

CITY OF UNLEY

2020-21 Annual Report

Location:	4 kilometres south east of Adelaide CBD
Population:	39,518
Rateable properties:	18,905 (as at 30 June 2021)
Area:	14.4 square kilometres
Operating Income:	\$50.019m
Operating Expenditure:	\$46.7m
Staff:	176.82 (FTE)

KAURNA ACKNOWLEDGEMENT

Ngadlurlu tampinhi, ngadlu Kaurna yartangka inparrinhi. Ngadlurlu parnuku tuwila yartangka tampinhi.

*Ngadlurlu Kaurna Miyurna yaitya yarta-mathanya Wama Tarntanyaku tampinhi. Parnuku yailtya, parnuku tapa purruna yalarra puru purruna.**

We would like to acknowledge this land that we meet on today is the traditional lands for the Kaurna people and that we respect their spiritual relationship with their country.

We also acknowledge the Kaurna people as the traditional custodians of the Adelaide region and that their cultural and heritage beliefs are still as important to the living Kaurna people today.

**Kaurna Translation provided by Kaurna Warra Karrpanthi*

We are pleased to present the City of Unley's Annual Report for 2020–21.

This report describes the City of Unley's performance over the 2020–21 financial year against the objectives of the 2020–21 Business Plan and Budget, Four Year Delivery Plan 2021-25, and City of Unley Community Plan 2033.

This report is designed to meet our obligations under Section 131 of the *Local Government Act 1999 (the Act)*.

Our website provides more information about City of Unley activities, policies, and Council's plans for the future.

If you would like more information about any item in this report, please visit unley.sa.gov.au or phone 8372 5111.

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MAYOR'S MESSAGE

When reviewing the past financial year and the programs and services the City of Unley offered its residents and businesses during that time, I feel pride in what has been accomplished by our councillors, council staff and the many volunteers who support us in our community programs.

I am pleased with the way our council has responded in the face of challenges presented by COVID-19. We adapted to our changed circumstances quickly, while prioritising the health, safety, and wellbeing of both our community and staff.

The challenges of COVID-19 required imagination and agility as we prepared to celebrate an important milestone in Unley's history, our sesquicentenary, in 2021.

1871 marked the year when early European settlers of the area we now call Unley, then just a collection of small villages, expressed their desire in a petition to the Governor to become a separate entity - a place with its own unique identity. Their petition was granted and led to the establishment of the Corporate Township of Unley, an important moment in our history.

We marked 2021 by presenting Open House concerts for residents in some of our city's most iconic and historic buildings and engaged our community with free activities and exhibitions in our museum, art galleries, libraries, and community centres.

While we were looking back over 150 years, Council was also looking forward and considering its plans for the future. At the Council meeting in April 2021, Council endorsed the Four-Year Delivery Plan 2021-2025. This Plan communicates strategies and key initiatives intended to achieve the City of Unley vision. Over the past year, Council was also presented with other strategic plans for their consideration such as the Long-Term Financial Plan which anticipate trends over the next decade, along with Community Land Management Plans, Asset Management Plans, the Animal Management Plan, the Living Well Plan, the Cultural Plan 2021-2026, and the Economic Development Growth Strategy 2021-2025.

These various plans contribute to set clear pathways to continue to improve our City's lifestyle, health, urban environment, social connection, youth and aged support programs and economic growth, all of which will continue to make our city a desirable place to live, visit, do business and invest.

During the year we saw good progress in offering our residents and visitors safer walking and biking pathways across our city, undertaking construction on the Wilberforce Walk route. While the Department for Infrastructure and Transport (DIT) upgraded the Mike Turtur Bikeway, Council played a role in planning the greening and delivering new lighting.

I'm very proud of our efforts as a Council in addressing greening on a broader scale, taking our status as a global Tree City seriously by exploring ways to counter the loss of trees to urban development, with the ultimate aim to restore our green canopy to previous levels.

Extensive aerial mapping of our city using Light Detection and Ranging (LiDAR) technology was undertaken during 2020-21. Further work our council staff have undertaken since then, and will continue, to assess that data will be invaluable in helping us devise strategies which protect significant trees, incentivise the maintenance of tree canopy in streetscapes and on private land in individual properties, and serve to encourage homeowners to plant more trees on private land for future generations.

Another environmental initiative worthy of mention was Council's joining the Global Covenant of Mayors for Climate and Energy in late 2020. This organisation supports local government to accelerate measurable steps that lead to lower emissions and a more climate-resilient future. Council's commitment to this organisation is about the practical measures we can take, including better monitoring and reporting of our energy usage, and a range of other positive actions to improve our environment.

I have been thrilled with the assistance Council has offered to budding entrepreneurs at both ends of the life spectrum. Older people who wanted to explore business enterprises of their own or develop ideas they had been nurturing were offered support in the StartUp@AnyAge initiative, a collaborative project with UniSA. They participated in workshops which helped shape and give structure to their venture ideas and pitched these to business mentors.

Younger voices and ideas came to the fore in the creation of the Living Young Reference Group, a volunteer group of young people from 12 to 25 years of age who expressed the desire to be involved in civic life and contribute to Council's consideration of youth issues in our forward planning.

Council also continues to support 'Fish Tank' for younger entrepreneurs, a program which encourages young people to put forward ideas for new businesses and engage with business mentors who help develop them.

I am delighted that two passionate community members have been recognised as part of the Australia Day Awards in 2021. Isobel Marshall, a previous Fish Tank winner in 2016, received the Young South Australian of the Year Award 2021. Craig Scott, President of Goodwood Saints Football Club, was recognised as the South Australian Citizen of the Year 2021.

Both these award recipients' work promotes and supports social, physical, and mental and health issues in the local community, and in communities across South Australia and beyond.

During 2020-21 I was fortunate to have met and heard from a range of interesting people who have imparted unique insights, ideas, and visions for our city, and I would like to sincerely thank everyone who has shared their views with me and my fellow councillors.

Michael Hewitson AM, Mayor

CEO'S MESSAGE

The Annual Report for 2020-21 highlights the major projects, community programs and activities and services the City of Unley offers its residents, businesses, and community groups. It aims to measure Council's work to ensure our city is the best place it can be in which to reside, work, undertake business activity or visit for recreation.

As we have continued to live with the different impacts of COVID-19, the City of Unley has embraced opportunities to seek alternative ways to keep connected with our community as we look to provide valued services and programs, across education, wellbeing, social interaction, and recreation.

Looking back over the financial year, there are many highlights to mention.

The establishment of Maison de France built on the fruitful and historic relationship our city enjoys with France, dating back over a century to when Alliance Francaise first established here in Unley. Council supported a decision to strengthen that relationship by offering a base to French organisations including the Office of the Honorary Consul, the French Australian Chamber of Commerce, the French Australian Schools Association, and the French cultural association Adelaide Accueil.

Located adjacent to Unley Civic Precinct, Maison de France will be among a number of business sites to benefit from enhanced internet speeds when Unley joins other inner metropolitan councils in connection to the GigCity network, with direct links to other high-tech hubs at Lot Fourteen and the Tonsley Innovation Precinct.

During 2020-21, we have taken significant steps in the development of our Civic Precinct at the rear of council's main offices to facilitate creation of an enhanced business innovation hub in the redevelopment of Council-owned cottages adjacent to the Village Green. The synergy between our building of improved working spaces for start-up businesses and the provision of enhanced digital capacity in connection to GigCity cannot be underestimated.

The potential to assist older members of our community who would prefer to age in place in their own homes was further developed in Council's collaborative cohousing project, conducted in partnership with UniSA and SA Health's Office for Ageing Well. This landmark project won the 2021 Local Government Professionals 'Community Partnerships and Collaboration Award'. This recognition by the peak local government body is to be applauded, and the next steps of the cohousing project are exciting. We will engage with state government agencies including the State Planning Commission to seek legislative amendments in the state's new Planning and Design Code, to facilitate urban development which supports older residents who want to continue to live where they are, and to offer new methods of downsizing on larger blocks while protecting heritage architecture in our suburbs.

Working with other agencies and councils continues to reap benefits in projects which offer tangible benefit to our communities. This year also saw us win an LG Professionals award for 'Excellence in Cross-Council Collaboration' for Daily Moves, a program our Council leads to help older people stay active and healthy. Daily Moves' network of collaborating councils includes Prospect, Walkerville, Burnside, Norwood, Payneham & St Peters.

To be an effective organisation we need to continue to work with residents, businesses, and community organisations to plan our city's future, to establish productive partnerships and identify opportunities for improvement which benefit everyone who lives, works or conducts business in Unley.

A key element of this is evident in the recently endorsed Economic Development Growth Strategy 2021-2025 (the Strategy). The Strategy calls for a structured approach to business opportunities in order to identify commercial entities with whom we can engage, and whom we might aim to entice to Unley as the preferred place to locate their business operations.

Part of this Strategy will commence building new and valuable partnerships with the business community that lay the groundwork for our city's economic innovation and future growth.

It's also important that Council works with external stakeholders across various strategic sites to influence major projects which could have long-term benefits for our city and residents. These include the redevelopment of Highgate Park (previously known as the Julia Farr Centre), the former Le Cornu's site at Keswick, the current second stage of Unley Oval's upgrade and the proposed Unley Central development.

When completed, these projects may offer new housing or commercial and community facilities, and, as a Council, we would like to see them achieve outcomes which strike a balance in contemporary urban design and consideration for local environment and heritage.

I think local government has a pivotal role to play in assisting all members of our community. We continue to strive to deliver exceptional service, and I thank our councillors and staff who worked so diligently to achieve this.

Peter Tsokas, Chief Executive Officer

STRATEGIC MANAGEMENT FRAMEWORK

The City of Unley is committed to an integrated approach to strategic planning.

Informed by South Australia's Strategic Plan, our *Community Plan 2033* provides the vision, strategies and framework for the future of the City of Unley.

Our *Long Term Financial Plan* is used to guide our financial decision-making to ensure we remain financially sustainable in the medium to long term, while still achieving the objectives detailed in our *Community Plan 2033*.

Our *Four Year Delivery Plan 2021-2025* outlines how we will implement the vision, strategies and framework set out in our *Community Plan 2033*, and informs the Annual Business Plan and Budget process.

The Council's Strategic Management Framework ensures:

- Accountability to the community
- Effective use of existing resources to maximise economic, social, and environmental outcomes
- Accurate measuring and reporting processes
- A strong knowledge base for decision-making
- Clear strategic directions and corporate goals
- Effective administrative and governance procedures.

OUR VISION

Our City is recognised for its enviable lifestyle, environment, business strength and civic leadership.

Our vision is encompassed in the *Four-Year Delivery Plan* under four key themes.

GOAL 1 - COMMUNITY LIVING

People value our City with its enviable lifestyle, activities, facilities and services.

Objectives

- 1.1 Our City's community is active, healthy and feels safe.
- 1.2 Our City's people participate in community activities, learning opportunities and volunteering.
- 1.3 Our City meets the needs of all generations.
- 1.4 Our Community is proud to be part of our City.
- 1.5 Our City is connected and accessible.

GOAL 2 - ENVIRONMENTAL STEWARDSHIP

We will maintain and enhance our urban environment and strengthen our City's resilience to climate change by providing leadership to our Community.

Objectives

- 2.1 Our City's urban forest is maintained and improved.
- 2.2 Our City achieves excellence in waste management through avoidance, re-use and diversion.
- 2.3 Our City's energy efficiency is increased, and our carbon footprint reduced.
- 2.4 Efficient, effective & sustainable water management is ensured
- 2.5 The City's resilience to climate change is increased.

GOAL 3 - ECONOMIC PROSPERITY

Our businesses are valued because of the range of goods, services and facilities they provide, and new businesses are supported, not burdened with bureaucracy.

Objectives

- 3.1 Unley is recognised as an easy place to do business.
- 3.2 Thriving main streets and business activities operate across our City.

GOAL 4 - CIVIC LEADERSHIP

Council will listen to the community and make transparent decisions for the long-term benefit of the City.

Objectives

- 4.1 We have strong leadership and governance.
- 4.2 Council provides best value services to the community.
- 4.3 Our business systems and solutions are effective and transparent.

KEY OUTCOMES – COMMUNITY LIVING

Community Centres

City of Unley Community Centres are dynamic places of belonging and connection.

Despite a COVID-19 related closure and capacity restrictions during 2020-21, the Clarence Park, Fullarton Park and Unley Community Centres welcomed a combined total of 207,319 visitors, an increase of 15,175 visits from the previous financial year.

6,249 programs supported the diverse needs and interests of the community. The Circuit Café, Unley Community Centre's meal service, provided 6,600 low-cost and nutritious meals to community members.

Goodwood Community Centre, leased by Goodwood Community Services Incorporated, continued to deliver a diverse range of programs and events.

In response to a COVID-19 closure and restrictions, our community centres developed a series of online videos to connect with their communities. These included exercise and mindfulness videos supporting mental health, videos for parents supporting resilience and wellbeing in teenagers and children and a collection of cooking videos which celebrated the cultural diversity of our community centre participants.

A highlight of 2021 was the collaborative celebration of Neighbour Day across our community centres. Supported by Mitre 10 Barrow and Bench, our community centres invited community members to drop in to planting stations to 'Grow A Little Sunshine, Give A Little Sunshine': planting seedlings to pass on to someone they cared about to grow in their home or garden.

Along with community members, centres were visited by the Lady George Kindergarten, Clarence Park Kindergarten, Unley Community Child Care Centre and participants of the Ageing Space meeting. Supported by volunteers at each centre, the celebration created moments of joy and an opportunity to pass on sentiments of gratitude.

Unley Libraries

Unley Libraries continued to be hubs for learning, connection and entertainment, while meeting the requirements of ever-changing COVID-related restrictions.

During 2020-21, Unley and Goodwood Libraries had over 218,000 visits and facilitated more than 602,000 loans. Unsurprisingly, online loans of items such as e-books, audio books and e-magazines increased over the year; these now account for 36% of total loans.

Our early literacy programs continued to be a drawcard for families across the community, with over 10,000 people participating in our programs for children and young people.

Recognising that many people were unable to join us in person, our online presence grew, with 47 new videos gathering thousands of views on the Unley Libraries YouTube channel.

The focus isn't just on children, with 2,200 adults engaged in book clubs and an additional 2,000 attending one of the many events or author talks. Approximately 150 people received items through our Home Library service, which delivers to those who are unable to access the library due to mobility restrictions.

Unley Toy Library continues to grow in popularity as people acknowledge the environmental, developmental, and financial benefits of borrowing rather than purchasing toys, with over 16,500 loans made this year. This collection now also extends to providing toys, puzzles and resources to support people living with dementia and memory loss.

Library customers continued to enjoy the benefits of free Library wi-fi and computer use, with 14,400 individual computer reservations made over the year.

Our community have also taken advantage of the many Library services accessible from home, including 5,500 downloads from our online movie streaming service Kanopy and 5,500 searches of Ancestry.com, which was made accessible at no cost with Library membership.

In support of this shift to greater online accessibility, 660 people took part in the Library's digital literacy programs, highlighting our community's enthusiasm to want to engage with and learn new technologies.

Unley Museum

The Unley Museum continued to provide opportunity to provoke, educate and engage, with a program of exhibitions for children and the general public.

The City of Unley's 150th anniversary was an important highlight for the Museum in particular, which was celebrated with a special exhibition *150 Years of Unley*, and with compendium bus and walking tours launched during History Month in May.

Unley Museum's *Trees: Who Gives a Root* exhibition was shortlisted for a national award and proved extremely popular with schools and the public; visitations during the exhibition were the highest over the year. A series of bus tours to sites of significant trees, one hosted by Mayor Michael Hewitson, were fully booked. The tour was also offered as a cycling journey, hosted by the Unley Bicycle Users' Group (UBUG).

We sought feedback from our community about the Museum's current services and opening hours, which resulted in a trial of new opening times on Saturday mornings instead of Sunday afternoons from May. Saturdays were proving to be popular in the early part of the trial.

Swimming Centre

The 2020-21 season was a challenging but rewarding one which taught many valuable lessons and provided great insight into how our community values the services offered by our Swimming Centre.

Opening under strict COVID-related restrictions in September including no recreational swimming for a 3-month period, reduced pool capacities and an unscheduled closure in November, the success of the season is to be celebrated. The Centre's season officially concluded on Sunday 23 May 2021.

At the commencement of the season, a target of 78,500 visitations was set. This target was exceeded, with final attendance recorded as 80,209 – a decline of only 11% on our usual pre-pandemic target. Most pleasing, and going against the predicted trend, was that our programs either increased or remained stable. Our Aquarobics numbers grew significantly, while private swimming lessons increased by 12.5%.

Season highlights included hosting the 16th annual MS Mighty Swim Event weekend. COVID restrictions meant this year's event had to be closed to the public but, despite this, \$134,000 was raised for those living with MS in our community, with 430 people participating.

The annual SA Water VACSWIM safety program grew from 360 participants in 2020 to 430 in 2021, while our swim school operated at capacity, with over 600 students enrolled into either our term classes or private lessons program. To date, 464 students from our term classes have re-enrolled for next season, representing an 88% retention rate for this program, something that provides great optimism for the upcoming season.

The booking system introduced at the commencement of the season to safely manage patron density at the facility provided a direct opportunity to capture feedback from our members. Pleasingly, we recorded 97% of respondents rating their experience at the centre at either a level 4 or 5, out of a possible ranking of 5.

All (150) Connections to Unley Art Prize

The City of Unley invited South Australian artists, of all ages and career stages, to create artworks for entry to the All (150) Connections to Unley Art Prize 2021.

In 2021, the City of Unley celebrated its 150th anniversary and artists were asked to consider their real or imagined connection to the City of Unley over its 150 years. Works could represent, be an interpretation of, or be inspired by, current or historical themes, the Unley area and/or those which celebrate Unley's 150th anniversary.

The finalists were displayed in a special exhibition at the Hughes Gallery in the Fullarton Park Community Centre in June 2021.

The overall winner of the major prize of \$5,000 was artist Charmaine Osborne with her artworks *150 seed pots for Unley green plots*. The Elected Members Choice Award of \$500 was awarded to Elaine Magias for her woven work *Inparrinthe (meeting)*.

Charmaine Osborne's artworks have been re-produced as posters on public bins on the roads and in the major parks across Unley and limited-edition residential bin stickers were made available to City of Unley residents.

Aged care services provided by Community Support & Wellbeing

Council has assisted approximately 900 older residents, with over 30,000 services delivered to support them with living independently in their own homes and the community.

Support has ranged from a 'once off' service like transport to a medical appointment, or ongoing services such as community bus transport and domestic support.

These services are provided through the Commonwealth Home Support Program, supported by our highly valued volunteers.

This year some of our popular services included:

- Support with domestic chores like cleaning
- Gardening support to maintain the garden in a safe manner
- Home maintenance and modifications with referrals from Occupational Therapists
- Car transport to medical appointments
- Community Bus program – door to door transport to local shopping centres and community venues
- Respite support to give carers a break from their caring duties
- Support with shopping in the supermarket
- Men's Breakfast – weekly group
- Slow paced walking group – weekly group
- Balance classes - weekly group

- Tai Chi – weekly group
- Meet Me Monday, Carer Support Group
- Friendly visiting – volunteer visits in the home
- Dog walking – volunteer-supported service
- Technical support in the home – volunteer-supported service
- Wellbeing checks, friendly phone calls – volunteer-supported service
- Social bus trips and outings – weekly trips.

Daily Moves keeps our community fit

The Daily Moves Program, funded by the Australian Sports Commission, is a supportive physical activity program for adults aged 65 years and above living independently in the following Council areas:

- City of Unley
- City of Burnside
- Campbelltown City Council
- City of Norwood Payneham & St Peters
- City of Prospect
- Town of Walkerville

Coordinated by the City of Unley, the program involves a suite of activities which are all provided free of charge:

- Fitness assessments at regular intervals
- 1:1 support from Accredited Exercise Physiologists and Scientists (this program saw 131 participants supported)
- Health education seminars and ‘come and try’ programs
- Referrals to our network of Daily Moves partners
- Online support through YouTube exercise and educational videos

Since its inception, Daily Moves has engaged 700 participants and, of those who have completed the initial and reassessments to date, 52% have increased their physical activity levels. The Daily Moves program continues to be recognised as a leading community physical activity program and this is evident by receiving nominations for the following awards:

- Future of Ageing Community Engagement Award (Winner)
- Local Government Professionals Cross Council Collaboration Award (Winner)

Australia Day 2021

On 26 January 2021 the Village Green was abuzz with excitement as Council welcomed 30 of Australia’s newest citizens at a citizenship ceremony. More than 400 community members enjoyed the free event, with a sausage sizzle and family entertainment.

Australia Day Ambassador Joel Bayliss shared his insights on what Australia Day means to him and his hopes for the future, in an inspirational speech to the community on the day.

At the event, Council presented two awards to recognise contributions made to the community. The Active Citizenship Award went to Unley’s ‘Grow, Grow, Grow Your Own’ group for their work in sustainability. The City of Unley Citizen of the Year Award was presented to Craig Scott from the Goodwood Saints Football Club. Craig was additionally awarded SA’s Australia Day Citizen of the Year for his work in establishing the Goodwood Saints women’s football program, as well as developing the club’s inclusive team for players with a disability.

With a grant from the National Australia Day Council, this was one of the largest events Council had staged since COVID restrictions changed the way public events are presented and was a welcome opportunity for the community to join together to reflect, respect and celebrate.

Cohousing project for ageing well

The City of Unley led an exciting and innovative project to explore housing solutions in established suburbs so that older residents can continue to live in their own homes and neighbourhoods.

The project was a collaboration between the City of Unley, the Cities of Burnside and Prospect and the Town of Walkerville, with housing researchers from UniSA's Architecture faculty, State Government's Plan SA and supported by funding from SA Health's Office for Ageing Well.

The potential to create alternative housing options to enable more people to share living space, without impacting the character of our suburban housing legacy, is revolutionary. The project won a 2020-21 Local Government Professionals Leadership Excellence Award and was shortlisted for the Guangzhou International Award for Urban Innovation.

To make the vision a reality, the project needs to address and overcome legislative barriers in some planning and development areas, and the next stage has commenced which will see councils working collaboratively with the State Government to develop planning policy that supports approval and construction of quality co-housing in the future.

Cultural Plan

The City of Unley Cultural Plan 2021-26 outlines Council's commitment to cultural development in our City. It provides an aspirational and logistical statement of intent to work with our community to build an environment where we can feel that we can belong, contribute, connect, and be valued as part of a positive society.

The Cultural Plan establishes a clear roadmap for the next five years of cultural activities across our City, underlined by guiding principles. The Plan recognises five key themes of our local culture: The Culture of Us, The Culture of Place, The Culture of Creativity, The Culture of Knowledge and The Culture of the Future.

The Cultural Plan was developed with our local individuals and community groups, peak bodies, arts organisations, staff, Elected Members and other relevant stakeholders through innovative community engagement.

The Cultural Plan is a comprehensive reflection of the contributions of our community – their opinions, ideas and aspirations for our local culture to celebrate our past, affirm the present and challenge the future.

'Fish Tank' - young entrepreneurs initiative

Fish Tank 2021 provided local young people with an exciting opportunity to participate in entrepreneurship training and public speaking/pitch skills workshops, which culminated with the opportunity to 'pitch' their business ideas to a panel of industry judges.

In the 12 to 17-year-old category, winner Toby Cazzolato presented a new method of showing properties to potential holidaymakers through a '3D virtual tour'.

In the senior category for 18 to 25-year-olds, the first prize was awarded to Nick Timms, whose concept focused on building a brand and website where young people can create unique T-shirt designs to express their personality.

Both category winners aim to develop their concepts into real businesses with the advice and support they receive from program mentors.

Fish Tank 2021 received sponsorship from Business SA and the Rotary Club of Unley.

Support for people experiencing homelessness in Unley

During 2020-21, the City of Unley has supported a number of people 'sleeping rough' on Council and community land. Council held a forum bringing together local outreach organisations and homelessness service providers to seek more information on services available, to identify gaps and determine what role it could play in further supporting people experiencing homelessness.

This information resulted in the creation of a two-fold response. The first involved the provision of support kits, made available and provided by Council inspectors to people sleeping rough. These kits include a list of contact organisations for support referral and some personal items to directly support individuals.

A partnership has also been established between the Unley Salvation Army, the Sturt Football Club and the City of Unley to offer a soon-to-be-launched outreach and shower facility each week at Sturt Football Club to provide assistance, and to offer better connection to services and outreach organisations.

Living Well Plan

The City of Unley knows how important good health and healthy social connections are for our community.

When drafting the Living Well plan, we asked our community to tell us: 'What makes you feel healthy and happy? What is important to you? What would you like to see happen to support healthier living in the City of Unley?'

This feedback was combined, with public health data and input from key stakeholders in health and wellbeing, to develop the Living Well Plan.

This important plan sets our direction and priorities for public health and wellbeing over the next 5 years and articulates the initiatives that Council will undertake to maintain and improve the health of all people who live, work, study and play in the City of Unley.

Living Young Reference Group

The City of Unley was successful in securing a Community Conversation Grant from the SA Commissioner for Children & Young People to form a youth reference group.

Following a promotional campaign to recruit members in November 2020, 16 inspiring local young participants formed the Council's Living Young Reference Group.

The purpose of the Living Young Reference Group is to create opportunities for passionate young people to engage with Council and local organisations about issues that are important to them. Participants help to identify issues and provide advice to Council on decisions and policies that will best support young people in the City of Unley.

Participants are inducted as Council volunteers and have access to a range of training and skill development opportunities.

In the short time that the reference group has been formed they have been part of several initiatives, including the following:

- Ridge Park Masterplan Consultation
- Environment/ Sustainability Consultation
- Cycling & Walking Plan Consultation
- Invisible Cities consultation with artist Emma Beech and Helen Conolly, the SA Commissioner for Children and Young People
- Meeting with Council's Active Ageing Alliance group to discuss opportunities for intergenerational projects
- Delivering their event for young people by young people (the Living Green Youth Challenge).

Living Green Youth Challenge

The Living Green Youth Challenge began as an idea from the Living Young Reference Group and became a reality with the dedication of our young volunteers. In April 2021, the Living Young Reference Group delivered their first project for young people, The Living Green Youth Challenge. Members of the Reference Group planned the various elements of the event, delivering an event for young people, designed by young people.

This school holiday project included a series of free workshops for young people aged 12 – 25 years, focussing on gardening, recycled art, sustainable fashion, beeswax wraps, cooking and pickling and other skills in which the young people learnt good habits for sustainability. Participants learnt valuable new skills in the workshops, most of which were fully booked.

Sesquicentenary and Unley Open House events

2021 marks the 150th anniversary (sesquicentenary) of the formation of the Corporate Township of Unley in 1871. The City of Unley paid tribute to this momentous milestone with celebrations to honour our city's past citizens, and its history, culture, and architecture.

During the first half of 2021 Council offered a wide array of events and activities for the community including history walks and talks, art and cultural exhibitions and feature showcases at the Unley Museum. As part of these celebrations, the Unley 'Open House' series featured four concerts held in some of Unley's most beautiful and historic buildings.

This series of free concerts offered the community a chance to enjoy world class music performances, learn about Unley's history and experience some of the impressive iconic architecture in venues across the city.

At these events, our community was treated to performances by the Unley Concert Band, the Songambe International Gospel Choir, the Unley Symphony Orchestra, and the intercultural Nexus Arts Orchestra. Celebrations will continue throughout the remainder of 2021 to celebrate this major City of Unley milestone.

Start Up at Any Age

The City of Unley was proud to present the inaugural Startup@AnyAge program, which aims to develop the business capabilities of older people aged 50 years and over. This initiative encouraged thinking and support for people to consider small business entrepreneurship through building their confidence, skills, and awareness of their potential.

Council partnered with the Centre for Workplace Excellence, UniSA and the Office for Ageing Well to encourage our older residents to consider economic participation, help remove barriers and develop entrepreneurial thinking.

Start Up@AnyAge featured a community survey to establish views on mature-age enterprise and this feedback was coupled with several pre-focus groups with the Active Ageing Alliance and Mind Set for Life. This feedback informed the development of a series of workshops dedicated to assist older people to consider microbusinesses or social enterprises.

The workshops culminated with a celebration event which enabled the participants to share their journey and 'pitch' their idea to friends, family and important project stakeholders including COTA, Business SA, and Council's Elected Members.

Installation of public artwork 'Tectonic'

The City of Unley's latest public artworks, the 'Tectonic' series, installed on King William Road, were created by a team of artists comprising Quentin Gore, Gregg Mitchell and Amy Joy Watson.

Arising out of the 'Design King William Road' community engagement, the local community identified their desire for art and design that could play a role in creating a unique 'destination identity' for King William Road and encourage people to spend more time in the popular precinct.

Responding to the written text 'Unbuilding Our Home' from a book titled 'The World Without Us' by Alan Weisman, the artists explored what a world without humans might look like through their individual, but linked, sculptural works.

The artists also considered the built environment we live in and placed it in the context of the natural world, a subject that will only become more relevant with time.

Timeless, elemental materials granite and steel, which feature in each work, remind us of our place in history and nature and, by association, the site of King William Road and our fragile relationship with planet earth.

The 'Tectonic' sculptures can be found at three locations on the paved footpath areas in front of 84, 114 and 144 King William Road.

Our volunteers

The City of Unley is incredibly fortunate to have a large team of volunteers generously contributing their time and efforts in a variety of positions making our community happier, healthier, and more connected.

Throughout 2020-21, Unley's volunteers demonstrated resilience, patience and understanding as we navigated through the challenges of COVID-19. Despite this, we have welcomed more than 50 new volunteers to our programs this financial year, bringing the total number of volunteers in Council to 250.

Volunteering in the City of Unley is strong. According to the 2016 ABS Census, in the City of Unley, 25.5% of people aged 15 years and over volunteer, compared with 19.5% for Greater Adelaide, and this is testament to the amazing community we have. To celebrate and thank our volunteers and the wider volunteering community we invited them to attend the Australian premiere of the movie 'Duty Free' at the Capri Theatre for National Volunteer Week.

Welcoming Cities

The City of Unley is a proud member of the Welcoming Cities network and is committed to supporting programs in a city where everyone belongs and can participate in social, cultural, economic, and civic life.

Welcoming Cities exists to support local councils and their communities in the advancement of Australia as a welcoming, prosperous, and cohesive nation. As part of this network, Council has participated in skill and idea sharing and development of programs to create community resilience and cohesion.

The City of Unley has been working towards an 'Established' level of Welcoming Cities accreditation, which allows benchmarking of cultural diversity and inclusion policies and practices across the organisation. Undertaking accreditation validates our existing efforts and recognises Council's commitment to fostering cultural diversity and inclusion.

Edmund Avenue Cottages Coworking Hub Redevelopment

The Unley Civic Precinct – Edmund Avenue Cottages Redevelopment - Concept Design in 2019-20 addressed the aims for a modest, contemporary, and interactive refresh of the rear of three Council-owned cottages and improved interface with the Village Green.

The redevelopment is an adaptation of the existing cottages to support a more vibrant Civic Precinct. The new extensions provide flexible accommodation to better support an expanded local coworking service centre in 72, 74 and 76 Edmund Avenue. The rear extension has built-in flexibility to combine the three extensions into one connected facility or adapted to suit three separate uses.

Community consultation occurred during July 2020, with 38 written responses received. Most expressed strong support for the precinct vision, project aims and design, including its high environmental design and construction standards, and comprehensive tree planting scheme to complement the cottages' rear interface with the amenity of the Village Green.

Following consultation, detailed design was completed for the three Cottages providing further refinement of the original concepts, with final plans submitted for development approval, including public notification, in late 2020.

Documentation of the final design was completed in June 2021 with tendering for construction to be undertaken in early 2021-22, with support from State and Commonwealth Government grant funding.

Millswood Croquet New Clubrooms

Council has been working to deliver the Millswood Sporting Complex Improvement Plan since 2014.

The existing Croquet Club building was in poor condition, small, with limited facilities that no longer met the Club's needs, nor contemporary standards. In addition, its location, form, and age did not reasonably enable it to be effectively expanded, nor could an appropriate replacement building be adequately accommodated.

Early in 2020, a new design brief was pursued with the Millswood Croquet Club for a contemporary facility that aligned with the needs of the Club. This complemented the site character and was appropriate to budget from internal and external funding sources.

Council endorsed a Concept Design for community consultation during August and September 2020, with 27 submissions received. There was good support for the new Clubrooms, but also some concerns and suggestions for improvements.

Following approval of the Concept Design by Council, detailed design and documentation for the new Clubrooms was completed.

The design provides a new building with contemporary member facilities and additional services in the centre of the site that allows views across the three croquet lawns.

This design also opens the view of the whole site from the street, improves on-site parking and will see completion of a complementary fenced and landscaped streetscape.

In 2021-22, construction will be undertaken with support funding from the Croquet Club and Commonwealth Government grant funding.

Living Streets and Pocket Park Programs

The City of Unley has less than 3% green open space, and programs such as Living Streets and Pocket Parks help to rethink how local streets can provide new places for people.

Richards Terrace is Council's second upgrade in the Living Streets Program and has reclaimed 77 square metres of bitumen and replaced it with over 400 new plants and 24 new trees.

These improvements were designed with input from the local community to create a cooler and greener street for residents and visitors, as well as to increase biodiversity and enhance potential urban habitats. The construction was partly funded through the State Government's Greener Neighbourhoods Grant Program.

Fairford Street Pocket Park expanded an existing road closure to create an improved place to rest and pause, reflecting the aspirations of the community living in the local neighbourhood.

The upgrade has reclaimed 37 square metres of bitumen and provided over 160 new plants and a mix of 5 new trees, with species such as the Pin-Cushion Hakea, Crab Apple and Indian Coral tree planted.

As well as increased public space and greening, the pocket park supports better connections between these residential streets and local businesses along nearby Duthy Street.

Ridge Park Master Plan Stage 1 - Consultation

The City Design team undertook community engagement and consultation through Stage 1 of the Ridge Park Master Plan from February to April 2021. The engagement explored and highlighted the community's expectations for current and future uses of the park, paired with suggestions for improvements across a range of themes.

The 'YourSay' online portal was the primary engagement tool and included surveys and a lively 'discussion board' where public responses could be seen, aired, and considered.

City Design also hosted three community 'listening posts' within Ridge Park on different days and at various times to hear from many of the sporting parents, dog walkers and general recreational users of the park. A total of 28 surveys were submitted and 37 contributions were provided to the ideas board.

In addition to the public responses received, the City Design team carried out multiple workshops and interviews with a range of sporting stakeholders, community groups and reference groups, including Council's own Living Young Reference Group.

From these conversations, the following three key themes for further consideration and response emerged:

1. Junior Sport and Community Recreation
2. Wilding, Stormwater Control and Harvesting
3. Community Services, Facilities and Infrastructure.

All feedback will be used to inform the Master Plan brief and in the direct development of a Master Plan (Stage 2) to be undertaken in 2021-22.

Walking and Cycling Plan

Council's Walking and Cycling Plan aims to provide infrastructure to support walking and cycling as an attractive and viable option for both transport and recreation, for people of all ages and abilities.

Since the Plan was endorsed in 2016, Council has committed each year to its continued delivery. In 2020-21, Council has focussed on the consultation and design of three priority projects including:

- King William Road Bikeway between Mike Turtur Bikeway and Greenhill Road, including the design of a 4-metre wide shared-use path along the western side of King William Road, as part of an integrated streetscape.
- Weller Street / Simpson Parade Bicycle Route between Albert Street and King William Road, completing the final design stage of the north/south low stress cycling corridor along Wood Street and Weller Street.
- George Street / Young Street Intersection, including design improvements to support safer and more direct crossing of George Street for pedestrians and bike riders travelling east / west along Young Street.

The design for the Weller Street / Simpson Parade Bicycle Route was undertaken to enable construction in 2021-22, with the documentation of the other highlighted projects completed to inform future budget bids or funding opportunities in future years.

KEY OUTCOMES - ENVIRONMENTAL STEWARDSHIP

Benefits of Trees

The City of Unley has retained its status as a Tree City of the World for the second consecutive year for our efforts in creating and maintaining a greener, healthier environment for our community. In addition to our work on Council-owned trees, community events and activities were also held to raise greater awareness of the importance of trees across the City, including:

- This was the second year in which Council provided a limited number of new homeowners with a \$25 voucher at one of the local garden centres to encourage the planting of new trees on private land. The vouchers were valid towards the purchase of any native, ornamental or fruit tree that will grow to at least 3 metres in height at maturity.
- On 29 September 'Behind the Leaves' guided tours were held at Heywood Park as part of the Nature Festival with sessions highlighting the biodiversity, trees, wildlife, smart technology and history that makes Heywood Park great.

In conjunction with the Unley Museum and its *Trees: Who Gives a Root* exhibition, three booked-out bus tours promoted awareness of Unley's significant trees on 20 February, 11 March and 12 April. The Unley Bike Users' Group (Unley BUG) also co-hosted a significant tree tour by bicycle on 6 February.

- The Unley Museum hosted a native propagation workshop with Trees for Life on 20 March to promote the planting of native trees.
- A pilot program was trialled in April - June which aimed to encourage greater retention of existing trees and/or to increase new tree planting on private land through the planning and development process. The Tree Design Advisory Service offered one-on-one consultations with experienced landscape architects on how to incorporate good tree design in gardens.

Tree Mapping with LiDAR technology

In April 2021 an updated map of Unley's trees was captured using Light Detection and Ranging (LiDAR) mapping technology. A detailed three-dimensional image of canopy cover was created using laser pulses emitted from an aircraft passing overhead.

This mapping method is the same as that previously used in 2018 in aerial surveys undertaken in collaboration with the State Government, and which allowed direct comparison between the 2018 and April 2021 surveys. Canopy cover was defined in both studies as tree branches and leaves that are 3 metres above ground or higher.

Overall, the City of Unley saw an increase in canopy of 1.1% between 2018 and 2021 to total 28.99% cover. This is a positive outcome and gets us closer to our stated goal of 31% canopy cover by 2045.

Data analysis enabled us to differentiate what proportion of change was due to:

- Tree growth (existing trees growing larger)
- Recent plantings (new trees that have just reached the 3 metre or taller point)
- Tree loss (whole tree removals)
- Pruning reductions (partial loss of canopy from pruning maintenance)

Examining the details, much of the canopy gain has resulted from existing trees growing larger. However, the total of new trees planted was less than the number of whole trees lost.

This means that, at present, our existing trees growing larger are compensating for loss of canopy from tree removals, and if this continues there will be a tipping point where we have overall reduction in canopy.

Improving data management is a key component of our Tree Strategy. Measuring canopy gains and losses specific to areas across the city allows us to track our progress and plan more effectively. It has already proved very useful, and we anticipate further analysis and application of this data.

Greening Verges

Streets within the City of Unley have been getting greener – one verge at a time - to now cover over 5730 square metres. That represents an area of almost 30 tennis courts in size which Council has achieved in four years, across 396 sites. With space at a premium, every patch of land that can be gardened makes a valuable green contribution towards adapting our urban areas to a warming climate.

The Greening Verge Incentive is a program which happens in partnership with local residents, who nominate for involvement. For eligible applicants, Council removes existing dolomite and replaces it with 100mm of soil at no cost to residents, leaving the verges ready for planting and maintenance by the homeowners. In its fourth year, the 2020-21 budget allowed for 66 dolomite verges to be converted.

Every suburb across Unley received at least one new verge conversion, providing good distribution of this incentive across the Council area. Some occurred in groups as adjacent residents worked together to green their street. A number of existing verges were also upgraded as part of other civil infrastructure works in the street.

Benefits include:

- Providing a healthier environment for street trees
- Softening the effect of hard surfaces such as roads and footpaths
- Improving air quality
- Working as natural air conditioners through moisture in leaves
- Reducing stormwater run-off and
- Providing habitat for small creatures like bees and butterflies.

KEY OUTCOMES - ECONOMIC PROSPERITY

Economic Development Growth Strategy

In May 2021 Council endorsed the Economic Development Growth Strategy 2021-25. The Strategy sets out a 'whole-of-City' approach to economic growth to influence and support a vibrant and successful economy.

It emphasises Council's role to facilitate, enhance and maintain an environment which enables the community to sustain and improve its economic status without compromising the local quality of life and other Council objectives.

The Strategy is the lead document which will guide and inform Council's priorities and actions to facilitate economic growth over the next five years and has been established around the following five key objectives:

- Civic Leadership – A 'whole-of-City' approach to facilitate and promote business growth and investment ensuring desirability of the City of Unley as a business destination.
- People & Places – Support growth through quality development that builds on the City's liveability and aligns with environmental principles.
- Destination & Investment – Increase employment opportunities through recognition as a business destination and place to invest.
- Business Sustainability – Enable business growth and prosperity.
- Connected & Activated Precincts – Business precincts are vibrant, activated and connected.

'Keep it Local' business support campaign

2020-21 was a year nobody could have predicted with the COVID-19 pandemic and associated restrictions. The importance of local businesses to our community's everyday lives became a primary focus. To support our business community, we developed a marketing campaign – *'Keep it local: Live it. Love it. Support it'*.

This city-wide campaign was a call to action for everyone who lives and works in the council area, to encourage both residents and businesses to support local by buying local. The campaign commenced in September 2020 with a series of short videos highlighting what local businesses mean to residents - and what community support means to businesses.

It included social media posts supporting all industries, from services to hospitality, installation of signage throughout our main-street precincts and parks and reserves, stories in the local media and Unley Life magazine, messaging on Council's website and additional Christmas themed collateral. This was further supported by resources distributed to businesses including posters, decals, and social media tiles. The campaign will continue to be rolled out and grow as a key action in the Economic Development Growth Strategy 2021-25.

KEY OUTCOMES - CIVIC LEADERSHIP

Smart technology

Council installed 'smart technology' and Internet of Things (IoT) sensors into our public spaces and leisure environments to collect and analyse data, with the aim to improve the services and infrastructure we provide for our community.

120 smart parking sensors were installed across King William Road, Boffa Lane and Heywood Park. Data from 400,000 parking sessions (totalling 25 million parking minutes) was collected to record high-traffic parking locations, time of peak usage and average length of stay.

40 sensors were installed in Heywood Park which monitored various visitor activity including water consumption, frequency of use of the park's bathroom amenities, volumes of pedestrian and cyclist traffic, levels of waste deposited in bins, use of barbecue facilities and air quality.

Smarter light-emitting diode (LED) lighting was installed along King William Road and in Heywood Park allowing for adaptive brightness control, with lights in the park activated by human movement. Both projects facilitated better monitoring of lighting levels and efficiency and resulted in less overall energy use.

Data continues to be fed into Council's digital reporting platforms to help staff understand how our precincts and facilities are accessed and to maximise efficient use of our city's assets.

Staff Digital Workplace

With the impacts of COVID changing traditional work arrangements, and advances in digital technologies, the Unley workforce is adapting to be more flexible in how and where we work.

In 2021, the City of Unley's new Intranet 'Aquaria' was designed and built by staff contributors.

Surveys, interviews and workshops determined that Unley staff wanted a single place to find the information and systems they needed to do their job, in a shared resource which was also 'fun and creative'.

'Aquaria' is the first destination staff visit each day. Whether working from the office or externally, it is a launch-pad to news, information and tools staff use to work effectively, engage with each other, and be involved in our constructive culture.

Alongside a new intranet, a rollout of Microsoft Teams and Office 365 has continued with over 150 staff actively using these tools daily to communicate, collaborate and hold virtual meetings.

Over a recent 3-month period, staff sent 38,000 messages, held 652 meetings and conducted over 1200 hours of voice calls. Each virtual interaction represents saved travel time and expense, less waiting time for answers and greater staff involvement in decision-making processes.

Collectively, these digital workplace initiatives are helping Unley staff to feel more connected and involved, regardless of their working location, and allowing them to work more effectively while saving time and money.

Customer Experience satisfaction increase

In 2020-21, using 739 randomly selected customers, the City of Unley undertook a Customer Satisfaction survey. These results delivered an overall customer satisfaction rating of 80%, which is well above the South Australian council's benchmark of 71% and meets the City of Unley's target of 80% customer satisfaction.

Council continues to prioritise our customer needs by conducting monthly customer satisfaction surveys, and by reviewing and using this feedback to improve our services.

During the 2020-21 year, the key areas of focus have been maximising self-help options and making it easier for our customers to contact Council, including provision of more options for online contact and the introduction of live-chat functions on the City of Unley website.

Culture and Climate Survey

In late 2020 the City of Unley participated in a Culture and Climate research project run by the University of South Australia. This data from this survey provided us with an excellent opportunity to see how our people were tracking with individual psychological factors such as Optimism and Resilience, and this information will be incorporated with Australia-wide benchmarking.

Considering the timing of the survey, undertaken soon after COVID closures and re-openings, we were very pleased with the results. The data showed us that factor like Trust were high, while Optimism and Resilience also registered at high levels. We will continue to look at these measures over time as we see them as excellent indicators of the 'health' of our workforce.

Positive workplace culture

At the City of Unley, we have built what we believe is a good workplace culture underpinned by strong and positive values. The aim is to create the best possible working experience, where people enjoy coming to work, where we look after each other and where we get to do work that inspires us.

As an organisation, we continue to focus on our culture and are continuing the cyclical review of our workplace culture using the Human Synergistics survey tools.

In March 2021 we undertook an employee survey retest. The results of this survey were reported back to the organisation in workshops where teams had an opportunity to build action plans for their work projects and identify initiatives important to them, and to progress their team's and the organisation's culture in moving forward.

Our organisation recognises our employees in ways that support our values. Actions included the launch of an online recognition tool, offering leaders and employees a chance to send a digital version of 'Thank U' cards to their team members or peers.

Digital Services

The Digital Services program involves the redesign of Council services to be more efficient, user friendly and accessible online.

During 2020-21, complex services requiring user research and system redesign were digitised, including residential permit renewals, new parking permit applications and parks and reserves bookings.

The City of Unley website now features 68 interactive, digital forms available for use by the community. The forms are integrated with Council internal systems so that they are work-flowed directly to the service areas.

3692 digital service submissions have been made in total since the program began.

As a result of the program combined with staff able to work from home, the number of hard copy forms submitted to Council have reduced by 80% and printing costs in these business areas have declined by 73%.

Animal Management Plan

Council is required to have an Animal Management Plan under the *Dog and Cat Management Act*. The purpose of this Plan is to guide how Council responds to management of dogs, cats, and other animals.

Year 5 of the Animal Management Plan 2016-20 ended on 30 June 2021. During this year, 15 of the 16 actions were completed as identified in the Plan, with one incomplete item being deferred due to COVID-19 restrictions.

This achievement shows the outstanding work the Regulatory Services team provides in not only enforcing animal management, but in educating the community and promoting responsible animal management.

From 1 July 2021, a new Animal Management Plan came into effect. This new Plan has been constructed using public consultation on key issues and actions to help identify the primary goals, and their timing over the next 5 years during which this plan will be in operation.

Highlights of the upcoming program include further promotion of effective control and responsible pet ownership, working with the Dog and Cat Management Board (DCMB) and the Local Government Association SA on state-wide changes to cat controls, and improved signage for residents and animal owners across the City of Unley.

Parking control

The City of Unley is responsible for enforcing local parking controls. This includes public parking as well as private parking where agreements have been reached with landowners.

The aim of parking controls is to ensure the safety of road users, cyclists and pedestrians, as well as helping to manage local parking demand.

Council staff continue to place emphasis on matters relating to safety in the public realm, particularly in ensuring our clearways are maintained, disabled zones are utilised only by permit holders, and school zones are regularly patrolled.

Private parking arrangements allow businesses to encourage a regular turnover of vehicles to assist in parking availability for visitors, encouraging economic development of our precincts and support for local businesses.

During 2020-21, a total of 9952 expiations were issued relating to parking infringements.

Planning (PDI Act) transition

From 19 March 2021, the new Planning and Design Code ('the Code') has been implemented across metropolitan Adelaide. The Code now provides a centralised document for planning controls aimed to streamline assessment of development applications.

This has necessitated Council being responsive and adapting to the changes required in order to meet the new statutory timeframes, and the requirements associated with the Planning, Development and Infrastructure Act.

As a result, staff have been involved in the review of the new Planning and Design Code, in 'road testing' of the new State Government e-Planning portal and undertaking training in the new planning system's assessment pathways.

Council's development assessment functions are well placed to be able to respond to these significant changes moving forward, to ensure that timeframes are met and that a high level of customer service is maintained.

COVID-19 response

Throughout the year the City of Unley continued to monitor the impact of COVID-19 on our community. Recognising that this impact was significant for many stakeholders, Council offered a range of financial assistance, including:

- A 0% rate increase in the 2020-21 Annual Business Plan and Budget
- Deferring the due date for payment of the final quarter of rates for 2019-20 until 31 August 2020 for all ratepayers
- Postponing debt collection of long-term outstanding rates until 31 August 2020
- Waiver of fines for the period April to August 2020
- Flexible payment arrangements and extensions granted to rate payers experiencing financial hardship
- Rental support to tenants of Council-owned properties
- Waiver of fines for financial assistance to property owners who granted tenants rent relief; and
- Offering a 50% waiver on outdoor dining fees.

Council remained responsive to State Government-imposed restrictions which saw some core facilities like libraries and community centres manage temporary closures. Our staff remained positive and proactive, finding new ways to keep connected with our community, especially with our older residents, many of whom required additional help and support. Council teams used alternative methods, including technology, to reach those who needed this assistance most and offered health programs, social activities or by organising shopping.

While coordination of the larger response to COVID-19 was driven by federal and state authorities, it became evident that the role councils play in safeguarding communities and offering tangible support to local economies is vital and valued.

Council endorsed a zero per cent rate increase for the 2020-21 rating period, instead of CPI at 2.4%, aimed at benefiting all ratepayers. Council decided not to increase rates, despite this having a significant impact on our operating surplus, which was reduced to 2.5%.

These factors influenced preparation of Council's 2021-22 Annual Business Plan and Budget. The impact of COVID on the economy saw us absorb costs to minimise increases in rates, fees, and charges, recognising the financial difficulties being experienced by our community.

OUR ORGANISATION

Organisational Structure



OUR EXECUTIVE TEAM

The City of Unley's Executive Team consists of the Chief Executive Officer, three General Managers and an Executive Manager. The team is responsible for leading and developing the administration, as well as building the organisational capability and culture required to deliver the vision, strategies and framework set out in Council's *Community Plan 2033*.

The members of the executive team are paid a salary package, which varies for each individual. Packages include 9.5 per cent compulsory superannuation and provision of a motor vehicle for unrestricted private use on a salary sacrifice basis.

Our Values

The City of Unley has a clear vision for a constructive culture that is performance-based and customer-focused. This vision is supported by a set of organisational values that outline the way we want all employees and volunteers to behave.

A Workplace of Possibilities

- **Pursue Excellence**
We strive for the best in all that we do
- **Achieve Together**
We deliver results by working together across all of Council
- **Demonstrate Integrity**
We do the right thing at all times
- **Customer First**
We understand and deliver on customer expectation
- **Be Progressive**
We think outside the box to innovate and improve.

Staff Overview

Staff numbers as at 30 June 2021 are shown as Full-Time Equivalent (FTE) while the gender ratio is reflective of headcount. The difference in these figures reflects the number of part-time staff employed by the City of Unley and highlights the flexible working conditions offered to employees. Providing flexibility to our staff allows us to attract and retain high quality people.

Division	Staffing Numbers (FTE)
Office of the CEO	6.6
Business Support and Improvement	28.1
City Services	76.77
City Development	65.35
Total	176.82

Division	Female*	Male*	Total*
Office of the CEO	5	2	7
Business Support and Improvement	20	11	31
City Services	100	33	133
City Development	16	52	68
Total	140	98	238

*On a head count basis.

Division	Age Range*					
	<21	21-30	31-40	41-50	51-60	60+
Office of the CEO	0	1	0	1	4	1
Business Support and Improvement	0	2	12	9	5	3
City Services	7	27	28	31	31	9
City Development	0	4	18	17	20	9
TOTAL	7	33	58	58	60	22

*On a head count basis

People and Culture

The organisation continues to work on developing a high performing culture that provides a great employee experience and in turn provides the best possible experience for our customers in their interactions with us.

Work continues in recruitment and workforce planning to ensure that we are attracting, retaining and developing the right people in roles where they have the most impact.

Recruitment and development have focused on securing staff with appropriate experience, and also the right values and behaviours which align with the City of Unley culture.

Staff retention initiatives this year had a strong focus on employee recognition and wellbeing while the workforce was being impacted by COVID-19, including the provision of flexible working arrangements.

This joint initiative from our leaders and our Business Systems and Solutions team meant that we were able to mobilise our workforce to a Work from Home (WFH) approach for many staff roles to ensure uninterrupted service during lockdowns and community restrictions.

Staff Training

The organisation continues to work on our response to the Organisation Culture Inventory (OCI) results in non-survey years, deploying initiatives that impact on employee engagement, organisational performance, innovation in the work environment.

Staff have undertaken learning and development in the areas such as:

- Mental Health awareness
- ICAC awareness
- Aggressive customer training

- Child Safe Environment training
- Domestic Violence awareness for leaders
- Cross Cultural Awareness
- Risk assessment Training
- Provide First Aid
- Bullying and Discrimination
- Return to Work and Injury Management training for internal claims consultants
- Venomous animal training
- WHS and task-specific safety training
- Work Zone Traffic Management training
- Health and Safety Representative training
- Planning, Development and Infrastructure Act (Legislative Changes)

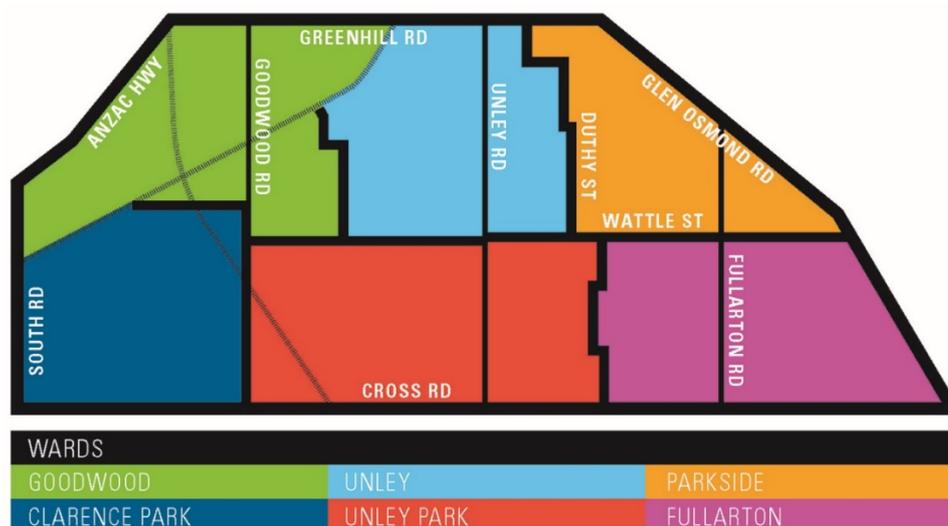
OUR COUNCIL

City of Unley Ward Overview

The City of Unley is located immediately south of the City of Adelaide, and is bounded by Greenhill Road in the north, Glen Osmond Road in the east, Cross Road in the south and South Road and Anzac Highway in the west. The City is bordered by the local government areas of the City of Adelaide in the north, City of Burnside in the east, City of Mitcham in the south and the Cities of Marion and West Torrens in the west.

With a total land area of 14 square kilometres, our City is predominantly residential, with some commercial and industrial areas and includes the suburbs of Black Forest, Clarence Park, Everard Park, Forestville, Fullarton, Goodwood, Highgate, Hyde Park, Keswick (part), Kings Park, Malvern, Millswood, Myrtle Bank, Parkside, Unley, Unley Park and Wayville.

The six Council wards are Clarence Park, Fullarton, Goodwood, Parkside, Unley, and Unley Park.



City of Unley Ward Boundary Map

Elector Representation

The representation quota is the number of electors for the Council area divided by the number of Elected Members (including the Mayor). Unley's representation quota is 1:2,123 with 27,602 electors and compares with other similar councils.

Council	Electors	Representation
City of Burnside (13)	32,083	1:2,468
City of Campbelltown (11)	36,254	1:3,296
City of Holdfast Bay (13)	28,562	1:2,197
City of Norwood, Payneham & St. Peters (14)	25,862	1:1,847

2020-21 Representation Quotas – Electoral Commission SA - sourced from lga.sa.gov.au

The legislation specifies that if a Council is divided into wards, then the number of electors in each ward must fall within a ward quota so that there is fair representation on Council.

A Council is required to conduct a review of its representation at least once in each relevant period, as prescribed by the *Local Government Act 1999* (the Act). The Minister for Local Government from time to time will publish a timing schedule for determination of the relevant period. In accordance with the most recent Notice of Determination of Relevant Period for section 12 (4) of the Act, published by the Minister in the SA Government Gazette on 1 August 2019, the City of Unley is currently undertaking a Representation Review. There is a statutory requirement for the Representation Review process to be finalised by October 2021.

Elected Members

Councils are part of the democratic framework of Australia and the community gets the chance to elect its Council Members every four years. The most recent elections were held in November 2018, with the next election scheduled for November 2022.

More information about Council elections is available on the Council website.

Set out below are details of the Councillors for the 2020-21 Financial year.

Mayor

- Michael Hewitson AM

Clarence Park Ward

- Cr. Jennie Boisvert
- Cr. Don Palmer

Fullarton Ward

- Cr. Jordan Dodd - Deputy Mayor * 28/11/2020 to 30/6/2020
- Cr. Peter Hughes - Deputy Mayor * 1/7/2020 to 27/1/2020

Goodwood Ward

- Cr. Nicole Sheehan
- Cr. Emma Wright

Parkside Ward

- Cr. Kay Anastasiadis
- Cr. Jennifer Bonham *from 28/09/2020 (seat vacant from 01/07/2020 until 28/09/2020)

Unley Ward

- Cr. Sue Dewing
- Cr. Jane Russo

Unley Park Ward

- Cr. Monica Broniecki
- Cr. Michael Rabbitt

Elected Member Allowances and Benefits

Section 76 of the Act provides that Elected Members are entitled to receive an allowance determined by the Remuneration Tribunal of South Australia, which is adjusted annually by formula prescribed by the *Local Government (Members Allowances and Benefits) Regulations 2010*.

Elected Member Allowances & Benefits July 2020 – November 2020	
Mayoral Annual Allowance	\$71,648
Elected Member Annual Allowance	\$17,912
Presiding Member Annual Allowance (includes Elected Member allowance)	\$22,390

Elected Member Allowances & Benefits November 2020 - June 2021	
Mayoral Annual Allowance	\$72,400
Elected Member Annual Allowance	\$18,100
Presiding Member Annual Allowance (includes Elected Member allowance)	\$22,625

Council has endorsed an Allowances and Benefits Policy which provides facilities and support for the Mayor and Elected Members. At this time the Mayor has opted not to access the fully maintained Council vehicle or seek reimbursement of mobile phone expenses.

Elected Member Training Seminars and Conferences

In accordance with the City of Unley's Elected Member Training and Development Policy, Council members were provided with the opportunity to undertake training and development activities during 2020-21 as per the table below.

Elected Member Training Seminars & Conferences July 2020 June 2021		
Name	Date	Details
Mayor Hewitson	13/03/2021	Elected Member Development Session – Financial Management
	27/03/2021	Elected Member Community Engagement/ Stakeholder Management Development
	17/04/2021	Elected Member Development Session – Stand up, Speak up and Persuade
	08/05/2021	Elected Member Development Session – Governance & Risk Management
Cr Anastassiadis	13/03/2021	Elected Member Development Session – Financial Management
	27/03/2021	Elected Member Community Engagement/ Stakeholder Management Development
	17/04/2021	Elected Member Development Session – Stand up, Speak up and Persuade
	08/05/2021	Elected Member Development Session – Governance & Risk Management
Cr Boisvert	13/03/2021	Elected Member Development Session – Financial Management
	27/03/2021	Elected Member Community Engagement/ Stakeholder Management Development
Cr Bonham	04/11/2020	Role of an Elected Member on CAP by LGA
	13/03/2021	Elected Member Development Session – Financial Management
	23 & 24/03/2021	LGA Elected Member Refresher Training including Mandatory Training
	27/03/2021	Elected Member Community Engagement/ Stakeholder Management Development
	17/04/2021	Elected Member Development Session – Stand up, Speak up and Persuade
	06/05/2021	Cities Power Partnership National Summit 2021
	08/05/2021	Elected Member Development Session – Governance & Risk Management

Elected Member Training Seminars & Conferences July 2020 June 2021		
Name	Date	Details
Cr Broniecki	13/03/2021	Elected Member Development Session – Financial Management
	17/04/2021	Elected Member Development Session – Stand up, Speak up and Persuade
	08/05/2021	Elected Member Development Session – Governance & Risk Management
Cr Dewing	20/10/2020	Introduction to Asset Management
	13/03/2021	Elected Member Development Session – Financial Management
	27/03/2021	Elected Member Community Engagement/Stakeholder Management Development
	08/05/2021	Elected Member Development Session – Governance & Risk Management
Cr Dodd	13/03/2021	Elected Member Development Session – Financial Management
	27/03/2021	Elected Member Community Engagement/Stakeholder Management Development
Cr Hughes	13/03/2021	Elected Member Development Session – Financial Management
	27/03/2021	Elected Member Community Engagement/Stakeholder Management Development
	17/04/2021	Elected Member Development Session – Stand up, Speak up and Persuade
	08/05/2021	Elected Member Development Session – Governance & Risk Management
Cr Palmer	04/11/2020	Role of an Elected Member on CAP by LGA
	02/12/2020	The Planning and Design Code and its Amendment by LGA
	13/03/2021	Elected Member Development Session – Financial Management
	27/03/2021	Elected Member Community Engagement/Stakeholder Management Development
	17/04/2021	Elected Member Development Session – Stand up, Speak up and Persuade
	08/05/2021	Elected Member Development Session – Governance & Risk Management

Elected Member Training Seminars & Conferences July 2020 June 2021		
Name	Date	Details
Cr Sheehan	13/03/2021	Elected Member Development Session – Financial Management
	27/03/2021	Elected Member Community Engagement/Stakeholder Management Development
	17/04/2021	Elected Member Development Session – Stand up, Speak up and Persuade
	08/05/2021	Elected Member Development Session – Governance & Risk Management
Cr Rabbitt	13/03/2021	Elected Member Development Session – Financial Management
	17/04/2021	Elected Member Development Session – Stand up, Speak up and Persuade
	27/03/2021	Elected Member Community Engagement/Stakeholder Management Development
	08/05/2021	Elected Member Development Session – Governance & Risk Management
Cr Russo		
Cr Wright	04/11/2020	Role of an Elected Member on CAP by LGA
	13/03/2021	Elected Member Development Session – Financial Management
	27/03/2021	Elected Member Community Engagement/Stakeholder Management Development
	17/04/2021	Elected Member Development Session – Stand up, Speak up and Persuade
	08/05/2021	Elected Member Development Session – Governance & Risk Management

DECISION MAKING STRUCTURE

The Local Government system is integral to the democratic system of government in Australia and provides vital infrastructure, social and environmental support for communities.

The City of Unley is responsible for providing strategic direction for the local area, planning and development control, setting policy, providing and maintaining infrastructure and services, and regulating activities, whilst complying with and enforcing many diverse pieces of legislation.

The City of Unley operates autonomously within the framework of the *Local Government Act 1999*, and the elected body may delegate authority to the Chief Executive Officer in accordance with legislative requirements, budgets, strategic planning policy and corporate structure. Unley Council has a small number of committees which assist in the decision-making process.

Council Meetings

Council Meetings are an important part of the Council's operations. The decisions made by the Elected Members at formal Council Meetings provide the direction and authority for the ongoing operation of the Council.

During the 2020-21 financial year, Council meetings were held on the fourth Monday of every month at 7pm at the Civic Centre, 181 Unley Road, Unley (entrance from Oxford Terrace), with appropriate adjustments to accommodate public holidays. When required, additional Council meetings were scheduled to assist decision-making processes.

All Council meetings were open to the public and were conducted in accordance with the Act and the *Local Government (Procedures at Meetings) Regulations 2013*, except items that were identified as falling within the provision of Section 90 of the Act. These items were considered in confidence and members of the public were excluded from the meetings during those items.

In the month of November 2020, due to Government-imposed restrictions in response to COVID-19, the Council meeting was held using video conferencing technology and live-streamed via YouTube.

Council Meetings		
01/07/20-30/06/21		
Elected Members	Number of Meetings Eligible to Attend 2020-21	Number of Meetings Attended in 2020-21
Kay Anastassiadis	12	12
Jennie Boisvert	12	12
Jennifer Bonham	10	10
Monica Broniecki	12	12
Sue Dewing	12	12
Jordan Dodd	12	10
Michael Hewitson	12	11
Peter Hughes	12	12
Don Palmer	12	11
Michael Rabbitt	12	12
Jane Russo	12	12
Nicole Sheehan	12	12
Emma Wright	12	12

Council Committees

Under Section 41 of the Act, the Council has the power to establish committees that assist Council in performance of its functions. These committees make recommendations to the Council.

A brief summary of the functions, membership and meeting arrangements for each committee follows. The complete Terms of Reference for the Committees can be found on Council's website.

For the period July 2020 to June 2021, the City of Unley had the following Section 41 Committees:

- Audit Committee
- City Strategy and Development Policy Committee (*committee ceased 24 May 2021)
- Strategic Property Committee

Audit Committee

The Audit Committee of Council is established in accordance with the requirements of section 126 of the Act. The Audit Committee is appointed by Council and is tasked with reviewing the annual financial statements and Business Plan, monitoring financial indicators and targets in the Long-Term Financial Plan, obtaining independent professional advice, and liaising with the Council's auditor.

The Committee also has oversight of the City's risk management and audit initiatives and is a source of advice to the Council and Chief Executive Officer. Membership comprises three (3) independent members and two (2) Elected Members.

The Terms of Reference for the Committee provide that the Committee will consist of five (5) members, three (3) of whom will be independent of the Council and will have the necessary skills, knowledge, and experience (including recent, relevant financial experience), to ensure the effective discharge of the responsibilities of the Committee, and two (2) Elected Members.

The Elected Members of the Audit Committee are:

- Cr. Kay Anastassiadis (January 2019 - January 2021)
- Cr. Monica Broniecki (January 2019 – current term concludes November 2022)
- Cr. Michael Rabbitt (February 2021 – current term concludes November 2022).

The Independent Members of the Audit Committee were all appointed in June 2019. Their terms conclude in May 2023:

- Independent Member David Powell (Presiding Member)
- Independent Member Annette Martin
- Independent Member Nicholas Handley.

The Terms of Reference provide that the Committee will meet at least four (4) times per year at appropriate times in the financial reporting cycle, and when the Committee may otherwise deem necessary. During 2020-21 the Audit Committee met on six (6) occasions.

The Presiding Member's report was presented to Council at its 22 March 2020 meeting, outlining a range of matters that were considered as part of the Terms of Reference, which are summarised below:

Internal Controls and Risk Management Systems

- Internal Financial Controls Self-Assessment 2019-20
- Strategic Risk Register
- Operational Risk Register
- Procurement Policy
- Asset Management Plans

Financial Reporting and Sustainability

In accordance with its duties under the Act and its Terms of Reference, the Committee reviewed the 2019-20 General Purpose financial statements and met with the external auditors, Galpins, to discuss matters arising from their audit.

On 3 November 2020 the Committee resolved that it was satisfied that the financial statements presented fairly the state of affairs of Council for the year ended 30 June 2020.

Other financial reporting matters considered by the Committee during the year included:

- 2021-22: 2029-30 Long Term Financial Plan Consultation
- 2020-21 Annual Business Plan and Budget
- Presentation from Brown Hill Keswick Creek Subsidiary
- Presentation from Centennial Park Subsidiary
- External Audit interim report
- General Purpose Financial Statements

Sitting fees for independent members were as follows:

- Presiding Member \$450 per meeting attended
- Independent Members \$300 per meeting attended
- If Independent Members are required to attend a workshop, \$150 per workshop

City Strategy & Development Policy Committee

This Committee was established to:

- Provide advice to the Council in relation to proposals of, and the extent to which, the Council's strategic planning and development policies accord with the State Planning Strategy 30 Year Plan for Greater Adelaide
- Assist the Council in strategic reviews of the City of Unley Development Plan and consider specific changes initiated by the State Government
- Provide advice to the Council (or act as its delegate under Section 101A of the *Development Act 1993*) when preparing a Strategic Directions Report or Development Plan Amendment proposal
- Review relevant State legislative, strategy and policy changes
- Receive reports from the Council Assessment Panel (CAP)
- Provide advice to the Council regarding strategies and policies regarding major changes to urban form and changing demographics.

The Committee met three times in 2020-21. Membership comprised of all Elected Members of Council with Cr. Jordan Dodd as Presiding Member.

Following the final implementation of the *Planning, Development and Infrastructure Act*, the City Strategy and Development Policy Committee was dissolved and held its last meeting on 24 May 2021.

Strategic Property Committee

The Committee is established to assist Council to investigate and/or make recommendations to Council on strategic opportunities for property acquisition or divestment to support Council's Community Plan.

The Strategic Property Committee meet on an 'as needs' basis and met once in 2020-21.

MEMBERS

Membership comprises up to six (6) members nominated by Council (with the addition of the Mayor as ex-officio member) as follows:

- Cr. Don Palmer (Presiding Member)
- Cr. Kay Anastassiadis
- Cr. Monica Broniecki
- Cr. Jordan Dodd
- Cr. Peter Hughes
- Cr. Michael Rabbitt
- Mayor Michael Hewitson (ex-officio member)

Council Assessment Panel

The Council Assessment Panel (CAP) is established under the *Planning, Development and Infrastructure Act 2016* (the PDI Act). The CAP is convened under the PDI Act and operates under the Terms of Reference derived from the legislation.

MEMBERS

Membership comprises of four Independent members, one Elected Member, and a Deputy Member:

CAP Members from 1 June 2020 to 28 February 2021 were:

- Shanti Ditter (Presiding Member)
- Roger Freeman
- Brenton Burman
- Sandy Wilkinson
- Cr. Jennie Boisvert (Elected Member)
- Cr. Emma Wright (Deputy Member – will only act if the Elected Member is unable to attend a meeting)
- Rufus Salaman (Deputy Independent Member)

CAP Members from 1 March 2021 to 30 June 2021 were:

- Brenton Burman (Presiding Member)
- Ross Bateup
- Colleen Dunn
- Michael McKeown
- Cr. Emma Wright (Elected Member)
- Cr. Jennifer Bonham (Deputy Elected Member – will only act if the Elected Member is unable to attend a meeting)
- Carol Muzyk (Deputy Independent Member)

The sitting fees were as follows:

- Presiding Member \$520 per meeting attended
- Independent Member \$416 per meeting attended
- Elected Members \$400 per meeting attended
- If Independent Members are required to attend formal Council training or workshops \$150 per workshop.

Meeting Times, Dates, Agendas & Minutes

Agendas and minutes for Unley Council and Committee meetings and information regarding Elected Members' Briefings are available on the City of Unley's website – unley.sa.gov.au

CONFIDENTIALITY

While Council and committee meetings are generally conducted in public, in the interest of the broader community it may be necessary to restrict public access to discussion and/or documents.

During 2020-21, of the 281 agenda items, 11 were considered in accordance with Section 90(3) of the Act, where it was necessary to exclude the public from the discussion of a particular matter. This represents 4% of all decisions made by Council and its committees.

On every occasion that the provision to exclude the public within Section 90(2) of the Act was utilised, the minutes included the proceedings for making a confidentiality order, and the grounds on which the order was made.

The table below shows the confidentiality orders made during the financial year, the grounds for those orders, and on what date, if any, the order expired or was lifted.

Section 91(7) & (9) of the Local Government Act 1999	Number
Council	11
Audit Committee	0
City Strategy & Development Policy Committee	0
Strategic Property Committee	1

The table below shows the confidentiality orders made during the financial year, the grounds for those orders, and on what date, if any, the order expired or was lifted.

Council/Committee	Subject	Grounds	Revoked/Expired
Council Item 7.2 27 July 2020	Centennial Park Cemetery Authority – Liability Guarantee Fee 2020-21	(3)(d)(i) and (ii)	Maintain until 30 November 2021
Council Item 7.5 27 July 2020	Appointment of Members to Brown Hill & Keswick Creeks Stormwater Board	(3)(a)	Until conclusion of the term of appointment for the relevant Board Members

Council/Committee	Subject	Grounds	Revoked/Expired
Council Item 7.8 27 July 2020	Assessment of CEO's 2019/20 Key Performance Indicators	(3)(a)	Duration of the employment of the CEO
Council Item 7.2 26 October 2020	Council Major Event	(3)(j)(i) and (ii)	Until Events SA makes a formal announcement in relation to major event
Council Item 7.2 23 November 2020	Brown Hill Keswick Creek – Wilberforce Walk Land Acquisition	(3)(b)(i) and (ii)	Until conclusion of property acquisition associated with the BHKC – Wilberforce Walk project
Council Item 7.2 27 January 2021	Unley Centre Update	(3)(i)	Until legal proceedings have been finalised
Council Item 7.2 22 February 2021	Waste Management Contract	(3)(b)(i) and (ii)	Until a new waste management contract has been executed
Item 7.2 Council 22 March 2021	Maison de France Establishment	(3)(b)(i) and (ii)	Until 30 July 2021
Item 7.2 Council 27 April 2021	Confidential Minutes of Strategic Property Committee	(3)(b)(i) and (ii)	Until 22 September 2023
Item 7.5 Council 27 April 2021	Edmund Avenue Cottages Lease	(3)(b)(i) and (ii)	Until fully executed lease is in place for the Edmund Avenue Cottages
Item 7.8 Council 27 April 2021	Brown Hill Keswick Creek – Wilberforce Walk Land Acquisition	(3)(b)(i) and (ii) and (d)(i) and (ii)	Until conclusion of property acquisition associated with the BHKC – Wilberforce Walk project
Item 7.2 Council 26 June 2021	Appointment of Member to the Brown Hill & Keswick Creeks Stormwater Board	(3)(b)(i) and (ii) and (d)(i) and (ii)	For the period of each Members appointment to the Board

The table below shows all items remaining in confidence from November 2010 up to and including June 2020 and the grounds for those orders.

Council/Committee	Subject	Grounds
Council 30/06/03 - Item 48 (GP&ED Committee 30/06/03, Item 1)	Annual Performance Assessment – CEO	3(a) Personal affairs
Council 30/1/04 - Item 244	Mayor for Performance Appraisal Committee re Performance Appraisal and Remuneration – CEO	3(a), (g) and (h) Personal affairs, Breach of law and Legal advice
Special Council 30/1/04 - Item 246	Mayor re Dispute – Employment Agreement with the CEO	3(a), (g) and (h) Personal affairs, Breach of law and Legal advice
Special Council 21/6/04 - Item 351	Mayor re Contract of Employment – CEO	3(a) and (d) Personal affairs and Commercial information
Council 28/6/04 - Item 377	Mayor re Contract of Employment – CEO	3(a) and (h) Personal affairs and Legal advice
Council 26/7/04 - Item 394	Mayor re Contract of Employment – CEO	3(a) and (h) Personal affairs and Legal advice
Council 29/3/05 - Item 575	Contract dispute – previous employee	3(a) Personal affairs
Council 28/8/06 - Item 889	Contract Dispute between ex-employee and Council	3(a) Personal affairs
Council 26/2/07 - Item 64	Settlement of Employment Dispute	3(a) Personal affairs
City Strategy and Policy 21/09/09 - Item 259	Water Supply Council Reserves (Report & Attachments only) - Maintain for life of contract. 35 years.	3(d)(i) and (ii) Commercial information
Council 27/04/10 - Item 660	Brown Hill Keswick Creek Stormwater Project – Legal opinion – Stormwater Management Plan and Implications - Attachments 3 – 7	(3)(h) Legal advice
CEO Recruitment Committee 05/09/11 - Item 9	Presentation by Stillwell Management Consultants re Applicants	(3)(a) Personal affairs
CEO Recruitment Committee 15/09/11 - Item 12	Applicants for the position of Chief Executive Officer	(3)(a) Personal affairs
Council 27/08/12 - Item 556 (Adjourned item 132 CSP)	Street Tree Removal, 26 Porter Street Parkside Attachments 6 and 7	(3)(h) and (i) Legal advice and Litigation
Council 26/11/12 - Item 615	CPCA Provision of Services to Other Local Government Councils	3(d)(i) and (ii) Commercial information
Council March 2013 - Item 715	CPCA Strategic Plan 2012-2033	3(d)(i) and (ii) Commercial information
Council May 2013 - Item 780	CPCA Operating Budget	3(d)(i) and (ii) Commercial information
Council 24/06/13 - Item 808	Council Owned Property 166 – 168 Unley Road Unley	3(d)(i) and (ii) Commercial information

Council/Committee	Subject	Grounds
Council 22/07/13 - Item 842	CPCA Operating Budget 2013-2014	3(d)(i) and (ii) Commercial information
Council 26/05/14 - Item 1161	CPCA Draft Operating Budget 2014-15	(3)(d)(i) and (ii) Commercial information
Council 11/08/14 - Item 1226	Unley Central Precinct Property Development Options	(3)(b)(i) and (ii) Commercial advantage
Council 25/05/15 - Item 151	CEO Employment Contract	(3)(a) Personal affairs
Council 27/06/15 - Item 173	Centennial Park Cemetery Authority Proposal	(3)(b)(i) and (ii) Commercial advantage
Council 27/07/15 - Item 207	CEO Performance Review	(3)(a) Personal affairs
Council 24/08/15 - Item 238	Strategic Land Acquisition Report and Attachments Recommendations 2 and 3 in Minutes.	(3)(b)(i) and (ii) Commercial advantage
Council 24/08/15 - Item 241	CEO Contract	(3)(a) Personal affairs
Council 28/09/15 - Item 275	Unley Central	(3)(b)(i) and (ii) Commercial advantage
Council 23/11/15 - Item 321	Centennial Park Cemetery Authority Quarterly Progress Report - Attachment only in confidence	(3)(b)(i) and (ii) Commercial advantage
Council December 2015 - Item 356	Unley Central Property Development Opportunities	(3)(b)(i) and (ii) Commercial advantage
Council January 2016 - Item 375	Property Development Opportunities Unley Central	(3)(b)(i) and (ii) Commercial advantage
Council April 2016 - Item 459	Goodwood Community Centre Lease-Attachment 3 only	3(d)(i) and (ii) Commercial Information
Council May 2016 - Item 480	Unley Central Property Development - Report only	(3)(b)(i) and (ii) Commercial advantage
Special Council June 2016 Item 6 - (Council, June 2016, Item 516)	CEO Remuneration Review	3(a) Personal Affairs
Council June 2016 Item 510 - (Audit & Governance Committee)	Item 33 - Centennial Park Cemetery Authority – Upkeep Fund	(3)(b)(i) and (ii) Commercial advantage
Council 27/06/16 - Item 513	Centennial Park Cemetery Authority – Operating Budget	(3)(b)(i) and (ii) Commercial advantage
Council 22/08/16 - Item 569	Centennial Park Cemetery Authority Progress Report	(3)(b)(i) and (ii) Commercial advantage
Council 22/08/16 - Item 578	Unley Central Property Development Project	(3)(b)(i) and (ii) Commercial advantage
Council 12/09/16 - Item 592	Property Development Project - Report and Attachment	(3)(b)(i) and (ii) Commercial advantage
Council 26/09/16 - Item 619	Centennial Park Cemetery Authority Business Case	(3)(b)(i) and (ii) Commercial advantage
Council 26/09/16 - Item 622	Brown Hill Keswick Creek Update - Report only	3(j) Information provided in confidence
Council 28/11/16 - Item 688	Tree Prosecution	3(f) and (h) Prejudice maintenance of law and Legal advice
Council 28/11/16 - Item 691	Strategic Property Development	(3)(b)(i) and (ii) Commercial advantage
Council 23/01/17 - Item 748	King William Road Traders Association	3(g) Breach of law

Council/Committee	Subject	Grounds
Council 23/01/17 (Audit and Governance Committee)	Item 44 - Centennial Park Cemetery Authority Strategic Plan and Asset Management Plan	3(d)(i) and (ii) Commercial Information
Council 23/01/17 (Strategic Property Committee).	Item 4 - Investigation of Potential Future Property Purchases	(3)(b)(i) and (ii) Commercial advantage
Council 27/03/17 Item 796 (Strategic Property Committee)	Item 9 – Property Details Item 12 – Other Business	(3)(b)(i) and (ii) Commercial advantage
Council 27/03/17 Item 798 (Strategic Property Committee)	Item 19 – Possible Strategic Land Acquisition – Multiple Properties Item 22 – Motion Without Notice – Potential Properties for Further Investigation	(3)(b)(i) and (ii) Commercial advantage
Council 22/05/17 Item 852 (Strategic Property Committee, Item 26)	Unley Road Property and Goodwood Road Property	3(d)(i) and (ii) Commercial Information
Council 22/05/17 Item 852 (Strategic Property Committee, Item 29)	105 – 109 Goodwood Road	3(d) (i) and (ii) Commercial Information
Council 24/07/17 - Item 920	Walter Street	3(d)(i) and (ii) Commercial Information
Council 24/07/17 - Item 920	King William Road	3(d)(i) and (ii) Commercial Information
Council 24/07/17 - Item 925	Centennial Park Cemetery Authority Operating Budget	3(d)(i) and (ii) Commercial Information
Council 24/07/17 - Item 928	Strategic Property Development	(3)(b)(i) and (ii) Commercial advantage
Council 14/08/17 - Item 938	Co-working Space	(3)(b)(i) and (ii) Commercial advantage
Council 28/08/17 - Item 967	CEO Remuneration 2016/17	3(a) Personal Affairs
Council 23/10/17 - Item 1009	Appointment Independent Member City Strategy	3(a) Personal Affairs
Council 23/10/17 - Item 1012	Recommendation for Item 40 SPC Walter Street Property	(3)(b)(i) and (ii) Commercial advantage
Council 27/11/17 - Item 1036	Unley Central Update	(3)(b)(i) and (ii) Commercial advantage
Council 11/12/17 - Item 1060	Property Acquisition Opportunity	(3)(b)(i) and (ii) Commercial advantage
Council 29/01/18 - Item 1088	Strategic Property Acquisition Opportunities	(3)(b)(i) and (ii) Commercial advantage
Council 26/03/18 - Item 1130	Minutes of the Audit and Governance Committee	(3)(b)(i)(ii) Commercial advantage
Council 23/04/18 - Item 1154	Minutes of the Strategic Property Committee	(3)(b)(i) and (ii) Commercial advantage
Council 14/05/18 - Item 1165	Unley Central Precinct	(3)(b)(i) and (ii) Commercial advantage
Council 23/07/18 - Item 1252	CEO 2017/18 Performance	3)(a) Personal Affairs Report and attachment confidential for the

Council/Committee	Subject	Grounds
		duration of the employment of the CEO
Council 27/08/18 - Item 1280	Confidential Minutes of the Audit and Governance Committee – 21 August 2018	(3)(d)(i) and (ii) Commercial information 5 years
Council 27/08/18 - Item 1283	Brown Hill Keswick Creek – Wilberforce Walk	(3)(b)(i) and (ii) Commercial advantage Until completion of property negotiations
Council 29/01/19 - Item 1392	Chief Executive Officer Review Panel – Terms of Reference and Membership	(3)(a) Personal Affairs 2 years
Council 15/05/19 - Item 1442	Brown Hill Keswick Creek – Wilberforce Walk	(3)(b)(i) and (ii) Commercial advantage Until completion of property negotiations
Council 27/05/19 - Item 7.2	Appointment of Independent Members to the Audit Committee	(3)(a) Personal Affairs
Council Item 7.2 - 22 July 2019	Centennial Park Cemetery Authority - 2019/20 Budget	(3)(d)(i) and (ii) Commercial information
Council Item 7.2 - 25 November 2019	Confidential Minutes of Strategic Property Committee	(3)(b)(i) and (ii) and (d)(i) and (ii)
Council Item 7.8 - 28 January 2020	Tree Prosecution – Determination of Future Action	(3)(h) and (i) Legal advice and Litigation
Council Item 7.2 - 23 March 2020	Unley Central – Litigation	(3)(b)(i) and (ii) Commercial advantage
Council Item 7.2 - 27 April 2020	Notice of Motion from Cr M. Rabbitt – Change to Council Resolution CO185/20: Unley Oval Upgrade Stage 2	(3)(b)(ii) and (ii) Commercial advantage
Council Item 7.2 - 22 June 2020	Application for Waiver of 2020-21 Council Rates – Royal Agricultural and Horticultural Society	(3)(d)(i) and (ii) Commercial information
Council Item 7.5 - 22 June 2020	Unley Central – Litigation Further Update	(3)(i) Litigation

The table below shows the number of confidential items dealt with by the Council Assessment Panel:

Regulation 13(2) Planning, Development and Infrastructure (General) Regulations 2018-19	Number
Development Assessment	15

COUNCIL REPORTING

Council By-Laws

Council has by-laws for permits and penalties, the regulation of activities on roads, local government land, moveable signs and the keeping of dogs.

Freedom of Information

During the 2020-21 financial year, the City of Unley received 13 applications for information under the Freedom of Information legislation. The fee per application was \$37.50.

We received or undertook:

- 12 General Applications
- 1 Internal Review

During the 2020-21 financial year, 13 determinations were reached.

- 3 Full Release
- 5 Partial Release
- 4 Refused (3 due to non-payment of fees and 1 due to access available by other means)
- 1 Decision upheld – Partial Release (Internal Review)

APPLICATION OF COMPETITION PRINCIPLES

The City of Unley has determined that the Centennial Park Cemetery Authority is the only activity assessed as a Significant Business Activity under the National Competition Policy.

To separate this activity from ordinary operations, the City of Unley has created a regional subsidiary in partnership with the City of Mitcham.

COMMUNITY LAND MANAGEMENT PLANS

At the December 2020 Council Meeting, Council adopted revised Community Land Management Plans. Community Land Management Plans identify the purpose and objectives for each parcel of land contained within the City of Unley Community Land Register.

These plans reflect existing policies and strategies and operate under Section 196 of the Act, grouping parcels of land that have similar purposes, objectives, management policies, and performance targets.

The categories are:

1. Major Parks
2. Minor Parks
3. Major Sports and Recreation
4. Minor Sports and Recreation
5. Linear Parks

6. Community Facilities
7. Other Community Land

Community Land Management Plans, and a register of Community Land, can be viewed on the City of Unley website.

COMPETITIVE TENDERING ARRANGEMENTS

The City of Unley's Procurement Policy guides the practices and procedures for the acquiring of goods and services. It provides clear direction for procurement within the organisation to ensure consistency and control over procurement activities and to encourage best practice.

It also ensures that all procurement activities are conducted in accordance with five key principles, which have a focus on:

- Open and effective competition
- Value for money
- Ethical behaviour and fair dealing
- Social, economic, and environmental sustainability, and
- Risk management.

The Policy and Framework guides the competitive tendering processes to ensure that Council obtains value for money when approaching the marketplace.

Procurements greater than \$10,000 are generally subject to a competitive process, which in 2020-21 resulted in a total of 99 tenders and quotations being sought.

Council will, to the extent permitted by law, favour engagement of local suppliers and the use of South Australian made goods and suppliers whose activities contribute to the economic development of the region and/or provide local employment opportunities.

To this end, Council encourages employment, capital investment and support of supply chains in our immediate region by promoting the South Australian Industry Participation Policy (IPP), *Industry Advocate Act 2017*.

In doing so, Council recognises the geographical boundaries of the member Councils of the Eastern Regional Alliance (ERA) as its immediate region for the application of the IPP when evaluating and awarding tenders.

Council may give preference to local contractors and suppliers by:

- Actively promoting to local businesses opportunities to supply to Council
- Structuring the purchasing processes to be accessible to all businesses
- Ensuring, where possible, that specifications and purchasing descriptions are not structured so as to potentially exclude local suppliers and contractors.

RATING POLICY

Individual property rates are calculated by multiplying the property's capital valuation (as determined by the Valuer General) by a rate in the dollar that will be sufficient to achieve the amount of income required.

The total amount of income required to deliver the broad range of services provided by Council and achieve the outcomes in the 4 Year Plan 2021-2025, is derived from a number of sources. Rates provide the primary source of income, but other income sources include statutory fees, user charges, grants, and subsidies.

When the City of Unley establishes the level of income required from rates, Council considers the following:

- 4 Year Plan 2021-2025
- Current economic climate
- Funding needs to deliver the agreed service levels
- Savings identified through the service review program and
- Specific issues and the impact of rates on the community.

INCOME

During the 2020-21 financial year the City of Unley received income from:

- Rates	\$42,313,000
- Statutory Charges	\$1,644,000
- User Charges	\$1,666,000
- Operating Grants and Contributions	\$3,231,000
- Investments	\$41,000
- Reimbursements	\$374,000
- Other	\$750,000
TOTAL INCOME	\$50,019,000

SUBSIDIARY- BROWN HILL & KESWICK CREEKS STORMWATER BOARD

The City of Adelaide, the City of Burnside, the City of Mitcham, the City of Unley, and the City of West Torrens resolved to establish a subsidiary pursuant to Section 43 of the Act, to implement or oversee the construction of stormwater infrastructure for the purpose of implementation of the Brown Hill and Keswick Creeks Stormwater Management Plan (the Plan); oversee the maintenance and repair and/or renewal of stormwater infrastructure; oversee implementation of associated or related infrastructure works; hold stormwater infrastructure; implement other non-infrastructure measures; provide a forum for the discussion and consideration of the constituent council's obligations and responsibilities under the Plan; and enter into agreements with constituent councils for the purpose of managing the Plan.

Pursuant to clause 17 of Part 2 of Schedule 2 of the Act, the then Minister for Local Government, Geoff Brock MP, approved the establishment of the Brown Hill and Keswick Creeks Stormwater Board on 15 February 2018.

A copy of the Brownhill & Keswick Creeks Stormwater Board 2020-21 Annual Report is provided as Appendix 2.

SUBSIDIARY - CENTENNIAL PARK CEMETERY AUTHORITY

Centennial Park Cemetery was established on 8 June 1936 and is located on Goodwood Road, Pasadena.

With more than 50 themed gardens and award-winning chapels, the Centennial Park Cemetery Authority (CPCA) is South Australia's largest provider of cremation, burial, and memorial services.

With \$31.3m of net assets, the Cemetery is jointly owned by the City of Unley and the City of Mitcham and is managed by the CPCA.

The CPCA operates as a regional subsidiary under the Act is jointly administered by a Board comprising of three independent members and two elected members from each constituent Council. Councillors Michael Rabbitt and Jane Russo represented the City of Unley on the Subsidiary for the 2020-21 financial year from 1 July 2020 to 28 February 2021. Councillors Monica Broniecki and Michael Rabbitt represented Council in this capacity from 1 March 2021.

In accordance with the Charter and responsible business management practices, the CPCA allocates a financial contribution to the City of Unley and City of Mitcham each financial year. A Liability Guarantee payment of \$324,500 was made to each Council during 2020-21.

A copy of the Centennial Park Cemetery Authority 2020-21 Annual Report is provided as Appendix 3.

LIST OF REGISTERS & CODES

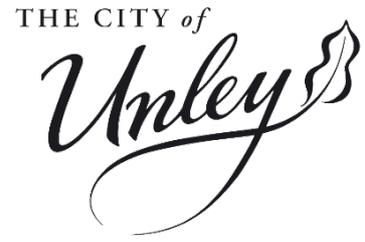
The following table provides a list of registers, policies, codes, and other documents that legislation requires Council to make available for inspection without charge.

The documents listed below are available at the Civic Centre and most are on the Council's website. When a hard copy is requested a fee may apply, or the item may be downloaded free of charge from the website.

Document	Local Govt Act 1999 section	Mandatory for public view	Website	Customer service	Hard copy
Annual Business Plan, Budget & Audited Financial Statements	123	√	√	√	√
Annual Report	131	√	√	√	√
Codes					
Code of Conduct for Council Employees	110	√	√	√	√
Code of Conduct for Council Members	63	√	√	√	√
Code of Practice for Access to Council Meetings and Documents	92	√	√	√	√
Code of Practice Meeting Procedures	Reg 6	√	√	√	√
Complaint handling procedure under Council Members Code of Conduct	S63	√	√	√	√
Council and Committee Agendas and Minutes	84 & 91(4)	√	√	√	√
Planning, Development and Infrastructure Act					
Code of Conduct for Council Assessment Panel	Schedule 3	√	√	√	√
Register of Interests for CAP members	Schedule 1	on request			
Building and Swimming Pool Inspection Policy	S156(5)		√	√	√
Policies					
Caretaker [Local Government (Elections) Act 1999]	91A		√	√	√
Procurement (i.e. Contracts and Tenders)	49	√	√	√	√
Elected Member Allowances and Benefits policy	76(2), 76(9) & 77	√	√	√	√

Document	Local Govt Act 1999 section	Mandatory for public view	Website	Customer service	Hard copy
Elected Member Training and Development	80A	√	√	√	√
Internal Financial Control (Various)	125				
Internal Review of Council Decisions Procedure	270	√	√	√	√
Order making	259	√	√	√	√
Prudential Project Management	48(aa1)		√	√	√
Public Consultation	50	√	√	√	√
Requests for services, compliments and complaints	270(a1)	√	√	√	√
Risk and Opportunity Management	134(4)(b)		√		
Naming of Roads & Council assets	219		√	√	√
Registers					
By-Laws	252	√	√	√	√
Campaign donations returns [Local Government (Elections) Act 1999]	80 & 87	on request	N/A	N/A	N/A
Community Land	207	√	√	√	√
Delegations	44	√	√		
Dogs [Dog Cat Management Act 1995]	26	√	N/A	√	√
Gifts and Benefits - Council Employees	Code of Conduct 2.21	√	√	√	√
Gifts and Benefits – Elected Members	Code of Conduct 3.10	√	√	√	√
List of Fees and Charges	188(6)	√	√	√	√
Land Management Agreements	196	√	√	N/A	√
Members Allowances and Benefits	79	√	√	√	√
Members' Interests	65+68	on request	N/A	N/A	N/A
Members' Interests – short form	70(a1)	√	√	√	N/A
Independent Members of Section 41 Committees Interests	65 & 66 & 72	on request	N/A	N/A	N/A

Document	Local Govt Act 1999 section	Mandatory for public view	Website	Customer service	Hard copy
Officers' Interests	116	N/A	N/A	N/A	N/A
Officer Salaries	105	√	N/A	√	√
Public Roads	231	√	√	√	√
Rate Assessment	172 & 174	√	N/A	√	√
Other Legislation					
Freedom of Information Act 1991 – Annual Statement	9		√		



APPENDICES

2020-21 Annual Report

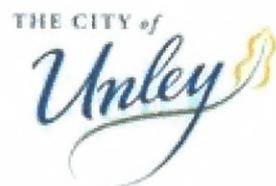
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City of Unley

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2021

*Our City is recognised for its vibrant community spirit,
quality lifestyle choices, diversity, business strength and
innovative leadership.*



General Purpose Financial Statements
for the year ended 30 June 2021

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General Purpose Financial Statements
for the year ended 30 June 2021

Certification of Financial Statements

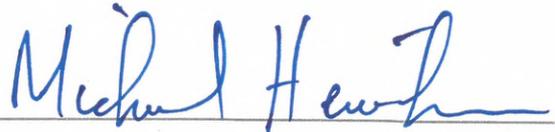
We have been authorised by the Council to certify the financial statements in their final form.

In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2021 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.



Peter Tsokas
Chief Executive Officer



Michael Hewitson
Mayor

Date : 22 November 2021

Statement of Comprehensive Income

for the year ended 30 June 2021

\$ '000	Notes	2021	2020
Income			
Rates	2a	42,313	42,337
Statutory Charges	2b	1,653	1,577
User Charges	2c	1,666	1,615
Grants, Subsidies and Contributions	2g	3,493	3,357
Investment Income	2d	41	51
Reimbursements	2e	374	592
Other income	2f	741	919
Total Income		50,281	50,448
Expenses			
Employee costs	3a	17,459	16,553
Materials, Contracts and Other Expenses	3b	18,972	20,175
Depreciation, Amortisation and Impairment	3c	9,898	9,364
Finance Costs	3d	289	373
Net loss - Equity Accounted Council Businesses	19(a)	214	235
Total Expenses		46,832	46,700
Operating Surplus / (Deficit)		3,449	3,748
Asset Disposal & Fair Value Adjustments	4	(803)	(1,448)
Amounts Received Specifically for New or Upgraded Assets	2g	1,868	4,860
Net Surplus / (Deficit)		4,514	7,160
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus - I,PP&E	9a	11,196	6,520
Share of Other Comprehensive Income - Equity Accounted Council Businesses	19	2,128	(548)
Total Amounts which will not be reclassified subsequently to operating result		13,324	5,972
Total Other Comprehensive Income		13,324	5,972
Total Comprehensive Income		17,838	13,132

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

Statement of Financial Position

as at 30 June 2021

\$ '000	Notes	2021	2020
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	1,616	1,679
Trade & Other Receivables	5b	1,699	2,204
Other Financial Assets	5c	15	69
Total current assets		3,330	3,952
Non-current assets			
Financial Assets	6a	–	7
Equity Accounted Investments in Council Businesses	6b	21,435	18,314
Infrastructure, Property, Plant & Equipment	7a(i)	541,349	529,958
Total non-current assets		562,784	548,279
TOTAL ASSETS		566,114	552,231
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	3,569	4,864
Borrowings	8b	256	246
Provisions	8c	4,318	3,946
Total Current Liabilities		8,143	9,056
Non-Current Liabilities			
Borrowings	8b	11,673	14,482
Provisions	8c	272	428
Total Non-Current Liabilities		11,945	14,910
TOTAL LIABILITIES		20,088	23,966
Net Assets		546,026	528,265
EQUITY			
Accumulated surplus		162,422	155,804
Asset revaluation reserves	9a	383,427	372,231
Other reserves	9b	177	230
Total Council Equity		546,026	528,265
Total Equity		546,026	528,265

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

Statement of Changes in Equity

for the year ended 30 June 2021

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2021					
Balance at the end of previous reporting period		155,804	372,231	230	528,265
Adjustments (Correction of Prior Period Errors)	24a	(47)	-	-	(47)
Restated opening balance		155,757	372,231	230	528,218
Net Surplus / (Deficit) for Year		4,514	-	-	4,514
Other Comprehensive Income					
- Gain (loss) on revaluation of IPP&E	7a	-	11,196	-	11,196
- Share of OCI - Equity Accounted Council Businesses		2,128	-	-	2,128
- Other Equity Adjustments - Equity Accounted Council Businesses	19	23	-	-	23
- Other Movements - Carpark and tree funds		-	-	(53)	(53)
Other comprehensive income		2,151	11,196	(53)	13,294
Total comprehensive income		6,665	11,196	(53)	17,808
Balance at the end of period		162,422	383,427	177	546,026
2020					
Balance at the end of previous reporting period		147,002	365,711	256	512,969
Adjustments (Correction of Prior Period Errors)	24a	877	-	-	877
Restated opening balance		147,879	365,711	256	513,846
Net Surplus / (Deficit) for Year		7,160	-	-	7,160
Other Comprehensive Income					
- Gain (loss) on revaluation of IPP&E	7a	-	6,520	-	6,520
- Share of OCI - Equity Accounted Council Businesses		(548)	-	-	(548)
- Other Equity Adjustments - Equity Accounted Council Businesses	19	1,313	-	-	1,313
- Other Movements - Carpark and tree funds		-	-	(26)	(26)
Other comprehensive income		765	6,520	(26)	7,259
Total comprehensive income		7,925	6,520	(26)	14,419
Balance at the end of period		155,804	372,231	230	528,265

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

Statement of Cash Flows

for the year ended 30 June 2021

\$ '000	Notes	2021	2020
Cash flows from operating activities			
<u>Receipts</u>			
Operating Receipts		52,285	53,085
Investment Receipts		41	51
<u>Payments</u>			
Operating Payments to Suppliers and Employees		(39,074)	(47,010)
Finance Payments		(321)	(316)
Net cash provided by (or used in) Operating Activities	11b	<u>12,931</u>	<u>5,810</u>
Cash flows from investing activities			
Amounts Received Specifically for New/Upgraded Assets		1,868	4,860
Sale of Replaced Assets		372	214
Repayments of Loans by Community Groups		61	-
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(6,650)	(12,610)
Expenditure on New/Upgraded Assets		(4,665)	(10,655)
Loans Made to Community Groups		-	(68)
Capital contributed to Equity Accounted Council Businesses		(1,183)	(853)
Net cash provided (or used in) investing activities		<u>(10,197)</u>	<u>(19,112)</u>
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from Borrowings		-	12,221
Proceeds from Bonds & Deposits		2	-
<u>Payments</u>			
Repayment of Bonds & Deposits		-	(5)
Repayments of Borrowings		(2,799)	-
Net Cash provided by (or used in) Financing Activities		<u>(2,797)</u>	<u>12,216</u>
Net Increase (Decrease) in Cash Held		<u>(63)</u>	<u>(1,086)</u>
plus: Cash & Cash Equivalents at beginning of period		1,679	2,765
Cash and cash equivalents held at end of period	11a	<u>1,616</u>	<u>1,679</u>

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

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

Contents of the Notes accompanying the General Purpose Financial Statements

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Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 22rd Nov 2021

1.2 Critical Accounting Estimates

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

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 Estimates and assumptions

1.4 Rounding

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

(2) The Local Government Reporting Entity

The City of Unley is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 181 Unley Road, Unley. These consolidated financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

(3) Income Recognition

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

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

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

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

	Cash Payment Received	Annual Allocation	Difference
2018/19	\$1,808,917	\$1,430,009	+ \$378,908

continued on next page ...

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

2019/20	\$1,260,571	\$1,404,448	- \$143,887
2020/21	\$1,188,495	\$1,223,509	- \$35,014

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

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

Construction Contracts

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

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

(4) Cash, Cash Equivalents and other Financial Instruments

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

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

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

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

(5) Infrastructure, Property, Plant & Equipment**5.1 Initial Recognition**

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

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

5.2 Materiality

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

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

Buildings	\$3,000
Drainage / Recycled Water	\$3,000
Roads, Lanes, Kerb & Watertable	\$3,000
Pathways	\$3,000
Traffic & Lighting	\$3,000

continued on next page ...

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

Bridges	\$3,000
Other Assets	\$3,000
Equipment, Furniture & Fittings - Other	\$3,000
Equipment, Furniture & Fittings - Computers	\$500

5.3 Subsequent Recognition

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

5.4 Depreciation of Non-Current Assets

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

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

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

Equipment, Furniture & Fittings	1 to 10 years
---------------------------------	---------------

Building & Other Structures

Buildings	50 years
Building Fit Outs	15 years

Infrastructure

Roads, Lanes, Kerb & Watertable	20 to 100 years
Pathways	20 to 50 years
Drainage / Recycled Water	5 to 100 years
Traffic and Lighting	5 to 20 years
Bridges	50 to 75 years
Other Assets	5 to 20 years

5.5 Impairment

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

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

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

5.6 Borrowing Costs

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

(6) Payables

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

6.1 Goods & Services

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

6.2 Payments Received in Advance & Deposits

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

(7) Borrowings

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

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

(8) Employee Benefits

8.1 Salaries, Wages & Compensated Absences

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

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

Weighted avg. discount rate 0.73% (2020, 0.48%)

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

8.2 Superannuation

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

(9) Leases

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. Note: For the FY 20/21, The council did not have any leases.

9.1 Council as a lessee

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

i) Right-of-Use-Assets

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

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

ii) Lease Liabilities

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

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

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

(10) Equity Accounted Council Businesses

Council has a 50% share in the regional subsidiary, Centennial Park Cemetery Authority. Council's share has been recognised in the Financial Statements by including its share of the net assets within the Statement of Financial Position. The Change in the Equity Share, including any asset revaluation, is disclosed in the Statement of Comprehensive Income. Details are reported in Note 19.

As a result of changes made to the Charter of Centennial Park on August 2011, all distributions paid to Council are recorded as revenue in the Statement of Comprehensive Income. Distributions paid by Centennial Park to Council are regarded as payments for guaranteeing the liabilities of Centennial Park and accordingly are treated as an expense in the Statement of Comprehensive Income in the Financial Statements of Centennial Park.

Council is party to an agreement with the cities of Burnside, Mitcham, West Torrens and the Corporation of the City of Adelaide in relation to the Brown Hill Keswick Creek Project which is accounted for under AASB 11 Joint Agreements as a joint operation. As such each party is responsible for its own direct costs, and joint assets, revenue and expenses are shared on the basis set out in the agreement and Stormwater Management Plan documentation. Council's share has been recognised in the Financial Statements by including its share of joint revenue and expenditure in the Statement of Comprehensive Income and Council's share of joint assets within the Statement of Financial Position. Further details are provided in Note 19.

(11) GST Implications

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

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

(12) New accounting standards and UIG interpretations

In the current year, Council adopted all of the new and revised Standards and Interpretation issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to Council's Accounting policies.

(13) COVID-19 Pandemic

The COVID-19 pandemic has impacted the 2020/21 financial results as it did with the 2019/20 financial year. This may impact on the comparability of some line items and amounts reported in this financial report.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

The financial impacts are a result of either Council's response to the pandemic or due to the mandatory shut downs as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

The impacts on the Council's financial performance are outlined below:

- A reduction in rate revenue of approximately (\$1.48M) due to Council's decision not to increase general rates by Adelaide CPI for March 2020 of 2.4% in light of the financial implications on the community arising from COVID-19 (\$1.00M) and the waiving of Council rates (\$0.48M);
- A reduction in user charges of approximately (\$260,000) primarily due to the implication of restrictions on the Unley Swimming Centre, the hire of Council venues, outdoor dining fees and parking ticket machine revenue. This revenue loss partially offset by a small, reduction in net operating expenses associated with managing these facilities, estimated to be approximately \$125,000.
- A reduction in the Liability Guarantee Fee from Centennial Park Cemetery Authority of approximately (\$160,000) due to the waiving of the Fee for 6 months from July 2020 to December 2020;
- Additional cleaning costs of (\$140,000) for proactive cleaning Council owned facilities; and
- A reduction in event costs of approximately \$100,000 due to the cancellation and scaling down of events.

Council estimates that the reduction in revenue and increase in expenditure resulted in a decrease of approximately (\$1.8M) in the 2020/21 net surplus.

It is expected that the restrictions arising from COVID-19 will continue to impact the financial results for the 2021/22 financial year. However, the impact is anticipated to be significantly reduced compared to 2021/22, and primarily relate to:

- reduced income from venue hire and outdoor dining fees,
- increased expenditure on cleaning, and
- reduced expenditure on events.

Council has considered the consequences of COVID-19 and other events and conditions, and it has determined that they do not create a material uncertainty that casts significant doubt upon the Council's ability to continue as a going concern.

(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 the Financial Statements

for the year ended 30 June 2021

Note 2. Income

\$ '000	2021	2020
(a) Rates		
General Rates		
General Rates	41,531	41,498
Less: Mandatory Rebates	(900)	(915)
Less: Discretionary Rebates, Remissions & Write Offs	(110)	(108)
Total General Rates	40,521	40,475
Other Rates (Including Service Charges)		
Regional Landscape Levy	1,414	1,389
Separate & Special Rates	233	330
Total Other Rates (Including Service Charges)	1,647	1,719
Other Charges		
Penalties for Late Payment	124	97
Legal & Other Costs Recovered	21	46
Total Other Charges	145	143
Total Rates	42,313	42,337
(b) Statutory Charges		
Development Act Fees	495	381
Animal Registration Fees & Fines	183	173
Parking Fines / Expiation Fees	857	918
Environmental Control Fines	25	35
Search Fees	93	70
Total Statutory Charges	1,653	1,577
(c) User Charges		
Hall & Equipment Hire	116	158
Property Lease	560	441
Catering	33	32
Sales - Swimming Memberships	164	292
Parking Control	144	132
Swim School	156	168
Swimming User Groups	88	86
Swimming Centre Operations	193	125
Unley Community Centre	33	36
Other - User Charges across UCC	179	145
Total User Charges	1,666	1,615

City of Unley

Notes to the Financial Statements

for the year ended 30 June 2021

Note 2. Income (continued)

\$ '000	2021	2020
(d) Investment Income		
Interest on Investments		
- Local Government Finance Authority	41	51
<u>Total Investment Income</u>	<u>41</u>	<u>51</u>
(e) Reimbursements		
Corporate Activities	-	216
Depot	109	128
Parking Control	109	105
Strategic Projects	53	47
Events Operating Projects	18	38
Waste Management	2	22
Other	83	36
<u>Total Reimbursements</u>	<u>374</u>	<u>592</u>
(f) Other income		
Donations - General	14	22
Advertising - Other	97	79
Artisit - Exhibition Income	38	8
Contributions - CPCA Guarantee Fee	160	318
Contributions - Other	5	14
Community Services - Other	335	306
Book Club	1	2
Replacement Material	5	3
Workers Compensation Rebate	47	130
Insurance Claims Received	20	16
Fuel Tax Credits	16	17
CT Requests Fee	3	4
<u>Total Other income</u>	<u>741</u>	<u>919</u>

Notes to the Financial Statements

for the year ended 30 June 2021

Note 2. Income (continued)

\$ '000	2021	2020
(g) Grants, Subsidies, Contributions		
Amounts Received Specifically for New or Upgraded Assets	1,868	4,860
Total Amounts Received Specifically for New or Upgraded Assets	1,868	4,860
Other Grants, Subsidies and Contributions	3,493	3,357
Total Other Grants, Subsidies and Contributions	3,493	3,357
Total Grants, Subsidies, Contributions	5,361	8,217
The functions to which these grants relate are shown in Note 12.		
(i) Sources of grants		
Commonwealth Government	1,402	1,812
State Government	3,957	3,898
Other	2	2,507
Total	5,361	8,217
(ii) Individually Significant Items		
Grant Commission (FAG) Grant Recognised as Income	648	683

In June 2021 Council received payment for the 2021-22 Financial Assistance Grant (FAG).

As has been done in the previous years, these amounts are recognised as income upon receipt. Similarly in May 2020 the 2020-21 grant was paid and recognised as income in that year.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 3. Expenses

\$ '000	Notes	2021	2020
(a) Employee costs			
Salaries and Wages		14,606	13,852
Employee Leave Expense		2,186	2,165
Superannuation - Defined Contribution Plan Contributions	18	1,526	1,473
Workers' Compensation Insurance		393	393
Less: Capitalised and Distributed Costs		(1,252)	(1,330)
Total Operating Employee Costs		17,459	16,553
Total Number of Employees (full time equivalent at end of reporting period)		173	168
(b) Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Current Year Audit Fees		23	34
Elected Members' Expenses		291	293
Subtotal - Prescribed Expenses		314	327
(ii) Other Materials, Contracts and Expenses			
Contracts		3,999	4,719
Maintenance Contracts		2,199	2,675
Legal Expenses		739	630
Levies Paid to Government - NRM levy		1,414	1,394
Parts, Accessories & Consumables		3,073	2,958
Insurance (Workers Compensation, Public Liability, Assets)		629	702
Brownhill Keswick Creek Contributions		94	74
Levies & Taxes		195	191
Other Contributions & Donations		96	61
Printing		21	37
Sitting Fees		36	32
Trader Associations Contributions		232	331
Valuation Fees (Property for Rating Purposes)		194	192
Electricity		721	753
Advertising		94	154
Bank Fees & Charges		105	105
Community Program Expenses		303	295
Economic Development Program Expenses		30	4
Community Grants & Sponsorship		250	411
Sundry Materials, Contract & Expenses		172	218
Waste Contract		4,062	3,912
Subtotal - Other Material, Contracts & Expenses		18,658	19,848
Total Materials, Contracts and Other Expenses		18,972	20,175

Notes to the Financial Statements

for the year ended 30 June 2021

Note 3. Expenses (continued)

\$ '000	2021	2020
(c) Depreciation, Amortisation and Impairment		
(i) Depreciation and Amortisation		
Infrastructure		
Stormwater Drainage / Recycled Water	1,188	1,173
Roads, Lanes, Kerb & Watertable	2,215	2,132
Pathways	1,417	1,306
Traffic & Lighting	323	185
Bridges	116	120
Equipment, Furniture & Fittings	1,646	1,681
Buildings - Level 2	1,413	1,392
Other Assets	1,580	1,375
Subtotal	9,898	9,364
Total Depreciation, Amortisation and Impairment	9,898	9,364
(d) Finance Costs		
Interest on Loans	289	373
Total Finance Costs	289	373

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	2021	2020
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	372	214
Less: Carrying Amount of Assets Sold	(1,175)	(1,662)
Gain (Loss) on Disposal	(803)	(1,448)
Net Gain (Loss) on Disposal or Revaluation of Assets	(803)	(1,448)

Notes to the Financial Statements

for the year ended 30 June 2021

Note 5. Current Assets

\$ '000	2021	2020
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	23	16
Deposits at Call	1,593	1,663
<u>Total Cash & Cash Equivalent Assets</u>	<u>1,616</u>	<u>1,679</u>
 (b) Trade & Other Receivables		
Rates - General & Other	619	1,207
Accrued Revenues	48	51
Debtors - General	661	843
Prepayments	371	103
Subtotal	<u>1,699</u>	<u>2,204</u>
<u>Total Trade & Other Receivables</u>	<u>1,699</u>	<u>2,204</u>
 (c) Other Financial Assets		
Loans to Community Organisations	15	69
<u>Total Other Financial Assets</u>	<u>15</u>	<u>69</u>

Amounts included in other financial assets that are not expected to be received within 12 months of reporting date are disclosed in Note 13.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 6. Non-Current Assets

\$ '000	2021	2020
(a) Financial Assets		
Receivables		
Loans to Community Organisations	-	7
Subtotal	-	7
Total Receivables	-	7
Total Financial Assets	-	7

\$ '000	Notes	2021	2020
(b) Equity Accounted Investments in Council Businesses			
Centennial Park Cemetery Authority	19	15,995	16,180
Brown Hill Keswick Creek Board		5,440	2,134
Total Equity Accounted Investments in Council Businesses		21,435	18,314

Within the terminology of Section 43 of the Local Government Act 1999, the Centennial Park Cemetery Trust Incorporated is a jointly controlled authority of the City of Unley and the City of Mitcham each having a 50% interest in the assets, liabilities and operations of the Authority. The Authority was established in the cemetery industry and no financial contributions have been made to the Authority in the financial year.

The Brown Hill and Keswick Creeks Stormwater Board (the Board) is a Local Government Regional Subsidiary established under Section 43 of and Schedule 2 to the Local Government Act 1999. The Regional Subsidiary is under the control of City of Adelaide, City of Burnside, City of Unley, City of Mitcham and City of West Torrens.

The Board was established by Gazettal dated 27 February 2018. The Board has been established to implement the construction and maintenance of infrastructure and other measures for the purposes of a stormwater management plan prepared by the constituent councils and approved by the Stormwater Management Authority.

The City of Unley's investment in the Authorities has been accounted for under the equity method (Note 19).

Notes to the Financial Statements

for the year ended 30 June 2021

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

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

	Fair Value Level	as at 30/06/20				Asset movements during the reporting period								as at 30/06/21			
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	WIP Transfers	Adjustments & Transfers	Reversal of prior period Revaluation Decrements to the P&L (Note 4)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Capital Work in Progress		–	5,673	–	5,673	–	–	–	–	(1,324)	–	–	–	–	4,349	–	4,349
Stormwater Drainage / Recycled Water	3	92,570	3,144	(43,041)	52,673	–	658	–	(1,188)	–	–	8,293	101,190	1,430	(42,184)	60,436	
Roads, Lanes, Kerb & Watertable	3	186,880	4,469	(42,434)	148,915	–	3,300	(648)	(2,215)	–	–	–	185,395	7,769	(43,812)	149,352	
Pathways	3	54,440	714	(12,007)	43,147	340	433	(95)	(1,417)	30	–	–	55,114	714	(13,390)	42,438	
Traffic & Lighting	3	5,565	3,601	(1,920)	7,246	959	47	–	(323)	(120)	–	–	5,565	4,488	(2,244)	7,809	
Bridges	3	9,388	16	(6,166)	3,238	–	12	–	(116)	–	–	2,903	11,899	–	(5,862)	6,037	
Other Assets	3	10,172	12,599	(8,618)	14,153	144	508	(8)	(1,580)	(27)	–	–	10,097	13,223	(10,130)	13,190	
Equipment, Furniture & Fittings		–	19,212	(11,215)	7,997	51	886	(386)	(1,646)	–	(47)	–	–	18,796	(11,941)	6,855	
Land	2	48,140	1,415	–	49,555	–	–	–	–	–	–	–	48,140	1,415	–	49,555	
Land	3	169,091	–	–	169,091	749	28	–	–	–	–	–	169,091	777	–	169,868	
Buildings	2	54,970	1,721	(48,394)	8,297	–	228	–	(484)	–	–	–	25,892	1,996	(19,800)	8,088	
Buildings	3	19,973	–	–	19,973	2,422	550	(38)	(929)	1,441	–	–	46,572	4,413	(27,613)	23,372	
Recycled Water	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Total Infrastructure, Property, Plant & Equipment		651,189	52,564	(173,795)	529,958	4,665	6,650	(1,175)	(9,898)	–	(47)	–	658,955	59,370	(176,976)	541,349	
Comparatives		650,020	43,131	(182,870)	510,281	10,655	12,610	(1,662)	(9,364)	–	918	(2,082)	651,189	52,564	(173,795)	529,958	

Notes to the Financial Statements

for the year ended 30 June 2021

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

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

Valuation of Assets

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

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

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

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

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

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

Information on Valuations

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

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

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

- The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.
- The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques. Accordingly, formal sensitivity analysis does not provide useful information.

Transfers between fair value hierarchy levels

In the course of revaluing (name the asset classes), the nature of the inputs applied was reviewed in detail for each asset and where necessary, the asset reassigned to the appropriate fair value hierarchy level. Such transfers take effect as at the date of the revaluation.

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.

Notes to the Financial Statements

for the year ended 30 June 2021

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

Other Information - Fair Value Level Classification

An adjustment column named "Fair Value Level Reclassification" has been included for the purpose of aligning the asset classes fair value level balances.

Other Information - City of Unley's Tree Strategy

The Council recognises the important contribution trees and vegetation make to the City and our community. These assets provide multiple benefits like supporting flora and fauna and reducing the impacts of climate change, while creating a liveable city that adds character to neighbourhoods and economic value to properties.

This Tree Strategy sets out a vision of keeping Unley leafy for future generations. It provides a foundation for how the Council will continue to enrich our City through continual management of our most valuable assets, now and for future generations. It focuses on maintaining, managing and increasing trees on public land, and our role in educating, supporting and encouraging tree retention and expansion on private land.

Ongoing implementation and improvement of Councils' Tree Strategy and any associated maintenance is managed in accordance with, and subject to, adoption of Councils Annual Business Plan and Budget. An increase in planting and projects relating to trees will require additional and ongoing maintenance funding, including administrative support.

The financial life of a tree is defined with two major events that bookend its existence: (a) The costs of purchasing, planting and establishing and (b) the cost of removing the tree at the end of its life. Further implications of an increased urban forest will be realised insofar as Council's operational costs with respect to tree removal, pest and disease control, tree watering, street sweeping, civil infrastructure repairs associated with root growth, as some examples.

In the short to mid term, CoU will continue to support and invest in the Tree strategy until there is maturity in this space to ensure a consistent, reliable financial asset treatment that is uniform across councils.

Highest and best use

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

Transition to AASB 13 - Fair Value Measurement

The requirements of AASB 13 Fair Value Measurement have been applied to all valuations undertaken since 1 July 2013 as shown by the valuation dates by individual asset classes below.

Land & Land Improvements

- Date of valuation: 30 June 2018
- Valuer: Public Private Property
- All acquisitions made after the valuation date are recorded at cost.

The following provides a summary of the City of Unley's asset classes together with the Public Private Property opinion of the Fair Value Hierarchy relevant to each asset group based on the quantum of observable inputs involved in the valuation relative to observable inputs.

Valuations techniques used to measure fair value within Level 2, including a description of the significant input used.

Land : Excluded / Revoked from classification as community land

The valuation of all Excluded / Revoked Land has been undertaken using the Market Approach, more specifically the Direct Comparison method of valuation and by reference to comparable market data.

Buildings : Market Approach

A valuation technique that uses prices and other relevant information generated by market transactions involving identical or comparable assets, liabilities, or a group of assets and liabilities.

Buildings : Cost Approach (excluding highly specialised and/or heritage listed Buildings)

The calculated value is based on Replacement Costs data sourced from the Public Private Property Replacement Costs Database and/or Rawlinsons Australia Construction Handbook 2017.

Notes to the Financial Statements

for the year ended 30 June 2021

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

Valuation techniques used to measure fair value within Level 3, including details of the significant unobservable inputs used and the relationships between unobservable inputs and fair value.

Asset Type	Valuation Technique
Land	Market Approach using the Direct Comparison Method of valuation by reference to comparable market data and subsequently adjusted to reflect the level of risk associated with alienating the Land to make it available for disposal.
Land - Structures	Market Approach using the Direct Comparison Method of valuation by reference to comparable market data and subsequently adjusted to reflect the level of risk associated with alienating the Land to make it available for disposal.
Buildings	Cost Approach using the Replacement Costs data sourced from Public Private Property Replacement Costs Database, recent constructions by local government and/or Rawlinson's Australia Construction Handbook 2013. The unique nature of such buildings and the lack of definitive valuation inputs results in some variance to rates adopted.

Council being of the opinion that it is not possible to attribute a value that is sufficient and reliable to qualify for recognition, land under roads has not been recognised in these 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.

Estimated future costs of reinstatement of land, capitalised in accordance with AASB 116.16(c), are reviewed annually (see Note 1) and depreciated over the estimated remaining life of the relevant asset.

Buildings & Other Structures

- Basis of valuation: Fair Value / Market Value / Written down current replacement cost
- Date of valuation: 30 June 2018
- Valuer: Public, Private, Property PTY LTD.

Infrastructure*Roads, Kerb and Gutter, Footpaths*

- Date of valuation: 01 July 2017
- Valuer: Pavement Management Services & Assetic
- Basis of Valuation: Consumption based approach to the valuation of the pavement and surface assets was developed in order to more closely reflect the life cycle of the assets.

Pathways (Footpaths, Car Parks, Bike Paths)

- Date of valuation: 1 July 2019
- Valuer: Public Private Property
- Basis of valuation: Level 3, please refer to summary table below
- All acquisitions made after the valuation date are recorded at cost.

Drainage / Recycled Water (Stormwater Drains, Creeks, Managed Aquifer Recharge Scheme)

- Date of valuation: 30 June 2021
- Valuer: Public Private Property
- Basis of valuation: Level 3, please refer to summary table below
- All acquisitions made after the valuation date are recorded at cost.

Traffic and Lighting (Traffic Control, Street Lighting, Bus Stops)

- Date of valuation: 1 Jul 2019
- Valuer: Public Private Property
- Basis of valuation: Written down current replacement cost discounted for age and condition
- All acquisitions made after the valuation date are recorded at cost.

Bridges

- Date of valuation: 30 June 2021
- Valuer: Wallbridge Gilbert Aztec
- Basis of valuation: Level 3, please refer to summary table below

Other Assets (Open Space and Reserve Equipment)

- Date of valuation: 30 June 2017
- Valuer: Calibre
- Basis of valuation: Level 3, please refer to summary table below

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

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

- All acquisitions made after the valuation date are recorded at cost.

Valuation Techniques used to measure fair value within Level 3, including details of the significant unobservable inputs used and the relationships between unobservable inputs and fair value.

Asset Type	Valuation Technique
Infrastructure <ul style="list-style-type: none"> • Pathways • Other Assets 	Depreciated Replacement Cost (DRC) being the current replacement cost on an asset less, where applicable, accumulated depreciation calculated on the basis of such costs to reflect the already consumed or expired future economic benefits of the assets.
Infrastructure <ul style="list-style-type: none"> • Bridges 	Current Replacement Cost (CRC) of the infrastructure asset minus any accumulated depreciation and impairment losses. Field inspections provided certainty of the type and condition of the assets. However, due to lack of information on bridge replacement costs at the time of valuation factored have been applied to industry rates to provide the replacement cost based on the professional judgement and experience of the Tonkin Consulting engineers.
Infrastructure <ul style="list-style-type: none"> • Bridges 	Current Replacement Cost (CRC) of the infrastructure asset minus any accumulated depreciation and impairment losses. The valuation of assets were based on rates provided by the 2014 Rawlinson's handbook and rates obtained from Humes.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 8. Liabilities

\$ '000	2021 Current	2021 Non Current	2020 Current	2020 Non Current
(a) Trade and Other Payables				
Goods & Services	2,479	-	2,664	-
Payments Received in Advance	72	-	1,509	-
Accrued Expenses - Employee Entitlements	370	-	209	-
Accrued Expenses - Finance Costs	67	-	99	-
Accrued Expenses - Other	575	-	379	-
Deposits, Retentions & Bonds	6	-	4	-
<u>TOTAL Trade and Other Payables</u>	<u>3,569</u>	<u>-</u>	<u>4,864</u>	<u>-</u>

(b) Borrowings

Loans	256	11,673	246	14,482
<u>TOTAL Borrowings</u>	<u>256</u>	<u>11,673</u>	<u>246</u>	<u>14,482</u>

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

(c) Provisions

Employee Entitlements (including oncosts)	4,318	272	3,946	428
<u>TOTAL Provisions</u>	<u>4,318</u>	<u>272</u>	<u>3,946</u>	<u>428</u>

Notes to the Financial Statements

for the year ended 30 June 2021

Note 9. Reserves

\$ '000	as at 30/06/20				as at 30/06/21
	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
(a) Asset Revaluation Reserve					
Infrastructure					
Stormwater Drainage	22,607	8,293	–	–	30,900
Roads, Lanes, Kerb & Watertable	76,957	–	–	–	76,957
Pathways	26,270	–	–	–	26,270
Traffic & Lighting	598	–	–	–	598
Bridges	2,453	2,903	–	–	5,356
Land	205,475	–	–	–	205,475
Buildings	25,616	–	–	–	25,616
Other Assets	583	–	–	–	583
JV's / Associates - Other Comprehensive Income	11,672	–	–	–	11,672
Total Asset Revaluation Reserve	372,231	11,196	–	–	383,427
Comparatives	365,711	6,520	–	–	372,231

\$ '000	as at 30/06/20				as at 30/06/21
	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
(b) Other Reserves					
Carpark Contribution Fund	129	–	–	–	129
Urban Tree Fund	33	6	(2)	–	37
Street Tree Amenity Fund	68	17	(74)	–	11
Total Other Reserves	230	23	(76)	–	177
Comparatives	256	(26)	–	–	230

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).

Note 10. Assets Subject to Restrictions

The nature of some of the City of Unley's assets, and in particular Centennial Park, is such that they have restricted use either because of legal restrictions, heritage or community expectation so that these assets would continue to be held for the benefit of the community.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2021	2020
(a) Reconciliation of Cash			
Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Balance Sheet as follows:			
Total Cash & Equivalent Assets	5	1,616	1,679
Balances per Statement of Cash Flows		1,616	1,679
(b) Reconciliation of Change in Net Assets to Cash from Operating Activities			
Net Surplus/(Deficit)		4,514	7,160
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		9,898	9,364
Equity Movements in Equity Accounted Investments (Increase)/Decrease		214	235
Grants for capital acquisitions treated as Investing Activity		(1,868)	(4,860)
Net (Gain) Loss on Disposals		803	1,448
Other		(54)	(69)
		13,507	13,278
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		505	477
Net Increase/(Decrease) in Trade & Other Payables		(1,297)	(8,232)
Net Increase/(Decrease) in Unpaid Employee Benefits		216	287
Net Cash provided by (or used in) operations		12,931	5,810

(c) Financing Arrangements

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

Bank Overdrafts	500	500
Corporate Credit Cards	250	231
LGFA Cash Advance Debenture Facility	20,000	14,900

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 12(a). Functions

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

\$ '000	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
Functions/Activities										
Business Undertakings	-	-	-	-	-	-	-	-	-	(468)
Office of the CEO	230	413	2,438	2,824	(2,208)	(2,411)	-	-	21,435	18,313
City Development	2,233	2,064	24,391	23,957	(22,158)	(21,893)	1,256	797	318,484	307,335
Business Support & Improvement	43,107	43,340	8,750	8,270	34,357	35,070	804	844	6,078	7,647
City Services	4,449	4,632	11,039	11,411	(6,590)	(6,779)	1,433	1,716	220,117	219,404
Total Functions/Activities	50,019	50,449	46,618	46,462	3,401	3,987	3,493	3,357	566,114	552,231

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 12(b). Components of Functions

The activities relating to Council functions are as follows:

OFFICE OF THE CEO

Governance, Marketing & Communications, Office of the CEO, Strategic Projects

CITY DEVELOPMENT

City Development Management, Environmental Initiatives, Operational Services, Property Services, Recreation & Sport Planning, Strategic Asset Management, Transportation & Traffic, Urban Design, Urban Policy & Planning, Waste Management, Economic Development

BUSINESS SUPPORT & IMPROVEMENT

Business Support & Improvement Management, Business Systems & Solutions, Corporate Activities, People & Culture, Finance & Procurement, Risk, Human Resources, WHS

CITY SERVICES

Active Aging Program, Animal Management, Arts & Cultural Development, City Services Management, Community Bus Program, Community Centres, Community Development & Wellbeing Management, Community Events, Community Grants, Customer Experience, Development Services, Library Services, Parking Enforcement, Public & Environmental Health, Unley Museum, Unley Swimming Centre, Volunteer Development, Youth Development

Notes to the Financial Statements

for the year ended 30 June 2021

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 of 0.35% (2020: 0.25% and 0.10%). Short term deposits have an average maturity of 30 days and an average interest rate of 0.65% (2020: 30 days and 1.21%).

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 5.2% (2020: 6.35%). 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 - Interest Bearing Borrowings

Accounting Policy:

Carried at the principal amounts. Interest is charged as an expense as it accrues

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

Note 13. Financial Instruments (continued)

Terms & Conditions:

Secured over future revenues, Credit Foncier loans are repaid on a 6-monthly basis, whilst Cash Advance Debentures (CAD) are repaid as surplus funds become available. Interest is charged at fixed and variable rates between 1.3% and 4.0% (2020: 2.2% and 4.0%).

Carrying Amount:

Approximates fair value.

Liabilities - Leases

Accounting Policy:

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 13. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets					
2021					
Cash & Cash Equivalents	1,616	–	–	1,616	1,616
Receivables	1,328	–	–	1,328	1,328
Other Financial Assets	15	–	–	15	15
Total Financial Assets	2,959	–	–	2,959	2,959
Financial Liabilities					
Payables	3,497	–	–	3,497	3,497
Current Borrowings	297	–	–	297	256
Non-Current Borrowings	–	6,499	5,233	11,732	11,673
Total Financial Liabilities	3,794	6,499	5,233	15,526	15,426
2020					
Cash & Cash Equivalents	1,679	–	–	1,679	1,679
Receivables	2,101	–	–	2,101	2,108
Other Financial Assets	76	–	–	76	69
Total Financial Assets	3,856	–	–	3,856	3,856
Financial Liabilities					
Payables	3,355	–	–	3,355	3,355
Current Borrowings	297	–	–	297	246
Non-Current Borrowings	–	1,186	13,396	14,582	14,482
Total Financial Liabilities	3,652	1,186	13,396	18,234	18,083

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

\$ '000	2021		2020	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other Variable Rates	1.69%	10,843	2.20%	1,308
Fixed Interest Rates	4.00%	1,086	4.00%	13,420
		11,929		14,728

Net Fair Value

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 13. Financial Instruments (continued)

Risk Exposures

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

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

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

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

Note 14. Capital Expenditure and Investment Property Commitments

\$ '000	2021	2020
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(a) Capital Commitments

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

Infrastructure	9,204	13,364
	9,204	13,364

These expenditures are payable:

Not later than one year	9,033	10,306
Later than one year and not later than 5 years	171	3,058
	9,204	13,364

(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:

Maintenance Contracts on Investment Properties	3,406	2,117
Maintenance Contracts (Service & Consulting)	1,769	2,834
Waste Maintenance	5,245	6,593
	10,420	11,544

These expenditures are payable:

Not later than one year	5,260	7,499
Later than one year and not later than 5 years	5,160	4,045
	10,420	11,544

Notes to the Financial Statements

for the year ended 30 June 2021

Note 15. Financial Indicators

\$ '000	Indicator 2021	Indicators 2020	Indicators 2019
<p>Financial Indicators overview <i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i></p>			
1. Operating Surplus Ratio			
Operating Surplus	6.9%	7.4%	9.3%
Total Operating Income			
<p><i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i></p>			
2. Net Financial Liabilities Ratio			
Net Financial Liabilities	33%	40%	28%
Total Operating Income			
<p><i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i></p>			
Adjustments to Ratios			
<p><i>In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.</i></p>			
Adjusted Operating Surplus Ratio			
Operating Surplus	6.9%	7.4%	8.7%
Total Operating Income			
Adjusted Net Financial Liabilities Ratio			
Net Financial Liabilities	33%	40%	28%
Total Operating Income			
3. Asset Renewal Funding Ratio			
Net Asset Renewals	83%	135%	139%
Infrastructure & Asset Management Plan required expenditure			
<p><i>Net asset renewals expenditure, as expressed in Council's Asset Management Plan, is used as the denominator in this indicator.</i></p>			
<p><i>Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.</i></p>			

Notes to the Financial Statements

for the year ended 30 June 2021

Note 16. Uniform Presentation of Finances

\$ '000	2021	2020
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The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.

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

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

Income	50,281	50,448
less Expenses	(46,832)	(46,700)
Operating Surplus / (Deficit)	3,449	3,748
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(6,650)	(12,610)
add back Depreciation, Amortisation and Impairment	9,898	9,364
add back Proceeds from Sale of Replaced Assets	372	214
	3,620	(3,032)
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property)	(4,665)	(10,655)
add back Amounts Received Specifically for New and Upgraded Assets	1,868	4,860
	(2,797)	(5,795)
Net Lending / (Borrowing) for Financial Year	4,272	(5,079)

Note 17. Leases

Council does not have any Leases.

Notes to the Financial Statements

for the year ended 30 June 2021

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 (9.50% in 2020/21; 9.50% in 2019/20). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2019/20) of "superannuation" salary.

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

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

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

Contributions to Other Superannuation Schemes

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 19. Interests in Other Entities

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

\$ '000	Council's Share of Net Income		Council's Share of Net Assets	
	2021	2020	2021	2020
Council's Share of Net Income				
Associates	(214)	(235)	21,435	18,314
Total Council's Share of Net Income	(214)	(235)	21,435	18,314

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

(a) Carrying Amounts

\$ '000	Principal Activity	2021	2020
Brown Hill Keswick Creek Board	Stormwater Management	5,440	2,134
Centennial Park Cemetery Authority	Cemetery Industry	15,995	16,181
Total Carrying Amounts - Joint Ventures & Associates		21,435	18,315

Brown Hill Keswick Creek Board

The Brown Hill Kewsick Creeks Stormwater Board was established on the 27 February 2018 under section 43 of the Local Government Act 1999 and it has been recognised as a jointly controlled subsidiary of the City of Unley, City of Burnside, City of Mitcham, City of Adelaide and City of West Torrens each having a 20% interest in the assets, liabilities and operations of the Subsidiary. The City of Unley's investment in the subsidiary has been accounted for under the Equity method.

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

Centennial Park Cemetery Authority

Within the terminology of Section 43 of the Local Government Act 1999, the Centennial Park Cemetery Trust Incorporated is a joint controlling authority of the City of Unley and the City of Mitcham each having a 50% interest in the assets, liabilities and operations of the Authority. The Authority was established in the cemetery industry and no financial contributions have been made to the Authority in the financial year. The City of Unley's investment in the Authority has been accounted for under the equity method.

(b) Relevant Interests

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2021	2020	2021	2020	2021	2020
Brown Hill Keswick Creek Board	20.00%	20.00%	21.00%	21.00%	20.00%	20.00%
Centennial Park Cemetery Authority	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%

Notes to the Financial Statements

for the year ended 30 June 2021

Note 19. Interests in Other Entities (continued)

(c) Movement in Investment in Joint Venture or Associate

\$ '000	Brown Hill Keswick Creek Board		Centennial Park Cemetery Authority	
	2021	2020	2021	2020
Opening Balance	2,134	1,290	16,181	15,640
Share in Operating Result	(10)	(9)	(204)	(225)
Share in Other Comprehensive Income	2,133	–	(5)	(548)
New Capital Contributions	1,183	853	–	–
Adjustments to Equity	–	–	23	1,314
Council's Equity Share in the Joint Venture or Associate	5,440	2,134	15,995	16,181

(d) Summarised Financial Information of the Equity Accounted Business

Statement of Financial Position

Cash and Cash Equivalents	12,135	5,002	7,328	10,564
Other Current Assets	271	325	1,503	1,570
Non-Current Assets	13,634	6,410	40,168	36,373
Total Assets	26,040	11,737	48,999	48,507
Current Trade and Other Payables	135	1,578	2,550	2,453
Current Financial Liabilities	–	–	111	169
Current Provisions	–	–	600	574
Non-Current Provisions	–	–	13,748	12,950
Total Liabilities	135	1,578	17,009	16,146
Net Assets	25,905	10,159	31,990	32,361

Statement of Comprehensive Income

Other Income	472	389	9,467	9,930
Interest Income	25	25	85	166
Total Income	497	414	9,552	10,096
Employee Costs	285	270	4,833	4,753
Materials, Contracts & Other Expenses	199	152	3,483	4,102
Depreciation, Amortisation and Impairment	62	37	1,643	1,692
Total Expenses	546	459	9,959	10,547
Operating Result	(49)	(45)	(407)	(451)

Contingent Liabilities of the Associate:

Each Member is Jointly and Severally Liable for the Debts of the Operation
- arising from Council's Share of Associate
- arising from Joint and Several Liability of all Members

The Centennial Park Cemetery Authority has contingent liabilities with respect to the redemption of unused licences in the event that the Authority ceases to take any business. The Burial and Cremation Act 2013 mandates the refund of unexercised licences at current prices less a provision for administration, maintenance and establishment costs. The calculation is determined in the regulations. The contingent liability as at 30 June 2021 is \$14,071,155 (2020: \$12,239,891). An actual liability will only arise if a claim is made by existing licence holders in the future. Based on the Board's understanding of the experience of Cemetery

Notes to the Financial Statements

for the year ended 30 June 2021

Note 19. Interests in Other Entities (continued)

operators interstate when similar legislation was introduced, it is considered that the likelihood of future claims arising which could have a significant impact on Centennial Park is remote.

Total unused interment rights account for approximately 7.25% (2020: 7.35%) of 44,513 (2020: 44,539) burial interment rights currently issued.

Total unused interment rights account for approximately 11.34% (2020: 8.59%) of 34,892 (2019: 36,771) memorial interment rights currently issued. Once an interment or placement of a monument has occurred a licence cannot be redeemed.

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 Balance Sheet, but knowledge is considered relevant to the users of the financial report in making and evaluating decisions about the allocation of scarce resources.

1. LAND UNDER ROADS

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

At reporting date, Council controlled **167.2 km of road reserves of average width 12 metres.**

2. POTENTIAL INSURANCE LOSSES

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

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

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

3. BANK GUARANTEES

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 15 appeals 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.

Council is currently involved in legal proceedings relating to the determination of the status of land in its area. At the date of these reports, all parties have borne their own legal costs and all known costs have been recognised, but the amount of further costs cannot be known until court decisions and possible appeals have been determined.

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

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

Council is currently involved in legal proceedings relating to the prosecution of unauthorised tree damaging activities in its area. At the date of these reports, all parties have borne their own legal costs and all known costs have been recognised, but the amount of further costs cannot be known until court decisions and possible appeals have been determined.

Note 22. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2021, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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.

COVID-19 has been classified as a global pandemic by the World Health Organisation and has developed rapidly in 2020. Measures taken by the Federal and State governments have affected South Australia's economic activity and Council's operations.

At this stage, the financial impacts on Council's operations have not been significant and Council does not expect that further financial impacts to flow into the 2021/22 financial year to be significant.

We refer to note 1.13 providing details of the financial impacts caused by COVID-19

Accordingly, the "authorised for issue" date is 22/11/21.

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 23. Related Party Transactions

Key Management Personnel

Transactions with Key Management Personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 17 persons (2020 : 29 persons) were paid the following total compensation:

\$ '000	2021	2020
The compensation paid to Key Management Personnel comprises:		
Short-Term Employee Benefits	2,859	2,725
Long-Term Benefits	637	479
Total	3,496	3,204

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

Elected Members are members of the management committees of the following organisations:

St Augustines Anglican Church, Diocesan Council of Adelaide Anglicans, Goodwood Primary School, Open Space Contemporary Arts, Unley Bicycle User Group, Sturt Football Club, Athletics SA, Transcend Australia, Inasmuch Inc, Centennial Park Cemetery Authority.

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

Many of the above-mentioned organisations use facilities maintained by Council for which there is no available arms length market pricing: these facilities are also used by other not-for-profit organisations and the general public.

Council made payments to a total value of \$15,934 to the above organisations for the period ending 30 June 2021.

Employees are members of the following organisation's Boards/Management Committees :

Libraries Board of SA, Glenelg Softball Club, Woodville West Torrens Football Club, Community Centres SA, Community Managers Network, Adelaide Titans Football Club Inc., Local Government IT SA Incorporated, LGP Continuous Improvement Network, Animal Welfare League Foster, Australia Day Council SA, St Basils Homes, Colton State Electoral Committee & Branch, Liberal Party of Australia SA Division, Mainstreet SA, Adelaide Park Lands Authority.

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

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

Note 24. Equity - Retained Earnings and Revaluation Reserves Adjustments

Correction of errors relating to a previous reporting period

Nature of prior-period error

As part of Council's continuous process of reviewing and improving asset data quality, an overstatement of \$47k related to prior year errors has been identified and corrected in the balance of equipment, furniture and fittings.

General Purpose Financial Statements
for the year ended 30 June 2021

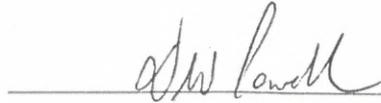
Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of The City of Unley for the year ended 30 June 2021, the Council's Auditor, Galpins 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 Tsokas
Chief Executive Officer



David Powell
Presiding Member, Audit Committee

Date: 27 October 2021

David Chant CA, FCPA
Simon Smith CA, FCPA
David Sullivan CA, CPA
Jason Seidel CA
Renaë Nicholson CA
Tim Muhlhausler CA
Aaron Coonan CA
Luke Williams CA, CPA
Daniel Moon CA



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under Professional Standards Legislation

CITY OF UNLEY

GENERAL PURPOSE FINANCIAL STATEMENTS For the year ended 30 June 2021

Statement by Auditor

I confirm that, for the audit of the financial statements of City of Unley for the year ended 30 June 2021, I have maintained my independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (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

A handwritten signature in blue ink, appearing to read 'Tim Muhlhausler'.

Tim Muhlhausler CA, Registered Company Auditor

Partner

20 October 2021



2020/21

Annual Report

Brown Hill and Keswick Creeks Stormwater Board

For the cities of Adelaide, Burnside, Mitcham, Unley and West Torrens

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1. Chairperson's Report

Judith Choate

This is the fourth annual report of the Brown Hill and Keswick Creeks Stormwater Management Board, a regional subsidiary established in February 2018 under the Local Government Act 1999 (SA).

The report canvasses the achievements of the Board over the preceding 12 months in implementing the Stormwater Management Plan and provides updates on the progress of continuing projects. Of particular note are:

- completion of the Upper Brown Hill Creek, Area 1 (Everard Park) works and delivery to the City of Unley for development of the Wiberforce Walk shared use path;
- completion of the Glenside detention basin and stormwater infrastructure and vesting of the works in the City of Burnside for development of a community reserve and playground; and
- building on the Glenside works, commencement of the South Park Lands Victoria Park / Pakapakanthi (Park 16) wetland works.

The challenges posed by COVID-19 and its impacts on the national and State economies, our stakeholders and our community have continued. In addition, our society's increasing awareness and understanding of the impacts of climate change has highlighted the importance of delivering these projects and doing so in a timely manner. The progress made in the circumstances of the last 12 months in particular is a reflection of the commitment, skill and collaboration of all involved.

Our stakeholders are many and varied and the Board wishes to acknowledge and thank each for their significant contributions to the projects to date. The Board recognises, in particular, the continuing support and efforts of the Chief Executive Officers of the 5 constituent councils and their staff, the Stormwater Management Authority and our Project Director.

Finally, on behalf of the Board, I wish to thank retiring Board member Paul Gelston for his thoughtful input and steady efforts over the last 3 years and to welcome new member, Howard Lacy, to the team.

2. Project Director's Report

Peta Mantzarapis, September 2021

The 2020/21 financial year saw some significant construction milestones for the project. Capacity upgrade works were completed in Everard Park in August 2020, with the existing open concrete channel being replaced by an increased capacity culvert. The site was then handed over to the City of Unley for completion of above-ground shared-use path and landscaping. This project was a positive example of collaboration between the Board and one of our Constituent Councils to add community benefit to flood mitigation works.

Construction commenced on the South Park Lands sub-project in February 2021 and excavation works are now well underway. It is wonderful to see the wetland taking shape on site and we are fortunate to be working alongside some exceptional South Australian businesses to deliver this significant community asset.

In recent months our focus has shifted to future works with a significant project underway to progress all remaining sub-projects to the reference design stage. In addition, a business case is being developed to assist in the pursuit of additional funding to expedite delivery of the project.

Under the direction of Chairperson Judith Choate, our diverse and experienced Board continues to provide leadership and direction to ensure the continued success of the project. Of note, Board member Paul Gelston's tenure has recently concluded and I wish to extend my personal thanks to Paul for his support over the past few years. Paul made a significant contribution to the early establishment phase of the Board's operations and his knowledge and experience in relation to the delivery of infrastructure projects has been invaluable. His measured approach and personable nature will be greatly missed. I would also like to welcome Howard Lacy to the Board. Howard brings extensive experience working on the management and delivery of infrastructure in both public and private sectors and has held senior executive positions within SA Local Government, including as the City of Mitcham steering group representative for the Brown Hill Keswick Creek Stormwater Project. Howard brings significant Board experience and I am confident he will be a great asset to the Board.

The Stormwater Management Authority plays a key role in the delivery of the project and I thank the SMA Board, led by presiding member Stephen Hains, and General Manager David Trebilcock for their commitment. The success of the project is reliant upon support from our member Councils – the Cities of Adelaide, Burnside, Mitcham, Unley and West Torrens – and I extend my appreciation to each of the Councils, their elected members and staff, including representatives of the Owners Executive Committee, technical, finance and support staff.

The Brown Hill Keswick Creek Stormwater Project truly is a collaborative undertaking and I look forward to continuing to work in partnership to deliver over the coming years.

3. Strategy

Our Purpose

To effectively and efficiently deliver infrastructure works to mitigate serious flood risks and help safeguard properties across the Brown Hill Keswick Creek catchment.

Our Vision

To create a flood safe Brown Hill Keswick Creek catchment for residents and the public.

The Cities of Adelaide, Burnside, Mitcham, Unley and West Torrens aim to become water sensitive cities. This vision is underpinned by six key objectives, the first of which is protection from flooding.

Our Values

The values that underpin the operations of the Board include:

Integrity – acting ethically, doing what is right and doing what we say we will do.

Collaboration – respectful and insightful engagement with all stakeholders.

Excellence – striving for the best in all that we do and stretching our capabilities.

Progressive – thinking outside the box to innovate and improve.

Simplicity – focussing our efforts on the things that are important.

Strategic Focus Areas

- Effective and efficient delivery of the Stormwater Management Plan.
- Pursue opportunities for accelerated delivery.
- Maximise the utility of our assets.
- Enhance our partnerships and engagement.
- Strengthen organisational performance.

4. Establishment

The Brown Hill Keswick Creek Stormwater Project is the culmination of many years of investigation and planning. The Cities of Adelaide, Burnside, Mitcham, Unley and West Torrens have worked collaboratively to develop a comprehensive Stormwater Management Plan to mitigate serious flood risk and help safeguard properties across the catchment.

From its inception in 2007 until February 2018, the project was conducted as a joint arrangement between the Constituent Councils. The Plan was developed during this phase, leading to its subsequent approval by the Stormwater Management Authority and gazettal of its adoption in February 2017. A condition of the Stormwater Management Authority approving the Plan was that a regional subsidiary be established within 12 months to implement the plan and manage its works. The Brown Hill and Keswick Creeks Stormwater Board was established in February 2018 as a regional subsidiary pursuant to section 43 and schedule 2 of the Local Government Act 1999. Initially, the Owners Executive Committee comprising a representative from each Constituent Council, acted as interim Board.

The Board is governed by a Charter prepared by the five Constituent Councils and subsequently approved by the Minister for Local Government. The inaugural Board was appointed in August 2018 and is responsible for the administration of the affairs of the regional subsidiary.

5. The Project

The Brown Hill Keswick Creek Stormwater Project is a collaborative effort between the Cities of Adelaide, Burnside, Mitcham, Unley and West Torrens to mitigate significant flood risks arising from four major watercourses in metropolitan Adelaide; Brown Hill, Keswick, Glen Osmond and Park Lands Creeks. The catchment is largely contained within the Constituent Council local government areas, which are home to more than 200,000 residents. The Brown Hill Keswick Creek Catchment Stormwater Management Plan outlines a comprehensive program of flood mitigation works to be delivered across the catchment.

The plan is designed to provide flood protection to the community in the event of a 100 year average recurrence interval (ARI) flood event which would impact over 2,000 properties and result in significant impact to the Adelaide Airport, Ashford Hospital, major arterial roads and freight corridors. Whilst a flood event of this magnitude has not occurred in the catchment since 1930, the high flow events of 2005 and 2016 have provided recent reminders of the impact a significant event would have.

The flood mitigation works outlined in the plan comprise detention storages in the upper reaches of the catchment, diversion of high flows away from flooding hotspots, and upgrades to the flow capacity of the channels. Fundamental to the successful delivery of this program of flood mitigation works is the principle of constraining flows from upstream and then 'working progressively in an upstream direction' to ensure that the downstream reaches of the creek system are ready to cater for the ultimate design flow before the works in the upper catchment are undertaken.

6. Governance

The Brown Hill Keswick Creek Stormwater Project is administered by a Board in accordance with the requirements of the Local Government Act 1999, the Board Charter, and various other policies.

The Board is comprised of 5 independent members, appointed following recommendations made by a Nominations Committee of representatives from each of the Constituent Councils. Each Board member contributes a unique set of skills and experience, particularly covering:

- Corporate financial management
- Corporate governance
- Project management
- General management
- Engineering
- Economics
- Environmental management

We thank outgoing Board member Paul Gelston who has made a significant contribution in his 3 years on the Board, particularly drawing on his extensive experience in project governance, infrastructure delivery and risk management.

The Board’s Audit and Risk Committee comprises nominated Board members along with an independent member and meets quarterly.

The Board appoints a Project Director who is responsible for implementing the decisions of the Board and managing the operational requirements of the project.

Current Board Members

Judith Choate	Chair since August 2018, appointed August 2018
Geoff Vogt	Appointed August 2018
Rachel Barratt	Appointed August 2018
Rob Gregory	Appointed August 2020
Howard Lacy	Appointed August 2021

Outgoing Board Member

Paul Gelston	August 2018-2021
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Project Director

Peta Mantzarapis	Appointed January 2019
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Independent Member of Audit & Risk Committee

Justin Humphrey	Appointed November 2018
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Owners Executive Committee

The Owners Executive Committee is comprised of a representative from each of the Constituent Councils. Meetings between the Board and the Owners Executive Committee are scheduled quarterly and four meetings were held in the 2020-21 financial year.

Membership of the committee in 2020/21 was as follows:

Owners Executive Committee

Klinton Devenish	Director, Place	City of Adelaide
Chris Cowley	Chief Executive	City of Burnside
Matthew Pears	Chief Executive	City of Mitcham
Peter Tsokas	Chief Executive	City of Unley
Terry Buss	Chief Executive	City of West Torrens

Board Member Meeting Attendance 2020/21

Date	Judith Choate	Paul Gelston	Geoff Vogt	Rachel Barratt	Rob Gregory
3 Aug 2020	✓	✓	✓	✓	✓
26 Aug 2020	✓	✓	✓	✓	✓
16 Sept 2020	✓	✓	✓	✓	✓
2 Nov 2020	✓	✓	-	-	✓
25 Nov 2020	✓	✓	✓	✓	✓
20 Jan 2021	✓	✓	✓	✓	✓
17 Mar 2021	✓	✓	✓	✓	✓
21 Apr 2021	✓	✓	✓	✓	✓
15 June 2021	✓	✓	✓	✓	✓

Audit and Risk Committee Meeting Attendance 2020/21

Date	Judith Choate	Paul Gelston	Geoff Vogt	Rachel Barratt	Rob Gregory
15 Jul 2020	✓	✓	✓	✓	✓
16 Sept 2020	✓	✓	✓	✓	✓
21 Oct 2020	✓	✓	-	✓	✓
17 Feb 2021	✓	✓	✓	✓	✓
18 May 2021	✓	✓	✓	✓	✓
20 Jan 2021	✓	✓	✓	✓	✓
17 Mar 2021	✓	✓	✓	✓	✓

Working within the Community

The Brown Hill and Keswick Creeks Stormwater Project is pleased to engage with our local communities to provide project updates and educational opportunities.

Project Director Peta Mantzarapis and wetland designer Robin Allison presented to Year 8 geography students from Marryatville High School in April 2021.

Students heard about water sensitive urban design, stormwater management and the wetland project, before visiting the site to see the construction works underway.

7. Acknowledgment of Country

The Brown Hill and Keswick Creeks Stormwater Board acknowledges that the project and our Constituent Councils are located on the traditional Country of the Kurna People of the Adelaide Plains and pays respect to Elders past and present.

We recognise and respect their cultural heritage, beliefs and relationship with the land. We acknowledge that they are of continuing importance to the Kurna people living today.

We also extend that respect to other Aboriginal Language groups and other First Nations.

The Brown Hill and Keswick Creeks Stormwater Board tampendi, ngadlu Kurna yertangga banbabanbalyarnendi (inbarendi). Kurna meyunna yaitya mattanya Womma Tarndanyako.

Parnako yailtya, parnuko tappa purruna, parnuko yerta ngadlu tampendi. Yellaka Kurna meyunna itto yailtya, tappa purruna, yerta kuma burro martendi, burro warriappendi, burro tangka martulyaiendi.

Kumarta yaitya miyurna iyangka yalaka ngadlu tampinthe.

Kurna people play a key role in the design and delivery of the Brown Hill Keswick Creeks Stormwater Project and we value the input and guidance of representatives of the Kurna Nation Cultural Heritage Association (KNCHA) and RAW SA.

Willawilla - Brown Hill Creek

8. Key Stakeholders

The Brown Hill and Keswick Creeks Stormwater Board works to deliver successful project outcomes in an efficient and professional manner. We interact with a diverse range of internal and external stakeholders and value the contribution they make.

- Constituent Councils
- Stormwater Management Authority
- Green Adelaide
- Adelaide Park Lands Authority
- Kurna Community
- Residents
- Community Groups
- Suppliers

Funding Acknowledgement

The Brown Hill Keswick Creek Stormwater Project is jointly funded by five Constituent Councils and the Stormwater Management Authority.

9. Project Partners

Constituent Councils

The Brown Hill Keswick Creek Stormwater Project is the result of a collaborative effort over many years from our 5 Constituent Councils – the Cities of Adelaide, Burnside, Mitcham, Unley and West Torrens. The majority of the Brown Hill and Keswick Creek catchments are contained within these local government areas, which are home to more than 200,000 residents.

Support is offered to the project from every level of Council, whether it be CEO or delegate involvement in the Owners Executive Committee, technical staff providing design input, finance staff liaison regarding project contributions and budgets, planning and environmental input to construction delivery, and everything in between. Regular project updates and briefing sessions are provided to Council Mayors, Elected Members and audit committees to ensure our member Councils are fully informed.

The project works in close liaison with our Constituent Councils to ensure we are working together to achieve successful project outcomes and identify opportunities to maximise the utility of our assets.

Stormwater Management Authority

Continuing the collaborative approach adopted by the five Constituent Councils, the Stormwater Management Authority provides a key role in the delivery of the Project. Beyond the initial role the Authority played in the review and approval of the Plan, the Board's Project Director is in regular contact with the Authority's General Manager to ensure a well-informed and consistent approach to delivery. Through the Authority, the State Government has committed to providing 50% of capital funding up to \$70m over a 20 year timeframe and this funding is vital to ensuring the Project is delivered. Board representatives have established a strong working relationship with the Authority and work in partnership to deliver the works set out in the approved Stormwater Management Plan.

10. Delivering with Local Industry

Integral to the success of the Brown Hill Keswick Creek Stormwater Project are the relationships established with local suppliers, consultants and organisations. The Board places particular emphasis on ensuring a collaborative approach, bringing together a team of professionals who are leaders in their field and are equipped to deliver results.

Our focus is on providing a pipeline of work to build capacity and capability in the local market, with flow-on benefits for the local economy. The construction scheduling and packaging of works has been specifically developed to maximise participation from local tier 2 and tier 3 contractors. These are businesses that do not compete with the larger contractors for major road transport projects.

The project is supported by the knowledge and expertise of a wide range of professionals, providing services including project management, surveying, engineering, legal, environmental, cultural heritage, civil construction, geotechnical advice, property and arborial assessments.

“Tonkin is an award-winning professional services consultancy specialising in public sector infrastructure.

Tonkin has been involved in the South Park Lands project for more than 10 years. Most recently, we teamed with DesignFlow and Taylor Cullity Lethlean to develop the detailed design and documentation for the wetland and associated works.

Tonkin is proud to have worked with the Brown Hill and Keswick Creeks Stormwater Board, City of Adelaide and other key stakeholders to help deliver this important project. We are looking forward to seeing the final result!

Tonkin

“Beltrame Civil is a South Australian civil construction contractor, proudly family owned and operated since 1955.

The Everard Park culvert constructed by Beltrame Civil was the first project directly delivered by the Brown Hill and Keswick Creeks Stormwater Board. The projects’ key objective was to take advantage of a concurrent adjacent high-density residential development allowing access to a 7m wide working corridor.

The project added to the portfolio of flood mitigation works that Beltrame Civil has completed throughout the Brown Hill Keswick Creek Catchment over the past 30 years, with projects including bridge replacements, bank stabilisation, channel and drainage infrastructure upgrades being delivered to each of the five member Councils. We certainly look forward to the opportunity to partner again with the Brown Hill and Keswick Creeks Stormwater Board on future projects.”

Beltrame Civil

“Bardavcol are a South Australian civil and engineering construction company, who deliver infrastructure projects through our experienced teams and in collaboration with our clients. We have had the privilege to be the head contractor for the construction of the wetland in the South Park Lands, which will not only manage stormwater, but provide a recreational space that can be enjoyed by all.

In working with the Brown Hill and Keswick Creeks Stormwater Board and their project managers ProcurePM, we have found that we share principals that enable best for project outcomes to be achieved. This relationship has enabled seamless resolution of issues and will enable the successful delivery of a high quality project in an enjoyable environment.”

Bardavcol

“ProcurePM is a professional and specialised organisation that provides project management, procurement and contract management services. We are dedicated to working closely with our clients, partners and stakeholders to share the experiences and passions, and create value that makes a positive difference.

Appointed as Project Managers by the Brown Hill and Keswick Creeks Stormwater Board to deliver the South Park Lands wetland, we are delighted to be part of one of the most important stormwater infrastructure initiatives in South Australia.

The ability to transform the southern area of Victoria Park/Pakapakanthi (Park 16) into a wetland will not only manage downstream flooding, but create a thriving eco-system that will improve water quality, enhance biodiversity, and create a place of education and amenity for the community now and in the future.”

ProcurePM

Focus on Safety

The Brown Hill and Keswick Creeks Stormwater Board places great importance on the health and safety of our employees, our consultants and the communities within which we operate. Our extensive health and safety management systems ensure we partner with likeminded organisations and are subject to regular review and improvement.

Upper Brown Hill Creek, Area 1 (Everard Park)

6,940	0	0	1
Total Site Hours	Incidents	Property Damage	Near Misses

South Park Lands (progress to 30 June 2020)

9,630	0	0	0
Total Site Hours	Incidents	Property Damage	Near Misses

11. Project Schedule

The project works required to successfully meet the objectives of the Stormwater Management Plan are best described as 8 sub-projects. There is a logical progression in which the works should be delivered, with the project stages including:

Stage 1

Flood detention

1. Ridge Park Flood Control Dam **COMPLETE**
2. Glenside **COMPLETE**
3. South Park Lands **IN PROGRESS**

Stage 2

4. Lower Brown Hill Creek Upgrade

Stage 3

5. Flow Diversions from Keswick Creek to Brown Hill Creek

Stage 4

6. Brown Hill Creek Diversion (DPTI Culvert) **COMPLETE**
7. Upper Brown Hill Creek Upgrade

Stage 5

8. Glen Osmond Creek Minor Upgrade Works
-

There is an opportunity for works to be delivered out of schedule in instances where there is overwhelming justification for expedition. This justification may include access to a site that will no longer be available in the future or contribution to the cost of works by an interested party.

12. Completed Sub-projects

Brown Hill Creek Diversion (DPTI Culvert)

A section of Brown Hill Creek in Forestville was diverted by the Department of Planning, Transport and Infrastructure in 2013 as part of the Goodwood Junction Rail Upgrade project. The works, delivered in collaboration with and funded by the Brown Hill Keswick Creek Stormwater Project, involved diverting the creek into a new underground culvert constructed generally along the eastern side of the railway corridor from the southern side of Victoria Street, Goodwood to the northern side of the Glenelg tramway. The culvert discharges into the existing Brown Hill Creek within Forestville Reserve.

Ridge Park Flood Control Dam

A flood control dam was constructed on Glen Osmond Creek in Ridge Park Reserve, Myrtle Bank to reduce peak stormwater flow in Glen Osmond Creek and reduce the risk of flooding in downstream areas along Glen Osmond and Keswick Creeks.

Commissioned in July 2015, the Ridge Park flood control dam also collects stormwater for the City of Unley's managed aquifer recovery (MAR) scheme. Under the MAR, harvested stormwater is stored in an underground aquifer for irrigation of Unley's parks during periods of dry weather.

Upper Brown Hill Creek, Hawthorn Reserve

The Hawthorn Reserve works comprise a component of the Upper Brown Hill Creek Upgrade sub-project, initially earmarked for completion in the second half of the project's delivery program. Grant funding was sought and obtained by the City of Mitcham to upgrade the Hawthorn reserve precinct and the creek works associated with this community space were therefore expedited. The works involved creek widening and upgrade and were delivered by the City of Mitcham. The site was officially opened on May 9th 2019.

The creek has been widened to ensure sufficient capacity to endure a significant flood event. The banks have been laid back in the area of the creek adjacent the Mitcham library to retain a natural setting with native plantings within the creek channel and on the banks. These plantings have been established using a surface material that provides bank stability and allows plant growth. Stepping boulders and logs have also been installed to create an active nature play space for use when the creek is dry or not flowing. Further downstream, rock filled gabions have been installed. In addition, a floodwall has been constructed at George Street to protect properties from flooding and contain creek flows.

Upper Brown Hill Creek, Area 1 (Everard Park)

Comprising portion of the Upper Brown Hill Creek Upgrade sub-project, these works are located between Anzac Highway, Everard Park and Third Avenue, Forestville. The works were expedited to take advantage of access to the site that would be significantly restricted following completion of an adjoining high density residential development. The project involved replacement of an existing open concrete channel with an increased capacity underground covered culvert. Subsequent to installation of the culvert, the City of Unley extended Wilberforce Walk to Anzac Highway, with a shared use path for pedestrians and cyclists traversing the culvert.

Culvert construction works commenced in April 2020 and were completed in August 2020, at which point the site was handed over to City of Unley for the shared use path works to be delivered.

Glenside

This project involved enlargement of an existing detention basin from a capacity of 18ML to 37ML, to limit flow to the existing capacity of the culvert under the Fullarton and Greenhill Roads intersection. The detention basin, together with other works in the South Park Lands, is intended to reduce the peak stormwater flows along Park Lands Creek and further downstream. Excavation of approximately 25,000m³ of material was required to form the detention basin and primary water quality treatment is provided via 3 new large gross pollutant traps.

The site accommodating the detention basin and associated stormwater infrastructure has been vested to City of Burnside as part of Council's open space and has been developed as a community reserve with playground and associated facilities.

The Glenside project works were delivered by Cedar Woods as part of their residential development and the site was opened to the public on July 2nd 2021.

13. Current Works

South Park Lands

The South Park Lands project comprises two areas of work aimed at reducing the peak stormwater flows through the Park Lands and into downstream areas. The project includes:

- **Victoria Park/ Pakapakanthi (Park 16) Wetland**

Located at the southern end of Victoria Park, the wetland will include areas of permanent water, areas that become inundated during ‘normal’ flows, and a broader area that will only become inundated during a large flood event along with a range of features that facilitate recreational use and improved biodiversity outcomes.

This project commenced construction in August 2020 with the removal of a large grove of Poplar trees situated adjacent the existing creek. Poplars are considered a weed species and are detrimental to the health of the creek network. Their removal was scheduled ahead of the main wetland construction to ensure works occurred in the tree’s dormant period and to allow sufficient time to treat any shoots or regrowth that appear during Spring.

The plant supply contract was also awarded mid-2020 with local provenance seed collection and plant propagation commencing early. Some 100,000 new plants and more than 120 native tree species will be planted in the wetland site.

Approximately 130,000 cubic metres of soil is being excavated and sorted, either for reuse within the project or to be taken offsite. A large temporary stockpile site was therefore established late in 2020 to support these works. This stockpile site will be removed and the area will be reinstated as park land upon completion of the wetland construction.

Excavation works are well underway on site, having commenced in February 2021. The wetland is due for completion prior to Christmas 2021 and the project is tracking on schedule and on budget.

- **Blue Gum Park/ Kurangga (Park 20) Creek Works**

Works include construction of a low-level mound and the realignment of existing open channels in the southern section of the park. The mound will be constructed to the south and west of the existing playing fields and will stretch for a total distance of approximately 600 metres. The works will integrate with existing users of this space, including TreeClimb.

The Park 20 component of the South Park Lands sub-project will be delivered in 2 stages: excavation and construction works in late 2021 and landscaping works in Autumn 2022, to take advantage of ideal planting weather.

Our Project Team

Project Delivery	ProcurePM
Design Team	Tonkin, DesignFlow and T.C.L
Plant Supply and Landscaping	ecoDynamics
Poplar Removal	BMD Constructions
Stockpile Site Establishment	Leed Engineering and Construction
Wetland Construction	Bardavcol
Stakeholder Engagement	URPS
Cultural Heritage	Kurna Nation Cultural Heritage Association & RAW
Legal and Planning	Botten Levinson Heynen Planning

Reference Design and Business Case

The Board has engaged a team of consultants to develop the plans for remaining sub-projects to the reference (30%) design stage. The reference design objectives are to:

Sufficiently detail the major features and functionality of the designs and to demonstrate how the designs will achieve the specified project requirements prior to advancing to the detailed design phase.

Prepare documentation that can be used by the Board's Cost Consultant to improve the accuracy of the current cost estimates.

Prepare documentation that can be used by the Board to consult with stakeholders, including adjoining landowners and the wider public.

Identify the land acquisition requirements for the proposed works.

To date, the reference design process has included detailed engineering and engineering survey, geotechnical and environmental testing, pot-holing of services in key locations, commencement of design review by Constituent Councils, commencement of review of project cost estimates and establishment of a Karna reference group

In conjunction, the Board is developing a business case to explore the merits of an accelerated delivery strategy for the remaining flood mitigation works outlined in the Stormwater Management Plan.

Revised flood damages are being determined with consideration to impacts that were excluded from consideration in the Stormwater Management Plan. This analysis includes input from a property valuer and quantity surveyor to determine updated estimates of flood damages to private property and will incorporate findings from consultation with key stakeholders across the catchment.

14. Financial Snapshot

The activities of the Board are funded by the five Constituent Councils and the Stormwater Management Authority.

Operational expenditure is funded equally by the Constituent Councils.

2020/21 Operational Funding		
City of Adelaide	20%	\$94,401
City of Burnside	20%	\$94,401
City of Mitcham	20%	\$94,401
City of Unley	20%	\$94,401
City of West Torrens	20%	\$94,401
Total		\$472,005

50% of Capital expenditure is provided by Constituent Councils and 50% is provided by the Stormwater Management Authority. Constituent Councils provide funding biannually in advance while SMA funding has, historically, been provided biannually in arrears. Agreement has now been reached for SMA funds to be provided annually in advance and the 2020/21 financial year includes both a single payment in arrears for works completed in the January – June 2020 period and a payment in advance for the 2020/21 financial year.

2020/21 Capital Funding		
City of Adelaide	8%	\$451,085
City of Burnside	12%	\$676,628
City of Mitcham	10%	\$563,857
City of Unley	21%	\$1,184,098
City of West Torrens	49%	\$2,762,896
Stormwater Management Authority		
In arrears 19/20		\$1,521,233
In advance 20/21		\$5,300,000
Green Adelaide Water Sustainability Grant		\$165,000
Total		\$12,624,797

15. Audited Financial Statements

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

Financial Statements

For the Year Ended 30 June 2021

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

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For the Year Ended 30 June 2021

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BROWN HILL & KESWICK CREEKS STORM WATER BOARD

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 30 June 2021

		2021	2020
	Note	\$	\$
Contributions	4	472,005	388,655
Investment income	4	25,483	24,737
Employee Costs	5	(285,618)	(270,290)
Materials, contracts and other expenses	5	(198,850)	(151,631)
Depreciation	5	(62,157)	(36,646)
Finance costs	5	(293)	(198)
Operating surplus / (deficit)		(49,430)	(45,373)
Capital funding / grants	4	9,876,755	1,761,766
Total surplus		9,827,325	1,716,393
Other comprehensive income – asset revaluation reserve		279,477	-
Total comprehensive income for the year		10,106,802	1,716,393

The accompanying notes form part of these financial statements.

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

Statement of Financial Position

As At 30 June 2021

	Note	2021 \$	2020 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	12,135,273	5,002,849
Trade and other receivables	7	270,819	325,122
TOTAL CURRENT ASSETS		<u>12,406,092</u>	5,327,971
NON-CURRENT ASSETS			
Property, plant and equipment	8	13,634,383	6,410,219
TOTAL NON-CURRENT ASSETS		<u>13,634,383</u>	6,410,219
TOTAL ASSETS		<u>26,040,475</u>	11,738,190
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	9	117,054	1,568,187
Employee benefits	10	18,791	10,739
TOTAL CURRENT LIABILITIES		<u>135,845</u>	1,578,926
TOTAL LIABILITIES		<u>135,845</u>	1,578,926
NET ASSETS		<u>25,904,630</u>	10,159,264
EQUITY			
Capital contributions	11	13,869,907	8,231,343
Capital funding / grants		11,638,521	1,761,766
Asset revaluation reserve	8	279,477	-
Accumulated surplus		116,725	166,155
TOTAL EQUITY		<u>25,904,630</u>	10,159,264

The accompanying notes form part of these financial statements.

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

Statement of Changes in Equity

For the Year Ended 30 June 2021

2021

	Capital Contributions of Councils	Capital Funding and Grants	Asset Revaluation Reserve	Accumulated Surplus	Total
	\$	\$	\$	\$	\$
Balance at 1 July 2020	8,231,343	1,761,766	-	166,155	10,159,264
Surplus for the year	-	-	-	9,827,325	9,827,325
Capital contributions of Councils	5,638,564	-	-	-	5,638,564
Transfer to capital funding / grants	-	9,876,755	-	(9,876,755)	-
Revaluation of infrastructure and land improvements	-	-	279,477	-	279,477
Balance at 30 June 2021	13,869,907	11,638,521	279,477	116,725	25,904,630

2020

	Capital Contributions of Councils	Capital Funding and Grants	Accumulated Surplus	Total
	\$	\$	\$	\$
Balance at 1 July 2019	5,929,279	-	211,528	6,140,807
Surplus for the year	-	-	1,716,393	1,716,393
Capital contributions of Councils	2,302,064	-	-	2,302,064
Transfer to capital funding / grants	-	1,761,766	(1,761,766)	-
Balance at 30 June 2020	8,231,343	1,761,766	166,155	10,159,264

The accompanying notes form part of these financial statements.

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

Statement of Cash Flows For the Year Ended 30 June 2021

	2021	2020
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating receipts from constituent councils	581,487	2,298,949
Payments to employees	(285,618)	(266,051)
Payments to suppliers	(417,837)	(212,587)
Interest received	25,483	24,737
Interest paid	(293)	(198)
Net cash used in operating activities	12 <u>(96,778)</u>	<u>1,844,850</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for capital projects	<u>(5,395,595)</u>	(4,872,515)
Net cash used in investing activities	<u>(5,395,595)</u>	<u>(4,872,515)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Contributions from Constituent Councils	5,638,564	2,302,064
SMA Funding	6,821,233	1,696,767
NRM Board Water Sustainability Funding	<u>165,000</u>	65,000
Net cash provided by financing activities	<u>12,624,797</u>	4,063,831
Net increase in cash and cash equivalents held	7,132,424	1,036,166
Cash and cash equivalents at beginning of year	<u>5,002,849</u>	3,966,683
Cash and cash equivalents at end of financial year	6 <u><u>12,135,273</u></u>	<u><u>5,002,849</u></u>

The accompanying notes form part of these financial statements.

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2021

1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and relevant South Australian Legislation. These financial statements comply with International Financial Reporting Standards as issued by the International Accounting Standards Board.

The Brown Hill and Keswick Creeks Stormwater Board (the Board) is a Local Government Regional Subsidiary established under Section 43 of and Schedule 2 to the Local Government Act 1999. The Regional Subsidiary is under the control of City of Adelaide, City of Burnside, City of Unley, City of Mitcham and City of West Torrens.

The Board was established by a Gazettal dated 27 February 2018. The Board has been established to implement the construction and maintenance of infrastructure and other measures for the purposes of a stormwater management plan prepared by the constituent councils and approved by the Stormwater Management Authority.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions to which they apply. Material accounting policies adopted in the preparation of these financial statements are presented below and have been applied consistently unless otherwise stated.

The financial statements, except for cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements were authorised for issue on 22 September 2021 by the members of the Board.

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Board expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2021

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue from contracts with customers

All revenue is stated net of the amount of goods and services tax (GST)

Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Board are:

Operating revenue from constituent councils

Operating revenue from constituent councils is recognised as income as and when the Board becomes entitled to receive the funds. This is outlined within the Board's Annual Budget which is agreed with all constituent councils.

Interest revenue

Interest revenue is recognised using the effective interest method, which for all floating rate financial assets is inherent in the instrument.

Other income

Other income is recognised on an accruals basis when the Board is entitled to it.

(b) Equity

Capital contributions

Capital contributions from constituent councils are recorded directly against equity as and when the Board becomes entitled to receive the funds. This is outlined within the Board's Annual Budget, which is agreed with all constituent councils.

(c) Income Tax

The activities of the Board are exempt from taxation under the Income Tax Assessment Act.

(d) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2021

2 Summary of Significant Accounting Policies

(e) Property, plant and equipment

Initial Recognition

All assets are initially recognised at cost. For assets acquired at no cost or 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, engineering design costs and all other costs incurred.

The cost of non-current assets constructed by the Board includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

The Board considers that it controls the infrastructure assets in accordance with its Charter. The constructed infrastructure assets may be located on land owned by constituent councils.

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds the materiality thresholds set by the Board within the capitalisation policy. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Current thresholds applicable to Board assets are as follows:

Stormwater infrastructure - \$2,000

Computer equipment - \$1,000

Office equipment - \$1,000

Subsequent Measurement

Stormwater infrastructure is subsequently measured at fair value less accumulated depreciation and impairment. Fair value is determined with regard to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset) and is determined using the current replacement cost method.

In line with the Board's capitalisation policy a valuation of completed infrastructure and land improvements has been undertaken as at 30 June 2021. The valuation has been undertaken by Tina-James Freeman, Asset Consultant at Tonkin, FIEAust CPEng. Refer to note 8(b) for additional information on fair value determination of stormwater infrastructure.

Computer equipment and office equipment are carried at cost less accumulated depreciation and impairment.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Board, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2021

2 Summary of Significant Accounting Policies

Fixed asset class	Depreciation rate
Stormwater infrastructure	1% - 2%
Freehold Land	0%
Land improvements	1% - 10%
Office equipment	10%
Computer Equipment	10% - 33%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(f) Financial instruments

Financial instruments are recognised initially on the date that the Board becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the Board classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL
- fair value through other comprehensive income - equity instrument (FVOCI - equity)
- fair value through other comprehensive income - debt investments (FVOCI - debt)

Financial assets are not reclassified subsequent to their initial recognition unless the Board changes its business model for managing financial assets.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Board's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2021

2 Summary of Significant Accounting Policies

(f) Financial instruments

Financial assets

Impairment of trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Board has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Financial liabilities

The Board measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Board comprise trade payables.

(g) Impairment

At the end of each reporting period the Board assesses whether there is any indication that an asset may be impaired. The assessment will consider both external and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of that asset, being the higher of the asset's fair value less costs to sell and its value-in-use, to the asset's carrying amount. Any excess of the assets' carrying amount over its recoverable amount is immediately recognised in profit or loss.

Where future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where an impairment loss on a revalued asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

(h) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(i) Trade and other payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Board during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2021

2 Summary of Significant Accounting Policies

(j) Trade and other receivables

These include amounts due from owner councils for capital contributions, the ATO and accrued interest on deposits in financial institutions. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for expected credit losses.

(k) Employee benefits

Provision is made for the Board's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

No accrual is made for sick leave. The Board does not make payment for untaken sick leave.

Superannuation

All superannuation schemes to which the Board makes contributions on behalf of employees 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 Board.

(l) Adoption of new and revised accounting standards

The Board has adopted all standards which became effective for the first time at 30 June 2021, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Board.

(m) Economic dependence

Brown Hill and Keswick Creeks Stormwater Board is dependent on its constituent councils and other funding bodies for the majority of its revenue used to achieve its objectives. At the date of this report, the Board believe that the Member Councils and other bodies will continue to support the Board.

3 Critical Accounting Estimates and Judgments

The Board makes estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2021

3 Critical Accounting Estimates and Judgments

Key estimates - impairment of property, plant and equipment

The Board assesses impairment at the end of each reporting period by evaluating conditions specific to the Board that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

Key estimates – fair valuation of stormwater infrastructure and land improvements

In determining fair values for stormwater infrastructure there is no known market for these assets, and they have been independently valued at depreciated current replacement cost. For further information relating to the estimates made in determining fair value refer to note 8(b)

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

4 Income

	2021	2020
	\$	\$
Operating Contributions		
- City of Mitcham	94,401	77,731
- City of Burnside	94,401	77,731
- City of West Torrens	94,401	77,731
- The Corporation of the City of Adelaide	94,401	77,731
- The Corporation of the City of Unley	94,401	77,731
- Total Operating Contributions	472,005	388,655
Other Income		
- Bank Interest	25,483	24,737
- Total Other Income	25,483	24,737
Capital Funding / Grants		
- Stormwater Management Authority	6,821,233	1,696,766
- NRM Water Sustainability Grant	165,000	65,000
- Gifted Infrastructure - Glenside Park	2,890,522	-
- Total Capital Funding / Grants	9,876,755	1,761,766
Total Income	10,374,243	2,175,158

In accordance with the Charter of the Brown Hill and Keswick Creeks Stormwater Board Schedule 1, operating contributions are received equally from each of the constituent councils at an agreed rate. The total value of operating contributions to be received is agreed in the annual budget prepared by the Board.

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2021

5 Expenses

	2021	2020
	\$	\$
Employee Costs		
Salaries and Wages - Board	82,000	83,500
Salaries and Wages - Employee	178,184	162,282
Superannuation contributions	23,952	22,947
Workers compensation	1,482	1,561
Total Employee Costs	285,618	270,290
Materials, Contracts & Other Expenses		
Prescribed Expenses - Audit Remuneration	5,000	5,000
Administration	13,245	16,788
Asset Maintenance, Management & Valuation	15,530	-
Business Case & Delivery Strategy	72,787	-
Entertainment & Catering	443	4,400
Contractor & Consultant Services	2,250	19,160
Human Resources	550	-
Insurance - Mutual Liability Scheme	33,321	43,458
IT Expenses	3,115	3,671
Legal Expenses	12,630	10,031
Professional Services	21,955	48,788
Other Expenses	17,248	-
Sundry	776	335
Total Materials, Contracts & Other Expenses	198,850	151,631
Depreciation		
Depreciation - Office Equipment	-	2,313
Depreciation - Hawthorn Reserve Creek Upgrade	33,346	34,333
Depreciation – Everard Park	28,811	-
Total Depreciation	62,157	36,646
Finance Costs		
Bank Fees	238	161
Interest Expense	55	37
Total Finance Costs	293	198
Total Expenses	546,918	458,765

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2021

6 Cash and Cash Equivalents

	2021	2020
	\$	\$
Cash at bank and in hand	12,135,273	5,002,849
	<u>12,135,273</u>	<u>5,002,849</u>

As at 30 June 2021, cash held includes an amount of \$7,235,798 (2020: \$3,416,019) which is restricted for the purpose of approved capital development projects.

7 Trade and Other Receivables

CURRENT		
Trade receivables	104,500	71,500
GST receivable	166,319	253,622
	<u>270,819</u>	<u>325,122</u>

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

8 Property, plant and equipment

Capital Works in Progress

South Park Lands – Parks 16 and 20	4,764,314	829,633
Upper Brown Hill Creek - Area 1 Creek Works	-	2,243,546
Upper Brown Hill Creek - Area 1 Land Acquisition	-	349,276
Upper Brown Hill Creek - Area 3 Millswood	14,212	8,500
Reference Design – Capital	138,114	7,300

Total Capital Works in Progress	<u>4,916,640</u>	<u>3,438,255</u>
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Infrastructure and Land Improvements

Hawthorn Reserve Creek Upgrade	3,006,297	3,006,297
Accumulated Depreciation – Hawthorn Reserve Creek Upgrade	(33,346)	(34,333)
Upper Brown Hill Creek Area 1, Everard Park	2,883,081	-
Accumulated Depreciation – Everard Park	(28,811)	-
Glenside	2,890,522	-

Total Infrastructure and Land Improvements	<u>8,717,743</u>	<u>2,971,964</u>
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Office Equipment

At cost	4,493	4,493
Accumulated depreciation	(4,493)	(4,493)

Total Office Equipment	<u>-</u>	<u>-</u>
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Total Property, Plant and Equipment	<u>13,634,383</u>	<u>6,410,219</u>
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BROWN HILL & KESWICK CREEKS STORM WATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2021

8 Property, plant and equipment

(a) Movements in carrying amounts of property, plant and equipment

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Capital Works in Progress \$	Infrastructure and Land Improvements \$	Office Equipment \$	Total \$
Year ended 30 June 2021				
Balance at the beginning of year	3,438,255	2,971,964	-	6,410,219
Additions	4,116,322	2,890,522	-	7,006,844
Transfers	(2,637,937)	2,637,937	-	-
Revaluation	-	279,477	-	279,477
Depreciation Expense	-	(62,157)	-	(62,157)
Balance at the end of the year	4,916,640	8,717,743	-	13,634,383

In line with the Board's capitalisation policy a valuation of completed infrastructure and land improvements has been undertaken as at 30 June 2021. The valuation has been undertaken by Tina-James Freeman, Asset Consultant at Tonkin, FIEAust CPEng. Refer to note 8(b) for additional information on fair value determination of stormwater infrastructure.

	Capital Works in Progress \$	Infrastructure and Land Improvements \$	Office Equipment \$	Total \$
Year ended 30 June 2020				
Balance at the beginning of year	3,206,880	-	2,313	3,209,193
Additions	3,237,672	-	-	3,237,672
Transfers	(3,006,297)	3,006,297	-	-
Depreciation Expense	-	(34,333)	(2,313)	(36,646)
Balance at the end of the year	3,438,255	2,971,964	-	6,410,219

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2021

8 Property, plant and equipment

(b) Fair Value Determination

Infrastructure and land improvements are carried at fair value. 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).

In determining fair values for infrastructure and land improvements there is no known market for these assets, and they are valued at depreciated current replacement cost. This method involves:

- The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience, or on industry construction guides where these are more appropriate; and
- The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by the Board.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques. Accordingly, the fair value of all assets within the infrastructure and land improvements class are considered Level 3 in the fair value hierarchy.

9 Trade and Other Payables

	2021	2020
	\$	\$
CURRENT		
Trade payables	108,646	1,556,813
Credit Card	(79)	366
PAYG Payable	4,256	4,576
Superannuation Payable	6,765	5,800
Wages Payable	(2,534)	632
	<u>117,054</u>	<u>1,568,187</u>

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2021

10 Employee Benefits

	2021	2020
	\$	\$
CURRENT		
Provision for employee benefits	18,791	10,739
	<u>18,791</u>	<u>10,739</u>

11 Capital Contributions of Constituent Councils

Contributions by Owners

City of Mitcham	1,386,991	823,134
City of Burnside	1,664,389	987,761
City of West Torrens	6,796,254	4,033,358
The Corporation of the City of Adelaide	1,109,593	658,508
Corporation of the City of Unley	2,912,680	1,728,582
Total Contributions by Owners	13,869,907	8,231,343

City of Mitcham Movement Table

Opening balance	823,134	592,928
Contributions	563,857	230,206
Closing balance	1,386,991	823,134

City of Burnside Movement Table

Opening balance	987,761	711,513
Contributions	676,628	276,248
Closing balance	1,664,389	987,761

City of West Torrens Movement Table

Opening balance	4,033,358	2,905,346
Contributions	2,762,896	1,128,012
Closing balance	6,796,254	4,033,358

The Corporation of the City of Adelaide Movement Table

Opening balance	658,508	474,343
Contributions	451,085	184,165
Closing balance	1,109,593	658,508

Corporation of the City of Unley Movement Table

Opening balance	1,728,582	1,245,149
Contributions	1,184,098	483,433
Closing balance	2,912,680	1,728,582

Capital contributions of Constituent Councils are payments received for investing in infrastructure. The rates of contributions are agreed in the Charter of the Board.

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2021

12 Cash Flow Information

(a) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

	2021	2020
	\$	\$
Surplus for the year	9,827,325	1,716,394
Cash flows excluded from profit attributable to operating activities		
- Capital funding / grants	(9,876,755)	(1,761,767)
Non-cash flows in surplus:		
- depreciation	62,157	36,646
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	54,303	1,699,051
- increase/(decrease) in trade and other payables	(171,860)	150,288
- increase/(decrease) in employee benefits	8,052	4,239
Cashflows from operations	<u>(96,778)</u>	<u>1,844,850</u>

13 Financial Risk Management

The Board is exposed to a variety of financial risks through its use of financial instruments. The most significant financial risks to which the Board is exposed to are described below:

Specific risks

- Liquidity risk
- Credit risk

Financial instruments used

The principal categories of financial instrument used by the Board are:

- Trade receivables
- Cash at bank
- Trade and other payables

Objectives, policies and processes

The Board of Directors have overall responsibility for the establishment of the Board's financial risk management framework. This includes the development of policies covering financial governance and the identification and management of financial risk in accordance with the Board's risk management policy.

Details of significant accounting policies and methods adopted including the criteria for the recognition, the basis of measurement and the basis on which income and expenses are recognised with respect to each class of financial

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2021

13 Financial Risk Management

Objectives, policies and processes

asset, financial liability and equity instruments are disclosed in Note 2 Summary of Significant Accounting Policies.

Mitigation strategies for specific risks faced are described below:

Liquidity risk

Liquidity risk arises from the Board's management of working capital. It is the risk that the Board will encounter difficulty in meeting its financial obligations as they fall due.

The Board manages this risk by preparing and monitoring budgets, only investing surplus cash with major financial institutions and proactively monitoring the recovery of unpaid debts.

At the reporting date, the Board has sufficient liquid resources to meet its obligations under all reasonably expected circumstances. The following table depicts the categorisation of financial instruments held by the Board, noting that due to the nature of the balances held, carrying value is equal to fair value:

	2021	2020
	\$	\$
Financial assets		
Held at amortised cost		
Cash and cash equivalents	12,135,273	5,002,849
Trade and other receivables	270,819	325,122
Total financial assets	12,406,092	5,327,971
Financial liabilities		
Held at amortised cost		
Trade and other payables	117,054	1,568,187
Total financial liabilities	117,054	1,568,187

The table below reflects the undiscounted contractual maturity analysis for financial liabilities:

	Weighted average					
	Interest rate		Within 1 Year		1 to 5 Years	
	2021	2020	2021	2020	2021	2020
	%	%	\$	\$	\$	\$
Financial liabilities due for payment						
Trade and other payables (excluding estimated annual leave)	-	-	117,054	1,568,187	-	-
			Over 5 Years		Total	
			2021	2020	2021	2020
			\$	\$	\$	\$
Financial liabilities due for payment						
Trade and other payables (excluding estimated annual leave)			-	-	117,054	1,568,187

The timing of expected outflows is not expected to be materially different from contracted cashflows.

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2021

13 Financial Risk Management

Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Board.

Credit risk arises from cash and cash equivalents, deposits with banks and financial institutions, as well as credit exposure to customers, including outstanding receivables and committed transactions.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

Credit risk is managed through maintaining procedures to regularly monitor the financial stability of customers and counterparties. There is no collateral held by the Board securing trade and other receivables.

14 Contingent Liabilities and Contingent Assets

In the opinion of the Directors, the Board is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in this financial report at 30 June 2021 (30 June 2020:None).

15 Commitments for Expenditure

(a) Capital Commitments

Contracted Commitments

South Park Lands

Procure Project Management	-	280,107
Tonkin Design Contract	-	7,997
Wetland Construction	6,414,058	-

6,414,058	288,104
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Upper Brown Hill Creek - Area 1

Beltrame Construction Contract	-	763,585
Inside Infrastructure Project Management Contract	-	76,492
	-	840,077

-	840,077
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Upper Brown Hill Creek - Area 3 Millswood

Project Management	11,287	-
Engineering	85,460	-
	96,747	-

96,747	-
---------------	---

Reference Design

Engineering Services	466,420	-
Consultant Services	258,573	-
	724,993	-

724,993	-
----------------	---

Total Contracted Commitments	7,235,798	1,128,181
-------------------------------------	------------------	------------------

All contracted commitments noted above are expected to be paid within the next twelve months.

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2021

16 Events Occurring After the Reporting Date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Board, the results of those operations, or the state of affairs of the Board in future financial years.

17 Related Parties

Key management personnel of the Board include the Project Director and members of the Board appointed under section 112 of the Local Government Act 1999.

Payments made to key management personnel were as follows:

Salaries and Wages for the year ending 30 June 2021 is \$252,132 (2020: 245,782)

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members. There were no transactions with other related parties for the year ending 30 June 2021 (2020: Nil).

18 Statutory Information

The registered office and principal place of business of the Board is:

Brown Hill & Keswick Creeks Stormwater Board
PO Box 124 Unley SA 5061

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

**CERTIFICATION OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

In the opinion of the committee, the Financial Statements comprising of the Statement of Financial Performance, Statement of Financial Position, Statement of Changes in Members' Funds, Statement of Cash Flows and Notes to the Financial Statements:

1. Presents a true and fair view of the financial position of Brown Hill and Keswick Creeks Stormwater Board as at 30 June 2021 and its performance for the year ended on that date in accordance with Accounting Standards and other mandatory professional reporting requirements.
2. At the date of this statement, there are reasonable grounds to believe that Brown Hill and Keswick Creeks Stormwater Board will be able to pay its debts as and when they fall due.

The Board is responsible for the reliability, accuracy and completeness of the accounting records and the disclosure of all material and relevant information.

This statement is made in accordance with a resolution of the Board and is signed for and on behalf of the Board by:

Judy Choate
Judy Choate (Sep 14, 2021 16:14 GMT+9.5)

Name: Judith Choate
Position: Chairperson

Date: Sep 14, 2021 September 2021

G. T. Vogt
G. T. Vogt. (Sep 14, 2021 16:14 GMT+9.5)

Name: G T Vogt
Position: Board Member

Date: Sep 14, 2021 September 2021

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

**ANNUAL FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 JUNE 2020**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Brown Hill and Keswick creeks Stormwater Board for the year ended 30 June 2021, the Board's Auditor, Galpins 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*

Judy Choate

Judy Choate (Sep 14, 2021 18:14 GMT+9.5)

Name: Judith Choate
Position: Chairperson

Date: Sep 14, 2021 September 2021

G. T. Vogt

G. T. Vogt (Sep 14, 2021 16:14 GMT+9.5)

Name: G T Vogt
Position: Board Member

Date: Sep 14, 2021 September 2021

3 FY21 Financial Statements

Final Audit Report

2021-09-14

Created:	2021-09-14
By:	Peta Mantzarapis (peta.mantzarapis@bhkcstormwater.com.au)
Status:	Signed
Transaction ID:	CBJCHBCAABAA5vn7UpqQejuf8twZCfkTKeKCPQqA98X7

"3 FY21 Financial Statements" History

-  Document created by Peta Mantzarapis (peta.mantzarapis@bhkcstormwater.com.au)
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2021-09-14 - 8:44:52 AM GMT



2021

Annual Report

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From the Chair

Centennial Park is a very special place of natural beauty, peace and calm open to both the local community and bereaved families. I am honoured to have been appointed Chair of the Centennial Park Board in April 2021 following Geoff Vogt's retirement. Geoff served on the Board for almost ten years, the last four years as Chair. Geoff remains a great supporter of, and passionate advocate for, Centennial Park and we thank him for his stewardship.

The COVID-19 pandemic had a profound impact on our business this year with regular changes to the rules around funerals. We were subject to restrictions throughout the entire year, ranging from complete lockdown with no services, to socially distanced services with caps of 10, 50 or 150 people. Our CEO Janet Miller and her team rose admirably to the challenge of adapting to rapidly changing rules, new ways of working and supporting grieving families unable to farewell their loved ones in the way they would have wished.

COVID-19 restrictions impacted our revenue. Tight cost control reduced the impact on our overall operating result. We paid a guarantee liability fee of \$325k to our Owner Councils, lower than prior years as a consequence of COVID-19.

We achieved a significant milestone in Centennial Park's history with the opening of the Café, Function Rooms, and Gift Shop on 25 March 2021 by His Excellency, the Honorable Hieu Van Le, Governor of South Australia. The Board is indebted to Deputy Chair Andrew Kay who led the Café Committee, which oversaw the completion of the business case, design and construction. The result is a thoughtfully designed café and function spaces that will allow visitors to linger at Centennial Park and connect over coffee or a meal. It is attracting new visitors to the Park and will help drive revenues to sustain the Park for future generations.

In line with our Asset Management Plan, we have progressed important works, including investment to replace beams (the footings on which headstones are placed) across eight different areas of the Park and air conditioning upgrades to reduce our energy use, providing a more comfortable environment for team members and visitors.

The Board and Management Team are working together on the next Strategic Management Plan, Asset Management Plan, and Long-Term Financial Forecast. These plans will set the direction for Centennial Park for the next four years as we continue to deliver high-quality services to the South Australian community. The plans will continue to focus on asset renewal and environmental sustainability initiatives.

We maintain a close working relationship with our owners, Mitcham and Unley Councils including a strategy workshop with Elected Members in February and regular meetings with the Owners Executive Committee, comprising the Mayor Heather Holmes Ross and CEO Matt Pears from Mitcham and Mayor Michael Hewitson and CEO Peter Tsokas from Unley. Our new Charter was gazetted in March 2021 and we are now working collaboratively to transition to a fully independent Board. Many people have worked to achieve this outcome and I would particularly like to thank the

Owners Executive Committee and the Council appointed Board Members Dave Munro, Michael Rabbitt, Monica Broniecki and Wade Reynolds for the constructive way they have supported this change.

I would also like to thank outgoing Council appointed Board Members Jane Russo (Unley) and Karen Hockley (Mitcham) for their valuable contributions during their tenure and welcome Monica Broniecki representing the City of Unley and Wade Reynolds representing the City of Mitcham. After year end, we were delighted to appoint Todd Davies as an independent Board Member and Chair of the Audit & Risk Management Committee.

Thank you to our CEO, Janet Miller, and her Senior Management Team for their outstanding leadership during this extraordinary year. The Board has great confidence that the organisation is in safe hands.

From the CEO

As is the case for so many businesses and people, the past twelve months have been challenging at Centennial Park. However, as the impacts of COVID-19 on our services became a regular feature of our year, we learned to respond quickly and to implement measures to ensure we could continue to look after the needs of our community. Faced with their own anxiety over the pandemic, the whole team at Centennial Park has shown remarkable resilience and compassion throughout this period, providing unwavering support to the many families who could not farewell their loved ones in the manner they had hoped. The team has continually impressed me this year, and I feel privileged to work with such people every day.

Operating restrictions reached a peak in November 2020 with a six-day lockdown in South Australia. The State Government gradually eased restrictions over the following months, and just as we were reaching the point of offering our full range of services, as we all know, things changed yet again.

There has, however, been a sense of achievement at Centennial Park this year despite the challenges, as we completed several major projects.

Firstly, the successful implementation of our new Cemetery Management System. This industry-leading technology provides greater functionality, including integrated GPS mapping, enabling visitors to locate their loved ones' memorials easily.

In late March, we were thrilled to open our onsite Café, Function Rooms, and Gift Shop. The thoughtful design of this beautiful building exudes warmth and light, creating an uplifting environment for all visitors to the Park, whatever the reason. Wildflowers Café provides a relaxed space in which to connect over coffee or lunch. The adjacent Function Rooms are welcoming spaces with a beautiful garden outlook where family and friends can gather to farewell a loved one. The catering in the Café and Function Rooms is provided by Blanco Catering, well-known in South Australia for their events and hospitality services. Like us, Blanco's focus is on providing the best possible quality and experience.

The overall development, which took over four years from planning to completion, is a wonderful addition to the Park - enhancing the experience of our current visitors and attracting a whole new generation of visitors to keep the notion of remembrance alive. It is a uniquely Centennial Park experience.

I extend a special thanks to the Board's café committee members - Andrew Kay, Amanda Heyworth, and Michael Rabbitt - for their valuable insights and guidance during the development.

Centennial Park has become a hub of our community, hosting numerous events each year. While the pandemic meant some events couldn't proceed, we reimagined others to enable the community to still mark important dates such as Remembrance Day, Anzac Day and our annual Pregnancy and Infant Loss Tribute. This year, our Mother's Day event was supported by Wildflowers Café, offering complimentary coffee for visitors accompanied by a live performance by harpist Emma Horwood.

I am particularly proud of the Choices Campaign we launched this year. This educational campaign aimed to raise awareness of choice when it comes to the cremation of your loved one. The campaign included television advertising, two articles in The Advertiser and advertisements in SA Life magazine.

Every day at Centennial Park, our team is confronted by grief and loss. A highly compassionate team working in this environment means that we can sometimes take on the grief of the families that we help. The health and wellbeing of our team, including mental health, is a high priority and this year we implemented several initiatives to support our team, which are detailed later in this report.

I'd like to express my gratitude to outgoing Chair Geoff Vogt for his support and guidance over his tenure and congratulations to Amanda Heyworth on her appointment as Centennial Park's new Chair. Amanda's appointment comes at a pivotal time as we establish the strategic priorities for the Park for the next four years.

Finally, I'd like to thank our exceptional Board and Executive Management Team for their strategic input and their support. The Board, Management, and the whole Centennial Park team have worked tirelessly to ensure the best possible outcomes for Centennial Park, our families, and our stakeholders.

Our Key Stakeholders

Centennial Park works with a diverse range of internal and external stakeholders. We value their contribution in helping us to continue to provide quality services and a beautiful space for the community to use.

- Families
- Funeral Directors
- Celebrants
- Suppliers
- Employees
- Local Residents
- Monumental Masons
- Cultural, religious and special interest groups
- Constituent Councils
- Community groups

At a Glance

- 490,000 Park Visitors
- 54 Employees
- 150+ Varieties and 7,800 Roses
- 1500 Square metres of Lawn
- 970 Funeral Services
- 2,200 Native Trees and Planted
- 40 Hectares of Park and Gardens Maintained
- 49 Joined a Behind the Scenes Tour
- 699 Burials
- 2,874 Cremations

Operating Environment

Centennial Park is committed to providing all our services with compassion, sensitivity, and transparency. This year, we helped the families of over a quarter of those who died in South Australia with burials, cremations, and memorialisation of loved ones and after-service gatherings.

State deaths

Centennial Park provided burial or cremation services for 26% of all recorded deaths in South Australia over the last financial year.

Burials

Centennial Park performed 699 burials this year. This represents 18% of all the burials in South Australia and 38% of all Adelaide metropolitan burials. These figures are consistent with recent years, indicating that we continue to meet the community's expectations with our services and facilities.

Cremations

We conducted 2,874 cremations at Centennial Park this year, representing 29% of all cremations in South Australia. This is a 4% reduction from the previous period, which we consider a sound result given the ongoing impact of COVID-19 restrictions on our operations.

Funeral and memorial services

Centennial Park hosted 970 funeral and memorial services over the past year. This was less than the previous period due to the ongoing impact of the COVID-19 pandemic and imposed restrictions on funeral services.

COVID-19 Pandemic Impact & Response

In addition to focusing on the strategic priorities this year, we had to adapt our operations as a result of the COVID-19 pandemic.

Coping with grief and loss in a time of physical distancing is particularly challenging, and it was important that we were able to continue to support those who needed us. In responding to the risk of the pandemic, our priorities were the health and wellbeing of our team, families and visitors, and preserving our ability to provide our essential services to families in their time of need.

We followed the advice of State and Federal Governments, and continue to do so while the threat of a second wave remains a possibility. The most notable impacts on our usual operations were:

- Limits on funeral attendances were changed regularly, often at short notice, requiring us to act quickly in changing seating plans and reassessing room capacities in our Jubilee Complex, and in communicating changes to our funeral directors and families.
- The restrictions on funeral, memorial and catered lounge services had a flow on effect on our cremations with some families opting for a low-cost cremation service elsewhere.
- Catered lounge services ceased in March 2020.
- Tours and events were suspended.
- Backup teams were established in all our key service areas to ensure we could continue to care for the needs of our community should any of our team members need to self-isolate. These backup teams were moved to different locations within the Park to mitigate the risk of spread of infection.
- Work from home arrangements were put in place where appropriate.

We look forward to resuming normal services as soon as it is safe to do so.

Supporting our families during COVID-19

Our team showed resilience, adaptability and innovation during this time and we introduced some new ways to support our families.

- By partnering with a local florist, we now offer a flower placement service for those who cannot visit the Park. Families and friends can order their flower arrangement online, and our team will place them at the memorial and provide a photo. This was introduced just in time for Mothers Day 2020 and was so well received by our community that we continue to offer it.
- We introduced a live-streaming capability for funeral services so that those who cannot attend can see and hear the service from home.
- We reduced the prices of our service spaces so that families could use larger spaces and maximise the number of people who could attend funeral services, without incurring a higher cost whilst still complying with restrictions to gathering sizes.
- For those experiencing financial hardship, we introduced flexible payment options for renewals, memorial fees and laybys, as well as providing refunds without the usual administration fees.

Progress on Strategic Priorities

During the year we continued to invest in our assets, technology and people to deliver on our Strategic Plan 2017 – 2022.

The Strategic Plan values our history and tradition, while providing a clear direction to move the Park forward so that it can continue to thrive for the community it serves. The plan focuses on four clear strategic priorities:

- Maximise our existing assets.
- Improve communication and engagement with our community.
- Grow through innovation.
- Strengthen organisational capacity.

This Annual Report summarises our progress on the four strategic priorities during the year.

Priority 1: Maximise Our Existing Assets

The Mawson courtyard redevelopment

The courtyard of The Mawson has undergone a renovation to provide a beautiful backdrop for memorial services in this intimate and tranquil service space. The courtyard features a central water feature surrounded by an extensive living wall, rich with texture and colour.

Cemetery beam replacement program

We have continued with our beam replacement program to replace the old concrete foundations on which headstones are placed. Throughout the 12 months, we replaced 48 beams in the Catholic F, General F, Jewish and General G sections. This program will continue through to 2022 financial year.

New Cemetery beams

We installed nine new beams in Children's 2, Children's 3, Catholic H and The Views to expand capacity in these areas. In addition, we completed a further 29 beam extensions in Acacia A, Catholic and St George Orthodox sections to provide an additional 64 positions in these high demand areas.

Air conditioning upgrades

This year we upgraded the air conditioning systems in our Administration building and our Crematorium. The upgrade has improved the comfort for staff and visitors and significantly reduced our energy consumption as the new units don't rely on refrigerant gas (R22), which is harmful to the environment.

Landscaping & beautifying our gardens

We are continually working to keep our grounds looking beautiful all year 'round. This year we have completed several projects, including:

- Installing six new bench seats in key positions across the cemetery grounds, providing visitors with the opportunity to sit, rest and reflect while visiting the Park. We plan to install further seating around the cemetery in the coming year.
- The completion of the annual maintenance program for the 7,800 roses throughout our Park that put on a stunning, colourful display each year.
- We installed 15 new flower vase holders in various gardens throughout our grounds.
- The outer beds of the Hibiscus Court garden have been upgraded with new edging and plantings to provide an additional 82 memorial positions in this popular garden.

Priority 2: Improve Communication and Engagement with our Community

Events

Events are an important part of our connection with the community. We were pleased to still hold a program of events throughout the year, despite ongoing and varying COVID-19 restrictions, all of which received positive feedback from the community.

Highlights included:

Light the Park Blue tribute

For the first time, we held a Light the Park Blue tribute during Mental Health Week. We lit up the Park perimeter with blue lights in recognition of those affected by mental illness and for those who have lost a loved one to suicide.

Pregnancy & Infant Loss Tribute

This year, we were unable to host our regular community commemoration event due to the ongoing restrictions of COVID-19. Instead, we placed beautiful, colourful butterflies at each of the resting places within our Infant and Children's areas. In addition, we posted several photos to Facebook to share this gesture with the community.

Remembrance Day Tribute

This year's tribute was adapted so that we could still acknowledge this important day. While COVID-19 restrictions cancelled our usual service, students from Walford Anglican School for Girls continued the long-standing tradition of placing over 4,000 Australian flags on the memorials of service personnel at rest in Centennial Park. In addition, our CEO, Janet Miller, placed 25 wreaths at the Cross of Remembrance on behalf of the many organisations that would normally attend our service and participate in the wreath-laying ceremony.

Mothers Day

We were pleased to host a Mothers Day event, including a live performance by ASO acclaimed harpist Emma Horwood, flower placement service and complimentary coffee from our newly opened Wildflowers Café. The event was a great success, with many people visiting the Park and enjoying our new Café and Gift Shop.

SALA in the Park sculptural walk

The public was once again invited to contemplate life and art in our Park as part of the SALA Festival. We placed several temporary sculptures alongside our growing collection of permanent sculptures to create a self-guided sculptural walk through our grounds.

Year on year, this event continues to grow in popularity. With increased marketing and cross-promotional activities, we saw a 40% increase in the number of maps accessed by the public this year. We look forward to continuing to host this unique experiential event in our Park in the future.

Choices Campaign

This year, we launched an educational campaign to inform the community that they do have a choice about where their loved one is cremated. We developed the campaign following research that showed people did not know they had choices in relation to cremation.

To support the campaign, we developed the Adelaide Cremations brand to represent the premium service offered by Centennial Park and the choices we offer. The campaign included a television advertisement aired on Channel 7 and SBS, two interviews with Janet Miller in *The Advertiser* and a half-page advertisement in *SA Life* magazine.

Media & public relations

Over the last 12 months, we further strengthened our relationships with media outlets across the state. As a result, we received extensive media coverage this year, including features and mentions across television, radio, digital and print outlets.

Some of the highlights included:

- The SALA exhibition featured on page three of *The Advertiser* accompanied by a large photo. The exhibition was also covered on radio and digital media, including *Messenger East*, *SA Life*, *Adelaide Now*, *InDaily*, Unley and Mitcham Councils' Facebook pages and Ali Clarke's Instagram.
- Channel 7 and Channel 9 News covered the students from Walford Girls College laying flags for Remembrance Day.
- There were several media features and mentions in the lead up to Wildflowers Café opening, including an interview by David Bevan on ABC Radio with CEO Janet Miller.

Digital & social media

Digital media, including our website, email marketing and social media, are important platforms to distribute information to our stakeholders and the community. We utilised these channels extensively over the past year to share important information, grow our audience, engage with new communities, and educate the community. This year our website traffic has increased by 25%, and email subscribers are up by 20%.

Email marketing proved to be an essential tool to keep funeral directors and other stakeholders up to date with how we were adapting our services for COVID-19 restrictions. We have continued to ramp up the quality and frequency of content on Facebook, resulting in increased followers, reach, and engagement this year. We also upgraded our website to improve the user experience and clarity of information.

Tours

We continue to host personalised Garden and History Tours for community groups. We hosted tours for some new groups this year, including SA's Grief and Loss Unit and ECH Independent Aged Care LGBTQ clients. We are pleased to now include refreshments from the Wildflowers Café as part of these tours.

Priority 3: Grow through Innovation

Wildflowers Café opening

On the 25th of March 2021, we opened Wildflowers Café and Function Rooms with a VIP function. His Excellency the Honourable Hieu Van Le AC, Governor of South Australia, attended the official opening and cut the ceremonial ribbon.

Centennial Park is the first cemetery in South Australia to have an onsite café and function rooms. The facility also incorporates a gift shop showcasing giftwares from local artisans, including candles, soaps, cards, gourmet food, literature, a small selection of dried floral arrangements and fresh flowers.

Centennial Park is a place that connects people with each other as well as the past. We're proud to offer this stunning space for people to connect with friends and family.

Adapting operations for COVID-19 restrictions

It has been a challenging year operating under the evolving landscape of the COVID-19 pandemic. However, we have proved that we are an agile, flexible organisation capable of adapting quickly. We quickly implemented statutory requirements such as QR codes, sanitisation practices and capacity changes, while still helping families bid farewell to their loved ones.

With many people unable to attend memorial services, we developed two live streaming options, including our own cost-effective fixed camera option and a moving camera option provided by a media partner.

We adapted many of our events this year in innovative ways to ensure we could continue to assist the community in commemorating and acknowledging important dates.

We are immensely proud of our team for their flexibility and resilience in leading the way to implement safe working practices and innovative service solutions.

Environmental performance

We continue to monitor and review our environmental performance and identify innovative ways to improve our overall environmental footprint. Each year we undertake an independent review of our environmental performance, examining our energy usage and emissions, water management practices and tree planting. This year's key findings are outlined below:

Carbon emissions

For the last 13 years, we have completed an annual audit of our greenhouse gas emissions and purchased carbon credits to offset our emissions. Since the base year FY2008, we have successfully reduced our overall yearly emissions by 660 tonnes of CO₂-e, representing a decrease of 44.2%.

Water management

Our existing irrigation system is 25 years old and requires replacement. In addition, advancements in irrigation technology and equipment are available that will better support the health of our gardens and maintain the grounds in a more environmentally sustainable way.

We have commenced work on a new irrigation design plan to better serve our gardens' current and future design needs. We expect to complete the irrigation system design within the next 12 months, and we will systematically implement it over several years.

Tree planting

We have been active members of Trees For Life since the mid-1990s. Each year we plant an average of 1,000 trees and shrubs around our boundary to provide a natural screen and important habitat for our wildlife, including koalas and a variety of birdlife.

Community partnerships

We are proud to partner with not-for-profit organisations to help us maintain and improve our facilities while improving the lives of individuals.

Bedford Group

Local disability and support services provider, Bedford, continues to help us to maintain our grounds. Bedford employees learn new skills and gain hands-on experience while working in our gardens. It helps us to expand our workforce on- demand during busy periods in the Park.

Urrbrae TAFE

Every year our rose gardens become a classroom for Urrbrae TAFE students who gain practical experience pruning our roses under the supervision of their lecturers. Rose pruning is one of the biggest tasks in the garden during the year, and we are pleased to be part of this mutually beneficial arrangement.

Priority 4: Strengthen Organisational Capacity

Information & communications technology

Our business increasingly relies on technology. We continue to invest in information technology to ensure our systems can carry us into the future, providing a better user experience for team members and our families while safeguarding business continuity and data integrity.

Over the past 12 months, we have focused on the following information technology initiatives:

- We finalised the replacement of our Cemetery Management System. The completion of this project has brought our core business system up to date with current technology. This industry-specific system provides greater reliability and continuous improvement, enabling us to provide higher quality service. It also features integrated

GPS mapping that allows visitors of Centennial Park to locate the memorials of their loved ones easily.

- We continue to monitor and improve our cybersecurity. We have implemented additional measures to continue to align to best practice frameworks on cyber and data security. The security of our data is vital due to its sensitive nature and historical significance.
- We continue to work through digitising our records which date back to 1936. This year, our team members have committed over 150 hours to this significant undertaking, which is essential to preserve 85 years of history.

People & culture

Our team's health and well-being continue to be at the centre of how we lead our people. This year we increased our investment in supporting the health and wellbeing of our team, particularly in mental health.

Employee assistance program (EAP)

The work that we do at Centennial Park requires team members to display an unusually high degree of emotional sensitivity and compassion. This year we enhanced our EAP by appointing an additional specialist in compassion fatigue. Our EAP provider also facilitated a session with the entire Centennial Park team to celebrate our achievements and reflect on the positive contributions of our team members through self-care and mindfulness.

Mental health first aid training

We continue to roll out Mental Health First Aid training to our Leaders to help them to support their teams.

Employee surveys

In August 2020, we rolled out a voluntary Health and Wellbeing survey in response to the COVID-19 pandemic. The survey was an opportunity for all team members to provide feedback around Centennial Park's response to the pandemic and the ongoing management of Workplace Health and Safety in the context of COVID-19. We received a strong participation rate and gained valuable insights to assist us in managing the evolving landscape of the pandemic.

At this time, we also undertook an Employee Engagement Survey. The survey was designed to provide insights around leadership, culture, teamwork, wellbeing, and areas for improvement more broadly. It provided all team members with an opportunity to give feedback that could be incorporated into developing the next strategic plan. Again, there was a strong response rate, and the team provided valuable insights.

Organisational capacity and professional development

We continually monitor and review our organisational structure and capacity to ensure we adequately resource our teams to operate efficiently. This year, we created a new Customer Experience and Insights Analyst role to support future decision-making. This role is instrumental in

understanding our stakeholders, industry, and other external factors to ensure we utilise every opportunity to deliver a premium experience to our customers and stakeholders.

During the past year, we have implemented organisation-wide training programs to strengthen our workplace culture and targeted professional development programs for specific business areas to support our service offerings and enhance the experiences of our stakeholders.

Workplace health & safety

In line with our broader culture of care and compassion, we take our responsibility to provide a safe and healthy working environment seriously. Our goal is to eliminate, where possible, the risk of accidents, incidents, and work-related injuries.

We continue to develop and implement an annual Work Health Safety and Injury Management Action Plan in consultation with the LGAWCS to assist us in continuing to improve our WHS management system.

To foster good health and positive morale among our employees, we continue to offer the CHG Healthy Lifestyle Program.

The below table summarises our WHS data for the last six years:

Indicator	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016
Number of injuries resulting in lost time at work	0	0	1	0	0	0
Lost days due to injury	0	0	2	0	0	0
Number of accidents/incidents reported	35	35	34	36	46	44
Number of hazards reported	1	8	4	7	9	12

The Board

Centennial Park is governed by a Board of Management comprising seven members; two members from each constituent council and three independent members. One of the Independent Member positions was vacant as of April 2021 but has since been filled.

Each member has unique skills and experiences in the public and private sectors. We appreciate the different perspectives they bring to the strategic management of Centennial Park. All Board Members are active in their attendance at meetings and on committees to ensure they keep abreast of industry and other developments for the continual improvement of the Park.

Board Members as of 30 June 2021

Amanda Heyworth – Chair and Independent Member

Andrew Kay – Deputy Chair and Independent Member

Michael Rabbitt – City of Unley

Monica Broniecki – City of Unley

Dave Munro – City of Mitcham

Wade Reynolds – City of Mitcham

Board Committee Composition FY 2021

Board/Committee Member	Committee	No. of meetings held during term of office	No. of meeting attended
A Kay (Chair)	Audit & Risk Management	4	3
A Heyworth	Audit & Risk Management	4	4
G Vogt	People & Culture	3	3
A Kay	People & Culture	4	4
J Russo	People & Culture	2	2
M Rabbitt	People & Culture	2	2
A Heyworth	People & Culture	1	1

Board Member Meeting Attendance FY 2021

Board Member	No. of Meetings Held During Term of Office	No. of meetings attended
G Vogt (Outgoing Chair)	7	7
A Kay	8	8
A Heyworth (Chair)	8	7
J Russo	5	5
M Rabbitt	8	8
K Hockley	4	4
D Munro	8	8
W Reynolds	4	4
M Broniecki	3	3

Financial Performance

The COVID-19 pandemic continued to impact our financial performance this year. Whilst we had budgeted for a reduction in revenue, the impact of the pandemic was more significant than anticipated. The government-imposed caps on funeral attendances meant that we experienced significantly reduced service numbers across burials, cremations, and memorial services. Revenue was further impacted by the new accounting standard AASB 16 Leases, which was adopted on 1 July 2019, and requires the Authority to defer a portion of Interment Right revenue.

Despite these challenges, we ended the financial year ahead of budget thanks to our diligent approach to cost management, reporting an operating deficit of \$407K.

The Liability Guarantee Fee paid to the owner Councils was \$326K in total, which allowed for a six-month waiver in recognition of the impact to the Authority's reduced revenue due to the COVID-19 pandemic. Discounting the Liability Guarantee Fee, the result for the year was a Deficit of \$81K.

A complete set of audited general purpose financial reports follows in this Annual Report.

Centennial Park Cemetery Authority

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2021

To be the pre-eminent end-of-life resting place: a place that connects people through a rich tapestry of beautiful gardens, services, events and histories.



General Purpose Financial Statements

for the year ended 30 June 2021

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General Purpose Financial Statements

for the year ended 30 June 2021

Certification of Financial Statements

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

In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Authority's financial position at 30 June 2021 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Authority's accounting and other records.



Janet Miller
Chief Executive Officer

26 August 2021



Amanda Heyworth
CHAIR

26 August 2021

Statement of Comprehensive Income

for the year ended 30 June 2021

\$	Notes	2021	2020
Income			
User Charges	2a	9,466,922	9,929,868
Investment Income	2b	85,379	165,957
Total Income		<u>9,552,301</u>	<u>10,095,825</u>
Expenses			
Employee costs	3a	4,833,484	4,752,628
Materials, Contracts and Other Expenses	3b	3,483,473	4,102,047
Depreciation, Amortisation and Impairment	3c	1,642,637	1,691,996
Total Expenses		<u>9,959,594</u>	<u>10,546,671</u>
Operating Surplus / (Deficit)		<u>(407,293)</u>	<u>(450,846)</u>
Asset Disposal & Fair Value Adjustments	4	7,118	(794,415)
Net Surplus / (Deficit)		<u>(400,175)</u>	<u>(1,245,261)</u>
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve	9a	(17,423)	(302,648)
Total Other Comprehensive Income		<u>(17,423)</u>	<u>(302,648)</u>
Total Comprehensive Income		<u>(417,598)</u>	<u>(1,547,909)</u>

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

Statement of Financial Position

as at 30 June 2021

\$	Notes	2021	2020
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	7,328,052	10,564,156
Trade & Other Receivables	5b	872,108	869,383
Inventories	5c	630,641	701,730
Total current assets		<u>8,830,801</u>	<u>12,135,269</u>
Non-current assets			
Other Non-Current Assets	6	256,724	1,333,902
Infrastructure, Property, Plant & Equipment	7a	39,911,311	35,039,437
Total non-current assets		<u>40,168,035</u>	<u>36,373,339</u>
TOTAL ASSETS		<u>48,998,836</u>	<u>48,508,608</u>
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	2,549,946	2,453,758
Borrowings	8b	58,195	58,195
Provisions	8c	599,561	574,328
Total Current Liabilities		<u>3,207,702</u>	<u>3,086,281</u>
Non-Current Liabilities			
Borrowings	8b	53,196	111,390
Provisions	8c	13,748,130	12,950,198
Total Non-Current Liabilities		<u>13,801,326</u>	<u>13,061,588</u>
TOTAL LIABILITIES		<u>17,009,028</u>	<u>16,147,869</u>
Net Assets		<u>31,989,808</u>	<u>32,360,739</u>
EQUITY			
Accumulated surplus		9,622,543	10,022,718
Asset revaluation reserves	9a	22,048,026	22,065,449
Other reserves	9b	270,537	223,870
Contributed Equity	9	48,702	48,702
Total Equity		<u>31,989,808</u>	<u>32,360,739</u>

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

Statement of Changes in Equity

for the year ended 30 June 2021

\$	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Contributed Equity	Total equity
2021						
Balance at the end of previous reporting period		10,022,718	22,065,449	223,870	48,702	32,360,739
Net Surplus / (Deficit) for Year		(400,175)	-	-	-	(400,175)
Other Comprehensive Income						
- IPP&E Impairment (Expense) / Recoupments Offset to ARR	7a	-	(17,423)	-	-	(17,423)
- Recycled Metals Charitable Reserve	9b	-	-	46,872	-	46,872
- E M M Kay	9b	-	-	(205)	-	(205)
Other comprehensive income		-	(17,423)	46,667	-	29,244
Total comprehensive income		(400,175)	(17,423)	46,667	-	(370,931)
Balance at the end of period		9,622,543	22,048,026	270,537	48,702	31,989,808
2020						
Balance at the end of previous reporting period		7,888,780	23,227,097	116,334	48,702	31,280,913
Net Surplus / (Deficit) for Year		(1,245,261)	-	-	-	(1,245,261)
Other Comprehensive Income						
- IPP&E Impairment (Expense) / Recoupments Offset to ARR	7a	-	(302,648)	-	-	(302,648)
- Transfer to Accumulated Surplus on Sale of I,PP&E	9a	859,000	(859,000)	-	-	-
- Reversal of Future Upkeep Provision		14,526,000	-	-	-	14,526,000
- Deferred IR Revenue		(12,005,801)	-	-	-	(12,005,801)
- Recycled Metals Charitable Reserve	9b	-	-	108,350	-	108,350
- E M M Kay	9b	-	-	(814)	-	(814)
Other comprehensive income		3,379,199	(1,161,648)	107,536	-	2,325,087
Total comprehensive income		2,133,938	(1,161,648)	107,536	-	1,079,826
Balance at the end of period		10,022,718	22,065,449	223,870	48,702	32,360,739

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

Statement of Cash Flows

for the year ended 30 June 2021

\$	Notes	2021	2020
Cash flows from operating activities			
<u>Receipts</u>			
Operating Receipts		10,218,541	10,845,536
Investment Receipts		85,379	165,957
<u>Payments</u>			
Payments to Employees		(4,760,018)	(4,670,174)
Payments for Materials, Contracts & Other Expenses		(3,274,174)	(3,689,525)
Net cash provided by (or used in) Operating Activities	11b	<u>2,269,728</u>	<u>2,651,794</u>
Cash flows from investing activities			
Sale of Replaced Assets		30,000	15,947
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(2,261,397)	(1,189,032)
Expenditure on New/Upgraded Assets		(3,216,241)	(582,000)
Net cash provided (or used in) investing activities		<u>(5,447,638)</u>	<u>(1,755,085)</u>
Cash flows from financing activities			
<u>Payments</u>			
Repayment of Principal Portion of Lease Liabilities		(58,194)	(45,704)
Net Cash provided by (or used in) Financing Activities		<u>(58,194)</u>	<u>(45,704)</u>
Net Increase (Decrease) in Cash Held		<u>(3,236,104)</u>	<u>851,005</u>
plus: Cash & Cash Equivalents at beginning of period		10,564,156	9,713,151
Cash and cash equivalents held at end of period	11a	<u>7,328,052</u>	<u>10,564,156</u>
Additional Information:			
Total Cash, Cash Equivalents & Investments		<u>7,328,052</u>	<u>10,564,156</u>

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

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

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Centennial Park Cemetery Authority

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

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 the Authority's accounting policies.

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

1.3 Estimates and assumptions

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

The gross impact to the Authority's revenue has been quantified at \$785K in lost revenue and the Net reduction to operating surplus has been quantified as \$460K.

The COVID-19 pandemic is expected to continue to impact the Authority's operations during financial year 2021/22. Impacts have been considered in setting the Authority's budget for the financial year 2021/22 and the Authority has determined that the pandemic will not impact its ability to continue as a going concern.

1.4 Rounding

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

(2) The Local Government Reporting Entity

Centennial Park Cemetery Authority is incorporated under the South Australian *Local Government Act 1999* and has its principal place of business at 760 Goodwood Road, Pasadena.

The principal activities relating to the Authority's functions are:

Provision of cremation, cemetery and chapel services and memorial garden facilities.

(3) Income Recognition

Revenue is recognised under *AASB 15 Revenue from Contracts with Customers* (AASB 15), *AASB 16 Leases* (AASB 16) or *AASB 1058 Income of Not-for-Profit Entities* (AASB 1058) when appropriate.

The Authority predominately generates revenue through the following streams:

- i. Burial, Cremation and Chapel services
- ii. Burial and Memorial Interment rights

Each of the above goods and services delivered or to be delivered to the customers are considered separate performance obligations even though for some situations they may be governed by a single legal contract with the customer.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

1. Burial, Cremation and Chapel Services

- **At-need** – Revenue is recognised when the service is performed, or the goods are supplied.
- **Prepaid funeral services** – The Authority enters into prepaid contracts to provide burial and cremation services in the future. Funds received are treated as unearned revenue as the payment has been received but the service has not yet been provided.

2. Burial and Memorial Interment rights

- **Interment Rights (Limited Tenure)** – Revenue from interment rights is apportioned between a right to inter, a right to erect a monument, and a right to ongoing maintenance of the site. The right to inter provides an immediate benefit and this portion of revenue is recognised at contract inception. The right to erect a monument and the right to garden maintenance provide an ongoing benefit and this portion of revenue is accounted for on a straight-line basis over the term of the right.
- **Interment Right Renewals (Limited Tenure)** – Revenue from interment right renewals is for the ongoing maintenance of the site and is recognised as income on a straight-line basis over the average term of renewals that year.
- **Interment Rights (Perpetual)** – As a perpetual Interment Right has no end date revenue is recognised when control of the interment right passes to the customer. The customer gains control of the interment right at contract inception.

(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.

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

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

(5) Inventories

Inventories held in respect of business undertakings have been valued at the lower of cost and net realisable value.

(6) Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

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. The current policy is to expense all capital items less than \$1,000.

6.3 Subsequent Recognition

Certain 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.

Centennial Park Cemetery Authority

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

6.4 Depreciation of Non-Current Assets

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

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

Major depreciation periods for each class of asset are listed 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 & Equipment	2.5 to 10 years
Buildings	65 to 70 years
Other Structures	35 to 65 years
Infrastructure	12 to 100 years
Motor Vehicles	4 to 10 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 the Authority were deprived thereof, are not subject to impairment testing.

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

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

(7) Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

Amounts received from external parties in advance of service delivery are recognised as liabilities until the service is delivered or the amount is refunded as the case may be.

(8) Employee Benefits

8.1 Salaries, Wages & Compensated Absences

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

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

Weighted avg. discount rate	0.99% (2020, 0.98%)
Weighted avg. settlement period	7 years (2020, 7 years)

No accrual is made for sick leave as the Authority does not make payment for untaken sick leave.

8.2 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. No changes in accounting policy have continued on next page ...

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

occurred during either the current or previous reporting periods. Details of the accounting policies applied and the Authority's involvement with the schemes are reported in Note 17.

(9) Leases

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

9.1 The Authority as a lessee

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

i) Right-of-Use-Assets

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

Computers	3 to 5 years
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The right-of-use assets are also subject to impairment. Refer to the accounting policies above - Impairment of non-financial assets.

ii) Lease Liabilities

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

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

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

(10) GST Implications

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

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

(11) Payments to Constituent Councils

A Liability Guarantee Fee of \$325,721 was paid to the Constituent Councils (2020 Liability Guarantee Fee \$636,176). Constituent Councils approved a one-off six month waiver of the Liability Guarantee Fee in recognition of the impact to the Authority's revenue resulting from the COVID-19 pandemic.

(12) New accounting standards and UIG interpretations

In the current year, the Authority reviewed all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period and have found none requiring adoption.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

The Authority has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective.

The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements. The Authority is of the view that the standards are not expected to have a material impact upon the future financial statements.

Effective for NFP annual reporting periods beginning on or after 1 January 2022

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10 and AASB 2017-5)

Effective for NFP annual reporting periods beginning on or after 1 January 2023

- AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current and associated standards.

(13) Comparative Figures

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

(14) Disclaimer

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 2. Income

\$	2021	2020
(a) User Charges		
Cremation	1,368,024	1,553,235
Memorial	2,876,544	2,844,634
Burial	5,036,583	5,056,656
Chapel Fees	796,315	1,097,262
Deferred Interment Right Revenue	(754,344)	(814,014)
Cafe and Catering Revenue	1,538	-
Retail Store	13,579	-
Sundry Income	128,683	192,095
<u>Total User Charges</u>	<u>9,466,922</u>	<u>9,929,868</u>

(b) Investment Income

Interest on Investments		
- Local Government Finance Authority	79,262	156,586
- Banks & Other	6,117	9,371
<u>Total Investment Income</u>	<u>85,379</u>	<u>165,957</u>

Note 3. Expenses

\$	Notes	2021	2020
(a) Employee costs			
Salaries and Wages		3,981,131	3,954,717
Employee Leave Expense		391,465	348,788
Superannuation - Defined Contribution Plan Contributions	17	381,760	370,863
Workers' Compensation Insurance		85,525	82,454
Less: Capitalised and Distributed Costs		(6,397)	(4,194)
<u>Total Operating Employee Costs</u>		<u>4,833,484</u>	<u>4,752,628</u>
Total Number of Employees (full time equivalent at end of reporting period)		51	51

Notes to the Financial Statements

for the year ended 30 June 2021

Note 3. Expenses (continued)

\$	Notes	2021	2020
(b) Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		15,000	14,564
Subtotal - Prescribed Expenses		<u>15,000</u>	<u>14,564</u>
(ii) Other Materials, Contracts and Expenses			
Contractors		424,595	435,242
Energy		227,285	253,114
Individually Significant Items		325,721	636,176
Maintenance		628,694	664,227
Legal Expenses		72,394	42,203
Parts, Accessories & Consumables		591,352	684,268
Professional Services		42,611	26,908
Insurance		128,031	119,699
Licences		158,788	124,183
Water		195,163	304,280
Sundry		673,839	797,183
Subtotal - Other Material, Contracts & Expenses		<u>3,468,473</u>	<u>4,087,483</u>
Total Materials, Contracts and Other Expenses		<u>3,483,473</u>	<u>4,102,047</u>
(iii) Individually significant items			
Liability Guarantee Fee		325,721	636,176
(c) Depreciation, Amortisation and Impairment			
(i) Depreciation and Amortisation			
Buildings & Other Structures		371,747	363,656
Infrastructure		736,994	752,203
Right-of-use Assets		56,675	51,949
Plant & Equipment		314,177	347,950
Motor Vehicle		160,162	175,026
Subtotal		<u>1,639,755</u>	<u>1,690,784</u>
(ii) Amortisation			
Trademarks		2,882	1,212
Subtotal		<u>2,882</u>	<u>1,212</u>
Total Depreciation, Amortisation and Impairment		<u>1,642,637</u>	<u>1,691,996</u>

Notes to the Financial Statements

for the year ended 30 June 2021

Note 4. Asset Disposal & Fair Value Adjustments

\$	2021	2020
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	30,000	15,947
Less: Carrying Amount of Assets Sold	(22,882)	(97,210)
Gain (Loss) on Disposal	7,118	(81,263)
(ii) Assets Surplus to Requirements		
Less: Carrying Amount of Assets Disposed	–	(713,152)
Gain (Loss) on Disposal	–	(713,152)
Net Gain (Loss) on Disposal	7,118	(794,415)

Note 5. Current Assets

\$	2021	2020
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	237,126	359,588
Deposits at Call	1,090,926	704,568
Short Term Deposits & Bills, etc.	6,000,000	9,500,000
Total Cash & Cash Equivalent Assets	7,328,052	10,564,156
(b) Trade & Other Receivables		
Debtors - General	821,936	679,858
Prepayments & Other Receivables	50,172	189,525
Total Trade & Other Receivables	872,108	869,383
(c) Inventories		
Stores & Materials	4,904	8,922
Trading Stock	625,737	692,808
Total Inventories	630,641	701,730

Notes to the Financial Statements

for the year ended 30 June 2021

Note 6. Non-Current Assets

\$	2021	2020
Other Non-Current Assets		
Other		
Capital Works-in-Progress	232,182	1,306,478
Trademarks	24,542	27,424
<u>Total Other Non-Current Assets</u>	<u>256,724</u>	<u>1,333,902</u>

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

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

(a) Infrastructure, Property, Plant & Equipment

	Fair Value Level	as at 30/06/20				Asset movements during the reporting period					as at 30/06/21			
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Impairment Loss (recognised in Equity) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land	2	5,650,000	–	–	5,650,000	–	–	–	–	–	5,650,000	–	–	5,650,000
Buildings & Other Structures	2	25,000	1,263,952	(112,936)	1,176,016	3,652,378	172,807	–	(111,043)	–	25,000	5,089,137	(223,979)	4,890,158
Buildings & Other Structures	3	19,580,220	–	(8,269,704)	11,310,516	–	–	–	(260,704)	–	19,580,220	–	(8,530,408)	11,049,812
Infrastructure	3	51,597,292	–	(39,401,773)	12,195,519	–	–	(20,921)	(633,913)	(17,423)	51,558,948	–	(40,035,686)	11,523,262
Infrastructure	2	25,000	3,179,466	(161,664)	3,042,802	391,585	1,144,648	–	(103,081)	–	25,000	4,715,699	(264,745)	4,475,954
Right-of-Use Assets		–	227,780	(51,949)	175,831	–	–	–	(56,675)	–	–	227,780	(108,624)	119,156
Plant & Equipment		–	4,059,030	(3,225,933)	833,097	269,456	835,365	(1,961)	(314,177)	–	–	5,161,890	(3,540,110)	1,621,780
Motor Vehicle		–	1,661,080	(1,005,424)	655,656	–	85,695	–	(160,162)	–	–	1,746,775	(1,165,586)	581,189
Total Infrastructure, Property, Plant & Equipment		76,877,512	10,391,308	(52,229,383)	35,039,437	4,313,419	2,238,515	(22,882)	(1,639,755)	(17,423)	76,839,168	16,941,281	(53,869,138)	39,911,311
Comparatives		77,990,522	9,245,020	(50,538,599)	36,696,943	392,684	764,092	(820,850)	(1,690,784)	(302,648)	76,877,512	10,391,308	(52,229,383)	35,039,437

Notes to the Financial Statements

for the year ended 30 June 2021

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

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

Valuation of Assets

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

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

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

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

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

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

Information on Valuations

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

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

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

- The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Authorities, or on industry construction guides where these are more appropriate.
- The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by the Authority.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques. Accordingly, formal sensitivity analysis does not provide useful information.

Other Information

Building & Other Structures and Infrastructure shown in fair value hierarchy level 2 and 3 were revalued as at 30 April 2017 by Martin Burns, Senior Commercial Valuer – Certified Practising Valuer of Liquid Pacific. Subsequent additions at cost have been disclosed on the basis that cost is a material representation of fair value.

Land for cemetery purposes is zoned Institutional and is considered a restricted asset. The valuation of the Land was based on sales of similarly zoned land which prohibit development.

Increases in the carrying amount arising on revaluation of land, buildings, improvements, plant, machinery and contents are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same asset class are charged against fair value reserves directly in equity; all other decreases are charged to the income statement.

Land & Land Improvements

Land available for burials and memorials is a restricted asset as the Authority has issued interment rights to third parties for perpetuity and the site must be maintained for the term of the interment right.

Notes to the Financial Statements

for the year ended 30 June 2021

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

Buildings & Other Structures

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

The cost of assets constructed within the Authority includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Authority and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Infrastructure

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

The cost of assets constructed within the Authority includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Authority and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Plant, Furniture & Equipment

Plant and equipment is carried at cost, less any accumulated depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

Motor Vehicles

Motor vehicles are measured on the cost basis less accumulated depreciation and impairment losses.

The carrying amount of motor vehicles is reviewed annually to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 8. Liabilities

\$	2021 Current	2021 Non Current	2020 Current	2020 Non Current
(a) Trade and Other Payables				
Goods & Services	626,153	–	895,445	–
Payments Received in Advance	1,443,647	–	1,218,306	–
Accrued Expenses - Employee Entitlements	89,331	–	84,686	–
Accrued Expenses - Other	390,815	–	255,321	–
<u>TOTAL Trade and Other Payables</u>	<u>2,549,946</u>	<u>–</u>	<u>2,453,758</u>	<u>–</u>

\$	Notes	2021 Current	2021 Non Current	2020 Current	2020 Non Current
(b) Borrowings					
Lease Liabilities	16	58,195	53,196	58,195	111,390
<u>TOTAL Borrowings</u>		<u>58,195</u>	<u>53,196</u>	<u>58,195</u>	<u>111,390</u>

(c) Provisions

Employee Entitlements (including oncosts)	599,561	137,975	574,328	94,387
Heritage Monuments Restoration	–	36,000	–	36,000
Deferred Interment Right Revenue	–	13,574,155	–	12,819,811
<u>TOTAL Provisions</u>	<u>599,561</u>	<u>13,748,130</u>	<u>574,328</u>	<u>12,950,198</u>

Notes to the Financial Statements

for the year ended 30 June 2021

Note 9. Reserves

\$	as at 30/06/20		Transfers	Impairments	as at 30/06/21	
	Opening Balance	Increments (Decrements)			Closing Balance	
(a) Asset Revaluation Reserve						
Land - Other	3,743,237	–	–	–	3,743,237	
Buildings & Other Structures	7,423,411	–	–	–	7,423,411	
Infrastructure	10,898,801	–	–	(17,423)	10,881,378	
Total Asset Revaluation Reserve	22,065,449	–	–	(17,423)	22,048,026	
Comparatives	23,227,097	–	(859,000)	(302,648)	22,065,449	

\$	as at 30/06/20		Tfrs from Reserve	Other Movements	as at 30/06/21	
	Opening Balance	Tfrs to Reserve			Closing Balance	
(b) Other Reserves						
E M M Kay	29,905	–	–	(205)	29,700	
Recycled Metals Charitable Reserve	193,965	–	–	46,872	240,837	
Total Other Reserves	223,870	–	–	46,667	270,537	
Comparatives	116,334	–	–	107,536	223,870	

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).

E M M Kay Reserve

A reserve has been recognised for a bequest received from the estate of a deceased interred at the Park to maintain the site. The Board has resolved that the expenses incurred on an annual basis maintaining the site will be charged against the reserve. Interest accrued from the reserve will be absorbed in general operating revenue to offset the administration of the same. During Financial Year 2015/16 the interment right for E M M Kay was converted to perpetuity and costs offset against the reserve.

Recycled Metals Charitable Reserve

Funds received from the recycling of metal plaques have been directed to a reserve to be used for philanthropic and charitable purposes.

Contributed Equity Reserve

Equity contributed from City of Mitcham and City of Unley.

Note 10. Assets Subject to Restrictions

The land on which the Authority operates is subject to restrictions as detailed in Note 7. No further restrictions to assets apply.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 11. Reconciliation to Statement of Cash Flows

\$	Notes	2021	2020
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(a) Reconciliation of Cash

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

Total Cash & Equivalent Assets	5	7,328,052	10,564,156
Balances per Statement of Cash Flows		<u>7,328,052</u>	<u>10,564,156</u>

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

Net Surplus/(Deficit)		(400,175)	(1,245,261)
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		1,642,637	1,691,996
Net (Gain) Loss on Disposals		(7,118)	794,415
Deferred Interment Right Revenue		754,344	814,014
Other Reserves		46,667	107,536
		<u>2,036,355</u>	<u>2,162,700</u>
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		(2,725)	2,259
Net (Increase)/Decrease in Inventories		71,089	155,401
Net Increase/(Decrease) in Trade & Other Payables		96,188	306,383
Net Increase/(Decrease) in Unpaid Employee Benefits		68,821	25,051
Net Cash provided by (or used in) operations		<u>2,269,728</u>	<u>2,651,794</u>

(c) Financing Arrangements

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

Bank Overdrafts	50,000	50,000
Corporate Credit Cards	30,000	30,000

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

Centennial Park Cemetery Authority

Notes to the Financial Statements

for the year ended 30 June 2021

Note 12. Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy:

Carried at lower of cost and net realisable value; Interest is recognised when earned.

Terms & Conditions:

Deposits are returning fixed interest rates between 0.35% and 0.30% (2020: 1.10% and 0.80%). Short term deposits are held either in LGFA or NAB at call and term deposit accounts.

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, credit risk exposure is concentrated within the Authority's boundaries.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Liabilities - Creditors and Accruals

Accounting Policy:

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

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Liabilities - Leases

Accounting Policy:

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 12. Financial Instruments (continued)

\$	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets					
2021					
Cash & Cash Equivalents	7,328,052	–	–	7,328,052	7,328,052
Receivables	821,936	–	–	821,936	821,936
Total Financial Assets	8,149,988	–	–	8,149,988	8,149,988
Financial Liabilities					
Payables	2,069,800	–	–	2,069,800	2,069,800
Leases	58,195	53,196	–	111,391	111,391
Total Financial Liabilities	2,127,995	53,196	–	2,181,191	2,181,191
2020					
Cash & Cash Equivalents	10,564,156	–	–	10,564,156	10,564,156
Receivables	679,858	–	–	679,858	679,858
Total Financial Assets	11,244,014	–	–	11,244,014	11,244,014
Financial Liabilities					
Payables	2,096,783	–	–	2,096,783	2,113,752
Leases	58,195	111,390	–	169,585	169,585
Total Financial Liabilities	2,154,978	111,390	–	2,266,368	2,283,337

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.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 12. Financial Instruments (continued)

Risk Exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Authority is the carrying amount, net of any impairment. All of the Authority's 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.

Note 13. Capital Expenditure and Investment Property Commitments

\$	2021	2020
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Capital Commitments

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

Buildings & Other Structures	494,000	3,035,000
Infrastructure	416,000	392,000
Plant & Equipment	337,000	187,000
	1,247,000	3,614,000

These expenditures are payable:

Not later than one year	1,247,000	3,614,000
	1,247,000	3,614,000

Centennial Park Cemetery Authority

Notes to the Financial Statements

for the year ended 30 June 2021

Note 14. Financial Indicators

\$	Amounts 2021	Indicator 2021	Prior periods	
			2020	2019

These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.

1. Operating Surplus Ratio

Operating Surplus	(407,293)			
Total Operating Income	9,552,301	(4.3)%	(4.5)%	2.0%

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

2. Net Financial Liabilities Ratio

Net Financial Liabilities	8,808,868			
Total Operating Income	9,552,301	92%	47%	62%

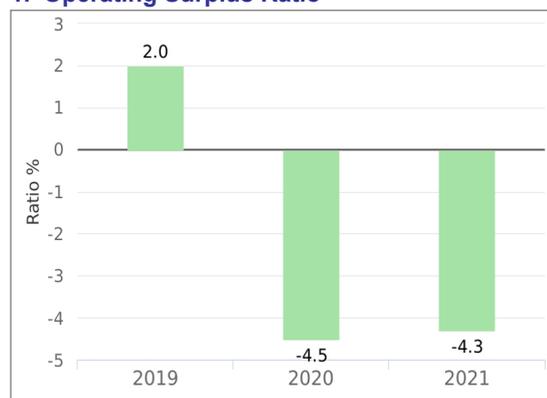
Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in the Authority businesses). These are expressed as a percentage of total operating revenue.

3. Asset Renewal Funding Ratio

Net Asset Renewals	2,238,515			
Infrastructure & Asset Management Plan required expenditure	1,642,637	136%	69%	91%

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.

Financial Indicators - Graphs

1. Operating Surplus Ratio**Purpose of operating surplus ratio**

This indicator is to determine the percentage the operating revenue varies from operating expenditure

Commentary on 2020/21 result

2020/21 ratio (4.3)%

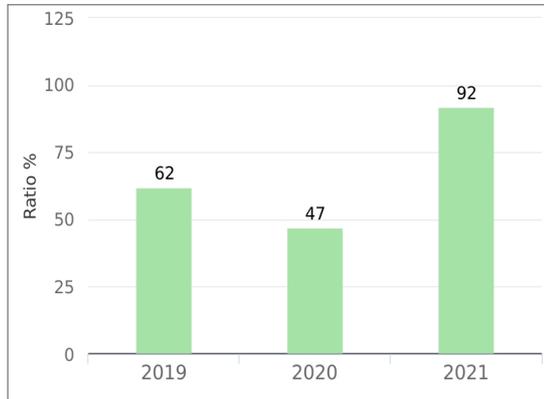
The Authority's revenue has been impacted since 1 July 2019 by the new accounting standard AASB 16 Leases which requires the authority to defer a portion of Interment Right revenue as well as the ongoing impact of Covid-19 which has reduced service numbers.

The Authority's strong focus on financial discipline continues to mitigate the impact of reduced revenue from Covid-19.

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

Note 14. Financial Indicators (continued)

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio

This indicator shows the significance of the net amount owed to others, compared to operating revenue

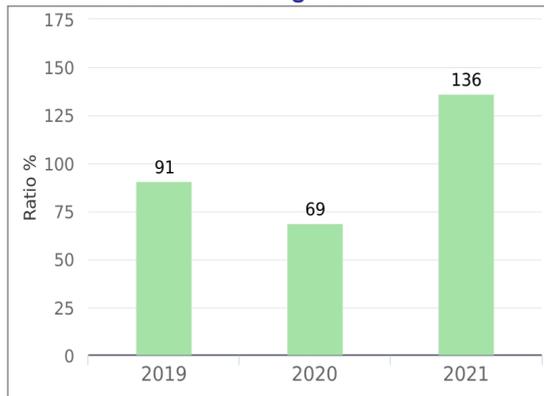
Commentary on 2020/21 result

2020/21 ratio	92%
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This ratio demonstrates that the Authority's liabilities are within acceptable levels.

The Authority does not borrow funds, the increase in the ratio is due to the increase in the Deferred Interment Right Revenue provision.

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio

This indicator aims to determine if assets are being renewed and replaced in an optimal way

Commentary on 2020/21 result

2020/21 ratio	136%
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This ratio demonstrates the Authority's capital outlay on renewed assets.

The ratio is higher than 100% due to two key renewal projects that were carried forward from the prior year and completed in the current financial year.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 15. Uniform Presentation of Finances

\$	2021	2020
<p>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.</p> <p>All Authorities in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Authorities provide a common 'core' of financial information, which enables meaningful comparisons of each of the Authority's finances.</p>		
Income	9,552,301	10,095,825
less Expenses	<u>(9,959,594)</u>	<u>(10,546,671)</u>
Operating Surplus / (Deficit)	<u>(407,293)</u>	<u>(450,846)</u>
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(2,261,397)	(1,189,032)
add back Depreciation, Amortisation and Impairment	1,642,637	1,691,996
add back Proceeds from Sale of Replaced Assets	<u>30,000</u>	<u>15,947</u>
	<u>(588,760)</u>	<u>518,911</u>
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	<u>(3,216,241)</u>	<u>(582,000)</u>
	<u>(3,216,241)</u>	<u>(582,000)</u>
Net Lending / (Borrowing) for Financial Year	<u>(4,212,294)</u>	<u>(513,935)</u>

Notes to the Financial Statements

for the year ended 30 June 2021

Note 16. Leases

The Authority as a Lessee

Computer Equipment

The Authority has entered into non-cancellable operating leases for various items of computer equipment.

No lease imposes any additional restrictions on the Authority in relation to additional debt or further leasing.

Leases in relation to computer and office equipment permit the Authority, at expiry of the lease, to elect to re-lease, return or acquire the equipment leased.

No lease contains any escalation clause.

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:

Right of use assets

\$	Computer Equipment	Total
2021		
Additions to right-of-use assets	–	–
Depreciation charge	(56,675)	(56,675)
Balance at 30 June	(56,675)	(56,675)
2020		
Additions to right-of-use assets	227,780	227,780
Depreciation charge	(51,949)	(51,949)
Balance at 30 June	175,831	175,831

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

\$	2021	2020
Balance at 1 July	169,585	–
Additions	–	169,585
Payments	(58,194)	–
Balance at 30 June	111,391	169,585
Classified as:		
Current	58,195	58,195
Non Current	53,196	111,390

Notes to the Financial Statements

for the year ended 30 June 2021

Note 17. Superannuation

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2020/21; 9.50% in 2019/20). No further liability accrues to the Authority as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. The Authority makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2019/20) of "superannuation" salary.

In addition, 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 the Financial Statements

for the year ended 30 June 2021

Note 18. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

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

1. CONTINGENT LIABILITY

The Authority has contingent liabilities with respect to the redemption of unused interment rights. The Burial and Cremation Act 2013 mandates the refund of unexercised interment rights at current prices less a provision for administration, maintenance and establishment costs; the calculation is determined in the regulations. The contingent liability as at the 30th June 2021 is \$14,071,155. An actual liability will only arise if a claim is made by existing interment right holders in the future. It is considered that the likelihood of future claims arising which could have a significant impact on Centennial Park is remote.

Total unused interment rights account for approximately 7.25% of 44,513 burial interment rights currently issued.

Total unused interment rights account for approximately 11.34% of 34,892 memorial interment rights currently issued.

Once an interment or placement of a monument has occurred an interment right cannot be redeemed.

Note 19. Events after the Balance Date

Events that occur after the reporting date of 30 June 2021, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

Accordingly, the "Authorised for issue" date is 26/08/2021

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

Centennial Park Cemetery Authority

Notes to the Financial Statements

for the year ended 30 June 2021

Note 20. Related Party Transactions

Key Management Personnel

Transactions with Key Management Personnel

The Key Management Personnel of the Authority includes the Board, CEO and senior managers. In all, 13 persons were paid the following total compensation.

\$	2021	2020
The compensation paid to Key Management Personnel comprises:		
Salaries, allowances and other short term benefits	810,151	799,913
Total	810,151	799,913

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

Receipts from Key Management Personnel comprise:

No key management personnel or parties related to them had any transactions during the year on terms more favourable than those available to the general public.

Transactions with Council Entities

The Authority's Constituent Councils are:

The City of Mitcham

The City of Unley

Councils have influence on the financial and strategic operational decisions of the Authority given their equal Board member representation.

There are no amounts owed to or from Constituent Councils.

No one Member Council individually has control over these decisions.

During the year Liability Guarantee payments were made to the two Constituent Councils to the total value of \$325,721 (2019/20 \$636,176).

Note 21. Future Commitments

An arrangement is available to the public whereby any service currently offered by the Authority is capable of being prepaid.

Some funds were paid to Funeral Plan Management Pty Ltd with income to the Authority being recorded only when the service has been provided. Funds under management by Funeral Plan Management Pty Ltd at 30 June 2021 total \$611,030 (2020 \$688,759). From 1st December 2014 pre-paid products were no longer paid to Funeral Plan Management Pty Ltd.

Note 22. Segment Reporting

The Authority operates in one business and geographical segment being burials, cremations and memorials within South Australia.

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INDEPENDENT AUDITOR'S REPORT

To the members of the Centennial Park Cemetery Authority

Opinion

We have audited the accompanying financial report of the Centennial Park Cemetery Authority (the Authority), which comprises the Statement of Financial Position as at 30 June 2021, the Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and other explanatory information and the Certification of the Financial Statements.

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

Basis for Opinion

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

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

Responsibility of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation of the Authority's financial report in accordance with Australian Accounting Standards, the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*, and for such controls as Management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, Management 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 Authority or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

DEAN NEWBERY



SAMANTHA CRETEN

Partner

Signed on the 1st day of September 2021,
at 214 Melbourne Street, North Adelaide, South Australia 5006

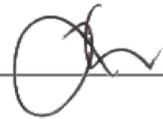
General Purpose Financial Statements

for the year ended 30 June 2021

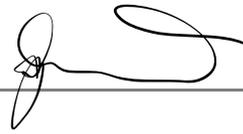
Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Centennial Park Cemetery Authority for the year ended 30 June 2021, the Authority's Auditor, Dean Newberry 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*.



Janet Miller
Chief Executive Officer



Todd Davies
Chair of the Audit & Risk Committee

Date: 19 August 2021

General Purpose Financial Statements
for the year ended 30 June 2021

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Centennial Park Cemetery Authority for the year ended 30 June 2021, the Authority's Auditor, Dean Newbery has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Peter Tsokas

Chief Executive Officer

Corporation of the City of Unley

Date: 27/08/2021

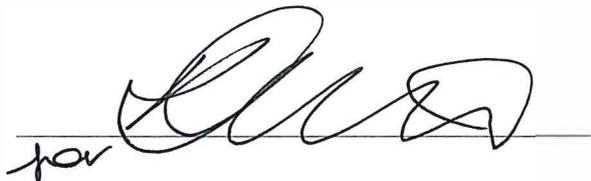
General Purpose Financial Statements

for the year ended 30 June 2021

Certification of Auditor Independence

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

A handwritten signature in black ink, appearing to read 'for Matthew Pears', is written over a horizontal line.

Matthew Pears
Chief Executive Officer

City of Mitcham

Date: 1.09.2021

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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 Centennial Park Cemetery Authority

I confirm that, for the audit of the financial statements of the Centennial Park Cemetery Authority for the year ended 30 June 2021, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



SAMANTHA CRETEN
PARTNER

Signed on the 1st day of September 2021,
at 214 Melbourne Street, North Adelaide, South Australia 5006