



We have great ambition as a community. Together with our partners, almost anything is possible. It will take determination, creativity, energy and resilience – characteristics we have tested in these most turbulent of times.

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

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A message from our CEO



I was pleased to join Alexandrina Council as the Chief Executive Officer (CEO) in May 2022 and now present the 2021/22 Alexandrina Council Annual Report to the Alexandrina community.

I would like to acknowledge the efforts of my executive team members, Elizabeth Williams and Mark van der Pennen who acted in the CEO role during periods of the 2021/22 financial year. We also extend our sincere thanks and appreciation to outgoing CEO, Glenn Rappensberg, who has been with Alexandrina Council for nearly five years and in this time has achieved great outcomes for the organisation.

The Annual Report reflects on Council's activities during 2021/22, and looks to ensure we are well placed for the future. With this future focus in mind, we will continue to follow the aspirations of our A2040 Community Strategic Plan 2021–2024, to 'thrive' in a Liveable, Green and Connected Alexandrina.

Other strategic and long-term planning has resulted in the completion of a new Disability Access and Inclusion Plan; an Economic Development Strategy and we have progressed the development of a Community Wellbeing Plan to provide long-term direction and priorities to improve the health and wellbeing of the Alexandrina community.

The role of Council is to provide services to its community, ensure the infrastructure and assets it owns are kept in good repair and replaced at the end of life. Also, to engage with its community to bring about change where it is required and provide additional services to enhance the lifestyle the community requires.

Council has worked collaboratively with key stakeholders, user groups, and the community on the development of the Goolwa Oval Recreation Precinct, the Strathalbyn Town Centre Streetscape Revitalisation, and the Goolwa Beach Car Park and Environs major projects. We also continue our advocacy to the Federal and State Government to seek funding opportunities to enable a range of significant projects that will benefit the broader Alexandrina community.

Council has continued to provide the majority of its services during the various stages of the pandemic and the government restrictions over the past 12 months. While we continue to manage the impacts of COVID-19, we are very proud of the work that has been achieved, in partnership with the Council Members and the community.

Council proudly maintains best practice service delivery while ensuring prudent financial management and investment in Council's employees to ensure they have the skills, knowledge and tools to meet the needs of the Alexandrina community.

The significant achievements of the past year should be celebrated and are detailed throughout this report.

We commend it as a record of the extent of what has been accomplished to ensure the Alexandrina community, continues to be active, prosperous, vibrant, sustainable, accessible, thriving, inclusive and empowered.

I whole heartedly thank all Council Members, our valued Administration, and our community both businesses, residents and visitors as we move into a new financial year.

Nigel Morris Chief Executive Officer

Alexandrina: Liveable, Green, Connected

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

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

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

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

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

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



Our Community Snapshot



Alexandrina's estimated residential population for 2021 is 28,730. This is an increase of 2,857 since the 2016 Census



In 2021, 17% of our residents were under 18, and 37% were over 60 years of age



23% of residents do some form of voluntary work





In 2026, our forecast population will be **29,980** people



92% of our young people are 'learning or earning', compared to 85% within the whole of South Australia

31% of households in the Council area include children



47%* of Alexandrina Council's working residents travel outside of the area to work





Your Council

Alexandrina Council is all about community.

Council is made up of the Mayor and eleven Councillors (the Council Members) who represent our five wards and connect regularly with the people of Alexandrina. The Mayor and Council Members represent the interests of the community and ultimately are responsible for the delivery of outcomes in the best interest of the people of our region.



Council Members L-R: John Carter (Goolwa Hindmarsh Island), Michael Scott ASM OAM (Port Elliot Middleton), Bronwyn Lewis (Port Elliot Middleton), Rex Keily AM (Strathalbyn), Melissa Rebbeck (Goolwa Hindmarsh Island), Margaret Gardner (Goolwa Hindmarsh Island), Mayor Keith Parkes, James Stewart (Goolwa Hindmarsh Island), Karyn Bradford (Angas Bremer), Michael Farrier (Angas Bremer), Bill Coomans (Nangkita - Kuitpo), Craig Maidment (Strathalbyn).

While Council Members receive an allowance for expenses, they are acting in a voluntary capacity. Allowances and benefits particulars are detailed further on page 74.

Various important and often complex matters are brought before the Council, and the Council Members must sometimes make difficult decisions on the action to be taken.

Together, the Mayor and Council Members are responsible for:

- · Civic leadership
- · The management of the natural and built environment of the region
- Fostering economic development in partnership with other Local government authorities and with Federal and State governments
- · Creating and developing necessary social and cultural services and programs to enhance the wellbeing of residents and visitors.

The Mayor and Council Members are assisted by the Chief Executive Officer and Administration who carry out Council decisions in line with relevant legislation.

Council's organisational structure in 2021/22 consisted of the following:

- · Office of the CEO
- Environment (division)
- Growth (division)
- Resources (division)
- Wellbeing (division).

Each division is overseen by a General Manager who reports directly to the Chief Executive Officer.

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

The number of wards and Council Members in Alexandrina Council was reviewed by the Electoral Commissioner of South Australia in November 2021. As of 10 November 2022, Alexandrina Council will be divided into three wards being; Alexandrina North, Alexandrina South and Alexandrina West. The number of Council Members will also change on this date; with nine (9) Councillors and the Mayor representing the Council area and each ward will be represented by three (3) Councillors. Further information is detailed in the Statutory Requirements section on page 53.



Our People

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

Our Leadership Group

At 30 June 2022, Council's executive leadership team was made up of five senior executive officer positions: the Chief Executive Officer and four General Managers. The executive team is responsible for leading Alexandrina Council programs and services to deliver the region's strategic plan. Remuneration packages for Senior Executive Officers is summarised below, with other entitlements including use of personal motor vehicle and 10% superannuation.

Position Title	Annual Salary
Chief Executive Officer	\$232,760
General Manager Environment	\$204,693
General Manager Growth	\$182,379
General Manager Resources	\$182,485
General Manager Wellbeing	\$182,379

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 and labour hire employees. During 2021/22 average turnover was 16.5%.

Alexandrina Employees	FTE as at 30 June 2022	Number of employees as at 30 June 2022
Permanent employees	147.87	152
Fixed term/ contract employees	35.90	42
Casual employees	NA	10

Building Employee Capability

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

Leadership Capability

We support our leaders to reach their full potential and create an environment where others can do the same. Our development program ensures our leaders have the tools required to lead their teams to success. Due to COVID-19, the recent focus of leadership development has been on leading through disruption, leading virtual teams and enhancing inclusive communication that prioritises the wellbeing of our people.

Recognising our People

We continue to build a performancebased 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.

This year we rolled out a new initiative to capture the collective experiences of our workforce. Sensemaker enables our employees to capture their experiences in real time, building a narrative of their working life and achievements. We will continue to build on what we learn from this program throughout 2022/23.

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	40%
Male employees	3	60%
Total	5	

Employees	Number of employees	Percentage of employees
Female employees	106	52%
Male employees	98	48%
Total	204	

Length of Service (years)	Number of employees
30+	3
20-29	13
10-19	50
5-9	41
1-4	50
Less	47

Generation Breakdown	Female	Male
Traditionalist pre 1946	0	0
Baby boomers 1946–1964	24	23
Gen X 1965-1979	49	35
Gen Y 1980-1994	24	32
Gen Z post 1994	9	8

	Percentage of employees
Aboriginal or Torres Straight Islander	2.4%
Non-English speaking background	2.3%

Salary Information

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

Equal Employment Opportunity

Council continues to promote its commitment to equal employment opportunity.

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

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

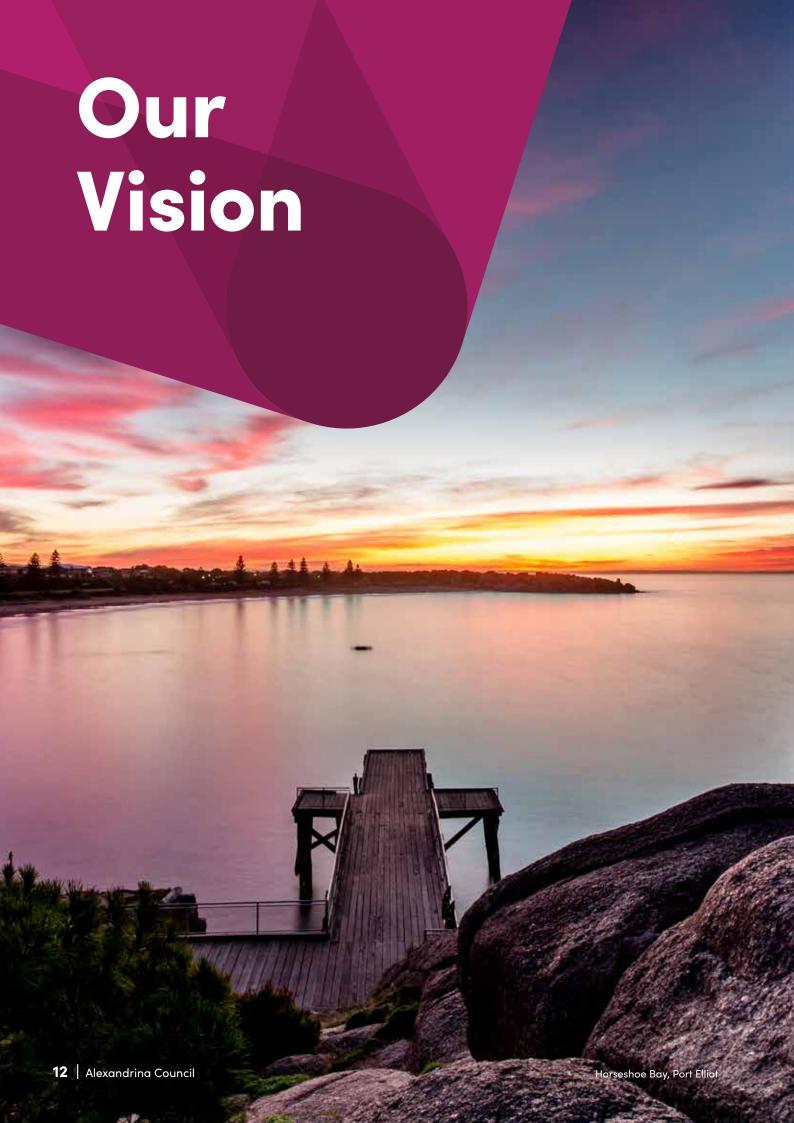
In undertaking their duties, Council staff are required to be reasonable, just and non-discriminatory while carrying out their roles and responsibilities.

Development Programs undertaken in 2021/22 included:

- Disability Awareness Training
- Public Interest Disclosure Act 2018
- Employee Code of Conduct
- Ongoing Work Health and Safety compliance training.



Sailboats, Goolwa Annual Report 2021/22 | 11



A2040: Our Plan to Thrive

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

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

Throughout the 2021/22 year Council was working to fulfil the aspirations set out in our A2040 Community Strategic Plan 2020–2024, Alexandrina 2040 – Our plan to thrive. "Our Performance" highlights from the 2021/22 year are presented in this Annual Report in terms of the following three aspirations.

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

Four teams within Council - Environment, Growth, Resources and Wellbeing divisions - each worked towards fulfilling these three aspirations throughout 2021/22.

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

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



Climate Response



Appropriate Growth



Community Inclusion



Transport Connections



Environmental Innovation

The A2040 Suite of Plans

Every year	Business plans and budgets Village conversations	
Every	Service plans	
4 years	Capital works	
10–20	Asset Management Plan	
years	Long Term Financial Plan	
2040		

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



Council Services Snapshot

28,730 residents



1.63% Population increase

\$4.0M

Regulatory services*



\$73.00 per tonne

South Australian Government solid waste levy in 2021/22^



\$3.0M

Waste and recycling

1,386 kms

Total length of roads managed by Council at 30 June 2022



53,809 tonnes

of waste processed for the region, including recycled and green waste^



\$5.1M

Community services and public safety*







Investment in economic development and tourism \$2.9M

Libraries and culture services*



\$12.5M

Maintenance and renewal of roads, footpaths and kerbing*



\$1.6M

\$2.2M



\$5.0M

Recreation and sport



of regional waste diverted from landfill^



Data above, as at 30 June 2022.

Stormwater, street lighting and environmental services

^{*}Expenditure.

[^]Fleurieu Regional Waste Authority wide, not specifically Alexandrina Council region.

Connected

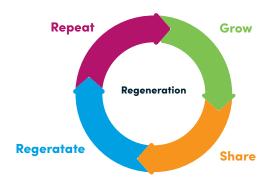
Economic Development Strategy

Alexandrina's new Economic Development Strategy was supported by Council and launched. It is a bespoke plan for a resilient economy and a sustainable future, setting the region up for a fruitful and exciting start to the new year.

The innovative strategy, known as *Economic* Development Strategy 2022-2027 - Regenerating Alexandrina's Economy, is built around the concept of regenerative economics, an emerging discipline concerned less with growth for growth's sake, and more with building a sustainable economy that meets the needs of both people and the environment. Regeneration is a concept that is cropping up more and more these days. It is a concept we are fully embracing in Alexandrina.

But what is regeneration?

- It's an approach to growth that values and gives back to our people, towns, heritage and natural world
- It's more than sustainability: regeneration not only sustains but leaves our region better than we found it
- It's a new way of thinking about growth that promises a better future.





Students from Flinders University at The Hub, Goolwa

A new partnership with Flinders University has seen a team of vibrant young researchers help us reimagine what Alexandrina's economic growth can look like for a 21st century world.

To help us shift our regeneration strategy up a gear, a team of senior student researchers, as part of the Flinders Capstone Project, have taken the raw concept of 'regenerative growth' and started to translate it into opportunities for industries and businesses in Alexandrina.

Business Alexandrina Program

Business Alexandrina supports the 2000+ businesses located in the region and is directly connected with over 60% of local operators and growing. Providing dedicated support, this year Business Alexandrina helped Ben Shaw to receive funding from the SA Tourism Commission's Tourism Industry Development Fund to launch his own wine label 'Home of Plenty' in Currency Creek. The Business Alexandrina team is excited to continue this support for businesses in 2022/23.

The 2021/22 financial year has seen 83% growth rate in membership. New events to the program included the Alexandrina Innovation Challenge in partnership with Start-up Adelaide, Digital Champions Day in partnership with the Tourism Council (TiCSA), and the International Student Tour in partnership with RDAHC and StudyAdelaide.



Business Alexandrina win the 2022 LG Professionals Leadership Excellence Award

The Business Alexandrina and TiCSA Digital Champions Day Conference on 17 May was a valuable opportunity for participants to improve their digital capabilities. The 40 attendees learned key takeaways including; how to create an easy content strategy, how to budget for marketing, how to improve Search Engine Optimisation (SEO) as well as how to manage consumer reviews. The exclusive full-day conference formed an important part of the Economic Development Strategy in which the businesses walked away with tangible insights to improve their online presence.

The "Experts in Residence" at The Hub program has almost doubled in size with further advisory services provided including innovation advice provided by Angela Di Fabio of New Venture Institute, social media advice and support provided by Grace McDonald of Fleurieu Peninsula Tourism and workforce advice provided by Richard Scollin, Regional Development Australia (RDA).

The Alexandrina Council Business Initiatives Grant has enabled small business digital shopfront improvement projects including, website development, content creation, and marketing strategy development. Two of these recipients, Windsong Wines and Fleurieu Hampers are currently working on improving their web designs to enhance the customer journey and experience.

Strategic Partnerships examples include the \$3.5 million project to restore and reopen the Strathalbyn Abattoir. Business Alexandrina's partner, RDA and PKF Accelerate have

collaborated to create the Fleurieu Community Co-operative. This initiative will provide a long term, sustainable process for meat supply from farmer to consumer and will create up to 20 new local jobs. Congratulations to Steve Shotton and the team at RDA on this incredible achievement.

Recognition has been received for the Business Alexandrina team, winning the 2022 Local **Government Professionals** Leadership Excellence Award for the Tourism Development Program. This program helped connect businesses to opportunities, securing \$1.1M in additional Tourism Industry development funding for our tourism operators.

Business Alexandrina partnered with TICSA to support businesses entering the Tourism Awards, helped local businesses obtain TIDF funding, and delivered a business program for local businesses that focused on building new skills. Thank you to all the local businesses that were involved in the program. The strong connection between business, government, and the community has been a key success factor for the region's future.

Industry Development

Business Alexandrina recognises the importance of working together with businesses and industry to achieve a sustainable and economical future. Our tourism program is providing businesses with the tools and support they need in order to nominate and complete a submission for the South Australian Tourism Awards. The SA Tourism Award Program 2021 run in partnership TICSA supported 9 businesses to develop their submissions. All 9 businesses were successful to be a finalist, with Kimbolton achieving Silver and Beach Huts achieving Gold for the third year in a row, resulting in a Hall of Fame win.

Three townships and gems of our region were nominated for the 2022 South Australian Agricultural Town of the Year Award Langhorne Creek, Strathalbyn and Mount Compass with applications supported by the Business Alexandrina team.

Business Alexandrina is excited to announce the renewed Alexandrina Sustainable Agribusiness Round Table (ASART), which will set the direction for Council to help local farmers become more sustainable – and to reap the benefits that come along with this. Emerging from the Alexandrina Agribusiness Conversation held back in April 2021, ASART will regularly bring representatives of our diverse agricultural community together with members of Council in order to guide policies and projects. ASART will offer the opportunity for local leaders in sustainable agribusiness to share ideas and resources. What is waste for one business might be an untapped resource for another, for example. Or a great sustainable land management idea from one farm might be too good not to be shared. The round table will be developing a 12-month program aimed at connecting the region's agribusinesses.

Business Alexandrina partnered with Fleurieu Food, the region's peak body for food, wine, produce and markets in July 2022, and will host the inaugural Fleurieu Food Festival in August 2022. At Business Alexandrina, we want to know all of the region's producers. Fleurieu Food partnership will support the annual Fleurieu Food Festival, where



producers, locals and visitors alike able to experience fine dining in vineyards, foraging, farm tours and cooking classes. We would like to thank the Fleurieu Food Board and their members for the opportunity to work closely with them. This new partnership is important for Alexandrina's Economic Development Strategy because local businesses play a crucial role in our economy. This partnership will support efforts to profile the amazing food and beverage offerings within our region, helping to:

- Drive demand to our businesses.
- Increase visitor expenditure,
- Increase collaboration across our townships and businesses.

Our Local Alexandrina

The network now includes 100+ businesses. The network meets regularly at varying venues throughout the region, with meetings held at the Chart Room, Hill Street and most recently at Peninsula Providore.

The Third OLA Networking event on Thursday 10 November, saw 50 attendees gather at the Chart Room - Goolwa including Minister Basham, Tourism Award winners Middleton Beach Huts and Kimbolton Wines and Our Local Innovation Challenge participants, Wildfire Organic Tea.

Event Sponsor, Optus hosted a widescreen TV displaying some of Alexandrina Council's initiatives including the Alexandrina Innovation Challenge. Local food and wine were provided by Real Food Life of Port Elliot, and Vineyard Road Cellar Door of Belvidere. Attendees were able to see the renovations and upgrades made to the historical Chart Room thanks to the 2019-20 Regional Growth Fund competitive grant program. This new venue will play an integral role to help Alexandrina's local businesses launch new products and offerings in the Region as a multipurpose pop-up. The Chart Room will be accessible for promotional activities, events, and other key initiatives.

Investment Attraction

Goolwa's Newly Revamped Discovery Park was officially opened in March. Business Alexandrina is proud to have assisted this \$22 million investment to become a reality, designed to drive future family tourism to the Fleurieu region. Business Alexandrina provided crucial assistance with the planning and development process and the promotion of the project to the local business community (through our extensive events



Goolwa's Newly Revamped Discovery Park

program). We also assisted the G'Day Group with applying for the Tourism Development Fund and encouraged positive community engagement through the facilitation of projects such as the Armfield Wooden Boats initiative.

Marketing and Communications

Alexandrina Council has a diverse community that we engage with in many ways. Community and stakeholder engagement is an integral part of our service. Our goal is that the community helps to inform the services we provide and the work we deliver.

Council's online engagement platform, My Say Alexandrina, continues to be the main portal for the community to engage and provide feedback on community activities and surveys across a range of operational areas.

In 2021/22, 28 community consultations were conducted through MySay, resulting in over 14,000 site visits and almost 2,000 community members having their say on a range of proposals. Never has it been easier to have your say.

Ongoing promotions of Council achievements appear on multiple platforms, including local media, social media, publications and websites. The 'Latest News' tab on the Council website is frequently updated to keep the community informed, as is the corporate Facebook page. In 2021/22, almost 80 Latest News items were posted and 200 Facebook posts were published.

The continual growth of social media has seen the corporate Facebook page increase its number of followers to 6,380. The engagement on our posts and interaction via Facebook has an average audience reach of 2,200. Our LinkedIn profile was moved to the Communications team to boost engagement and grow audience to 1,200 with 20 targeted posts over the year. Council's Instagram page attracted strong engagement and increased following to 1,120 through 198 posts and has generated engagement reach of over 11,157 capturing our diverse demographic.

Onsite signage for our major projects has brought improved communication of projects under construction. Highlight achievements and tracking project progression during the delivery of works are important visual cues to alert local and visitors to our infrastructure developments and our investment in the region.

Council's quarterly newsletter, Alexandrina Alive, is printed on certified recycled paper as an example of acting on our Climate Emergency Declaration and environmental aspirations within the A2040 plan.

The high-quality newsletter features achievements, project updates and future events, and continues to generate keen interest and feedback after each mailout. Our quarterly

contribution to Coast Lines magazine is also well received.

Videography continues to be a great way to enhance our digital presence and engagement with our community. A combination of scenic shots and video taken to create video content for projects has been a fabulous way to better connect with our community.

Local radio Mayoral interviews provide a great opportunity to discuss current projects and upcoming events with the community listeners.

Our responsive, mobile-friendly, corporate Council website is regularly modified and maintained, hosting event listings, latest news, general Council information and more at alexandrina.sa.gov.au

Over the year, our corporate website received 436,677 page views and our most visited Council pages included; waste, planning, contact us, financial services, rates, employment, Council agenda and minutes, and kerbside collection. Highlighting that our corporate website continues to be a key communication channel with our community. Ongoing improvements have been made to the website over the year, significant page development including the home page, grants, Heritage Alexandrina, Alexandrina Wastewater and the Goolwa Wharf Precinct project pages.



20 | Alexandrina Council Goolwa Jet Ski Park



Middleton mural, artist Barbary O'Brien

Creating a Culture of Customer Service Excellence

In 2021/22, the Council's Service Centre received 32,222 phone calls. A further 8,400 calls were received directly by the Planning and Building Departments following an upgrade to inbound call flows to improve the customer experience.

Some 16,284 Council payments were processed by Administration over the phone or in person at the Goolwa and Strathalbyn offices. Further acceptance of online payment options has resulted in 84% of payments being processed online, an increase of 5% compared to the previous year, most likely due to the effects of the COVID-19 pandemic.

Council undertook 2,006 property searches to the value of \$99,163, a slight decrease of 83 searches compared to 2019/20.

The Customer Service Call Centre team continued to provide valuable support to residents for external service providers on kerb-side waste enquiries and the Dogs and Cat (DACO) registration and payment process.

During the 2021/22 period the Service Centre assisted 1,842 customers to renew and pay their animal renewals in person and over the phone, while 3,913 renewed and paid online.

DACO: 2021/22	\$	Number of transactions
Renewed and paid online by owner	\$290,985	3,913
Renewed and paid with support of council	\$65,340	1,842

Library Programs

• Click and Collect

Click and Collect was implemented in the Alexandrina Libraries in March 2022. Click and Collect allows customers a contactless option to collect their items on hold from the library. Click and Collect is available for all library customers who have either Goolwa or Strathalbyn Libraries as their home branch. When a hold is available, go in via the Libraries SA App and choose the Click and Collect option. When you come to pick it up, we'll bring your item(s) out to you, already checked out. The Click and Collect service continues to be available 9am-12pm, Monday to Friday.

The library service delivered to 102 (on average) home library customers every month during 21/22 and 9149 items were delivered throughout the year, with deliveries made either to their own home or care facility.

· Assistance with digital literacy

Visitors to the Library and Customer Service were assisted with accessing a variety of online platforms during the demands of the COVID-19 pandemic. Access to these services were supported by library staff: MyGov, linking the Medicare app, interstate border passes, vaccination proof certificates, online passport applications, MyAgedCare, Centrelink, MySAGov QR code scanner and many others.

Author talks

Alexandrina Libraries continued local author talks in June 2022, building on the popular event from last year, and this time we were joined by three female authors for an informal and entertaining afternoon of poetry and storytelling in the Goolwa Library. Each gave a personal insight into their experiences that led to the works they have published.

• Adelaide Writers Week

Alexandring Libraries shared the live stream of Adelaide Writers Week 2022 from 7-10 March 2022. This year a total of 467 people attended our four-day streaming sessions. Goolwa Council Chamber and Library hosted 330 participants over 28 sessions, whilst Strathalbyn Library Community Centre hosted 143. Top sessions were Trent Dalton, talking about his new book, Love Stories and also Gareth Evans' entertaining discussion, Good International Citizenship.

This event continues to bring conversation and engagement to our communities who are extremely grateful to the Council, Library Service and Festival organisers for providing this opportunity to experience literary discussions whilst avoiding the need to travel to the city. The improvement in audio was noted in Goolwa and many commented this type of event/online streaming could occur at other festivals or larger events.

Library usage



136,011 people

came through the library doors during 2021/22









98,804 at Goolwa

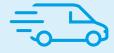
35,007 at Strathalbyn

1,479 at **Port Elliot**

721 at Milana

9,149 deliveries

were made in 2021/22, with deliveries made to homes and care facility





206,982 item loans

at Alexandrina Libraries during 2021/22, an 11.2% increase from the previous year

Digital loans also increased during 2021/22 when compared to the previous year:



16.5% increase in eBook loans

(27,993 loans)



26.3% increase in eAudio loans

(13,476 loans)

• 'Ngarrindjeri peranbun prap' -Ngarrindjeri adult sharing group

This series of workshops commenced in March 2022 with a plan to hold two sessions each term including one on Saturdays in the Goolwa Library.

The sessions have been very popular and in some cases deeply moving as the facilitator, Kyla McHughes, brings Ngarrindjeri culture, language and history into focus. Some staff have also taken the opportunity to attend and there have been members of the community who have returned to learn more along the way.

Feedback has been very positive, with the outcome being met of raising awareness and understanding of Ngarrindjeri culture and participating in conversational language.



School Holiday activities at Goolwa Library

• School Holiday Programs and Early Literacy

811 people attendees joined the Alexandrina Libraries' Little Rock n Read sessions throughout the year across the Goolwa and Strathalbyn library branches. This service focuses on early childhood literacy, providing a regular, free opportunity for babies and pre-schoolers to discover the importance of reading, rhyme and song.

527 children attended 38 different activities across the library service over the school holidays, with a series of topics ranging between creativity, mental health, connection to country, the environment and STEM.



• Green Living Collection

Alexandrina Libraries now hold 434 items in the collection, spread across all Alexandrina branches. Collection items were loaned 2,064 times during 2021/22, an 11% increase from 2020/21, the highest turnover of any non-fiction collection in the library service.

• Nature Play Festival

Alexandrina Libraries were once again involved in the Nature Play Festival in Kuitpo Forest in April 2022. Hosting storytelling during the day in a bell tent, approximately 200 children listened to stories from books selected and read by library staff. Nature play continues to be a regular activity with our school holiday program with creative activities that turn natural items into craft worthy toys for young school children investigating STEM in their learnings.

Recycling and Reuse

Our community helps the environment by collecting mobile phones, batteries and accessories for recycling. Council provides muster units for used mobile phones in the main Goolwa office and library, at Strathalbyn Library and at our Port Elliot and Milang Library depots.

Over the past year, Council has collected 301 kg of alkaline batteries and 20 kg of mobile phones, supporting the diversion of these components from landfill.

Council also now provides an avenue for customers to recycle printer cartridges through the Close the Loop program. Council continues to support our residents by selling composting tools and materials at a discounted rate, encouraging everyone to recycle more and embrace the new waste stream.

This year, 36 compost bins, 23 worm farms, 165 kitchen caddies and 49 boxes of replacement kitchen caddy bags were sold through our customer service centres.

Regional Services Supporting Wellbeing

Supporting our Senior Citizens

Funding received from Office Sport Recreation and Racing to activate the Goolwa Oval precinct supports improving physical activity of older and younger people and people living with disability. Community fitness classes provided in partnership with YMCA are supporting older adults to be active with four classes a week.

The Community Development Team partnered with City of Victor Harbor and Yankalilla District Council and were successful in obtaining funding through the Office for Ageing Well. These projects will be delivered between June 2022 and May 2023.

The Advanced Care Directives (ACD) project (\$32,000) provides people with the legal right to make decisions in advance about their future health care, living arrangements and end-of-life care and to appoint a substitute decision maker to make these decisions on their behalf if they are not able to. The project will increase community awareness and understanding of ACDs through community forums; and support community members to understand and complete their own ACD through offering peer/ volunteer support sessions.

The 'Connecting through the Art of Ageing' (\$60,000) project aims to 'spark curiosity about ageing' within local communities, promote ageing as a lifelong process and its significance at every age, encourage intergenerational connectedness, and challenge ageism through community conversations and participation in intergenerational activities.

The Community Wellbeing Team were successful in obtaining an Age Friendly Grant through the Office for Ageing Well (\$38,000) for the Alexandrina Seniors Tech Engagement Project (ASTEP) to be implemented in 22/23.

The project will enable the Community Development Team to collaborate older people in our community we will utilise co-design processes, individual conversations and small group information gathering sessions to inform the future direction of Council's Community Wellbeing website content. With a focus on improving the accessibility of Council's website to provide a valuable source of independent and local information about activities This information should be print friendly and concise to support older people to gather the

information they need to make informed choices. Once the website has been audited for accessibility and the changes made, small group sessions will be made available to older people in the community, these sessions will be based on the needs identified by the older people involved in the project.

Tech Savvy Seniors

Council was successful in attracting a generous grant to run an innovative training program for seniors.

The Tech Savvy Seniors program session were held weekly at the Goolwa or Strathalbyn libraries, commenced in June 2021 and continued until February 2022. Supported by Telstra, Libraries of SA and the Government of South Australia, the program offers residents aged 60 and over free technology training sessions to launch them into the online world.

Understanding the importance of cyber safety, using mobile devices and learning how to navigate Windows 10 and Gmail accounts are just some of the session topics designed to get more Australians online and increase the digital literacy of our less tech-savvy community members.

Overall the Tech Savvy Seniors program recorded 42 seniors trained with a total of 18 classes run

Being Digital Program

Being Digital is a program and theme to help promote the digital assistance and learning that our libraries offer to adult South Australians. It helps the SA Public Libraries Network get the recognition it deserves for the significant time and effort that libraries put into this area of community need to build digital literacy skills.

Over a six month period, staff assisted 1,286 community members with ad hoc digital help, equating to 170 hours. This ranged from printing help to being safe online.

We held 26 Being Digital classes with 49 people attending these bookable sessions. Classes included topics such as getting to know your android phone and facilitated sessions on how to spot a scam and what happens after a 'digital death'.



Tech Savvy Seniors session Annual Report 2021/22 | 25



The Haven, Goolwa Library

The Haven - Women's Information Service (WIS)

A Safety Hub called 'The Haven' was established in the Goolwa Library to support the Fleurieu Peninsula with increased local access to support, information and coordinated services and facilitated links to local services through warm referrals.

'The Haven' is staffed by trained WIS volunteers from local area, providing targeted and appropriate information and referrals to women and their children experiencing (or at risk of) domestic, family or sexual violence

Community Connect Program

Council's Community Connect programs provide access to social support and transport, including domestic assistance, home maintenance and supporting people to remain living independently in their own homes. Community Connect services were heavily impacted by COVID-19 throughout 2021/22. Customers received an information letter and fact sheets relating to the virus and Community Connect services.

In 2021/22, Community Connect programs provided services for 471 over-65s. This was made up of more than 760 hours of individual contact and 6495 hours of group social support. A further 212 hours of home maintenance was provided across the region. Residents were able to attend social activities, medical appointments, and shopping through the provision of 1940 transport services.

Finance Services

Summary of Budget Movements 2021/22

A number of significant factors have influenced Council's operating position, the most significant is the increase in growth and development in the region. Council has taken steps to support residents, ratepayers and businesses to ensure the long-term viability of the economy, and community safety and wellbeing. Council continues to implement a range of projects to stimulate economic activity, protect jobs and generate employment.

Council has also been successful in attracting stimulus funding from both the Federal and the State Government to leverage a range of projects to stimulate our economy. Due to this initiative the quantum of carry forward projects has increased when compared to previous years. This is a timing difference, meaning that these borrowings are now expected to occur in future years. Council will review the timing, resourcing and delivery of the capital program in conjunction with the 2022/23 financial year's capital program, to assess the implications on cash flow and Council's *Long Term Financial Plan*.

Council capitalised \$17.8 million renewing, upgrading and expanding its assets during 2021/22. Council has decreased its loan borrowings during 2021/22 to \$21.2 million, a reduction of \$0.4 million or 2% from the previous year and is carrying a responsible level of debt relative to its rate revenue and asset base. The reduction of \$125,000 in interest cost, compared to the previous year, despite an increase in the interest rate on the borrowings during the year is due to treasury management practices and a reduction in the borrowings associated with the timing of the capital program. Council remains well within its debt target range.

Council recently adopted its *Annual Business Plan* and *Budget 2022/23*, requiring an average rate increase of \$163 per rateable property for 2022/23. Council is projecting a deficit of \$745,000 in its budgeted operating position for 2022/23. This is within Council's short-term key financial indicators. Net borrowings for 2022/23 are projected to increase to \$39.6 million.

Major projects outlined in the 2022/23 Annual Business Plan and Budget include:

- Goolwa Oval Recreation Precinct
- Strathalbyn Streetscape & Town Hall Revitalisation
- Goolwa Wharf Precinct
- Beacon 19 Goolwa Boat Ramp Refurbishment
- Commencement of Lot10 Strathalbyn
- Goolwa Beach Car Park and Environs Master Plan.

Community Group Audits

Council received the request for provided auditing services from two not-for profit community Organisations regarding their financials for 2021/22. Advice from a financial professional helped these groups to account for all their transactions and meet regulatory requirements.



Lake Alexandrina, Milang Annual Report 2021/22 | 27

Our Financial Performance

In 2021/22 year, Council has worked to fulfil the aspirations set out in our A2040 Community Strategic Plan 'Our Financial Performance' resulted in a Net Operating & Capital Expenditure of \$53.6m.

For every \$100* Council delivered the following services.

Liveable



Open Space

Footpaths & Cycle Tracks, Recreation, Open Space and Reserves

\$15 for every \$100 spent



Regulatory Services & Public Health

Animal Management, Public Order and Community Safety, Public Health, Fire Prevention

\$2 for every \$100 spent



Economic Development

Visitor Services, Event Management, Tourism Promotion and Development, **Business Development and Support**

\$4 for every \$100 spent



Planning & Development

Development Assessment -Planning, Building & Engineering, Compliance, Strategic Land Use Planning, Heritage Advice

\$3 for every \$100 spent



Good Governance

Council & Executive Services, Corporate & Financial Services

\$6 for every \$100 spent



Asset Management & Field Services

Depot Operations, Field Services, Asset Management, Infrastructure Project Design

\$15 for every \$100 spent



Middleton accommodation

Green



Wastewater Management

Community Wastewater Management Schemes (CWMS) (user pays)

\$9 for every \$100 spent



Waste Management

Kerbside Waste Collection, Recycling, Landfill, Education

\$5 for every \$100 spent



Environmental Activities & Stormwater Management

Biodiversity Sustainability, Stormwater Management, Water Recycling

\$4 for every \$100 spent

Connected



Community Facilities

Community Buildings and **Public Amenities**

\$7 for every \$100 spent



Community Wellbeing

Aged & Disabled, Children, Youth & Family, Home Care, Community Transport, Community Development, Libraries, Arts & Culture

\$8 for every \$100 spent



Transport & Road Related Infrastructure

Roads, Bridges and Car Parks

\$22 for every \$100 spent

^{*} Net operational and capital expenditure. The capital program varies from year to year, which may cause changes in Council's spending profile. The allocations in this document are consistent with the previous years.



Liveable

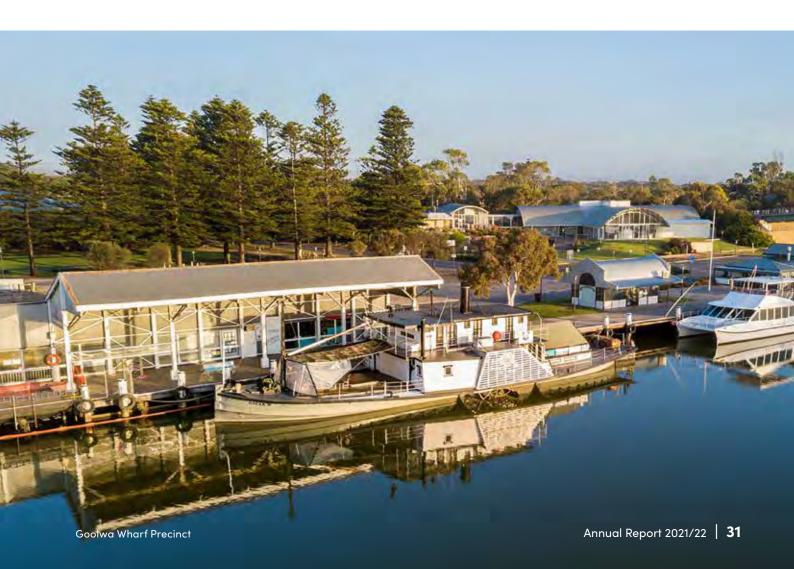
Major Projects

Goolwa Wharf Precinct Revitalisation

The vision for the Goolwa Wharf Precinct is a place to experience a vibrant riverfront township enriched with culture and history. Council's project team is continuing to work with the precinct stakeholders to finalise the design and construction is anticipated to commence in late 2022. Council are actively seeking further funding of \$1.99 million from State Government and Council, and an additional \$3.98 million contribution from the Commonwealth Government to realise the full potential of Goolwa Wharf Precinct Revitalisation and deliver the project in its entirety.

The transformation of the Precinct will turn it into a vibrant place of cultural and environmental significance; activated with events, arts open space to encourage locals and tourists to stay and explore the region further with the benefit of creating economic growth and jobs.

For further information visit alexandrina.sa.gov.au/goolwawharf



Beacon 19 – Goolwa Boat Ramp

The popular Beacon 19 boating facilities near the Goolwa Barrage will soon be upgraded to provide an improved and safer boat launching point for fishers accessing the Coorong. The State Government's \$650,000 grant from the Economic Stimulus funding program will be complemented by Council's funding of \$ 1.25 million and will assist in transforming the 40-year-old structure into a modern facility that will be popular with locals and visitors from around the State. The project has been developed in a staged approach with Stage 1 to include dredging and the construction of two new jetties and a new pontoon structure at a cost of \$ 1.9 million. This project will assist to promote Goolwa and surrounding areas as a boating destination, and will also encourage greater opportunities to link Beacon 19 with natural attractions such as bird watching, walks and other marine experiences found in the Coorong and Lower Lakes. Beacon 19 is one of the main access points to the Coorong National Park and is a significant boating asset for Goolwa residents and the local economy. Works are anticipated to be completed by March 2023.

Goolwa Beach Master Plan

Alexandrina Council has been successful in obtaining \$995,000 for an upgrade of Goolwa Beach public spaces, from the State Government's Open Space and Places for People Grant Program, which is part of the Planning and Development Fund, with a total project budget of \$2.1 million. The funding will complement Council's proposed 2022/23 budget contribution to progress the next stages of the Master Plan and enhance beach accessibility, public facilities and the aesthetic features of this popular destination.

Improvements will include significant changes to the car park and flow of traffic as well as the beachside promenade between the foreshore and dunes, incorporating new seating, shelters, showers, public art and an elevated viewing deck.

Detailed design is underway with construction anticipated to commence in early 2023.

Goolwa Oval Recreation Precinct

The Goolwa Oval Recreation Precinct, Stage One building was completed in late 2021 and opened to the public in early 2022. Council received \$800,000 in round two of the State Government's Grassroots Football, Cricket and Netball Facility Program towards Stage One, multipurpose building and a further \$5 million Federal Government funding secured to continue the Precinct's Master Plan. Stage 2 will continue in 2022/23 and once complete will deliver; upgraded and new tennis/netball courts plus spectator shelters, new cricket practice nets and storage shed, new dedicated oval lighting, new dedicated tennis and netball lighting to new courts, new multi-function oval scoreboard, sports netting and goal post pads, open green space, shelters, park furniture and playground, new public toilets, landscaped boulevard entry statement for pedestrians, and specific sports precinct signage and wayfinding signage. Total project cost will be \$10.4 million.



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Goolwa Oval Recreation Precinct clubrooms

Strathalbyn Town Centre **Streetscape Revitalisation**

Three of the eight stages are now complete. Work continued on the next stages throughout 2021/22, which included new footpaths, lighting, street furniture and a continuation of planting and streetscape works. The remaining stages to complete the project include Dawson Street, Swale Street, RV parking and footpath treatment outside the Town Hall to complement the aesthetic direction and create a harmonising and welcoming town centre streetscape. The new award winning wayfinding and information signage is complete providing points of interest, tourist directions and walking guides to journey throughout the town. The project is joint funded from the State Government's Local Government Infrastructure Partnership Program with the current stages valued at \$6.1 million and total project cost of \$9.8 million.

PS Oscar W and the Goolwa **Riverboat Centre**

The Friends of the Oscar W continue to maintain and operate the paddle steamer PS Oscar W on behalf of Alexandrina Council. Regular day cruises are offered each month, with the exclusion of July/ August which is used for maintenance and survey requirements.

The PS Oscar W is available for charters and participates in events where possible, such as Goolwa Regatta Week, Yesterday's Power Rally in Milang and events at other up-river townships including Morgan and Mannum.

The operation of the PS Oscar W and the Goolwa Riverboat Centre is made possible due to the support of many volunteers from our community. There is a sense of community pride in owning a paddle boat and offering authentic cruises to our community and to visitors. The PS Oscar W offers a unique volunteering experience to a passionate team of people. Alexandrina Council acknowledges and thanks these volunteers.

Alexandrina Council Heritage Awards

Organised by Council's Heritage Advisory Committee, the Alexandrina Council Heritage Awards recognise and celebrate the hard work undertaken by residents on some of our most iconic heritage properties, along with those who contribute to researching our region's history.

The 2022 Awards were held on 26 May 2022 at Carruthers Hall, Strathalbyn.

Over sixty people attended the evening with the guest speaker, Ron Kandelaars from the Seven Network, engaging with the audience in an interview style presentation, speaking on a number of topics including 'what makes news' and 'how do you get heritage stories into a Seven News bulletin.'

Awards from across six categories were presented with Evan and Denise Higgins winning the Mayoral Award for the restoration of Dollar Cottage at 31 North Parade, Strathalbyn. The award winners and nominees are testament to the commitment of our residents to preserving and celebrating heritage and its intrinsic value to our community.

Open Spaces and Roads

Council continues to upgrade and maintain open space recreation facilities as well as sealed and unsealed roads across the district. Council is responsible for over 541km of sealed roads and 770km of unsealed roads across a wide range of terrain, from the high rain fall hills of Mount Compass and Kuitpo to the plains of Langhorne Creek and Milang. As well as roads, Council maintains a network of footpaths and cycle tracks across all seven townships and a wide variety of bridges and major culverts.

Council performed formal audits on 27 Council owned jetties, processed 281 National Heavy Vehicle Road Permits for our road network and planted 210 new street trees to further enhance our living spaces during 2021/22.

Alexandrina Council also owns and manages parks and gardens within its district that cater for a broad range of activities for all ages. These green spaces range from neighbourhood areas to larger central community locations. Council endeavours to keep up with the latest trends and structures to meet community needs. Everyone is welcome to enjoy our parks, gardens and playgrounds. Council welcomes locals and visitors to use our open space recreation facilities.

Development Activity

Council's Development Assessment team processed 1569 development applications during the reporting period, which equated to \$246.1 million worth of building value. By comparison, the Council assessed 1674 development applications with a combined value of \$223.3 million during the 2020/21 financial year. While the total number of development applications decreased during the reporting period, the value of developments and the number of applications received remains significantly higher than Council's 10-year average (1100 development applications per year with a net value of less than \$100 million).

Of these applications, there were 361 new dwellings and 93 dwelling additions approved, compared to 360 new dwellings and 93 dwelling additions last year. Therefore whilst the number of development applications decreased, the number of residential applications remains consistent with last year.

There continues to be strong growth in the residential sector, with 513 new dwelling applications received during the reporting period. This increase in lodgements will likely result in an increase in dwelling approvals next year.

The number of land division applications remains steady, with 52 development applications lodged during the reporting period, which is identical to the 2019/20 financial year. While the number of land division applications remained consistent,



the number of new allotments proposed increased from 52 to 437 during the reporting period, which is more than eight times the number of additional allotments created than last year.

This exponential growth in new allotments has resulted in significant additional work for Council's Development, Engineering and Community Wastewater Management Scheme (CWMS), due to the additional infrastructure that is required to support these projects. Importantly, these new developments are primarily funded by developers rather than the local community.

The ongoing growth of new allotments within Alexandrina Council continues to be driven by the trend of migration from cities to regional areas.

The Fleurieu Regional Assessment Panel (FRAP) is an independent body that has been established under the Planning, Development and Infrastructure Act 2016. The FRAP is responsible for considering qualifying Development Applications within Alexandrina Council and the District Council of Yankalilla. The role of the FRAP is to make decisions on planning applications, as required, in accordance with the relevant Planning policy.

Further details are available in the Statutory Requirements section on page 52.

Aside from approving new developments, Council has a requirement to ensure buildings are constructed in accordance with legislation. As a result, the Development team has undertaken 275 inspections during the reporting period (up from 141 inspections last year). Some, 62 of these inspections were for swimming pools and swimming pool barriers, with the remaining inspections relating to structural frames, footings, bushfire compliance and general follow-ups. Matters associated with public safety remain our priority.

Changes to State Planning System

South Australia's new planning system for large regional towns and metropolitan areas launched on 19 March 2021, allowing development applications to be submitted and tracked online via Australia's first statewide ePlanning platform, known as the PlanSA Portal. The 2021/22 financial year was the first full year under the new system.

All Alexandrina Council residents and businesses can now, from the comfort of their homes, offices or on the go (using a smart phone, tablet or computer), lodge and track development applications online, search property zoning, find



Middleton residential area

an accredited professional, review development rules, make payments, submit information, and track major projects and development activity across the State.

The new Planning and Design Code consolidates South Australia's 72 Development Plans into one clear planning rulebook, improving certainty and consistency in decision-making and assessment. It is South Australia's biggest planning reform in 25 years and represents a whole-of-system transformation that will deliver contemporary policies via a modern digital system. The ePlanning platform brings together the PlanSA portal, the online Planning and Design Code, the South Australian Property and Planning Atlas and the electronic Development Application Processing system.

Administration are excited to be able to access the system. In addition to the State Government's Service Desk, established to assist the Community to understand and operate the system, Council staff continue to answer planning policy and development related questions for our community.



Field Services Team Highlights



customer requests



Maintained 34 play spaces



Over 210 trees planted



Maintained over 268 hectares of open space, over 322 hectares of biodiversity* sites



Hand and truck watered over 889 street trees



Resheeted over 44km of road



Over 723 potholes repaired



Over 453 signs repaired



Over 30km and 300 hours of trees trimmed



Over 850km of roads graded



^{*}Incorporating endemic and native vegetation within Council land and roadsides, forming valuable native habitat corridors for wildlife.

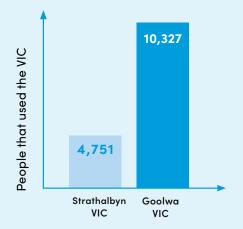
Alexandrina Visitor Services staff and volunteers provide support to our local tourism industry and businesses by promoting our region, offering booking services and sharing valuable travel advice and information to visitors and locals alike.

Alexandrina Visitor Services staff and volunteers operate from the Goolwa and Strathalbyn Visitor Information Centres (VICs), the Goolwa Riverboat Centre and the PS Oscar W. Opening hours, visitor numbers and bookings were all impacted due to pandemic travel restrictions however the Goolwa and Strathalbyn VICs welcomed over 15,000 people to the region and assisted them with tour and accommodation bookings, with of 68% from intrastate, 31% from interstate and 1% from overseas. Staff and volunteers responded to a further 3,126 email and phone call enquiries.

The Goolwa Riverboat Centre opened with limited hours, when the PS Oscar W was cruising. The PS Oscar W steamed from the Goolwa Wharf 63 times during the 2021/22 operating period; 54 weekend hourly cruises, 5 lunch cruises and 4 twilight cruises. A total of 1,349 passengers cruised aboard PS Oscar W which ran at 53.55% capacity over the operating period. In addition to general cruising, 15 private charters included patrons from social and community clubs, school groups and work groups. Council offers free cruising to all schools in the Alexandrina region and have introduced reduced rates to other schools on the Fleurieu.

The Visitor Services staff were supported by 73 volunteers who provided over 6,116 volunteer hours working across the three Alexandrina Visitor Services sites.

Additionally the 56 PS Oscar W volunteers provided support to the Alexandrina Council by maintaining and operating PS Oscar W and put in a massive 9,262 hours during 2021/22.



The Visitor Services team was supported by:

129 Volunteers

6,116 Visitor Servicing volunteer hours

9,262 Oscar W volunteer hours

Three Alexandrina Visitor Services sites



SteamRanger Heritage Railway, Goolwa

Bookings of tours and cruises within 2021/22

Alexandrina VIC (Goolwa and Strathalbyn VICs)

\$45,950 gross

61.2%* decrease



on the previous financial year 2020-2021

Gross retail sales for 2021/22



\$33,326

Goolwa VIC



\$6,323

Strathalbyn VIC



\$11,250

Goolwa Riverboat Centre

Goolwa Riverboat Centre cruise bookings grossed \$7373 (bookings and payments for Goolwa Riverboat Centre are only taken on the day of travel).

Branded souvenir items continue to be stocked at our Visitor Information Centres. Branded items are different for each centre based on the demographic of people who visit and the most popular items sold or requested.

Due to the small number of accommodation bookings, we have transitioned accommodations to direct links for booking with operators.

*Bookings and tour bookings were down due to the pandemic travel restrictions.



Wheelchair user at Goolwa Wharf

Disability Access and Inclusion Plan (DAIP)

After consultation with the community the DAIP was endorsed by Council on 22 November 2021. It formalised our commitment to provide services and facilities that are inclusive for all people who live in, work in, or visit our region, including the 28% of residents who have a disability. The DAIP provides a mechanism for Council to assist people to actively engage in and contribute to the life of our community and to promote cultural diversity. The plan has been translated into an Easy Read version to assist with accessibility for community members. A copy of the plan can be viewed on Council's website alexandrina.sa.gov.au/plans

Community Wellbeing Advisory Forum

Alexandrina Council has taken a fresh approach to engaging with the community, having established the Community Wellbeing Advisory Forum to inform work in the wellbeing space. The Forum informed the development of the Community Wellbeing Action Plan 2022-2026, as well as further engagement with individuals, groups, organisations, and networks across our community. The plan will be launched in late 2022 and will inform the priorities for the team for the coming four years and outlines a holistic approach

to improving the health and wellbeing of our community. The Forums created opportunities to connect directly with community, listen with curiosity and develop relationships which will be maintained into the future. Each forum brought together people from across Alexandrina to have their say about wellbeing. For more information visit alexandrina.sa.gov.au/wellbeingforum

Valuing our Volunteers

Alexandrina Council acknowledges and appreciates the significant contribution made by the 461 registered volunteers who participate and add value across a diverse range of Council areas.

Our Human Resource Plan contains key strategies for best practice to meet the National Volunteer Standards introduced in 2015. Achievement of these standards allows us to best support, connect and enhance the skills of our current and future volunteers

In 2021/22, Alexandrina Council's volunteers contributed over 19,714 hours of their time. This contribution is enormous and we sincerely thank them for their contribution.

We encourage and welcome new volunteers to join our team and help continue our culture of caring and diversity.

Council acknowledges the commitment and dedication of all volunteers, who have all faced disruptions to their volunteering work as a result of COVID-19. The resilience of our volunteer workforce has enabled Council to react and respond to the pandemic with greater flexibility and options.

Events Alexandrina

Council provides significant support to local community and tourism events, encouraging locals and visitors to come and enjoy vibrant and varied activities in our beautiful region.

Christmas events were modified due to COVID-19 resulting in two Christmas Carols events and a Christmas market being held. These were well attended by the Alexandrina Community and many residents and businesses found creative to decorate, share and 'light up' Alexandrina during the festive season.



Volunteer at Goolwa Community Garden

Twenty one events received funding via Council's Community Events Funding and Contributions programs. The diversity of region can be reflected through the events supported via the program, these included aquatic, music, sport, motoring, food and wine events.

Alexandrina Council led an Accessible Events Pilot with funding from the Local Government Information Linkages and Capacity Building Program Fund. In collaboration with the City of Mount Gambier and City of Adelaide the program provided opportunity for event organisers to improve accessibility therefore expanding the audience and the experience that attendees seek.

Outcomes of the program within Alexandrina included:

- 30 event organisers participated in training
- 3 event accessibility assessments
- Development and provision of resources
- Purchase of equipment including access ramps, height adjustable lecterns
- Improvement to accessibility of SA Wooden Boat Festival website.

Despite the challenges of COVID-19 the project was a success and has changed the language, enhanced accessibility, and improved event experiences for organisers and attendees.

Resourcing our Community

Future Directions for Community Centres

Community Wellbeing team undertook a review of Council's support to the three independently run Community Centres in the Council area. The review identified strong strategic alignment between Community Centres and Council, the strengths of each Centre, the role Council can play in them having a stable and secure future, and the opportunity to improve collaboration for the benefit of the community. As a result, Council has approved a new approach which includes two year funding agreements which commence in 2022/23.

2021/22 Grants Program

Following a review of Council's Community Grants Program, a revised suite of grant categories was offered to the community in February 2022. A total of \$138,892 was awarded to the community across the following categories:

Business Initiatives Grant

Alexandrina Council recognises the importance of working together with business and industry to achieve a sustainable future. Council's Business Initiatives Grant program aims to support our small business community in achieving local economic outcomes that benefit our region. A total of \$13,250 was awarded to support 7 businesses build their digital capability through improvements in social media, website presence or online trading.

Community Environment Grant

Council's Community Environment Grant program aims to support the Alexandrina community in achieving local environmental and sustainable outcomes that benefit the Alexandrina region. Alexandrina Council recognises the importance of working together with our community to achieve an environmentally sustainable future. A total of \$19,000 was awarded to support 8 community organisations to achieve actions and outcomes identified in A2040: Our plan to thrive 2020-2024 and Alexandrina's Environmental Action Plan.

Community Events Grant

Alexandrina Council recognises that community events, celebrations and gatherings create meaningful opportunities for social and cultural interaction and encourage community connection. Council's Community Events Grant program provides in-kind and financial support for event organisers to deliver community events across the Alexandrina community. A total of \$15,000 was awarded to support 5 community events across the region. The Community Event Grant funding is awarded in addition to \$18,500 paid in annual Community Event Contributions that support the delivery of 9 established events.

Community Wellbeing Grant

Council's Community Wellbeing Grant program aims to assist the community in delivering projects that benefit all sectors of the Alexandrina community and enhance the social, physical, psychological and emotional health and wellbeing of its members. Alexandrina Council recognises the importance of supporting our community to prioritise their own wellbeing and the wellbeing of those around them. A total of \$29,312 was awarded to support 9 projects that benefit a number of our priority populations; children and families, younger people, older people and people living with a disability.

Local Heritage Grant

Alexandrina Council recognises the importance of retaining the charm and character of our township and rural environments for the benefit of residents and visitors alike. Council's Local Heritage Grant program provides financial support for a variety of heritage related projects across the Alexandrina region. A total of \$15,220 was awarded to support 11 projects across the five themes of Heritage Tourism, Conservation Practice, Adaptive Reuse, Heritage Gardens and Fencing and Historic Research.

Vibrant Communities Grant

Council's Vibrant Communities Grant program provides in-kind and financial support for the delivery of arts and culture projects across the Alexandrina community. Alexandrina Council recognises that visual, performing, community and public art creations bring vibrancy to our communities and create meaningful opportunities for social and cultural interaction. A total of \$16,200 was awarded to support 6 projects that supported Alexandrina to thrive by showcasing the vibrancy of our communities and bringing people and generations together.

Youth Sponsorship Program

Council's Youth Sponsorship Program aims to support and encourage young people displaying commitment, passion and determination to undertake skill development activities in their chosen field of endeavour. Alexandrina Council recognises the positive contribution young people make to community life and the importance of providing opportunities for personal growth and capacity building. A total of \$800 was awarded to support 5 young people to undertake activities in one of the four eligible categories; Arts, Culture, Music and Dance, Sport and Recreation, Community Participation and Leadership, Education and Academic Performance.

Community Christmas Contributions

Alexandrina Council's Community Christmas Contributions program aims to provide support for community groups within the Alexandrina region to engage the community in Christmas activities or events that stimulate community interest, encourage participation and foster community Christmas spirit. A total of \$11,610 was awarded to support 11 Christmas activities including community events, gatherings and festive displays.



Australia Day Celebrations and Citizen of the Year Recipients

Held on Australia Day 2022 Council celebrations were held at Strathalbyn and Goolwa. Citizenship Ceremonies were conducted and the Citizen of the Year Awards presented to community members.

Arts and Culture

Alexandrina Council region is well known for its rich artistic culture and resident artists. We value the vibrant interplay between tourism, arts and culture in our region. Our arts and cultural program adds greatly to the visitor experience and the live ability of our region. The program is designed to create entry points for the diversity of demographics that reside in the region, including youth, aged, preschool, first nations and disability inclusive. The creative offerings travel across art form including literature, visual art, community art, public art, performing arts.

The 'Just Add Water' Program (JAW) is a quarterly program delivering a range of cultural events and activities across the region. The intent is to offer something for all ages and interests, including film, visual arts, musical and theatrical performances, exhibitions, public programs and opportunities for participation and learning. Launching in July 2022 is the new branding, logo and Alexandrina Arts, Culture and Events (AACE) Quarterly Program, which will replace the JAW program.

South Coast Regional Art Centre promotes emerging and professional artists from across the Southern Fleurieu region. The Gallery continues to showcase a variety of arts and artists with nine exhibitions held this year. The center also hosts resident artists in the on-site studios who provide a rich cultural tourism product to visitors as they are ambassadors for the arts program and the region. There is a team of 36 gallery guide volunteers who provide 40 hours per week voluntary time to operating the SCRAC and presenting it to visitors.

Signal Point Gallery has offered a continuous program of high-quality contemporary exhibitions, workshops and events, showcasing the best professional artists from the region and across the nation. Signal Point Gallery is undergoing significant redevelopment as grant from the Murray Darling Basin Economic Development Program (Round 3) The building will have a new roof, solar panels, and climate control. The new exhibition fit out on the ground floor will house a new experience center focused on First Nations Culture, river/environment and river boat history

and act as a signpost to point visitors to the rest of the activities on the wharf and across the region.

Centenary Hall is Alexandrina Council's premier performing arts venue located in Goolwa. It is an adaptable space with 216 theatre-style and retractable seats to allow for alternative use of space including cabaret style shows. The community regularly uses the venue. This year 129 community activities and events were held in Centenary Hall in addition to 31 performances as part of the AACE Program.

Centenary Hall hosts the thriving youth theatre and film program Mondays from 4-6pm where a creative and inclusive space has been created for youth between the ages of 12 and 18. Centenary Hall is a central venue (one of four) for the annual South Coast Jazz Festival, a collaboration between SA Jazz Inc and Council that brings 500 delegates to Goolwa each October for a celebration of professional jazz performances within the Goolwa CBD. This festival brings significant visitor currency to the township and region for the long weekend.

Public Art

Council has a public art framework that informs the allocation of funding and decision making for the design and installation of public art in the region.

The Middleton Town and Foreshore Improvement Association has been supported by Council to drive a sculpture project where renowned artist Silvio Apponyi will carve a southern right whale and calf from a seven-ton redgum tree.

Council has funded the project to \$24,000 and is supporting the MTFIA to apply for further funding. The sculpture will sit adjacent the Encounter bikeway in view of the annual whale nursery at Middleton. The Strathalbyn Bowling Club has been supported by Council with a \$3,200 grant to have local artist Chad Spencer paint a mural at the club depicting historical events and commemorate the original building.

The creation of both pieces of art would not be possible without positive collaboration between local community groups, Council and local artists.

Environmental Health Service

Council's Environmental Health Team is responsible for exercising legislation for the health of our community. Relevant legislation includes the Food Act 2001 and the South Australian Public Health Act 2011, which provides regulations for food safety, wastewater management and general public health.

Council continues to provide immunisation services to the community. In addition to school clinics, monthly community clinics are held in the Goolwa and Strathalbyn libraries. Council actively promotes the importance of immunisation. A High Risk Manufactured Water System (HRMWS) register is maintained by Council's Environmental Health Team, and staff also ensure that regulatory audits of these systems are undertaken as required. Over the past year the Environmental Health Team issued 521 wastewater works approvals, compared with 492 last year. Additionally 164 plumbing inspections were undertaken to ensure the installation of these wastewater systems was undertaken in accordance with approvals.

Council's Environmental Health Officers (EHOs) followed up 122 complaints relating to wastewater systems and 156 aerobic servicing reports, which identified issues of non-compliance with relevant legislation, as a result of community concerns, inspections and servicing reports. Further to these investigations, Council issued 26 Compliance Notices under the South Australian Public Health Act 2011. Our EHOs continue to undertake food business inspections at frequencies recommended under the SA Health Risk Classification tool. The number of routine food business inspections undertaken throughout 2021/22 was 238. As a result of these inspections, seven (7) Improvement Notices were issued to businesses to ensure compliance with the Food Act 2001.

Over the past year, EHOs only investigated one (1) alleged case of food poisoning and/or general complaints in relation to the operation of food businesses (down from 14 last year). Council continues to provide online food safety training to the community through I'M ALERT. The Environmental Health Team also participated in Public Health Week and Food Safety Week so it can improve the public health of the community through education and awareness. Council aims to keep the community safe on all public health fronts.

Community Safety

Council's Community Safety Team is primarily responsible for exercising the functions of legislation relating to the safety of the community, including management of dogs and cats, fire prevention, management of the Local Nuisance and Litter Control Act 2016, parking controls and enforcement of Council By-Laws. During 2021/22, the Community Safety Team investigated 165 dog and cat related matters, including reports of dogs wandering at large and dog attacks. Of that 165, 85 dogs were impounded mainly due to them wandering at large. Council returned 57 dogs directly to their owner without them being impounded and 21 were returned to owners via the pound. The other 7 dogs were either transferred to animal welfare organisations or re-homed through other agencies. Council's feral cat program resulted in 75 cat matters. Those that could be identified were returned to owners, while those that were not feral but whose owners could not be identified were re-homed. The number of cats managed this year were unusually high due to two incidents of multiple cats on properties.

Our Community Safety Team has continued its approach of education by distributing information brochures to the majority of landowners in the district outlining the requirements of the Fire and Emergency Services Act 2005, which has seen a reduction in the issuing of legal notices. This together with direct contact with historic noncomplying property owners throughout the year and the issuing of Section 105F notices in the past year resulted in only 270 legal notices being issued in this reporting period compared to 574 in 2020/21. Only two properties required Council intervention to ensure bushfire risk was sufficiently reduced.

There were 32 reports of abandoned vehicles investigated over the course of the year, with three vehicles required to be towed.

Complaints associated with the Local Nuisance and Litter Control Act 2016 continues to increase with the Community Safety Team dealing with 82 reports of illegally dumped rubbish or litter and 56 reports of local nuisance. The increase occurred in the illegally dumped rubbish or litter area with there being a slight decrease in reports of local nuisance.

The Community Safety Team continues to undertake parking patrols as part of their routine work and in addition to proactive patrols, 47 parking related complaints were investigated.

Wastewater Treatment Plant Locations

Significant land area coverage for maintenance and service

182,684 hectares	>9,000 customers	875ML wastewater treated
5 schemes	\$70m in assets	24/7 24hrs, 7 days/wk service
80 pump stations	600ML recycled water	>400 Alarms and Incident Response Actions



Map of the Alexandrina Council region and waste water scheme locations

Community Wastewater Management Systems

Alexandrina Council owns and operates one of the largest water-sewerage retailer industries in South Australia.

Through its Community
Wastewater Management
System (CWMS) Alexandrina
Council captures, treats, and
reuses around 875 megalitres
of water-sewerage per
year for more than 9,000
customers within the region.

Treatment plants at Goolwa, Hindmarsh Island, Port Elliot, Strathalbyn, Mount Compass and Milang receive and treat wastewater, which is then used for a number of beneficial applications including recreation, economic development and primary production. Alexandrina's CWMS is leading the way with efficient and environmentally sound initiatives that will holistic improve critical process infrastructure and wastewater treatment.

Considering Alexandrina's diverse natural environment, Council is pleased that approximately 30 megalitres of stormwater has been reused. More than 600 megalitres of treated wastewater has been beneficially used which is consistent with the historical averages. The main driver for this fluctuation was early autumn rains in the region, which reduced the last quarter volume demands by half.

Coorong Quays Wastewater Transition

Since its announcement in April 2019 and transfer of ownership in June 2021, Alexandrina Council has undertaken a substantial wastewater project to transition the ownership and management of the Coorong Quays wastewater system on Hindmarsh Island to Council's CWMS. Substantial on–ground works have occurred on both Hindmarsh Island and within Goolwa over the past two years to ensure a seamless transition.

The change of ownership ensures residents and the broader community will enjoy security, longevity and sustainability of the system, reflecting its importance as a critical piece of regional infrastructure. Council continues to invest and upgrade technology used to monitor the growing network, including renewed data collection and sensory equipment to improve notification and response times. With the transition now complete, all wastewater treatment will be conducted from the Council's Goolwa facility and project works will now commence to decommission the existing wastewater treatment plant on Randell Road. Council ownership will enable an economical and reliable way to ensure good public health outcomes and wastewater quality outcomes for Coorong Quays residents now and into the future.

The addition of Coroong Quays to Council operational responsibilities transition has been extremely challenging, combined with unprecedented regional development, and has placed significant pressure on existing resources. Growth in the wastewater department since 2015 has seen inflows into treatments plants increase by ~56%, some 561 megalitres to 875 megalitres per annum in 2022. It is an ongoing testament to the Alexandrina Wastewater team that ongoing services have been achieved with minimal distruption to customers during this significant period of change.



Green

Ratalang Basham Beach Dune **Stabilisation Project**

The Ratalang Basham Beach Dune Stabilisation project was completed with support, guidance and partial funding from the Coastal Protection Board. Council also worked closely with the Ngarrindjeri Regional Authority at Ratalang Basham Beach for this important dune protection work.

The project included in total three sections along Ratalang's dune system to provide ongoing protection on sacred land for First Nations people from rising waters. As in many areas of Australia, this section of our coastline suffered from coastal erosion. The stabilisation work included installing large sand bags, reshaping the dune system and revegetating it with native spinifex grass.

The rehabilition of the sand dunes held against the big swells experienced in recent months. This is due to the carefully recreating a natural dune system and the success of revegetating the area with native spinifex grass. Spinifex can withstand storms, winds and king tides because it's adapted to the changeable environment of the dunes.

It has a very deep root system which helps stabilise the dunes and helps the plant survive for a long time without rain. It also allows the dunes to have a gentler slope, hereby providing important refuge habitat for our resident endangered hooded plovers.

Council worked closely with South Coast Sand and Civil who developed and built a custom made sand hopper that is able to fill one tonne sand bags (Photo 1). Following Alexandrina's success, this equipment will now be used by Alexandrina and other councils for similar coastal erosion control measures.

The successful outcome of the Ratalang Basham Beach Dune Stabilisation Project (Photo 2) shows that by being creative and working collaborative, Council was able to prevent further coastal erosion in an area of cultural significance, through re-establishing our native ecosystems and providing habitat for endangered animals that rely on these, while being innovative and a leader in the field.







Canoe Tree, Currency Creek

Solar and Energy Efficiency Project

The Solar and Energy Efficiency Project has produced substantial savings to Council's carbon emissions and electricity bills for the Goolwa Administration and Library Building through the replacement of lights with energy efficient LED light; installing a 99kW solar roof system; and replacing the existing building management systems with a more efficient system. Compared to the previous year, Council saw a reduction of total emissions of the building by 54.7% and cost reduction of 66.5%. More savings are expected in the next financial year once the full benefits of the building management system and upgraded air condition system come through.

Savings in carbon emissions and electricity bills are also seen from Council's four solar arrays (with a capacity of over 220kw) across several Council buildings. Of these four solar arrays, three were installed by June 2021 based on federal grant money. As a result of the solar arrays, energy consumption was further reduced between 21% and 46% per building, saving over 170,000kW hours per year. The fourth system, an existing 20kW system solar farm system located at the Goolwa Depot, has not only offset an estimated 25.5 tonnes of CO2 per year since being turned on in 2015, but it has also saved Council a total of approximately \$65,000.

Alexandrina prides itself as a climate-ready region where nature is valued and resources are managed sustainably and creatively.

Climate Response

Alexandrina Council has reached several important milestones since declaring a climate emergency in December 2019. As recognised in the A2040 Community Strategic Plan, climate change is the issue of greatest concern to the people of Alexandrina. Increasingly frequent adverse events, the fragility of our ecosystems and the security of our water supplies led to our Climate Emergency declaration in 2019.

In consultation with the Climate Emergency Advisory Committee, Council has focused on several climate change mitigation and adaption strategies; including the development of a Climate Change Policy and a Carbon Neutral Plan. The next step is to develop a Climate Emergency Action Plan that sets out how we, as a community, will achieve carbon neutrality and help protect the unique environment we all enjoy.

Many coastal areas in South Australia, including Alexandrina's 25 kilometre coastline, are subject to erosion and seawater inundation that will be worsened by rising sea levels. Council is proactive in protecting our coastal environment and has developed a Coastal Adaptation Plan that is based on Council's Council Coastal Adaptation Study adopted in 2021. The plan will help Council and

stakeholders, such as State Government and private landowners, prepare for the future. This requires ongoing monitoring and strategic planning of long-term adaptation options that will need to be assessed and revised regularly.

Council is also part of the Resilient Hills and Coasts network. The Resilient Hills and Coasts is a collaborative, cross-sector partnership between our five neighbouring 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. In April 2022, the Resilient Hills and Coasts were awarded a \$100,000 Preparing Australian Communities Program federal grant to understand, plan for and adapt to climate risks, and how we ensure bushfire prevention, preparation and mitigation without impacting on the resilience of local biodiversity.

Furthermore, Council undertook in 2021/22 a tree canopy baseline study and heat map of our major townships. Understanding where tree canopy can be increased to reduce our urban heat and increase our local urban biodiversity will be help us to strategically plan for A2040's key commitment to increase township greening.

Environmental Assets

Alexandrina Council continued to deliver services protecting, maintaining, and restoring biodiversity within the region throughout the 2021/22 year. Council's Biodiversity Team actively approximately 311.68 hectares of natural areas, including 52.15h of Native Vegetation Heritage Agreement area and 291.88 km of roadsides for the benefit of nature conservation. Council gratefully acknowledges its conservation partners which actively manage an additional 139.3 hectares of nature conservation areas.

Collaborative initiatives in partnership with the Department for Environment and Water (DEW), Hills and Fleurieu Landscape Board and community stakeholders, such as landcare groups, ensure local biodiversity protection and positive outcomes. The expertise shared by these partner organisations continually improves the management of Council's environmental assets.

Advocating for a healthy **Murray Darling Basin**

Council has been a vocal and consistent advocate for the health of the River Murray, Lower Lakes and Coorong for many years.

Our vision is a healthy, working Murray Darling Basin which sustains our people, our economy, our culture, and our environment, all the way from southern Queensland through to the Lower Lakes, Coorong and Murray Mouth to the sea.

Council continues to be an active member of Murray Darling Association Region 6. The Murray Darling Association (MDA) represents local government and communities throughout the Basin by providing information, facilitating debate and seeking to influence government policy. The MDA Region 6 represents the Lower Murray, Lakes and Coorong region ensuring a sustainable future for the Murray Darling Basin.

The rollout of the Murray Darling Basin Plan has enabled the delivery of water to support the Lower Murray, Lakes and Coorong ecosystems through the drought, substantially avoiding the environmental degradation that occurred during the Millennium drought. However, the plan is unable to effectively support many floodplain and wetland ecosystems until implementation of critical improved water infrastructure and river operating rules are in place.

Every five years the Murray-Darling Basin Authority takes stock of the Basin Plan and how it is being implemented to determine what's working, what's not and where improvement is needed. To find out more visit mdba.gov.au/bpevaluation2020





Elector Representation

In accordance with section 12 of the Local Government Act 1999 (Act) a council is required to conduct an elector representation review at least once in every eight years. A review may relate to the composition of the council, or the wards of the council, or may relate to those matters generally.

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

In order to commence a review, a council is required to prepare a Representations Options Paper (Paper) which outlines the representation structures available. The Paper addresses the representation and governance issues that are likely to arise with respect to the matters under review and also presents the advantages and disadvantages of the options under consideration.

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

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

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

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

- The Principal Member of the Council continues to be a Mayor elected by the community
- That the future Elected Body of Council comprise the Mayor and nine ward Councillors

- The Council area will be divided into three wards, as depicted in the map on the following page
- Each of the wards be represented by three Councillors
- The future wards be named Alexandrina North, Alexandrina South and Alexandrina West.

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

The new ward structure will come into effect at the next periodic Local Government election in November 2022 and 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.

Alexandrina Council currently has 12 Council Members, including the Mayor, and 22,417 electors. This equates to a representation quota of 1:1,868.

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.

Representation Quota 2021/22

Barossa Council	1,572	Murray Bridge	1,554
Berri Barmera	837	Port Pirie	1,314
Copper Coast	1,215	Victor Harbor	1,337
Light Regional	1,015	Wattle Range	735
Loxton Waikerie	764	Yorke Peninsula	759
Gawler	1,764	Mt Gambier	2,246
Adelaide Hills	2,343	Mt Barker	2,596

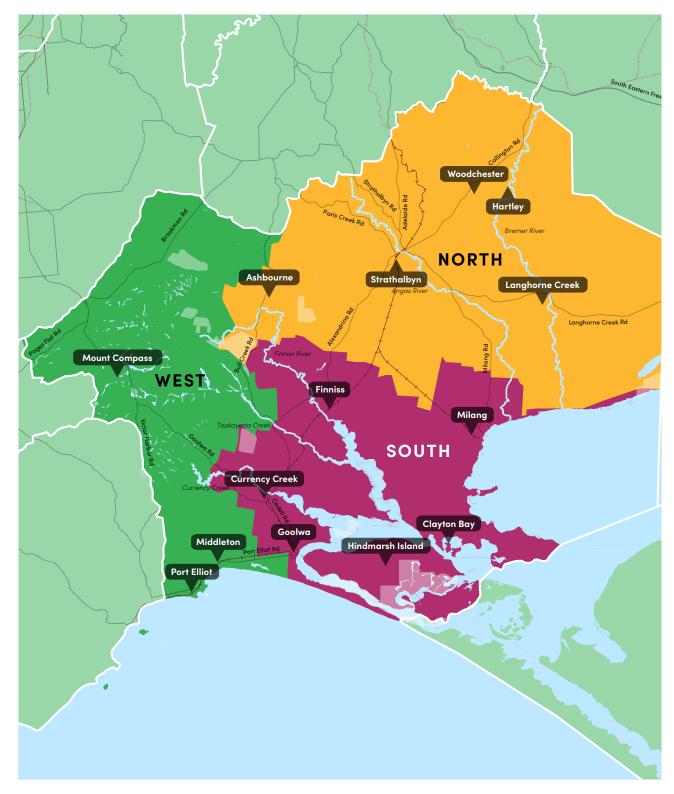
Data as supplied by LGA SA derived from information provided by the Electoral Commission of SA.

Current as at last collection of elector figure statistics for House of Assembly (30/06/2022) and Council supplementary roll (31/08/2021).

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

New Ward Boundaries

Effective from 10 November 2022



WARD

- Alexandrina North
- Alexandrina South
- Alexandrina West

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.
- encourages and develops initiatives within its community for improving the quality of life of the community
- d) represents the interests of its community to the wider community.

The functions of Council are set out in Section 7 of the Local Government Act 1999 and require Council to:

- a) plan at the local and regional level for the development and future requirements of its area
- b) provide services and facilities that benefit its area, its ratepayers and residents, and visitors (including general public services or facilities (including waste collection, control or disposal services or facilities), health, welfare or community services or facilities, and cultural or recreational services or facilities)
- c) determine the appropriate financial contribution to be made by ratepayers to the resources of the Council
- d) providing for the welfare, well-being and interests of individuals and groups within its community
- e) taking measures to protect its area from natural and other hazards and to mitigate the effects of such hazards



- f) manage, develop, protect, restore, enhance and conserve the environment in an ecologically sustainable manner, and to improve amenity
- g) provides infrastructure for its community and for development within its area (including infrastructure that helps to protect any part of the local or broader community from any hazard or other event, or that assists in the management of any area)
- h) promote its area and provide an attractive climate and locations for the development of business, commerce, industry and tourism
- i) establish or support organisations or programs that benefit people in its area or local government generally
- j) manage and, if appropriate, develops, public areas vested in, or occupied by, the Council
- k) manage, improve and develop resources available to the Council
- I) undertakes other functions and activities conferred by or under an Act.

Meetings of Council

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

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

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

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

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

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

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

Council Meetings in 2021/22

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.

Due to the COVID-19 emergency declaration, amendments to the Local Government Act 1999 via Electronic Participation in Council Meetings (Notice No1 issued In March 2020 and Notice No 5 issued in November 2021) were issued by the Minister for Transport, Infrastructure and Local Government to enable Elected Members to participate in, and the public to attend, Council meetings via electronic means.

The Council meeting of 24 January 2022 was held via CiscoWebex with an audio files of the meeting procedures made available on Council's website in accordance with the provisions of Notice No 5.

Ordinary meetings of the Council are held at the Alexandrina Council Community Chambers "Wal Yuntu Warrin" Cadell Street, Goolwa commencing at 5.00pm (unless stated otherwise). Council meetings were held on the third Monday of each month. Where the Council meeting date fell on a public holiday, the meeting was held on the next corresponding business day.

There was a total of 497 Council resolutions for the 2021/22 financial year.

There were 34 outstanding Council resolutions as at 30 June 2021, which equates to 93.2% of all resolutions for the financial year being delivered.

Elected Member attendance at Council Meetings

Elected Member	Ordinary Council	Special Council	Leave of absence granted	Apology for meeting
Total number of Meetings	14*	8	n/a	n/a
Mayor K Parkes	13	8		1
Cr M Rebbeck	11	4		7
Cr K Bradford	13	8	1	
Cr J Carter	13	8		1
Cr B Coomans	14	8		
Cr M Farrier	13	8		1
Cr M Gardner	13	8		1
Cr R Keily	13	8	1	
Cr B Lewis	12	8		2
Cr C Maidment	14	8		
Cr M Scott	12	7		3
Cr J Stewart	14	8		

^{*15} November 2021 meeting adjourned and resumed on 22 November 2021. 16 May 2022 meeting adjourned and resumed on 23 May 2022

Council Briefings and Workshops (Information Sessions)

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

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

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

In 2021/22 Council held 21 Information Sessions of which nine contained items of business which were designated confidential.

Code of Conduct Complaints

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

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

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

During 2021/22 Alexandrina Council received 15 Code of Conduct Complaints of which 12 were resolved and three are pending determination.

Confidential Matters

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

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

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

During 2021/22, of the 497 agenda items, 39 items were considered in confidence in accordance with section 90(3) of the Act. This represents 8% of all decisions made by Council.

The table on the following pages summarises the number of occasions that the provisions listed in section 90(2) (excluding the public during debate) or section 91 (7) (documents to be kept confidential for a period of time) were used during the 2021/22 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 2021/22 are detailed here.

The confidential status was correct as at 30 June 2022.



Status of Confidential Items Considered in 2021/22

Council meeting	ltem	Subject	Section 90(2)	Section 90(3)	Section 91(7)	Confidentiality Status
19/7/21	14.1	Trans Tasman Energy Group Pty Ltd (TTEG) Public Lighting Dispute	1	(h)	1	Order Remains
19/7/21	14.2	Flying Fish Café – Request for New Lease Public Consultation Outcomes	1	(b)(i)(ii)	1	Order Remains
19/7/21	14.3	Strathalbyn Oval Controlling Committee (SOCC) Loan Application	1	(d)	1	Released 21 June 2022
2/8/21	3.1	Section 41 CEO Performance Management Panel – Minutes of Meetings held 12 April 2021, 24 May 2021, 12 July 2021 and 19 July 2022	1	(a)	1	Order Remains
16/8/21	14.1	Recommendation for the appointment of Independent Members to the Fleurieu Regional Assessment Panel	1	(a)	1	Order Remains (Resolution not retained in confidence)
20/9/21	14.1	Clayton Bay Riverside Holiday Park Proposal	1	(a)	1	Order Remains (Resolution not retained in confidence)
20/9/21	14.2	Fleurieu Regional Aquatic Centre Authority (FRACA) Terms of Reference and Audit & Risk Management Committee Membership	1	(a)	1	Order Remains (Resolution not retained in confidence)
18/10/21	2.3	Adjourned Debate – Strathalbyn Opportunity Shop	1	(d)	1	Order Remains (Resolution not retained in confidence)
18/10/21	14.1	Notice of Motion – Cr Lewis – Port Elliot Police Station	1	(b)		Released 18 October 2021
18/10/21	15.1	Market Rental Valuations – Various	1	(d)		Matter adjourned to November meeting – Order Remains
18/10/21	15.2	Public Lighting Update	1	(h) & (i)	1	Order Remains
18/10/21	15.3	Fleurieu Regional Waste Authority – Establishment of Waste Derived Fill Site	1	(b)	1	Order Remains
18/10/21	15.4	Section 41 CEO Performance Management Panel – Minutes of meeting held 27 September 2021	1	(a)	1	Resolution & agenda report not retained in confidence
						Order Remains (Attachments)
15/11/21	2.2	Adjourned Debate – Market Rental Valuations – Various	1	(d)(i)(ii)		Matter adjourned pending further documents – Order Remains
22/11/21	14.1	Proposals for Strathalbyn Land Revocation	1	(g)	?	Released 9 February 2022
22/11/21	14.2	Port Elliot Museum – Rescission Motion	1	(a)		Not retained in confidence

22/11/21	4.1	Proposed Strategic Land Purchase	1	(b)	1	Released 23 November 2021
20/12/21	2.2	Adjourned Debate – Proposals for Strathalbyn Land Revocation	1	(g)	1	Released 9 February 2022
20/12/21	14.1	Australia Day Awards Committee – Minutes of Meeting held 6 December 2021	1	(o)		Released 22 December 2021
20/12/21	14.2	Flying Fish Café Lease Assignment Request	1	(d)(i)(ii)	1	Order Remains
20/12/21	14.3	Strathalbyn Town Centre Revitalisation Project Prudential Report	1	(b)	1	Order Remains
20/12/21	14.4	Chief Executive Officer Selection Panel – Minutes of Meetings held 25 October 2021, 15 November 2021 and 6 December 2021	1	(d)(i)(ii)	1	Order Remains
7/3/22	2.1	Adjourned Debate – Cr Farrier – Goolwa Wharf Precinct Revitalisation – Concept Plan Division	1	(b)	1	Order Remains (audio recording only)
21/3/22	12.2	Proposed Nomination of Cr Bronwyn Lewis to the Libraries Board of SA	1	(a)	1	Order Remains (audio recording only)
21/3/22	14.1	Proposal to initiate Local Heritage Code Amendment	1	(m)	1	Released 4 April 2022
21/3/22	14.2	Expression of Interest for 'Provision of Food and Hospitality Services for the Goolwa Oval Recreation Precinct'	1	(k)	1	Released 23 March 2022 (Minutes only) – Order Remain Agenda Report
19/4/22	14.1	Notice of Motion – Cr Lewis – Wharf Leases Briefing	1	(b)	1	Order Remains
19/4/22	14.2	Notice of Motion – Cr Lewis – Independent Units Service Fees	1	(j)	1	Order Remains
19/4/22	14.3	Strategic Land Project – Currency Creek Cemetery Land Purchase	1	(b)	1	Order Remains (Item 1 of minutes not retained in confidence)
19/4/22	14.4	Adelaide Hills Region Waste Management Authority – Appointment of Independent Chairperson	1	(a)	1	Order Remains
16/5/22	2.2	Adjourned Debate – Market Rental (Second) Valuations – Various	1	(d)	1	Order Remains
23/5/22	14.1	Coorong Café – Tenancy at Sugars Beach, Hindmarsh Island	1	(b)(i)(ii)	1	Released 10 June 2022 (Minutes and Agenda Report) – Order Remains (Attachments)
23/5/22	14.2	Feedback on ESCOSA Proposed Framework and Approach – Section 122 Strategic Management Plan Advice Scheme	1	(j)	1	Released 28 July 2022 (Minutes) – Order Remains (Agenda Report)
20/6/22	14.1	Beacon 19 Funding Options	1	(b) & (d)	1	Order Remains

Use of Confidential Clauses in 2021/22

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

This number may differ from the total number of confidential orders as a number of confidential orders fell under more than one sub-clause of section 90(3)(a)-(n).

Section	Description	Total
90(3)(a)	Information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)	9
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	12
90(3)(c)	Information the disclosure of which would reveal a trade secret	0
90(3)(d)	Commercial information of a confidential nature (not being a trade secret) the disclosure of which could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party	9
90(3)(e)	Information is related to matters affecting the security of the Council, or Members, or employees of the Council, or Council property, or the safety of any person	0
90(3)(f)	Information the disclosure of which could reasonably be expected to prejudice the maintenance of law, including by affecting (or potentially affecting) the prevention, or detection, or investigation of a criminal offence, or the right to a fair trial	0
90(3)(g)	Information concerning matters that must be considered in confidence in order to ensure that the Council does not breach any law, order or direction of a court or tribunal constituted by law, breach any duty of confidence, or breach any other legal obligation or duty	2
90(3)(h)	Is legal advice	3
90(3)(i)	Information relating to actual litigation, or litigation that the Council or Council Committee believes on reasonable grounds will take place	2
90(3)(j)	Information the disclosure of which would divulge information provided on a confidential basis by or to: – A Minister of the Crown, or [insert name of other Public Authority or Official]	2
90(3)(k)	Tenders for the: supply of goods, or the provision of services, or the carrying out of works	1
90(3)(m)	Information relating to an amendment under the Development Act 1993 before a Development Plan Amendment report relating to the amendment is released for public consultation under that Act	1
90(3)(n)	Information relevant to the review of a determination of the Council under the Freedom of Information Act 1991	0
90(3)(o)	Information relating to a proposed award recipient before the presentation of the award	1

Total instances of 90(3) sub clauses used: 42

Confidential Retention Orders as at 30 June 2022

A total of 18 confidential orders expired, ceased to apply or were released during 2021/22

There were 54 confidential retention orders under section 91(7) that remained operative as at 30 June 2022.

Council meeting	ltem	Subject	Section 90(2)
19 July 2021	14.1	Trans Tasman Energy Group Pty Ltd Public Lighting Dispute	90(2) and (3) (h)(i)
19 July 2021	14.2	Flying Fish Café – Request for New Lease Public Consultation Outcomes	90(2) and (3) (b)(i)(ii)
2 August 2021	3.1	Section 41 CEO Performance Management Panel – Minutes of Meetings held 12 April 2021, 24 May 2021, 12 July 2021 and 19 July 2021	90(2) and (3)(a)
16 August 2021	14.1	Recommendation for the Appointment of Independent Members to the Fleurieu Regional Assessment Panel	90(2) and (3)(a)
20 September 2021	14.1	Clayton Bay Riverside Holiday Park Proposal	90(2) and (3) (d)(k)(ii)
20 September 2021	14.2	Fleurieu Regional Aquatic Centre Authority Terms of Reference and Audit & Risk Management Committee Membership	90(2) and (3)(a)
18 October 2021	2.3	Adjourned Debate – Strathalbyn Opportunity Shop	90(2) and (3)(d)
18 October 2021	15.2	Public Lighting Update	90(2) and (3) (h) and (i)
18 October 2021	15.3	Fleurieu Regional Waste Authority Establishment of a Waste Derived Fill Site	90(2) and (3) (b)(i)(ii)
18 October 2021	15.4	Section 41 CEO Performance Management Panel – Minutes of Meeting held 27 September 2021	90(2) and (3)(a)
20 December 2021	14.2	Flying Fish Café Lease Assignment Request	90(2) and (3) (d)(i)(ii)
20 December 2021	14.3	Strathalbyn Town Centre Revitalisation Project Prudential Report	90(2) and (3)(b)
20 December 2021	14.4	CEO Selection Panel – Minutes of Meetings held 25 October 2021, 15 November 2021 and 6 December 2021	90(2) and (3) (d)(i)(ii)
24 January 2022	14.1	Local Government Electricity Contracts Post 31 December 2022	90(2) and (3) (b)(i)(ii)
21 February 2022	14.1	Question with Notice – Cr Coomans – Code of Conduct Reports	90(2) and (3)(h)
221 February 2022	14.2	Notice of Motion –Cr Scott – Currency Creek / Goolwa Cemetery	90(2) and (3) (b)(i)(ii)
28 February 2022	2.1	CEO Selection Process	90(2) and (3)(a)
28 February 2022	2.3	CEO Performance Management Panel – Minutes of Meetings held 20 December 2021 and 14 February 2022	90(2) and (3)(a)
7 March 2022	2.1	Adjourned Debate – Cr Farrier – Goolwa Wharf Precinct Revitalisation – Concept Plan Division	90(2) and (3)(b)
21 March 2022	12.2	Proposed Nomination of Cr Lewis to the Libraries Board of SA	90(2) and (3)(a)
21 March 2022	14.2	Expression of Interest for 'Provision of Food and Hospitality Services for the Goolwa Oval Recreation Precinct'	90(2) and (3)(k)
19 April 2022	14.1	Notice of Motion – Cr Lewis – Wharf Leases Briefing	90(2) and (3)(b)
19 April 2022	14.2	Notice of Motion – Cr Lewis – Independent Living Units Service Fees	90(2) and (3)(j)

19 April 2022	14.3	Strategic Land Project – Currency Creek Cemetery Land Purchase	90(2) and (3)(b)
19 April 2022	14.4	Adelaide Hills Region Waste Management Authority – Appointment of Independent Board Chairperson	90(2) and (3)(a)
16 May 2022	2.2	Adjourned Debate – Market Rental (Second) Valuations – Various	90(2) and (3)(d)
23 May 2022	14.1	Coorong Café – Tenancy at Sugars Beach, Hindmarsh Island	90(2) and (3) (b)(i)(ii)
23 May 2022	14.2	Feedback on ESCOSA Proposed Framework and Approach – Section 122 Strategic Management Plan Advice Scheme	90(2) and (3)(j)
20 June 2022	14.1	Beacon 19 Funding Options	90(2) and (3) (b)(d)
18 January 2021	14.1	Questions with Notice – Cr Lewis – Achievement of 2020/21 Budget Outcome	90(2) and (3)(g)
18 January 2021 (extension) 20 January 2020 (extension) 4 February 2019 (first considered)	15.1	Extension of Confidentiality – Goolwa Wharf Precinct Recreational Boating Facility – Status Update Regarding Legal Proceedings	90(2) and (3)(h)
18 January 2021	15.2	South Australian and Australian Government Funding Opportunities – Strathalbyn	90(2) and (3)(g)
		Town Centre Revitalisation Project	
15 February 2021 19 October 2020 (first considered-adjourned) 19 April 2021	2.2	Adjourned Debate – Lot 10 Langhorne Creek Road, Strathalbyn	90(2) and (3) (b)(i)(ii)
15 February 2021	14.1	Question with Notice – Cr Keily – Council Properties	90(2) and (3)(b)
22 February 2021 16 April 2018 20 May 2019	3.1	Goolwa Wharf Precinct Recreational Boating Facility – Status Update, Funding Request and Extension of Confidentiality	90(2) and (3)(h)
15 March 2021	14.2	Flying Fish Café – Request for new Lease	90(2) and (3) (b)(i)(ii)
15 March 2021	14.3	Goolwa Wharf Recreational Boating Facility	90(2) and (3)(i)
12 April 2021	2.1	Goolwa Wharf Recreational Boating Facility	90(2) and (3)(i)
19 April 2021 19 October 2020 15 February 2021	2.2	Adjourned Debate – Lot 10 Langhorne Creek Road, Strathalbyn	90(2) and (3)(b)
19 April 2021	2.3	Adjourned Debate – Consideration of legal advice associated with a request for waiver of a Building Envelope Clause contained in a Land Management Agreement between the Owner of Lot 20 Daniel Ave, Goolwa North and Alexandrina Council	90(2) and (3)(i)
19 April 2021	15.1	Notice of Motion – Cr Maidment – Strathalbyn Opportunity Shop Inc	90(2) and (3)(d)
21 June 2021	14.2	Commercial Lease Market Rental Valuations	90(2) and (3) (b)(i)(ii)
20 July 2020	14.1	Section 41 CEO Performance Management Panel – Minutes of meetings held 7 May 2020, 25 May 2022 and 25 June 2020	90(2) and (3)(a)

17 August 2020 (extension)	14.1	Sandergrove Road Upgrade Project – SA Water Claim	90(2) and (3)(i)
16 September 2019 (first considered)			
19 October 2020 (adjourned)	14.1	Lot 10 Langhorne Creek Road, Strathalbyn	90(2) and (3) (b)(i)(ii)
19 April 2021			(6)(1)(11)
15 February 2021			
16 November 2020	14.1	Code of Conduct Complaint – Cr Rebbeck	90(2) and (3)
			(a) and (h)
1 December 2020	2.1	Section 41 CEO Performance Management Panel – Minutes of Meetings held 17 August 2020, 30 September 2020 and 13 October 2020	90(2) and (3)(a)
20 January 2020 (extension)	14.2	Extension of Confidentiality – Goolwa Wharf Precinct Recreational Boating Facility – Status	90(2) and (3)(h)
18 January 2021 (extension)		Update regarding Legal Proceedings	
4 February 2019 (first considered)			
16 March 2020 (extension)	14.1	Extension of Confidentiality – Goolwa Wharf Recreation Boating Facility – Status	90(2) and (3)(h)
22 February 2021 (extension) 15 April 2019 (extension) 16 April 2018 (first considered)		Upgrade Regarding Legal Proceedings	
20 April 2020 (extension)	14.1	Goolwa Wharf Precinct Recreational Boating Facility	90(2) and (3)(h)(i)
22 February 2021 (extension)		Status Upgrade Regarding Legal Proceedings –May 2019	
20 May 2019 (first considered)			

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

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



Committees of Council

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

Committees may comprise of:

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

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

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

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

Section 41 Committees

Committees established under the Local Government Act 1999 are known as 'Section 41 Committee's 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 2021/22 Alexandrina Council had the following Section 41 Committees:

Alexandrina Arts and Cultural **Advisory Committee**

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

Chief Executive Officer Performance Management Panel

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

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

Climate Emergency Advisory Committee

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

Heritage Advisory Committee

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

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

Ratalang Basham Beach and Horseshoe **Bay Advisory Committee**

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

The Committee is established for the following:

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

South Australian Wooden Boat **Festival Committee**

The Committee has been established to fulfil the following functions:

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

The 2021 South Australian Wooden Boat Festival was canceled due to COVID-19 restrictions.

Other Committees established under Legislation

Building Fire Safety Committee

During 2021/22 the Building Fire Safety Committee (BFSC) was able to meet on three occasions. At one meeting two inspections were undertaken in relation to a caravan park and a commercial building. A number of other commercial buildings were discussed over the course of the meetings in relation to outstanding matters that have been or need to be followed up as it relates to emergency lighting, firefighting equipment, fire exits and other related fire structural matters.

As part of Council's Shared Service Agreement with the District Council of Yankalilla a BFSC has been established there as well. The three meetings held during this financial year

have been held alternately between the two Council's however a separate meeting has been held to manage the items related to each Council area. The information reported here only relates to Alexandrina Council.

Audit Committee

Alexandrina Council's Audit Committee is established under s126 of the Local Government Act 1999. The Committee is comprised of two Council Members and three Independent Members. The Mayor is an ex-officio member of the Audit Committee. During 2020/21 the Committee met to evaluate and provide advice to Council on ways to improve the effectiveness of Council's:

- a) Financial management
- b) Risk management
- c) Internal and external audit
- d) Internal controls.

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

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

Presiding Member Report

Council's activities have largely returned to normal following the past two difficult COVID-19 pandemic years, but Australia now faces severe financial strain caused by inflation. Inflation is the direct cause of the significant Council rate increases levied for the 2022/23 year, and it is possible that actual inflation will outstrip the inflation rate estimated 6 months ago when setting rates, requiring curtailment of some Council services in the future or operation at a deficit.

Council is also likely to be affected by skills shortages in recruiting staff and materials shortages in some of its main procurement areas; and of course, we are all aware of rising interest rates, increasing Council's costs of borrowing. All of these pressures will require careful management as they unfold.

Notwithstanding these major challenges, the financial position of Council, in both the short and long terms, remains strong. Residents can feel confident that their local Alexandrina community is being responsibly and competently managed. The A2040 Community Strategic Plan presents an exciting future for this region, and the Audit Committee is pleased that we can play a small part in Council's work.

I thank all Committee members and Council staff for their contribution during the year. I particularly wish our former General Manager Resources, all the best for the future, and thank her for her outstanding contribution to the financial outcomes achieved in Alexandrina Council.

Chief Executive Officer Selection Panel

The Chief Executive Officer Selection Panel's primary objective is to form the functions of a selection panel pursuant to section 98 of the Local Government Act 1999. To consult with a suitably qualified independent person on the assessment of applications and recommendations for the appointment of the Chief Executive Officer of Alexandrina Council, prior to consideration by Council.

Fleurieu Regional Assessment Panel

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

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

The FRAP held eleven meetings during the 2021/22 reporting period. A list of the number of meetings attended by each Panel Member is provided below.

- John Hodgson (Presiding Member) 11 meetings
- Sue Giles 10 meetings
- Ross Bateup 10 meetings
- Kate Shierlaw 7 meetings
- Craig Maidment 10 meetings
- Michael Doherty (Deputy Member) - 2 meetings.

There was a 131% increase in the total Development Applications determined

Thirty-seven Development Applications were determined by the FRAP during the reporting period, with 31 applications approved, 2 applications deferred and four applications refused. This is a significant increase from the sixteen Development Applications that were determined by the FRAP during the previous reporting period.

Thirty-three of the applications were determined in accordance with the staff recommendation. Of the applications presented to the FRAP for consideration, twenty-two related to properties in Alexandrina Council and fifteen related to properties within the District Council of Yankalilla.

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

Payments to Committee Members in 2021/22

Audit Committee (per meeting)					
Independent Chair \$1,250					
Independent Committee Member	\$450				
Council Assessment Panel (per meeting)					
Presiding Member (Independent)	\$500				
Committee Members (including Council Members):	\$350				
Fleurieu Regional Assessment Panel (per meeting)					
Presiding Member (Independent)	\$550				
Committee Members (including Council Members):	\$400				

Advisory Panels to Council

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

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

Council Member Attendance at Committee Meetings

Name of Committee	Number of meetings held	Councillor Representative/s	Number of meetings attended
Alexandrina Arts and Cultural Advisory Committee	5	Mayor Keith Parkes (Ex-officio)	-
		Cr Margaret Gardner	5
		Cr Brownyn Lewis	4
Audit Committee	4	Mayor Keith Parkes (Ex-officio)	4
		Cr Michael Farrier	4
		Cr Rex Keily	4
Ratalang Basham Beach and Horseshoe Bay Advisory Committee	7	Cr Bronwyn Lewis	7
		Cr Michael Scott	5
Chief Executive Performance Management Panel	6	Mayor Keith Parkes (Chair)	6
		Cr Bill Coomans	6
		Cr Michael Farrier	6
		Cr Rex Keily	6
		Cr Bronwyn Lewis	5
Chief Executive Officer Selection Panel	3	Mayor Keith Parkes	3
		Cr Karyn Bradford	3
		Cr Rex Keily	3
Climate Emergency Advisory Committee	6	Mayor Keith Parkes (Ex-officio)	3
		Cr Bill Coomans	6
		Cr Bronwyn Lewis	6
Community Wellbeing Advisory Forum	3	Mayor Keith Parkes	1
		Cr Karyn Bradford	3
		Cr Bill Coomans	1
		Cr Margaret Gardner	2
Heritage Advisory Committee	8	Cr Margaret Gardner	6
		Cr Craig Maidment	6
South Australian Wooden Boat Festival Committee	11	Cr John Carter	7
		Cr Bronwyn Lewis (resigned 13/9/21)	2

Regional Subsidiaries

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

Adelaide Hills Regional Waste Management Authority

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

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

Fleurieu Regional Aquatic Centre Authority Audit & Risk Management Committee

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

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

Fleurieu Regional Waste Authority Board & Audit Committee

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.



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Elected 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
	Coorong Partnership (State Government Advisory Group)
	Goolwa Secondary College Governing Council (to 30 June 2022)
	Goolwa to Wellington LAP (Chair)
	LGA Board of Directors
	Local Government Transport Advisory Panel (Chair)
	SA Coastal Councils' Alliance (Chair)
	SA Region of Councils Board Member
	Southern and Hills Local Government Association (Chair)
Cr Karyn Bradford	Clayton Bay Community Association
	Long Nosed Fur Seal Working Group of the
	Department for Environment and Water
	Milang and District Community Association
Cr John Carter	Adelaide Hills Regional Waste Management
	Authority – Deputy Board Member
	Goolwa Tourism 5214 Committee
Cr Bill Coomans	Fleurieu Regional Waste Authority – Deputy Board Member
Cr Michael Farrier	Adelaide Hills Regional Waste Management Authority – Board Member
Cr Margaret Gardner	Fleurieu Regional Aquatic Centre Authority – Board Member
Cr Rex Keily	Strathalbyn Community Consultative Committee
	Strathalbyn & District Concert Band Inc Strathalbyn Town Hall Committee
Cr Bronwyn Lewis	Libraries Board of SA
Cr Craig Maidment	Strathalbyn Oval Controlling Committee
Cr Melissa Rebbeck	 Coorong, Lower Lakes and Murray Mouth Community Advisory Panel of the Department for Environment and Water
	 Murray Darling Association Region 6 – Chair (elected Vice President of the Southern Basin October 2020)
Cr Michael Scott	Adelaide Hills Regional Waste Management Authority – Board Member
	Fleurieu Regional Waste Authority – Board Member
	Murray Darling Association Region 6

Making and **Reviewing Decisions**

Delegations

The Chief Executive Officer (CEO) has delegated authority from Council to make decisions on a number of administrative and regulatory matters. The CEO may subdelegate such authority to other officers in particular circumstances. Council undertook a full delegations review in November 2021.

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

Internal Review of Council Decisions

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

A copy of Council's Internal Review of Council Decisions Policy and Procedures are available from Council's website.

During 2021/22 the following request for an internal review of a Council decision was received:

Matter	Outcome
Refusal of a Rate Rebate	The applicant requested that the investigation into the matter be halted.

In addition, for the period 1 July 2021 to 30 June 2022, 87 requests for an internal review of an expiation notice were received. Of these requests, 43 expiations were waived and 19 are still to be determined.

Ombudsman SA Enquiries

In 2021/22 Council responded to 10 enquiries from the SA Ombudsman relating to the following topics:

- · Refusal of a Rate Rebate
- Development of an airstrip
- Removal of a Communal Bin Bank in Highland Valley
- Smoke emitting from a neighbouring property
- Use of alcohol by Council Members
- Development at Heritage Bakery Goolwa (2)

- A verge development in Middleton
- Flooding in Middleton
- Strathalbyn Town Centre Revitalisation Project.

Public Interest Disclosures

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

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

In 2021/22 Alexandrina Council received nine Public Interest Disclosure complaints.

Auditor Independence

Council appointed Galpins, Accountants, Auditors and Business Consultants as its external auditor on 1 July 2021.

The Annual Audit Fee for 2021/22 was \$18,620 excluding GST. No other expenses were paid.

Competitive Tendering Arrangements

Alexandrina Council's Procurement Policy refers to section 49 of the Local Government Act 1999 (Act) which supports the use of local goods and services and seeks to support competitive local businesses wherever possible. Principle 7 of the Policy refers to local business and industry participation, giving preference to businesses within the Southern Fleurieu Peninsula and promoting and informing local business of opportunities to supply to the Council and, giving consideration to support for providing local traineeships and apprenticeships. Alexandrina Council holds external training and 'pop in' sessions each year to provide local businesses with the opportunity for face to face discussion and assistance with their procurement queries. Sessions are held at the Alexandrina Business Hub, where further ancillary support is provided to local operators seeking to do business with 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 2020/22 financial year.

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

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

Community Land Management Plans

Alexandrina Council is currently reviewing its Community Land Management Plan. Community Land is land which is in the care, control and management of Council and set aside for the use or enjoyment of the public. The review includes an audit of the current Community Land Register and a reflection of Council's commitment to A2040 within the revised Plan. Following public consultation and endorsement, the 2022–2026 Alexandrina Council Community Land Management Plan and associated subplans are set for release in March 2023.

Community Safety

The following statistics are provided for 2021/22 in accordance with Section 8 of the Local Nuisance and Litter Control Act 2017 (Act).

Council received 138 complaints of local nuisance or littering.

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

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

Council did not prosecute any offences under the Act, nor were any nuisance abatement notices issued.

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

Animal Management Plan

With the introduction of new legislation and mandatory microchipping of dogs there has been a reduction in dogs being required to be impounded. The number of dogs returned to owners directly has decreased from 86 in 2020/21 to 55 in 2021/22. There has been an increase in dogs being impounded from 22 in 2020/21 to 27 in 2021/22. There has been a reduction in the number of expiations issued for dog related matters from 237 in 2020/21 to 90 in 2021/22.

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

- Total number of expiations issued: 90
- Number of matters heard at South Australian Civil and Administrative Tribunal: 0
- Number of enquiries to Council about barking dogs: 42
- Number of reports to Council about dogs wandering at large: 92
- Number of dogs collected and returned to owner before impounded: 55
- Total number of dogs impounded: 82
- Total number of dogs impounded and subsequently returned to the owner: 20
- Number of reports of dog harassment to humans: 14
- Number of reports of dog attacks on humans: 8
- Number of reports of dog harassment to animals: 8
- Number of reports of dog attacks on animals: 19
- Number of cat complaints: 31
- · Number of registered businesses, related to/involving dogs: 9

Cat management initiatives in 2021/22 continued with the Feral Cat trapping program.

Parking infringement statistics:

- Infringements issued: 198
- Warning issued: 15
- Expiations waived: 8

Total expiation revenue received \$72,730 (including parking \$16,510).

Allowances, Gifts and Benefits

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

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

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

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

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

Alexandrina Council - Summary Paid to Council Members 2021/22

	Allowances (\$)	Mileage	Telephone	Reimbursement for printer cartridges (\$)	FRAP/CAP Sitting Fee (\$)	TOTAL (\$)
Mayor Parkes	73,571.00	0.00	160.00	160.00	0.00	73,731.00
Cr Scott	18,439.75	0.00	0.00	0.00	0.00	18,799.75
Cr Stewart	18,053.00	0.00	0.00	0.00	0.00	18,053.00
Cr Farrier	18,831.00	3,711.76	360.00	1,231.54	0.00	24,134.30
Cr Maidment	18,878.00	1,512.00	0.00	0.00	4,394.88	24,784.88
Cr Keily	18,878.00	3,486.69	0.00	0.00	0.00	22,364.69
Cr Bradford	18,878.00	972.00	360.00	0.00	0.00	20,210.00
Cr Lewis	18,392.75	2,386.08	360.00	528.00	0.00	21,666.83
Cr Gardner	18,392.75	0.00	360.00	0.00	0.00	18,752.75
Cr Carter	18,392.75	0.00	360.00	0.00	0.00	18,752.75
Cr Rebbeck	18,392.75	401.58	360.00	928.62	0.00	20,129.95
Cr Coomans	18,392.75	2,106.00	360.00	0.00	0.00	20,858.75
TOTAL	277,539.50	14,576.11	2,880.00	2,848.16	4,394.88	302,238.65

Other Allowances/Benefits

Total Expenditure on	\$9,054.79
Mayor's Credit Card	
Elected Member Meal Costs	\$9,054.79
Value of Mayors Car	\$38.999.00

Other expenditure

Legal costs incurred by Council in 2021/22 totalled \$145,200.41 exc GST

Credit Card expenditure for 2021/22 totalled \$115,926.02 exc GST (includes Mayor's credit card) In accordance with the requirements of the Local Government Act 1999 Council Members and staff are required to declare gifts and benefits provided to them. These gifts are then recorded on registers which are available on Council's website.

Council Member Gifts and Benefits Register

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

Elected Member	Contributor	Gift Description	Estimated Value	Purpose	Date
Mayor Keith Parkes	Hickinbotham Homes	One bottle of gin	\$75	Christmas gift	10/12/2021

Employee Gifts and Benefits Register (above \$50)

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

Officer	Contributor	Gift Description	Estimated Value	Purpose	Date
Trevor Heyer	Council	Gold watch	\$250	Recognition of employees 25 years' service to Local Government	29/11/2021
Glenn Rappensberg	Hickinbotham Group	Ticket for Christmas Luncheon	\$225	Invited guest at Christmas Luncheon	2/12/2021
Mark Sommerville	OutcomeX	Christmas Hamper	\$100	Thank you for support	14/12/2021
Matt Grant	ProcurePM	Bottle of wine	\$50	Christmas Gift	16/12/2021
Glenn Rappensberg	Hickinbotham Homes	Bottle of Gin	\$75	Christmas Gift	17/12/2021
Meg Dickson	Strathalbyn Argus – Leader Newspaper	Christmas food and drinks	\$50	Thank you for 2021	20/12/2021
Lisa O'Donaghue, Matt Grant, Carol Cooney and Jessica Harris	Smile Marketing	Gift Box – champagne, nuts, crackers, chocolates	\$150	Christmas Thank you	12/1/2022
Lisa O'Donohgue	Smile Marketing	Champagne and Chocolates	\$100	Christmas Thank you	12/1/2022
Glenn Rappensberg	Staff	Glass Plate	\$180	Leaving Gift	4/03/2022
Lisa O'Donoghue, Matt, Grant, Carol Cooney, Jessica Harris, Wendy Watson, Marianne Richardson	Smile Marketing	2 x Gift Box – Champagne, nuts, crackers, chocolate	\$300	EOFY Thank you	24/6/2022



Interstate Travel

During 2021/22, being mindful of the impacts of the COVID-19 Pandemic and risks associated with interstate travel, members of the Elected Body and Administration did not undertake interstate travel, preferring to attend conferences and training by electronic means where possible.

Elected Member Training and Development in 2021/22

Some of the training and development workshops, seminars and conferences attended included:

LGA of SA Council Best Practice Showcase, Conference & AGM

• Mayor Parkes.

LGA of SA - Elected Member Briefing – Ombudsman OPI & ICAC

• All Council Members.

LGA of SA – Understanding Caretaker Model Policy

• Cr Bronwyn Lewis.

LGA of SA – Upcoming reforms to the LG Act – Roles, Responsibilities & Behaviours

- Mayor Keith Parkes
- Cr Bronwyn Lewis.

76 | Alexandrina Council Sculpture, Middleton

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.

Eight petitions were presented to Council this reporting year.

Date	Nature of Petition
19 July 2021	Middleton Foreshore Master Plan
22 November	Friends of the PS Oscar W – Goolwa
2021	Wharf Precinct – Draft Master Plan
22 November	Ms P Williamson – Goolwa Wharf
2021	Precinct – Draft Master Plan
22 November 2021	Mr G Schmidt and Ms S Montgomery - Goolwa Wharf Precinct – Draft Master Plan
20 December	Mr D Gray AM – Draft Lease Clayton
201	Bay Riverside Holiday Park
20 December	Ms P Williamson – Redevelopment of
2021	Goolwa Wharf
24 January	Mr D French – Goolwa Beach Speed
2022	Limit
20 June 2022	Various – Sale of Community Land at 3 Sissons Road and 4 Formby Street, Strathalbyn

Deputations

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

During the year the CEO and Mayor approved 39 deputations, however only 33 occurred as 6 withdrew their request to attend.

Date	Nature of Deputation
19 July 2021	Mr Craig Rowe – Environment and Food Protection Inquiry
16 August 2021	Rotary Club of Goolwa – Proposal to establish a Parkland
20 September 2021	Renaming and Renumbering of Henry Street, Port Elliot
18 October 2021	Port Elliot Town & Foreshore Improvement Association – Community Centre
18 October 2021	Mount Compass Community Association Inc – Mount Compass Golf Course Rezoning
18 October 2021	Ms Almond Sparrow – Traffic on Goolwa Beach
18 October 2021	Mr Graham Dean – Rideshare Boundary
15 November 2021	Strathalbyn Inter Church Council and Strathalbyn Lions Club – Seeking help to expand the Free Furniture Shed at Strathalbyn
15 November 2021	Ms A McCleary, Independent Chair – Alexandrina Audit Committee
15 November 2021	Goolwa Surf Life Saving Club – Funding Support
15 November 2021	Port Elliot Town & Foreshore Improvement Association – Community Donation Application
15 November 2021	Mr Bob Burton – Draft Lease Clayton Bay Boat Club
15 November 2021	Ms Clair Webber and Mr Danny Timmermans – Draft Lease Clayton Bay Riverside Holiday Park
22 November 2021	Friends of the Oscar W – Goolwa Wharf Precinct – Draft Master Plan
22 November 2021	Ms P Williamson - Goolwa Wharf Precinct – Draft Master Plan
22 November 2021	Ms J Jordan – Goolwa Wharf Precinct – Draft Master Plan
22 November 2021	Mr G Schmidt - Goolwa Wharf Precinct – Draft Master Plan
22 November 2021	Rotary Club of Encounter Bay – Goolwa Wharf Precinct – Draft Master Plan
20 December 2021	Ms N Ranger – AV Jennings Development, Goolwa North
20 December 2021	Mr D Gray AM – Draft Lease Clayton Bay Riverside Holiday Park
20 December 2021	Ms K Galvin – Community / Public Consultation
20 December 2021	Mr S Ramsey – Goolwa Wharf Precinct – Draft Master Plan
24 January 2022	Clayton Bay Boat Club – Draft Lease Clayton Bay Boat Club
21 February 2022	Mr R Siegmann – Draft Lease Clayton Bay Boat Club
21 February 2022	Goolwa Returned Services League – Lease Arrangements for the RSL section of the Currency Creek Cemetery
21 March 2022	Goolwa Rowing Club – Grant Funding
21 March 2022	Mr M Verco – Dry Plains Road and Commercial Road, Strathalbyn – request for Sealing and Seating
19 April 2022	Wildlife Welfare Organisation (SA) Inc – Request for Funding Support
16 May 2022	Mr T Possingham – Adelaide Rally 2022
20 June 2022	Mr R Siegmann – Clayton Bay Boat Club – Lease Area Extension
20 June 2022	Ms J Jordan – Goolwa Heritage
20 June 2022	Mr S Ramsey – Goolwa Wharf Precinct Revitalisation Project
20 June 2022	Mr D Gray – Clayton Bay Riverside Holiday Park New Lease and Expansion Proposal

Written requests

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

Council Members

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

Other

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

Agendas and Minutes

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

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

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

Public Consultation

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

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

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

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

July to September 2021

- Strathalbyn Dog Park
- Alexandrina Council Heritage Awards
- Goolwa Wharf Precinct
- · Draft Disability Access and Inclusion Plan 2021-24
- Rural Heritage in Alexandrina
- Heritage Committee EOI
- Village Conversation: Langhorne Creek, Woodchester, Hartley 2021
- MySay Alexandrina (general feedback).

October to December 2021

- Goolwa Library and Goolwa Council Office
- Draft Economic Development Strategy
- Port Elliot Community Garden
- Draft Lease Clayton Bay Riverside Holiday Park
- Draft Lease Clayton Bay Boat Club Inc.
- Draft Lease Goolwa Bowling Club Inc.
- Privately Funded Planning and Design Code Amendments - Draft Policy & Procedure.

January to March 2022

- Draft Chiton Rocks SLSC Lease
- Strathalbyn Kindergarten Coronation Road
- Strathalbyn Kindergarten Burkett Drive
- Dog Registration Fees
- Alexandrina Council Grants Program.

April to June 2022

- Draft Climate Change Policy
- Draft Annual Business Plan and Budget 2022/23
- Encounter Bikeway
- Draft Cats By-Law
- Strategic Land Sales 3 Sissons Road, Strathalbyn
- Strategic Land Sales 4 Formby Street, Strathalbyn
- Playground Renewal, Horseshoe Bay Port Elliot
- Draft Chiton Rocks SLSC Lease.

Access to Council Documents

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

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

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

By-Laws

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

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

- By-Law No 1: Permits and penalties: to provide for a permit system and penalties in Council By-Laws, to clarify the construction of such By-Laws and to repeal By-Laws.
- By-Law No 2: Local Government land: for the management and regulation of the use and access to Local Government land (other than roads) including the prohibition and regulation of particular activities on Local Government land and public places.
- By-Law No 3: Roads: for the management, control and regulation of certain activities on Council roads.
- By-Law No 4: Moveable signs: to set standards for moveable signs on roads and to provide conditions of, and the placement of, such signs.
- By-Law No 5: Dogs: for the management and control of dogs in the Council area.
- By-Law No 6: Foreshore: to regulate the access and use of the foreshore.

During 2021/22 Council considered the establishment of a Cats By-Law for the Council area in order:

- 1.1 to promote responsible cat ownership;
- 1.2 to reduce the incidence of public and environmental nuisance caused by cats;
- 1.3 to protect the comfort and safety of members of the public; and
- 1.4 for the good rule and government of the Council's area.

Codes

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

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

Terms of Reference

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

- Alexandrina Arts and Cultural **Advisory Committee**
- Alexandrina Sustainable Agricultural Round Table (ASART)
- Building Fire Safety Committee
- Chief Executive Selection Panel
- Chief Executive Officer Performance Management Panel
- Climate Emergency Advisory Committee
- Community Wellbeing Advisory Forum
- Environmental Advisory Panel
- Friends of Brigand Sub-Committee
- Heritage Advisory Committee
- Ratalang Basham Beach & Horseshoe **Bay Advisory Committee**
- South Australian Wooden Boat Festival Committee.

Registers

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

- Assessment Register (rateable land);
- Campaign donations returns for the 2018 Local Government Elections*;
- · Community land (open space);
- Confidential Items Meetings Register;
- Council Members Disclosure of Interest Register;
- Delegations Register;
- Development applications (DA) / consents/ approvals (DA register);
- Elected Members Allowances and Benefits Register;
- Elected Members Gifts and Benefits Register;
- Council Employee Gifts and Benefits Register;
- Register of Council Information or Briefing
- · Register of Employees Salaries Wages and Benefits;
- Register of High Risk Manufactured Water Systems;
- Register of Interests Elected Members*;
- Register of Interests Employees#;
- Register of Interests Council;
- Register of Items Released from Confidence;
- Register of Land Management Agreements
- Register of Public Streets and Roads;
- Register of Wastewater Works Approval
- · Schedule of Fees and Charges; and
- Voters Roll.
- *A written application must be received by the Chief Executive Officer to view these registers.

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

Policies and Procedures

Council policies may be required by legislation, related to the Council as an elected member body and/or be in the public interest. Policies provide the Council and Administration with the ability and direction to make decisions that are considered to be consistent and unbiased. A policy can also provide detail on the manner in which the Council undertakes, or requires others to undertake, certain works or activities. Council has adopted the following policies:

- Alexandrina Libraries Collection **Development Policy**
- Alexandrina Libraries Service Policy
- Alexandrina Libraries User Code of Conduct Policy
- Alexandrina Pop-Up Business Activation Policy
- Annual Budget and Budget Performance Policy
- Arts and Culture Policy
- Asset Accounting Policy
- Building and Swimming Pool Inspections Policy
- Building Upgrade Finance Policy
- Caretaker (Local Government Elections) Policy
- Cemeteries and Memorials Policy
- Communication Policy
- Community Donation Policy
- Community Group Loan Policy
- Complaints Policy
- Complaints Handling Procedure
- Corporate Credit Card Policy
- Debt Recovery Policy
- **Development Assessment Fee** Waiver and Refund Policy
- Disposal of Council Land and Other Assets Policy
- Council Members Allowances, Benefits, Support and Facilities Policy
- Council Members Code of Conduct Complaints Handling Procedure
- Council Members Induction for New Councils Policy
- Council Members Information Management Policy
- Council Members Legal Advice Policy
- Council Members Training and Development Policy
- Election Signs State and Federal **Government Elections**
- Emergency Management Policy
- Enforcement Policy
- Employee Entertainment and Hospitality Policy
- Financial Internal Control Policy
- Grants Policy
- Fraud, Corruption, Misconduct and Maladministration Prevention Policy
- Hardship Policy
- Informal Gatherings Policy (revoked in October 2021)
- Informal Gatherings Procedure (revoked in October 2021)
- Information Management Policy
- Internal Review of Council Decisions Policy
- Internal Review of Council Decisions Procedure
- Kerbside Waste Collection Policy

- Mobile Food Vendor Procedure
- Naming of Roads, Reserves and Public Places Policy
- Ombudsman's Enquiry Policy
- · Order Making Policy
- Lease and Licence Policy
- · Privacy Policy
- Privacy Procedure
- Privately Funded Planning and Design Code Amendments Policy
- Privately Funded Planning and Design Code Amendments Procedure
- Procurement Policy
- Procurement Procedure
- Prudential Management Policy
- Public Consultation Policy Public **Consultation Procedure**
- Public Interest Disclosure Policy
- Public Interest Disclosure Procedure
- Rating Policy 2020–2021
- 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
- · Signs, Banners and Flags Policy
- Temporary Road Closure Policy
- Treasury Management Policy
- Tree Management Policy
- Tree Management Procedure

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 Mayor and Chief Executive

- A2040 Strategic Community Plan
- A2040 Four Year Plan
- Advocacy Plan
- Agendas and Minutes Council and Council Committees
- Business Continuity Plan
- Community Strategic Plan 2014–2018.

Environment

- Environmental Action Plan 2014–2018
- Infrastructure and Asset Management Plan
- Roadside Vegetation Management Plan 2016-2021.

Growth

- Alexandrina Alive Quarterly Newsletter
- Clayton Bay Foreshore Master Plan
- Economic Development Strategy 2022-2027 Regenerating Alexandrina's Economy
- Marketing and Communications Strategy
- Master Plan for Ratalang Basham **Beach Conservation Reserve**
- Planning and Design Code
- Tourism and Visitor Strategy 2017–2022
- Wooden Boat Strategy 2022-2026.

Resources

- · Annual Business Plan and Budget
- Audited Financial Statements
- Community Land Management Plan
- Freedom of Information Statement
- Long Term Financial Plan.

Wellbeing

- Dog and Cat Management Plan
- Disability Access and Inclusion Plan
- **Environmental Health Emergency** Management Plan
- Fleurieu Interim Bushfire Management Area Plan
- Goolwa and Hindmarsh Island Integrated Water Management Plan
- Regional Public Health Plan
- Village Innovation Plans.

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 2021/22 Administration processed ten Freedom of Information (FOI) requests and zero requests for an internal review of an FOI Determination.

FOI Summary	Total
Number of FOI Applications	10
Number of Internal Review Applications	0
Number of applications with no documents within scope of application	5
Applications Transferred	6
Applications Refused	3
Applications Cancelled/Withdrawn	0
Undetermined at 30 June	0

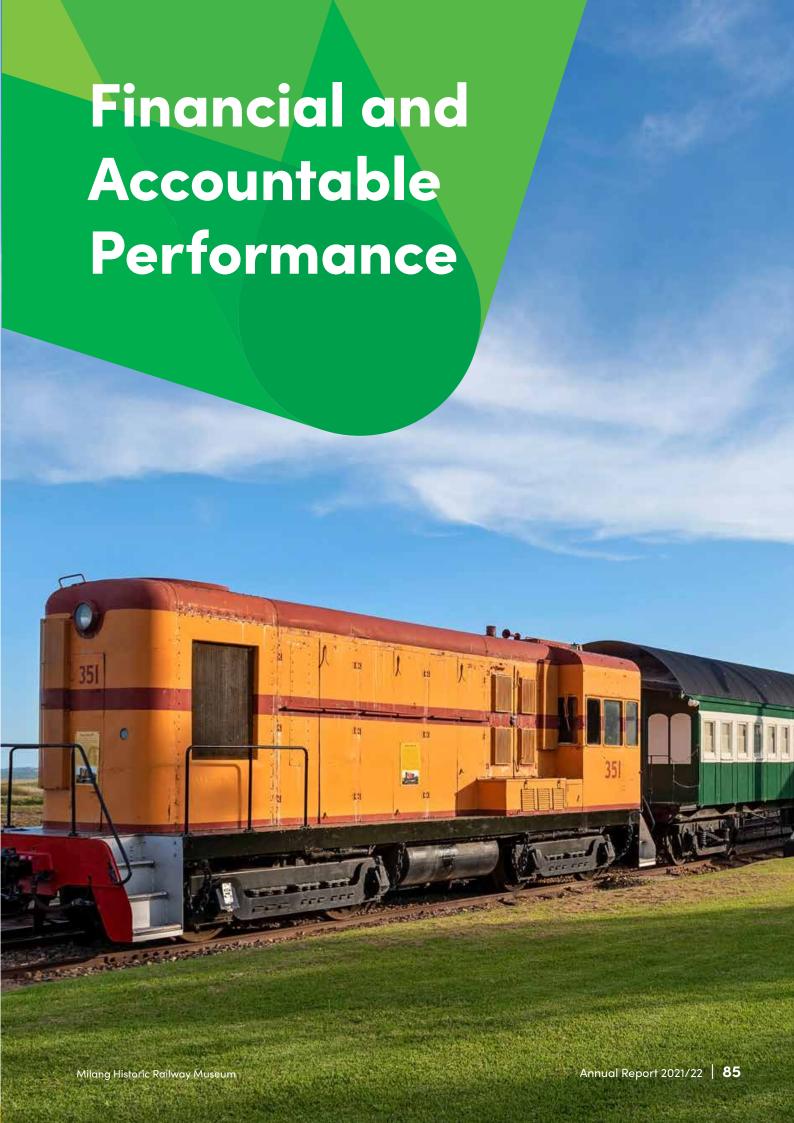
A summary of the applications received is included in the table below.

Date FOI Application Received	Scope of FOI
05/07/2021	Copy of audio and video of any and/or all CCTV cameras in and around the council library office, both interior & exterior for the date 29/6/2021.
05/07/2021	Copies of (including but not limited to) emails, internal memorandum, notes, SMS. Letter and/or other communications relating to trespass event on 29/6/2021 where SAPOL was called and solicited trespass from Amy and other staff members, possibly Manager of Office.
23/07/2021	Original approved waste water documents for the aerobic system installed at REDACTED, Chiton. I was the previous owner of the property and require these documents to ensure that the aerobic system complies with the approved documentation.
10/08/2021	A copy of all documents (including all letters, reports, notes file notes, diary notes, diary entries, memoranda, records of meetings or notes of telephone discussions) between 1950 and 1985 relating to the use of the land known as D9222 A270 and comprise in Certificate of Title Volume 6004 Folio 62.
10/08/2021	1. Copies of all statutory authorisations granted or given under (a)Planning and Development Act 1966 including the regulations made thereunder; (b)Building Act 1971; (c)Planning Act 1982; (d)Development Act 1993; and (e)Planning Development and Infrastructure Act 2016 For the land known as D9222 A270 and comprised Certificate of Title Volume 6004 Folio 62 2. Copies under all plans, drawings and documentation the subject of any statutory authorization granted or given under: (a)Planning and Development Act 1996 including the regulations made thereunder; (b) Building Act 1971; (c)Planning Act 1982; (d)Development Act 1993; (e)Planning, Development and Infrastructure Act 2016 for the land known as D9222 A270 and comprised in Certificate of Title Volume 6004 Folio 62. 1. Copies of all licences, leases, permits or other agreements issued in respect of the land known as D9222 A270 and comprised in Certificate of Title Volume 6004 Folio 62 between 2000 and 2021 2. Copies of all licences, leases. Permits or other agreements issued in respect of that portion of land between the western boundary of the land known as D9222 A270 and comprised in Certificate of Title Volume 6004 Folio 62 between 2000 and 2021 (a.e. that portion of land highlighted in orange on the cadaster image at Annexure 1).
16/09/2021	Copy of the rental valuation for the REDACTED, Goolwa for the 2021/22 financial year.
21/10/2021	All written correspondence either sent of received between REDACTED, Clayton Bay SA and any member of the Alexandrina Council, including all administration and Council Members, which relates to or makes mention of the Clayton Bay Riverside Holiday Park and/or its business owners REDACTED. We request correspondence beginning from January 2017 until now.
21/10/2021	All written correspondence either sent of received between REDACTED, Clayton Bay SA and any member of the Alexandrina Council, including all administration and Council Members, which relates to or makes mention of the Clayton Bay Riverside Holiday Park and/or its business owners REDACTED. We request correspondence beginning from January 2017 until now.
12/11/2021	All information (ie site maps, building plans/approvals, site and floor plans, licenses, easements/encumbrances, heritage area policy/letters leases etc) for the property at REDACTED Goolwa SA.
22/02/2022	Obtain documents for Strathalbyn Depot, 5 Walsh Ave, Strathalbyn (property details: D73462AL52, CT5984/731). Any documents the Council may hold in respect to contamination, complaints, licenses and/or development application forms, noting that in-depth documentation on development applications is not necessary, only the development application is required.

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

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





GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2022



General Purpose Financial Statements for the year ended 30 June 2022

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General Purpose Financial Statements

for the year ended 30 June 2022

Certification of Financial Statements

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

In our opinion:

- the accompanying financial statements comply with the Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2022 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- · the financial statements accurately reflect the Council's accounting and other records.

Nigel Morris

Chief Executive Officer

Date: 26 October 2022

Keith Parkes

Mayor

Date: 26 October 2022

Statement of Comprehensive Income

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Income			
Rates	2a	44,733	42,290
Statutory Charges	2b	1,683	1,390
User Charges	2c	3,382	2,467
Grants, Subsidies and Contributions	2g	4,409	4,352
Investment Income	2d	43	6
Reimbursements	2e	218	304
Other income	2f	718	743
Net Gain - Equity Accounted Council Businesses	19(a)i	316	164
Total Income		55,502	51,716
Expenses			
Employee costs	3a	18,143	16,895
Materials, Contracts and Other Expenses	3b	19,476	17,764
Depreciation, Amortisation and Impairment	3c	13,185	12,082
Finance Costs	3d	735	863
Net loss - Equity Accounted Council Businesses	19(a)i	335	3,806
Total Expenses		51,874	51,410
Operating Surplus / (Deficit)		3,628	306
Physical Resources Received Free of Charge	2i	414	1,526
Asset Disposal & Fair Value Adjustments	4	(1,289)	(1,352)
Amounts Received Specifically for New or Upgraded Assets	2g	1,929	2,418
Net Surplus / (Deficit) 1		4,682	2,898
Other Comprehensive Income Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus - I,PP&E	9a	31,760	1,897
Other Equity Adjustment - Equity Accounted Council Businesses	19(a)i	(1,166)	
Total Amounts which will not be reclassified subsequently to operating result		30,594	1,897
Total Other Comprehensive Income		30,594	1,897
Total Comprehensive Income		35,276	4,795

⁽¹⁾ Transfer to Statement of Changes in Equity

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

Statement of Financial Position

as at 30 June 2022

\$ '000	Notes	2022	2021
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	3,846	1,109
Trade & Other Receivables	5b	4,699	4,438
Inventories	5c	46	23
Subtotal		8,591	5,570
Total current assets		8,591	5,570
Non-current assets			
Financial Assets	6a	115	126
Equity Accounted Investments in Council Businesses	6b	5,409	6,593
Other Non-Current Assets	6c	1,288	760
Infrastructure, Property, Plant & Equipment	7a(i)	495,726	464,296
Total non-current assets		502,538	471,775
TOTAL ASSETS		511,129	477,345
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	5,131	5,833
Borrowings	8b	10,000	334
Provisions	8c	4,067	4,171
Total Current Liabilities		19,198	10,338_
Non-Current Liabilities			
Borrowings	8b	11,205	21,230
Provisions	8c	894	1,221
Total Non-Current Liabilities		12,099	22,451
TOTAL LIABILITIES		31,297	32,789
Net Assets		479,832	444,556
EQUITY			
Accumulated surplus		175,679	172,455
Asset revaluation reserves	9a	303,351	271,591
Other reserves	9b	802	510
Total Equity		479,832	444,556
- Com Equity		710,002	

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

Statement of Changes in Equity

for the year ended 30 June 2022

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
<u>\$</u> 000	140165	surpius	reserve	reserves	equity
2022 Balance at the end of previous reporting period		172,455	271,591	510	444,556
Net Surplus / (Deficit) for Year		4,682	_	_	4,682
Other Comprehensive Income - Gain (Loss) on Revaluation of I,PP&E Other Equity Adjustment - Equity Accounted Council Businesses Other comprehensive income	7a	(1,166) (1,166)	31,760 31,760	- - -	31,760 (1,166) 30,594
Total comprehensive income		3,516	31,760	_	35,276
Transfers between Reserves Balance at the end of period		(292) 175,679	303,351	292 802	479,832
2021 Balance at the end of previous reporting period		169,659	269,694	408	439,761
Net Surplus / (Deficit) for Year		2,898	_	_	2,898
Other Comprehensive Income - Gain (Loss) on Revaluation of I,PP&E Other Equity Adjustment - Equity Accounted	7a	-	1,897	-	1,897
Council Businesses Other comprehensive income			1,897		
Total comprehensive income		2,898	1,897	_	4,795
Transfers between Reserves Balance at the end of period		(102) 172,455	271,591	102 510	444,556
balance at the end of period		172,400	211,091	510	444,550

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

Statement of Cash Flows

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Cash flows from operating activities			
Receipts			
Operating Receipts		54,407	52,170
Investment Receipts		43	6
<u>Payments</u>			
Operating Payments to Suppliers and Employees		(39,225)	(36,267)
Finance Payments		(737)	(938)
Net cash provided by (or used in) Operating Activities	11b	14,488	14,971
Cash flows from investing activities			
Receipts			
Amounts Received Specifically for New/Upgraded Assets		2,297	1,266
Sale of Replaced Assets		795	407
Repayments of Loans by Community Groups		12	_
Payments Payments			
Expenditure on Renewal/Replacement of Assets		(6,729)	(5,199)
Expenditure on New/Upgraded Assets		(7,720)	(9,778)
Net cash provided (or used in) investing activities		(11,345)	(13,304)
Cash flows from financing activities			
Receipts			
Proceeds from Borrowings		5,775	_
<u>Payments</u>		(0.404)	(4.004)
Repayments of Borrowings		(6,134)	(1,684)
Repayment of Bonds & Deposits		(47)	
Net Cash provided by (or used in) Financing Activities		(406)	(1,684)
Net Increase (Decrease) in Cash Held		2,737	(17)
plus: Cash & Cash Equivalents at beginning of period		1,109	1,126
Cash and cash equivalents held at end of period	11a	3,846	1,109
		<u> </u>	· · · · · · · · · · · · · · · · · · ·

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

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

Contents of the Notes accompanying the General Purpose Financial Statements

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

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).

1.4 Estimates and assumptions

The COVID-19 pandemic has impacted the 2021/22 financial statements. The financial impacts are a direct result of either Council's response to the pandemic or due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

Covid-19 is not expected to have a financial impact on Council operations with the Council working to reduce discretionary expenditure in the short term to help migrate the effect of the reduced revenue and increase costs. It is expected further financial impacts will flow into the 2022/23 financial year, but these have been largely taken in to account during the development of the budget process for 2022/23 financial year. The budget assumptions for 2022/23 assume a continued easing of restrictions are put in place by the government. However, Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

(2) The Local Government Reporting Entity

Alexandrina Council is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 11 Cadell Street, GOOLWA. These consolidated financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

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

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

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

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

(3) Income Recognition

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

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

In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that 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	l ∆nnııal	Difference
2019/20	\$1,512	\$1,700	- \$188
2020/21	\$1,760	\$1,620	+ \$140
2021/22	\$2,795	\$1,215	+ \$1,580

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

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

Construction Contracts

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

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

(4) Cash, Cash Equivalents and other Financial Instruments

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

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

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

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

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

6.2 Materiality

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

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

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

6.3 Subsequent Recognition

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

6.4 Depreciation of Non-Current Assets

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

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

Plant, Furniture & Equipment

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

Plant	3 to 15 years
Software	10 years

Building & Other Structures

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

Infrastructure

Bridges

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

6.5 Impairment

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

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

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

(7) Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

(8) Borrowings

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

(9) Employee Benefits

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

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 Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

(10) Provisions for Reinstatement, Restoration and Rehabilitation

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

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

(11) Leases

Accounting policy applicable from 01 July 2019

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

11.1 Council as a lessee

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

i) Right-of-Use-Assets

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets. As at 30 June 2022, Council has no leases to which this treatment will need to be applied.

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

ii) Lease Liabilities

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

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

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

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

(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 19.

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

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

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

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

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

(13) GST Implications

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

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

(14) Comparative Figures

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

(15) Disclaimer

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

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

Note 2. Income

\$ '000	2022	2021
(a) Rates		
General Rates		
General Rates	38,082	36,349
Less: Discretionary Rebates, Remissions & Write Offs	(642)	(557)
Total General Rates	37,440	35,792
Other Rates (Including Service Charges)		
Landscape Levy	1,574	1,551
Water Supply	6	5
Community Wastewater Management Systems	5,513	4,765
Total Other Rates	7,093	6,321
Other Charges		
Penalties for Late Payment	124	177
Legal & Other Costs Recovered	76	_
Total Other Charges	200	177
<u>Total Rates</u>	44,733	42,290
(b) Statutory Charges		
Planning & Development Act Fees	854	600
Health & Septic Tank Inspection Fees	261	252
Animal Registration Fees & Fines	378	350
Sundry	190	188
Total Statutory Charges	1,683	1,390
(a) Hear Charges		
(c) User Charges		
Cemetery Fees	136	128
Hall & Equipment Hire	98	94
Sundry	664	477
Community Wastewater Management Fees (CWMS)	1,792	999
Lease / Rental - Non-Investment Properties	570	643
Waste Management Fees	102	105
Water Supply	20	21
Total User Charges	3,382	2,467

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

Note 2. Income (continued)

\$ '000	2022	2021
(d) Investment Income		
- Local Government Finance Authority	31	4
- Banks & Other	12	2
Total Investment Income	43	6
(e) Reimbursements		
Roadworks	_	2
Private Works	1	23
Insurance	6	_
Other	211	279
Total Reimbursements	218_	304
(f) Other income		
Insurance & Other Recoupments - Infrastructure, IPP&E	83	86
Sundry	635	657
Total Other income	718	743
(g) Grants, Subsidies, Contributions		
Amounts Received Specifically for New or Upgraded Assets	1,929	2,418
Other Grants, Subsidies and Contributions	4,409	4,352
Total Grants, Subsidies, Contributions The functions to which these grants relate are shown in Note 12.	6,338	6,770
(i) Sources of grants State Government	2.022	0.474
Commonwealth Government	3,923 1,828	2,174 3,181
Other	587	1,415
Total	6,338	6,770
(ii) Individually Significant Items		
Financial Assistance Grant (FAG) received in advance as at 30 June	1,580	971
Supplementary Road Grant	301	_

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

Note 2. Income (continued)

Crants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows: Unexpended at the close of the previous reporting period 2,502 2 Less: Expended during the current period from revenues recognised in previous reporting periods Roads Infrastructure (250) — Other (139) — Subtotal (389) — Plus: Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions Roads Infrastructure — Heritage & Cultural Services — Other 1,030 1,134 Subtotal 1,030 2,500 Unexpended at the close of this reporting period but not recognised as revenues in this reporting period of the conditions and the conditions are conditions as a servenue of the conditions are conditions as a servenue of this reporting period but not yet expended in accordance with the conditions are conditions as a servenue of this reporting period as a servenue of the conditions are servenue of the con	<u>\$</u> '000	2022	2021
for specified purposes or in a future period, but which are not yet experided in accordance with those conditions, are as follows: Unexpended at the close of the previous reporting period Less: Expended during the current period from revenues recognised in previous reporting periods Roads Infrastructure (250) - Other (139) - Subtotal (389) - Plus: Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions Roads Infrastructure - Roads Infrastructure - 1 - 1 824 Heritage & Cultural Services - 1 1,030 1,134 Subtotal 1,030 2,500 Unexpended at the close of this reporting period 1,030 2,500 Unexpended at the close of this reporting period 3,143 2,500 Net increase (decrease) in assets subject to conditions in the current reporting period 641 2,500 (i) Physical Resources Received Free of Charge Infrastructure - Roads 139 357 Infrastructure - Stormwater - 1 277 Infrastructure - Stormwater - 1 275 324 Infrastructure - Kerbs & Footpaths - 1 529 Infrastructure - Recreation Open Space - 3 39	(h) Conditions over Grants & Contributions		
Less: Expended during the current period from revenues recognised in previous reporting periods (250) — Roads Infrastructure (139) — Other (139) — Subtotal (389) — Plus: — 824 Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions — 824 Roads Infrastructure — 542 0 1,030 1,134 Subtotal 1,030 1,134 1,030 2,500 Unexpended at the close of this reporting period 3,143 2,502 Net increase (decrease) in assets subject to conditions in the current reporting period 641 2,500 (i) Physical Resources Received Free of Charge — 270 Infrastructure - Roads 139 357 Infrastructure - Stormwater — 277 Infrastructure - CWMS & Water — 275 324 Infrastructure - Recreation Open Space — 39	for specified purposes or in a future period, but which are not yet expended in		
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Other (139) - Subtotal (389) - Plus: Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions - 824 Roads Infrastructure - 542 Heritage & Cultural Services - 542 Other 1,030 1,134 Subtotal 1,030 2,500 Unexpended at the close of this reporting period 3,143 2,502 Net increase (decrease) in assets subject to conditions in the current reporting period 641 2,500 (i) Physical Resources Received Free of Charge 139 357 Infrastructure - Roads 139 357 Infrastructure - Stormwater - 277 Infrastructure - CWMS & Water 275 324 Infrastructure - Kerbs & Footpaths - 529 Infrastructure - Recreation Open Space - 39	Expended during the current period from revenues recognised in previous reporting		
Subtotal (389) - Plus: Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions 824 Roads Infrastructure - 824 Heritage & Cultural Services - 542 Other 1,030 1,134 Subtotal 1,030 2,500 Unexpended at the close of this reporting period 3,143 2,502 Net increase (decrease) in assets subject to conditions in the current reporting period 641 2,500 (i) Physical Resources Received Free of Charge Infrastructure - Roads 139 357 Infrastructure - Stormwater - 277 Infrastructure - CWMS & Water 275 324 Infrastructure - Kerbs & Footpaths - 529 Infrastructure - Recreation Open Space - 39	Roads Infrastructure	(250)	_
Plus: Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions Roads Infrastructure - 824 Heritage & Cultural Services - 542 Other 1,030 1,134 Subtotal 1,030 2,500 Unexpended at the close of this reporting period 3,143 2,502 Net increase (decrease) in assets subject to conditions in the current reporting period 641 2,500 (i) Physical Resources Received Free of Charge Infrastructure - Roads 139 357 Infrastructure - Stormwater - 277 Infrastructure - CWMS & Water 275 324 Infrastructure - Kerbs & Footpaths - 529 Infrastructure - Recreation Open Space - 39			
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Heritage & Cultural Services	Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions		
Other Subtotal1,0301,134Unexpended at the close of this reporting period3,1432,502Net increase (decrease) in assets subject to conditions in the current reporting period6412,500(i) Physical Resources Received Free of ChargeInfrastructure - Roads139357Infrastructure - Stormwater-277Infrastructure - CWMS & Water275324Infrastructure - Kerbs & Footpaths-529Infrastructure - Recreation Open Space-39		_	
Subtotal 1,030 2,500 Unexpended at the close of this reporting period 3,143 2,502 Net increase (decrease) in assets subject to conditions in the current reporting period 641 2,500 (i) Physical Resources Received Free of Charge Infrastructure - Roads 139 357 Infrastructure - Stormwater - 277 Infrastructure - CWMS & Water 275 324 Infrastructure - Kerbs & Footpaths - 529 Infrastructure - Recreation Open Space - 39	-	-	
Unexpended at the close of this reporting period Net increase (decrease) in assets subject to conditions in the current reporting period (i) Physical Resources Received Free of Charge Infrastructure - Roads Infrastructure - Stormwater Infrastructure - CWMS & Water Infrastructure - Kerbs & Footpaths Infrastructure - Recreation Open Space 139 2,502 2,502 141 2,500			
Net increase (decrease) in assets subject to conditions in the current reporting period (i) Physical Resources Received Free of Charge Infrastructure - Roads Infrastructure - Stormwater Infrastructure - CWMS & Water Infrastructure - Kerbs & Footpaths Infrastructure - Recreation Open Space Net increase (decrease) in assets subject to conditions in the current reporting 641 2,500 139 357 177 178 179 179 179 179 179 179 179 179 179 179	Subtotal	1,030	2,500
(i) Physical Resources Received Free of Charge Infrastructure - Roads Infrastructure - Stormwater Infrastructure - CWMS & Water Infrastructure - Kerbs & Footpaths Infrastructure - Recreation Open Space 641 2,500 139 357 Infrastructure - Stormwater - 277 Infrastructure - CWMS & Water - 529 Infrastructure - Recreation Open Space - 39	Unexpended at the close of this reporting period	3,143	2,502
Infrastructure - Roads 139 357 Infrastructure - Stormwater - 277 Infrastructure - CWMS & Water 275 324 Infrastructure - Kerbs & Footpaths - 529 Infrastructure - Recreation Open Space - 39		641	2,500
Infrastructure - Stormwater - 277 Infrastructure - CWMS & Water 275 324 Infrastructure - Kerbs & Footpaths - 529 Infrastructure - Recreation Open Space - 39	(i) Physical Resources Received Free of Charge		
Infrastructure - Stormwater - 277 Infrastructure - CWMS & Water 275 324 Infrastructure - Kerbs & Footpaths - 529 Infrastructure - Recreation Open Space - 39	Infrastructure - Roads	139	357
Infrastructure - Kerbs & Footpaths – 529 Infrastructure - Recreation Open Space – 39	Infrastructure - Stormwater	_	
Infrastructure - Recreation Open Space 39	Infrastructure - CWMS & Water	275	324
	·	_	529
Total Physical Resources Received Free of Charge 414 1,526			39
	Total Physical Resources Received Free of Charge	414	1,526

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

Note 3. Expenses

\$ '000	Notes	2022	2021
(a) Employee costs			
Salaries and Wages		14,329	13,527
Employee Leave Expense		1,727	1,601
Superannuation - Defined Contribution Plan Contributions	18	1,379	1,261
Superannuation - Defined Benefit Plan Contributions	18	184	203
Workers' Compensation Insurance		802	637
Accident & Sickness Insurance		236	259
Less: Capitalised and Distributed Costs		(514)	(593)
Total Operating Employee Costs	_	18,143	16,895
Total Number of Employees (full time equivalent at end of reporting period)		182	177
(b) Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		18	19
Bad and Doubtful Debts		16	_
Elected Members' Expenses		360	425
Other	_		63
Subtotal - Prescribed Expenses	_	394	507
(ii) Other Materials, Contracts and Expenses			
Contractors		4,947	3,759
Waste Management		2,959	3,303
Professional Services		1,097	1,078
Legal Expenses		365	234
Roadside Vegetation		879	666
Communications (Phone, Fax, Mobiles, Internet & Postage)		583	468
Energy		1,249	1,177
Levies Paid to Government - NRM levy		1,548	1,532
Levies - Other		47	25
Sundry		3,468	2,860
Donations & Contributions		887	1,091
Insurance		729	751
Water	_	324	313
Subtotal - Other Material, Contracts & Expenses	_	19,082	17,257
Total Materials, Contracts and Other Expenses	_	19,476	17,764

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

Note 3. Expenses (continued)

\$ '000	2022	2021
(c) Depreciation, Amortisation and Impairment		
(i) Depreciation and Amortisation		
Buildings & Other Structures	1,808	1,717
Infrastructure	,	•
- Sealed Roads	3,787	3,704
- Unsealed Roads	1,470	1,439
- Stormwater	870	863
- CWMS	1,365	1,218
- Footpaths	537	518
- Kerbs	485	477
- Bridges & Major Culverts	418	493
- Water	9	18
- Rec & Open Space	971	887
Furniture & Fittings	81	79
Plant	903	414
Equipment	394	244
Other Assets	11	11
Intangible Assets - Accumulated Amortisation	76	
Subtotal	76	
Total Depreciation, Amortisation and Impairment	13,185	12,082
(d) Finance Costs		
Interest on Loans	735	863
Total Finance Costs	735	863
Total Timanoo Ootto		
Note 4. Asset Disposal & Fair Value Adjustments		
\$ '000	2022	2021
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	795	407
Less: Carrying Amount of Assets Sold	(2,084)	(1,759)
Gain (Loss) on Disposal	(1,289)	(1,352)
		,
Net Gain (Loss) on Disposal or Revaluation of Assets	(1,289)	(1,352)

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

Note 5. Current Assets

\$ '000	2022	2021
(a) Cash & Cash Equivalent Assets		
Cash on Hand & at Bank	2,983	309
Deposits at Call	863	800
Total Cash & Cash Equivalent Assets	3,846	1,109
(b) Trade & Other Receivables		
Rates - General & Other	2,100	1,979
Accrued Revenues	3	_
Debtors - General	2,647	2,389
Prepayments	369	474
Loans to Community Organisations	12	13
Subtotal	5,131	4,855
Less: Allowance for Doubtful Debts	(432)	(417)
Total Trade & Other Receivables	4,699	4,438
(c) Inventories		
(5)		
Stores & Materials	46	23
<u>Total Inventories</u>	46	23

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

Note 6. Non-Current Assets

\$ '000		2022	2021
(a) Financial Assets			
Receivables			
Loans to Community Organisations		100	111
Other - Deferred Debtors		15	15
Total Receivables		115	126
Total Financial Assets	_	115	126
\$ '000	Notes	2022	2021
(b) Equity Accounted Investments in Council Business	es		
Adelaide Hills Regional Waste Management Authority	19(a)i	308	275
Fleurieu Regional Waste Authority	19(a)i	(4,023)	(3,141)
Fleurieu Regional Aquatic Centre Authority Total Equity Accounted Investments in Council	19(a)i	9,124	9,459
Total Equity Accounted Investments in Council		F 400	0.500
Businesses	_	5,409	6,593
(c) Other Non-Current Assets			
Intangible Assets - Software		1,364	760
Intangible Assets - Accumulated Amortisation		(76)	
Total		1,288	760
Total Other Non-Current Assets		1,288	760

Alexandrina Council

Financial Statements 2022

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

Note 7. Infrastructure, Property, Plant & Equipment

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

			as at 3	0/06/21				Asset m	ovements durin	ng the reportir	ng period				as at 3	0/06/22	
Va	Fair Value Level	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	WIP Transfers	Adjustments & Transfers	Revaluation Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Capital Work in Progress		_	11,244	_	11,244	_	_	_	_	(3,227)	_	_	_	_	8,017	_	8,017
Land - Community	3	102,610	8	_	102,618	_	_	_	_	_	_	_	13,508	116,126	_	_	116,126
Land Improvements		_	7,528	_	7,528	_	_	_	_	_	_	_	_	_	7,528	_	7,528
Buildings & Other Structures	2	20,205	_	(13,300)	6,905	469	13	_	(441)	_	46	_	421	21,749	_	(14,335)	7,414
Buildings & Other Structures	3	77,864	_	(37,409)	40,455	4,357	480	(463)	(1,367)	_	69	_	2,325	86,123	_	(40,267)	45,856
Infrastructure								, ,	, , ,								
- Sealed Roads	3	156,488	_	(55,609)	100,879	522	640	(71)	(3,787)	_	140	_	5,320	166,107	_	(62,467)	103,640
- Unsealed Roads	3	28,039	_	(13,835)	14,204	144	2,087	(602)	(1,470)	_	_	_	765	29,938	_	(14,809)	15,129
- Stormwater Drainage	3	67,303	_	(18,670)	48,633	90	_		(870)	_	_	_	2,584	71,033	_	(20,595)	50,438
- Community Wastewater Management Scheme (CWMS)	3	66,060	_	(26,685)	39,375	4,385	930	_	(1,365)	_	_	_	2,337	75,229	_	(29,565)	45,664
- Footpaths	3	25,438	_	(5,276)	20,162	355	202	(59)	(537)	_	_	_	1,087	27,280	_	(6,070)	21,210
- Kerbs	3	30,284	_	(14,983)	15,301	21	_	_	(485)	_	_	_	801	31,940	_	(16,303)	15,637
- Bridges & Major Culverts	3	43,605	_	(15,320)	28,285	_	_	_	(418)	_	_	_	1,505	45,960	_	(16,588)	29,372
- Water	3	1,377	_	(854)	523	_	_	_	(9)	_	_	_	30	1,452	_	(910)	542
- Rec & Open Space	3	30,559	_	(10,580)	19,979	642	297	(7)	(971)	_	44	_	1,077	33,235	_	(12,173)	21,062
Furniture & Fittings		_	1,046	(625)	421	_	_	_	(81)	_	_	_	_	_	1,046	(706)	340
Plant		_	9,200	(2,879)	6,321	_	1,726	(882)	(903)	_	_	_	_	_	9,453	(3,190)	6,263
Equipment		_	5,616	(4,343)	1,273	76	354		(394)	_	_	_	_	_	5,850	(4,542)	1,308
Capping & Reinstatement		_	856	(856)	_	_	_	_	_	_	_	_	_	_	856	(856)	_
Other Assets		_	672	(482)	190	_	_	_	(11)	_	_	_	_	_	672	(492)	180
Total Infrastructure, Property, Plant & Equipment		649,832	36,170	(221,706)	464,296	11,061	6,729	(2,084)	(13,109)	(3,227)	299	_	31,760	706,172	33,422	(243,868)	495,726
Comparatives		643,686	27,520	(210,588)	460,618	10,686	5,199	(1,759)	(12,082)	(142)	(121)	(47)	1,944	649,832	36,170	(221,706)	464,296

continued on next page ... Page 21 of 48

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

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

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

Other Information

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

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

Highest and best use

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

Land - Community

- · Basis of valuation: Fair Value. Additions at cost.
- The valuation was provided by the Office of the Valuer-General as at 30 June 2022.

Land Improvements

· Basis of valuation: Recognised at Cost

Buildings & Other Structures

- · Basis of valuation: Fair Value / Market Value / Written down current replacement cost
- The last external valuation was undertaken by Public Private Property as at 30 June 2019.
- The last condition assessment for Council's Fair Value Level 2 Buildings was undertaken by Sproutt as at 30 June 2019. The last condition assessment for Council's Fair Value Level 3 Buildings was undertaken by Council Staff as at 30 June 2019.
- Assets were indexed using the Local Government Price Index for June 2022 (5.4%).

Infrastructure

Roads

- · Basis of valuation: Fair Value. Additions at cost.
- The last external valuation was undertaken by Wallbridge Gilbert Aztec as at 31 December 2017.
- The last condition assessment was undertaken by Council staff as at 30 June 2018.
- Assets were indexed using the Local Government Price index for June 2022 (5.4%)

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

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

Stormwater Drainage

- Basis of valuation: Fair Value. Additions at cost.
- The last external valuation was undertaken by Wallbridge Gilbert Aztec as at 30 June 2017.
- Assets were indexed using the Local Government Price index for June 2022 (5.4%).

Community Wastewater Management Scheme (CWMS)

- · Basis of valuation: Fair Value. Additions at cost.
- The last external valuation was undertaken by Wallbridge Gilbert Aztec as at 30 June 2018.
- The last condition assessment was undertaken by Wallbridge Gilbert Aztec as at 30 June 2018.
- Assets were indexed using the Local Government Price index for June 2022 (5.4%).

Footpaths

- Basis of valuation: Fair Value. Additions at cost.
- The last external valuation was undertaken by Wallbridge Gilbert Aztec as at 30 June 2017.
- Assets were indexed using the Local Government Price index for June 2022 (5.4%).

Kerbs

- Basis of valuation: Fair Value. Additions at cost.
- The last external valuation was undertaken by Wallbridge Gilbert Aztec as at 30 June 2017.
- Assets were indexed using the Local Government Price index for June 2022 (5.4%).

Bridges and Major Culverts

- Basis of valuation: Fair Value. Additions at cost.
 The last external value.
- The last external valuation was undertaken by Public Private Property as at 30 June 2020.
- The last condition assessment was undertaken by Sproutt as at 30 June 2020.
- Assets were indexed using the Local Government Price index for June 2022 (5.4%).

Water

- · Basis of valuation: Fair Value. Additions at cost.
- Assets were indexed using the Local Government Price index for June 2022 (5.4%).

Recreation & Open Space

- Basis of valuation: Fair Value. Additions at cost.
- Assets were indexed using the Local Government Price index for June 2022 (5.4%).

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

Plant

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

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.

Right-of-use Assets

- Basis of valuation: Recognised at cost.
- · Represents the Council's authority to utilise leased items of office space and equipment. Council did not lease any items required to be recognised as Right-of-use assets as at 30 June 2022.

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

Note 8. Liabilities

\$ '000	2022 Current	2022 Non Current	2021 Current	2021 Non Current
(a) Trade and Other Payables				
Goods & Services	2,671	_	3,405	_
Payments Received in Advance	591	_	976	_
- Grants, Subsidies, Contributions - Operating	344	_	325	_
- Grants & Contributions - Capital	995	_	627	_
Accrued Expenses - Employee Entitlements	146	_	54	_
Accrued Expenses - Finance Costs	293	_	295	_
Accrued Expenses - Other	_	_	13	_
Deposits, Retentions & Bonds	91		138	
Total Trade and Other Payables	5,131		5,833	
(b) Borrowings Loans	10,000	11,205	334	21,230
Total Borrowings	10,000	11,205	334	21,230
All interest bearing liabilities are secured over the future revenues of the Council	,			,
(c) Provisions				
Employee Entitlements (including oncosts)				
Long Service Leave (including oncosts)	1,933	323	1,848	630
Annual, Sick & Other Leave (including oncosts)	2,108	_	2,297	_
Future Reinstatement / Restoration1	26	571	26	591
Total Provisions	4,067	894	4,171	1,221
				1,441

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 9. Reserves

	as at 30/06/21				as at 30/06/22
	Opening	Increments			Closing
\$ '000	Balance	(Decrements)	Transfers	Impairments	Balance
(a) Asset Revaluation Reserve					
Land - Community	80,157	13,508	_	_	93,665
Buildings & Other Structures	19,713	2,746	_	_	22,459
Infrastructure					
- Sealed Roads	61,138	5,320	_	_	66,458
- Stormwater	38,232	2,584	_	_	40,816
- CWMS	8,413	2,337	_	_	10,750
- Unsealed Roads	8,926	765	_	_	9,691
- Footpaths	9,655	1,087	_	_	10,742
- Kerbs	8,858	801	_	_	9,659
- Bridges & Major Culverts	25,768	1,505	_	_	27,273
- Water	615	30	_	_	645
- Rec & Open Space	10,116	1,077	_	_	11,193
Total Asset Revaluation Reserve	271,591	31,760	_	_	303,351
Comparatives	269,694	1,897	_	_	271,591

	as at 30/06/21				as at 30/06/22
\$ '000	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
<u> </u>	Dalatice	Reserve	Reserve	Movements	Dalatice
(b) Other Reserves					
Open Space	321	292	_	102	715
Car Parking	189	_	_	(102)	87
Total Other Reserves	510	292	_	_	802
Comparatives	408	_	102	_	510

Purposes of Reserves

Asset Revaluation Reserves

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

Open Space

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

Car Parking

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

Note 10. Assets Subject to Restrictions

Council does not hold any assets subject to restrictions.

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

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2022	2021
(a) Reconciliation of Cash			
Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Total Cash & Equivalent Assets	5	3,846	1,109
Balances per Statement of Cash Flows		3,846	1,109
(b) Reconciliation of Change in Net Assets to Cash from Operating Activities			
Net Surplus/(Deficit) Non-Cash Items in Income Statements		4,682	2,898
Depreciation, Amortisation & Impairment		13,185	12,082
Equity Movements in Equity Accounted Investments (Increase)/Decrease		18	3,642
Non-Cash Asset Acquisitions		(414)	(1,526)
Grants for capital acquisitions treated as Investing Activity		(1,929)	(2,418)
Net (Gain) Loss on Disposals		1,289	1,352
		16,831	16,030
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		(382)	(297)
Change in Allowances for Under-Recovery of Receivables		15	(1)
Net (Increase)/Decrease in Inventories		(627)	2
Net (Increase)/Decrease in Other Assets		105	(85)
Net Increase/(Decrease) in Trade & Other Payables		(1,023)	(811)
Net Increase/(Decrease) in Other Provisions		(431)	209
Net Increase/(Decrease) in Other Liabilities			(76)
Net Cash provided by (or used in) operations		14,488	14,971

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

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

\$ '000	Notes	2022	2021
(c) Non-Cash Financing and Investing Activities			
Acquisition of assets by means of:			
Physical Resources Received Free of Charge	2i	414	1,526
Amounts recognised in Income Statement		414	1,526
Total Non-Cash Financing and Investing Activities		414	1,526
(d) Financing Arrangements			
Unrestricted access was available at balance date to the following line credit:	es of		
Bank Overdrafts		1,200	1,200
Corporate Credit Cards		42	40
LGFA Cash Advance Debenture Facility		16,235	21,840

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.

Details of these Functions/Activities are provided in Note 12(b).

		INCOME		EXPENSES	-	PERATING S (DEFICIT)		INCLUDED N INCOME	(SSETS HELD CURRENT & I-CURRENT)
\$ '000	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
Functions/Activities										
Office of the Chief Executive	91	633	1,320	1,843	(1,229)	(1,210)	_	29	_	_
Resources	41,851	40,062	11,964	7,013	29,887	33,049	1,833	1,350	21,786	18,871
Environment	2,147	2,467	23,859	22,659	(21,712)	(20,192)	1,379	2,281	486,296	457,317
Wellbeing	10,193	7,680	10,264	15,955	(71)	(8,275)	1,135	576	2,346	455
Growth	1,220	874	4,467	3,940	(3,247)	(3,066)	62	116	701	701
Total Functions/Activities	55,502	51,716	51,874	51,410	3,628	306	4,409	4,352	511,129	477,345

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 12(b). Components of Functions

The activities relating to Council functions are as follows:

OFFICE OF THE CHIEF EXECUTIVE

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

RESOURCES

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

ENVIRONMENT

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

WELLBEING

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

GROWTH

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 13. Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning fixed interest rates between 0.3% and 1.05% (2021 between 0.3% and 0.45%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - Rates & Associated Charges

Accounting Policy:

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

Terms & Conditions:

Secured over the subject land, arrears attract interest of .0.421% (2021: 0.43%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Fees & Other Charges

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Other Levels of Government

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value.

Liabilities - Creditors and Accruals

Accounting Policy:

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 13. Financial Instruments (continued)

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Liabilities - Interest Bearing Borrowings

Accounting Policy:

Initially recognised at fair value and subsequently at amortised cost using the effective interest rate.

Terms & Conditions:

Secured over future revenues, borrowings are repayable; interest is charged at fixed or variable rates between 1.3% and 5.3% (2021: 1.3% and 6.7%).

Carrying Amount:

Approximates fair value.

Liabilities - Leases

Accounting Policy:

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

				Total	
\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Contractual Cash Flows	Carrying Values
			<u>, </u>		
Financial Assets and Liabilities					
2022					
Financial Assets					
Cash & Cash Equivalents	3,846	_	_	3,846	3,846
Receivables	4,347	58	40	4,445	4,445
Total Financial Assets	8,193	58	40	8,291	8,291
Financial Liabilities					
Payables	4,641	_	_	4,641	4,641
Current Borrowings	10,000	_	_	10,000	10,000
Non-Current Borrowings	_	10,725	480	11,205	11,205
Total Financial Liabilities	14,641	10,725	480	25,846	25,846
2021					
Financial Assets					
Cash & Cash Equivalents	1,109	_	_	1,109	1,109
Receivables	3,962	70	56	4,088	4,090
Total Financial Assets	5,071	70	56	5,197	5,199
Financial Liabilities					
Payables	3,850	_	_	3,850	3,852
Current Borrowings	875	_	_	875	334
Non-Current Borrowings	_	19,180	2,580	21,760	21,230
Total Financial Liabilities	4,725	19,180	2,580	26,485	25,416

continued on next page ... Page 31 of 48

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 13. Financial Instruments (continued)

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

\$ '000	2022		2021	2021	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value	
Other Variable Rates	1.93%	11,205	2.05%	11,230	
Fixed Interest Rates	5.30%	10,000	5.93%	10,334	
	_	21,205	_	21,564	

Net Fair Value

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 13. Financial Instruments (continued)

Risk Exposures

<u>Credit Risk</u> 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.

<u>Market Risk</u> 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.

<u>Liquidity Risk</u> 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 2022 Council had access to Cash Advance Debentures (CADs), with the following limits and End Dates:

Loan Number	Limit	End Date
CAD 54	\$440,000	9/02/2023
CAD 67	\$5,000,000	16/07/2022
CAD 68	\$3,000,000	16/07/2022
CAD 70	\$12,000,000	28/05/2025
CAD 77	\$7,000,000	15/03/2028

CADs are at call loans approved by Council that operate in a similar fashion to an Overdraw facility. CADs that at 30 June 2022 had been converted to a fixed term loan are not listed above.

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. The following table provides information about Council's ECLs from receivables (excluding secured rates and charges, GST and other amounts held in trust). Impairment analysis is performed each reporting date. ECLS are based on credit history adjusted for forward looking estimates and economic conditions.

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

Note 14. Capital Expenditure and Investment Property Commitments

\$ '000	2022	2021
(a) Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Plant & Equipment	2,031	220
Infrastructure	8,159	
_	10,190	220
These expenditures are payable:		
Not later than one year	10,190	220
	10,190	220
(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	18	36
Waste Management	7,611	7,611
Other Expenditure	1,975	2,056
	9,604	9,703
These expenditures are payable:		
Not later than one year	3,621	4,036
Later than one year and not later than 5 years	5,983	5,667
	9,604	9,703

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

Note 15. Financial Indicators

	Amounts	Indicator	Indic	ators
5 '000	2022	2022	2021	2020
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.				
Operating Surplus Ratio Operating Surplus	3,628	0.7 0/		
Total Operating Income	55,502	6.5%	0.6%	0.9%
This ratio expresses the operating surplus as a percentage of total operating revenue.				
2. Net Financial Liabilities Ratio				
Net Financial Liabilities Total Operating Income	22,637 55,502	41%	52%	64%
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.				
Adjusted Operating Surplus Ratio				
Operating Surplus	3,020	5.5%	0.3%	1.3%
Total Operating Income	54,894			
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 Net Financial Liabilities Ratio				
Net Financial Liabilities	24,217	44%	53%	66%
Total Operating Income	54,894	77 /0	JJ /0	00 /0
B. Asset Renewal Funding Ratio				
Asset Renewals	6,729	059/	600/	460/
nfrastructure & Asset Management Plan required expenditure	7,069	95%	68%	46%
Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.				

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 16. Uniform Presentation of Finances

\$ '000	2022	2021

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 less Expenses Operating Surplus / (Deficit)	55,502 (51,874) 3,628	51,716 (51,410) 306
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(6,729)	(5,199)
add back Depreciation, Amortisation and Impairment	13,185	12,082
add back Proceeds from Sale of Replaced Assets	795	407
	7,251	7,290
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property &		
Real Estate Developments)	(11,251)	(9,778)
add back Amounts Received Specifically for New and Upgraded Assets	2,297	1,408
	(8,954)	(8,370)
Net Lending / (Borrowing) for Financial Year	1,925	(774)

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 17. Leases

(i) Council as a lessee

Terms and conditions of leases

Photocopiers

A four year term lease for twenty photocopiers with equal monthly payments, not subject to CPI increase renewal options, lease increases such as CPI, residual value etc.

Community Hub

A five year term property lease with equal monthly payments, subject to annual CPI increase renewal options, lease increases such as CPI, residual value etc.

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

	Community			
\$ '000	Photocopiers	Hub	Total	
2022				
Depreciation charge	_	_	_	
Balance at 30 June			_	
2021				
Opening balance	62	59	121	
Depreciation charge	(62)	(59)	(121)	
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	2022	2021
Balance at 1 July	_	121
Other - recognition for exemption	_	(121)
Balance at 30 June		_

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 17. Leases (continued)

(ii) Council as a lessor

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable) in accordance with the published revenue policy. Rentals received from such leases are disclosed as rent and hire of non-investment property in Note 2.

Note 18. Superannuation

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.0% in 2021/22; 9.50% in 2020/21). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2020/21) of "superannuation" salary.

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

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

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

Contributions to Other Superannuation Schemes

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 19. Interests in Other Entities

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

	Council's Share of	Net Income	Council's Share of Net Assets	
\$ '000	2022	2021	2022	2021
Council's Share of Net Income				
Joint Ventures	(19)	(3,642)	5,409	6,593
Total Council's Share of Net Income	(19)	(3,642)	5,409	6,593

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

(a) Carrying Amounts

\$ '000	Principal Activity	2022	2021
Adelaide Hills Regional Waste Management Authority	Waste		
	Management	308	275
Fleurieu Regional Aquatic Centre Authority	Aquatic Centre	9,124	9,459
Fleurieu Regional Waste Authority	Waste		
·	Management	(4,023)	(3,141)
Total Carrying Amounts - Joint Ventures & Associates		5,409	6,593

Adelaide Hills Regional Waste Management Authority

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

Fleurieu Regional Aquatic Centre Authority

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

Fleurieu Regional Waste Authority

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

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

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

Southern and Hills Local Government Associations

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

Alexandrina councils interest in the Southern and Hills Local Government Association for 2021/22 is deemed to be immaterial in amount and has not been recognised, This will be reviewed annually.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 19. Interests in Other Entities (continued)

(b) Relevant Interests

	Ownership Share of Equity		Proportion of Voting Power	
	2022	2021	2022	2021
Adelaide Hills Regional Waste Management Authority	9.20%	9.00%	25.00%	25.00%
Fleurieu Regional Aquatic Centre Authority	50.00%	50.00%	50.00%	50.00%
Fleurieu Regional Waste Authority	48.00%	35.00%	25.00%	22.00%
Southern and Hills Local Government Association	14.00%	14.00%	14.00%	14.00%

(c) Movement in Investment in Joint Venture or Associate

\$ '000	Adelaide Hills Waste Mana Author	gement	Fleurieu Ro Aquatic C Autho	entre	Fleurieu Reg		Southern ar Local Gove Associat	rnment
	2022	2021	2022	2021	2022	2021	2022	2021
Opening Balance	275	111	9,459	9,818	(3,141)	306	_	_
Share in Operating Result	33	164	(335)	(359)	283	(3,447)	_	_
Other Equity Adjustment Council's Equity Share in the Joint Venture or					(1,166)			_
Associate	308	275	9,124	9,459	(4,024)	(3,141)	_	_

(d) Transactions with Council

\$ '000	2022	2021
Aggregate amount of transactions with Council		
- payments to Council	451	292
- receipts from Council	3,908	3,499
Aggregate amount owed to/owed by with Council		
- payments to Council	55	32
- receipts from Council	8	289

(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	363	378
Add Port Elliot Caravan Park Lease (55%)	126	123
Capital Grant	38	_
Interest	1	1
Less Reimbursed Expenditure	80	140
Add Outstanding Withdrawal		17
Closing LGFA Balance	448	379

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

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

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

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

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

1. Land under roads

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

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 (2021: \$120,000) at reporting date.

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

4. Legal expenses

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

All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

5. Community waste infrastructure agreement

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

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

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 22. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2022, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

Note 23. Related Party Transactions

Key Management Personnel

Transactions with Key Management Personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 19 persons were paid the following total compensation.

\$ '000	2022	2021
The compensation paid to Key Management Personnel comprises:		
Short-Term Employee Benefits	1,533	1,502
Post-Employment Benefits	119	123
Total	1,652	1,625

Amounts paid as direct reimbursement 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 landscaping works were procured as required on 30 day account. Total purchases amounting to \$15,481.62 were made during 2021-22 (\$6,485 were made during 2020-21). A balance of \$8,902.12 is outstanding at the end of year. All purchases were conducted at an arm's length basis.

A Key Management Personnel owns a business from which various services were purchased as required on 7 day account. Total purchases amounting to \$3,443 were made during 2021-22 (\$14,881 were made during 2020-21). A balance of \$2,706 outstanding at the end of year. All purchases were conducted at an arm's length basis.



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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 2022, 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 2022, 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.

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

31 October 2022





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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 2021 to 30 June 2022 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 2021 to 30 June 2022.

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 2021 to 30 June 2022. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

The Council's responsibility for internal controls

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

Our independence and quality control

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

Auditor's responsibility

Our responsibility is to express an opinion on the Council's compliance with Section 125 of the *Local Government Act* 1999 in relation only to the internal controls established by the Council to ensure that financial transactions relating to receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities have been conducted properly and in accordance with the law, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Information* and ASAE 3150 *Assurance Engagements on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2021 to 30 June 2022. 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

31 October 2022

General Purpose Financial Statements

for the year ended 30 June 2022

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Alexandrina Council for the year ended 30 June 2022, the Council's Auditor, Galpins Accountants, Auditors & Business Consultants has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

Nigel Morris

Chief Executive Officer

Alice McCleary

Presiding Member, Audit Committee

Date: A October 2022



ALEXANDRINA COUNCIL



GENERAL PURPOSE FINANCIAL STATEMENTS For the year ended 30 June 2022

Statement by Auditor

I confirm that, for the audit of the financial statements of Alexandrina Council for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (Including Independence Standards)*, 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

T All

Tim Muhlhausler CA, Registered Company Auditor

Director

31 October 2022

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Annual Report





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













It is my pleasure to report on behalf of the Fleurieu Regional Aquatic Centre Authority and reflect on a year of both challenges and successes for both the Fleurieu Aquatic Centre and the Authority.

As we learn to live with the changing and enduring effects of Covid-19 on our community and the challenges these have presented to our operations, we have also learnt the value of agility, focus and adaptability in reaching our aspirations.

The Board has drafted a revitalised Strategic Plan 2023-2032 which will be released in the latter half of this year. This plan solidifies our commitment to build on our current services to the community, working to improve our well-loved Centre and to enhance the delivery of health, fitness and lifestyle to the Fleurieu region and its visitors. The Plan is supported by our 3 Year Business Plan 2023-2025 that outlines how we will achieve our aspirations, identifying actions that will ensure we are accountable and stay on track to meet community expectations.

We continue with our plans to improve the energy efficiency of the Centre, research was undertaken in 2021-2022 to ensure we fully understood the market and our requirements before investing considerable public funds. In addition to this crucial project, we are also looking at ways we can improve access to the facility and increasingly meet the needs and expectations of our communities.

The Authority undertook a year of reflection to ensure our framework was as effective as possible in a changing environment, and this theme will continue into future years to maximise efficiency and effectiveness. A review of our structure saw a change to the makeup or our Audit and Risk Management Committee to include a suitably experienced independent member, and as a result we welcomed Claudia Goldsmith to this role. We also appointed a new Audit and Risk Management Committee Chairperson – Peter van der Eijk who brings a wealth of external Audit experience to the role. The Authority has appointed a new Executive Officer, Andrew Baker and new Independent

Board member – Vicki Tomlinson. Both appointments bring a wealth of experience across government, not for profit and commercial enterprises. I thank all outgoing officers for their contributions and support throughout the year, and also to the current Board and Committee members for their ongoing commitment.

While we faced a challenging year in overall attendance due to a slow return in community confidence following Covid-19 closures and restrictions, as the financial year ended there was an improvement in attendance and membership levels.

Continuing their community-focused management of the Centre, the YMCA worked with several like-minded organisations to either deliver or facilitate programs that contributed to social value outcomes for the community of over \$2.6million. This figure is well above the social value return for similar facilities in South Australia and includes work with organisations such as Community Living Australia, the MS Society and the YWCA. Over 14,000 swimming lessons were also held, continuing to improve the safety of children and adults in our community, and the Centre saw almost 175,000 visitors overall.

The ability of the YMCA to adapt to an ever-changing environment, the resilience of their staff and demonstrated versatility in response to challenges while still delivering the same level of quality service for our whole community is to be commended.

Steve Mathewson

Chairperson, Fleurieu Regional Aquatic Centre Authority

As we learn to live with the changing and enduring effects of Covid-19 on our community and the challenges these have presented to our operations, we have also learnt the value of agility, focus and adaptability in reaching our aspirations.













Who we are...

The Fleurieu Regional Aquatic Centre Authority is a regional subsidiary of City of Victor Harbor and Alexandrina Council, established to enable joint ownership and management of the Fleurieu Aquatic Centre on behalf of the two Constituent Councils.



The Centre opened to the region in 2017 after an investment of \$6.5 million from each Constituent Council, \$7.5 million from the Australian Government, \$500,000 from the South Australian Government, and a generous land donation from Beyond Today.

Located at 50 Ocean Road in Hayborough, South Australia, this premier facility provides the community with access to:

- an 8-lane, 25-metre lap swimming pool;
- a multi-use hydrotherapy pool;
- · a children's pool;
- · a zero-depth outdoor splash park;
- · a crèche facility;
- · fitness facilities; and
- · a commercial kiosk.

Centre operations are managed by YMCA South Australia, who work closely with the Authority Executive Officer to care for and maximise the asset on behalf of the community.

The Charter was reviewed in 2021, and is the guiding document of the Authority and sets out its key responsibilities in relation to the management of the Centre. These are to:

- manage the facilities of and services at the Aquatic Centre in accordance with the Charter and all applicable legislation;
- undertake the care, protection, management, operation and improvement of the Aquatic Centre and its associated facilities and services in an efficient, effective and sustainable manner:
- pro-actively manage the business of the Aquatic Centre in a competitive and changing environment;
- deliver effective and sustainable service provision for the Constituent Councils, customers of the Aquatic Centre and the regional communities of and surrounding the Constituent Councils;
- contribute to the education and welfare of the Constituent Councils and the wider community through the facilitation of various aquatic programs;
- foster social inclusion through the provision of a community place providing a variety of aquatic programs and associated services and facilities;
- maximise participation in and use of the aquatic programs provided at the Aquatic Centre and the facilities and services of the Aquatic Centre by users of all ages and abilities;
- undertake key strategic and policy decisions for the purpose of enhancing and developing the Aquatic Centre;
- establish and demonstrate ethical policies and standards, in accordance with the rights of customers and industry standards; and
- as far as possible, be financially self-sufficient.

More information about the Centre and the Authority is available on our website at www.fleurieuaquaticcentre.com.au.







Strategic Direction

The Authority completed a number of significant reviews of strategic documents in 2021-2022, starting with a review of the Charter, a revitalized Strategic Plan 2023-2032 presented to Constituent Councils, and the development of the 3 Year Business Plan 2023-2025 that supports the mission and vision in the new Strategic Plan.

THE

Mission

A premier aquatic facility that enhances the health and wellbeing of our regional communities.

Vision

A vibrant, contemporary and inclusive facility, embraced by our communities.

Aspirations

1. Participation and Awareness

Increase participation and awareness of the Fleurieu Aquatic Centre and its program and facilities.

Foster and maximise social inclusion and social activities.

3. Collaboration

Build relationships and collaborate for improved social. community, and commercial outcomes.

4. Stewardship

Provide prudent stewardship, striving for sustainability, innovation and creativity.

Planning Context

The Authority has a suite of strategic planning documents, including the Strategic Plan 2023-32 (subject to Constituent Council endorsement), Asset Management Plan 2018-2027 and Long-Term Financial Plan 2018-2027.

These strategic documents inform and are supported by the Authority 3-Year Business Plan, an annual Fleurieu Aquatic Centre Business & Marketing Plan, and annual budgets.

Organisational Structure

The Authority is a body corporate and is governed by the Local Government Act 1999 and its Charter.

CITY OF **VICTOR HARBOR & ALEXANDRINA COUNCIL** - CONSTITUENT COUNCILS **ORGANISATIONAL STRUCTURE** FLEURIEU REGIONAL **AQUATIC CENTRE AUTHORITY BOARD AUDIT & RISK EXECUTIVE** MANAGEMENT **OFFICER COMMITTEE YMCA** SOUTH **FINANCE & AUSTRALIA ADMINISTRATION** - FLEURIEU **OFFICERS QUATIC CENTRE MANAGER**



Looking Ahead

With the Authority having finalised the review of its Charter, updated its Strategic Plan and drafted a new 3 Year Business Plan in 2021-2022, the focus is now on the renewal its Asset Management Plan and Long-Term Financial Plan in 2022-2023.

The Authority will also move forward with plans to reduce carbon emissions and decrease our significant energy costs in 2022-2023 and is focused on future proofing solutions implemented.



The Board



Steve Mathewson Independent Chairperson Attended 7/7 meetings



Mark Easton Independent Member Attended 6/7 meetings



Cr Margaret GardnerAlexandrina Council
Attended 7/7 meetings



Trish Kirkland
Independent Member
Attended 5/6 meetings
(resigned from Board April 2022)



Cr David KempCity of Victor Harbor
Attended 5/7 meetings



Cr Peter Charles
Deputy City of Victor Harbor
Attended 1/1 meetings
(resigned from Council August 2021)



The Authority is led by a Board of Management responsible for ensuring the Authority acts in accordance with its Charter and all other relevant legislation, while providing a premier regional aquatic centre to the community of behalf of its Constituent Councils.



Audit & Risk Management Committee



The Audit & Risk Management Committee provides assurance support to the Authority Board through the review of key documents and information.

In accordance with the Terms of Reference, the Committee's key responsibilities include:

- reviewing annual financial statements to ensure that they provide a timely and fair view of the state of affairs of the Authority:
- reviewing the adequacy of Authority risk management systems;
- proposing, and providing information relevant to, a review of the Authority's strategic management plans and annual business plan;
- liaising with the Authority's external auditor; and
- reviewing the adequacy of the accounting, internal control, reporting and other financial management systems and practices of the Authority on a regular basis.

The Committee's Terms of Reference were reviewed in 2021-2022 and from that review an amendment was made to its makeup. This saw the Authority Board representation reduced from two to one and the introduction of an Independent Committee member.

The resulting composition was an Independent Chairperson engaged for their specialist skills and expertise, one Authority Board Member, a suitably qualified independent member and a professionally qualified staff representative from each Constituent Council.

The Audit & Risk Management Committee met five times in the 2021-2022 financial year.

Independent Chairperson

Peter van der Eijk

Attended 4/4 meetings. (appointed from October 2021)

lan Swan

Attended 1/1 meetings. (term concluded September 2021)

Independent Member

Claudia Goldsmith

Attended 4/4 meetings. (appointed from October 2021)

Constituent Council Representatives

Authority Board Member

Trish Kirkland

Authority Board Member Attended 4/4 meetings. (resigned April 2022)

Cr David Kemp

Authority Board Member Attended 1/1 meetings. (member until September 2021 due to Terms of Reference change)

Kellie Knight-Stacey

Corporate & Customer Service at City of Victor Harbor Attended 4/5 meetings.

Elizabeth Williams

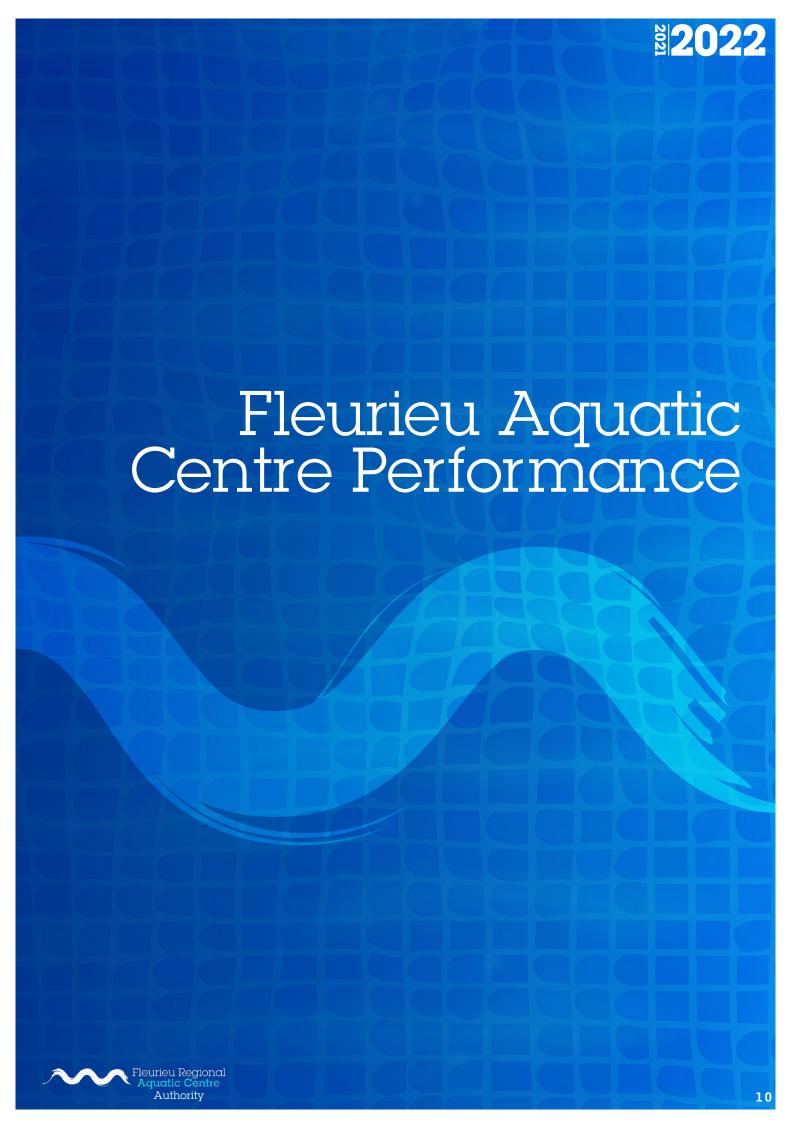
General Manager Resources at Alexandrina Council Attended 5/5 meetings.





Competitive Neutrality

The Constituent Councils and the Authority must comply with the principles of competitive neutrality in the conduct of significant business activities. The principles of competitive neutrality do not limit the types of business activities which councils (hence the Authority) may engage in, but requires that where these business activities are significant they are provided in a manner which is competitively neutral (provided that the public benefits of doing so outweigh the costs). The Authority is obliged by its Charter to undertake a competitive neutrality assessment of its significant business activities each year. This was undertaken for the 2021-2022 Financial Year.





Key Achievements

- Membership peaked at 1229 with an average of 1158 over the year.
- Swimming lessons attendance grew across the year.
- Creations of a new free Social Walkers group.
- Creation of a new free Mynd Pump program to assist young people with mental health management.
- Significant staff recruitment and development after staff losses following the COVID-19 Centre closure in March 2020.
- Implementation of the capital expenditure plan, including a Café upgrade and water volleyball nets to ensure a competition could be delivered.
- Negotiation of all preventative maintenance contracts for the coming year.



Social Impact Highlights

The Fleurieu Aquatic Centre is a valuable community asset and represents a significant investment by City of Victor Harbor and Alexandrina Council in the health and wellbeing of our regional community.

Using the ActiveXchange business intelligence model, the social value of the Centre's activities can be quantified to demonstrate the facilities return on investment, derived from positive preventative health and wellbeing outcomes. In 2021-2022 the Centre provided \$2.65 million in social value.

YMCA work with several like-minded organisations to either deliver or facilitate programs at the Centre that deliver positive social impacts, examples include Community Living Australia who bring a group of adults living with a disability to the Centre 2-3 times per week to enjoy the facilities.

The MS Society also have a group session every Thursday in the Hydrotherapy pool. This provides people living with MS an opportunity to access water therapy and socialize with others in similar circumstances.

YMCA was successful in receiving a grant from the City of Victor Harbor for \$1000 through the recreation and sport small grants scheme. This was used to deliver an 8-week health and fitness program for the Victor Harbor schools Flexible Learning Options (FLO). This is a Department for Education student enrolment strategy to assist schools to support young people who have disengaged from school.

YMCA has worked with the YWCA to establish a breast cancer support group operating from the Centre on a weekly basis. This provides women living with breast cancer an opportunity to undertake physical activity and support each other in an 8-week program.



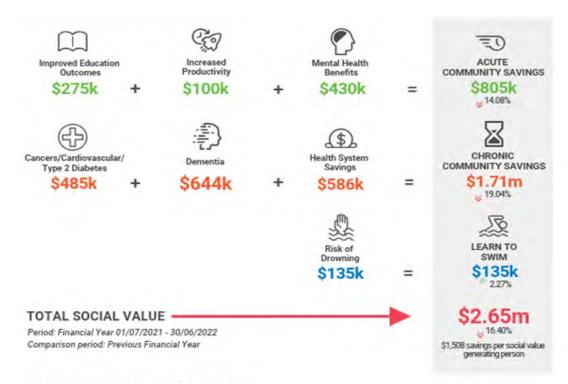




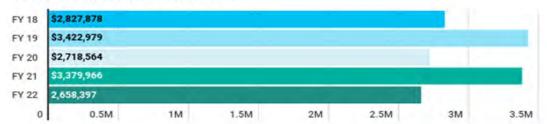




Social Impact Highlights (cont)



TOTAL SOCIAL VALUE COMPARED





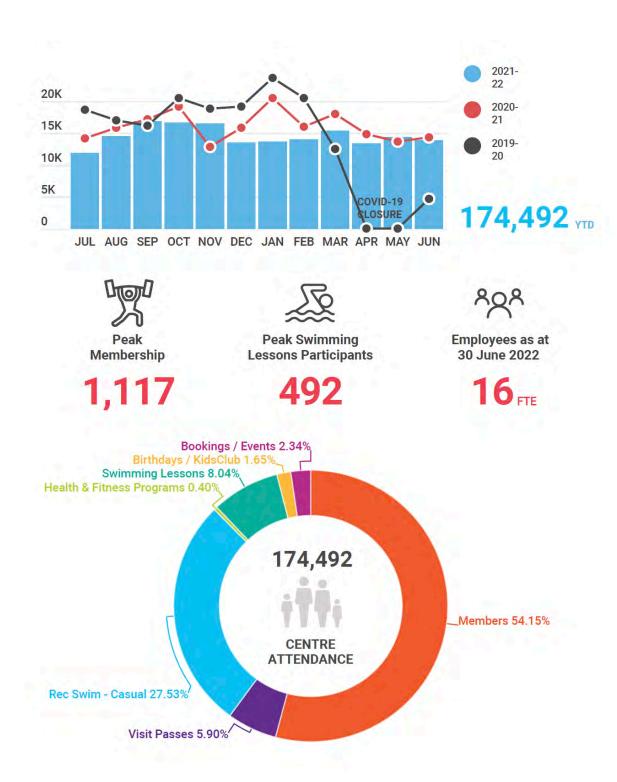


The Centre saw a reduction in social value due to lower attendance numbers related to Covid-19 affecting participation by members of the community.

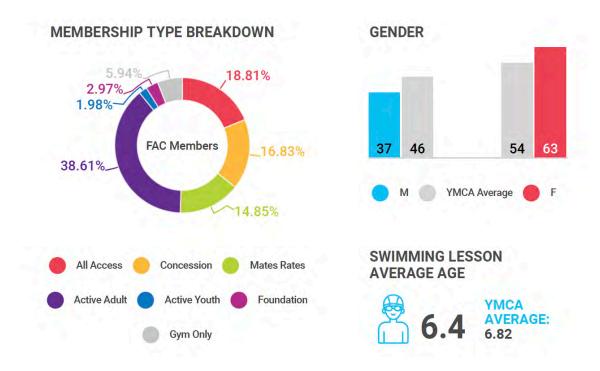


Centre Utilisation

Site Attendance



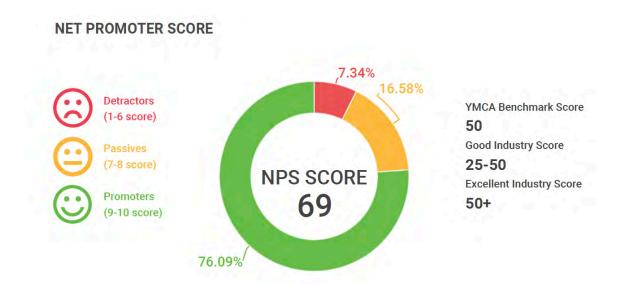




Community Feedback

The **Ask Nicely** system gathers customer feedback online via a short survey to calculate a Net Promoter Score for the Centre, with any concerns addressed by the Centre Manager. Throughout 2021-2022 the Centre continued to receive excellent ratings from surveyed customers.







Marketing & Communication

Our marketing throughout the year focused on normalising our operations and working around often stringent covid restrictions particularly in the first 6 months of the year with density restrictions impacting participation through until mid-January.

The following campaigns were run throughout the year using a range of media to increase reach and target specific demographic groups:



Program retention for the swimming lessons program during autumn and winter with a fun prize book with rewards for regular attendance.



Promotion of school holiday programs through social media, and local print media.



Local radio advertising for the Spring and Summer major membership acquisition campaigns.



Internal member communication via email E-Blast.



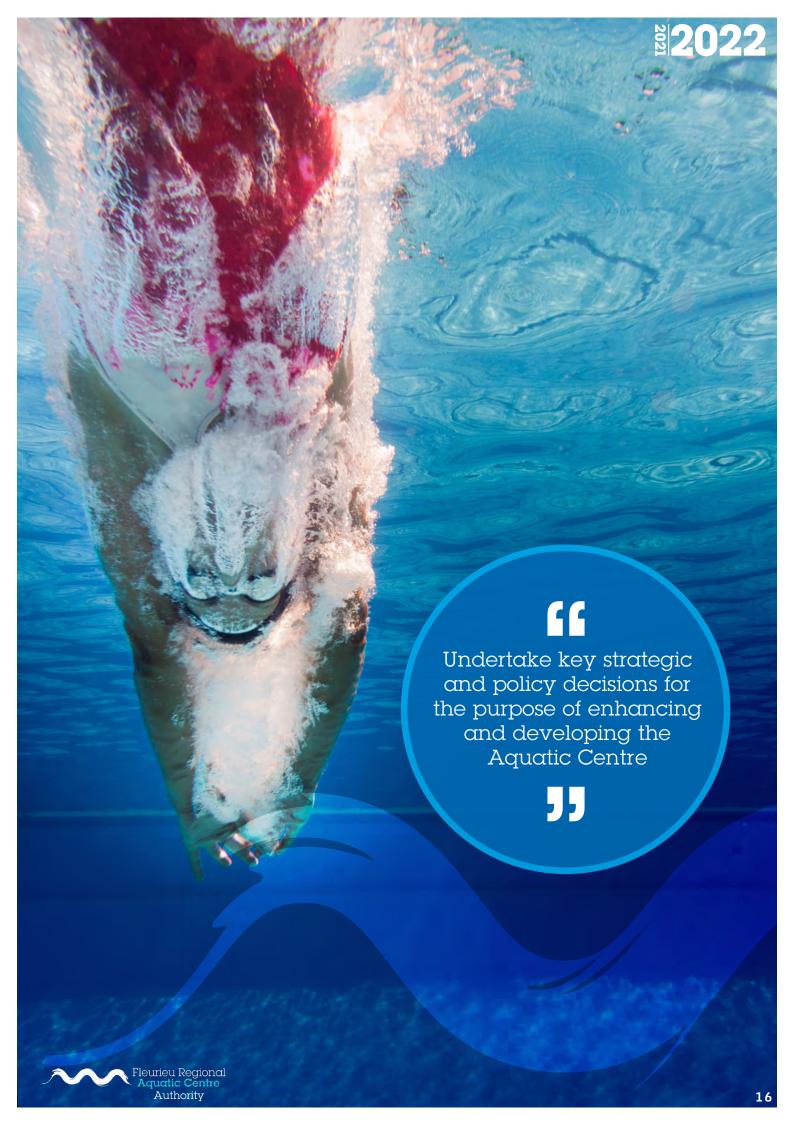
Promotion of new programs including Aqua Guard and school holiday activities through a range of marketing activity, local newspapers, online promotions including social media, website and sharing through likeminded partners including Alexandrina and the City of Victor Harbor Councils.













General Purpose Financial Reports for the year ended 30 June 2022

Financial Statements



General Purpose Financial Reports for the year ended 30 June 2022

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Audit Report - Financial Statements

Constituent Council's Certificate of Audit Independence

Auditor Certificate of Audit Independence





Fleurieu Regional Aquatic Centre Authority Annual Financial Statements for the year ended 30 June 2022

CERTIFICATION OF FINANCIAL STATEMENTS

I have been authorised by the Fleurieu Regional Auatic Centre Authority to certify the financial statements in their final form. In my opinion

- the accompanying financial statements comply with the Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards
- the financial statements present a true and fair view of the Authority's financial position at 30
 June 2022 and the results of its operations and cash flows for the financial year.
- Internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year
- the financial statements accurately reflect the Authority's accounting and other records

Steve Mathewson
CHAIR PERSON

Date: 30/9/2022

Andrew Baker Executive Officer

Date: 30/9/2022



Fleurieu Regional Aquatic Centre Authority Statement of Comprehensive Income for the year ended 30 June 2022

		2022	2021
	Notes	\$	\$
INCOME			
User charges	2	1,828,655	2,111,162
Grants, subsidies and contributions	2	870,883	666,714
Investment income	2	4,632	5,896
Other income	2	*	1,361
Total Income		2,704,170	2,785,133
EXPENSES			
Employee costs	3	42,720	58,141
Materials, contracts & other expenses	3	2,650,148	2,758,042
Depreciation, amortisation & impairment	3	689,657	686,188
Total Expenses		3,382,525	3,502,371
OPERATING SURPLUS / (DEFICIT)	_	(678,355)	(717,238)
Asset disposal & fair value adjustments	4	(26,976)	
Amounts received specifically for new or upgraded assets	2	20,322	14,336
NET SURPLUS / (DEFICIT) (transferred to Equity Statement)		(685,009)	(702,902)
This Statement is to be read in conjunction with the attache	d Notes.		





Fleurieu Regional Aquatic Centre Authority Statement of Financial Position as at 30 June 2022

		2022	2021
ASSETS	Notes	\$	\$
Current Assets			
Cash and cash equivalents	5	687,900	749,123
Trade & other receivables	5	158,619	78,840
Total Current Asset	ts	846,519	827,963
Non-current Assets			
Infrastructure, property, plant & equipment	6	17,590,407	18,245,053
Total Non-current Asset	s	17,590,407	18,245,053
Total Assets		18,436,926	19,073,016
LIABILITIES			
Current Liabilities			
Trade & other payables	7	189,462	137,370
Provisions	7	•	3,173
Total Current Liabilitie	s	189,462	140,543
Total Liabilities		189,462	140,543
NET ASSETS	1	18,247,464	18,932,473
EQUITY			
Accumulated Surplus		(2,821,097)	(2,136,088)
Capital Contributions		21,068,561	21,068,561
TOTAL EQUITY	X.	18,247,464	18,932,473

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





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

		Acc'd Surplus	Capital Contributions	TOTAL EQUITY
2022	Notes	\$	\$	\$
Balance at end of previous reporting period		(2,136,088)	21,068,561	18,932,473
Net Surplus / (Deficit) for Year		(685,009)		(685,009)
Balance at end of period	-	(2,821,097)	21,068,561	18,247,464
		Acc'd Surplus	Capital Contributions	TOTAL EQUITY
2021	Notes	\$	\$	\$
Balance at end of previous reporting period		(1,433,186)	21,068,561	19,635,375
Net Surplus / (Deficit) for Year		(702,902)		(702,902)
Balance at end of period		(2,136,088)	21,068,561	18,932,473
	Section 1981 Section 1981	F - CY F - F		

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





Statement of Cash Flows

for the year ended 30 June 2022

		2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$	\$
Receipts:			
User charges		1,754,944	2,048,367
Investment receipts		4,632	5,896
Grants utilised for operating purposes		870,883	666,714
Payments:			
Other revenues		(6,688)	1,361
Employee costs		(45,893)	(57,083)
Materials, contracts & other expenses		(2,567,202)	(2,752,694)
Finance payments		(30,234)	. 8
Net Cash provided by (or used in) Operating Activit	ies 8	(19,558)	(87,439)
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts:			
Amounts specifically for new or upgraded assets		20,322	14,336
Payments:			
Expenditure on renewal/replacement of assets		(25,719)	9
Expenditure on new/upgraded assets		(36,268)	(14,336)
Net Cash provided by (or used in) Investing Activitie	es	(41,665)	
Net Increase (Decrease) in cash held		(61,223)	(87,439)
Cash & cash equivalents at beginning of period	5	749,123	836,562
Cash & cash equivalents at end of period	5	687,900	749,123

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





Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1 - Significant Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian 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 Fleurieu Regional Aquatic Centre Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of Alexandrina Council and City of Victor Harbor.

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Authority's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this Note.

1.4 Rounding

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

2 The Local Government Reporting Entity

The Authority was established on 6 August 2015 in accordance with Section 43 of the Local Government Act 1999 and Section 25 of the Local Government Implementation Act 1999. These financial statements have been prepared for use by the constituent councils of the Authority.

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





Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1 - Significant Accounting Policies

4 Cash, Cash Equivalents and Other Financial Instruments

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

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

5 Infrastructure, Property, Plant & Equipment

5.1 Initial Recognition

An asset is recognised in the Statement of Financial Position when it is probable that future economic benefits will flow to the entity and the asset has a cost that can be measured reliably.

An asset that qualifies for recognition as an asset will be recognised at cost as at the date of acquisition, including costs directly attributed to bringing the asset to the location and in the required condition for operation by the Authority. Where it is practical from an administrative perspective that expenditure is capitalised.

5.2 Materiality

Assets should have a useful life of greater than one year to enable capitalisation of the expenditure and should also meet a materiality test. Materiality levels are set so as not to misstate financial statements and to provide a guide whether it is practical from an administrative perspective that expenditure is capitalised. 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

An item that qualifies for recognition as an asset shall be measured at its cost on the date of recognition. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition and all other costs incurred in getting the asset ready for use. Where an asset is acquired at no cost, or for a nominal cost, the cost is its fair value as at the date of acquisition. The following years after asset recognition the asset will be valued at fair value according to the revaluation program as determined

5.4 Depreciation of Non-Current Assets

All non-current assets have a limited useful life except for land and land improvements. The depreciable amount of all non-current assets, excluding freehold land and land improvements, are systematically depreciated over their useful lives which reflects the consumption of the service potential embodied in those assets.

Depreciation of an asset begins when it is available for use i.e. when it is in the condition necessary for it to be capable of operating in the manner intended; and ends when it is classified as held for sale or when derecognised.

Depreciation of assets is calculated on a straight-line basis using the following standard estimates for useful lives. The useful lives for building, infrastructure; furniture and fittings; and plant and equipment assets have been estimated based on industry standards and consultancy advice. The actual useful life and therefore depreciation rates may be varied for specific assets where asset quality and environmental and/or operational conditions so warrant. Useful lives and residual values for each class of asset are reviewed annually and are included in the asset register which is updated following adoption of the annual financial statements each year.

Buildings & Other Structures7 - 40 yearsFurniture & Fittings2 - 40 yearsPlant & Equipment6 - 40 yearsInfrastructure12 - 40 years





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

Note 1 - Significant Accounting Policies

5.5 Impairment

Assets that have an indefinite useful life are not subject to depreciation and are reviewed periodically for impairment. Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying value exceeds its recoverable amount in accordance with AASB 136.

External indicators for impairment may include significant adverse changes in the technological, market, economic or legal environment. Internal indicators may include obsolescence or physical damage of an asset.

Impairment shall be determined subject to the provisions AASB 108 Materiality, whereby the total change in the written down value for the asset or the total impact on the depreciation shall be material. An impairment loss is recognised in the Income Statement, unless the asset is carried at a revalued amount, whereby it is to be treated in the same way as a revaluation decrement against the same asset. An impairment loss can be reversed in subsequent years.

6 Payables

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

7 Employee Benefits

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

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

Superannuation:

The Authority makes employer superannuation contributions in respect of its employee's choice of superannuation fund.





Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1 - Significant Accounting Policies

8 Constituent Council Contributions

The City of Victor Harbor and Alexandrina Council funded the construction of the Fleurieu Aquatic Centre facilities and purchased all plant and equipment for the Aquatic Centre. Each Council contributed 50% towards the cost of construction of the facility and purchase of the equipment. Both Councils transferred these assets to the Authority on 17 March 2017, as an equity contribution.

The Authority for 2018/19 received contributions from Constituent Councils towards net operating deficits excluding depreciation expense for the facility. The Constituent Councils during 2018/19 resolved not to cash fund depreciation expense for the Authority. As a result the Authority expects operating deficits close to the depreciation expense for future years.

9 GST Implications

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

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

10 New and amended standards and interpretations

There were no new accounting standards implements during the financial year. There are no proposed changes in future accounting standards, interpretations or guidance statements which are expected to have a material impact on the accounting policies of the Authority in future periods as at the time of preparing the financial statements.

11 Comparative figures

To ensure comparability with the current reporting period's figures, the Authority has reviewed the allocation and classification of some transactions which has been updated in the comparative information presented.

Changes in classifications has resulted in no change to the previously reported financial performance and position of the Authority.

12 YMCA Management

The Authority has engaged the YMCA to manage the day to day running of the Fleurieu Aquatic Centre. 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:

	2022	2021
FAC Income	\$1,828,656	\$2,111,162
FAC Expense	\$1,993,733	\$2,177,279
Net Result	(\$165,077)	(\$66,117)

13 Valuations

A full valuation of assets has commenced. Based on the asset values received to date, the asset values stated are reasonable.





Note 2 - INCOME

	2022	2021
Notes	\$	\$
USER CHARGES		
FAC Income	1,828,655	2,111,162
	1,828,655	2,111,162
INVESTMENT INCOME		
Interest on investments:		
Local Government Finance Authority	4,541	5,896
Banks & other	91	2
	4,632	5,896
OTHER INCOME	-	
Sundry		1,361
	1.00	1,361
GRANTS, SUBSIDIES, CONTRIBUTIONS		
Amounts received specifically for new or upgraded assets	20,322	14,336
Other grants, subsidies and contributions		
Council Contribution - Alexandrina Council	435,442	333,357
Council Contribution - City of Victor Harbor	435,442	333,357
	870,883	666,714
	891,205	681,050





Note 3 - EXPENSES

		2022	2021
	Notes	\$	\$
EMPLOYEE COSTS			
Salaries and Wages		35,962	48,877
Employee leave expense		1,899	3,760
Superannuation - defined contribution plan contributions	18	3,808	4,900
Workers' Compensation Insurance		600	366
Other		451	238
Total Operating Employee Costs		42,720	58,141
Total Number of Employees			0.5
(Full time equivalent at end of reporting period)			
MATERIALS, CONTRACTS & OTHER EXPENSES			
Prescribed Expenses			
Auditor's Remuneration			
- Auditing the financial reports		5,085	5,078
Subtotal - Prescribed Expenses		5,085	5,078
Other Materials, Contracts & Expenses			
Contractors		109,545	37,439
Board Expenses		21,837	18,211
Administration		84,835	78,895
Fleurieu Aquatic Centre Site Expenses		435,113	441,140
Fleurieu Aquatic Centre Expenses		1,993,733	2,177,279
Subtotal - Other Materials, Contracts & Expenses		2,645,063	2,752,964
		2,650,148	2,758,042
DEPRECIATION, AMORTISATION & IMPAIRMENT	-		
Depreciation			
Buildings & Other Structures		365,016	365,016
Furniture & Fittings		154,372	153,512
Plant & Equipment		73,291	70,683
Infrastructure	-	96,978	96,977
		689,657	686,188





Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	2022	2021
No	tes \$	\$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		
Assets renewed or directly replaced		
Less: Carrying amount of assets sold	26,976	, <u> </u>
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	(26,976)	*
	// A // 1	100





Note 5 - CURRENT ASSETS

		2022	2021
CASH & EQUIVALENT ASSETS	Notes	\$	\$
Cash on Hand and at Bank		96,709	12,470
Deposits at Call		591,191	736,653
		687,900	749,123
TRADE & OTHER RECEIVABLES	,		
Accrued Revenues		453	452
Debtors - general		151,477	77,768
Prepayments		6,689	620
Total	15	158,619	78,840





Fleurieu Regional Aquatic Centre Authority Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

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

Fair Value
Usuldings & Other Structures
Furniture & Fittings
Plant & Equipment
Infrastructure
Total IPP&E

Comparatives

This Note continues on the following pages.

	2021	21			2022	22	
Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
4	12,407,742	(1,565,069)	10,842,673		12,407,742	(1,930,085)	10,477,657
15	3,862,988	(656,433)	3,206,555		3,867,215	(807,378)	3,059,837
	1,196,425	(279,391)	917,034	1	1,216,378	(345,277)	871,101
	3,694,601	(415,810)	3,278,791	÷	3,694,601	(512,789)	3,181,812
1	21,161,756	21,161,756 (2,916,703)	18,245,053	Va /	21,185,936	(3,595,529)	17,590,407
) i-	21,147,420	21,147,420 (2,230,515) 18,916,905	18,916,905		21,161,756	21,161,756 (2,916,703) 18,245,053	18,245,053





Fleurieu Regional Aquatic Centre Authority Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 6 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2021			Carrying A	mounts Move	Carrying Amounts Movement During the Year	the Year			2022
	↔				€					€9
	Carnzing	Addir	Additions				Transfers	fers	Not	Carrying
	Amount	New / Upgrade Renewals	Renewals	Disposals	Dep'n	Impair't	rl	Out	Reval'n	Amount
Buildings & Other Structures	10,842,673	1	8	1	(365,016)	-11	1		-1	10,477,657
Furniture & Fittings	3,206,555	8,414	11,585	(12,345)	(154,372)	t	i	7	Y	3,059,837
Plant & Equipment	917,034	27,854	14,136	(14,632)	(73,291)	1	į.	1	*	871,101
Infrastructure	3,278,791			Î	(96,978)	1	4	_	- 1	3,181,812
Total IPP&E	18,245,053	36,268	25,721	(26,977)	(29,689)	•	1			17,590,407
Comparatives 18,916,905	18,916,905	14,336		4	(686, 188)	r	*	*	* 1	18,245,053





Note 7 - LIABILITIES

		20	22	202	21
			5	\$	
TRADE & OTHER PAYABLES	Notes	Current	Non- current	Current	Non- current
Goods & Services		C#1	7	(2,086)	- 1
Accrued expenses - other		105,267	-	135,501	2
GST Payable		2,894	- 2	- 2	
Other Payables		81,301	1.9	3,955	ž
	4.5	189,462		137,370	
PROVISIONS	10				
LSL Employee entitlements (including oncosts)				3,173	-4
		- 7.4	- 3	3,173	- 1





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:

		2022	2021
	Notes		
Total cash & equivalent assets	5	687,900	749,123
Less: Short-term borrowings			
Balances per Cash Flow Statement		687,900	749,123
(b) Reconciliation of Change in Net Assets to Cash from Ope	erating Activ	ities	
Net Surplus (Deficit)		(685,009)	(702,902)
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		689,657	686,188
Net increase (decrease) in unpaid employee benefits		(3,173)	1,058
Grants for capital acquisitions treated as Investing Activity		(20,322)	(14,336)
Net (Gain) Loss on Disposals		26,976	
		8,129	(29,992)
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(79,779)	(62,795)
Net increase (decrease) in trade & other payables		30,591	5,348
Net Cash provided by (or used in) operations		(41,059)	(87,439)
(c) Financing Arrangements			
Unrestricted access was available at balance date to the following	g lines of cred	lit:	
Corporate Credit Cards		5,000	

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





Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 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 atfair value and subsequently measured atamortised cost, interest is recognised when earned

Terms & conditions: deposits at call have an average maturity of 90 days and an average interest rate of 0.70%. (2021: 90 days, 0.30%)

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

Receivables - Fees & other charges

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

Terms & conditions: unsecured, and do not bear interest. Although the Authority is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Authority's boundaries.

Carrying amount: approximates fair value (after deduction of any allowance).

Liabilities - Creditors and Accruals Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority.

Terms & conditions: Liabilities are normally settled on 30 day terms.

Carrying amount: approximates fair value.

Liquidity Analysis

2022		Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		\$	\$	\$	\$	\$
Cash & Equivalents		687,900			687,900	687,900
Receivables		151,930			151,930	151,930
	Total	839,830			839,830	839,830
Financial Liabilities						
Payables		189,462			189,462	189,462
	Total	189,462	1.		189,462	189,462
2021		Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		\$	\$	\$	\$	\$
Cash & Equivalents		749,122			749,122	749,123
Receivables		78,220			78,220	78,220
	Total	827,342	7.4		827,342	827,343
Financial Liabilities						
Payables		137,370			137,370	137,370
	Total	137,370	~		137,370	137,370





Fleurieu Regional Aquatic Centre Authority Notes to and forming part of the Financial Statements for the year ended 30 June 2022 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.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.





Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 10 - COMMITMENTS FOR EXPENDITURE

Service	Contractor	Period of contract	Brief description
Operational Management – Fleurieu Aquatic Centre	YMCA SA	Two year extention to 30 June 2024	Provision of aquatic centre facility management and operating services for the Fleurieu Aquatic Centre (management of all aspects of daily operations and maintenance of the facility)
External Audit Services - Fleurieu Regional Aquatic Centre Authority	Dean Newbery & Partners	3 years (1 April 2020 - 31 December 2022)	Provision of an independent audit opinion of the accounts and annual financial reports of the Authority for financial years 2019/20, 2020/21 and 2021/22.
Administratoin & Finance Services	Alexandrina Council	8 March 2021 - 31 March 2023	Provision of 0.5FTE Administration Officer and 0.05FTE Finance Officer

Note 11 - OPERATING LEASES

The Authority as at 30 June 2022 had not entered into any operating leases.

Note 12 - CONTINGENCIES, ASSETS & LIABILITIES NOT RECOGNISED

The Authority as at 30 June 2022 had not recognised any contingencies.

Note 13 - EVENTS OCCURING AFTER REPORTING DATE

There were no events subsequent to 30 June 2022 that need to be disclosed in the financial statements.

Note 14 - ECONOMIC DEPENDENCY

Per section 5.2 of the Authority's Charter there maybe a requirement for additional financial contributions to be made by Constituent Councils if there is insufficient working capital avaliable to meet the Authority's financial obligations. The Authority may be reliant on this additional financial support being provided to enable it to continue to operate on a going concern basis.





Note 15 - UNIFORM PRESENTATION OF FINANCES

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

All 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

	202	22	202	21
	\$		\$	
Income		2,704,170		2,785,133
Expenses		(3,382,525)		(3,502,371)
Operating Surplus / (Deficit)	-	(678,355)	-	(717,238)
Net Outlays on Existing Assets				
Capital Expenditure on renewal and replacement of Existing Assets	(25,719)		C _E	
Add back Depreciation, Amortisation and Impairment	689,657		686,188	
		663,938		686,188
Net Outlays on New and Upgraded Assets				
Capital Expenditure on New and Upgraded				
Assets (including investment property & real estate developments)	(36,268)		(14,336)	
Amounts received specifically for New and Upgraded Assets	20,322		14,336	
		(15,946)		
Net Lending / (Borrowing) for Financial Year		(30,363)		(31,050)





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

Note 16 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

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

	2022	2021
	\$	\$
Salaries, allowances & other short term benefits	63,506	69,827
TOTAL	63,506	69,827

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

The following transactions occurred with Related Parties during the financial year ended 30 June 2022:

Related Party Entity	Sale of Goods & Services (\$)	Amounts Outstanding from Related Parties (\$)	Description of Services Provided to Related Parties
Alexandrina Council	445,603	74,638	Provision of regional aquatic facilites
City of Victor Harbor	445,603	74,638	Provision of regional aquatic facilites

Amounts recorded as outstanding from Related Parties are recorded in trade and other receiveables 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 accordingly have signifigant influence on the financial operating decisions of the Authority. No one Constituent Council individually has control of those policies.





DeanNewbery

Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE FLEURIEU REGIONAL AQUATIC CENTRE AUTHORITY

Opinion

We have audited the financial report of the Heurieu Regional Aquatic Centre Authority (the Authority), which comprises the Statement of Financial Position as at 30 June 2022, the Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and other explanatory information and the Certification of Financial Statements.

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

Basis for Opinion

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

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

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

The Authority is responsible for the other information. The other information comprises the information included in the Authority's annual report for the year ended 30 June 2022, but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Authority for the Financial Report

The Authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011. The Authority's responsibility includes establishing and maintaining internal control relevant to preparation and fair presentation of the financial report so that it is free from material misstatement, whether due to fraud or error.

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

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

North Adelaide | Balaklava

Liability limited by a scheme approved under Professional Standards Legislation





Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

DEAN NEWBERY

SAMANTHA CRETEN PARTNER

Signed on the 30th day of September 2022, at 214 Melbourne Street, North Adelaide







FLEURIEU REGIONAL AQUATIC CENTRE AUTHORITY Annual Financial Statements FOR THE YEAR ENDED 30 June 2022 CERTIFICATION OF AUDITOR INDEPENDENCE

To the test of our imowledge and belief, we confirm that, for the purpose of the audit of Flourieu Regional Aquatic Centre Authority for the year ended 30 June 2022, the Council's Auditor, Dean Newbery & partners, Chartered Accountants, has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

Nigel Morris

CHIEF EXECUTIVE OFFICER
Alexandrina Council

Date. 29/9/2022





FLEURIEU REGIONAL AQUATIC CENTRE AUTHORITY Annual Financial Statements

FOR THE YEAR ENDED 30 June 2022

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Aquatic Centre Authority for the year ended 30 June 2022, the Council's Auditor, Dean Newbery & partners, Chartered Accountants, has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

Karen Rokicinski

Maren Stokianski

ACTING CHIEF EXECUTIVE OFFICER

City of Victor Harbor

Date, 29 September 2022





FLEURIEU REGIONAL AQUATIC CENTRE AUTHORITY Annual Financial Statements FOR THE YEAR ENDED 30 June 2022

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Aquatic Centre Authority for the year ended 30 June 2022, the Council's Auditor, Dean Newbery & partners, Chartered Accountants, has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

Peter van der Eijk CHAIRPERSON

Audit and Risk Management Committee

Date 29 September 2022





DeanNewbery

Chartered Accountants

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Dean Newbery ABN: 30 164 612 890

Auditor's Independence Declaration under Section 22 of the Local Government (Financial Management) Regulations 2011 to the Fleurieu Regional Aquatic Centre Authority

I confirm that, for the audit of the financial statements of the Fleurieu Regional Aquatic Centre Authority for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 — Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

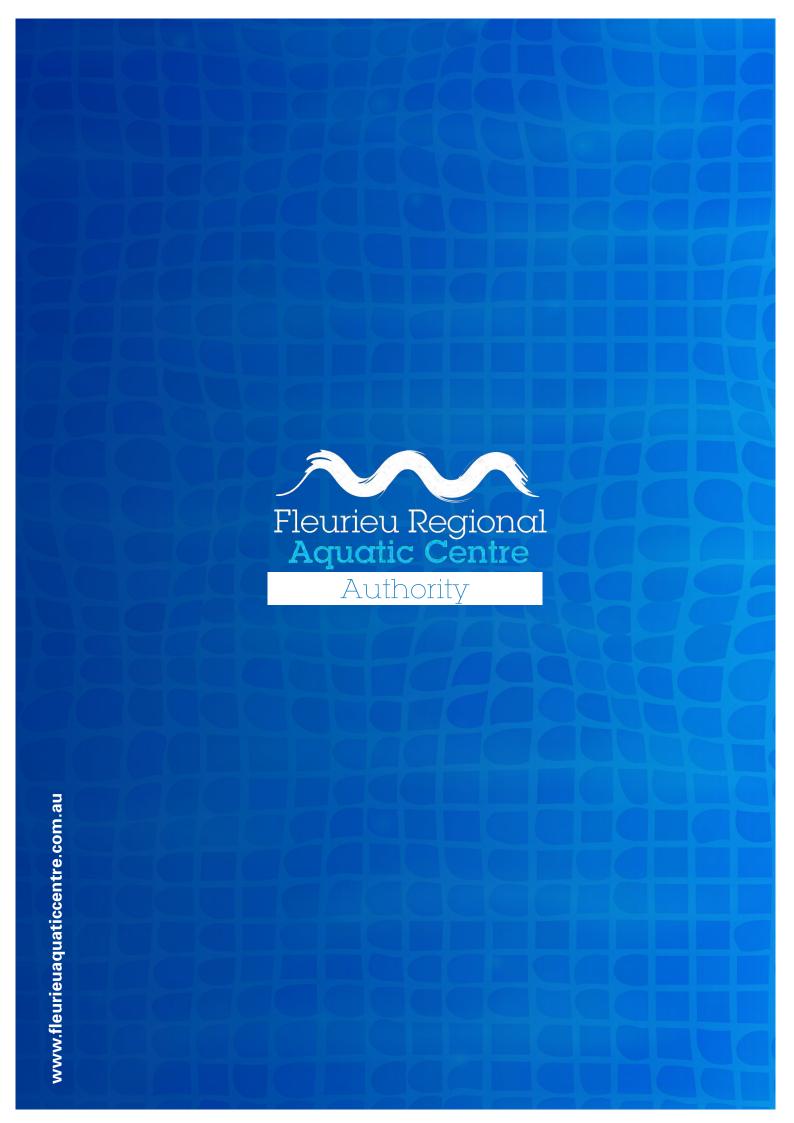
SAMANTHA CRETEN PARTNER

Signed on the 30th day of September 2022, at 214 Melbourne Street, North Adelaide, South Australia 5006

North Adelaide | Balaklava

Liability limited by a scheme approved under Professional Standards Legislation

















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Message

From the Independent Chairperson

It is my pleasure to present the Fleurieu Regional Waste Authority Annual Report for 2021-22.

In a society that continues, albeit increasingly less so, to be disrupted by COVID-19 pandemic and world events, the 2021-22 financial year saw the Authority continue to build on initiatives commenced in previous years and to continue its success in the delivery of services to its Constituent Councils and their communities.

Following detailed and rigorous consultation, the revised (updated and more progressive) Fleurieu Regional Waste Authority Charter was published in the Government Gazette on 19 August 2021. This has provided for the formation of a new Board with Councils nominating a mix of Elected Members and staff to the Board with breadth of experience across finance and operations, together with passion and business acumen. There are now also two independent Board members, one with experience in state government, governance and an entrepreneur, with a background in compostable packaging.

This mix has provided the Authority with a highly skilled Board that is guiding and driving the Authority to achieve its strategic objectives.

The Authority also formed a new Audit Committee comprising one independent member, a Board Member and finance and governance staff from member Councils. This will continue to build on work of the previous Audit Committee, in conjunction with our internal auditors.

The Authority has continued to diligently work through the remediation of properties impacted by asbestos contaminated material. The Board has closely monitored the progress of the remediation project and I am pleased to report that the project is on schedule, due to be completed in October 2022 and under budget. Our project team including McMahon Services, Greencap and Prominent Loss Adjusting Services have worked closely with affected parties to minimise disruptions, whilst maintaining a safe environment. This has been a challenging project but one that has, again, demonstrated that by working together even the most difficult matters can be resolved.

Financially, the Authority provided a positive outcome for most of its Councils, this on the back of increased commodity prices for recycled materials and increased patronage through the waste and recycling depots. The Authority has also reviewed its transport activities and implemented a range of changes that will provide positive benefits into the 2022-2023 financial year.

Environmentally, kerbside waste collection diversion rates have remained static but with waste and recycling depot diversion rates falling, predominately due to an increase in waste but also a change in the classification of material for recycling.

To ensure that our Councils continue to reduce the impact of their communities on the environment, the Authority has progressed the Summer Recycling Collections Program. I am pleased to report that all Council have endorsed this program for implementation this coming 2022-23 summer. This will reduce waste to landfill and increase the amount of material recycled, resulting in a diversion rate of over 70%.

Finally, I again recognise and thank the staff of FRWA - the waste collections drivers, the site operators, the waste education and customer service team, as well as the finance and administration staff who drive and run our business every day at such high standards and providing critical services to the community.

I also recognise and thank my fellow Board members for their vision, wise counsel and support over the past twelve months. In particular, Cr Peter Denholm from Kangaroo Island who has indicated that he will not be continuing from the November council elections. Peter has been a passionate supporter of FRWA since 2015, his sage advice, enthusiasm, historical knowledge and considered approach has, in large part, made the Authority what it is today. We wish Peter all the best in his future endeavours as he steps back from his Council duties in November 2022.

Thank you, all.

Michael Kelledy Independent Chairperson Fleurieu Regional Waste Authority





FRWA Governance

FRWA is administered by a Board in accordance with the requirements of the *Local Government Act 1999* and the Fleurieu Regional Waste Authority Charter 2021. This year the Authority formed a new Board to broaden the skills and increase the diversity of its membership. The membership of the Board comprises seven members including, one person from each member council, two independent members and an independent Chairperson.

This year we welcomed Cr Bryan Littlely from the City of Victor Harbor and independent members, Ms Marion Vigot and Mrs Vicki Tomlinson. Marion Vigot is an entrepreneur with a background in start up businesses and compostable packaging, and Vicki Tomlinson has experience in highest levels of state government working in the areas of governance and risk.

Our Board will change again in the coming year due to local government elections with our two Elected Members not standing for Council and staff changes at our member Councils may also produce some change.

Board Members: Peter Denholm (Kangaroo Island Council), Vicki Tomlinson (Independent Member), Elizabeth Williams (Alexandrina Council), Marion Vigot (Independent Member), Michael Kelledy (Independent Chairperson), Simon Grenfell (Executive Officer). Absent Bryan Littlely (City of Victor Harbor), Andy Baker (District Council of Yankalilla



The Board held six meetings during the 2021-22 financial year. Given the wide area that the Authority covers, it holds Board meetings in each Council area during the year. The table below details the Board Member attendance.

Board Member	Meetings
Mr Michael Kelledy (Independent Chairperson)	6 of 6
Cr Peter Denholm (Kangaroo Island Council)	6 of 6
Cr Bryan Littlely (City of Victor Harbor)	3 of 6
Mr Andy Baker (District Council of Yankalilla)	6 of 6
Ms Elizabeth Williams (Alexandrina Council)	6 of 6
Ms Marion Vigot (Independent Member)	5 of 5
Mrs Vicki Tomlinson (Independent Member)	5 of 5

Schedule 2 to the *Local Government Act 1999*, requires local government subsidiaries to establish an Audit Committee to ensure that the Authority meets its legislative and probity requirements as required by the Act and other relevant legislation, standards and codes.

The membership of the FRWA Audit Committee change mid-way through 2021-22 due to the implementation of the new FRWA Charter and changes to the FRWA Board. The Audit Committee held five meetings during the 2021-22 financial year. The table below details the Audit Committee Member attendance

Audit Committee Member	Meetings	
Mr Peter Fairlie-Jones (Independent Chairperson)	5 of 5	
Cr Alistair Christie (District Council of Yankalilla Board Member)	1 of 1	
Ms Elizabeth Williams (Alexandrina Council Board Member)	5 of 5	
Ms Karen Rokicinski (City of Victor Harbor)	3 of 5	
Mr Gary Lewis (District Council of Yankalilla)	5 of 5	

Executive Officer's Report

Over the past year the team at FRWA have demonstrated how flexible and resilient they can be. Despite the challenges of COVID-19, lockdowns, changing community behaviours and managing contaminated materials; we achieved the priority actions in the 2021-22 Business Plan.

Our staff are the backbone of our organisation and to ensure that we can continue to thrive, we have invested in a Work Health and Safety Co-ordinator with a focus on "Health" as well as risk management. These investments are already providing return to our business and will continue to do so well into the future.

With the adoption of the new Charter, the changes to our governance structure have been invigorating and stimulating with new Board Member and Audit Committee Members providing a fresh and different perspective on our operations and the services we provide to the community.

The Board has provided valuable input into our programs in particular the Summer Recycling Collection Program which progressed this year with a community survey, bin audits and data analysis to determine the optimal kerbside waste collection service for the summer period. After workshops and consideration of all the research the FRWA Board endorsed the weekly collection of Food Organics and Garden Organics (FOGO) and Co-mingled recycling and fortnightly collection of general waste for six weeks over the summer period.

The response to the community survey was outstanding with over 1,300 people responding and 700 of these signing up to be 'Friends of FRWA' and receive our quarterly newsletter. The survey showed that the community is passionate about recycling and want to recycle more with 73% of respondents believing they could do more to reduce their waste to landfill. It also demonstrated that we need to look at different ways to communicate our messages around recycling with 80% of people confused and wanting to know more about recycling items and 19% of people thinking that plastic bags can go into recycling bins.

After carefully considering the options and for the collection of kerbside waste and recycling over summer the Board recommended the weekly collection of FOGO and Co-mingled recycling and fortnightly collection of general waste over the summer period.

The member Councils then endorsed the service to commence in December 2022. It is estimated that this will increase the kerbside waste diversion rate from 59% to over 70%. Ensuring that this region continues to lead the State in diverting waste from landfill and achieves our goal of 70% diversion of waste from landfill by 2030.

Food Waste is still the number one contributor of waste to landfill. We have continued to promote our Weekly Food Waste collection service for businesses by joining up with Plastic Free SA and holding two Managing Food Waste Responsibly sessions in Yankalilla and Victor Harbor. We also supported the City of Victor Harbor in extending their FOGO collection to an additional 260 households that further increased the collection of FOGO by 54 tonnes for the year.

FRWA continues to progressively remediate properties affected by Asbestos Contaminated Material with 89 properties of 123 full remediated so far. We have recovered 16,234 tonnes and expect to recover 25,000 tonnes. This material has been managed within a waste derived fill site management plan authorised by an independent auditor. Regular project reviews have identified a number of efficiencies that will see the majority of the project completed within the allocated budget by the end of 2022.

While still undertaking our normal operations we have continued to improve our digital resources by upgrading and refreshing our website. The new website reflects all our modern branding while providing the community with a one stop shop for waste information and resources. In particular an improved Bin Collection search function with personalised calendars.

We also installed a point of sale system at the Strathalbyn Waste and Recycling Depot to improve data transfer and security while making it easier for our staff.

This year's achievements would not have been possible without the dedication and hard work of our staff, our consultants and contractors, the commitment of the FRWA Board, the support of the constituent Councils.

I look forward to continuing to work with member Councils and the Board to build on these achievements and deliver our Strategic objectives.



Our Services

The Fleurieu Peninsula and Kangaroo Island covers 7,341km2 and has a resident population of 54,000 which increases by up to 50% in coastal areas during holiday periods.

FRWA is a fine example of local governments working together to achieve efficiencies across boundaries. We are capturing the best practices brought over from the Councils: reducing waste going to landfill, increasing recycling, and promoting a cleaner and healthier environment for today and tomorrow.

We offer a range of services to the communities we serve including:

- 3-bin fortnightly collection of kerbside waste
- Public Waste and Recycling Depots in Goolwa, Yankalilla, Strathalbyn and Kingscote
- Public Litter Bin collections
- Additional Waste Collection Services including: Event Bins, Weekly commercial FOGO collections, Exceptional Circumstances Bins
- Community Waste Education
- Customer Service
- Sale of composting equipment, kitchen caddies, bins and supplies
- Representation and advocacy on behalf of constituent Councils.



Our Mission and Objectives

About FRWA

The Fleurieu Regional Waste Authority (FRWA) is a local government regional subsidiary of the Alexandrina Council, City of Victor Harbor, District Council of Yankalilla and Kangaroo Island Council. With a vision of "FRWA will provide diverse and flexible resource management services that are affordable, improve environmental outcomes and promote a circular economy that our community are proud of".

To achieve the vision of the Strategic Plan a number of objectives were adopted with corresponding key performance indicators. Below is a summary of progress the Authority has made in achieving its objectives.

Objective 1: Reduce the impact of the community on the environment through best practice waste management and diversion

Key Performance Indicators

- Increase kerbside diversion rates from 50% to 70% by 2030
- Reduce the amount of organic waste in the blue bin from 44% to less than 15% by 2025
- Reduce contamination of the recycling bin to less than 8% by 2025
- Reduce greenhouse gas emissions of FRWA by 30% by 2030

Objective 2: Advocate and facilitate a local circular economy

Key Performance Indicators

- Value of recovered materials is increased by 10% by 2025
- Reduce freight kilometres by 5% by 2025
- Constituent councils purchase recyclable materials equivalent to 30% by weight of material collected in the yellow bin.

Objective 3: Provide flexible services that meet the needs of councils, residents and visitors.

Key Performance Indicators

- Reduce the number of bin banks in rural areas by 15% by 2025
- Increase range of services provided to customers by 20% by 2025
- Increase range of services provided to constituent Councils by 2025

Objective 4: Provide efficient and effective regional subsidiary

Key Performance Indicators

- Reduce the cost of kerbside collection per property by 5% by 2025, excluding CPI and solid waste
- Reduce the cost to councils of waste transfer station operations by 10% by 2025 excluding CPI and solid waste levy.

Our Performance

The Fleurieu Regional Waste Authority (FRWA) measures its performance against the key performance indicators in its Strategic Plan and Business Plan.

FRWA continues to develop its performance measurement ensuring it can demonstrate it is achieving its objectives. The information below is a qualitative description of our performance against key performance indicators.

Indicator	Target	2021-22 Budget	2021-22 Actual
Operating Surplus Ratio	0% to 1%		
- Including ACM Borrowings		6%	5.7%
- Excluding ACM Borrowings		6%	6.7%
Net Financial Liabilities Ratio	30% to 50%		
- Including ACM Borrowings		129%	125%
- Excluding ACM Borrowings		58%	29%
Asset Renewal Funding Ratio	80% to 100%	102%	52%*
Own Source Revenue Ratio	23% to 28%	31%	31%

^{*}The Asset Renewal Ratio was lower than planned due to delayed renewal of a prime mover and walking floor trailer.

The following is a qualitative and quantitative report on the achievements of the Strategic Plan key performance indicators.

Objective 1: Reduce the impact of the community on the environment through best practice waste management and diversion

One of FRWA's main performance indicators, the kerbside waste diversion rate has increased from 50% in 2018-19 to 59% in 2021-22 due to the introduction of fortnightly collection of waste. It is anticipated that this will increase to above 70% due to the changes in waste collection cycle during summer.

The kerbside bin audit undertaken in December 2021 found that organic waste makes up 32% of waste in the blue (general waste) bin a reduction of 12% from the 2017 bin audit. The kerbside bin audit also found that contamination of the recycling bin is 10%. These results demonstrate that the performance of our waste management system is improving.

FRWA are continuing to develop methods to reduce our greenhouse gas emissions, including the review of transport activities. These changes will be further analysed in 2022-23.

Objective 2: Advocate and facilitate a local circular economy

The value of recovered materials has increased since 2020 with changes in processes to recover high value metals and landscape rock from council projects and the production of high quality wood chip from tree logs. These changes have increased revenue at waste and recycling depots. FRWA have also increased the amount of cardboard recycled through the Goolwa Waste and Recycling depot by separately collecting and transporting 19.6 tonne of carboard to the Southern Materials Recycling Facility.

To reduce the freight kilometres by 5% by 2025 from 2020 a number of changes have been made to our operations. FRWA has had the opportunity to change where our co-mingled recycling is processed from Edinburgh to Seaford Downs this has reduced the travel distance for 114km to 50.6km for 5,500 tonnes of material. FRWA staff are continuing to analysis our freight movements and have recently changed operations at the transfer stations that has seen payloads increase by on average 15%. FRWA kerbside collection vehicles are now depositing the majority of kerbside waste at the Goolwa Waste and Recycling Depot for transport to the disposal site. This has increased payloads, reduced travel time and fuel use across our operations.

Objective 3: Provide flexible services that meet the needs of councils, residents and visitors.

FRWA continues to improve services for its residents and has removed 15 bin banks (from 113 total bin banks across the Fleurieu and KI) in the Alexandrina Council and DC Yankalilla over the past two years and provided roadside collections for over 200 rural properties. This is a 12% reduction in the number of bin banks.

We continue to extend the range of services provided to our customers with the introduction of the following waste collection services:

- Weekly Business Food Waste collection service
- On-demand collection of kerbside waste
- Caravan Park Collection Service

Our Waste and Recycling Depots now also provide rubber bin latches for bins and we also accept paint as part of the Paintback scheme that recycles unwanted paint.

Objective 4: Provide efficient and effective regional subsidiary

FRWA strives to provide effective and efficient services. Detailed analysis is still to be undertaken on the cost of kerbside collection per property. Increases in income at Waste and Recycling Depots has meant that Alexandrina Council no longer contributes to the operations of the Goolwa and Strathalbyn Waste and Recycling depots and the cost to the District Council of Yankalilla has halved compared to the budgeted amount in 2019-20. The cost of the Kangaroo Island Resource Recovery Centre has increased due to the structure of the fees and charges which the KI Council are currently considering.

Kerbside Collection Services

FRWA has a fleet of 13 collection vehicles and provides fortnightly collection of waste, recycling and Food Organics Garden Organics to over 32,000 properties.

Waste creation has normalised after COVID-19 increasing by 2.4% this year. FOGO increased 3% and continues to increase more than general waste and co-mingled recycling increasing by just 1.1%.

Diversion rates remained steady across the region with a 59% diversion rate achieved with minor changes at Council level.

The summer period continues to be a period of high waste production with general waste increasing by 33% compared to October and November. This year the kerbside collections team provided stats and analysis to demonstrate that weekly collection of FOGO and Recycling would provide a positive impact for the community and while being financially achievable.

To cater for the increase in FOGO waste and reduce travel times, FRWA staff this year will develop alternative collection schedules for the Boards consideration. This will include changing what waste streams are collected together and the collection of DC Yankalilla waste across five days.

This year we focused on efficiency improvements and route scheduling. We removed 6 bin banks in the Strathalbyn area and provided 150 properties with roadside collections. We also removed bin banks at Myponga Beach and Sellicks Hill providing roadside collections for another 50 properties.

The removal of bin banks increases the level of service for the householder, reduces the amount of litter in the environment and reduces the risk of incidents for our collection drivers so will continue to be a focus for FRWA moving forward.

DIVERSION COUNCIL WASTE RECYCLING FOGO from landfill +1% +4% +1% +1% Alexandrina 4749t 2757t 4274t 60% 61% +8% +3% +1% **Victor Harbor** -1% 2818t 2690t 1665t 55% +6% +1% +3% Yankalilla -1% 1230t 871t 655t 906t +1% +0% +3% Kangaroo Island -8% 400t 528t 51% +2.5% NO CHANGE +3% +1.1% Total (tonnes) 59% 9702t 8236t 5605t Kerbside waste statistics from July 2021 to June 2022 compared to the same period last year.

Waste and Recycling Depots

The FRWA Waste and Recycling Depots continue to provide an important service to the communities.

All waste and recycling depots reported a more stable year this year coming off significant busier year due to COVID-19. Changes to the way waste for recycling is classified has seen a 43% increase in waste to landfill and a 7% reduction in waste diverted from landfill resulting in an overall 3% increase in waste managed at our waste transfer stations.

This has resulted in the diversion rate from 84% to 74%.

We have progressed and implemented Recycled Product Plans for our Goolwa site to ensure that the material we are recycling meets all the required standards and is safe for its intended use.

To further increase the services, we provide to the community we have introduced the Paint Back scheme to our mainland depots. The scheme allows the community to bring in unwanted paint tins which are then returned to Paint Back for recycling.

We have replaced two old front end loaders at Strathalbyn and Yankalilla. These loaders were loaders that were purchased from Councils prior to 2010 and had reached their useful life. The new loaders have quick hitch attachments which has increased their versatility and capacity with a four-in-one bucket and forklift attachments.

We also refreshed our Strathalbyn and Yankalilla depots with new signage and a spring clean in June 2022.

The team at the Goolwa WRD have also successfully managed the incoming Asbestos Contaminated Material so that it complies with the site management plan and SA Environment Protection Authority requirements.

Transport and logistics are a major focus of our business and in the latter half of the year our staff identified a number of efficiencies that would provide beneficial outcomes for the organisation. These included bringing all kerbside collected general waste back to the Goolwa WRD for transport to landfill and closer monitoring or payloads out of our transfer stations.

FRWA had budgeted and ordered a new prime-mover and walking floor trailer to replace the current unit that had reached the end of its useful life. Using this unit and the existing prime-mover, from May, FRWA were able to bring all waste back to the Goolwa Waste and Recycling Depot. While full analysis of the trial is still being undertaken, we have reduced fuel usage, reduced travel times of our RACV's and increased our payloads by approximately 15%. These changes will further increase our capacity to manage increases in waste collections and changes in collection schedules into the future.

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Waste Education

and Projects

Waste Education and projects this year have focused on creating a stronger online presence to reach the community, partially motivated by the challenges presented by COVID-19 restricting some in person activities.

Updating the FRWA website has helped to raise our public image and to simplify some of our communication and business processes. Online fillable forms and updating our payment gateway have streamlined procedures for services such as additional collections and event bins. The new address search function now makes it easy for residents to find their next collection and download a personal zoned calendar in place of the full council calendar.

Social media campaigns for specific projects this year have enabled a wider engagement with the community, informing us of current attitudes and key issues so we can more effectively target waste education. We had over 1,300 respondents to our online Summer Recycling Collection community survey, with 800 signing up to our new 'Friends of FRWA' newsletter, which is sent out bi-monthly.







Bin audits were undertaken both during fortnightly collection and during the peak of summer weekly collections, to provide data for the summer collection change (part of the recommended actions from the Summer Recycling Collections Trial 2020/21 Final Report).

A total of 600 bins were audited during fortnightly collection, and a further 300 bins audited during peak summer weekly collection. The audit showed there is more food, including packaged food and drink in all waste streams over the summer peak, adding further confirmation for a change to summer collections.



With support from City of Victor Harbor Council, FRWA delivered 256 green bins, kitchen caddies, compost bags and education material to households in the expanded rural area of Victor Harbor. FRWA supported the City of Victor Harbor in promoting the program through local publications and social media.

FRWA partnered with Plastic free SA to deliver two events for hospitality businesses across our region to help them manage their food and compostable waste responsibly. We now have 24 businesses taking part in our weekly commercial FOGO collections.

SUMILING SAUMOYED BREWERY

The brewery's organic waste is composted right here in SA, thanks Bec from FRWA for enabling food retailers to divert organics from landfill.



As part of a DC Yankalilla education campaign, FRWA took a community group to Peats soils to learn where our green waste goes to be commercially composted.









A FRWA truck demonstration provided some excitement for Science Week at Kingscote library.

In the past year, FRWA has strengthened working relationships with community and business groups across the region including the Fleurieu Environment Centre, Sealink, KI Tourism Alliance, Business Victor Harbor, KI business hub and others. FRWA has delivered 14 in person community sessions and been involved in supporting many council and community programs and events such as the Science Fair, the Festival of nature, Alexandrina council Food systems workshop, Science week and National Recycling week displays.











FLEURIEU REGIONAL WASTE AUTHORITY

Financial Statements

General Purpose Financial Reports for the year ended 30 June 2022

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Council Certificates of Audit Independence

Auditor Certificate of Audit Independence

Fleurieu Regional Waste Authority Annual Financial Statements for the year ended 30 June 2022



CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Authority to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards.
- the financial statements present a true and fair view of the Authority's financial position at 30
 June 2022 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.

Simon Grenfell

EXECUTIVE OFFICER

Date: 21 September 2022

Michael Kelledy

CHAIR OF THE BOARD

Statement of Comprehensive Income for the year ended 30 June 2022

•		2022	2021
	Notes	\$	\$
INCOME			
User charges	2	10,329,214	9,024,433
Grants, subsidies and contributions	2	68,477	159,570
Investment income	2	94	338
Reimbursements	2	2,309	7,140
Other income	2	6,416	30,009
Total Income	-	10,406,510	9,221,490
	-		
EXPENSES			
Employee costs	3	3,082,003	3,084,886
Materials, contracts & other expenses	3	5,846,845	15,238,693
Depreciation, amortisation & impairment	3	812,499	659,550
Finance costs	3	74,799	99,545
Total Expenses	-	9,816,146	19,082,674
	-		
OPERATING SURPLUS / (DEFICIT)	=	590,364	(9,861,184)
	-		
Asset disposal & fair value adjustments	4	<u>-</u>	12,821
NET SURPLUS / (DEFICIT) (transferred to Equity Statement)		590,364	(9,848,363)
Total Other Comprehensive Income	-	-	-
TOTAL COMPREHENSIVE INCOME	-	590,364	(9,848,363)

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

Statement of Financial Position

as at 30 June 2022

		2022	2021
ASSETS	Notes	\$	\$
Current Assets			
Cash and cash equivalents	5	2,589,732	1,385,180
Trade & other receivables	5	505,597	894,345
Inventories	5	70,256	92,353
Total Current Assets		3,165,585	2,371,878
Non-current Assets			
Infrastructure, property, plant & equipment	6	4,535,828	4,327,509
Total Non-current Assets	_	4,535,828	4,327,509
Total Assets		7,701,413	6,699,387
LIABILITIES			
Current Liabilities			
Trade & other payables	7	2,613,682	2,271,337
Borrowings	7	599,223	810,587
Provisions	7	5,646,493	10,335,665
Total Current Liabilities		8,859,398	13,417,589
Non-current Liabilities			
Borrowings	7	7,179,209	2,190,843
Provisions	7	46,066	64,579
Total Non-current Liabilities	-	7,225,275	2,255,422
Total Liabilities	-	16,084,673	15,673,011
NET ASSETS		(8,383,260)	(8,973,624)
EQUITY			
Accumulated Surplus	-	(8,383,260)	(8,973,624)
TOTAL EQUITY		(8,383,260)	(8,973,624)

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

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

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2022	Notes	\$	\$	\$	\$
Balance at end of previous reporting period		(8,973,624)	-	-	(8,973,624)
Net Surplus / (Deficit) for Year	_	590,364			590,364
Balance at end of period		(8,383,260)	-	-	(8,383,260)
2021					
Balance at end of previous reporting period		874,739	-	-	874,739
Net Surplus / (Deficit) for Year Other Comprehensive Income		(9,848,363)			(9,848,363)
Balance at end of period	_	(8,973,624)	-	-	(8,973,624)

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

Statement of Cash Flows

for the year ended 30 June 2022

Investment receipts 94	5,302 338 9,570 - - 4,886)
User charges 10,888,223 9,11 Investment receipts 94 Grants utilised for operating purposes 68,477 15 Reimbursements 2,309	338 9,570 - -
Investment receipts 94 Grants utilised for operating purposes 68,477 15 Reimbursements 2,309	338 9,570 -
Grants utilised for operating purposes 68,477 15 Reimbursements 2,309	9,570 - -
Reimbursements 2,309	-
·	- - 4,886)
Other revenues 6,416	- 4,886)
	4,886)
Payments:	4,886)
Employee costs (3,130,843) (3,08-	, -,
Materials, contracts & other expenses (10,357,668) (5,94	8,671)
Finance payments (28,640) (10	4,056)
Net Cash provided by (or used in) Operating Activities 8 (2,551,632) 13	7,597
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipts:	
Sale of replaced assets - 15	3,956
Payments:	
Expenditure on renewal/replacement of assets (609,263) (94	8,344)
Expenditure on new/upgraded assets (411,555) (2	2,370)
Net Cash provided by (or used in) Investing Activities (1,020,818) (81	6,758)
CASH FLOWS FROM FINANCING ACTIVITIES	
Receipts:	
Proceeds from borrowings 5,587,589 78	5,980
Payments:	
Repayments of borrowings (810,587) (70	4,867)
Net Cash provided by (or used in) Financing Activities 4,777,002 8	1,113
Net Increase (Decrease) in cash held 1,204,552 (59	8,048)
Cash & cash equivalents at beginning of period 8 1,385,180 1,98	3,228
Cash & cash equivalents at end of period 8 2,589,732 1,38	5 180

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

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

Note 1 - Significant Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the Local Government (Financial Management) Regulations 2011 dated 21 September 2022.

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 this Note.

1.4 Rounding

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

1.5 Covid-19

The COVID-19 pandemic has impacted the 2021/22 financial statements. The financial impacts are a direct result of either the Authority's response to the pandemic or due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

Examples include; The closure of sites between the 21 July and 27 July 2021 whereby only contractors disposing of waste from septic tanks were permitted on site and other economic losses were incurred through sick leave and additional wages required to ensure critical functions were maintained.

To reduce the impact of Covid-19 the Authority has worked to reduce discretionary expenditure in the short term to help mitigate the effect of the reduced revenue and increased costs. It is expected further financial impacts will flow into the 2022/23 financial year but these have been largely taken into account during the development of the budget process for 2022/23. The budget assumptions for 2022/23 assume a continued easing of restrictions put in place by the government, the Authority has determined that there is no material uncertainty that casts doubt on the Authority's ability to continue as a going concern.

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.

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

Note 1 - Significant Accounting Policies

3 Income recognition

3.1 Revenue

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

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

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

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.

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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

4.2 Other Financial Instruments

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

All financial instruments are recognised at fair value at the date of recognition. 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.

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

Note 1 - Significant Accounting Policies

6 Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

Capital works still in progress at balance date are recognised as other non-current assets and transferred to infrastructure, property, plant & equipment when completed ready for use.

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by the Authority for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 6. No capitalisation threshold is applied to the acquisition of land or interests in land.

6.3 Subsequent Recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 6.

6.4 Depreciation of Non-Current Assets

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

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

6.5 Impairment

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

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

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1 - Significant Accounting Policies

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

8 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.

Loans are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates and is recorded as part of "Payables". Interest free loans are carried at their nominal amounts; interest revenues foregone by the lender effectively being a reduction of interest expense in the period to which it relates.

9 Provisions

9.1 Employee Benefits

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

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

Weighted average discount rate	1.25% (2021: 0.26%)
Weighted average settlement period	1.6 years (2021: 1.6 years)

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

Superannuation:

The Authority makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and the Authority's involvement with the schemes are reported in Note 12.

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

Note 1 - Significant Accounting Policies

9.2 Provisions for reinstatement, restoration, rehabilitation.

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

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

12 GST Implications

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

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

13 New and amended standards and interpretations

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

Amendments to AASB 16 Covid-19 Related Rent Concessions:

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

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

Note 2 - INCOME

		2022	2021
	Notes	\$	\$
USER CHARGES			
Council Contributions		7,131,793	6,271,291
Waste Disposal Operations	_	3,197,421	2,753,142
		10,329,214	9,024,433
INVESTMENT INCOME	•		
Interest on investments:			
Banks & other		94	338
	-	94	338
REIMBURSEMENTS	•		
- other	_	2,309	7,140
		2,309	7,140
OTHER INCOME	-		
Sundry		6,416	30,009
		6,416	30,009
GRANTS, SUBSIDIES, CONTRIBUTIONS	-		
Other grants, subsidies and contributions		68,477	159,570
	-	68,477	159,570
Sources of grants			
State government		68,477	159,570
3	-	68,477	159,570
	-		

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

Note 3 - EXPENSE

		2022	2021
	Notes	\$	\$
EMPLOYEE COSTS			
Salaries and Wages		2,505,927	2,458,191
Employee leave expense	4.0	150,275	204,117
Superannuation - defined contribution plan contributions	12	228,280	217,712
Superannuation - defined benefit plan contributions	12	13,110	19,876
Workers' Compensation Insurance		127,995	126,584
Other		56,416	58,406
Total Operating Employee Costs		3,082,003	3,084,886
Total Number of Employees		29	32
(Full time equivalent at end of reporting period)			
MATERIALS, CONTRACTS & OTHER EXPENSES			
Prescribed Expenses			
Auditor's Remuneration			
- Auditing the financial reports		13,600	13,000
- Auditing of internal controls		-	2,000
Bad and Doubtful Debts		4,602	-
Board member expenses		35,763	23,217
Rental Charge		85,764	85,764
Subtotal - Prescribed Expenses		139,729	123,981
Other Materials, Contracts & Expenses			
Contractors		1,753,377	11,632,823
Energy		664,472	554,708
Waste Disposal		2,111,289	1,853,719
Maintenance		572,909	413,486
Legal Expenses		2,319	4,741
Parts, accessories & consumables		168,928	154,317
Professional services		66,814	93,384
Sundry		367,008	407,534
Subtotal - Other Materials, Contracts & Expenses	•	5,707,116	15,114,712
•	•	5,846,845	15,238,693
INDIVIDUALLY SIGNIFICANT ITEMS	•		
Provision for remediation costs	1.3,7,15	-	9,877,286

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

Note 3 - EXPENSE Cont...

DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation Plant, Machinery & equipment	812,499	659,550	
	812,499	659,550	
FINANCE COSTS			
Interest on Loans	74,799		
	74,799	99,545	
Note 4 - ASSET DISPOSALS AND FAIR VALUE Notes	2022 \$	2021 \$	
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
Assets renewed or directly replaced			
Proceeds from disposal	-	153,956	
Less: Carrying amount of assets sold	-	141,135	
Gain (Loss) on disposal		12,821	
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS		12,821	

OF ASSETS

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 5 - CURRENT ASSETS

		2022	2021
CASH & EQUIVALENT ASSETS	Notes	\$	\$
Cash on Hand and at Bank		2,506,160	455,186
Deposits at Call		83,572	929,994
		2,589,732	1,385,180
TRADE & OTHER RECEIVABLES	_		
Debtors - general		251,898	892,920
GST Recoupment		255,437	-
Prepayments		1,788	1,425
Total		509,123	894,345
Less: Allowance for Doubtful Debts		(3,526)	
		505,597	894,345

Amounts included in other financial assets that are not expected to be received within 12 months of reporting date are disclosed in Note 9.

INVENTORIES

Stores & Materials	70,256	92,353
	70,256	92,353

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.

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

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

2021 2022 \$'000 \$'000 Fair Value Carrying Carrying Acc' Dep'n Fair Value Acc' Dep'n Fair Value Cost Cost Level Amount Amount 2 7,268,743 4,327,509 8,289,561 (3,753,733)4,535,828 Plant, Machinery & equipment (2,941,234)Total IPP&E 7,268,743 (2,941,234)4,327,509 8,289,561 (3,753,733) 4,535,828 4,154,770 Comparatives 7,370,860 3,216,090 7,268,743 (2,941,234)4,327,509

	2021	Carrying Amounts Movement During the Year						2022		
	\$	\$					\$			
	Carrying	Additions				Transfers			Carrying	
		New / Upgrade	Renewals	Disposals	Dep'n	Impair't	In	Out	Net Reval'n	Amount
Plant, Machinery & equipment	4,327,509	411,555	609,263	-	(812,499)	-	-	-	-	4,535,828
Total IPP&E	4,327,509	411,555	609,263	-	(812,499)	-	-	•	-	4,535,828
Comparatives	4,154,770	22,370	951,054	(141,135)	(659,550)	-		-	-	4,327,509

This note continues on the following pages.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

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

Valuation of Assets

General Valuation Principles

Plant, Machinery & Equipment

Plant, Machinery & Equipment are recognised on a cost basis.

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 Equipment	5,000
Other Plant & Equipment	5,000
Buildings - new construction/extensions	10.000

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

Plant, Furniture & Equipment 3 to 20 years
Building & Other Structures 30 to 80 years

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

Note 7 - LIABILITIES

		20	22	202	21
	\$	\$	\$		
TRADE & OTHER PAYABLES	Notes	Current	Non- current	Current	Non- current
Goods & Services		718,505	-	742,722	-
Payments received in advance - contract li	abilities	747,380	-	829,393	-
Accrued expenses - employee entitlements	3	232,819	-	189,781	-
Accrued expenses - other		669,199	-	509,441	-
GST Payable		245,779	<u>-</u>		-
		2,613,682	<u> </u>	2,271,337	-
BORROWINGS Loans		599,223 599,223	7,179,209 7,179,209	810,587 810,587	2,190,843 2,190,843
All interest bearing liabilities are secured or	ver the futur	e revenues o	f the Council.		
PROVISIONS					
LSL Employee entitlements (including oncosts)		217,425	46,066	219,956	64,579
Provision for rock crushing		383,788	-	182,021	-
Provision for remediation costs	1.3,7,15	4,977,505	-	9,877,286	-
Other Provisions		67,775		56,402	
		5,646,493	46,066	10,335,665	64,579

In March 2021, the Authority undertook testing of its recycled road base material at the Goolwa Waste and Recycling Depot and found that the stockpile contained asbestos. The Authority notified the South Australian Environment Protection Authority in March 2021 and engaged a consultant to assist in the coordination and removal of asbestos containing material from identified properties in South Australia, in accordance with specific remediation plans.

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

Remediation works commenced in July 2021 and have continued during the financial year ended 30 June 2022. The Board estimate that the majority of the remediation costs will be incurred, and remediation works completed, within the next 12 months.

This provision is a significant estimate as outlined in Note 1.3.

CONTRACT LIABILITIES

Revenues received in advance				
Additional collection services	83,125	-	83,125	-
Council contributions	746,268	-	746,268	-
	829,393	-	829,393	-

The Authority's Board approved the retention of Surplus Council Contributions as at 30 June 2021 for each constituent Council to fund the asbestos contaminated material remediation project.

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

Note 8 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

LGFA Cash Advance Debenture facility

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

		2022	2021
	Notes	\$	\$
Total cash & equivalent assets	5	2,589,732	1,385,180
Balances per Cash Flow Statement		2,589,732	1,385,180
(b) Reconciliation of Change in Net Assets to Cash from Operating	Activiti	es	
Net Surplus (Deficit)		590,364	(9,848,363)
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		812,499	659,550
Net increase (decrease) in unpaid employee benefits		21,994	8,460
Change in allowances for under-recovery		3,526	
Net (Gain) Loss on Disposals		-	(12,821)
	-	1,428,383	(9,193,174)
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		631,001	(401,773)
Net (increase) decrease in inventories		22,097	1,920
Net (increase) decrease in other current assets		-	(10,317)
Net increase (decrease) in trade & other payables		53,528	9,892,287
Net increase (decrease) in other provisions		(4,686,641)	(151,346)
Net Cash provided by (or used in) operations		(2,551,632)	137,597
(d) Financing Arrangements			
Unrestricted access was available at balance date to the following lines	of credit:		
Bank Overdrafts	or ordan.		
Corporate Credit Cards		10,000	10,000
Corporate Credit Guide		10,000	10,000

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

6,421,863

857,115

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 9 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as loans and receivables.

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short **Term Deposits**

Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned

Terms & conditions: Deposits are returning fixed interest rates between 0.01% and 1.05% (2021: 0.01% and 0.05%).

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

Receivables - Fees & other charges

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

Terms & conditions: Unsecured, and do not bear interest. The Authority is not materially exposed to any individual debtor.

Carrying amount: approximates fair value (after deduction of any allowance).

Receivables - other levels of government

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

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

Carrying amount: approximates fair value.

Liabilities - Creditors and Accruals Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority.

Terms & conditions: Liabilities are normally settled on 30 day terms.

Carrying amount: approximates fair value.

Liabilities - Interest Bearing Borrowings

Accounting Policy: initially recognised at fair value and subsequently at amortised cost, interest is charged as an expense using the effective interest rate.

Terms & conditions: secured over future revenues, debenture loan borrowings are repayable in six-monthly instalments; interest is charged at fixed rates between 1.8 % and 4.8% (2021: 1.8% and 4.8%) and cash advance debentures require interest only at variable rates between 2.05% and 2.8% (2021: 1.3% and 2.2%).

Carrying amount: approximates fair value.

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

Note 9 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2022		Due < 1 year	Due > 1 year <u><</u> 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		\$	\$	\$	\$	\$
Cash & Equivalents		2,589,732	-	-	2,589,732	2,589,732
Receivables		505,597	-	-	505,597	503,809
	Total	3,095,329	-	-	3,095,329	3,093,541
Financial Liabilities						
Payables		1,711,664	-	-	1,711,664	1,711,664
Current Borrowings		813,799	-	-	813,799	599,223
Non-Current Borrowings		-	2,951,149	5,734,924	8,686,073	7,179,209
	Total	2,525,463	2,951,149	5,734,924	11,211,536	9,490,096
2021		Due < 1 year	Due > 1 year; <u><</u> 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2021 <u>Financial Assets</u>		Due < 1 year	•	_	Contractual	
		,	≤ 5 years	years	Contractual Cash Flows	Values
Financial Assets		\$	≤ 5 years	years	Contractual Cash Flows \$	Values \$
Financial Assets Cash & Equivalents	Total	\$ 1,385,180	≤ 5 years	years	Contractual Cash Flows \$ 1,385,180	Values \$ 1,385,180
Financial Assets Cash & Equivalents	Total	\$ 1,385,180 894,345	≤ 5 years	years \$ -	Contractual Cash Flows \$ 1,385,180 894,345	Values \$ 1,385,180 894,345
Financial Assets Cash & Equivalents Receivables	Total	\$ 1,385,180 894,345	≤ 5 years	years \$ -	Contractual Cash Flows \$ 1,385,180 894,345	Values \$ 1,385,180 894,345
Financial Assets Cash & Equivalents Receivables Financial Liabilities	Total	\$ 1,385,180 894,345 2,279,525	≤ 5 years	years \$ -	Contractual Cash Flows \$ 1,385,180 894,345 2,279,525	Values \$ 1,385,180 894,345 2,279,525
Financial Assets Cash & Equivalents Receivables Financial Liabilities Payables	Total	\$ 1,385,180 894,345 2,279,525 1,572,115	≤ 5 years	years \$ -	Contractual Cash Flows \$ 1,385,180 894,345 2,279,525 1,572,115	Values \$ 1,385,180 894,345 2,279,525 1,572,115
Financial Assets Cash & Equivalents Receivables Financial Liabilities Payables Current Borrowings	Total	\$ 1,385,180 894,345 2,279,525 1,572,115	≤ 5 years \$	years	Contractual Cash Flows \$ 1,385,180 894,345 2,279,525 1,572,115 503,853	Values \$ 1,385,180 894,345 2,279,525 1,572,115 433,250

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

30 June 2022		30 June	2021
Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
%	\$	%	\$
2.63	1,743,117	1.73	1,532,865
3.65	6,035,315	2.55	1,468,565
_	7,778,432	-	3,001,430
	Weighted Average Interest Rate % 2.63	Weighted Average Interest Rate % 2.63 1,743,117 3.65 6,035,315	Weighted Average Interest Rate % 2.63 1,743,117 3.65 6,035,315 Weighted Average Interest Rate % % 2.55

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

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

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

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

Note 10 - FINANCIAL INDICATORS

	2022	2021	2020
Operating Surplus Ratio			
Operating Surplus	5.7%	-107.0%	0.6%
Total Operating Income			

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

Net Financial Liabilities Ratio

Net Financial Liabilities	125%	145%	37%
Total Operating Income			

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

The Authority's current Net Financial Liabilities Ratio is a result of borrowings required to remediate properties affected by asbestos contaminated material. These borrowings will be paid down over 15 years to return the Net Financial Liabilities Ratio to a similar level as 2020.

Asset Renewal Funding Ratio

Outlays on Existing Assets	52%	107%	87%
Asset Renewals - IAMP	0270	107 70	01 70

Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.

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

Note 11 - UNIFORM PRESENTATION OF FINANCES

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.

202	2	20	21
\$		5	\$
	10,406,510		9,221,490
_	(9,816,146)		(19,082,674)
	590,364		(9,861,184)
(609,263)		(948,344)	
812,499		659,550	
		153,956	
	203,236		(134,838)
(411,555)		(22,370)	
-		-	
-		-	
	(411,555)		(22,370)
	382,045		(10,018,392)
	(609,263) 812,499	10,406,510 (9,816,146) 590,364 (609,263) 812,499 - 203,236 (411,555)	\$ 10,406,510 (9,816,146) 590,364 (609,263) (948,344) 812,499 659,550 153,956 203,236 (411,555) (22,370) - (411,555)

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

Note 12 - SUPERANNUATION

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.0% in 2020-21; 10.0% in 2021-22). No further liability accrues to the Authority as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. The Authority makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2020-21) of "superannuation" salary.

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

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

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

Contributions to Other Superannuation Schemes

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 13 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

At times there are contingencies, assets and liabilities that do not qualify for recognition in the Balance Sheet but knowledge of those items is considered relevant to the user of the financial report in making and evaluating decisions about the allocation of scarce resources. From our knowledge there are no known contingencies, assets or liabilities that should be disclosed that have not been included in the balance sheet.

Note 14 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Authority include the Independent Board Chair, External Member of the Audit Committee and Executive Officer under section 112 of the Local Government Act 1999. In all, 3 persons were paid the following total compensation:

	2022	2021
	\$	\$
Salaries, allowances & other short term benefits	199,463	183,379
Post-employment benefits	14,740	14,740
Long term benefits	-	4,803
Termination benefits	-	-
TOTAL	214,203	202,922

Note 15 - ECONOMIC DEPENDENCE

A provision for remediation costs of \$4,977,505 has been recognised at 30 June 2022 (2021: \$9,877,286) (refer to Notes 1.3, 3 and 7). As a result, the Authority's current liabilities exceed its current assets at 30 June 2022 by \$5,693,813 (2021: \$11,045,711) and the Authority has a net deficiency of \$8,383,260 (2021: \$8,973,627).

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.



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE FLEURIEU REGIONAL WASTE AUTHORITY

Bentleys SA Audit Partnership

Level 5 63 Pirie Street Adelaide SA 5000

GPO Box 939 Adelaide SA 5001

ABN 43 877 091 903

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admin@adel.bentleys.com.au bentleys.com.au

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 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Certification of the Financial Statements.

In our opinion, the financial report gives a true and fair view of the financial position of the Fleurieu Regional Waste Authority as of 30 June 2022, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

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

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

Responsibilities of Management and Those Charged with Governance for the Financial Report

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

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

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







Auditor's Responsibilities for the Audit of the Financial Report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at http://www.auasb.gov.au/Home.aspx. This description forms part of our auditor's report.

BENTLEYS SA AUDIT PARTNERSHIP

DAVID FRANCIS PARTNER

Dated at Adelaide this 26th day of September 2022



Bentleys SA Audit Partnership

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INDEPENDENT ASSURANCE REPORT ON INTERNAL CONTROLS OF FLEURIEU REGIONAL WASTE AUTHORITY

Opinion

We have audited the compliance of the Fleurieu Regional Waste Authority (the Authority) with the requirements of *Section 125 of the Local Government Act 1999* in relation to the Internal Controls established by the Authority to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2021 to 30 June 2022 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 2021 to 30 June 2022.

Limitation on Use

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

Limitations of Controls

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

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

Independence

In conducting our engagement, we have complied with the independence requirements of the Australian professional accounting bodies.









The Authority's Responsibility for the Internal Controls

The Authority is responsible for implementing and maintaining an adequate system of internal controls, in accordance with *Section 125 of the Local Government Act 1999* in relation to Internal Controls, to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities are in accordance with legislative provisions.

Our Responsibility

Our responsibility is to express an opinion on the Authority's compliance with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Authority to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Authority has complied with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2021 to 30 June 2022. 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 2022



ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Waste Authority for the year ended 30 June 2022, 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: 21 September 2022



ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Waste Authority for the year ended 30 June 2022, 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: 21 September 2022



ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Waste Authority for the year ended 30 June 2022, 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.

Nigel Morris
CHIEF EXECUTIVE OFFICER

Alexandrina Council

Date:



ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Waste Authority for the year ended 30 June 2022, 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: 13 July 2022



ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Waste Authority for the year ended 30 June 2022, 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.

Karen Rokicinski

Haren Stokianse

Acting CHIEF EXECUTIVE OFFICER
City of Victor Harbor

Date: 12 July 2022



ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Waste Authority for the year ended 30 June 2022, 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.

Greg Georgopoulos

CHIEF EXECUTIVE OFFICER
Kangaroo Island Council

Date: 13th July 2022



Bentleys SA Audit Partnership

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Certification of Auditor Independence

I confirm that, for the audit of the financial statements of Fleurieu Regional Waste Authority for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

Bentleys SA Audit Partnership

David Francis

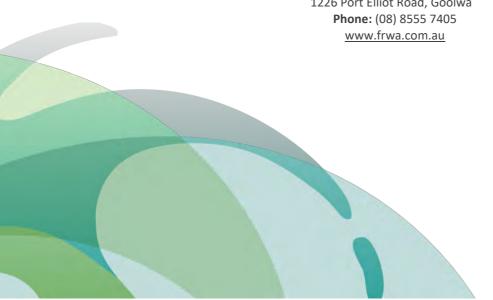
Partner

Dated at Adelaide this 26th August 2022





PO Box 2375, Goolwa SA 5214 1226 Port Elliot Road, Goolwa **Phone:** (08) 8555 7405



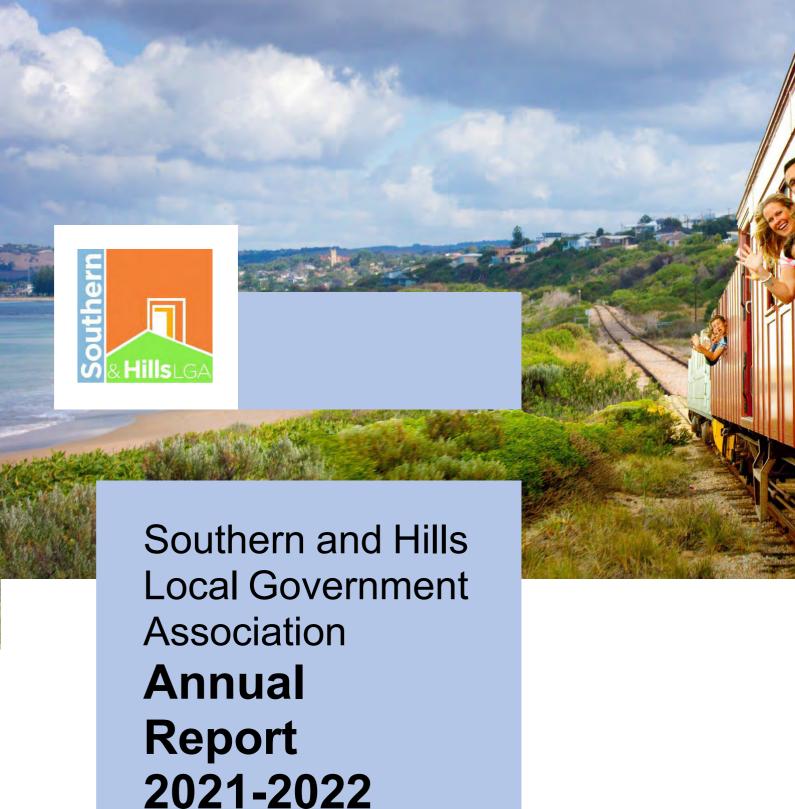
















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Southern and Hills Local Government Association – Snapshot

6 Councils

SIZE
8,656

Square Kilometres

\$5.36b

GROSS
REGIONAL
PRODUCT

63,519
EMPLOYED MIN
RESIDENTS MINI

5,539
KILOMETERS OF LOCAL ROADS

132,206

REGIONS POPULATION THINKS

TOURISM Destination

Councils Total
Revenue
\$192 MILLION

652
Kilometres

Largest Industry
Employment

Health Care and
Social Assistance



About the Southern & Hills Local Government Association region

The Southern & Hills Local Government Association was first formed in July 1969 and is now constituted as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999. Consisting of six (6) local government Councils:

- o Adelaide Hills Council
- o Alexandrina Council
- Kangaroo Island Council
- o Mt Barker District Council
- City of Victor Harbor
- District Council of Yankalilla

Collectively these six (6) Councils have:

- ☑ More than 131,000 people as of 30th June 2022.
- ☑ Area consists of 8,656 square kilometres.
- ☑ An ocean coastline of 652 Km.
- ☑ The River Murray and lakes form the southeast boundary of the region.
- ☑ The region has extreme diversity form the foothill suburbs of Adelaide to the isolation of the inaccessible west coast of Flinders Chase National Park.
- ☑ Significant areas within the region are under primary production include highly productive farm, horticulture, viticulture, forestry, fishing and intensive animal keeping enterprises and in the more undulating parts sheep farming, cereal growing and dairying.
- ☑ The region contributed nearly \$6 billion in gross value to the State economy
- ✓ Much of the area has, (by South Australian standards) a high rainfall.
- ☑ A large part of the area is within the 30 Year Plan for Greater Adelaide.
- ☑ Significant growth pockets both in population and development, placing demands on infrastructure and the natural environment.
- ☑ Projected change in the population to 2026 by approximately 25%.
- ☑ Within the region, Victor Harbor and Goolwa are key retirement destinations.
- ☑ Within the region, The Adelaide Hills, The Fleurieu and Kangaroo Island are all major tourism destinations.
- ☑ Kangaroo Island is a major component of the Australian and SA tourism plan with tourist numbers targeted to double over the next decade.

President's Report

It has been my pleasure to serve as President and Chair once again during 2021-2022.

I wish to thank all S&HLGA member councils, all the elected members and the staff for their strong efforts to support each other and their own communities during these still post covid challenging times.

We have continued the excellent work with many of our important regional programs and projects such as:

- the work of the S&HLGA Roads Working Party and the completion of a new 2030 Regional Transport Plan
- monitoring the current S&HLGA Regional Public Health plan and commencing our new 2022-2027 S&HLGA Regional Public Health Plan
- successfully completing our two critical social inclusion projects and the Community Wellbeing Indicators project. These projects have been well received by the sector and have been award winners.
- o implementing and monitoring the region's Climate Change Adaptation Plan and the Resilient Hills and Coasts 2020-2025 Regional Action Plan

We have continued to cement our many regional stakeholder and partner relationships, working very closely with the RDA to further the regional economic growth strategies and Infrastructure Plan, input into our two regional Landscape Boards Strategic and operational plans, continued support for the SA Coastal Councils Alliance as well as maintaining and reviewing key strategy and performance documents such as the Annual Action Items, Annual Budget and completing and endorsing our new 2021-2025 Strategy and Business Plan. These activities are all designed to drive and improve the wellbeing of our communities.

I would once again point out the S&HLGA Value proposition report documents a consistent four figure percentage return on member Council subscriptions demonstrating amazing value for member councils.

S&HLGA has been an active participant on the LGA regional SAROC committee.

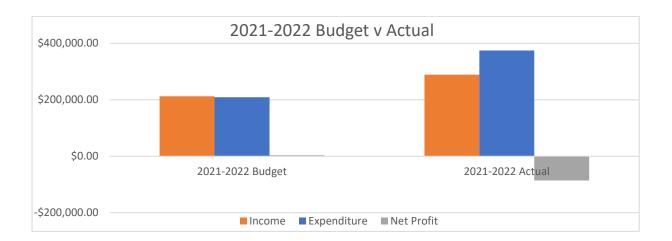
Thank you to our Executive Officer, Graeme Martin for his co-ordination and management and drive in supporting the body. He has been ably supported during 2021-2022 by Penny Worland in the Regional Public Health space and Jen St Jack and Olivia Davies as co-ordinators of the Regional Climate Adaption Plan and associated projects. A big thank you to Sara O'Dea who has provided very valuable assistance to the Board.

In closing, I acknowledge and thank all the member councils for their support during the year and acknowledge the ongoing contribution of member Mayors and CEOs to the S&HLGA Board.

Mayor Keith Parkes President



Dashboard 2021-2022



Transport

- o Completed the new 2030 S&HLGA Transport Plan
- o Recommended for Special Local Roads Funding of \$2,140,000
- Progressed the South Coast Freight Route concept

Health and Wellbeing

- The Community Wellbeing Indicators project regional winner of the Health & Wellbeing Ministers Excellence in Public Health Award for 2021
- Implemented and monitored the regional and member Council actions of the "Wellbeing in our Community" Regional Public Health Plan for S&HLGA and commenced the development of the new S&HLGA Regional Public Health & Wellbeing Plan 2022-2027
- Successfully completed the two S&HLGA disability and inclusions projects, \$76,464 Regional Champions for Accessible Destinations and \$81,408 Regional Champions for Accessible Communications with the former winning the Planning Institute of Australia award for Community Wellbeing & Diversity

Environment

- o Successful application to Commonwealth Government for Balancing Bushfire & Biodiversity
- Implemented and monitored the actions of the Resilient Hills and Coasts Climate Change
 2020-2025 Regional Action Plan
- Actively worked with the LGA and our regional Landscape Boards on developing regional strategies

2022 S&HLGA Value Summary	Average Value per Council	Total Value for the S&HLGA region
General advocacy	\$20,000	\$120,000
Programs and Projects	\$376,227	\$1,878,300
Capacity building	\$7,130	\$42,783
Total	\$403,357	\$2,041,083

ORGANISATION

S&HLGA Organisation and its Board structure, members and office bearers

The Southern and Hills Local Government Association Board July 2021

Council	Elected Member Representative	Council Staff Representative
Adelaide Hills	Mayor Jan – Claire Wisdom	CEO Andrew Aitken
Alexandrina Council	Mayor Keith Parkes	CEO Glenn Rappensberg*
Kangaroo Island Council	Mayor Michael Pengilly	* Resigned May 2022 CEO Greg Georgopolous
Mt Barker District Council	Mayor Ann Ferguson	CEO Andrew Stuart
City of Victor Harbor	Mayor Moira Jenkins	CEO Victoria MacKirdy
District Council of Yankalilla	Mayor Simon Rothwell	CEO Nigel Morris

Council	Proxy Representative	Role
Adelaide Hills	Lachlan Miller	Executive Manager Governance
Alexandrina Council		
Kangaroo Island Council	Bob Teasdale	Deputy Mayor
Mt Barker District Council	Samantha Jones	Councillor
City of Victor Harbor		
District Council of Yankalilla		Deputy Mayor

Office Bearers 2021 – 2022

President Mayor Keith Parkes, Alexandrina Council

Deputy President Mayor Moira Jenkins, City of Victor Harbor

Executive Officer Mr Graeme Martin

Auditor Ms Katerina Galvan, Jon Colquhoun - HLB Mann Judd

Elected under the provisions of the Constitution of the Local Government Association:

Delegates to LGA Board Mayor Keith Parkes

Mayor Jan – Claire Wisdom (via Metro/GAROC)

Delegates to SAROC Mayor Keith Parkes Alexandrina Council

Mayor Moira Jenkins City of Victor Harbor

Southern & Hills Local Government Association Past Presidents and Secretaries / Executive Officers

Years	President	Council	Secretary / EO
2021 - 2022	Mayor Keith Parkes	Alexandrina Council	Graeme Martin
2020 - 2021	Mayor Keith Parkes	Alexandrina Council	Graeme Martin
2019 – 2020	Mayor Keith Parkes	Alexandrina Council	Graeme Martin
2018 - 2019	Mayor Keith Parkes	Alexandrina Council	Graeme Martin
2017 – 2018	Mayor Keith Parkes ^g	Alexandrina Council	Graeme Martin
2016 - 2017	Mayor Bill Spragg	Adelaide Hills Council	Graeme Martin
2015 - 2016	Mayor Bill Spragg		Graeme Martin
2014 - 2015	Mayor Bill Spragg ^f	Adelaide Hills Council	Graeme Martin
2011 2010	Mayor Ann Ferguson	Adelaide Hills Council DC Mount Barker	Grading Martin
2013 - 2014	Mayor Ann Ferguson	DC Mount Barker	Graeme Martin
2012 - 2013	Mayor Ann Ferguson	DC Mount Barker	Graeme Martin
2011 - 2012	Mayor Ann Ferguson	DC Mount Barker	Fred Pedler ^d Graeme Martin ^e
2010 - 2011	Mayor Ann Ferguson ^c Mayor Brian Hurn OAM	DC Mount Barker The Barossa Council	Fred Pedler ^b
2009 - 2010	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler ^b
2008 - 2009	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler ^b
2007 - 2008	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler ^b
2006 - 2007	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler ^b
2005 - 2006	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler ^b
2004 - 2005	Mayor Kym McHugh	Alexandrina Council	Fred Pedler ^b
2003 - 2004	Mayor Kym McHugh	Alexandrina Council	Fred Pedler ^b
2002 - 2003	Mayor John Crompton ^a	City of Victor Harbor	Fred Pedler ^b
2001 - 2002	Mayor John Crompton	City of Victor Harbor	Fred Pedler ^b
1999 - 2000	Mayor Bernie Eglinton APM	DC Mt Barker	Fred Pedler ^b
1998 - 1999	Mayor Bernie Eglinton APM	DC Mt Barker	Dean Gollan
1997 - 1998	Mayor Janice Kelly	Kangaroo Island Council	Barry Hurst
1996 - 1997	Mayor Janice Kelly	Kangaroo Island Council	Barry Hurst
1995 - 1996	Mayor Anita Aspinall	DC Stirling	Peter Vlatko
1993 - 1994	Cr GR Mayfield	DC Yankalilla	Malcolm Davis
1991 - 1992	Mayor Val Ball	DC Strathalbyn	John Coombe
1989 - 1990	Cr Val Bonython	DC East Torrens	Eric March
1987 - 1988	Cr PD Secker	DC Mt Barker	Dean Gollan
1985 - 1986	Mayor Leon O'Driscoll	DC Strathalbyn	Vernon Cotton
1984 - 1985	Cr CA Phieffer	DC Onkaparinga	David Seaman
1982 - 1983	Cr Brian Pym	DC Mt Pleasant	Adrian Hamiester
1980 - 1981	Cr Roy Galpin	DC Port Elliot and Goolwa	Ron Wellington
1979	Mayor M Checker	DC Gumeracha	Malcolm Anderson
1978	Mayor M Checker	DC Gumeracha	John Grosvenor
1976 - 1977	Mayor A Davidson	DC Strathalbyn	Vernon Cotton
1975	Cr Ray Orr	DC Mt Barker	Reginald Walters
1974	Cr L Hughes	DC Meadows	Wally Richards
1969-1973	No minutes available First Constitution for S& HLGA Adopt	od	
30 th July 1969	First Constitution for S&HLGA Adopt	eu	

 $^{^{\}rm a}$ Until 12 $^{\rm th}$ May 2003 $^{\rm b}$ Executive Officer $^{\rm c}$ From February 2011 $^{\rm d}$ To December 2011 $^{\rm e}$ From January 2012

^f From February 2015 ^g From December 2017

REPORTING AND ACCOUNTABILITY

S&HLGA Reporting flow and performance monitoring

S&HLGA Administration - Flow



The Board

The Board held 6 ordinary bi-monthly meetings during the year. Board Members are generally the Mayor and Chief Executive Officer of each Council. To provide the opportunity for Board Members to gain firsthand knowledge of regional issues, meetings are hosted by Member Councils on a rotational basis and were held at:

Date	Host
20 August 2021	Mt Barker
22 October 2021	Yankalilla
10 December 2021	Alexandrina
25 February 2022	Kangaroo Island
22 April 2022	Adelaide Hills
24 June 2022	City of Victor Harbor

Key Issues acted on by the Board included:

- o Updating and maintaining of the S&HLGA Website to the LGA Squiz platform
- o Implementing and monitoring the S&HLGA Regional Public Health Plan, commencing new 2022-2027 Regional Public Health Plan
- o Completed the two ILC disability and social inclusion projects
- o Implementing and monitoring the S&HLGA Regional Climate Change Adaptation Plan and 2020-25 Regional Action Plan
- o Continued to work closely with the Adelaide Hills Fleurieu and Kangaroo Island Regional Development Australia Board and with RDA officers to implement the 2019 Regional Public Transport study, develop the regional Infrastructure Priority Plan, and the South East Transport Corridor review
- o The South Australian Regional Organisation of Councils (SAROC) is a Committee of the LGA that focuses on key issues affecting country Councils. The S&HLGA continues to support the Governance process by attending the meetings, contributing to agenda items for SAROC meetings, the distribution of Key Outcomes Statements and/or Minutes of meetings to S&HLGA Board meetings and collegiate support to prepare submissions on behalf of country Councils.
- o Commissioned the new 2030 Regional Transport Plan, Special Local Roads Program applications as well as the advocacy of the South Coast Freight Corridor and Public Transport in the region.
- o Having input into and supporting the LGA in developing and highlighting Local Government reform issues and advocacy with the State Government
- Approved and gazetted the new Charter for S&HLGA

Regional Consultations and briefings were usually coordinated to occur on the day of Board meetings. 6 various speakers addressed meetings of the Board.

The Board reviewed its achievements to date via the 2021-2022 Key Action Plan, tracked the Actual performance against Budget and developed a new Budget and Action Plan for 2022-2023

At the commencement of 2021-2022 the Board completed a review of its Annual Key Actions, the EO performance and its Annual Budget performance covering the previous period.

S&HLGA Value proposition

The S&HLGA provided a report back to its Council members on the estimated value of their membership. This is based on the same methodology utilised by the LGA in determining its membership value.

The value from membership in a regional organisation can be summarised in the following key categories; advocacy and representing the region, establishing and implementing high level regional partnerships and links, developing and strengthening regional capacity.

The table 1 below summarise the ongoing value per council and for the region as a total.

2022 Summary	Average Value per Council	Total Value for the S&HLGA region
General advocacy	\$20,000	\$120,000
Programs and Projects	\$376,227	\$1,878,300
Capacity building	\$7,130	\$42,783
Total	\$403,357	\$2,041.083

Table 1

The table 2 below summarises and compares the S&HLGA membership subscriptions and levies total with the value per S&HLGA member Councils as measured in the value proposition over the past years

	2018	2019	2020	2021	2022
Av Council membership	\$12,529	\$12,279	\$13,536	\$15,202	\$21,570
Value per Council	\$427,871	\$430,953	\$401,809	\$390,087	\$403,357
Return on Investment	3,375%	3,385%	2,968%	2,466%	1,870%

Table 2

COMMITTEES, PROGRAMS AND PROJECTS

S&HLGA Committees, work groups and the programs and projects undertaken during 2021-2022

Committees and Working/Task Groups

The S&HLGA EO was a member of the following Committees and Working Groups during the course of the year:

	Committee	S&HLGA Executive Officer Role	Meeting Frequency	Comment
1	Regional Public Health	Secretarial/Administration	Every 2 months	ongoing
2	Resilient Hills & Coast - Climate change Adaptation	Secretarial/Administration	Every 2 months	ongoing
3	Regional Economic Development Officers	Committee member	Every 2 months	ongoing
4	Regional EO Management Group	Committee member	Every 2 months	Precedes SAROC
5	S&HLGA Advisory Group	Secretarial/Administration	As necessary	Precedes S&HLGA Board
6	S&HLGA Roads Works Group	Secretarial/Administration	Ad hoc but at least 3 times per annum	ongoing
7	S&HLGA CWMS User Group	Secretarial/Administration	As necessary	ongoing
8	SAROC	Advisor/Observer	Every 2 months	ongoing



S&HLGA Roads Working Group

The Roads Working Party (RWP) has its membership drawn from directors /managers of technical services of Councils and as required regional managers and infrastructure planners of the Department of Planning, Transport and Infrastructure.

The RWP held meetings on:

Date	Host
1 October 2021	HDS (Aust) Pty Ltd offices
16 December 2021	On Line
13 April 2022	HDS (Aust) Pty Ltd offices

- o Continued the development of the 2030 S&HLGA Transport Plan.
- o Co-ordinated the application process of Councils to the SLRP.
- Made recommendations for the SLRP 2022 2023 based on the new 2030 Transport Plan critical Roads database.

- o Reviewed Part A and part B drafts of the next 2030 S&HLGA Transport plan.
- Further input into the South Coast Freight Corridor concept and SE Freeway issues.
- o The following projects were recommended, based on the methodology of the Plan and proposed funding under the Special Local Roads Program for 2022 2023.

Project	Council	Total Project Cost for this stage	SLRP request	Council contribution	comment
Ten Trees Lagoon Rd	Kangaroo Island	\$2,000,000	\$1,340,000	\$660,000	Stage 1 of 1
Nangkita Rd	Alexandrina	\$900,000	\$600,000	\$300,000	Stage 1 of 1
Three Gullies Rd	Victor Harbor	\$300,000	\$200,000	\$100,000	Stage 1 of 1
Total		\$3,200,000	\$2,140,000	\$1,060,000	



S&HLGA Regional Public Health Plan

S&HLGA Regional Public Health Committee (RPHC) has its membership drawn from Health, Environment and social planning officers of the member Councils

The S&HLGA RPHC held meetings on:

Date	Host
20 July 2021	Alexandrina, Strathalbyn
21 September 2021	On Line
30 November 2021	On Line
1 March 2022	On Line
29 March 2022	On Line

Primary tasks and focus for this committee:

- o Attendance at Committee meetings to implement and monitor the Wellbeing in Our Community- Regional Public Health Plan
- Liaise with LGA officers responsible for Public Health Programs
- o Liaise with SA Public Health Office
- Represent the region at Forums and workshops
- Liaise with Public Health Researchers
- o Prepare funding submissions for regional Public Health projects

- Of significant importance was the winning of the Ministers Health & Wellbeing Public Health Award for the Community Wellbeing Indicators project.
- o In addition, the region successfully completed the two ILC grants for disability and inclusion projects for Communications and Destinations.
- The commencement of the new 2022-27 S&HLGA Regional Public Health Plan.



S&HLGA Regional Climate Change Adaptation Committee (Resilient Hills and Coasts)

Resilient Hills and Coasts has its membership drawn from Environmental officers of the member Councils, RDA, Department of Water and Environment, Green Adelaide and Landscapes Board

The S&HLGA Regional Climate Change Adaptation Committee (Resilient Hills & Coast) held meetings on:

Date	Host
15 July 2021	District Council of Yankalilla
16 September 2021	City of Victor Harbor
9 December 2021	Mt Barker District Council
10 February 2022	On Line
9 April 2022	Adelaide Hills, Stirling
9 June 2022	City of Victor Harbor

Primary tasks and focus for this committee:

- Attendance at Committee meetings to implementation and Monitoring of the Regional Climate Change Adaptation Plan for S&HLGA:
- S&HLGA presentations as required
- o Implement and monitor the 2020-2025 Regional Action Plan
- Represent the region at forums and workshops
- o Liaise with various "Climate Change" State Government agencies and authorities

- Successful application for Federal funding for a regional and community Resilience study –
 Balancing Bushfire & Biodiversity
- o Established a working group to develop Yankalilla Carbon Farming Pilot
- Successful Council & partner funding for the continuance of the Resilient Hill & Coasts project co-ordinator
- Liaised with Hills and Fleurieu Landscape Board and had input into its climate smart Farming forum



Regional Economic Development Network Committee

The S&HLGA has strongly supported the activities and research of the Adelaide Hills Fleurieu and Kangaroo Island Regional Development Australia Board and worked closely with RDA officers to partner with the organisation in the general Economic Development of the region.

This Committee has been formed with the Economic Development Officers from the S&HLGA Member Councils under the guidance of the RDA.

The RDA Economic Development Network Committee held meetings on:

Date	Host
9 August 2021	City of Victor Harbor
8 November 2021	Alexandrina, Goolwa
7 February 2022	On Line
16 May 2022	Mt Barker

Primary tasks and focus for this committee:

- To share information, achieve procurement and resource sharing efficiencies and develop a regional infrastructure Plan
- o Identify and collating infrastructure projects from Council plans
- Grade them according to Local, District or Regional category, dollar value and impact and probability
- Review the criteria to insure relevant social and environmental impacts are captured
- Generally, identify and develop regional economic growth strategies and opportunities

- Continued to Advocate for the Regional university hubs
- o Guided and assisted in the development and re-opening of the Strathalbyn Abattoir
- Noted the regional Housing crisis and active in the KI pilot housing projects
- Worked through the meeting Action items
- Shared information and knowledge about individual Council projects and programs
- Worked with the Mayo Communications group on addressing the Mobile blackspots in the region



Regional LGA Organisations EO Management Group

The Regional LGA EO group has its membership drawn from each of the Executive Officers of the respective regional LGA organisations

The Regional LGA Organisations EO Management Group held meetings on:

Date	Host
8 July 2021	Mt Gambier
6 September 2021	Loxton
8 February 2022	Mintaro
28 April 2022	On Line
27 June 2022	On Line

Primary tasks and focus for this committee:

- To provide input into the sector, develop capacity, share knowledge and develop cooperation between the regions:
- Have input into SAROC Business Plans and the Agenda
- Develop a working relationship with the LGA Management team
- Have input into sector issues
- o Advocate on behalf of the regions
- Share information and provide collegiate support
- Develop a priority issues and action list

- o Input into the SAROC 2022-2023 Business Plan
- o Identified critical issues with the regional recycling (MRF) concept
- o Input into Joint Planning Boards and Regional Plans
- o Guidance and assistance with the regional road mapping exercise (QGIS)
- Advocacy on the regional housing crisis, regional workforce development and regional mental health services



SAROC

The South Australian Regional Organisation of Councils (SAROC) is a Committee of the LGA that focuses on key issues affecting country Councils.

The S&HLGA supports the Governance process by contributing to agenda items for SAROC meetings, the distribution of Key Outcomes Statements and/or Minutes of meetings for S&HLGA Board meetings and collegiate support to prepare submissions on behalf of country Councils that included:

Key achievements and outcomes:

- Review of the 2022 SAROC Annual Business Plan and development of the 2023 SAROC Annual Business Plan
- o Development of a Regional Housing Policy Toolkit
- o Progressing the development of a Regional Health Workforce Toolkit
- Advocated to address deteriorating medical services in regional areas
- Reviewed the LGA Community Waste Water Management Systems program
- Provided input into the LGA 2022 State Election Platform and Campaign Advocacy kit for Councils
- Advocacy on Hoarding and Squalor issues
- o Development of the QGIS digital mapping of Regional Roads hierarchy



MP Relationships

The EO S&HLGA met regularly with the regions State government Members of Parliament (Finniss, Mawson, Kavel and Heysen) to discuss key priorities and policy impact for the region.

Federal MP Rebekha Sharkie (Mayo) and/or members of her team were regular attendees at S&HLGA Board meetings along with the regions State government MPs.

Regional Research Papers and Submissions

The following Papers and Submissions have been prepared on behalf of Member Councils during the course of the year:

- 2022 Value proposition
- o Advocacy Proposal on Hoarding and Squalor
- o LGA Building Capacity progress report
- LGA Building Capacity final report 2020-2021
- Comment and input into the Independent review of the LGA Regional Building Capacity Grant program
- Audit Committee Exemption report
- State Election regional priorities and advocacy report

LGA Board

Mayor Jan – Claire Wisdom (Adelaide Hills Council) along with Mayor Keith Parkes (Alexandrina Council) have represented the Southern and Hills Region at the Local Government Association State Board meetings.

Resources

The continuation of the *capacity building grant from the Local Government Research and Development Scheme has improved* the capacity of the Executive Officer that has been applied across a range of Association projects and programs during the year.

Part of the additional capacity has supported the processes and project outcomes around the S&HLGA Roads Working Party and the applications to the Local Government Transport Advisory Panel, involvement with SAROC, the regional EO group, the regional committees and various reports, submissions and forums throughout the year.

Mr Graeme Martin has provided Executive Officer services to the Association.

Penny Worland has provided under contract, project oversight of the S&HLGA Community Wellbeing Indicators project, ILC Champions for accessible destinations, ILC Champions for accessible communications and a preliminary review of the current S&HLGA Regional Public Health plan in anticipation of a new S&HLGA 2022 Regional Public Health plan as required under legislation.

Josh Spiers from Adelaide Hills Council is co-ordinating and developing the new S&HLGA 2022-2027 Regional Public Health and Wellbeing Plan.

Jen St Jack and Olivia Davies have provided under contract, project oversight and co-ordination of the work program of the Resilience Hills and Coasts, S&HLGA's Climate Change Committee.

Sara O'Dea from RDA AHF&KI provides meeting minutes secretarial services to the S&HLGA Board

2021-2022 KEY ANNUAL ACTION PLAN

S&HLGA Key Annual Action Plan report for 2021-2022



2021-22 S&HLGA ANNUAL KEY ACTION PLAN

KEY CATEGORIES & THEMES

THE 2021-2025 S&HLGA BUSINESS PLAN

KEY STRATEGIC OBJECTIVES

- Advocate and Assist Provide leadership and advocacy for its member Councils on regional and state issues
- 2. **Promote and Partner** To market & promote the Southern & Hills Local Government Association as a credible and capable advocate on behalf of its member Councils. Partner with relevant organisations and regional drivers
- 3. Research and Recommend To conduct research and communicate on important or emerging issues for Councils and their communities
- 4. Capacity and Capability Build the capacity of its member Councils. Provide valuable information. Explore opportunities both external and internal to build capacity and capability in our region
- 5. **Good Governance -** Provide sound financial management. Ensure compliance with all regulatory obligations. Continually review, evaluate and mitigate risks

THE 2021-2022 S&HLGA ANNUAL KEY ACTION PLAN

Theme	Items & Actions
General Administration (sound financial and compliance management)	Budget, Complete Charter Review, Board meetings, Subscriptions and Levies, Key Actions, Audit, Annual Report, Grant reporting & acquitals.
Projects and support (sustainability and development)	New Regional Public Health Plan, Resilient Hills & Coast Climate adaptation Plan, ILC Accessibility and Destinations projects, Implement new 2030 Transport Plan and SLRP applications.
Leadership, advocacy and marketing	LG reform, Continue relationship building with Government MPs, Website information & maintenance, Peri-Urban grouping Overabundant species (Little Corella) Strategy and Management, SLRP review
Opportunities (capacity and infrastructure)	CWMS, Waste, Regional Infrastructure Plan, Membership and External Funding, Regional Development Assessment Panel, Telecommunications and 5G

Theme	Items & Actions	Item	Status	Comment
General Administration	Budget, Charter	Budget		Adopted
(sound financial	Review, Board meetings,	2021-2025 S&HLGA Business Plan		Complete

Theme	Items & Actions	Item	Status	Comment
and compliance	Subscriptions and	Charter review		Complete
management)	Levies, Key Actions, Audit, Annual Report,	Subscriptions & levies		Issued and received
	Grant reporting & acquittals, 4 year	Audit	Ŏ	Complete
		Annual Report		Complete and issued
	2021-2025 S&HLGA Business Plan	LGA Grants		Capacity Grant received
		Website		WIP
Projects and support (sustainability and development)	Regional Public Health Plan, Resilient Hills & Coast Climate adaptation Plan, Regional Transport Plan	Regional Public Health Plan		WIP Phase 2 Community Wellbeing Indicators grant application submitted but rejected. Winner Minister's Excellence in Public Health Award
		Resilient Hills & Coast Climate adaptation Plan		Co-ordinator appointed. Implementing Regional Action Plan
		Regional Transport Plan		Completed May 2022
		ILC Accessibility/Destinations		WIP ILC Destinations finalised 30/09/2021 Winner PIA award Nov 2021
Leadership,	LGA Peri-Urban	LGA peri Urban		Peri-urban regional
advocacy and marketing	Governance review, New Government Policies and LG Reform, Relationship building with State	Governance review		conference/organisation to be investigated
		LG reform		Continue to work with the LGA/SAOC
		Relationship with MPs		Regularly meeting
	Government MPs,	Overabundant species (Little Corellas)		WIP
		SLRP Review		Completed
Opportunities (capacity and infrastructure)	CWMS, Waste, Regional Infrastructure Plan, External Funding,	CWMS		Committee to meet regularly. Liaise with Legatus. Workshop forums planned for April 2022
Re De As Re	Regional Development Assessment Panel, Regional Plan and telecommunications	Waste		Liaise with the regional Waste Authorities to co- ordinate the regional strategy around waste management and the circular economy
		Infrastructure Plan		Recent RDA priority project forum/ Committee meeting regularly
		External funding		Project based and WIP.
		Telecommunications		Seek funding opportunities as presented Mayo Advisory Group to be investigated RDA/S&HLGA to partner preliminary information for the Advisory Group.
		SA Coastal Councils Alliance		WIP.

Theme	Items & Actions	Item	Status	Comment
		Regional Assessment Panel		

Key	Not on track/overdue / yet to commence
	Past due date but some minor action commenced
	Past due date / action commenced and on track
	completed / no further action required

Category	S&HLGA Role	Item	Comment/Description
Administration	Active/Lead	Charter Review	Adopted and Gazetted 27 Jan 2022
	Active/Lead	Budget 2021-2022	Adopted June 2021
	Active/Lead	Key Action 2021-2022	Adopted June 2021
	Active/Lead	Regional Capacity grant acquittal 2020-2021	Acquited 2020-21 Received for 2021-22
	Active/Lead	Audit 2020-2021	Complete August 2021
	Active/Lead	Annual Report 2020-2021	Complete September 2021
	Active/Lead	2021-2025 S&HLGA Business Plan	Adopted Dec 2021
Projects – Lead/S&HLGA Committee	Active/Lead	Regional Public Health Plan	WIP. Applied for Phase 2 Community Wellbeing Indicators LGA R&D grant. Winner of Regional category Ministers Excellence in Public Health 2021 award. AHC developing new 2021- 2025 regional Public Health Plan. Awaiting Ministerial approval of draft for stakeholder consultation
	Active/Lead	Resilient Hills & Coast	re-appointed a co-ordinator. Contract signed. Sub contractor from June – Dec 2022
	Active/Lead	S&HLGA Advisory Group	2022 Meeting schedule issued
	Active/Lead	2030 Transport Plan/ Road Works Party	S&HLGA 2030 Regional Transport Plan. complete. SLRP funding recommendations lodged May 2022
	Active/Influence	CWMS	Legatus Group now leading sector review. Regional forums set up April 2022. State Conference April19/20 Mt Gambier.
		1166	D 11 11
Projects – Lead	Active/Lead	ILC Communications/Destinations Projects	Destinations project complete. Destinations project winner of 2021 PIA award. Communications project WIP and successfully

Category	S&HLGA Role	Item	Comment/Description
			negotiated with LGA for final delivery
	Lead/Partner/Influence	Regional LGA Management Group	Regular meeting of the LGA EOs and development of priority projects in conjunction with SAROC
Projects - Partner	Partner/Influence	Coastal Alliance project	Supported Funding Proposal. Subscriptions paid. Key plank in LGA state election advocacy
	Partner/Advocate	Telecommunications	Advocating for regional black spot funding and ready for 5G. Potential Mayo user group. RDA/S&HLGA joint project underway
	Partner/Influence	Economic Development Officers Forum	RDA lead but focus on Regional Infrastructure plan, Federal stimulus opportunities and Public Transport.
	Partner/Influence	Waste Management Strategy	
	Partner/Advocate	Northern Freight Bypass. SE Transport Corridor studies	Final reports released. Minister for Transport to attend Aug meeting
	Partner/Influence	Overabundant Species	S&HLGA/LGA/Landscapes Board working on collaborative project for managing Little Corellas. Cherp have application for State and Federal funding with support from 11 Councils and S&HLGA
	Partner/Influence	SLRP Review	Working with LGA assessing Hudson Howell recommendations. Review completed and now most recommendations being implemented
Relationships	Active/Lead/Influence	State MPs/Federal MP	Continue regular catch ups during 2021-2022 Meetings with MP Finniss and Kavel during March 2022 in lead up to election
	Active/Lead/Influence	Peri –Urban Group	Advocate and seek input from potential expanded Council members into a larger peri – urban Regional Organisation. Option to pursue an annual conference

Acronyms

AICD.....Australian Institute of Company Directors CEO......Chief Executive Officer CWMS......Community Wastewater Management Systems DEW......Department of Environment and Water EO.....Executive Officer ESCOSA.....Essential Services Commission of South Australia GAROC......Greater Adelaide Region of Councils LGA.....Local Government Association MP.....Members of Parliament MDBA......Murray Darling Basin Authority MOU......Memorandum of Understanding NBN......National Broadband Network NRM.....Natural Resources Management OLG.....Office of Local Government PIRSA.....Primary Industries & Regions SA RH&C.....Resilient Hills and Coasts Committee RDA.....Regional Development Australia RPHC.....Regional Public Health Committee RWP.....Roads Works Party SA.....South Australia SAROC.....South Australian Regional Organisation of Councils S&HLGA.....Southern and Hills Local Government Association SLRP.....Special Local Roads Program

FINANCIALS

S&HLGA Audited Financial statement for 2021-2022

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION FINANCIAL STATEMENTS

Statement of Comprehensive Income for the Year Ended 30th June 2022

		2022	2021
	Notes	\$	\$
Income			
Subscriptions Operating Grants Investment Income Other	1.8 2.2 1.7	129,423 42,783 665 115,694	91,214 42,151 1,258 39,833
Total Income		288,565	174,456
Expenditure Employee Costs Materials, Contracts and other expenses Finance Charges	3	150,733 218,354 5,536	137,149 219,153 4,036
Total Expenditure		374,623	360,338
Surplus (Deficit) from Operations	_	(86,058)	(185,882)

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

Balance Sheet as at 30th June 2022

		2022	2021
1	Notes	\$	\$
Current Assets			
Investments Debtors	_	218,876 0	201,700 0
Total Current Assets		218,876	201,700
Current Liabilities			
Accounts Payable Grants in Advance GST PAYG Payable Employee provisions Rounding Superannuation payable Wages payable Total Current Liabilities Net Current Assets	-	2,673 81,818 (1,808) 5,152 36,169 (15) 0 (599) 123,390	0 0 (9,912) 2,576 23,194 (15) 906 3,406 20,156
Net Assets	-	95,486	181,544
Equity			
Accumulated Surplus	_	95,486	181,544
Total Equity	_	95,486	181,544

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 2022

		2022	2021
	Notes	\$	\$
Accumulated Surplus			
Balance at beginning of period Net Surplus / (Deficit)		181,544 (86,058)	367,426 (185,882)
Balance at end of period	_	95,486	181,544
	_		
Total Equity	_	95,486	181,544

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

Statement of Cash Flows for the Year Ended 30th June 2022

	2022		2021
	Notes	\$	\$
Cash Flows from Operating Activities			
Receipts Payments GST Paid (received) Finance Costs Interest Receipts	_	406,690 (382,437) (2,205) (5,537) 665	202,013 (390,984) 17,179 (4,037) 1,258
Net Cash Provided by (Used in) Operating Activities		17,176	(174,571)
Net increase/(decrease) in Cash Held		17,176	(174,571)
Cash at the beginning of the reporting period	_	201,700	376,271
Cash at the end of the reporting period	_	218,876	201,700

Reconciliation of Change in Net Assets to Cash from operating activities

	2022	2021
		\$
Net Surplus	(86,058)	(185,882)
Decrease / (Increase) in Provisions	8,063	
Decrease / (Increase) in Debtors	0	10,450
(Decrease) / Increase in Accounts Payable	13,353	860
(Decrease) / Increase in Grants in Advance	81,818	-
Net Cash provided by Operating Activities	17,176	(174,571)

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 2022

Note 1 - Significant Accounting Policies

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 31 July 2022.

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.

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 2022 \$20,000 Constituent Council Subscription 2021 \$13,667

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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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 2.2 Functions / Activities of the Southern & Hills Local Government Association

Administration

Year		Rev	enue	Expenses			Cumplus
i eai	Grants	Other	Total Revenue	%	Expenses Total	%	Surplus (Deficit)
2022	0	131,295	131,295	45.5%	196,452	52.4%	(65,157)
2021	0	92,472	92,472	53.0%	205,278	57.0%	(93,728)
Projects							
2022	157,270	0	157,270	54.5%	178,171	47.6%	(20,901)
2021	62,251	19,732	81,984	47.0%	155,060	43.0%	(73,077)
Total							
2022	157,270	131,295	288,565	100%	374,623	100%	(86,058)
2021	62,251	112,204	174,456	100%	360,338	100%	(185,882)

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):

,	,	2022	2021
Consultants:	Jeanette Pope	\$13,723	\$20,400
	URPS .	\$2,443	\$47,496
	HDS Australia Pty Ltd	\$33,025	\$28,810
	Centre for Inclusive design	\$23,850	\$10,500
	Seed Consulting	\$0	\$0
	Jack Jensen	\$33,000	\$7,500
	Penny Worland Consulting	\$21,944	\$27,455
	ILC Advisors	\$0	\$1,580
	AHC	\$10,000	\$0
	Totals	\$137,985	\$153,741
	Material and other expenses	\$ 80,369	\$ 65,412
	Total .	\$218,354	\$219,153

4. Comparison of Budget and Actual Results

	2022		20	21
	Budget \$	Actual \$	Budget \$	Actual \$
Revenue				
Administration Projects	131,281 144,270	131,295 157,270	92,214 63,910	92,472 81,984
Total Revenue	275,551	288,565	156,124	174,456
Expenditure				
Administration Projects	186,028 171,424	196,452 178,171	184,449 100,559	205,278 155,060
Total Expenditure	357,452	374,623	285,008	360,338
Surplus (Deficit)	(81,901)	(86,058)	(128,884)	(185,882)

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Southern & Hills Local Government Association to certify the financial statements in their final form. In our opinion:

- o the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- o the financial statements present a true and fair view of the Association's financial position at 30 June 2022 and the results of its operations and cash flows for the financial year.
- o internal controls implemented by the Authority provide a reasonable assurance that the Association's financial records are complete, accurate and reliable and were effective throughout the financial year.
- o the financial statements accurately reflect the Association's accounting and other records.

Dated 19th September 2022

Graeme Martin EXECUTIVE OFFICER Mayor Keith Parkes 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 2022, the Association's Auditor, HLB Mann Judd, 169 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 19th September 2022

Graeme Martin

EXECUTIVE OFFICER

Mayor Keith Parkes PRESIDENT



The Board
C/- Graeme Martin
Executive Officer
Southern & Hills Local Government Association
13 Ringmer Drive
Burnside SA 5066

TO THE BOARD MEMBERS OF SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF AUDITORS INDEPENDENCE ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

I confirm that, for the audit of the financial statements of Southern & Hills Local Government Association for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

HLB Mann Judd

HLB Mann Judd Audit (SA) Pty Ltd Chartered Accountants

Jon Colquhoun Director

Adelaide, South Australia
19 September 2022

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Independent Auditor's Report to the Members of Southern & Hills Local Government Association

Opinion

We have audited the financial report of Southern & Hills Local Government Association ("the Association") which comprises the Balance Sheet as at 30 June 2022, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Association as at 30 June 2022, and its financial performance and its cash flow for the year then ended 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 auditor independence 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 Board Members for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and for such internal control as management 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, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Board Members 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 Australian Auditing Standards will always detect a material misstatement when it exists.

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Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

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

HLB Mann Judd

HLB Mann Judd Audit (SA) Pty Ltd Chartered Accountants

Adelaide, South Australia 19 September 2022 Jon Colquhoun Director

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Southern and Hills Local Government Association Independent Assurance Report

Qualified Opinion

We have undertaken a reasonable assurance engagement on the design and the operating effectiveness of controls established by Southern and Hills Local Government Association ('Association') in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, throughout the period 1 July 2021 to 30 June 2022 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 2021 to 30 June 2022.

Basis for Qualified Opinion

The Association sought exemption from the requirement in clause 30 of Schedule 2 of the *Local Government Act 1999*. The Minister granted the exemption on the basis that the Association would periodically review and update its internal controls and encouraged the use of the practical and contemporary guidance material on internal controls issued by the Local Government Association's 'Better Practice Model – Internal Financial Controls'.

The Association's 'Operations Manual – Finance Policy' is available on the Association's website and was last updated in October 2014.

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

We believe that the 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 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 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.

HLB Mann Judd

HLB Mann Judd Audit (SA) Pty Ltd Chartered Accountants

Adelaide, South Australia 19 September 2022 Jon Colquhoun Director

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2021-22 ANNUAL REPORT





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ABOUT AHRWMA

The Adelaide Hills Region
Waste Management Authority
(the Authority) is a Local
Government Regional Subsidiary
established by its Constituent
Councils – Adelaide Hills Council,
Alexandrina Council, Mount
Barker District Council and
Rural City of Murray Bridge.

Waste management and recycling services for local ratepayers, residents and visitors is a key Local Government function.
The Constituent Councils resolved to work together via the Authority to coordinate waste management and recycling within the region.

The Authority undertakes landfill operations, resource recovery centre management, hook-lift truck transport services and mobile concrete crushing for the benefit of its Constituent Councils. The Authority provides an avenue for Constituent Councils to be represented in relevant forums and provides technical waste and resource management advice to Constituent Councils when required, along with coordinated education services to Constituent Council communities.

The Authority recently completed a review of its Charter and in accordance with the revised Charter established a new five-member Board with an independent Chair. The first meeting of the new Board was held on 16th June 2022.

The Authority continues to focus on optimising and evaluating waste and recycling services throughout the region to determine where it can add value to Constituent Councils by applying a resource sharing model.

AHRWMA CONSTITUENT COUNCILS MAP





REPORTFROM THE CHAIR



Firstly, I would like to thank our Constituent Councils for their continuing support throughout the year, and particularly for their involvement and input during of the charter review process.

I wish to acknowledge the ongoing commitment that the Authority's Executive Officer, Leah Maxwell, and Board Members hold in striving to achieve the best outcomes for the Authority and its Constituent Councils. I am pleased to have seen the increasing efficiency of our operation at the Brinkley landfill site. Our staff have demonstrated their commitment by achieving higher compaction rates through improved practices.

The Authority continues to focus on improved governance and risk management across all areas of operation while assisting its Constituent Councils in delivering efficient and effective waste and resource management services. Beyond these core services the Authority maintains a productive engagement with the wider industry where it continues to represent its Constituent Councils in relevant forums.

The 2021/22 period has been yet another challenging, and successful year for the Authority:

- The Authority has continued to successfully navigate the COVID-19 pandemic, ensuring that all operations were maintained and has also assisted Local Government in coordinating its waste sector response to the pandemic.
- Continued assistance to Constituent Councils with managing the impacts of the China Sword Policy and recycling services.
- Commenced a new contract with the Mount Barker
 District Council for the provision of hook-lift bins
 at the Windmill Hill Transfer Station and transport of
 waste streams off site for processing.
- In line with the Asset Management Plan purchased three new hook-lift bins fitted with individual roll-back tarping systems and carried out a tender process for the replacement of the backhoe loader utilised at the Heathfield Resource Recovery Centre, with the replacement machine scheduled for delivery in September 2022.
- Authority staff continue to navigate changing EPA
 Legislation and ensure systems are in place to meet
 requirements, such as Mass Balance Reporting. As
 Federal legislation continues to evolve in response
 to both external and international challenges, I am
 confident that our organisation will continue to
 respond to these changing conditions appropriately.
- The Authority continues to build a resilient team to ensure we can manage operational needs, meet legislative requirements and the needs of Constituent Councils, while remaining focussed on the delivery of an efficient and timely service to ratepayers and non-constituent councils.

Following the charter review process being finalised, the new Board structure came into effect June 2022, and the previous Board was dissolved. I wish to thank all members of this Board, both current and past, for their support of and commitment to the Authority over many years. Finally, on behalf of this outgoing Board I wish to congratulate the members and Chair of the new Board appointed under the new Charter. We wish them, and all involved with the Authority, continued success in serving their communities in this often-underrated role.

CR HARRY SEAGER

Chair



STRATEGIC DIRECTION

THE VISION

"Sustainable Waste
Management through
Shared Services for the
communities of Adelaide
Hills, Alexandrina, Mt Barker
and Murray Bridge"



THE MISSION

- To meet resource recovery targets across the region where economically and environmentally justified.
- To continue to develop and manage the Authority's landfill as an EPA compliant regional landfill, that provides the most cost-effective disposal option for Constituent Councils and commercial customers.
- To educate the regional community on responsible waste choices that enhance and maintain their environment.

THE OBJECTIVES

The Authority's vision and mission will be achieved through five key objectives:

- 1. To take a leadership role in resource recovery and community education.
- 2. Responsibly develop and manage the Authority's landfill to be a model regional landfill meeting all legislative requirements and operating benchmarks.
- 3. Financial sustainability in waste services for Constituent Councils by pursuing a shared services model.
- **4.** Advocate, research and promote best practice waste management and actively represent Constituent Councils in all forums.
- 5. A fully compliant regional subsidiary that meets the highest standards in governance, financial and human resource management.

4

GOVERNANCE

BOARD

The Authority is administered by a Board in accordance with the *Local Government Act* (1999) and the Authority's Charter.

During 2021/22 the Board consisted of eight Members, being one Elected Member appointed by each Constituent Council and one employee appointed by each Constituent Council. Each Constituent Council also appoints a Deputy Board Member. The Chairperson and Deputy Chairperson of the Board were elected by ballot of the whole Board from those Board Members who are Elected Members. This Board held six meeting during the 2021/22 financial year.

The Authority undertook a review of its Charter and with the introduction of the Authority's revised Charter a new Board was established in June 2022, consisting of five members appointed by the Constituent Councils, including an Independent Chair.

The Board is responsible for managing all activities of the Authority, ensuring that the Authority acts in accordance with its Charter. The Board's responsibilities include development of strategic and business directions and strategies aimed at improving the business of the Authority. The Board appoints an Executive Officer responsible for implementing the decisions made by the Board and managing the day-to-day operations of the Authority.

2021/22 BOARD MEMBERS

RURAL CITY OF MURRAY BRIDGE

Heather Barclay

General Manager Assets & Infrastructure

Cr Fred Toogood

Sue Reynolds

Manager City Assets, Deputy Board Member

MOUNT BARKER DISTRICT COUNCIL

Greg Parker

Executive Officer to the Summit Sport and Recreation Park Board

Cr Harry Seager

Chairperson

Cr Simon Westwood

Deputy Board Member

ALEXANDRINA COUNCIL

Elizabeth Williams

General Manager Resources

Cr Mike Farrier

Cr John Carter

Deputy Board Member

ADELAIDE HILLS COUNCIL

Marc Salver

Executive and Strategic Policy Planner (resigned April 2022)

Cr Ian Bailey

Deputy Chairperson

2021/22 BOARD MEMBERS

The new Board commenced June 2022.



CR HARRY SEAGER Chair Attended 5 of 6



CR IAN BAILEY Deputy Chair Attended 5 of 6



CR MIKE FARRIER
Attended 5 of 6



CR FRED TOOGOOD
Attended 3 of 6



CR SIMON WESTWOODDeputy Member



CR JOHN CARTERDeputy Member



HEATHER BARCLAY
General Manager
Assets & Infrastructure
Attended 4 of 6



GREG PARKER
General Manager
Community Services
Attended 6 of 6



MARC SALVER
Director Development
& Regulatory Services
Attended 3 of 5



ELIZABETH WILLIAMS

General Manager

Resources

Attended 4 of 6



SUE REYNOLDS
Deputy Member
Manager City Assets
Attended 1 of 1

AUDIT COMMITTEE

In accordance with the *Local Government Act* (1999) the Authority has an Audit Committee.

The principal objective of the Audit Committee is to add value to and improve the Authority's operations, by assisting the Board to meet its legislative and probity requirements as required by the *Local Government Act* (1999) and other relevant legislation, standards and codes. During 2021/22 the Audit Committee comprised of two Board Members as determined by resolution of the Board and one Independent Member, who is also the Chair:

INDEPENDENT MEMBER:

Peter Brass

Attended 5 of 5 meetings

BOARD MEMBERS:

Greg Parker

Mount Barker District Council
Attended 5 of 5 meetings

Elizabeth Williams

Alexandrina Council
Attended 4 of 5 meetings

The Audit
Committee meets as
required and at least once
every four months, prior to
Board Meetings. The Audit
Committee held 5 meetings
during the 2021/22
financial year.





(5)

2021/22

ACHIEVEMENTS

- Continued to navigate COVID-19 lockdowns and restrictions successfully, ensuring essential waste services were maintained. The Authority's Executive Officer has also assisted the LGA in coordinating its waste sector response to the pandemic.
- Fees and charges have been reviewed and updated, considering the waste disposal levy increases for the period.
- A tender process was carried out for the changeover of the backhoe utilised at the Heathfield Resource Recovery Facility. Despite the order being placed with the successful tenderer in May, due to global market impacts, the machine is not expected to be received until September 2022.
- The mattress stockpile at the Brinkley Landfill was processed, of which approximately 2,100 mattresses were processed in August 2021. This generated 26.56 tonnes of steel for recycling and 38.96 tonnes of flock returned to landfill.
- Overall, 57.7 tonnes of steel were recovered from the landfill during the 2021/22 financial year, generating \$19,870 in revenue when combining the recovered EPA levy with the income from scrap metal recyclers.
- A compaction rate of 0.81t/m3 was achieved at the Brinkley Landfill across Cells 7 and Cell 8/9 for the 2021/22 financial year. While this reflects a drop in compaction on the previous financial year of 0.03t/m3 this is still a positive compaction rate result, considering the volume of waste received into cell 8/9 increased by almost 30% on the previous financial year and 80% of this increase was hard waste which is challenging to compact. The combined compaction rate still exceeded the long running target of 0.8 t/m3.
- The receival of waste into Cell 7
 was put on hold for much of
 the 2021/22 financial year as a
 landfill management strategy,
 to ensure adequate levels and
 filling rates across the site.
- 1,280 cubic metres of mulch was produced at the Brinkley RRC.
- 4,024 tonnes of concrete were crushed to produce rubble at the Brinkley RRC. This material was tested with the results categorising the material as waste fill suitable for re-use. An additional 100 tonnes of material were reduced in size using the pulveriser.





- A grant application was submitted to GISA for the acquisition of a waste grapple that can be fitted to the wheel loader to assist with the handling and removal of various waste streams (mattresses, tyres, steel) from the landfill. This application was successful, the order was placed in May 2022 with the grapple arriving in August 2022.
- 8,480m3 of mulch was produced at the Heathfield RRC over four individual processing campaigns.
- The polystyrene melt machine that was installed at the Heathfield RRC in December 2020 is operating 4-5 times per week and produced approximately 480 melted poly blocks with a total weight of roughly 4.25 tonnes. This product is then sold to be reused in the manufacture of other products made of plastic (ie picture frames).
- A landfill gas feasibility study is being undertaken by an external body. This is being completed following the EPA's review of the phyto-cap landfill capping design that was drafted and submitted to the EPA for review and approval. This will provide valuable insight into the preferred type of landfill cap for our site while managing landfill gas.
- Despite several capital items being scheduled for renewal during the 2021/22 financial year (landfill compactor, excavator, E/O vehicle) these were not achieved due to impacts relating to COVID-19.





MAJOR PURCHASES

- 10 hook-lift bins with tarps
 - Waste Grapple
 - Replacement backhoe, (machine to be delivered September 2022)

COMPLIANCE

- The Authority's revised Charter was gazetted 9th June 2022.
 The new board met for the first time on the 16th of June 2022.
- The charter review also included a review of the equity interest calculation methodology and this has been reflected in a 2021/22 CCI schedule.
- The WHS system implementation continued during 2021/22, to formalise WHS requirements and to continually improve WHS.
- A Work Health Safety and Return to Work Plan has been developed, approved and implemented.

- The Authority continues to achieve a high-level of EPA compliance by meeting Solid Waste Levy and Mass Balance Legislation.
- A Competitive Neutrality review was conducted and the report adopted by the Board.
- The Authority continues to review and develop a suite of policies and procedures. This suite supports the Authority's commitment to minimise risk. Among the documents implemented during the year include a reviewed Risk Management Framework, reviewed Procurement Procedure and new Board Member Code of Conduct.
- A Regional Waste and Resource Recovery plan has been drafted.





VALUE ADD, RESOURCE SHARING AND RESOURCE RECOVERY CENTRES

- Free greens days have been held across the RRCs on behalf of Constituent Councils.
- Hook-lift waste and recycling transport services continue to be provided across the region.
- Through the "Paintback" scheme, 7,675kgs of paint and related product were recovered through the Brinkley RRC and 38,189kgs of paint and related product were recovered through the Heathfield RRC.
- The Heathfield RRC also recovered 87,891kgs of hazardous waste via the on-site "Household Hazardous Waste and Chemical Drop-off Facility" for processing. This is an increase of more than 27% on the previous year.
- The Heathfield RRC received an upgrade to the mulch, waste soil and waste concrete bay area with funding provided by the Adelaide Hills Council.
- The Authority submitted and was awarded the tender to undertake the hook-lift transport services for the Mount Barker District Council. An agreement was established with Mount Barker and the service commenced.
- Positive working relationships have been maintained with Constituent Councils, commercial and non-member local government customers.
- Assistance has continued to be provided to Constituent Councils regarding the recycling market changes resulting from the China Sword Policy and the Authority has ensured Constituent Council representation across all forums.
- The Authority has continued to participate in a high-level education working group assisting Green Industries SA with the implementation of a state-wide education program titled "Which Bin".
- The Authority has assisted with a joint hard waste tender between Murray Bridge and Mount Barker Councils.

FINANCES

- The audited financials have been completed for the 2021/22 financial year and are attached.
- The year to 30 June 2022 ended with the Authority achieving a total surplus of \$384K compared to a third quarter budget review of net surplus \$102K.
- The Brinkley RRC finished the financial year in line with the budgeted target of a net loss of \$34,000. Processing of material on site occurred in 2021/22 as planned.
- The Heathfield site finished the year with a net loss of \$65,302, compared to a budgeted net loss of \$50,000, a negative variance of \$15,302.
- The Authority will continue to monitor the Resource Recover Centre budgets and adjust operations where required, aiming to minimise the losses across the site. It is recognised that the sites are operated for community benefit and we aim to recover costs at the sites and work towards a break-even position, without significantly increasing user fees.





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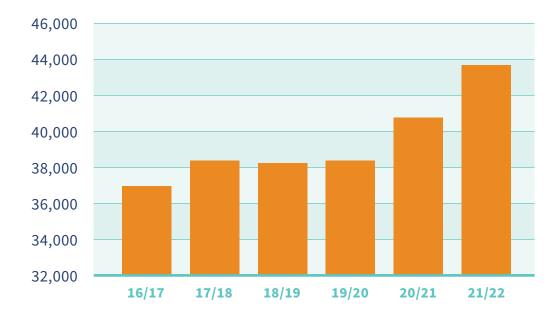
LANDFILL OPERATIONS

BRINKLEY LANDFILL STATISTICS

Waste disposed to landfill increased by 2,866 tonnes in the 2021/22 financial year. Waste tonnes to landfill increased across all sectors.

Constituent Council tonnes increased by 2,516 tonnes, other Local Government increased by 345 tonnes and commercial tonnes increased by 5 tonnes. This increase in waste disposal may be a result of COVID-19 implications along with growth across the regions serviced by the landfill.

WASTE TONNES TO LANDFILL







REVENUE

Landfill gross revenue increased in 2021/22 due to increasing tonnes and an increase in the Solid Waste Disposal Levy.

The Authority is required to pay the Solid Waste Disposal Levy for every tonne of waste disposed to landfill and therefore collects the levy from Constituent Councils and landfill customers as part of the landfill gate fees.

In 2021/22 the levy increased from \$71.50 to \$74.50 for non- metropolitan waste and from \$143.00 to \$149.00 for metropolitan waste.

LANDFILL GROSS REVENUE



FINANCIAL INDICATORS

The Authority adopted financial indicators for 2021/22 financial year which are outlined in the table below.

	Budget	Actual	Short Term Adopted Target
Operating Surplus Ratio	6%	5%	>0%
Net Financial Liabilities Ratio	38%	13%	70%
Asset Renewal Funding Ratio	97%	0%	100%



RESOURCE RECOVERY

CENTRE OPERATIONS

The Authority manages two Resource Recovery Centres (RRCs) on behalf of its Constituent Councils. These sites are the Heathfield RRC, which serves the Adelaide Hills Council area with an approximate population of 40,000 people and the Brinkley RRC, which serves the Rural City of Murray Bridge area with an approximate population of 22,000 people.

SITE USAGE

Both facilities have shown strong customer growth since the Authority commenced operations. The Heathfield customer numbers have increased over previous years, which is likely a result of increased services, such as the chemical drop off, fire waste disposal and free green organics days. This trend remained steady during 2021/22. The Brinkley RRC customer patronage also remained steady during 2021/22.



HEATHFIELD RRC TRANSACTIONS



BRINKLEY RRC TRANSACTIONS







TONNES TO LANDFILL

The tonnes of waste disposed to landfill from the Brinkley RRC have increased for 2021/22. All material which can be reused, reprocessed, or recycled is removed from the waste stream prior to transportation to landfill. For example, green organics are chipped on site and sold as mulch and construction and demolition material is stored for crushing and reuse.

The Authority collects asbestos,
Drummuster containers and tyres across our RRCs for recycling or appropriate disposal at licenced facilities.

RESOURCE RECOVERY SITES WASTE TONNES TO LANDFILL

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Heathfield	1,840	1,562	1,533	1,719	1,760	1,940
Brinkley	1,818	1,719	1,623	1,138	1,041	1,137

The Authority creates mulch from greens materials dropped off at our RRCs which is then sold to customers.

(8)

2021/22 ANNUAL

BUSINESS PLAN

RESPONSES TO THE 2021/22 ANNUAL BUSINESS PLAN, PERFORMANCE TARGETS AND MEASURES



- Embrace the waste hierarchy and circular economy principles the Authority will aim to assist and positively influence the recycling markets as much as possible via its operations and services.
- Represent Constituent Councils in the waste and resource recovery sector.

The Authority has continued to represent Constituent Councils in the waste and resource recovery sector while embracing the waste hierarchy and circular economy principals via its operations and services.

3 Finalise the charter review.

The charter review was finalised, gazetted and a new Board established, including an Independent Chair.

Develop a regional waste and resources management plan.

A regional waste and resources management plan was drafted and circulated to the Board.

5 Finalise the 10-year Strategic Plan.

The 10-year Strategic Plan is not yet finalised as this was delayed due to a new Board being established. A strategic planning workshop has been undertaken with the new Board. The reviewed capping and closure plan for Cell 6 has been delayed pending the findings and recommendations from the Landfill Gas feasibility study which is underway.

6 Implement staged capping and closure of Brinkley landfill cells in accordance with capping and closure plan.

Cell 7 is receiving "solid inert" waste in line with directions from the EPA, while all putrescible waste is deposited in cell 8/9.

- Continue to manage the Brinkley Landfill site and cell construction to maintain adequate airspace for waste disposal needs.
- Manage the Brinkley Landfill as a compliant facility.

The final stage of cell 8/9 is currently being excavated, this process also generates "daily cover" required for landfill compliance and operating cost minimisation. The completion of this final stage is scheduled for the 2022/23 financial year.

Establish the landfill to be a model and leading-edge regional facility. Utilise the landfill and transfer stations as educational tools where possible.

The landfill continues to operate and evolve in line with best-practise filling techniques utilising industry leading plant and equipment.

Continue to establish itself as an expert in the field of waste and resource management and act as an information source for Constituent Councils and their communities.

The Authority continues to provide up-to-date waste and resource management industry advice and information to its Constituent Councils by regularly attending/participating in industry focussed forums.

Continue to implement media and advertising programs aiming to increase education across the region.

Filming was carried out at the Brinkley Landfill site in June 2021 at the request of Adelaide Hills Council to be uploaded and featured on their website as an educational tool.

In conjunction with Constituent Councils continue services across Constituent Councils via the Strategic Resource Recovery Coordinator role and implement an additional shared resource across the Members that require this service.

The Constituent Councils decided to discontinue the Strategic Resource Recovery Coordinator role. A new Authority position is proposed for 2022/23.

Continue to explore options to coordinate Constituent Council waste services where cost savings can be identified and progressively implement approved shared services across Constituent Councils.

A combined "Hard Waste Collection Service" tender has been prepared on behalf of two Constituent Councils.

Maintain quarterly meetings with key senior staff from each of the Constituent Councils to consider Constituent Council priorities.

Quarterly meetings with key senior staff from Constituent Councils were difficult to complete due to COVID-19 impacts however communication lines remained open.

Maintain and conduct at least two catch up meetings between Constituent Council CEO's and the Authority EO.

The EO met with CEOs as required and presented to Constituent Councils at Councils discretion.

Continue to provide quarterly key outcomes summary to Constituent Councils, following Board Meetings.

Quarterly key outcomes were provided to Constituent Councils following Board meetings.

Continue to operate the Resource Recovery
Centres efficiently, with a focus on resource
recovery, waste hierarchy and cost effectiveness.

The Resource Recovery Centres continue to operate efficiently and effectively with a focus on maximising resource recovery wherever possible.

- 18 Review and update WHS policies and systems.
- Work with the LGA Mutual Liability Scheme to ensure the Authority is meeting requirements.

WHS policies and procedures have continued to be reviewed and implemented where required, along with some new systems and processes with a focus on continual improvement, while working with the guidance of the LGA Mutual Liability Scheme to ensure the Authority is meeting its requirements.

20 Undertake a customer and charging review.

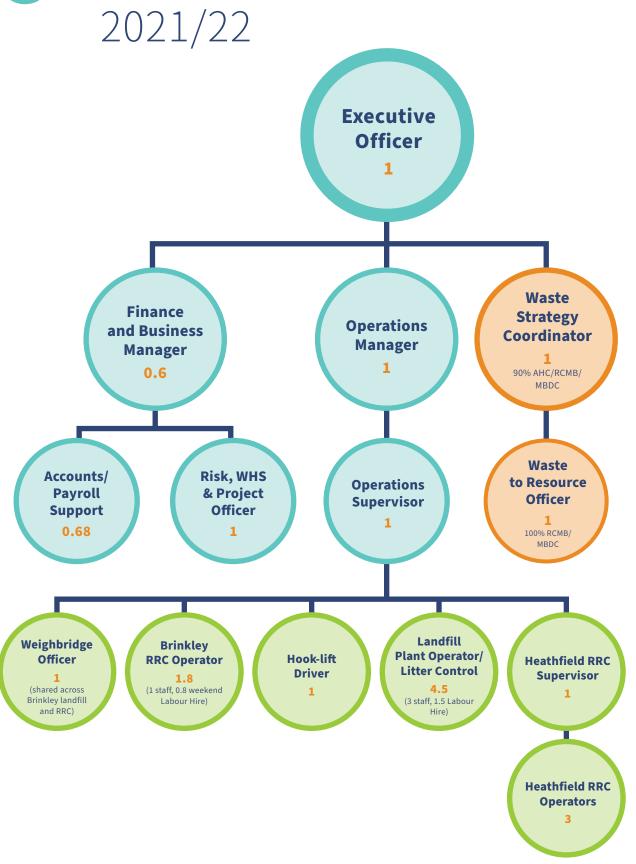
A review of customers and relevant charges was undertaken to ensure relevant discounts were being applied appropriately and accordingly.

Work with Constituent Councils to consider upcoming opportunities for kerbside collection and recycling contracts – particularly across Mount Barker and Murray Bridge Councils.

See 13 response.

9

ORGANISATION CHART



2021-22 AUDITED FINANCIAL STATEMENTS



Adelaide Hills Region Waste Management Authority General Purpose Financial Reports for the year ended 30 June 2022

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Adelaide Hills Region Waste Management Authority Annual Financial Statements for the year ended 30 June 2022

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Authority to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards.
- the financial statements present a true and fair view of the Authority's financial position at 30 June 2022 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- · the financial statements accurately reflect the Authority's accounting and other records.

Adrian Skull

CHAIRPERSON

Ben Tume

ACTING EXECUTIVE OFFICER

Date: 21 September 2022

1

Statement of Comprehensive Income

for the year ended 30 June 2022

		2022	2021
	Notes	\$	\$
INCOME			
User charges	2	5,725,347	5,300,030
Grants, subsidies and contributions	2	20,000	=
Investment income	2	915	16
Other income	2	2,509,049	3,991,821
Total Income	_	8,255,311	9,291,867
	_		
EXPENSES			
Employee costs	3	1,608,869	1,388,354
Materials, contracts & other expenses	3	5,567,723	5,371,434
Depreciation, amortisation & impairment	3	680,098	612,849
Finance costs	3	14,485	32,143
Total Expenses		7,871,175	7,404,780
	_		
OPERATING SURPLUS / (DEFICIT)	_	384,136	1,887,087
	_		
Asset disposal & fair value adjustments	4	<u>-</u>	47,052
NET SURPLUS / (DEFICIT) (transferred to Equity Statement)		384,136	1,934,139
TOTAL COMPREHENSIVE INCOME	_	384,136	1,934,139

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

Statement of Financial Position

as at 30 June 2022

		2022	2021
ASSETS	Notes	\$	\$
Current Assets			
Cash and cash equivalents	5	1,051,069	264,637
Trade & other receivables	5	1,355,484	1,788,975
Inventories	5	9,153	1,958
Total Current Assets	_	2,415,706	2,055,570
Non-current Assets	•	4.000.000	4 744 050
Infrastructure, property, plant & equipment	6_	4,373,956	4,744,650
Total Non-current Assets Total Assets	-	4,373,956	4,744,650
lotal Assets	-	6,789,662	6,800,220
LIABILITIES			
Current Liabilities			
Trade & other payables	7	847,330	853,291
Borrowings	7	224,073	671,808
Provisions	7	338,649	308,568
Total Current Liabilities	_	1,410,052	1,833,667
Non-current Liabilities			
Borrowings	7	141,604	190,429
Provisions	7	1,893,306	1,815,560
Total Non-current Liabilities	′ -	2,034,910	2,005,989
Total Liabilities	-	3,444,962	3,839,656
NET ASSETS	_	3,344,700	2,960,564
	-	0,011,100	2,000,001
EQUITY			
Accumulated Surplus		3,344,700	2,960,564
TOTAL EQUITY	_	3,344,700	2,960,564

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

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

		Accumulated Surplus	TOTAL EQUITY
2022	Notes	\$	\$
Balance at end of previous reporting period		2,960,564	2,960,564
Net Surplus / (Deficit) for Year		384,136	384,136
Balance at end of period		3,344,700	3,344,700
2021			
Balance at end of previous reporting period		1,026,425	1,026,425
Net Surplus / (Deficit) for Year		1,934,139	1,934,139
Balance at end of period		2,960,564	2,960,564

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

Statement of Cash Flows

for the year ended 30 June 2022

		2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$	\$
Receipts:			
User charges		5,669,183	5,812,283
Investment receipts		359	16
Grants utilised for operating purposes		20,000	-
Other revenues		2,994,261	2,899,094
Payments:			
Employee costs		(1,550,030)	(1,348,408)
Materials, contracts & other expenses		(5,597,961)	(5,985,112)
Finance payments	-	(17,954)	(37,033)
Net Cash provided by (or used in) Operating Activities		1,517,858	1,340,840
	-		
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts:			
Sale of replaced assets		-	80,780
Payments:			
Expenditure on renewal/replacement of assets		-	(514,300)
Expenditure on new/upgraded assets	-	(234,866)	(64,200)
Net Cash provided by (or used in) Investing Activities		(234,866)	(497,720)
Payments:	-		
Repayments of borrowings		(450,000)	(801,607)
Repayment of principal portion of lease liabilities	-	(46,560)	(44,373)
Net Cash provided by (or used in) Financing Activities		(496,560)	(845,980)
Net Increase (Decrease) in cash held	-	786,432	(2,860)
Cash & cash equivalents at beginning of period	8	264,637	267,497
Cash & cash equivalents at end of period	8	1,051,069	264,637

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1 - Significant Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian 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 Authority is a Local Government Authority Section 43 regional subsidiary under the control of Adelaide Hills Council, Alexandrina Council, Mount Barker District Council and Rural City of Murray Bridge.

1.2 Historical Cost Convention

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.

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 & Section 25 of the Local Government Implementation Act 1999, and has its principal place of business at c/-of Mount Barker District Council, 6 Dutton Road, Mt Barker. These financial statements have been prepared for use by Constituent Councils of the Authority.

3 Income recognition

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

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

4.2 Other Financial Instruments

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

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1 - Significant Accounting Policies

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

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by the Authority for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are as follows. No capitalisation threshold is applied to the acquisition of land or interests in land.

Office Furniture & Equipment \$1,000

Other Plant & Equipment \$1,000

Landfill Assets \$1,000

Road Construction & Reconstruction \$10,000

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 in a manner which reflects the consumption of the service potential embodied in those assets.

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

Plant, Furniture & Equipment

Office Equipment 3 - 5 years

Other Plant & Equipment 3 - 10 years

Infrastructure

Unsealed Roads 15 years

Fencing 15 years

Water Tanks 30 years

Litter Fence 5 years

Pumps 5 years

Monitor Bore 10 years

Buildings 20 years

Roads 25 years

6.5 Impairment

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1 - Significant Accounting Policies

6.6 Borrowing Costs

Borrowing costs in relation to qualifying assets (net of offsetting investment revenue) have been capitalised in accordance with the allowed alternative treatment in 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 & Deposits

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

8 Borrowings

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

9 Provisions

9.1 Employee Benefits

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

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

No accrual is made for sick leave as 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 superannuation contributions in respect of its employees to the Hostplus Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policy and the Authority's involvement with the scheme are reported in Note 13.

9.3 Provision for reinstatement, restoration and rehabilitation

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

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

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

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1 - Significant Accounting Policies

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

10 Leases

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

i) Right-of-use assets

The Authority recognises right-of-use assets as at 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 Changes to comparative figures

During the financial year, the Authority has reviewed the allocation and classification of some transactions which has been updated in the comparative information presented. Changes in classification has resulted in no change to the previously reported financial performance and position of the Authority.

12 GST Implications

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

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

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

Note 2 - INCOME

	2022	2021
Notes	\$	\$
USER CHARGES		
Waste processing and disposal fee	5,725,347	5,300,030
	5,725,347	5,300,030
INVESTMENT INCOME		
Interest on investments:		
Interest on investments	915	16
	915	16
OTHER INCOME		
Consultancy service	10,053	14,889
Waste officer contribution	59,588	174,671
Waste transfer station income	1,711,808	1,648,655
Waste transfer station recuperation	99,302	52,773
Transport income	317,837	250,938
Fuel tax rebate	52,185	48,219
Machinery charge out	109,774	123,725
Recycled income	15,745	8,561
Sundry	132,757	1,669,390
	2,509,049	3,991,821
GRANTS, SUBSIDIES, CONTRIBUTIONS		
Sundry	20,000	=
The functions to which these grants relate are shown in Note 12.		
Sources of grants		
Other	20,000	<u> </u>
	20,000	_

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

Note 3 - EXPENSE

		2022	2021
	Notes	\$	\$
EMPLOYEE COSTS			
Salaries and Wages		1,187,834	1,017,531
Employee leave expense		174,725	164,666
Superannuation - defined contribution plan contributions	13	123,126	102,336
Superannuation - defined benefit plan contributions	13	4,595	3,071
Workers' Compensation Insurance		46,358	34,012
Other	_	72,231	66,738
Total Operating Employee Costs	=	1,608,869	1,388,354
Total Number of Employees		16	13
(Full time equivalent at end of reporting period)			
MATERIALS, CONTRACTS & OTHER EXPENSES			
Prescribed Expenses			
Auditor's Remuneration			
- Auditing the financial reports		5,289	5,508
Bad and Doubtful Debts	=	<u> </u>	812
Subtotal - Prescribed Expenses	_	5,289	6,320
Other Materials, Contracts & Expenses			
Materials, contractors and other		293,753	364,193
Waste transfer station expenses		1,212,752	1,134,076
Consultants		47,044	52,681
Administration and Board		76,094	71,261
EPA licence fee		9,793	9,611
Repairs and maintenance		201,980	179,075
Insurance and legal		39,978	66,053
EPA waste levy paid		3,394,154	3,311,107
Parts, accessories & consumables		263,237	157,621
Sundry		23,649	19,436
Subtotal - Other Materials, Contracts & Expenses	_	5,562,434	5,365,114
	_	5,567,723	5,371,434

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

Note 3 - EXPENSE con't

		2022	2021
	Notes	\$	\$
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Road infrastructure		5,534	5,534
Buildings		15,062	15,012
Vehicles		31,501	29,378
Plant and equipment		317,487	284,909
Landfill cells		144,320	99,583
Leachate pond		8,697	8,697
Landfill rehabilitation		46,121	38,443
Landfill cell capping		62,833	82,750
Right of Use Assets	16	48,543	48,543
		680,098	612,849
FINANCE COSTS			
Interest on overdraft and short-term drawdown		8,323	24,999
Interest on Leases		6,162	7,144
	_	14,485	32,143

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

		2022	2021
	Notes	\$	\$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
Assets renewed or directly replaced			
Proceeds from disposal		-	80,780
Less: Carrying amount of assets sold	_		33,728
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	_	-	47,052

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

Note 5 - CURRENT ASSETS

		2022	2021
CASH & EQUIVALENT ASSETS	Notes	\$	\$
Cash on Hand and at Bank		324,529	264,637
Deposits at Call		726,540	-
	_	1,051,069	264,637
TRADE & OTHER RECEIVABLES	_		
Accrued Revenues		705,312	1,209,967
Debtors - general	_	650,172	579,008
		1,355,484	1,788,975
INVENTORIES			
Stores & Materials	_	9,153	1,958
	_	9,153	1,958

Adelaide Hills Region Waste Management Authority Notes to and forming part of the Financial Statements for the year ended 30 June 2022

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

			Carrying Amount	88,477	155,955	77,524	1,756,476	962,151	102,438	171,273	838,008	43,660	177,994	4,373,956	4,744,650
	22	00	Acc' Dep'n	(49,875)	(121,244)	(87,244)	(2,056,669)	(1,596,991)	(71,500)	(289,933)	(699,074)	•	(145,629)	(5,118,159)	(4,438,060)
	2022	\$.000	Cost	138,352	277,199	164,768	3,813,145	2,559,142	173,938	461,206	1,537,082	43,660	323,623	9,492,115	9,182,710
			Fair Value	•	•	•	1	1	•	•	•	•	-	-	1
			Carrying Amount	94,011	168,350	109,025	1,859,874	1,106,471	111,135	217,509	851,738	1	226,537	4,744,650	4,936,546
	21	00	Acc' Dep'n	(44,341)	(106,182)	(55,743)	(1,739,181)	(1,452,671)	(62,803)	(243,812)	(636,241)	1	(97,086)	(4,438,060)	(3,955,243)
,	2021	\$,000	Cost	138,352	274,532	164,768	3,599,055	2,559,142	173,938	461,321	1,487,979	1	323,623	9,182,710	8,891,789
			Fair Value	-	1	'	1	1	'	'	1	'	_	-	-
			Fair Value Level												Se
				4			nt			L	Cr		S		Comparatives

Plant and equipment

Road infrastructure

Buildings Vehides Landfill rehabilitation Landfill cell capping

Leachate pond

Landfill cells

Right of Use Assets

WIP

Total IPP&E

This Note continues on the following pages.

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Adelaide Hills Region Waste Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 6 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

_		_												_	
2022	↔	Carrying	Amount	88,477	155,955	77,524	1,756,476	962,151	102,438	171,273	838,008	43,660	177,994	4,373,956	4,744,650
		Net	Reval'n	•	•	•	•	•	•	•	•	•	•	-	•
Year			Impair't Adjustment		•	•	•	•	•	(115)	49,103	•	•	48,988	(123,819)
t During the			Impair't		•	•	•	•	•	•	•	•	•	-	•
Carrying Amounts Movement During the Year	↔		Dep'n	(5,534)	(15,062)	(31,501)	(317,487)	(144,320)	(8,697)	(46,121)	(62,833)	•	(48,543)	(880,089)	(612,849)
ying Amoun			Disposals	•	•	•	•	•	•	•	•	•	•	-	(33,728)
Carr		Additions	Renewals	•	•	•	•	•	•	•	•	•	•	-	514,300
		Addir	New / Upgrade Renewals	-	2,667	•	214,089	•	•	•	•	43,660	•	260,416	64,200
2021	↔	Carrying	Amount	94,011	168,350	109,025	1,859,874	1,106,471	111,135	217,509	851,738	•	226,537	4,744,650	4,936,546
				Road infrastructure	Buildings	Vehicles	Plant and equipment	Landfill cells	Leachate pond	Landfill rehabilitation	Landfill cell capping	WIP	Right of Use Assets	Total IPP&E	Comparatives

This note continues on the following pages.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 7 - LIABILITIES

	2022			20	21
		;	\$;	\$
TRADE & OTHER PAYABLES	Notes	Current	Non- current	Current	Non-current
Goods & Services		744,440	-	768,118	-
Payments received in advance		15,000	-	20,000	-
Accrued expenses - other		765	-	4,234	-
GST Payable		43,173	-	24,262	-
Other Payables		43,952	<u>-</u>	36,677	-
		847,330	-	853,291	-
Amounts included in trade & other payables that are not expected to be settled within 12 months of reporting date.					
BORROWINGS					
Leases Liabilities	16	48,825	141,604	46,560	190,429
LGFA cash advance debenture facility		175,248	<u>-</u>	625,248	-
		224,073	141,604	671,808	190,429
All interest bearing liabilities are secured ov	er the fut	ure revenues	of the Council.		
PROVISIONS					
Employee entitlements (including oncosts)		338,649	51,800	308,568	23,042
Future reinstatement / restoration, etc		-	461,206	-	461,321
Cell capping		-	1,380,300		1,331,197
		338,649	1,893,306	308,568	1,815,560
Movements in Landfill Provisions - 2022 year only (current & non-current)		Future Reinstate- ment	Cell capping	Total	
Opening Balance		461,321	1,331,197	1,792,518	
Add (Less) Remeasurement Adjustments		(115)	49,103	48,988	=
Closing Balance		461,206	1,380,300	1,841,506	_
			_		

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

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:

		2022	2021
	Notes	\$	\$
Total cash & equivalent assets	5	1,051,069	264,637
(b) Reconciliation of Change in Net Assets to Cash from Op	erating Ac	tivities	
Net Surplus (Deficit)		384,136	1,934,139
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		680,098	612,849
Net increase (decrease) in unpaid employee benefits		58,839	39,946
Net (Gain) Loss on Disposals		-	(47,052)
	·-	1,123,073	2,539,882
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		433,491	(1,174,426)
Net (increase) decrease in inventories		(7,195)	298
Net increase (decrease) in trade & other payables	_	(31,511)	(24,914)
Net Cash provided by (or used in) operations		1,517,858	1,340,840
(c) Non-Cash Financing and Investing Activities			
Estimated future reinstatement etc. costs	_	48,988	(123,819)
(d) Financing Arrangements	-		
Unrestricted access was available at balance date to the following	ng lines of c	redit:	
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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 9 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as loans and receivables.

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call Accounting Policy: initially recognised at lower of cost and net

realisable value, interest is recognised when earned.

Terms & conditions: deposits at call have an average maturity of 90

days and an average interest rate of 1.55% (2021: 90 days 0.3%)

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

Receivables - Fees and other charges

Accounting Policy: carried at nominal values less any allowances for

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

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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 9 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2022		Due < 1 year	Due > 1 year <a> 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		\$'000	\$'000	\$'000	\$'000	\$'000
Cash & Equivalents		1,051,069	-	-	1,051,069	1,051,069
Receivables		1,383,072	-	-	1,383,072	1,355,484
	Total	2,434,141	-	-	2,434,141	2,406,553
Financial Liabilities						
Payables		846,565	-	-	846,565	846,565
Current Borrowings		190,407	-	-	190,407	175,248
Lease Liabilities		53,776	148,595	-	202,371	190,429
	Total	1,090,748	148,595		1,239,343	1,212,242
2021		Due < 1 year	Due > 1 year; <pre></pre> <pre></pre> <pr< td=""><td>Due > 5 years</td><td>Total Contractual Cash Flows</td><td>Carrying Values</td></pr<>	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2021 <u>Financial Assets</u>		Due < 1 year \$'000	• •		Contractual	, ,
		·	≤ 5 years	years	Contractual Cash Flows	Values
Financial Assets		\$'000	≤ 5 years	years	Contractual Cash Flows \$'000	Values \$'000
Financial Assets Cash & Equivalents	Total	\$'000 264,637	≤ 5 years	years	Contractual Cash Flows \$'000 264,637	Values \$'000 264,637
Financial Assets Cash & Equivalents	Total	\$'000 264,637 1,788,975	≤ 5 years	years	Contractual Cash Flows \$'000 264,637 1,788,975	Values \$'000 264,637 1,788,975
Financial Assets Cash & Equivalents Receivables	Total	\$'000 264,637 1,788,975	≤ 5 years	years	Contractual Cash Flows \$'000 264,637 1,788,975	Values \$'000 264,637 1,788,975
Financial Assets Cash & Equivalents Receivables Financial Liabilities	Total	\$'000 264,637 1,788,975 2,053,612	≤ 5 years	years	Contractual Cash Flows \$'000 264,637 1,788,975 2,053,612	Values \$'000 264,637 1,788,975 2,053,612
Financial Assets Cash & Equivalents Receivables Financial Liabilities Payables	Total	\$'000 264,637 1,788,975 2,053,612 849,057	≤ 5 years	years	Contractual Cash Flows \$'000 264,637 1,788,975 2,053,612	Values \$'000 264,637 1,788,975 2,053,612 849,057

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

	30 June	2022	30 Jun	e 2021
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$'000	%	\$'000
LGFA cash advance debenture	1.75	175,248	2.4	625,248
Non interest bearing	_	842,728	_	849,057
		1,017,976	•	1,474,305

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

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 theAuthority 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 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 standby borrowing facilities that it can access.

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

Note 10 - EXPENDITURE COMMITMENTS

The Authority as at 30 June 2022 had no obligation for expenditure.

Note 11 - CONTINGENCIES, ASSETS & LIABILITIES NOT RECOGNISED

There were no contingencies, assets or liabilities not recognised subsequent to 30 June 2022 that need to be disclosed in the financial statements.

Note 12 - EVENTS OCCURING AFTER REPORTING DATE

There were no events subsequent to 30 June 2022 that need to be disclosed in the financial statements.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 13 - SUPERANNUATION

The Authority makes employer superannuation contributions in respect of its employees to Hostplus (formerly 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 (9.5% in 2020-21; 10.0% in 2021-22). No further liability accrues to the Authority as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. The Authority makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2020-21) of "superannuation" salary.

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

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

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

Contributions to Other Superannuation Schemes

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 14 - FINANCIAL INDICATORS

	2022	2021	2020
Operating Surplus Ratio			
Operating Surplus	4.7%	20.3%	2.0%
Total Operating Income			

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

Net Financial Liabilities Ratio

Net Financial Liabilities	13%	19%	60%
Total Operating Income			

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

Adjustments to Ratios

In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These **Adjusted Ratios** correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison between years.

Adjusted Operating Surplus Ratio Adjusted Net Financial Liabilities Ratio	4.7% 13%	20.3% 19%	2.0% 60%
Asset Renewal Funding Ratio			
Outlays on Existing Assets Asset Renewals - IAMP	0%	87%	100%

Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.

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

Note 15 - UNIFORM PRESENTATION OF FINANCES

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

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

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

	20:	22	202	21	
	\$;	\$		
Income		8,255,311		9,291,867	
Expenses		(7,871,175)		(7,404,780)	
Operating Surplus / (Deficit)	•	384,136	_	1,887,087	
Net Outlays on Existing Assets					
Capital Expenditure on renewal and replacement of Existing Assets	-		(514,300)		
Add back Depreciation, Amortisation and Impairment	680,098		612,849		
Proceeds from Sale of Replaced Assets			80,780		
		680,098		179,329	
Net Outlays on New and Upgraded Assets					
Capital Expenditure on New and Upgraded Assets (including investment property & real estate developments)	(234,866)		(64,200)		
		(234,866)		(64,200)	
Net Lending / (Borrowing) for Financial Year	· -	829,368	_	2,002,216	

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 16 - OPERATING LEASES

The Authority as a Lessee

Right of Use Aset

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

Carrying Value	Land
At 1 July 2021	226,537
Deprecaition Charge	(48,543)
At 30 June 2022	177,994

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

and borrowings) and the movements during the period.				
	2022			
Opening Balance 1 July 2021	236,989			
Accretion of Interest	6,162			
Payments	(52,722)			
Closing Balance 30 June 2022	190,429			
Current	48,825			
Non Current	141,604			
The maturity analysis of lease liabilities is included in note 9.				
Authority and its associated entities (the group) had total cash outflows for leases of \$52,722.				
The following are amounts recognised on profit or loss:				
Deprecaition expense right of use asset	48,543			
Interest expense on lease liabilities	6,162			
Total amount recognised in profit and loss	54,705			

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

Note 17 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The key management personnel of the Authority include the Chair, the Board and the Executive Officer being prescribed officers under section 112 of the Local Government Act 1999. In all, key management personnel were paid the following total compensation:

	2022	2021
	\$	\$
Salaries, allowances & other short term benefits	227,175	214,063
Termination benefits	-	-
TOTAL	242,120	227,632

The following transactions occurred with related parties:

	2022	Outstanding 30 June 2022	2021	Outstanding 30 June 2021
	\$,000	\$,000	\$,000	\$,000
Adelaide Hills Council - provision of waste processing & disposal service	1,481	136	1,380	160
Alexandrina Council - provision of waste processing & disposal service	261	25	276	34
Mount Barker District Council - provision of waste processing & disposal service	1,260	109	1,219	134
Rural City of Murray Bridge - provision of waste processing & disposal service	885	62	781	58
TOTAL	3,887	332	3,656	386

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

*Comparatives have been updated to include the EPA levy received from the Authority's Constituent Councils.

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

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

Certification of Auditor Independence for the year ending 30 June 2022

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 2022, the Authority's Auditor, Dean Newbery & Partners Chartered Accountants, has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

Andrew Aitken
CHIEF EXECUTIVE OFFICER
Adelaide Hills Council

Date: 12 July 2022

Certification of Auditor Independence for the year ending 30 June 2022

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 2022, the Authority's Auditor, Dean Newbery & Partners Chartered Accountants, has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

Nigel Morris

CHIEF EXECUTIVE OFFICER
Alexandrina Council

Date: 11 July 2022

Certification of Auditor Independence for the year ending 30 June 2022

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 2022, the Authority's Auditor, Dean Newbery & Partners Chartered Accountants, has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

CHIEF EXECUTIVE OFFICER
Mount Barker District Council

Date: 19 July 2022

ADELAIDE HILLS REGION WASTE MANAGEMENT AUTHORITY

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2022, the Authority's Auditor, Dean Newbery & Partners Chartered Accountants, has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

Michael Sedgman
CHIEF EXECUTIVE OFFICER
Rural City of Murray Bridge

Date: 12.07 2022

Adelaide Hills Region Waste Management Authority **Annual Financial Statements** for the year ended 30 June 2022

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2022, the Authority's Auditor, Dean Newbery & Partners Chartered Accountants, has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

Adrian Skull

CHAIRPERSON Adelaide Hills Region Waste Management Authority

Date: 21 September 2022



Chartered Accountants

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PO Box 755 North Adelaide SA 5006

T: (08) 8267 4777 www.deannewbery.com.au

Dean Newbery ABN: 30 164 612 890

Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Adelaide Hills Region Waste Management Authority for the year ended 30 June 2022, 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.

SAMANTHA CRETEN

Partner

DEAN NEWBERY

Dated this 4th day of July 2022

North Adelaide | Balaklava

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