	(1,215)
Total operating employee costs		24,679	21,447
Total number of employees (full time equivalent at end of reporting period)		201	185
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		33	12
Bad and doubtful debts		22	173
Elected members' expenses		307	287
Election expenses		11	9
Subtotal - prescribed expenses		373	481
(ii) Other materials, contracts and expenses			
Contractors		6,732	6,323
Waste Management		3,867	4,217
Professional services		1,396	1,430
Legal expenses		151	328
Roadside Vegetation		268	242
Communications (Phone, Fax, Mobiles, Internet & Postage)		428	440
Energy		1,686	1,837
Levies paid to Government - Landscape levy		1,272	1,205
Levies - other		23	2
Sundry		5,418	4,425
Donations & Contributions		1,976	1,454
Insurance		982	860
Water		533	401
Other		35	–
Subtotal - Other material, contracts and expenses		24,767	23,164
Total materials, contracts and other expenses		25,140	23,645

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Alexandrina Council

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

Note 3. Expenses (continued)

$ '000	2025	2024
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Buildings and other structures	2,135	2,143
Infrastructure		
- Sealed roads	6,721	6,449
- Unsealed roads	2,138	2,140
- Stormwater	876	826
- CWMS	1,736	1,574
- Footpaths	765	684
- Kerbs	1,016	1,001
- Bridges & Major Culverts	734	561
- Water	11	11
- Rec & Open Space	1,804	1,217
Furniture and fittings	67	62
Plant	1,068	1,000
Equipment	411	508
Other assets	11	11
Subtotal	19,493	18,187
Intangible Assets - Accumulated Amortisation	379	263
Subtotal	379	263
Total depreciation, amortisation and impairment	19,872	18,450
(d) Finance costs		
Interest on loans	2,094	1,912
Total finance costs	2,094	1,912

Note 4. Asset disposal and fair value adjustments

$ '000	2025	2024
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	390	523
Less: carrying amount of assets sold	(5,170)	(5,222)
Gain (loss) on disposal	(4,780)	(4,699)
Net gain (loss) on disposal or revaluation of assets	(4,780)	(4,699)

Alexandrina Council

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

Note 5. Current assets

$ '000	2025	2024
(a) Cash and cash equivalent assets		
Cash on Hand & at Bank	385	414
Deposits at call	666	1,032
Total cash and cash equivalent assets	1,051	1,446
(b) Trade and other receivables		
Rates - general and other	2,917	1,705
Accrued revenues	2	4
Debtors - general	1,803	3,148
Prepayments	353	534
Loans to community organisations	14	13
Subtotal	5,089	5,404
Less: provision for expected credit losses	(242)	(242)
Total trade and other receivables	4,847	5,162
(c) Inventories		
Stores and materials	19	32
Total inventories	19	32

Alexandrina Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 6. Non-current assets

$ '000		2025	2024
(a) Trade and other receivables			
Receivables			
Loans to community organisations		41	55
Other - Deferred Debtors		–	15
Total receivables		41	70
Total financial assets		41	70
(b) Equity accounted investments in council businesses			
Adelaide Hills Regional Waste Management Authority	17(a)i	386	380
Fleurieu Regional Aquatic Centre Authority	17(a)i	–	14,609
Fleurieu Regional Aquatic Centre	17(a)i	14,491	–
Total equity accounted investments in Council businesses		14,877	14,989
(c) Other non-current assets			
Intangible Assets - Software		4,732	3,794
Intangible Assets - Accumulated Amortisation		(855)	(475)
Total		3,877	3,319
Total other non-current assets		3,877	3,319

Alexandrina Council

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

Note 7. Infrastructure, Property, Plant & Equipment

Infrastructure, property, plant and equipment

		as at 30/06/24					Asset movements during the reporting period										as at 30/06/25				
$ '000	Fair Value Level	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)	WIP Transfers	Adjustments & Transfers	WIP Transfer New / Upgrade	WIP Transfer Renewal	Other Movements (Accumulated Depreciation)	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		–	16,304	–	–	16,304	12,098	6,510	–	–	25,379	–	(42,020)	(13,409)	–	–	–	–	4,862	–	–	4,862
Land	3	134,844	–	–	–	134,844	–	–	–	–	–	(1)	–	–	–	–	46,183	181,026	–	–	–	181,026
Land improvements		–	7,528	–	–	7,528	–	–	–	–	–	–	–	–	–	–	–	–	7,528	–	–	7,528
Buildings and other structures	2	23,167	–	(15,809)	–	7,358	–	–	–	(361)	–	1	718	–	–	–	14,034	30,401	–	(8,651)	–	21,750
Buildings and other structures	3	104,301	–	(46,394)	–	57,907	–	–	(2,789)	(1,774)	(11,663)	3,371	3,990	1,424	(41)	–	24,198	106,300	–	(31,677)	–	74,623
Infrastructure																						
- Sealed roads	3	282,689	–	(89,301)	–	193,388	–	–	(866)	(6,721)	(5,110)	–	4,398	4,562	–	–	–	284,785	–	(95,134)	–	189,651
- Unsealed roads	3	41,028	–	(15,589)	–	25,439	–	–	(569)	(2,138)	–	1	–	1,088	–	–	–	40,541	–	(16,720)	–	23,821
- Stormwater drainage	3	66,085	–	(21,262)	–	44,823	–	–	(98)	(876)	(945)	(3)	2,194	129	–	–	–	67,267	–	(22,043)	–	45,224
- Community Wastewater Management Scheme (CWMS)	3	86,179	–	(33,830)	–	52,349	–	–	(28)	(1,736)	(1,372)	1	4,739	2,420	–	–	–	91,876	–	(35,503)	–	56,373
- Footpaths	3	24,873	–	(8,081)	–	16,792	–	–	(81)	(765)	–	2	2,665	347	–	–	–	27,665	–	(8,705)	–	18,960
- Kerbs	3	62,279	–	(20,841)	–	41,438	–	–	(24)	(1,016)	–	2	764	34	–	–	–	63,030	–	(21,832)	–	41,198
- Bridges & Major Culverts	3	63,284	–	(32,588)	–	30,696	–	–	(137)	(734)	–	2	217	987	–	–	–	64,090	–	(33,059)	–	31,031
- Water	3	1,534	–	(982)	–	552	–	–	(1)	(11)	–	–	–	–	–	(143)	–	1,648	–	(1,251)	–	397
- Rec & Open Space	3	48,955	–	(12,124)	–	36,831	–	–	(13)	(1,804)	(6,289)	(3,377)	22,157	389	41	–	–	61,817	–	(13,882)	–	47,935
Right-of-use assets		–	–	–	–	–	42	–	–	–	–	–	–	–	–	–	–	–	42	–	–	42
Furniture and fittings		–	1,127	(825)	–	302	–	–	–	(67)	–	–	–	–	–	–	–	–	1,127	(892)	–	235
Plant		–	10,618	(3,055)	–	7,563	–	–	(564)	(1,068)	–	2	178	2,029	–	–	–	–	11,895	(3,755)	–	8,140
Equipment		–	6,623	(5,605)	–	1,018	304	299	–	(411)	–	–	–	–	–	–	–	–	7,226	(6,016)	–	1,210
Capping & Reinstatement		–	856	(856)	–	–	–	–	–	–	–	50	–	–	–	–	–	–	906	(856)	–	50
Other assets		–	672	(514)	–	158	–	–	–	(11)	–	–	–	–	–	–	–	–	672	(525)	–	147
Total infrastructure, property, plant and equipment		939,218	43,728	(307,656)	–	675,290	12,444	6,809	(5,170)	(19,493)	–	51	–	–	–	(143)	84,415	1,020,446	34,258	(300,501)	–	754,203
Comparatives		893,991	53,809	(282,350)	–	665,450	27,531	4,844	(5,222)	(18,187)	–	(126)	–	–	–	(7,891)	8,891	939,218	43,728	(307,656)	–	675,290

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Alexandrina Council

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

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.
- The valuation was provided by the Office of the Valuer-General as at 1 January 2025.

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Alexandrina Council

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

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

Land recognised at fair value level 3 has been valued as at 1 January 2025 applying Site Values per the Valuer General's valuation. The Valuer General describes their valuation method as follows:

Statutory property valuations aim to reflect market value and are based on how the market has performed in the prior calendar year. The Date of Valuation is 1 January, and valuations come into effect on 1 July each year. Mass appraisal is the primary valuation methodology adopted in South Australia and is a widely accepted methodology, utilised across many parts of the world. Through the course of the year, Land Services SA collect data, undertake research and analysis with the aid of sales evidence and market reports on behalf of the Valuer-General. Properties that are similar in nature, possibly due to locality, land size, property type, vintage, size of equivalent main area and use are grouped into sub-market groups. The research and analysis is utilised to indicate how the market has performed relative to each of those sub-market groups. The result of such analysis is the adoption of an index which is applied to every property within that particular group.

The Valuer General further notes that statutory valuations are used solely for the purposes of rating and taxing.

Council considers the Valuer General's valuation to be an appropriately accurate approximation of fair value. The valuation of level 3 land involves significant unobservable inputs. For crown land, community land and other land subject to restrictions classified as level 3, whilst no discount rate has been applied, a significant unobservable input is a discount that theoretically applies to these land values in recognition of the 'restrictions' associated with the land, in particular the lack of ability to sell the land or put it to an alternative use.

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 Marsh as at 30 June 2025.
- A high-level condition assessment for financial accounting purposes was undertaken as part of this valuation.

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 Sproutt as at 30 June 2023.
- The last condition assessment was undertaken by Sproutt 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 Public Private Property as at 30 June 2023.
- The last condition assessment was undertaken by Public Private Property as at 30 June 2023.

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 2024.
- The last condition assessment was undertaken by Wallbridge Gilbert Aztec as at 30 June 2024.

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 Sproutt as at 30 June 2023.

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

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

- The last condition assessment was undertaken by Sproutt 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 Sproutt as at 30 June 2023.
- The last condition assessment was undertaken by Sproutt 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 2024.
- The last condition assessment was undertaken by Sproutt as at 30 June 2024.

Water

- Basis of valuation: Fair Value. Additions at cost.
- The last condition assessment was undertaken by BDO as at 30 June 2025.
- The last external valuation was undertaken by BDO as at 30 June 2025.

Recreation & Open Space

- Basis of valuation: Fair Value. Additions at cost.
- The last external valuation was undertaken by Public Private Property as at 30 June 2024.
- The last condition assessment was undertaken by Sproutt as at 30 June 2024.

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.

Alexandrina Council

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

Note 8. Liabilities

$ '000	2025 Current	2025 Non Current	2024 Current	2024 Non Current
(a) Trade and other payables				
Goods and services	4,467	–	4,510	–
Rates and other income	1,498	–	42	–
Grants, subsidies, contributions - operating	590	–	149	–
Accrued expenses - employee entitlements	322	–	232	–
Accrued expenses - finance costs	505	–	594	–
Deposits, retentions and bonds	35	–	–	–
Total trade and other payables	7,417	–	5,527	–

$ '000	Notes	2025 Current	2025 Non Current	2024 Current	2024 Non Current
(b) Borrowings					
Loans		–	33,786	11,943	29,655
Lease liabilities	15b	20	22	–	–
Total Borrowings		20	33,808	11,943	29,655

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

(c) Provisions				
Employee Entitlements (including oncosts)				
Long Service Leave (including oncosts)	2,655	539	2,373	488
Annual, Sick & Other Leave (including oncosts)	2,203	–	2,153	–
Future Reinstatement / Restoration1	30	346	27	321
Total provisions	4,888	885	4,553	809

$ '000	Notes	2025 Current	2025 Non Current	2024 Current	2024 Non Current
(d) Liability accounted investments in Council businesses					
Fleurieu Regional Waste Authority	17(a)i	–	6,048	–	5,230
Total liability accounted investments in Council businesses		–	6,048	–	5,230

Alexandrina Council

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

Note 9. Reserves

$ '000	as at 30/06/24 Opening Balance	Increments (Decrements)	Transfers	Impairments	as at 30/06/25 Closing Balance
(a) Asset revaluation reserve					
Land - community	109,798	46,183	–	–	155,981
Buildings and other structures	25,390	38,232	–	–	63,622
Infrastructure					
- Sealed roads	159,819	–	–	–	159,819
- Stormwater	35,697	–	–	–	35,697
- CWMS	19,113	–	–	–	19,113
- Unsealed roads	21,902	–	–	–	21,902
- Footpaths	7,484	–	–	–	7,484
- Kerbs	36,928	–	–	–	36,928
- Bridges & Major Culverts	29,488	–	–	–	29,488
- Water	676	(143)	–	–	533
- Rec & Open Space	14,734	–	–	–	14,734
Total asset revaluation reserve	461,029	84,272	–	–	545,301
Comparatives	460,029	1,000	–	–	461,029

$ '000	as at 30/06/24 Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/25 Closing Balance
(b) Other reserves					
Open Space	884	–	–	–	884
Car Parking	87	–	–	–	87
Total other reserves	971	–	–	–	971
Comparatives	971	–	–	–	971

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.

Alexandrina Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 10. Reconciliation to Statement of Cash Flows

$ '000	Notes	2025	2024
(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	1,051	1,446
Balances per Statement of Cash Flows		1,051	1,446
(b) Reconciliation of Operating Result			
Net surplus/(deficit)		(1,014)	(7,358)
Non-cash items in income statements			
Depreciation, amortisation and impairment		19,872	18,450
Equity movements in equity accounted investments (increase)/decrease		930	1,313
Grants for capital acquisitions treated as investing activity		(6,205)	(5,848)
Net (gain)/loss on disposals		4,780	4,699
Non-cash expense		(49)	126
		18,314	11,382
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		316	2,048
Change in allowances for under-recovery of receivables		–	(815)
Net (increase)/decrease in inventories		13	6
Net (increase)/decrease in other assets		15	–
Net increase/(decrease) in trade and other payables		1,855	(2,106)
Net increase/(decrease) in other provisions		411	16
Net cash provided by (or used in) operations		20,924	10,531
(c) 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	40
LGFA cash advance debenture facility		16,214	8,402

Alexandrina Council

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

Note 11. 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 0.04% and 4.65% (2024: between 0.04% and 4.55%).

Carrying Amount:
Approximates fair value due to the short term to maturity.

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

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

Terms & Conditions:
Secured over the subject land, arrears attract interest of 0.7083% (2024: 0.7541%). 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.

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Alexandrina Council

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

Note 11. 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 4.87% and 5.50% (2024: 5.15% and 6.15%).

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					
2025					
Financial assets					
Cash and cash equivalents	1,051	–	–	1,051	1,051
Receivables	4,164	41	330	4,535	4,535
Total financial assets	5,215	41	330	5,586	5,586
Financial liabilities					
Payables	5,329	–	–	5,329	5,329
Current borrowings	–	–	–	–	–
Non-current borrowings	–	10,786	23,000	33,786	33,786
Lease liabilities	20	22	–	42	42
Total financial liabilities	5,349	10,808	23,000	39,157	39,157
Total financial assets and liabilities	10,564	10,849	23,330	44,743	44,743
2024					
Financial assets					
Cash and cash equivalents	1,446	–	–	1,446	1,446
Receivables	4,643	55	–	4,698	4,698
Total financial assets	6,089	55	–	6,144	6,144
Financial liabilities					
Payables	5,336	–	–	5,336	5,336
Current borrowings	11,943	–	–	11,943	11,943
Non-current borrowings	–	4,640	25,015	29,655	29,655
Total financial liabilities	17,279	4,640	25,015	46,934	46,934
Total financial assets and liabilities	23,368	4,695	25,015	53,078	53,078

continued on next page ...

Alexandrina Council

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

Note 11. Financial instruments (continued)

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

	2025		2024	
$ '000	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other variable rates	5.50%	21,786	6.15%	29,598
Fixed interest rates	4.87%	12,042	5.42%	12,000
		33,828		41,598

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 2025 Council had access to Cash Advance Debentures (CADs), with the following limits and End Dates:

Loan Number	Limit	End Date
CAD 80	$5,000,000	15/05/2027
CAD 77	$7,000,000	15/03/2028
CAD 81	$12,000,000	15/03/2030
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.

Alexandrina Council

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

Note 12. Capital expenditure and investment property commitments

$ '000	2025	2024

(a) Capital commitments

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

Plant and equipment	4,708	2,516
Infrastructure	8,023	10,479
	12,731	12,995
These expenditures are payable:		
Not later than one year	12,731	12,995
	12,731	12,995

(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	–	–
Waste Management	–	–
Other Expenditure	2,266	3,106
	2,266	3,106
These expenditures are payable:		
Not later than one year	1,294	2,665
Later than one year and not later than 5 years	972	441
	2,266	3,106

Alexandrina Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 13. Financial indicators

$ '000	Amounts 2025	Indicator 2025	Indicators 2024	Indicators 2023
Financial Indicators overview *These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.*				
1. Operating Surplus Ratio				
Operating surplus / Total operating income	**(1,234) / 71,487**	**(1.7)%**	(11.8)%	0.0%
This ratio expresses the operating surplus as a percentage of total operating revenue.				
2. Net Financial Liabilities Ratio				
Net financial liabilities / Total operating income	**41,079 / 71,487**	**57%**	77%	51%
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.				
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				
Operating surplus / Total operating income	**(2,672) / 70,049**	**(3.8)%**	(7.2)%	(1.7)%
Adjusted Net Financial Liabilities Ratio				
Net financial liabilities / Total operating income	**42,517 / 70,049**	**61%**	74%	56%
3. Asset Renewal Funding Ratio				
Asset renewals / Infrastructure and Asset Management Plan required expenditure	**6,421 / 7,747**	**83%**	74%	116%
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.				

Alexandrina Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 14. Uniform presentation of finances

$ '000	2025	2024
The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.		
All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.		
The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.		
Income		
Rates	57,056	51,706
Statutory charges	1,692	1,536
User charges	4,417	4,021
Grants, subsidies and contributions - capital	1,205	1,440
Grants, subsidies and contributions - operating	6,228	350
Investment income	154	86
Reimbursements	68	218
Other income	661	343
Net gain - equity accounted council businesses	6	37
Total Income	71,487	59,737
Expenses		
Employee costs	(24,679)	(21,447)
Materials, contracts and other expenses	(25,140)	(23,645)
Depreciation, amortisation and impairment	(19,872)	(18,450)
Finance costs	(2,094)	(1,912)
Net loss - equity accounted council businesses	(936)	(1,350)
Total Expenses	(72,721)	(66,804)
Operating surplus / (deficit)	(1,234)	(7,067)
Less: grants, subsidies and contributions - capital	(1,205)	(1,440)
Adjusted Operating surplus / (deficit)	(2,439)	(8,507)
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(6,811)	(4,844)
Add back depreciation, amortisation and impairment	19,872	18,450
Add back proceeds from sale of replaced assets	390	523
	13,451	14,129
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(12,402)	(27,531)
Add back grants, subsidies and contributions - capital new/upgraded	1,205	1,440
Add back amounts received specifically for new and upgraded assets	5,000	2,159
	(6,197)	(23,932)
Annual net impact to financing activities (surplus/(deficit))	4,815	(18,310)

Alexandrina Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 15. Leases

(a) Right of use assets

$ '000	Leased Motor Vehicle	Total
2025		
Opening balance	–	–
Additions to right-of-use assets	42	42
Depreciation charge	–	–
Other	–	–
Balance at 30 June	42	42
2024		
Opening balance	–	–
Additions to right-of-use assets	–	–
Depreciation charge	–	–
Other	–	–
Balance at 30 June	–	–

(b) Lease liabilities

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

$ '000	2025	2024
Balance at 1 July	–	–
Additions	42	–
Balance at 30 June	42	–
Classified as:		
Current	20	–
Non-current	22	–

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 16. 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.

Accumulation only members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (11.50% in 2024/25; 11.0% in 2023/24). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2023/24) of "superannuation" salary.

In addition, Council makes a separate contribution of 3% 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 2024. 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 2025

Note 17. Interests in other entities

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

	Council's Share of Net Income		Council's Share of Net Assets	
$ '000	2025	2024	2025	2024
Joint ventures - in loss	(936)	(1,350)	8,443	9,379
Joint ventures - in profit	6	37	386	380

(a) Joint ventures, associates and joint operations

(a) Carrying amounts

$ '000	Principal Activity	2025	2024
Adelaide Hills Regional Waste Management Authority	Waste Management	386	380
Fleurieu Regional Waste Authority	Waste Management	(6,048)	(5,230)
Fleurieu Regional Aquatic Centre Authority	Aquatic Centre	–	14,609
Fleurieu Regional Aquatic Centre	Aquatic Centre	14,491	–
Total carrying amounts - joint ventures and associates		8,829	9,759

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 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, with further provisions made in 2022/23, 2023/24 and 2024/25 which 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, continued during 2024/25. The board estimates that the remediation works will be completed in the next 12 months.

Fleurieu Regional Aquatic Centre Authority
The Fleurieu Regional Aquatic Centre Authority was a Local Government Authority Section 43 Regional Subsidiary under the control of Alexandrina Council, and the City of Victor Harbor. This organisation operated an aquatic centre. The Authority ceased operating on 1 July 2024 and was wound up on 1 August 2024 following approval being granted from the Minister for Local Government and Member Councils decision to restructure the operations of the Authority to operate the facility under a joint venture arrangement. The final distribution of all assets and liabilities was prepared and audited as part of the 2024/25 financial year.

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 2024/25 is deemed to be immaterial in amount and has not been recognised, This will be reviewed annually.

Fleurieu Regional Aquatic Centre
The Fleurieu Regional Aquatic Centre is a Joint Ventre under the control of City of Victor Harbor and Alexandrina Council.

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Alexandrina Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 17. Interests in other entities (continued)

The Joint Ventre started operating on 1 July 2024 following approval from the Minister for Local Government and member councils to wind up the Fleurieu Regional Aquatic Centre Authority.

(b) Relevant interests

	Ownership Share of Equity		Proportion of Voting Power	
	2025	2024	2025	2024
Adelaide Hills Regional Waste Management Authority	8.80%	9.00%	25.00%	25.00%
Fleurieu Regional Aquatic Centre Authority	0.00%	50.00%	0.00%	50.00%
Fleurieu Regional Waste Authority	48.00%	48.00%	25.00%	25.00%
Fleurieu Regional Aquatic Centre	50.00%	0.00%	50.00%	0.00%
Southern and Hills Local Government Association	14.00%	14.00%	14.00%	14.00%

(c) Movement in investment in joint venture or associate

	Adelaide Hills Regional Waste Management Authority		Fleurieu Regional Aquatic Centre Authority		Fleurieu Regional Waste Authority		Fleurieu Regional Aquatic Centre		Southern and Hills Local Government Associations	
$ '000	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
Opening Balance	380	344	14,609	14,977	(5,230)	(4,248)	–	–	–	–
Share in operating result	6	36	–	(368)	(818)	(982)	(118)	–	–	–
New capital contributions	–	–	(14,609)	–	–	–	14,609	–	–	–
Council's equity share in the joint venture or associate	386	380	–	14,609	(6,048)	(5,230)	14,491	–	–	–

(d) Transactions with Council

$ '000	2025	2024
Aggregate amount of transactions with Council		
- payments to Council	1,010	147
- receipts from Council	5,271	4,783
Aggregate amount owed to/owed by with Council		
- payments to Council	702	99
- receipts from Council	397	–

(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	585	460
Add Port Elliot Caravan Park Lease (55%)	164	100
Capital Grant	–	–
Interest	26	25
Less Reimbursed Expenditure	207	–

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 17. Interests in other entities (continued)

$ '000	2025	2024
Add Outstanding Withdrawal	–	–
Closing LGFA Balance	568	585

Alexandrina Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 18. 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 deductable "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 (2024: $120,000) at reporting date.

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

4. 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.

Note 19. Events after the balance sheet date

Events that occur after the reporting date of 30 June 2025, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

Note 20. 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, 18 persons were paid the following total compensation.

$ '000	2025	2024
The compensation paid to key management personnel comprises:		
Short-term employee benefits	1,522	1,503
Post-employment benefits	131	128
Total	1,653	1,631

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

A Key Management Personnel is on the board of a community group from which miscellanous items were procured as required on 14 day account. Total invoices amounting to $2,367.72 were processed during FY25 ($594 during FY24). $1,200 is outstanding at the end of the year. All purchases were conducted at an arm's length basis. Total contribution funding amounting to $104,984 was made during FY25 ($95,090 grant funding was provided during FY24). All grants were assessed and granted following Council's guidelines.

A Key Management Personnel is a committee member of a community group from which miscellanous items were procured as required on 14 day account. Total purchases amounting to $375 were made during FY25 ($475 were made during FY24). NIL balance is outstanding at the end of the year. All purchases were conducted at an arm's length basis.
The Key Management Personnel is a committee member of a second community group for which a grant was given. Total grants amounting to $6,212.50 were paid during FY25. All grants are assessed and granted following Council's guidelines.

A Key Management Personnel is a committee member of a community group to whom grant funding of $1,000 was provided. NIL balance is outstanding at the end of the year. Total grant funding amounting to $2,200 was made during FY24. All grants were assessed and granted following Council's guidelines.

A Key Management Personnel is a committee member of a community group from which miscellanous items were procured as required on 14 day account. Total purchases amounting to $13,612.50 were made during FY25 ($13,725 were made during FY24). NIL balance is outstanding at the end of the year. All purchases were conducted at an arm's length basis.
The Key Management Personnel is also a Council Liaison Officer for another community group for which Council made contributions to and passed on income recieved to Council for the community group. Total amount paid to/ passed on to of $103,065. NIL balance is outstanding at the end of the year.

A Key Management Personnel family member owns a business from which recruitment services were procured as required on 30 day account. Total purchases amounting to $880 outstanding at the end of FY24 were paid during FY25. No other purchases were made during FY25.

A Key Management Personnel family member owns a business for which an annual licence fee was charged. Total fees paid in FY25 were $2,640.00

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Alexandrina Council

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

Note 20. Related party transactions (continued)

A Key Management Personnel a board member of a professional association which employee memberships, training courses, and events were paid as required on 30 day account. Total purchases amounting to $53,993.31 were paid during FY25, $629.75 relating to FY24 purchases. No amounts were outstanding at the end of FY25. No other purchases were made during FY25.

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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 2025, 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 2025, 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 and 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

26 November 2025

Galpins
Accountants, Auditors
& Business Consultants

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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 2024 to 30 June 2025 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 2024 to 30 June 2025.

Basis for opinion

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the 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 2024 to 30 June 2025. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

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 ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements* in undertaking this assurance engagement.

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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 2024 to 30 June 2025. 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

26 November 2025

Alexandrina Council

General Purpose Financial Statements

for the year ended 30 June 2025

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Alexandrina Council for the year ended 30 June 2025, 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.*

Andrew MacDonald
Chief Executive

Brendan Dowd
Presiding Member, Audit and Risk Committee

Date: 17/11/2025

Galpins
Accountants, Auditors
& Business Consultants

CHARTERED ACCOUNTANTS™
AUSTRALIA • NEW ZEALAND

ALEXANDRINA COUNCIL

GENERAL PURPOSE FINANCIAL STATEMENTS
For the year ended 30 June 2025

Statement by Auditor

I confirm that, for the audit of the financial statements of Alexandrina Council for the year ended 30 June 2025, I have maintained my independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (Including Independence Standards)*, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Director

26 November 2025

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Audit and Risk Committee Annual Report

2024/25

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A Message from the Independent Chair

As the newly appointed Independent Chairperson this year, I am pleased to provide this Annual Report of the Audit and Risk Committee for the 2024/25 financial year, prepared in accordance with Section 126 of the *Local Government Act 1999* and the Committee's Terms of Reference.

The role of the Audit and Risk Committee is to provide independent assurance and advice to Council on matters of financial management, internal control, risk management and governance.

2024/25 has been a period of considerable focus and improvement for the Council, with significant progress made in strengthening long-term financial sustainability, enhancing risk management practices, and establishing a formal Internal Audit function. These reforms have been driven by a strong organisation commitment to continuous improvement and reinforced by Council's proactive response to the *Essential Services Commission of South Australia (ESCOSA)* review and recommendations.

Over the course of the year, the Committee has provided oversight and advice on key strategic documents, including the *Annual Community Plan*, *Long Term Financial Plan*, Strategic Asset Management Plan, *Budget Reviews*, and a suite of updated financial and risk-related policies. We also oversaw the implementation of the Internal Audit program, with the first priority internal audit (Procurement) completed, and the development of a three-year Strategic Internal Audit Plan underway.

The Committee has maintained a strong focus on the management of corporate and strategic risks, including deep dives into key areas such as ICT, Financial Services, and Corporate Reform. These efforts will continue to underpin Council's ability to effectively manage emerging risks and opportunities in the years ahead.

I would like to acknowledge the collaborative and constructive approach taken by all members of the Committee during this year of transition—particularly following my appointment as Independent Chair in March 2025, after the retirement of Dr Alice McCleary. I wish to formally recognise and thank Alice for her seven years of dedicated leadership and service to this Committee and to Council.

Finally, I wish to express my sincere appreciation to my fellow Committee members, Council Members, and Council's Administration, for their strong commitment to good governance and continuous improvement. The professionalism and transparency demonstrated by the team this year has been exemplary.

Looking ahead, the Committee remains committed to supporting Council as it continues to improve financial sustainability, further embeds its internal audit and risk management framework, and works to deliver sustainable outcomes for the Alexandrina community.



Brendan Dowd
Independent Chair
Alexandrina Council Audit and Risk Committee

Introduction

Alexandrina Council's Audit and Risk Committee is established under Section 41 and Section 126 of the *Local Government Act 1999* and also in accordance with the *Local Government (Financial Management) Regulations 2011*.

Pursuant to the *Statues Amendment (Local Government Review) Act 2021* and Section 126(9) of the *Local Government Act 1999*, Council is required to include an annual report of its Audit and Risk Committee within Council's own Annual Report.

In line with its responsibilities under the Committee's Terms of Reference, the Audit and Risk Committee prepares an annual report summarising its work over the preceding 12 months. This report is presented to Council in November each year and is made publicly available.

The Committee's Terms of Reference were most recently reviewed and adopted by Council at its ordinary meeting on 17 March 2025 (C082/03/25) and are subject to regular review to ensure they remain current and effective.

Membership of the Audit and Risk Committee and Meeting Attendance

Membership	Endorsed date of appointment	Council resolution number	Term of appointment	9/8/24	25/10/24	29/11/25	7/2/25	31/3/25	28/4/25	30/5/25
Mayor Keith Parkes (Ex-Officio)			Until conclusion of the 2026 LG Periodic Elections	✓	×	✓	✓	✓	✓	✓
Cr Peter Oliver (Council Member Rep)	28/11/2022 16/10/2023	ACM221721 C23418	Until conclusion of the 2026 LG Periodic Elections	✓	✓	✓	✓	✓	✓	✓
Cr Sue Miller (Proxy Council Member Rep)	18/11/2024	C24567	Until conclusion of the 2026 LG Periodic Elections							
Brendan Dowd (Independent Chairperson)	17/02/2024	C060/02/25	01/04/2025 to 01/04/2029	✓	✓	✓	✓	✓	✓	✓
Andrew Haste (Independent Member)	19/08/2024	C24415	01/12/2024 to 30/11/2028	✓	✓	✓	✓	✓	✓	✓
Rudiger Deco (Independent Member)	17/02/2025	C060/02/25	01/04/2025 to 01/04/2028					✓	✓	✓

Annual Highlights / Key Activities for the Reporting Period

There are eight (8) key action themes listed in the Committee's 2025 Work Plan, which guided the Committee's activities during the 2024/25 financial year:

- Financial Reporting
- Strategic Management Plans
- Internal Controls, including Risk Management
- External Auditor
- Internal Audit
- Other Functions (including ESCOSA recommendations and prudential reporting)
- Finance Policies and Procedures
- Committee Reporting Responsibilities and Administration

Key Highlights for 2024/25:

The 2024/25 financial year was a period of significant governance enhancement and reform for the Audit and Risk Committee and Alexandrina Council. The following key activities and achievements were progressed during the year:

- **Leadership Changes:**
  The Committee farewelled Independent Chairperson Dr Alice McCleary, who retired in October 2024 after many years of valued service. Following a recruitment process, existing Independent Member Brendan Dowd was appointed as the new Independent Chairperson, and Mr Rudiger (Rudi) Deco was appointed as an Independent Member, maintaining the Committee's high calibre of independent oversight.

- **Implementation of the Internal Audit Function:**
  A major milestone was the operationalisation of Council's new Internal Audit Function. Following the appointment of BDO Services Pty Ltd in early 2025, the Committee oversaw the commencement of priority audits, and the introduction of quarterly internal audit reporting.

- **ESCOSA Report:**
  The Committee received and reviewed the Essential Services Commission of South Australia (ESCOSA) Report at its Special Meeting on 31 March 2025. The Committee will monitor Council's response to the Report's recommendations through progress reporting.

- **Quarterly Performance Reporting:**
  A new Quarterly Performance Report, aligned to the Council's Annual Community Plan, was introduced and presented to the Committee, enhancing oversight of Council's operational and financial performance.

- **Continuous Improvement Program:**
  The Committee received and supported Council's new Continuous Improvement Program, a key reform initiative to drive efficiency, improve service delivery, and strengthen financial sustainability.

- **A2040 Community Strategic Plan Review, including Community Vision, Asset Management Plan, Long Term Financial Plan and Delivery Plan Rebuild.**
  The Committee was actively engaged in the rebuild of the A2040 Strategic Management Plans, receiving reports on the new outcomes-focused and sustainability framework designed to strengthen strategic alignment, resource planning, and community accountability.

- **Regular Risk and Financial Oversight:**
  Throughout the year, the Committee provided oversight and received reports on:
  - The Strategic and Operational Risk Registers, including deep dives on key strategic risks
  - Quarterly budget reviews
  - Asset valuations
  - External Audit findings and progress on improvement actions
  - Internal financial controls and financial policy reviews.

External Audit

Galpins Accountants Auditors and Business Consultants (Galpins) are Council's appointed External Auditor and undertake Interim and Balance Date Audit each financial year.

Galpins conducted the Interim Audit for the 2024/25 financial year between 19 May 2025 and 21 May 2025. This audit primarily focused on testing the effectiveness of Council's internal controls in preparation for the final audit scheduled for 1 October 2025 to 3 October 2025.

Internal Audit

Alexandrina Council continues to strengthen its internal audit framework to ensure robust governance, transparency, and continuous improvement. In 2023/24, the Council established a new Internal Audit Function by adopting a revised Internal Audit Charter to align with legislative reforms and best practices.

Throughout the 2024/25 financial year, significant progress was made in embedding this new framework. In February 2025, the Audit and Risk Committee endorsed the appointment of BDO Services Pty Ltd as Council's Internal Auditor, following a competitive tender process. BDO has since commenced delivery of the internal audit services, including the development of a three-year Strategic Internal Audit Plan (SIAP) for the period 2025/26 to 2027/28.

Two priority areas were identified for audit in 2024/25: **Procurement** and **Employee Conflicts of Interests**.

- The Procurement Internal Audit was completed in May 2025, with a draft report presented to the Audit and Risk Committee at its 30 May 2025 meeting. The report provided a satisfactory rating of the control environment and included a number of improvement opportunities that will guide further enhancements to procurement processes.
- The review of the Employee Conflict of Interest Policy was conducted externally through Council's legal advisors, ensuring alignment with best practice guidance from the Independent Commission Against Corruption (ICAC). The revised draft policy was presented to the Audit and Risk Committee in May 2025.

The Audit and Risk Committee continues to provide oversight of the Internal Audit Function, including review of audit scopes, monitoring progress against the SIAP, and tracking implementation of recommendations. The Committee now receives quarterly reports on internal audit activities.

Summary of the Work of the Audit and Risk Committee

The Audit and Risk Committee meets at least quarterly to consider matters within the scope of its Terms of Reference and to provide independent assurance and advice to Council on governance, financial management, risk, and internal control frameworks.

Throughout the 2024/25 financial year, the Committee operated in accordance with its 2025 Work Plan, providing oversight and input across all key action themes. The Work Plan guided the Committee's review of financial reports, strategic management plans, internal controls (including risk management), external and internal audit activities, key governance policies, and Council's broader reform and continuous improvement initiatives.

A copy of the Audit and Risk Committee Work Plan (2023/24 and 2025) is provided in ***Attachment 1***.

ATTACHMENT 1

Audit and Risk Committee Work Plan 2023/2024		Responsible Officer	May 2023	Nov 2023	Dec 2023	Feb 2024	Mar 2024	Apr 2024	May 2024	Aug 2024	Oct 2024
		Audit and Risk Committee Meeting Date	**19**	**2**	**8**	**9**	**8**	**12**	**10**	**9**	**25**
		Council Meeting Date (for Committee Reports and Minutes)	22 May 19 Jun 10 Jul	20	15 Jan	19	18	29	20	19	18 Nov
3.1	**Financial Reporting**										
3.1.1	Review Annual Financial Statements to ensure they present fairly the state of Council's affairs										
	Draft Annual Financial Statements	Chief Financial Officer			→	→	X				X
	Annual Financial Results	Chief Financial Officer			→	→	X				X
3.1.2	Review the adequacy of accounting and financial management reporting and practices										
	Policies and procedures										
	• Rating Policy	Chief Financial Officer	X					X			
	• Hardship Policy	Chief Financial Officer						X			
	• Annual Budget and Budget Performance Policy	Chief Financial Officer	X					X			
	• Acquisition and Disposal of Roads Policy (new)	Manager Property and Procurement	X								
	• Acquisition and Disposal of Land Policy (new)	Manager Property and Procurement	X								
	• Disposal of Assets Policy	Manager Property and Procurement	X								
	• Procurement Policy and associated procedures (including Credit Card)	Manager Property and Procurement	X								
	• Internal Financial Control Policy	Chief Financial Officer							X		
	• Asset Accounting Policy	Chief Financial Officer							X		
	• Building Upgrade Finance Policy	Chief Financial Officer							X		
	• Community Group Loan Policy	Chief Financial Officer							X		
	• Council Member's Allowances, Benefits, Support and Facilities Policy	Manager Governance & Communications	2026								
	• Debt Recovery Policy	Chief Financial Officer						X			
	• Development Assessment Fee Waiver and Refund Policy	General Manager Community	2025								
	• Employee Entertainment and Hospitality Policy	Manager People and Safety				X					
	• Fraud, Corruption, Misconduct and Maladministration Prevention Policy	Manager Governance & Communications								X	
	• Grants (Community) Policy	Manager Community Wellbeing							→	X	
	• Prudential Management Policy	Chief Financial Officer							X		
	Quarter Budget Review										
	• First Quarter Budget Review	Chief Financial Officer		X							X
	• Second Quarter Budget Review	Chief Financial Officer				→	X				
	• Third Quarter Budget Review	Chief Financial Officer	X					→	X		
	Annual Review of Investments	Chief Financial Officer				→	X				X
3.2	**Strategic Management Plans**										
3.2.1	Review and propose and provide information relevant to strategic management plans and annual business plan										
	Community Strategic Plan										
	• Draft Community Strategy Plan	Manager Governance & Communications									X
	• Draft 4-year Delivery Program	Manager Governance & Communications									X

Audit and Risk Committee Work Plan 2023/2024		Responsible Officer	May 2023	Nov 2023	Dec 2023	Feb 2024	Mar 2024	Apr 2024	May 2024	Aug 2024	Oct 2024
		Audit and Risk Committee Meeting Date	**19**	**2**	**8**	**9**	**8**	**12**	**10**	**9**	**25**
		Council Meeting Date (for Committee Reports and Minutes)	22 May 19 Jun 10 Jul	20	15 Jan	19	18	29	20	19	18 Nov
	Asset Management Plan										
	• Draft Asset Management Plan	Manager Assets									X
	Long Term Financial Plan										
	• Economic Assumptions for basis of Long Term Financial Plan	Chief Financial Officer	X				X				X
	• Draft Long Term Financial Plan	Chief Financial Officer				→	X				X
	Annual Business Plan and Budget										
	• Draft Annual Business Plan (including Budget)	Chief Financial Officer	X					X			
	Annual Report										
	• Draft Annual Report	Manager Governance & Communications		X							X
3.3	**Internal Controls**										
3.3.1	Review and evaluate the effectiveness of policies, systems and procedures for risk and internal financial controls										
	Internal financial controls in accordance with the *LGA Better Practice Manual*										
	• Internal Financial Controls Review (new Corporate ERP System)	Chief Financial Officer							X		
	• Internal Audit Group Meeting Minutes	TBA	X	X	X						
	• Reconciliation – System Leave Balances to Employee Payslips *Committee Resolution ACAC367 'receive a reconciliation of leave balances in the accounting system to those show on payslips'*	Chief Financial Officer							X		
	• Internal Audit Group Charter	TBA							→	→	X
	• Internal Audit Group Work Program	TBA							→	→	X
	Strategic, financial, and operational risks										
	• Risk Management Framework	Manager Governance & Communications	X								X
	• Strategic Risk Register	Manager Governance & Communications	X		X						X
	o Strategic Risks Register – Extreme Risks Deep Dive - ICT	Chief Information Officer	X	X					→	X	
	o Strategic Risk Register – Extreme Risks Deep Dive – Financial Services	Chief Financial Officer		X	X				→	X	
	o Strategic Risks Register – Extreme Risks Deep Dive – Corporate Reform	Manager Governance & Communications			X				X		
	o Strategic Risks Register – Restoring Systems 100% post-disaster Committee Resolution ACAC367 *'request a report on the Business Continuity Plan, facilitated by the Consultant Chief Information Officer, for the February 2024 Committee meeting, focusing on how Council would restore systems to 100% post-disaster.'*	Chief Information Officer				X					
	• Operational Risk Register	Manager Governance & Communications							X		X
3.4	**External Auditor**										
3.4.1	Review the Auditor's audit opinion with respect to the financial statements, controls exercised by Council, and matters arising from the audit.										
	External auditor's audit completion report	Chief Financial Officer				→	X				X
	External auditor's interim audit report	Chief Financial Officer	X						→	X	
3.4.2	Liaise with the auditor by meeting at least once a year on a confidential basis with no employees and no Council members, other than those members of the Committee										
	Confidential meeting with Council's auditors	Chief Financial Officer	X	X		→	X		→	X	X

Audit and Risk Committee Work Plan 2023/2024		Responsible Officer	May 2023	Nov 2023	Dec 2023	Feb 2024	Mar 2024	Apr 2024	May 2024	Aug 2024	Oct 2024
	Audit and Risk Committee Meeting Date		**19**	**2**	**8**	**9**	**8**	**12**	**10**	**9**	**25**
	Council Meeting Date (for Committee Reports and Minutes)		22 May 19 Jun 10 Jul	20	15 Jan	19	18	29	20	19	18 Nov
3.4.3	Recommend to Council the appointment of an auditor										
	Make recommendations to Council regarding the appointment of Council's external auditor	Chief Financial Officer	Prior July 2025								
	Assess the external auditor's independence – sign the declaration	Chair				→	X				
3.5	**Internal Audit**										
3.5.1	Oversight the planning and scoping of the internal audit work plan										
	Scoping and planning internal audit work plan: 1. Reference to 20/3/2023 Council resolution C23088 – 3-year internal Audit Program to review policy and procedures for the management and reporting to Council and Community for the following: o Gifted Assets o Infrastructure Agreements with Developers o Community Donations o Any other topic identified by the Audit and Risk Committee, or Council's Strategic Risk Register rated equal to or above High Risk 2. Reference the Final Report on Capitalisation of Project Management of wages that recommends a 3-month and 12-month internal audit review	TBA				X					
3.5.2	Review and comment on internal audit reports provided quarterly by the person primarily responsible for internal audit										
	Internal audit report outcomes	TBA	To be programmed								
3.5.3	Consult with CEO on the appointment of a person primarily responsible for the internal audit function										
	Consult on the appointment of a person to be primarily responsible for the internal audit function or assignment of such responsibility to an employee of Council	CEO							X		
3.6	**Other Functions**										
3.6.1	Review examination reports conducted under section 130A of the Act										
	s130A examination reports	GM as required	As required								
3.6.2	Review prudential reports obtained under section 48(a) of the Act and in accordance with Council's Prudential Management Policy										
	S48(a) prudential reports	GM as required	As required								
3.6.3	Monitor the responsiveness of Council to recommendations based on previous audits and risk assessments, including those raised by Council's auditors										
	Committee Resolution Progress Status Report	TBA	X	X	X	X		X	X	X	X
	External Audit Improvement Action Status Report	Chief Financial Officer	X	X	X	X		X	X	X	X
	Internal Audit Improvement Action Status Report	TBA	To be programmed								
	Risk Registers Treatment Actions Status Report	Manager Governance & Communications			X				X	X	X
	Structural Improvement for Employee TOIL	Manager People and Safety	X								
3.6.4	Public interest disclosure arrangements and processes for employees to raise concerns										
	Public Interest Disclosure Policy and associated procedure	Manager Governance & Communications			X	X					
3.6.5	Other functions determined by council										
	20/3/2023 Council resolution C23082 That Alexandrina Council Audit and Risk Committee place on their work plan a detailed look at the financial aspects of the PS Oscar W and the Commercial Tenancy in the Wharf Shed considering the significant funds to be spent and additional infrastructure provide and offer advice to Council on acceptable annual rates for the shed and any external areas Council incorporated into the future.	CEO		X							

Audit and Risk Committee Work Plan 2023/2024		Responsible Officer	May 2023	Nov 2023	Dec 2023	Feb 2024	Mar 2024	Apr 2024	May 2024	Aug 2024	Oct 2024
		Audit and Risk Committee Meeting Date	**19**	**2**	**8**	**9**	**8**	**12**	**10**	**9**	**25**
		Council Meeting Date (for Committee Reports and Minutes)	22 May 19 Jun 10 Jul	20	15 Jan	19	18	29	20	19	18 Nov
	20/3/2023 Council resolution C23083 That Alexandrina Council Audit and Risk Committee place on their work plan a detailed look at the financial aspects of the PS Oscar W in the Wharf Shed considering the significant funds to be spent and additional infrastructure provide and offer advice to Council on acceptable annual rates for the shed and any external areas Council incorporated into the future.	CEO		X							
	20/3/2023 Council resolution C23087 That, given answer 3b) to my Questions on Notice 5.4 'Developer Contributions towards Infrastructure External to Development Sites' asked at the 20 February 2023 council meeting, that Council Members and the Audit and Risk Committee be provided with, no later than 15 May 2023 Council meeting, a list or register of all Infrastructure Agreements entered into with developers since January 2018.	Group Manager Regional Development		X							
8.	**Meetings**										
8.1.2	Schedule of meetings (including date and time) and annual review of the Committee work plan										
	Meeting minutes	Executive Assistant GM Corporate	X	X	X	X	X	X	X	X	X
	Establish annual Committee schedule of meetings (including date and time)	Manager Governance & Communications	X								X
	Establish annual Committee work program	Manager Governance & Communications	X								X
	Review Committee work program	Manager Governance & Communications	X	X	X	X	X	X	X	X	X
9.	**Committee reporting responsibilities and administration**										
9.2	Prepare an annual report to Council each November										
	Committee Draft Annual Report	Committee		X						X	
9.3	Provide a report summarising the work of the Committee each meeting										
	Chair's report for inclusion into the subsequent Council Meeting Agenda	Chair	X	X	X	X	X	X	X	X	X
9.5	Undertake an annual self-assessment										
	Complete a self-assessment on Committee performance	Committee								X	
9.6	Review the Committee Terms of Reference and make recommendations to Council to improve the Committee's operational effectiveness										
	Review of Committee effectiveness	Committee								→	X
	Present on the performance of the Committee and proposed work program for the year ahead	Chair								→	X

Audit and Risk Committee Work Plan 2025 – v1.6		Responsible Officer	Feb 2025	Apr 2025	May 2025	Sep 2025	Oct 2025
		Audit and Risk Committee Meeting Date	**7**	**28**	**30**	**12**	**24**
		Council Meeting Date (for Committee Reports and Minutes)	17	19 May	16 Jun	20 Oct	17 Nov
3.1	**Financial Reporting**						
3.1.1	Review Annual Financial Statements to ensure they present fairly the state of Council's affairs						
	Draft Annual Financial Statements	Chief Financial Officer					X
	Annual Financial Results	Chief Financial Officer					X
3.1.2	Review the adequacy of accounting and financial management reporting and practices						
	Policies and Procedures						
	• Annual Budget and Budget Performance Policy	Chief Financial Officer		X			
	• Hardship Policy	Chief Financial Officer		X			
	• Rating Policy	Chief Financial Officer		X			
	• Treasury Management Policy	Chief Financial Officer	X				
	• Asset Accounting Policy	Chief Financial Officer	May 2028				
	• Asset Management Policy ○ Review methodology and approach to depreciation	Manager Assets	February 2027				
	• Building Upgrade Finance Policy	Chief Financial Officer	May 2028				
	• Community Group Loan Policy	Chief Financial Officer	May 2028				
	• Debt Recovery Policy	Chief Financial Officer	April 2028				
	• Disposal of Council Assets Policy (Excludes Land and Road)	Manager Property and Procurement	July 2027				
	• Financial Internal Control Policy	Chief Financial Officer	May 2028				
	• Fraud, Corruption, Misconduct and Maladministration Prevention Policy	Manager Governance and Communications	September 2028				
	• IT Data Backup and Retention Policy *(Operational)*	Chief Information Officer	October 2026				
	• Procurement Policy	Manager Property and Procurement	September 2027				
	• Prudential Management Policy	Chief Financial Officer	May 2028				
	• Public Interest Disclosure Policy and Procedure	Manager Governance and Communications	March 2026				
	• Risk Management Policy and Framework	Manager Governance and Communications	July 2027				
	• Unsolicited Proposals Policy	Manager Governance and Communications	August 2026				
3.1.3	Quarter Budget Review						
	• First Quarter Budget Review	Chief Financial Officer					X
	• Second Quarter Budget Review	Chief Financial Officer	X				
	• Third Quarter Budget Review	Chief Financial Officer		X			
	Annual Review of Investments	Chief Financial Officer					X
3.1.4	Asset Valuations						
	• Status of asset revaluations due • Update on any revaluations undertaken	Chief Financial Officer / Manager Assets			X		
3.2	**Strategic Management Plans**						
3.2.1	Review and propose and provide information relevant to strategic management plans and annual community plan						
	Community Strategic Plan						
	• Draft Community Strategy Plan	Project Manager / Manager Governance and Communications	X				

Audit and Risk Committee Work Plan 2025 – v1.6		Responsible Officer	Feb 2025	Apr 2025	May 2025	Sep 2025	Oct 2025
		Audit and Risk Committee Meeting Date	**7**	**28**	**30**	**12**	**24**
		Council Meeting Date (for Committee Reports and Minutes)	17	19 May	16 Jun	20 Oct	17 Nov
	• Draft A2040 Our Plan To Thrive Delivery Plan	Project Manager / Manager Governance and Communications		→	→	X	
	Asset Management Plan						
	• Draft Asset Management Plan	Manager Assets	X				
	Long Term Financial Plan						
	• Draft Long Term Financial Plan (aligned to Community Strategy Plan)	Chief Financial Officer	X			X	
	• Draft Long Term Financial Plan (aligned to 2025/26 ACP)	Chief Financial Officer		X			
	Annual Community Plan						
	• Draft Annual Community Plan (including Budget) – short form	Chief Financial Officer		X			
	• Draft Annual Community Plan (including Budget) – long form	Chief Financial Officer			X		
	• Quarterly Capital Projects Report	Manager Assets	X	X ←			X
	• Quarterly Annual Community Plan Performance Report	Manager Governance and Communications		X ←			X
	Annual Report						
	• Draft Annual Report	Manager Governance and Communications					X
3.3	**Internal Controls**						
3.3.1	Review and evaluate the effectiveness of policies, systems and procedures for risk and internal financial controls						
	Internal financial controls in accordance with the *LGA Better Practice Manual*						
	• Internal Financial Controls Review (include External Auditor Interim Review)	Chief Financial Officer			→	X	
	• Internal Financial Controls Review of Corporate ERP System	Chief Financial Officer			→	X	
3.3.2	Risk Management - Strategic, financial, and operational risks						
	• Risk Management Framework	Manager Governance and Communications			X		X
	• Strategic Risk Register	Manager Governance and Communications			X		X
	○ Strategic Risks Register – Extreme Risks Deep Dive – ICT	Chief Information Officer	X			X	
	○ Strategic Risk Register – Extreme Risks Deep Dive – Financial Services	Chief Financial Officer	X				
	○ Strategic Risks Register – Extreme Risks Deep Dive – Corporate Reform	Manager Governance and Communications	X		X		
	• Operational Risk Register	Manager Governance and Communications			X		X
3.4	**External Auditor**						
3.4.1	Review the Auditor's audit opinion with respect to the financial statements, controls exercised by Council, and matters arising from the audit.						
	External auditor's audit completion report	Chief Financial Officer					X
	External auditor's interim audit report	Chief Financial Officer			→	X	
3.4.2	Liaise with the auditor by meeting at least once a year on a confidential basis with no employees and no Council members, other than those members of the Committee						
	Confidential meeting with Council's auditors	Chief Financial Officer			→	X	X
3.4.3	Recommend to Council the appointment of an auditor						
	Make recommendations to Council regarding the appointment of Council's external auditor (tender process to commence late 2025)	Chief Financial Officer					X
	Assess the external auditor's independence – sign the declaration	Chair					X
3.5	**Internal Audit**						
3.5.1	Oversight the planning and scoping of the internal audit work plan						
	Review progress on Strategic Internal Audit Plan and scope of upcoming projects. Reference the Final Report on Capitalisation of Project Management of wages that recommends a 3-month and 12-month internal audit review	BDO Business Services / Manager Governance and Communications			X		X

Audit and Risk Committee Work Plan 2025 – v1.6		Responsible Officer	Feb 2025	Apr 2025	May 2025	Sep 2025	Oct 2025
		Audit and Risk Committee Meeting Date	**7**	**28**	**30**	**12**	**24**
		Council Meeting Date (for Committee Reports and Minutes)	17	19 May	16 Jun	20 Oct	17 Nov
3.5.2	Review and comment on internal audit reports provided quarterly by the person primarily responsible for internal audit						
	Internal audit report outcomes	BDO Business Services / Manager Governance and Communications			X		X
3.6	**Other Functions**						
3.6.1	Review examination reports conducted under section 130A of the Act						
	s130A examination reports	GM as required	As required				
3.6.2	Review prudential reports obtained under section 48(a) of the Act and in accordance with Council's Prudential Management Policy						
	S48(a) prudential reports	GM as required	As required				
3.6.3	Monitor the responsiveness of Council to recommendations based on previous audits, including those raised by Council's auditors						
	Committee Resolution Progress Status Report	Executive Assistant GM Corporate	X	X	X	X	X
	External Audit Improvement Action Status Report	Chief Financial Officer	X	X	X	X	X
	Internal Audit Improvement Action Status Report	General Manager Corporate	X	X	X	X	X
	Confidential Order Review	Executive Assistant GM Corporate	X	X	X	X	X
3.6.5	Other functions determined by council						
	Status update and utilisation of Open Space, Car Park and other Trust Funds	Chief Financial Officer / Group Manager Regional Development			X		
3.6.6	ESCOSA Recommendations – Progress Reporting and Formal Response						
	Monitor progress of Administration's response to the ESCOSA Report recommendations and coordinate a formal response from Council to ESCOSA.	Chief Financial Officer / Manager Governance and Communications				X	
8.	**Meetings**						
8.1.2	Schedule of meetings (including date and time) and annual review of the Committee work plan						
	Meeting minutes	Executive Assistant GM Corporate	X	X	X	X	X
	Establish annual Committee schedule of meetings (including date and time)	Manager Governance and Communications					X
	Establish annual Committee Work Plan	Manager Governance and Communications					X
	Review Committee Work Plan	Manager Governance and Communications	X	X	X	X	X
9.	**Committee reporting responsibilities and administration**						
9.2	Prepare an annual report to Council each November						
	Committee Draft Annual Report	Committee					X
9.3	Provide a report summarising the work of the Committee each meeting						
	Chair's report for inclusion into the subsequent Council Meeting Agenda	Chair	X	X	X	X	X
9.5	Undertake an annual self-assessment						
	Complete a self-assessment on Committee performance	Committee					X
9.6	Review the Committee Terms of Reference and make recommendations to Council to improve the Committee's operational effectiveness						
	Review of Committee effectiveness	Committee				X	
	Present on the performance of the Committee and proposed work program for the year ahead	Chair				X	

Version Control

Version	Comments	Resolution
1.6	Updates to various Financial report presentation dates following internal review of Work Plan and recommendation to change 8 August 2025 meeting date to 12 September 2025.	ACAC226/03/25
1.5	Changed reference to Annual Business Plan and Budget to Annual Community Plan as per Agenda Item 4.3. Draft Annual Community Plan 2025/26 for Consultation of the Special Council Meeting held on 12 May 2025.	C140/05/25
1.4	Added Unsolicited Proposals Policy to policy review schedule as per request of A&RC on 28 April 2025	ACAC233/04/28
1.3	Revised version presented to 28 April 2025 meeting	ACAC233/04/28
1.2	Revised version approved 7 February 2025	ACAC008/02/25
1.1	Revisions for A&RC consideration	N/A
1.0	Initial Work Plan for approval	ACAC475

Adelaide Hills Region Waste Management Authority

General Purpose Financial Reports

for the year ended 30 June 2025

Adelaide Hills Region Waste Management Authority

General Purpose Financial Reports

for the year ended 30 June 2025

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Adelaide Hills Region Waste Management Authority

Annual Financial Statements

for the year ended 30 June 2025

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 2025 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.





…… ……..

Rob Gregory
CHIEF EXECUTIVE OFFICER

Paul Sandercock
CHAIRPERSON

Date: 25 September 2025

Adelaide Hills Region Waste Management Authority

Statement of Comprehensive Income

for the year ended 30 June 2025

	Notes	2025 $	2024 $
INCOME			
User charges	2	**7,033,843**	6,726,942
Grants, subsidies and contributions - Operating	2	**19,462**	21,600
Investment income	2	**68,505**	62,843
Other income	2	**3,487,442**	3,036,761
Total Income		**10,609,252**	9,848,146
EXPENSES			
Employee costs	3	**2,443,268**	2,230,086
Materials, contracts & other expenses	3	**6,858,094**	6,162,497
Depreciation, amortisation & impairment	3	**1,129,129**	1,049,320
Finance costs	3	**36,615**	36,837
Total Expenses		**10,467,106**	9,478,740
OPERATING SURPLUS / (DEFICIT)		**142,146**	369,406
Asset disposal & fair value adjustments	4	**16,425**	80,282
NET SURPLUS / (DEFICIT) transferred to Equity Statement		**158,571**	449,688
TOTAL COMPREHENSIVE INCOME		**158,571**	449,688

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 2025

	Notes	2025 $	2024 $
ASSETS			
Current Assets			
Cash and cash equivalents	5	**2,181,685**	1,740,142
Trade & other receivables	5	**904,281**	850,340
Inventories	5	**10,542**	14,321
Total Current Assets		**3,096,508**	2,604,803
Non-current Assets			
Infrastructure, property, plant & equipment	6	**6,282,734**	6,377,037
Total Non-current Assets		**6,282,734**	6,377,037
Total Assets		**9,379,242**	8,981,840
LIABILITIES			
Current Liabilities			
Trade & other payables	7	**1,277,200**	1,202,165
Borrowings	7	**36,836**	53,598
Provisions	7	**291,616**	301,946
Total Current Liabilities		**1,605,652**	1,557,709
Non-current Liabilities			
Borrowings	7	**-**	36,836
Provisions	7	**3,392,532**	3,164,808
Total Non-current Liabilities		**3,392,532**	3,201,644
Total Liabilities		**4,998,184**	4,759,353
NET ASSETS		**4,381,058**	4,222,487
EQUITY			
Accumulated surplus		**4,381,058**	4,222,487
TOTAL EQUITY		**4,381,058**	4,222,487

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 2025

2025	Notes	Accumulated Surplus $	TOTAL EQUITY $
Balance at end of previous reporting period		**4,222,487**	**4,222,487**
Net Surplus / (Deficit) for Year		**158,571**	**158,571**
Balance at end of period		**4,381,058**	**4,381,058**

2024	Notes	Accumulated Surplus $	TOTAL EQUITY $
Balance at end of previous reporting period		3,772,799	3,772,799
Net Surplus / (Deficit) for Year		449,688	449,688
Balance at end of period		4,222,487	4,222,487

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

Adelaide Hills Region Waste Management Authority

Statement of Cash Flows

for the year ended 30 June 2025

	Notes	2025 $	2024 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts:			
User charges		**6,984,312**	6,742,683
Investment receipts		**16,815**	62,584
Grants utilised for operating purposes		**19,462**	21,600
Other revenues		**3,567,723**	3,105,246
Payments:			
Employee costs		**(2,401,337)**	(2,190,117)
Materials, contracts & other expenses		**(6,899,343)**	(5,903,535)
Finance payments		**(8,045)**	(8,267)
Net Cash provided by (or used in) Operating Activities		**1,279,587**	1,830,194
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts:			
Grants utilised for capital purposes		**26,000**	-
Sale of replaced assets		**145,000**	145,528
Sale of surplus assets		**30,000**	-
Payments:			
Expenditure on renewal/replacement of assets		**(384,981)**	(688,528)
Expenditure on new/upgraded assets		**(600,465)**	(974,300)
Net Cash provided by (or used in) Investing Activities		**(784,446)**	(1,517,300)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts:			
Proceeds from borrowings		**-**	-
Payments:			
Repayments of borrowings		**-**	
Repayment of principal portion of lease liabilities		**(53,598)**	(51,170)
Net Cash provided by (or used in) Financing Activities		**(53,598)**	(51,170)
Net Increase (Decrease) in cash held		**441,543**	261,724
Cash & cash equivalents at beginning of period	8	**1,740,142**	1,478,418
Cash & cash equivalents at end of period	8	**2,181,685**	1,740,142

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 2025

Note 1 - Material 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 Adelaide Hills Region Waste Management Authority is a Local Government 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 material 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 Secion 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 immaterial 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 unsercured 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.

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 other overhead cost directly attributed to bringing the asset to the location and condition necessary for it to be capable of operating in the manner by management.

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by 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. Signifigant 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.

6.5 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.

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

Amounts (other than grants) received from external parties in advance of service delivery, are recognised as liabilities until the service is delivered.

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 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.

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 16.

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 active landfill cell operational areas, for which capping rehabilitation works have not yet been completed.

The Authority has recognised a liability for capping and post-closure rehabilitation costs, reflecting stakeholder expectations that it will underatke the works in the future. These expectations arise from the Authority's ongoing management of the site and its past conduct in planning and preparing for such works. Whilst the Authority operates the landfill under a rental agreement with a constituent council and is not the legal owner, a constructive obiligation exists under AASB 137 *Provisions, Contingent Liabilities and Contingent Assets* . Accordingly, a liability has been recognised for future capping and rehabilitation costs, notwithstanding that legal responsibility remains with the site owner.

The Authority has estimated the liability based on the capping design approved by the South Australian Environment Protection Authority (EPA). The current assumptions and calcuations underpinning this provision has been verified by an independent qualified consultant. ACT Williams has been engaged to undertake a capping trial, which is expected to be completed in the 2026–27 financial year. The outcomes of this trial will provide more accurate cost data, which may result in an adjustment to the recognised liability in future reporting periods.

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 plans to undertake further detailed reviews of all rehabilitation and restoration liability costs every three years with the assistance of external consultants to ensure all projected costs have been independently verified. This was last reviewed and revalued by WSP on 09 April 2025.

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 comencement 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 Goods & Services Tax

In accordance with interpretation of 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 2025

Note 2 - INCOME

	Notes	2025 $	2024 $
USER CHARGES			
Waste Processing and disposal fees		**7,033,843**	6,726,942
		7,033,843	6,726,942
INVESTMENT INCOME			
Interest on investments		**68,505**	62,843
		68,505	62,843
OTHER INCOME			
Consultancy service		**864**	2,959
Resource recovery centre income		**2,368,814**	2,137,862
Resource recover centre recuperation		**100,365**	85,632
Transport income		**672,461**	437,066
Fuel tax rebate		**75,372**	78,928
Machinery charge out		**117,645**	118,577
Recycled income		**19,031**	27,425
Sundry		**132,890**	148,312
		3,487,442	3,036,761
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Sundry		**19,462**	21,600
Sources of grants			
Other		**19,462**	21,600
		19,462	21,600

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 3 - EXPENSE

	Notes	2025 $	2024 $
EMPLOYEE COSTS			
Salaries and Wages		**1,817,740**	1,642,869
Employee leave expense		**269,085**	245,101
Superannuation - defined contribution plan contributions	17	**217,098**	197,647
Superannuation - defined benefit plan contributions	17	**8,430**	7,979
Workers' Compensation Insurance		**44,672**	44,887
Other employment related costs		**86,243**	91,603
Total Operating Employee Costs		**2,443,268**	2,230,086
Total Number of Employees		***19***	*19*
(Full time equivalent at end of reporting period)			
MATERIALS, CONTRACTS & OTHER EXPENSES			
Prescribed Expenses			
Auditor's Remuneration			
- Auditing the financial reports		**7,991**	5,582
Subtotal - Prescribed Expenses		**7,991**	5,582
Other Materials, Contracts & Expenses			
Materials, contractors and other		**349,771**	190,327
Resource recovery centre expenses		**1,737,781**	1,513,172
Consultants		**88,920**	19,706
Administration and Board		**137,050**	127,629
EPA licence fee		**11,648**	10,469
Repairs and maintenance		**304,520**	279,455
Insurance and legal		**65,558**	63,200
EPA waste levy paid		**3,784,269**	3,574,650
Parts, accessories & consumables		**361,243**	363,998
Sundry		**9,343**	14,309
Subtotal - Other Materials, Contracts & Expenses		**6,850,103**	6,156,915
		6,858,094	6,162,497

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 3 - EXPENSE con't

	Notes	2025 $	2024 $
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Road infrastructure		**8,410**	5,672
Buildings		**16,326**	15,853
Vehicles		**48,882**	43,608
Plant and equipment		**503,413**	440,813
Landfill cells		**248,397**	208,781
Leachate pond		**8,697**	8,696
Landfill rehabilitation		**20,161**	73,882
Landfill cell capping		**226,300**	203,472
Right of use assets	16	**48,543**	48,543
		1,129,129	1,049,320
FINANCE COSTS			
Interest on Leases		**8,045**	8,267
Unwinding of present value discounts		**28,570**	28,570
		36,615	36,837

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	Notes	2025 $	2024 $
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
Assets renewed or directly replaced			
Proceeds from disposal		**145,000**	145,528
Less: Carrying amount of assets sold		**125,533**	65,246
Gain (Loss) on disposal		**19,467**	**80,282**
Assets surplus to requirements			
Proceeds from disposal		**30,000**	-
Less: Carrying amount of assets sold		**33,042**	-
Gain (Loss) on disposal		**(3,042)**	**-**
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS		**16,425**	80,282

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 5 - CURRENT ASSETS

		2025	2024
CASH & EQUIVALENT ASSETS	**Notes**	**$**	$
Cash on Hand and at Bank		**690,963**	421,383
Deposits at Call		**1,490,722**	1,318,759
		2,181,685	1,740,142
TRADE & OTHER RECEIVABLES			
Accrued Revenues		**43,315**	39,760
Debtors - general		**805,892**	758,692
Prepayments		**55,074**	51,888
		904,281	850,340
INVENTORIES			
Stores & Materials		**10,542**	14,321
		10,542	14,321

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

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

	Fair Value Level	2024 $				**2025 $**			
		Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Road infrastructure		-	145,243	(61,081)	84,162	**-**	**158,080**	**(69,491)**	**88,589**
Buildings		-	283,676	(152,783)	130,893	**-**	**294,006**	**(169,109)**	**124,897**
Vehicles		-	276,895	(50,021)	226,874	**-**	**276,895**	**(98,903)**	**177,992**
Plant and equipment		-	4,484,979	(1,959,687)	2,525,292	**-**	**4,921,191**	**(2,118,037)**	**2,803,154**
Landfill cells		-	3,421,264	(1,955,937)	1,465,327	**-**	**3,421,264**	**(2,204,334)**	**1,216,930**
Leachate pond		-	173,938	(88,893)	85,045	**-**	**173,938**	**(97,590)**	**76,348**
Landfill rehabilitation		644,938	-	(382,845)	262,093	**1,326,818**	**-**	**(403,006)**	**923,812**
Landfill cell capping		2,554,283	-	(1,037,840)	1,516,443	**2,080,358**	**-**	**(1,264,140)**	**816,218**
WIP		-	-	-	-	**-**	**22,429**	**-**	**22,429**
Right of use assets		-	323,623	(242,715)	80,908	**-**	**323,623**	**(291,258)**	**32,365**
Reinstatement costs		-	-	-	-	**-**	**-**	**-**	**-**
Total IPP&E		3,199,221	9,109,618	(5,931,802)	6,377,037	**3,407,176**	**9,591,426**	**(6,715,868)**	**6,282,734**
Comparatives		*2,040,475*	*7,784,512*	*(5,154,958)*	*4,670,029*	*3,199,221*	*9,109,618*	*(5,931,802)*	*6,377,037*

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 2025

Note 6 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2024 $	Carrying Amounts Movement During the Year $								2025 $
	Carrying Amount	Additions		Disposals	Dep'n	Impair't	Transfers		Adjustments	Carrying Amount
		New / Upgrade	Renewals				In	Out		
Road infrastructure	84,162	12,837	-	-	(8,410)	-	-	-	-	**88,589**
Buildings	130,893	10,330	-	-	(16,326)	-	-	-	-	**124,897**
Vehicles	226,874	-	-	-	(48,882)	-	-	-	-	**177,992**
Plant and equipment	2,525,292	554,869	384,981	(158,575)	(503,413)	-	-	-	-	**2,803,154**
Landfill cells	1,465,327	-	-	-	(248,397)	-	-	-	-	**1,216,930**
Leachate pond	85,045	-	-	-	(8,697)	-	-	-	-	**76,348**
Landfill rehabilitation	262,093	-	-	-	(20,161)	-	-	-	681,880	**923,812**
Landfill cell capping	1,516,443	-	-	-	(226,300)	-	-	-	(473,925)	**816,218**
WIP	-	22,429	-	-	-	-	-	-	-	**22,429**
Right of use assets	80,908	-	-	-	(48,543)	-	-	-	-	**32,365**
Reinstatement costs	-	-	-	-	-	-	-	-	-	**-**
Total IPP&E	**6,377,037**	**600,465**	**384,981**	**(158,575)**	**(1,129,129)**	**-**	**-**	**-**	**207,955**	**6,282,734**
Comparatives	*4,670,029*	***974,300***	***688,528***	***(65,246)***	***(1,049,320)***	***-***	***18,413***	***(18,413)***	***1,158,746***	*6,377,037*

This note continues on the following pages.

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 differenent 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 benefis 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
Network/IT Assets	1,000
Other Plant & Equipment	2,000
Landfill Assets	2,000
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	3 to 10 years
Infrastructure	
Unsealed Roads	15 years
Litter Fence	15 years
Water Tanks	30 years
Pumps	5 years
Monitor Bore	10 years
Buildings	20 - 50 years
Roads	20 - 30 years

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 7 - LIABILITIES

		2025		2024	
		$		$	
TRADE & OTHER PAYABLES	**Notes**	**Current**	**Non-current**	Current	Non-current
Goods & Services		**969,911**	**-**	1,022,026	-
Payments received in advance		**26,000**	**-**	2,331	-
Accrued expenses - employee entitlements		**89,320**	**-**	78,609	-
GST Payable		**54,041**	**-**	21,895	-
Other		**137,928**	**-**	77,304	-
		1,277,200	**-**	1,202,165	-
BORROWINGS					
Leases Liabilities	16	**36,836**	**-**	53,598	36,836
		36,836	**-**	53,598	36,836

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

PROVISIONS				
LSL Employee entitlements (including oncosts)	**146,892**	**135,008**	146,500	93,800
AL Employee entitlements (including oncosts)	**144,724**	**-**	155,446	-
Future reinstatement / restoration, etc	**-**	**3,257,524**	-	3,071,008
	291,616	**3,392,532**	301,946	3,164,808

Movements in Provisions - 2025 year only	*Future Reinstate-ment*	*Cell Capping*	*Post Closure*
Opening Balance	*3,071,008*	*2,397,500*	*673,508*
Add Unwinding of present value discounts	*28,570*	*-*	*28,570*
(Less) Payments	*(50,009)*	*(50,009)*	*-*
Add (Less) Remeasurement Adjustments	*207,955*	*(473,925)*	*681,880*
Closing Balance	*3,257,524*	*1,873,566*	*1,383,958*

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

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	2025 $	2024 $
Total cash & equivalent assets	5	**2,181,685**	1,740,142

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

Net Surplus (Deficit)	**158,571**	449,688
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	**1,129,129**	1,049,320
Net increase (decrease) in unpaid employee benefits	**41,589**	39,969
Premiums & discounts recognised & unwound	**28,570**	28,570
Grants for capital acquisitions treated as Investing Activity	**(26,000)**	-
Net (Gain) Loss on Disposals	**(16,425)**	(80,282)
	1,315,434	1,487,265
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	**(21,795)**	81,636
Net (increase) decrease in inventories	**3,779**	(3,767)
Net increase (decrease) in trade & other payables	**32,178**	265,060
Net increase (decrease) in other provisions	**(50,009)**	-
Net Cash provided by (or used in) operations	**1,279,587**	1,830,194

(c) Non-Cash Financing and Investing Activities

Estimated future reinstatement etc. costs	**157,946**	1,158,746
	157,946	1,158,746

(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.

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 3.9% (2024: 4.65%). **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: l**iabilities 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.

Note 9 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2025		Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		$'000	$'000	$'000	$'000	$'000
Cash & Equivalents		**2,181,685**			**2,181,685**	**2,181,685**
Receivables		**849,207**	**-**	**-**	**849,207**	**849,207**
	Total	**3,030,892**	**-**	**-**	**3,030,892**	**3,030,892**
Financial Liabilities						
Payables		**1,161,880**			**1,161,880**	**1,161,880**
Lease Liabilities		**37,793**	**-**	**-**	**37,793**	**36,836**
	Total	**1,199,673**	**-**	**-**	**1,199,673**	**1,198,716**

2024		Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		$'000	$'000	$'000	$'000	$'000
Cash & Equivalents		1,740,142			1,740,142	1,740,142
Receivables		850,340	-	-	850,340	850,340
	Total	2,590,482	-	-	2,590,482	2,590,482
Financial Liabilities						
Payables		1,199,835	-	-	1,199,835	1,123,556
Lease Liabilities		55,949	37,793	-	93,742	90,434
	Total	1,255,784	37,793	-	1,293,577	1,213,990

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 uses 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 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There were no contingencies, assets or liabilities not recognised subsequent to 30 June 2025 that need to be disclosed in the financial statements.

Note 11 - EVENTS AFTER THE STATEMENT OF FINANCIAL POSITION DATE

The Authority's current lease agreement for the landfill site, held with a constituent council, is due to expire during the 2025/26 financial year. Subsequent to balance date, the Authority has commenced negotiations with the council regarding the renewal of the lease, including the amounts payable and the terms and conditions of the arrangement. As these negotiations are ongoing, the financial effect of the new lease cannot be reliably measured at this time.

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 12 - CAPITAL EXPENDITURE AND INVESTMENT PROPERTY COMMITMENTS

	Notes	2025 $'000	2024 $'000
Capital Commitments			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
Plant & Equipment		-	465,945
		-	465,945
These expenditures are payable:			
Not later than one year		-	465,945
		-	465,945

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 13 - 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.

	2025	2024	2023
Operating Surplus Ratio			
Operating Surplus / Total Operating Income	1.3%	3.8%	4.6%

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

Net Financial Liabilities Ratio			
Net Financial Liabilities / Total Operating Income	18%	22%	10%

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			
Outlays on Existing Assets / Asset Renewals - IAMP	**22%**	74%	337%

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.

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 14 - UNIFORM PRESENTATION OF FINANCES

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

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

The arrangements ensure that all local government entities provide a common 'core' of financial information, which enables meaningful comparisons of each local government entitie's finances.

	2025	2024
	$	$
Income		
User charges	**7,033,843**	6,726,942
Grants, subsidies and contributions` - Operating	**19,462**	21,600
Investment income	**68,505**	62,843
Other income	**3,487,442**	3,036,761
	10,609,252	9,848,146
Expenses		
Employee costs	**(2,443,268)**	(2,230,086)
Materials, contracts and other expenses	**(6,858,094)**	(6,162,497)
Depreciation, amortisation and impairment	**(1,129,129)**	(1,049,320)
Finance costs	**(36,615)**	(36,837)
	(10,467,106)	(9,478,740)
Operating Surplus / (Deficit)	**142,146**	369,406
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	**(384,980)**	(688,528)
Add back Depreciation, Amortisation and Impairment	**1,129,129**	1,049,320
Proceeds from Sale of Replaced Assets	**145,000**	145,528
	889,149	506,320
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets	**(600,465)**	(974,300)
Proceeds from Sale of Surplus Assets	**30,000**	-
	(570,465)	(974,300)
Adjusted Annual Net Impact to Financing Activities surplus/ (deficit)	**460,830**	(98,574)

Note 15 - LEASES

The Authority as a Lessee

Right of Use Assets

The Authority recognises lease liabilities to make lease payments and righ-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 Propery, Plant & Equipment and the movements during the period:

Right of Use Assets *(Carrying Value)*	**Land**
At 1 July 2024	**80,908**
Depreciation Charge	**(48,543)**
At 30 June 2025	**32,365**

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

	2025
Opening Balance 1 July 2024	**90,434**
Accretion of Interest	**2,351**
Payments	**(55,949)**
Closing Balance 30 June 2025	**36,836**
Current	**36,836**
Non Current	**-**

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

The Authority had total cash outflows for leases of **$61,643.**

The following are amounts recognised on profit or loss:	
Deprecaition expense right of use assets	48,543
Interest expense on lease liabilities	8,045
Total amount recognised in profit and loss	56,588

Note 16 – 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 (11.5% in 2024-25; 11% in 2023-24). 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 2023-24) of "superannuation" salary.

The Authority contributes the balance of superannuation guarantee applicable to 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 2023. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Authority's contribution rates at some future time.

Contributions to Other Superannuation Schemes

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 2025

Note 17 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Authority include the Chair, the Board, Chief 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:

	2025	2024
	$	$
Salaries, allowances & other short term benefits	**506,134**	460,132
Post-employment benefits	**65,638**	71,826
Long term benefits	**123,908**	104,550
TOTAL	**695,680**	636,508

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

The following transactions occurred with related parties:

	2025	**Outstanding 30 June 2025**	2024	Outstanding 30 June 2024
	$,000	**$,000**	$,000	$,000
Adelaide Hills Council - provision of waste disposal and other services	**1,751**	**138**	1,523	236
Alexandrina Council - provision of waste disposal and other services	**304**	**22**	278	25
Mount Barker District Council - provision of waste disposal and other services	**1,794**	**134**	1,473	116
Rural City of Murray Bridge - provision of waste disposal and other services	**1,020**	**77**	814	68
TOTAL	**4,869**	**371**	4,088	445

Amounts recorded as oustanding from related parties are recorded in trade and other receivables in Note 5.

The related parties disclosed above are equity owners of the Authority and are referred to as Constituent Councils. Constituent Councils have equal representation on the Board of the Authority and accordinly have signifigant 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 2025

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 2025, the Authority'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.



Greg Georgopoulos
CHIEF EXECUTIVE OFFICER
Adelaide Hills Council

Date: 02 September 2025

Adelaide Hills Region Waste Management Authority

Certification of Auditor Independence
for the year ending 30 June 2025

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 2025, the Authority'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.



Andrew McDonald
CHIEF EXECUTIVE OFFICER
Alexandrina Council

Date: 9 September 2025

Adelaide Hills Region Waste Management Authority

Certification of Auditor Independence
for the year ending 30 June 2025

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 2025, the Authority'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.



Alison Hancock
A/CHIEF EXECUTIVE OFFICER
Mount Barker District Council

Date: 4 September 2025

Adelaide Hills Region Waste Management Authority

Certification of Auditor Independence
for the year ending 30 June 2025

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 2025, the Authority'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.



Heather Barclay
CHIEF EXECUTIVE OFFICER
Rural City of Murray Bridge

Date: 11 September 2025

Galpins
Accountants, Auditors
& Business Consultants

CHARTERED ACCOUNTANTS™
AUSTRALIA + NEW ZEALAND

ADELAIDE HILLS REGION WASTE MANAGEMENT AUTHORITY

GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2025

Statement by Auditor

I confirm that, for the audit of the financial statements of the Adelaide Hills Region Waste Management Authority for the year ended 30 June 2025, I have maintained my independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (including Independence Standards),* Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

Date: 29 August 2025

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ABN: 89 656 702 886

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Fleurieu Regional Aquatic Centre Joint Venture

Annual Financial Statements

for the year ended 30 June 2025

Fleurieu Regional Aquatic Centre Joint Venture
General Purpose Financial Statements

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Fleurieu Regional Aquatic Centre Joint Venture
General Purpose Financial Statements

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 2025 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.

.....

Andrew MacDonald
Chief Executive Officer
Alexandrina Council

Date: 6 November 2025

Victoria MacKirdy
Chief Executive Officer
City of Victor Harbor

14 November 2025

Fleurieu Regional Aquatic Centre Joint Venture
General Purpose Financial Statements

Statement of Comprehensive Income
for the year ended 30 June 2025

	Notes	2025 $
Income		
User charges	2	2,305,868
Grants, subsidies and contributions - Operating	2	1,086,750
Investment income	2	28,775
Total Income		**3,421,393**
Expenses		
Materials, contracts & other expenses	3	3,203,737
Depreciation, amortisation and impairment	4	534,099
Total Expenses		**3,737,837**
Operating surplus / (deficit)		**(316,443)**
Net surplus / (deficit) transferred to Equity Statement		
Other Comprehensive Income		
Changes in revaluation surplus - infrastructure, property, plant and equipment		-
Total Other Comprehensive Income		**(316,443)**

The above statement is to be read in conjunction with the attached notes

Fleurieu Regional Aquatic Centre Joint Venture
General Purpose Financial Statements

Statement of Financial Position
for the year ended 30 June 2025

	Notes	2025 $
ASSETS		
Current Assets		
Cash and cash equivalents	5	1,315,873
Trade & other receivables	5	247,922
Total Current Assets		**1,563,795**
Non-current Assets		
Property, plant and equipment	6	28,339,402
Total Non-current Assets		**28,339,402**
TOTAL ASSETS		**29,903,197**
LIABILITIES		
Current Liabilities		
Trade & other payables	7	1,002,088
Total Current Liabilities		**1,002,088**
TOTAL LIABILITIES		**1,002,088**
Net Assets		**28,901,109**
EQUITY		
Accumulated surplus		(316,443)
Other reserves		29,217,552
TOTAL EQUITY		**28,901,109**

The above statement is to be read in conjunction with the attached notes

Fleurieu Regional Aquatic Centre Joint Venture
General Purpose Financial Statements

Statement of Changes in Equity
for the year ended 30 June 2025

	Notes	Accumulated surplus	Asset revaluation reserve	Capital contributions	Total equity
Balance at end of previous reporting period		-	-	-	-
Net Surplus / (Deficit) for Year		(316,443)	-	29,217,552	28,901,109
Balance at end of period		(316,443)	-	**29,217,552**	**28,901,109**

The above statement is to be read in conjunction with the attached notes

Statement of Cash Flows
for the year ended 30 June 2025

CASH FLOWS FROM OPERATING ACTIVITIES	Notes	2025 $
Receipts:		
User charges		
Investment receipts		26,670
Reimbursements		-
Payments:		
Materials, contracts and other expenses		457,653
Net Cash provided by (or used in) Operating Activities	8	**484,323**
CASH FLOWS FROM INVESTING ACTIVITIES		
Receipts:		
Proceeds from sale of interest in Authority		913,250
Payments:		
Expenditure on renewal/replacement of assets		
Expenditure on new/upgraded assets		81,700
Net Cash provided by (or used in) Investing Activities		**831,550**
Net Increase (Decrease) in cash held		1,315,873
Cash & cash equivalents at beginning of period		-
Cash & cash equivalents at end of period	8	**1,315,873**

The above statement is to be read in conjunction with the attached notes

Fleurieu Regional Aquatic Centre Joint Venture
General Purpose Financial Statements

Note 1 - Summary of Material 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*

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 Joint Ventures accounting policies The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are material to the financial statements are specifically referred to in the relevant sections of these Notes

1.3 Rounding

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

2 The Local Government Reporting Entity

The Fleurieu Regional Aquatic Centre is a Local Government Joint Venture under the control of Alexandrina Council and City of Victor Harbor

The Joint Venture was established under the South Australia the *Local Government Act 1999* These financial statements have been prepared for use by the constituent Councils

3 Income recognition

3.1 Revenue

The Joint Venture 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 Joint Venture expects to be entitled in a contract with a customer

In other cases, AASB 1058 applies when the Joint Venture enters transactions where the consideration to acquire an asset is materially 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 Joint Venture to acquire or construct a recognisable non-financial asset that is to be controlled by the Joint Venture. In this case, the Joint Venture 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

4 Cash, Cash Equivalents and Other Financial Instruments

Cash assets include all amounts readily convertible to cash on hand at Joint Venture'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

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 Joint Venture includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead

5.2 Materiality

Assets with an economic life more than one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by the Joint Venture 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

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

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value Material 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.

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 Joint Venture, 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	14 - 150 years
Furniture & Fittings	4 - 40 years
Plant & Equipment	5 - 40 years

5.5 Impairment

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if the Joint Venture 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

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 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 Joint Venture on 1 July 2024, as an equity contribution

8 Goods & Services Tax

In accordance with interpretation of 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

9 New and amended standards and interpretations

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 Joint Venture in future periods as at the time of preparing the financial statements

Fleurieu Regional Aquatic Centre Joint Venture
General Purpose Financial Statements

Note 2 - Income

USER CHARGES	
Fleurieu Aquatic Centre Management Income	2,305,868
INVESTMENT INCOME	
Local Government Finance Authority	28,766
Banks & other	9
	28,775
GRANTS, SUBSIDIES, CONTRIBUTIONS	
Council Contribution - Alexandrina Council	543,750
Council Contribution - City of Victor Harbor	543,000
	1,086,750

Note 3 - Expense

MATERIALS, CONTRACTS & OTHER EXPENSES	
Prescribed Expenses	
Auditor's Remuneration	5,600
Other Materials, Contracts & Expenses	
Administration	241,448
Electricity and Gas	543,316
Fleurieu Aquatic Centre Management Expenses	2,413,373
Subtotal - Other Materials, Contracts & Expenses	**3,203,737**

Note 4 - Depreciation

DEPRECIATION, AMORTISATION AND IMPAIRMENT	
Buildings	482,311
Furniture & Fittings	30,864
Plant & Equipment	20,924
	534,099

Note 5 - Current Assets

Cash and Equivalent Assets	
Cash on Hand and at Bank	712,549
Deposits at Call	603,324
	1,315,873
Trade and Other Receivables	
Debtors - general	173,500
GST Receivable	71,217
Other Receivables	3,205
	247,922

Note 6 - Property, Plant and Equipment

	Fair Value Level	Cost / Fair Value	Accumulated Depreciation	Carrying Amount
Land	2	5,605,000	-	5,605,000
Buildings	3	27,094,774	4,769,488	22,325,285
Furniture and Fittings		434,532	229,105	205,427
Plant and Equipment		349,577	145,888	203,689
		33,483,883	**5,144,481**	**28,339,402**

	Additions		Transfer In	Depreciation	Net Revaluation	2025 Carrying Amount
	New/ Upgrade	Renewal				
Land	-	-	5,605,000		-	5,605,000
Buildings	-	-	22,807,596	482,311	-	22,325,285
Furniture and Fittings	-	-	236,291	30,864	-	205,427
Plant and Equipment	81,700	-	142,913	20,924	-	203,689

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 Level1 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 restated 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

Land

Freehold land and land over which the Joint Venture has control is recognised at fair Value No capitalisation threshold is applied to the acquisition of land or interests in land 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.

Plant & Equipment

These assets are recognised at cost

Furniture and Fittings

These assets are recognised at cost

Transfers

Following the cessation of the Fleurieu Regional Aquatic Centre Authority, the assets which are owned by the constituent Councils were transferred into the Joint Venture

Note 7 - Liabilities

Trade and Other Payables	Notes	Current	Non-current
Accrued expenses – other		100,308	-
Goods and Services		901,780	-
		1,002,088	-

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	2025 $
Total cash and equivalent assets	5	**1,315,873**
Balances per Statement of Cash Flows		**1,315.873**

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

Net surplus (deficit)	**(316,443)**
Non-cash items in Statement of Comprehensive Income	
Depreciation, amortisation and impairment	534,099
Add (Less) changes in net current assets	
Net (increase) decrease in receivables	(74,422)
Net increase (decrease) in trade and other payables	341,089
Net Cash provided by (or used in) operations	**484,323**

Note 9 - Financial Instruments

All financial instruments are categorised as *loans and receivables*

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 and conditions** Deposits are returning fixed interest rates between 0% and 5%. **Carrying amount** Approximates fair value due to the short term to maturity
Receivables - Fees and other charge	**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 Although the Joint Venture is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Joint Venture'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 billed or not to the Joint Venture **Terms and conditions** Liabilities are normally settled on 30-day terms **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 billed or not to billed to the Joint Venture **Terms and conditions** Liabilities are normally settled on 30 day terms. **Carrying amount** Approximates fair value

Liquidity Analysis (note that contractual cash flows include interest flows that are not in the carrying values)

2025	Due < 1 year	Due > 1 year; < 5years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets					
Cash & Cash Equivalents	1,315,873	-	-	1,315,873	1,315,873
Receivables	247,922	-	-	247,922	247,922
	1,563,795	**-**	**-**	**1,563,795**	**1,563,795**
Financial Liabilities					
Payables	1,002,088	-	-	1,002,088	1,002,088
	1,002,088	**-**	**-**	**1,002,088**	**1,002,088**

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 Joint Venture

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 Joint Venture is the carrying amount, net of any impairment All Joint Venture investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government Except as detailed in Notes 5 and 6 in relation to individual classes of receivables, exposure is concentrated within the Joint Venture'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 because of changes in market prices All the Joint Venture'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 The Joint Venture 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 - Commitments for Expenditure

Service	Contractor	Period of contract	Brief description
Operational Management	YMCA SA	Contract expires 30 June 2026	Provision of aquatic centre facility daily management and operating services

Note 11 - YMCA Management

The Joint Venture 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

	2025
Fleurieu Aquatic Centre Income	2,305,868
Fleurieu Aquatic Centre Expenses	2,413,373
Net Result	**(206,273)**

Note 12 – Related Parties

Key Management Personnel

The key management personnel of the Joint Venture are those members Joint Venture Advisory Committee, the CEOs of both Alexandrina Council and Victor Harbor Council, two (2) Councillors from each constituent Council

The Joint Venture did not receive any payments from key management personnel, other than amounts paid as facility users

Other Related Parties

The following transactions occurred with other Related Parties during the financial year ended 30 June 2024

Related Party Entity	Sale of Goods and Services ($)	Description of Services Provided to Related Parties
Alexandrina Council	467,452	Contribution to Regional Aquatic Facility
City of Victor Harbor	467,176	

The Related Parties disclosed above are equity owners of the Joint Venture and are referred to as Constituent Councils Constituent Councils have equal representation and accordingly have significant influence on the financial operating decisions of the Authority No one Constituent Council individually has control of those policies

Fleurieu Regional Aquatic Centre Joint Venture
General Purpose Financial Statements

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 2025, the 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*.

Andrew MacDonald
Chief Executive Officer
Alexandrina Council

Dated: 06 November 2025

Victoria MacKirdy
Chief Executive Officer
City of Victor Harbor

14 November 2025

Fleurieu Regional Aquatic Centre Joint Venture
General Purpose Financial Statements

Statement by Auditor

I confirm that, for the audit of the financial statements of Alexandrina Council for the year ended 30 June 2025, I have maintained my independence in accordance with the requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (Including Independence Standards)* (the Code), 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*

Timothy Muhlhausler
Director
Galpins Accountants, Auditors and Business Consultants

Dated 17/11/2025

Galpins
Accountants, Auditors
& Business Consultants

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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT

To the members of the Fleurieu Regional Aquatic Centre Joint Venture

Opinion

We have audited the accompanying financial report of the Fleurieu Regional Aquatic Centre Joint Venture (the Joint Venture), which comprises the Statements of Financial Position as at 30 June 2025, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Joint Venture as at 30 June 2025, and of its financial performance and its cash flow 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 Joint Venture in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility for the Financial Report

The Joint Venture 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 Joint Venture determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibility for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatements, whether due to fraud or error, and to issue and 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.

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

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Partner

Date: 17 November 2025

Fleurieu Regional Waste Authority

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2025

FLEURIEU REGIONAL WASTE AUTHORITY

Fleurieu Regional Waste Authority

General Purpose Financial Statements

for the year ended 30 June 2025

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Fleurieu Regional Waste Authority

General Purpose Financial Statements

for the year ended 30 June 2025

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 2025 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Authority's accounting and other records.

Simon Grenfell
Executive Officer

24 September 2025

Michael Kelledy
Chair of the Board

24 September 2025

Fleurieu Regional Waste Authority

Statement of Comprehensive Income

for the year ended 30 June 2025

$ '000	Notes	2025	2024
Income			
User charges	2a	13,990	12,826
Grants, subsidies and contributions - operating	2e	45	60
Investment income	2b	2	1
Reimbursements	2c	157	132
Other income	2d	31	16
Total income		14,225	13,035
Expenses			
Employee costs	3a	4,645	4,107
Materials, contracts and other expenses	3b	9,636	9,379
Depreciation and amortisation	3c	1,140	1,020
Finance costs	3d	634	588
Total expenses		16,055	15,094
Operating surplus / (deficit)		(1,830)	(2,059)
Asset disposal and fair value adjustments	4	126	13
Net surplus / (deficit)		(1,704)	(2,046)
Total comprehensive income		(1,704)	(2,046)

Fleurieu Regional Waste Authority

Statement of Financial Position

as at 30 June 2025

$ '000	Notes	2025	2024
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	255	801
Trade and other receivables	5b	1,088	251
Inventories	5c	85	65
Total current assets		1,428	1,117
Non-current assets			
Infrastructure, property, plant and equipment	6	7,683	6,598
Total non-current assets		7,683	6,598
TOTAL ASSETS		9,111	7,715
LIABILITIES			
Current liabilities			
Trade and other payables	7a	2,170	1,638
Borrowings	7b	551	648
Provisions	7c	4,900	4,677
Total current liabilities		7,621	6,963
Non-current liabilities			
Borrowings	7b	13,996	11,600
Provisions	7c	93	47
Total non-current liabilities		14,089	11,647
TOTAL LIABILITIES		21,710	18,610
Net assets		(12,599)	(10,895)
EQUITY			
Accumulated surplus		(12,599)	(10,895)
Total equity		(12,599)	(10,895)

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

Fleurieu Regional Waste Authority

Statement of Changes in Equity

for the year ended 30 June 2025

$ '000	Accumulated surplus	Total equity
2025		
Balance as at 1 July	(10,895)	(10,895)
Net surplus / (deficit) for year	(1,704)	(1,704)
Balance at the end of period	(12,599)	(12,599)
2024		
Balance as at 1 July	(8,849)	(8,849)
Net surplus / (deficit) for year	(2,046)	(2,046)
Balance at the end of period	(10,895)	(10,895)

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

Fleurieu Regional Waste Authority

Statement of Cash Flows

for the year ended 30 June 2025

$ '000	Notes	2025	2024
Cash flows from operating activities			
Receipts			
User charges		14,394	13,062
Grants, subsidies and contributions		49	60
Investment receipts		2	1
Reimbursements		157	132
Other receipts		834	542
Payments			
Payments to employees		(4,622)	(4,025)
Payments for materials, contracts and other expenses		(10,749)	(10,061)
Finance payments		(604)	(640)
Net cash provided by (or used in) operating activities	8b	(539)	(929)
Cash flows from investing activities			
Receipts			
Sale of replaced assets		186	38
Payments			
Expenditure on renewal/replacement of assets		(1,868)	(75)
Expenditure on new/upgraded assets		(432)	(449)
Net cash provided (or used in) investing activities		(2,114)	(486)
Cash flows from financing activities			
Receipts			
Proceeds from loans		2,778	1,500
Payments			
Repayments of loans		(522)	(562)
Repayment of lease liabilities		(149)	(100)
Net cash provided by (or used in) financing activities		2,107	838
Net increase (decrease) in cash held		(546)	(577)
plus: cash & cash equivalents at beginning of period		801	1,378
Cash and cash equivalents held at end of period	8a	255	801

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

Fleurieu Regional Waste Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

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Fleurieu Regional Waste Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 24 September 2025

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

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.

continued on next page ...

Fleurieu Regional Waste Authority

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

Note 1. Summary of Material Accounting Policies (continued)

(4) Cash, cash equivalents and other financial instruments

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

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 and equipment

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

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the 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. 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.

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

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.

6.5 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).

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Fleurieu Regional Waste Authority

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

Note 1. Summary of Material Accounting Policies (continued)

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 and 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 and deposits
Amounts other than grants 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.

(9) Provisions

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

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

Weighted avg. discount rate 1.27% (2024, 0.77%)
Weighted avg. settlement period 2.0 years (2024, 1.7 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.

9.2 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 14.

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Fleurieu Regional Waste Authority

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

Note 1. Summary of Material Accounting Policies (continued)

(10) Leases

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

The Authority as a lessee

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

i) Right-of-Use-Assets

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

- Building and Structures: 15 years

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

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

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

Fleurieu Regional Waste Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 2. Income

$ '000	2025	2024
(a) User charges		
Council contributions	9,457	8,949
Waste disposal operations	4,533	3,877
Total user charges	13,990	12,826
(b) Investment income		
Interest on investments		
- Local Government Finance Authority	2	1
Total investment income	2	1
(c) Reimbursements		
Other	157	132
Total reimbursements	157	132
(d) Other income		
Sundry	31	16
Total other income	31	16
(e) Grants, subsidies and contributions		
Other grants, subsidies and contributions	45	60
Other grants, subsidies and contributions - operating		
Total other grants, subsidies and contributions - operating	45	60
Total grants, subsidies and contributions	45	60
(i) Sources of grants		
State Government	45	60
Total	45	60

Fleurieu Regional Waste Authority

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

Note 3. Expenses

$ '000	Notes	2025	2024
(a) Employee costs			
Salaries and wages		3,662	3,251
Employee leave expense		346	304
Superannuation - defined contribution plan contributions	14	390	324
Superannuation - defined benefit plan contributions	14	19	19
Workers' compensation insurance		136	136
Other employee related costs		92	73
Total operating employee costs		4,645	4,107
Total number of employees (full time equivalent at end of reporting period)		37	35
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		22	18
Bad and doubtful debts		4	1
Board members' expenses		51	44
Subtotal - prescribed expenses		77	63
(ii) Other materials, contracts and expenses			
Contractors		2,177	1,783
Energy		812	875
Maintenance		1,072	814
Legal expenses		10	2
Parts, accessories and consumables		161	180
Professional services		104	147
Sundry		550	458
Waste disposal		2,332	2,389
Provision for remediation costs		2,341	2,668
Subtotal - Other material, contracts and expenses		9,559	9,316
Total materials, contracts and other expenses		9,636	9,379
(c) Depreciation and amortisation			
Buildings and other structures		3	2
Plant, machinery and equipment		894	845
Office equipment, furniture and fittings		52	19
Right-of-use assets		191	154
Total depreciation and amortisation		1,140	1,020

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Fleurieu Regional Waste Authority

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

Note 3. Expenses (continued)

$ '000	2025	2024
(d) Finance costs		
Interest on loans	486	446
Interest on leases	148	142
Total finance costs	634	588

Note 4. Asset disposal and fair value adjustments

$ '000	2025	2024
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	184	38
Less: carrying amount of assets sold	(58)	(25)
Gain (loss) on disposal	126	13
Net gain (loss) on disposal or revaluation of assets	126	13

Note 5. Current assets

$ '000	2025	2024
(a) Cash and cash equivalent assets		
Cash on hand at bank	254	766
Deposits at call	1	35
Total cash and cash equivalent assets	255	801
(b) Trade and other receivables		
Debtors - general	371	226
Debtors - member Councils	703	22
Prepayments	17	4
Less: provision for expected credit losses	(3)	(1)
Total trade and other receivables	1,088	251
(c) Inventories		
Stores and materials	85	65
Total inventories	85	65

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 2025

Note 6. Infrastructure, property, plant & equipment and investment property

Infrastructure, property, plant and equipment

	as at 30/06/24			Asset movements during the reporting period					as at 30/06/25		
$ '000	At Cost	Accumulated Depreciation	Carrying amount	Transition adjustment - AASB 16	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	At Cost	Accumulated Depreciation	Carrying amount
Buildings and other structures	122	(2)	120	–	–	–	–	(3)	122	(5)	117
Plant, machinery and equipment	8,584	(4,946)	3,638	–	393	1,698	58	(894)	10,028	(5,251)	4,777
Office equipment, furniture and fittings	209	(66)	143	–	–	–	–	(52)	209	(118)	91
Right-of-use assets	2,851	(154)	2,697	192	–	–	–	(191)	3,043	(345)	2,698
Total infrastructure, property, plant and equipment	11,766	(5,168)	6,598	192	393	1,698	58	(1,140)	13,402	(5,719)	7,683
Comparatives	8,473	(4,205)	4,268	2,851	449	77	(25)	(1,020)	11,766	(5,168)	6,598

Fleurieu Regional Waste Authority

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

Note 7. Liabilities

$ '000		2025 Current	2025 Non Current	2024 Current	2024 Non Current
(a) Trade and other payables					
Goods and services		791	–	1,102	–
Payments received in advance		812	–	106	–
Accrued expenses - employee entitlements		107	–	40	–
Accrued expenses - finance costs		152	–	122	–
Accrued expenses - other		168	–	228	–
GST payable		140	–	40	–
Total trade and other payables		2,170	–	1,638	–
(b) Borrowings					
Loans		402	11,351	522	8,975
Lease liabilities	13b	149	2,645	126	2,625
Total Borrowings		551	13,996	648	11,600

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

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Fleurieu Regional Waste Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 7. Liabilities (continued)

$ '000	2025 Current	2025 Non Current	2024 Current	2024 Non Current
(c) Provisions				
Employee entitlements (including oncosts)	412	93	488	47
Rock crushing	230	–	542	–
Remediation costs	4,258	–	3,647	–
Total provisions	4,900	93	4,677	47
Amounts included in trade and other payables that are not expected to be settled within 12 months of reporting date	93	–	47	–

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. Further provisions were made in 2022/23, 2023/24 and 2024/25 as more detailed information becomes available and as costs increase.

Remediation works commenced in July 2021 and have continued during the financial year ended 30 June 2025. 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

2025 (current and non-current) $ '000	Provision for rock crushing 2025	Provision for remediation costs 2025	Leave and other provision 2025
Opening balance	542	3,647	535
Add: additional amounts recognised	68	1,828	292
(Less): payments	(380)	(1,217)	(322)
Closing balance	230	4,258	505

Fleurieu Regional Waste Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 8. Reconciliation to Statement of Cash Flows

$ '000	Notes	2025	2024
(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	255	801
Balances per Statement of Cash Flows		255	801
(b) Reconciliation of Operating Result			
Net surplus/(deficit)		(1,704)	(2,046)
Non-cash items in income statements			
Depreciation, amortisation and impairment		1,140	1,020
Net (gain)/loss on disposals		(126)	(13)
Right of Use Interest (non-cash)		147	–
		(543)	(1,039)
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		(839)	(94)
Change in allowances for under-recovery of receivables		2	1
Net (increase)/decrease in inventories		(20)	–
Net increase/(decrease) in trade and other payables		532	(990)
Net increase/(decrease) in unpaid employee benefits		(30)	271
Net increase/(decrease) in other provisions		359	922
Net cash provided by (or used in) operations		(539)	(929)
(c) Financing arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Corporate credit cards		10	10
Cash advance facilities		2,201	2,256

Fleurieu Regional Waste Authority

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

Note 9. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

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

Terms and conditions:
Deposits are returning fixed interest rates between 0.09% and 4.65% (2024: 0.01% and 4.55%).

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

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. 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 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 and conditions:
Secured over future revenues, borrowings are repayable in six-monthly instalments; interest is charged at fixed rates between 1.8% and 4.0% (2024: 1.8% and 4.0%) and cash advanced debentures require interest only at variable rates between 5.50% and 6.15% (2024: 6.05% and 6.15%).

Carrying amount:
Approximates fair value.

Liabilities - leases

Accounting policy:
Accounted for in accordance with AASB 16 as stated in Note 13.

continued on next page ...

Fleurieu Regional Waste Authority

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

Note 9. Financial instruments (continued)

$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities					
2025					
Financial assets					
Cash and cash equivalents	255	–	–	255	255
Receivables	1,071	–	–	1,071	1,074
Total financial assets	1,326	–	–	1,326	1,329
Financial liabilities					
Payables	1,230	–	–	1,230	1,230
Current borrowings	561	–	–	561	402
Non-current borrowings	–	4,180	8,072	12,252	11,351
Lease liabilities	299	1,197	2,434	3,930	2,794
Total financial liabilities	2,090	5,377	10,506	17,973	15,777
Total financial assets and liabilities	3,416	5,377	10,506	19,299	17,106
2024					
Financial assets					
Cash and cash equivalents	801	–	–	801	801
Receivables	247	–	–	247	247
Total financial assets	1,048	–	–	1,048	1,048
Financial liabilities					
Payables	1,363	–	–	1,363	1,363
Current borrowings	697	–	–	697	522
Non-current borrowings	–	2,660	7,375	10,035	8,975
Lease liabilities	290	1,160	2,658	4,108	2,751
Total financial liabilities	2,350	3,820	10,033	16,203	13,611
Total financial assets and liabilities	3,398	3,820	10,033	17,251	14,659

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

	2025		2024	
$ '000	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other variable rates	4.97%	10,195	6.15%	4,623
Fixed interest rates	3.79%	4,352	3.69%	7,625
		14,547		12,248

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.

continued on next page ...

Fleurieu Regional Waste Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 9. Financial instruments (continued)

Risk exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the 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 and 6 in relation to individual classes of receivables, exposure is concentrated within the Authority's boundaries, and there is no material exposure to any individual debtor.

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of 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 (ECL)

The Authority uses an allowance matrix to measure expected credit losses ('ECLs') for receivables from individual customers, which comprise a large number of small balances. The following table provides information about the Authority's ECLs from receivables (excluding 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.

$ '000	ECL Rate	Gross carrying amount	Expected Loss
2025			
Current (not past due)	0.0%	283	–
Past due 1-30 days	0.0%	213	–
Past due 31-60 days	0.0%	11	–
Past due 61 days +	14.5%	22	3
		529	3
2024			
Current (not past due)	0.0%	121	–
Past due 1-30 days	0.0%	59	–
Past due 31-60 days	0.0%	5	–
Past due 61 days +	24.0%	2	1
		187	1

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

$ '000	2025	2024
As at 1 July	1	–
Provisions	3	1
Write-off	(1)	–
As at 30 June	3	1

Fleurieu Regional Waste Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 10. Capital expenditure and investment property commitments

$ '000	2025	2024

Capital commitments

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

Plant and equipment	2,444	2,972
	2,444	2,972

These expenditures are payable:

Not later than one year	2,444	882
Later than one year and not later than 5 years	–	2,090
	2,444	2,972

Note 11. Financial indicators

$ '000	Amounts 2025	Indicator 2025	Indicators 2024	Indicators 2023
Financial Indicators overview *These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.*				
1. Operating Surplus Ratio				
Operating surplus	**(1,830)**	**(12.9)%**	(15.8)%	(4.1)%
Total operating income	**14,225**			
This ratio expresses the operating surplus as a percentage of total operating revenue.				
2. Net Financial Liabilities Ratio				
Net financial liabilities	**20,367**	**143%**	135%	119%
Total operating income	**14,225**			
Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.				
3. Asset Renewal Funding Ratio				
Asset renewals	**1,868**	**118%**	11%	100%
Infrastructure and Asset Management Plan required expenditure	**1,579**			
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.				

Fleurieu Regional Waste Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 12. Uniform presentation of finances

$ '000	2025	2024
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 Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.		
The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.		
Income		
User charges	13,990	12,826
Grants, subsidies and contributions - operating	45	60
Investment income	2	1
Reimbursements	157	132
Other income	31	16
Total Income	14,225	13,035
Expenses		
Employee costs	(4,645)	(4,107)
Materials, contracts and other expenses	(9,636)	(9,379)
Depreciation, amortisation and impairment	(1,140)	(1,020)
Finance costs	(634)	(588)
Total Expenses	(16,055)	(15,094)
Operating surplus / (deficit)	(1,830)	(2,059)
Adjusted Operating surplus / (deficit)	(1,830)	(2,059)
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(1,868)	(77)
Finance lease principal payments for right of use assets on existing assets	(149)	(100)
Add back depreciation, amortisation and impairment	1,140	1,020
Add back proceeds from sale of replaced assets	186	38
	(691)	881
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(432)	(449)
	(432)	(449)
Annual net impact to financing activities (surplus/(deficit))	(2,953)	(1,627)

Fleurieu Regional Waste Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 13. Leases

(i) The Authority as a lessee

Terms and conditions of leases

Buildings & Other Structures

The Authority entered in to leases starting on 01/09/2023 for Waste and Recycling Depot premises located at Goolwa and Strathalbyn. The leases are for an initial term of five years, with two rights of renewal of five years each. Both leases have an annual increase in payment, based on the Australian Consumer Price Index ('CPI').

Set out below are the carrying amounts of right-of-use assets recognised within Infrastructure, Property, Plant and Equipment and the movements during the period:

(a) Right of use assets

$ '000	Buildings & Other Structures	Total
2025		
Opening balance	2,697	2,697
Adjustments to right-of-use assets due to re-measurement of lease liability	192	192
Depreciation charge	(191)	(191)
Balance at 30 June	2,698	2,698
2024		
Opening balance	–	–
Additions to right-of-use assets	2,851	2,851
Depreciation charge	(154)	(154)
Balance at 30 June	2,697	2,697

(b) Lease liabilities

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

$ '000	2025	2024
Balance at 1 July	2,751	–
Additions	–	2,851
Accretion of interest	149	142
Payments	(298)	(242)
Adjustments to right-of-use liabilities due to re-measurement	192	–
Balance at 30 June	2,794	2,751
Classified as:		
Current	149	126
Non-current	2,645	2,625

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

The Group had total cash outflows for leases of $298k (2023/24: $242k).

The following are the amounts recognised in profit or loss:

Depreciation expense of right-of-use assets	191	154
Interest expense on lease liabilities	148	142
Total amount recognised in profit or loss	339	296

Fleurieu Regional Waste Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 14. 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 (11.50% in 2024/25; 11.00% in 2023/24). 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 2023/24) 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 2024. 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.

Note 15. Contingent Assets & 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.

Fleurieu Regional Waste Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 16. Related party transactions

Key management personnel

Transactions with 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 (2024: 7 persons) were paid the following total compensation:

$ '000	2025	2024
The compensation paid to key management personnel comprises:		
Short-term employee benefits	508	483
Post-employment benefits	46	42
Long-term benefits	6	5
Total	560	530

Note 17. Economic dependence

A provision for remediation costs of $4,258k has been recognised at 30 June 2025 (2024: $3,647k) (refer to Notes 1.3, 3 and 7). As a result, the Authority's current liabilities exceed its current assets at 30 June 2025 by $6,193k (2024: $5,846k) and the Authority has a net deficiency of $12,599k (2024: $10,895k).

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.

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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 2025, 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 material 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 2025, 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.

Member of Allinial GLOBAL
An association of legally independent firms

A member of Bentleys, a network of independent advisory and accounting firms located throughout Australia, New Zealand and China that trade as Bentleys. All members of the Bentleys Network are affiliated only, are separate legal entities and not in partnership. Liability limited by a scheme approved under Professional Standards Legislation. A member of Allinial Global – an association of independent accounting and consulting firms.

Advisors
Accountants
Auditors

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 https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.
This description forms part of our auditor's report.

BENTLEYS SA AUDIT PARTNERSHIP



DAVID FRANCIS
PARTNER

Dated at Adelaide this 26th day of September 2025

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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 2024 to 30 June 2025 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 2024 to 30 June 2025.

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.

Member of Allinial GLOBAL An association of legally independent firms

A member of Bentleys, a network of independent advisory and accounting firms located throughout Australia, New Zealand and China that trade as Bentleys. All members of the Bentleys Network are affiliated only, are separate legal entities and not in partnership. Liability limited by a scheme approved under Professional Standards Legislation. A member of Allinial Global – an association of independent accounting and consulting firms.

Advisors
Accountants
Auditors

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 2024 to 30 June 2025. 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 26th day of September 2025

FLEURIEU REGIONAL WASTE AUTHORITY

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2025

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Waste Authority for the year ended 30 June 2025, 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*.

.....

Michael Kelledy
Chair of the Board
Fleurieu Regional Waste Authority

Date:

FLEURIEU REGIONAL WASTE AUTHORITY

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2025

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Waste Authority for the year ended 30 June 2025, 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*.

.....

Simon Grenfell
EXECUTIVE OFFICER
Fleurieu Regional Waste Authority

Date: 4 June 2025

FLEURIEU REGIONAL WASTE AUTHORITY

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2025

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Waste Authority for the year ended 30 June 2025, 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*.

.....

Peter Fairlie-Jones
Presiding Member Audit & Risk Committee
Fleurieu Regional Waste Authority

Date:

FLEURIEU REGIONAL WASTE AUTHORITY

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2025

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Waste Authority for the year ended 30 June 2025, 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*.



……
Andrew MacDonald
CHIEF EXECUTIVE OFFICER
Alexandrina Council

Date: 5 August 2025

FLEURIEU REGIONAL WASTE AUTHORITY

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2025

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Waste Authority for the year ended 30 June 2025, 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*.



……
Victoria MacKirdy
CHIEF EXECUTIVE OFFICER
City of Victor Harbor

Date: 15/07/2025

FLEURIEU REGIONAL WASTE AUTHORITY

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2025

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Waste Authority for the year ended 30 June 2025, 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*.

……..
Daryl Buckingham
CHIEF EXECUTIVE OFFICER
Kangaroo Island Council

Date:

FLEURIEU REGIONAL WASTE AUTHORITY

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2025

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Waste Authority for the year ended 30 June 2025, 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*.

……

Nathan Cunningham
CHIEF EXECUTIVE OFFICER
District Council of Yankalilla

Date: 15 July 2025

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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 2025, 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 1st September 2025

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Annual Report 2024 - 2025

Southern & Hills LGA

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This document is the Annual Report of the Southern and Hills Local Government Association for the period 1 July 2024 to 30 June 2025 and was prepared pursuant to the *Local Government Act 1999* to report to Constituent Councils on the work and operation of the Association for the preceding financial year.

Southern and Hills Local Government Association

The Southern and Hills Local Government Association (SHLGA) was first formed in July 1969 and is now established as a Regional Subsidiary under the *Local Government Act 1999*.

SHLGA operates under its Charter and exists to enable our Constituent Councils to work together to improve the quality of life for their communities, enhance the prosperity of the region and improve performance. We do this by:

Advocating:	Influencing issues of significance to our region
Sharing:	Collaborating on mattes of common interest
Delivering:	Coordinating the delivery of services or projects that meet regional needs or advance regional priorities

Our six councils are in the Adelaide Hills, Fleurieu Peninsula and Kangaroo Island and collectively comprise what is known as the 'Southern and Hills' region. Our region is incredibly diverse, from peri-urban foothills to fast-growing regional cities and centres, to high value primary production and pristine natural wilderness. The Southern and Hills region offers a great local lifestyle at all stages of life, and attracts domestic and international visitors to its renown wine regions, national parks, lakes, surf coasts, rivers, plains, mountains, and historic areas.

Southern and Hills Region Snapshot

Area of 8,656km^2

Home to 145,351 people

21.2% of the population were born overseas

Median age of 47 years

Supporting 42,590 jobs

Annual economic output of $14 billion

Gross Regional Product of $7.15 billion

Regional exports of $3.6 billion

3.8 million annual day trips

1.1 million overnight stays

652km of ocean coastline

5,539km of local roads

Diverse primary production sector



2024 – 2025 SHLGA Highlights



$2.283M Special Local Road Program funding for the region



SHLGA Governance and Administration Review completed



Implementation and monitoring of SHLGA Regional Public Health and Wellbeing Plan



Review and update of regional roads database to support road funding grants and advocacy



Supported development of Resilient Hills and Coasts new Regional Climate Action Plan



Submission to SA Parliament Short Stay Accomodation Inquiry

President's Report



It is my pleasure to present the 2024–2025 Annual Report of the Southern and Hills Local Government Association (SHLGA). This report reflects a year of collaboration and shared achievement across our Member Councils as we continue to work together for the benefit of the communities we serve.

One of the Association's greatest strengths remains the ability to bring councils and stakeholders together to share knowledge, align priorities, and present a united position to state and federal governments. In 2024–2025, SHLGA facilitated constructive discussion on transport planning and road funding, community wellbeing, climate change, and strengthening local government. By leveraging our collective expertise we have achieved stronger outcomes than any one council could alone.

Our councils face diverse challenges, from the pressures of urban growth and increased infrastructure demand to the specific needs of smaller rural and hills communities. SHLGA has worked across these different contexts to support improved planning coordination and advocate for investment in local roads, transport links and public transport. The Association has also advanced initiatives in building resilience, recognising that bushfire risk, heatwaves, and changing rainfall patterns present ongoing challenges for the health, wellbeing and prosperity of our region.

This has also been a year of reflection and renewal, as our member councils considered the role, structure, and future direction of the Association.

Through this process SHLGA adopted a renewed purpose.

We exist to work together to improve the quality of life for our communities, enhance the prosperity of the region, and improve performance.

As we look to the year ahead, SHLGA remains committed to strengthening regional collaboration and delivering value to our member councils. Our priorities will focus on advocating, sharing, and delivering to ensure that local government remains a trusted and capable partner in addressing the challenges and opportunities facing our region's communities.

I wish to thank our Member Councils, Board Members, Committee Members and partner organisations for their commitment and contributions throughout the year. I also acknowledge the dedicated work of our former SHLGA Executive Officer, Graeme Martin, Interim Executive Officer, Alison Hancock and all support staff whose efforts ensure that the Association continues to deliver strong outcomes for our region.



Mayor Moira Jenkins
President, Southern and Hills Local Government Association

The SHLGA Board

The SHLGA Board comprises two nominated representatives from each of the Constituent Councils and is chaired by the SHLGA President. Each Constituent Council may also nominate a Deputy Board Member. The Board is responsible for the administration of the affairs of the Association.

The Board has appointed a Management Committee comprising the SHLGA President and Deputy President and the CEOs of their respective Councils. The Management Committee supports the work of the Association by working with the Executive Officer to review and monitor the progress of the Business Plan.

SHLGA Board Members

Board membership and Office Bearers as at 30 June 2025.

Council	Board Members	Deputy Board Members
Adelaide Hills Council	Acting Mayor Nathan Daniell[1] (SHLGA Deputy President) CEO Greg Georgopoulos (SHLGA Management Committee)	Councillor Kirsty Parkin
Alexandrina Council	Mayor Keith Parkes CEO Andrew MacDonald	Deputy Mayor Peter Oliver
Kangaroo Island Council	Mayor Michael Pengilly CEO Daryl Buckingham	Deputy Mayor Richard Cotterill
Mount Barker District Council	Mayor David Leach CEO Andrew Stuart	Councillor Rebecca Hewettt
City of Victor Harbor	Mayor Moira Jenkins (SHLGA President) CEO Victoria MacKirdy (SHLGA Management Committee)	
District Council of Yankalilla	Mayor Darryl Houston CEO Nathan Cunningham	Deputy Mayor David Olsson

SHLGA recognises and thanks all current and former Board Members and Deputy Board Members who served on the Board and as Office Bearers during 2024 – 2025.

[1] Mayor Jan-Claire Wisdom was an Adelaide Hills Council appointed Board Member until November 2024

Board Meetings

The Board met five during 2024 – 25 with meetings rotating between Constituent Councils.

23 August 2024 – Mt Barker District Council

18 October 2024 – District Council of Yankalilla

6 December 2024 – City of Victor Harbor

28 February 2025 – Kangaroo Island Council

11 April 2025 – Adelaide Hills Council

SAROC Committee

Two Board Members are elected to represent the Southern and Hills region on the South Australian Regional Organisation of Councils (SAROC) Committee of LGA South Australia. The SAROC Committee meets bi-monthly and provides an important opportunity to raise and progress matters of importance to SHLGA Members.

SAROC representatives as at 30 June 2025.

Council	SAROC Representation
City of Victor Harbor	Mayor Moira Jenkins
District Council of Yankalilla	Mayor Darryl Houston

South Australian Coastal Council Alliance (SACCA) Executive Committee

The South Australian Coastal Councils Alliance (SACCA) is a collaborative network formed in 2019 to advocate for coastal councils and address challenges related to coastal management in South Australia. SACCA is governed by an executive committee consisting of elected members from coastal Councils from across the State, including a member and proxy member elected by SHLGA.

SACCA representatives as at 30 June 2025.

Council	SACCA Representation
Alexandrina Council	Mayor Keith Parkes (SACCA Chairperson)
District Council of Yankalilla	Mayor Darryl Houston (Proxy)

SHLGA Committees and Working Groups

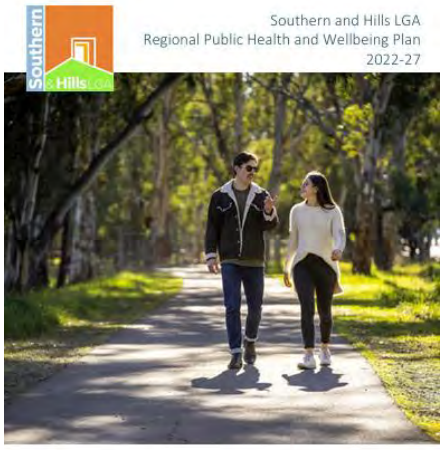
The SHLGA Board is supported by Committees and Working Groups established to progress regional priorities with input and oversight from subject matter experts from Member Councils and partner organisations.

The SHLGA Executive Officer manages liaison between the SGLGA Board and Committees by attending and contributing to meetings and reporting progress and outcomes through to the Board.

The following summaries provide an overview of the important work of SHLGA Committees and Working Groups throughout 2024-2025.

SHLGA Regional Public Health Plan Working Group

The six SHLGA Member Councils have jointly prepared a *Regional Public Health and Wellbeing Plan 2022 – 2027*. The Working Group is established to support the implementation, monitoring, and reporting of the Plan and to identify opportunities to build awareness of and advocate for the health and wellbeing needs of the region's communities.

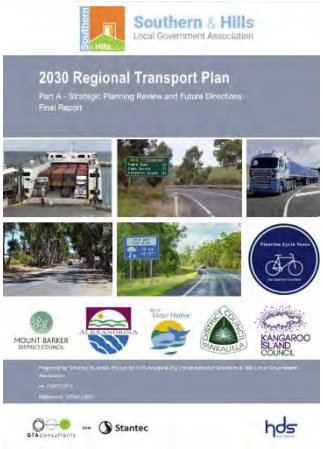


The Working Group met twice during 2024-2025 and key focus areas and outcomes included hoarding and squalor support, emerging public health issues, urban heat island mitigation and emergency management planning.

Regional Health Plan Working Group Membership as at 30 June 2025.

Council	SHLGA Regional Public Health Plan Working Group Members
Adelaide Hills Council	Rebecca Shepherd, Alexis Black, Stewart West
Alexandrina Council	Kylie Markow, Tony Pearson
Kangaroo Island Council	Elizabeth Trethewey
Mount Barker District Council	Jamie Tann, Anne Ross, Egon Loh
City of Victor Harbor	Leann Symonds (Chair)
District Council of Yankalilla	Tia Russell, Kim Vivian
LGA South Australia	Belinda Tassone, Charlie Sherridan

Southern and Hills Roads Working Party



SHLGA Member Councils work collaboratively, taking a regional approach to transport planning and coordinating funding applications based on the region's strategic road priorities. The Roads Working Party, comprising the principal roads manager from each Member Council and an external transport engineering advisor, is formed to provide a forum for networking, support and exchange of ideas around local government responding to transport needs.

The Roads Working Party met three times in 2024-25 and key focus areas and outcomes included:

- Monitoring the implementation of the SHLGA 2030 Regional Transport Plan
- Prioritising and recommending Special Local Road Program funding applications with a total value of $2.283 million for the region:
    - Finniss Vale Drive (District Council of Yankalilla) $ 533,000
    - Bollen Road (Mount Barker District Council) $1,500,000
    - South Coast Freight Corridor (City of Victor Harbor) $250,000
- Maintained the regional roads database, which is used to prioritise applications for regional road funding.

Roads Working Party Group Membership as at 30 June 2025.

Council	Roads Working Party Group Members
Alexandrina Council	Jonathon Smyth
Kangaroo Island Council	Yarran Iversen
Mount Barker District Council	Matthew Dawkins
City of Victor Harbor	Jodi Roberts
District Council of Yankalilla	Mark Gibson
HDS Australia	Tim Viner-Smith

Resilient Hills and Coasts Steering Committee

The Resilient Hills and Coast is a cross-sector climate resilience partnership aimed at strengthening the climate resilience of our communities, economies and natural and built environments. All SHLGA Member Councils are involved and the partnership was auspiced by SHLGA until October 2024. During 2024-2025 the Steering Committee, comprising representatives from each of the sector agreement partner organisations, finalised the development of a new Regional Climate Action Plan and Sector Agreement, which was signed in February 2025. SHLGA is not a signatory to the new Agreement due to resourcing constraints and other partners being better positioned to lead this important work for the region.

Resilient Hills and Coasts and the associated Steering Committee is now auspiced by RDA Adelaide Hills, Fleurieu and Kangaroo Island.

2024 – 2025 SHLGA Actions and Outcomes

Throughout the year SHLGA remained focussed on delivering the actions and outcomes set out in the 2021-2025 Business Plan and 2024-2025 Action Plan. This section of the Annual Report outlines the highlights under the six SHLGA priorities areas.

Funding and Sustainability

Focus areas of the 2024-2025 Action Plan included influencing Local Government reform, seeking external funding for projects and programs, and reviewing decision making and priority setting processes.

2024 – 2025 Highlights:

- Participating in sector-wide decision making through our nominated representatives to the SAROC Committee.
- Regular attendance of LGA Board Members and senior officers at SHLGA Board Meetings to discuss and influence sector-wide reform matters.
- Secured a $40,000 Regional Capacity Grant from the Local Government Research and Development Scheme to progress regional transport and climate change initiatives.
- Made a regional submission to the Legislative Council Select Committee on Short-Stay Accommodation about the impact on regional tourism areas.
- Sharing information with councils about opportunities to access external grant funding programs.

Natural Environment

Focus areas of the 2024-2025 Action Plan included continuing to implement actions from the regional Climate Adaptation Plan, developing a new Resilient Hills and Coast Plan, and maintaining a strong relationship with the region's two Landscape Boards.

2024 – 2025 Highlights:

- Supported the Resilient Hills and Coasts 2024 Back Cast Report prepared by the Resilient Hills and Coasts Coordinator to provide background, context and evidence to support a new regional Climate Adaptation Plan.
- Contributed Regional Capacity Building Funding to support engagement with Resilient Hills and Coasts partners on the development of the new regional Climate Adaptation Plan.
- Supported the transfer of auspicing arrangements for Resilient Hills and Coasts from SHLGA to RDA AHFKI.
- Regular attendance of Landscape Board representatives at SHLGA Board Meetings to discuss and influence common matters of interest.
- First local government region in South Australia to start advocating via SACCA and the LGA on behalf on communities and industries for support with the impact of the Harmful Algal Bloom.
- Received a presentation from the Campbelltown City Council about investigating a retail power purchase agreement with a renewable energy focus.

Built Environment

Focus areas of the 2024-2025 Action Plan included continuing to implement actions from the 2030 Regional Transport Plan, Special Local Roads Program submissions, joint advocacy with RDA on regional transport and infrastructure investment, and regional housing issues.

2024 – 2025 Highlights:

- Secured $2.283 million of Special Local Roads Funding for the region.
- Completed a review and update of the SHLGA Regional Roads Database to support regional prioritisation of future Special Local Roads Program funding applications.
- Supported the SHLGA Roads Working Party to deliver against its Terms of Reference.
- Engaged HDS Australia to provide transport planning expertise to support implementation of the 2030 Transport Plan and deliver valuable road funding outcomes to SHLGA councils.
- Continued a close working relationship with RDA AHFKI through the RDA Regional Roadmap and Regional Infrastructure Plan Technical Reference Group and SHLGA Board Meetings.
- Received a presentation from the Department of Transport and Infrastructure on the State Government's 30-Year Transport Strategy and advocated for the region's transport priorities, including the South Coast Freight Route.
- Received a presentation from Mount Barker District Council on investigation of a shared regional dog and cat impounding and rehoming facility and service.



Healthy Communities

Focus areas of the 2024-2025 Action Plan included continuing to implement and monitor the SHLGA Regional Public Health Plan, collect and collate data for Community Wellbeing Indicators, and have input to the sector-wide Hoarding and Squalor Strategy.

2024 – 2025 Highlights:

- Supported councils in completing comprehensive reports for the Regional Public Health Plan.
- Continued to facilitate coordinated approach to public health planning across the region through the Regional Public Health Plan Working Group. The Working Group:
    - Provided support to councils in addressing hoarding and squalor issues, including guidance on resolving severe domestic squalor situations and potential training options for staff to deal with these complex public health matters.
    - Identified and addressed emerging public health concerns including species loss through remnant vegetation decline
    - Assessed health impacts of increased urbanisation on community wellbeing and led initiatives to increase urban tree canopy cover to reduce heat island effects.
    - Implemented tree planting programs that simultaneously address climate adaptation and biodiversity enhancement
    - Developed and published a publicly available Key Hazards and Risks Summary Emergency Management Plan incorporating bushfire preparedness
    - Established clear protocols for council's support role to the Country Fire Service as the lead control agency
    - Implemented proactive bushfire preparedness through hazard reduction clearing and community education programs
    - Coordinated communications support with control agencies during emergency situations
    - Facilitated community engagement through the third annual Youth Climate Change Summit.
    - Supported active involvement of young people in local climate action and leadership development
    - Advanced the "Greenify" initiative through strategic native vegetation management
    - Expanded tree coverage through coordinated parks, gardens, revegetation and street tree programs and investigated establishment of native and community gardens
    - Maintained ongoing partnerships with community environmental groups

Profile and Relationships

Focus areas of the 2024-2025 Action Plan included building relationships with Members of Parliament, updating and maintaining the SHLGA website, formalising relationships with key stakeholders, and developing an Advocacy Framework.

2024 – 2025 Highlights:

- Attendance by key stakeholders at SHLGA Board Meetings and regional events to facilitate engagement.
- Completed a governance review to refocus the SHLGA purpose on advocating, sharing and delivering.
- Commenced work on a new Advocacy Framework, with further progress to be made in 2025-2026.
- Undertook regular website updates to ensure members and stakeholders have access to important information about SHLGA activities and finances.
- Participated in Regional LGA Executive Officer Management Group meetings to build relationships and enhance engagement across the sector.

Corporate Performance

Focus areas of the 2024-2025 Action Plan included ensuring compliance with statutory requirements, reviewing the SHLGA management and administration model and developing a new Strategic Plan and Business Plan.

2024 – 2025 Highlights:

- Completed a comprehensive governance and administration review of the Association (led by BRM Advisory) and adopted a new purpose statement and management model.
- Appointed an Interim Executive Officer and corporate support from the Mount Barker District Council to support the transition to a new management model.
- Commenced the recruitment of a 0.5FTE Executive Officer in a strategically focussed role and sought Expressions of Interest from organisations to provide corporate support services.
- Completed a tender process for SHLGA banking services.
- Complied with all reporting requirements under the *Local Government Act 1999* and the SHLGA Charter.



2024 – 2025

Financial Statements

Southern & Hills LGA

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

FINANCIAL STATEMENTS

Statement of Comprehensive Income for the Year Ended 30th June 2025

	Notes	2025 $	2024 $
Income			
Subscriptions	1.8	141,680	139,880
Operating Grants	2.2	40,000	40,000
Investment Income	1.7	6,766	10,108
Other		39,850	178,614
Total Income		228,296	368,602
Expenditure			
Employee Costs		42,391	162,893
Materials, Contracts and other expenses	3	167,992	187,628
Finance Charges		5,700	3,450
Total Expenditure		216,083	353,971
Surplus (Deficit) from Operations		**12,213**	**14,631**

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

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

Balance Sheet as at 30th June 2025

	Notes	2025 $	2024 $
Current Assets			
Investments		145,303	189,287
Accrued Income		402	
Prepayments		2,101	0
Total Current Assets		147,806	189,287
Current Liabilities			
Accounts Payable		15,813	16,500
Accrued Expenses		14,779	0
Deferred Income		0	11,000
GST		(11,768)	(8,012)
PAYG Payable		0	3,100
Employee provisions		0	46,358
Rounding		0	(15)
Superannuation payable		0	3,587
Total Current Liabilities		18,824	72,518
Net Current Assets		128,982	116,769
Net Assets		**128,982**	**116,769**
Equity			
Accumulated Surplus		128,982	116,769
Total Equity		**128,982**	**116,769**

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 2025

	Notes	2025 $	2024 $
Accumulated Surplus			
Balance at beginning of period		116,769	108,702
Adjustments made to reconcile GST from prior years		0	(10,122)
Adjustments made to reconcile PAYG from prior years		0	2,300
Adjustments made to reconcile Wages Payable from prior years		0	1,258
Net Surplus / (Deficit)		12,213	14,631
Balance at end of period		128,982	116,769
Total Equity		**128,982**	**116,769**

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 2025

	Notes	2025 $	2024 $
Cash Flows from Operating Activities			
Receipts		249,349	351,325
Payments		(300,099)	(327,438)
Interest Receipts		6,766	10,109
Net Cash Provided by (Used in) Operating Activities		(43,984)	33,996
Net increase/(decrease) in Cash Held		**(43,984)**	**33,996**
Cash at the beginning of the reporting period		**189,287**	**155,291**
Cash at the end of the reporting period		**145,303**	**189,287**

Reconciliation of Change in Net Assets to Cash from operating activities

	2025 $	2024 $
Net Surplus	12,213	14,631
Decrease / (Increase) in Provisions	(53,045)	10,189
Decrease / (Increase) in Debtors	(2,503)	8,835
(Decrease) / Increase in Accounts Payable	(687)	6,668
(Decrease) / Increase in Grants in Advance	0	(16,000)
Increase / (Decrease) in GST	(3,756)	0
Increase / (Decrease) in Trade and Other Payables	3,794	9,675
Net Cash provided by Operating Activities	**(43,984)**	**33,996**

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 2025

Note 1 - Significant Accounting Policies

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011 dated 16 September 2025.*

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 2025	$22,000
Constituent Council Subscription 2024	$21,700

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.

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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	%	
2025	0	188,446	188,446	82.5%	67,469	31.2%	120,977
2024	0	196,509	196,509	53.3%	202,870	57.3%	(6,361)
Projects							
2025	0	39,850	39,850	17.5%	148,614	68.8%	(108,764)
2024	78,500	93,593	172,093	46.7%	151,101	42.7%	20,992
Total							
2025	0	228,296	228,296	100%	216,083	100%	12,213
2024	78,500	290,102	368,602	100%	353,971	100%	14,631

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):

		2025	2024
Consultants:	HDS Australia Pty Ltd	$2,000	$11,200
	Jack Jensen	$16,995	$99,408
	BRM Advisory	$69,260	$15,000
	Jeff Tate Consulting	$0	$4,200
	Flux Visual	$0	$2,950
	Natalie Iglio	$0	$6,500
	David Bacon	$2,918	$0
	MBDC	$13,968	$0
	Total	$105,141	$139,258
Materials and other expenses		$62,851	$48,370
	Total	**$167,992**	**$187,628**

4. Comparison of Budget and Actual Results

	2025		2024	
	Budget $	Actual $	Budget $	Actual $
Revenue				
Administration	189,680	188,446	187,880	196,509
Projects	33,520	39,850	129,860	172,093
Total Revenue	223,200	228,296	317,740	368,602
Expenditure				
Administration	192,840	67,469	193,327	202,870
Projects	23,250	148,614	114,110	151,101
Total Expenditure	216,090	216,083	307,437	353,971
Surplus (Deficit)	7,110	12,213	10,303	14,631

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:

- 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 Association's financial position at 30 June 2025 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Association's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Association's accounting and other records.

Dated 16 September 2025



Lisa Teburea
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 2024, 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 16 September 2025



Lisa Teburea
EXECUTIVE OFFICER



Mayor Moira Jenkins
PRESIDENT

AUDITOR'S INDEPENDENCE DECLARATION

ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

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 2025:

I confirm that, for the audit of the financial statements of Southern & Hills Local Government Association for the year ended 30 June 2025, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, 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.

AHO AUDIT PTY LTD

LUKE BOLLMEYER
DIRECTOR

Dulwich, 16 September 2025

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Dulwich, South Australia 5065
Australia

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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 2025, 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 2025 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.

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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.



AHO AUDIT PTY LTD



LUKE BOLLMEYER
DIRECTOR

Dulwich, 22 September 2025

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SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

INDEPENDENT ASSURANCE REPORT

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 2024 to 30 June 2025 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 2024 to 30 June 2025.

Basis for 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.

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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.



AHO AUDIT PTY LTD



LUKE BOLLMEYER
DIRECTOR

Dulwich, 22 September 2025

Southern and Hills Local Government Association

Annual Financial Statements

For the Year ending 30 June 2025

CERTIFICATION OF AUDITOR INDEPENDENCE

To be best of our knowledge and belief, we confirm that for the purposes of the audit of the Southern and Hills Local Government Association for the year ended 30 June 2025, 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 *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Lisa Teburea
SHLGA Executive Officer



Mayor Moira Jenkins
SHLGA President



Greg Georgopoulos
CEO, Adelaide Hills Council



Andrew MacDonald
CEO, Alexandrina Council



Daryl Buckingham
CEO, Kangaroo Island Council



Andrew Stuart
CEO, Mount Barker District Council



Victoria MacKirdy
CEO, City of Victor Harbor



Nathan Cunningham
CEO, Distrct Council of Yankalilla



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