

CITY OF UNLEY

2021-22 Annual Report

Location:	4 kilometres south-east of Adelaide CBD
Population:	39,416
Rateable properties:	19,263 (as at 30 June 2022)
Area:	14.4 square kilometres
Operating Income:	\$52.075m
Operating Expenditure:	\$49.915m
Staff:	168 (FTE)

KAURNA ACKNOWLEDGEMENT

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

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

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

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

**Kurna Translation provided by Kurna Warra Karrpanthi*

We are pleased to present the City of Unley's Annual Report for 2021-22.

This report describes the City of Unley's performance over the 2021-22 financial year against the objectives of the 2021-22 Business Plan and Budget, 4 Year Plan, and City of Unley Community Plan 2033.

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

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

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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CEO'S MESSAGE

The Annual Report for 2021-22 is an opportunity to highlight the major projects, programs, activities, and services that Council provides for its residents, business owners, and community groups. The key intention is to analyse, measure and quantify our work, and achieve continuous improvement in our policies and actions.

This will ensure Unley is not only a desirable place in which to live, work, do business or visit but is also a progressive social, environmental, and economic environment, which embraces new ideas in the establishment of a welcoming, inclusive City for all.

As communities continue to deal with the social and fiscal impacts of COVID, Council has explored opportunities to reconnect with its community to provide programs which are important for individuals and families, in education, wellbeing, and social connection.

Over the last financial year, there have been a range of projects that have come to fruition and are worthy of mention.

Collaborating with other agencies and councils continues to reap benefits in projects which offer real value to our community.

Examples include involvement with Resilient East, a group of eight councils working with state government, all of whom have a focus on addressing climate change and adapting to its impacts. The aim is to build resilience in our own operations and across suburbs, to achieve lower emissions and prepare Unley for climate change through better planning.

Compared with many other councils, Unley has only a small amount of public space on which to improve our urban forest, as we strive to protect, maintain, and increase tree numbers and our city's canopy cover. Steps we have taken using technology enable us to accurately assess Unley's tree cover levels across our suburbs, right down to individual properties.

This innovative collaboration was recognised with the National IT News Award in the Local Government category for the development of the canopy measurement solution's software.

As the most prestigious IT award in the country, it was a remarkable achievement, given that corporate competitors vying for the title all had high-profile projects with much larger budgets. We also received the Asia-Pacific Spatial Excellence Award for our role in the development of a free app as a product of this collaboration in tree canopy calculation.

Council works with residents, businesses, and community organisations to shape our city's future, establishing partnerships and identifying opportunities which benefit everyone who lives, works, or does business here.

Having endorsed a new Economic Development Growth Strategy 2021-25, we have seen increased activity in the local economy. The strategy aims to attract business investment and support employment, and to create an environment for expansion and enhanced prosperity.

The development of a new website – Your Business – now provides a central resource for persons who have, or want to, set up a business in Unley, as well as offering greater connections to trader networks.

We are a Council prepared to investigate new activities, programs, and approaches.

Our elected members supported a trial of e-scooters to test alternative, sustainable modes of transport which could replace short vehicle trips.

During the initial six-month trial there were over 14,000 individual trips taken on e-scooters across Unley. The trial has been extended until February 2023, when Council will make a decision on whether to continue with this initiative.

Enhancing the amenity and liveability of our city is of vital importance, and active transport choices play a central role. Our Walking and Cycling Plan continues to deliver a series of staged projects, including upgrades to the Mike Turtur and Wood-Weller Bikeways and the Wilberforce Walk shared-path route, all of which saw improvement with extensive landscaping, new trees, and understorey plantings.

South Australia's new Governor, Her Excellency the Honourable Frances Adamson AC, accompanied by her husband Mr Rod Bunten, appreciated aspects of this amenity in our natural environment when she visited Council in November 2021. The Vice-Regal visit included one of our community centres and its art gallery, followed by a walking tour of Ridge Park in Myrtle Bank to view part of the Brown Hill Keswick Creek water catchment scheme, amongst other highlights.

There have also been developments in the social landscape and how our programs cater to people with vastly different needs, from babies and toddlers to our eldest citizens.

Our Libraries, Community Centres and Museum offer engagement, learning and social connection to many in our community and we arranged over seven thousand individual programs which catered for their diverse needs and interests.

Our Disability Access and Inclusion Plan will give more structure to how we further our reputation as an Age-Friendly City and foster an inclusive community in offering equitable access to our range of services, programs, information, events, and facilities to everyone who lives, works in or visits Unley. Our Council want to ensure every member of our community is heard, engaged, supported, and able to fully participate in all aspects of life in our city.

Our Council continues to deliver exceptional outcomes, and I thank our elected council officials and staff members who work so diligently to achieve them.

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* 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 2021-25* 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 Unley's urban forest is maintained and improved
- 2.2 Excellence in waste management is achieved through avoidance, re-use and diversion
- 2.3 The energy efficiency of the City 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

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

Clarence Park, Fullarton Park and Unley Community Centres welcomed a combined total of 202,150 visitors for 2021-22. A total of 7,470 programs supported the diverse needs and interests of the community - an increase of 1,220 from the previous financial year.

Goodwood Community Centre, leased by Goodwood Community Services Incorporated, continued to deliver a diverse range of 46 programs and 30 individual events.

The Circuit Café, Unley Community Centre's meal service, provided over 7,200 delicious and low-cost meals to community members.

In response to community feedback and a commitment to presenting a diverse offering of programs and activities, 2021-22 saw the introduction of an English Conversation Group at Clarence Park Community Centre, collaboration with the Community Bus and Museum for excursions and Wriggly Storytime with Unley Libraries.

Unley Community Centre developed a new Music Appreciation Program and introduced Meditation sessions. Fullarton Park Community Centre saw booked-out Parenting Seminars (provided free for the community), along with learn to play Mah Jong sessions and French language classes paired with French cultural experiences.

A highlight of 2022 was the collaborative celebration of Neighbour Day across our community centres with the theme 'Chalk It Up'. Immersive art experiences, collaboration with schools and kindergartens, and take-home outreach packs to 'chalk it up' offered opportunity for artistic and connective experiences with neighbours.

Unley Libraries

Facilitating 855,765 loans across 209,200 visits, our Unley Libraries continued to be a bustling, engaging community asset across the year, despite many COVID-related interruptions.

Of these loans, 414,000 were physical items including books, magazines, toys, CDs or DVDs, showing that although our e-books continue to rise in popularity, many in the community still love the feeling of holding a book. Importantly, our collection remains fresh – almost 10,000 new items were added this year.

Although heavily impacted by COVID restrictions, our programs continued to be a popular and inclusive community offering. A total of 9,000 people attended our children's programs. 1,200 adults attended our adult programmed events, including author talks and workshops, and over 300 young people engaged with our programs, demonstrating that Libraries remain relevant to people of all ages.

COVID didn't stop our community engaging with our Library and Community Services online, with 24,378 views of the Unley Libraries YouTube Channel, profiling our programs and exhibitions. A focus this year was on digital literacy, particularly with so many now reliant on devices to show their vaccination status and to remain connected with loved ones online. Around 700 people engaged with our digital literacy programs and one-to-one tech help services to support their learning.

Unley Museum

The Unley Museum continued to provide opportunities to challenge, educate and engage, with a program of exhibitions, children's and public programs.

The Museum dedicated its 2021 exhibitions to the celebration of City of Unley's 150th anniversary with a special exhibition *150 Years of Unley*, and compendium bus and walking tours launched during History Month in May. In October, celebrations continued with '1 5 0', an exhibition of artworks responding to Unley's anniversary by noted South Australian artists James Dodd, Ray Harris, Joe Felber, Will Nolan, Heidi Kenyon, Kristel Britcher and Thom Buchanan. Guided art trails, artists' talks and painting classes featured in our diverse program, offering many opportunities for the community to join in the celebrations.

We introduced the new year with a series of heritage games for children during school holidays, commencing the year's exhibitions with 'Living in the 70s: Fashion', which offered a vibrant, colourful stroll down memory lane as original 1970s ladies' ensembles adorned the gallery walls. People came from far and wide to enjoy this special look back at a unique time of fashion, freedom, and fun.

In May, the Museum's most important exhibition to date, *Climate Change NOW*, was launched by Robert Simms, Parliamentary Member for the Greens. Tackling climate change head on, the exhibition is both educational and an inspirational call to action, involving our community in the fight to save our planet.

We responded to public feedback and changed our opening hours so our community could visit us on Saturday mornings. We now welcome many visitors on Saturdays and, due to its popularity, this change to the Museum's operating hours will continue.

Swimming Centre

The 2021-22 swimming season was one to celebrate, especially when navigating ever-changing pandemic restrictions and government health advice. Under these challenging circumstances, the Unley Swimming Centre performed admirably

The resilience of the staff working at the Centre in these conditions is to be commended. Heartfelt thanks have been extended to the Unley community, who have enthusiastically continued to use the facility and trusted us to deliver a value-for-money, safe service.

Overall, the Centre welcomed 90,050 visitors in the 2021-22 season, a growth of 14% from the previous twelve months and just 3% short of the pre-COVID attendance target.

The Unley Swim School operated at capacity with over 600 students enrolled in the spring and summer term classes or in private lesson programs. Over 400 students have re-enrolled for next spring, representing an 80% retention rate - and this is encouraging for us in anticipating another successful season in 2022-23.

One of the biggest milestones was successfully hosting the 17th annual MS Mighty Swim weekend. The April event achieved pleasing results with a record 450 participants registered, along with a new record of \$137,700 in funds raised for people living with Multiple Sclerosis.

Finally, feedback received from our members shows that an average satisfaction rating for the centre has been recorded at 4.88 out of a possible total of 5.

‘My Journey, My Unley’ video project

‘My Journey, My Unley’ is an ongoing series of films sharing the stories of people from our local community who have travelled from overseas to settle here in our community.

One of the key objectives of our Cultural Plan 2021-2026 is to encourage and support programs which reflect diversity and bring people together from different cultural backgrounds.

In 2021, residents talked about their experiences, learnings, and aspirations in the *My Journey, My Unley* project.

From diverse cultural backgrounds, and with different reasons for settling in Unley, people shared the highlights of their journeys, their favourite places in Unley and a special object which symbolised the importance of that journey. The interviews can be found on our website and YouTube channel.

Aged care services provided by Community Support & Wellbeing

Council assisted approximately 900 older residents with over 30,000 transactions to support them with living independently in their homes and community. Support ranged from a once-off service such as transport to a medical appointment, to ongoing services such as regular community bus trips and domestic support.

These services are provided through funding from Council and the Commonwealth Home Support Program (CHSP) and are supported by our highly valued volunteers. This year, some of our popular services included:

- Support with domestic chores and cleaning
- Gardening support to maintain the garden in a safe manner
- Home maintenance and modifications based on referrals from Occupational Therapists
- Car transport to medical appointments
- Community Bus Program – door-to-door bus transport to local shopping centres and community venues
- Respite support to give carers a break from caring duties
- Support with shopping with supermarket trips
- Men’s Breakfast – a weekly social group
- Slow-paced walking activity – weekly exercise group
- Balance classes - weekly health activity group
- Tai Chi – weekly exercise group
- Meet Me Monday, carer support group
- Friendly Visiting – volunteer visits in the home
- Tech support in the home – volunteer supported service
- Wellbeing checks, friendly phone calls – volunteer supported service
- Social bus trips and outings – weekly trips to special destinations.

Ageing Well Services – video promotion

The City of Unley launched a series of Ageing Well ‘Video Brochures’ aimed at providing information to assist older residents in our community access our services and programs and offering help to navigate the aged care system.

The videos provide the opportunity to learn about services available to support people living independently in their own homes through the Commonwealth Home Support Program (CHSP) and other local community programs within the City of Unley.

It also provided an opportunity to hear from our customers about their experiences with accessing these services, and to meet some of our staff and valued volunteers.

There are currently [4 videos in the series](#) which show how easy it is to secure our services.

We hope that our community enjoys these videos, and they assist with clear, simple advice on the wide range of services we provide, and the steps required to access them.

The videos can be accessed via the City of Unley website and provide information on:

- What We Can Do for You – Overview of the City of Unley and how to access our services
- In-Home Support – Overview of the range of In-Home Support services available through the CHSP
- Social Activities for You – Overview of what social support services and programs are available
- Transport options for You – Overview of our car and bus transport options available.

Connect Lunches

Connect Lunches were introduced as a new initiative in 2022 to bring together older residents who Council staff identified during COVID as 'lonely and socially isolated'.

Over 70 people received a voucher for a complimentary meal at the Circuit Café at Unley Community Centre on Arthur Street, Unley. These people received a personal phone call inviting them to redeem their voucher at a shared lunch at the café.

Older residents attended one of two lunches hosted by Council staff. Attendees enjoyed stimulating conversation, shared ideas for engaging in the community, and were encouraged to join activities and programs offered at all of Council's community centres and libraries.

Disability Access and Inclusion Plan

The City of Unley plays an important role in providing services and programs to support community wellbeing. In early 2022, Council endorsed the 'Disability Access and Inclusion Plan 2022-26' (DAIP) which, along with other wellbeing strategies such as our Active Ageing and Living Well Plans, sets us specific goals to achieve during that timeframe.

It aligns with the State Government's vision for a 'healthy, liveable, and connected community for all South Australians'.

'Access' means ensuring every member of the community can equally use the physical environment, transport, information, and services. 'Inclusion' goes beyond this and aims to ensure that equal opportunities are available for our population so everyone can use the same facilities, take part in the same activities, and enjoy the same experiences.

The DAIP enhances Unley's reputation as an 'Age Friendly City' by optimising opportunities for health for all generations. The guiding principle is that everybody has the right to self-determination, to contribute and to be treated with dignity and respect.

The DAIP was developed with input from people living with a disability, and they played a critical role in shaping it by sharing their experiences, suggestions, and ideas.

The City of Unley wants to lead the way in fostering an accessible, inclusive community for all who live, work, and visit Unley by offering equitable access to all our services, programs, events, information, and facilities.

It means ensuring people with disability are heard, supported, engaged, and welcome to fully participate in all aspects of community life.

Australia Day 2022

On 26 January 2022, the City of Unley Australia Day event was held at the Soldiers Memorial Gardens to welcome 58 of Australia's newest citizens at a citizenship ceremony.

Guests were welcomed by Uncle Mickey O'Brien with a Welcome to Country and Smoking Ceremony. Attendees enjoyed the free event, with a sausage sizzle and lamingtons provided to welcome our newest naturalised Australians.

With a grant from the National Australia Day Council, this was a welcome opportunity for the community to come along and join in together to reflect, respect, and celebrate.

Neighbour Day

Neighbour Day is celebrated on the last Sunday in March each year. The City of Unley Community Centres celebrated Neighbour Day 2022 with a program of activities under the theme 'Chalk It Up'. The theme conveyed multiple meanings. Chalk can be used physically to create art, and the concept of chalk is connected to blackboards and education for many, while 'chalking up' implies connections with neighbours to share experiences.

Each centre hosted an immersive chalk art experience with around 100 participants, connecting with local schools, community members and kindergartens, promoting a message of social connection and neighbourly actions.

With the generous help of volunteers, 1500 outreach packs were distributed to selected schools, libraries, Council's Civic Centre and all its Community Centres.

The packs contained pavement chalk and fridge cards, with tips about being neighbourly, and encouraged people to reach out to engage with their neighbours, and to use their driveways as canvases to create chalk art masterpieces together. Social media tags demonstrated community involvement and chalk art was found on many Unley streets.

The purpose of this initiative was to raise national awareness about the importance of social interaction and to encourage neighbourly actions throughout the year. Our Community Centres were thrilled to be the drivers of the campaign in Unley.

Customer Service

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

In 2021-22, a total of 726 randomly selected customers agreed to participate in a phone survey on their experience with the City of Unley.

These results delivered an overall customer satisfaction rating of 87%, well above the South Australian council's benchmark of 71% and exceeding the City of Unley's own target of 80% customer satisfaction.

We also asked our customers if we were able to resolve their query - or request - the first time they contacted us, and 85% of the time they confirmed that we achieved this.

During the 2021-22 year, our key areas of focus have been maximising self-help options and making it easier for our customers to contact Council. This has included provision of a greater range of options for online contact, improved information available on the Council website, and provision of live-chat functions.

‘Fish Tank’ - young entrepreneurs initiative

Fish Tank 2022 provided local young people with an exciting opportunity to participate in entrepreneurship training and public speaking skills workshops, which culminated in the opportunity to ‘pitch’ their business ideas to a panel of industry judges.

A record 27 entries were received, showing youth entrepreneurship is thriving in Unley. In the 12 to 17-year age category, 13-year-old winner Tom Pisano Doherty presented a shoe and foot spray sold in biodegradable bottles.

In the category for young people aged between 18 to 25, first prize was awarded to 20-year-old Zoe Tiffen, whose business concept ‘Astillero’ was about finding clothes to fit women where there is no standard sizing, connecting consumers to retailers based on users’ measurements and search criteria.

Both category winners aim to further develop their businesses with advice and support they receive from Fish Tank program mentors.

This was the first year that Fish Tank’s Pitch Night was held as a hybrid event of online and in-person. It was fantastic to have young people participate on screen via Zoom, and to experience participants pitching their ideas live on stage on the night.

Fish Tank 2022 is grateful for the support and sponsorship from the Rotary Club of Unley and Business SA.

‘Design-a-thon’ initiative

The Design-a-thon School Competition was a new youth development initiative in 2021-22, led by the City of Unley’s Living Young Reference Group, a volunteer reference group for young people aged 12 to 25 years. Local secondary schools were invited to challenge their students to design projects for Council to implement, which would support mental health and physical wellbeing for young people.

Research showed that responding to the needs of young people was more important than ever during the COVID pandemic. The City of Unley’s Living Young Reference Group identified mental health support as a key social issue impacting young people.

Four local secondary schools submitted a team of 7 students to compete in the Design-a-thon Competition at the Unley Town Hall. Each school’s team heard from peak industry bodies Head Space Australia and Growing with Gratitude, and were then given a specific challenge, with time to problem-solve and design a civic project.

The students presented their innovative ideas to a panel of judges, showing why they thought this was important and would have an impact in the community. The winning team presented their proposed idea to Elected Members and these will be implemented in the coming year.

Living Young Reference Group and Active Ageing Alliance

In 2021-22, the Living Young Reference Group (LYRG) and Active Ageing Alliance (AAA) joined forces to provide opportunities for intergenerational sharing, learning and development.

In May 2022, the LYRG & AAA came together to provide feedback on Council's draft Annual Business Plan & Budget 2022-23. Members of both groups gave input into key elements of the Draft Business Plan and Budget and were able to help shape Council's future plans. It was pleasing to see participants working together and sharing their viewpoints.

In June 2022, the LYRG & AAA were treated to a special training and development workshop presented by Stephen Yarwood, urban futurist and former Lord Mayor of Adelaide, entitled 'The Future of Local Communities and Smart Citizens – a glimpse of 2050'.

The workshop introduced the notion of 'Community Futures' as an ideology and presented a range of challenging ideas and futuristic thinking concepts.

Our Volunteers

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

Throughout 2021-22, Unley's volunteers again demonstrated resilience as we continued to navigate COVID. Despite this, our volunteer numbers remained strong and consistent, and we welcomed more than 30 new volunteers to our programs this financial year, bringing the total number of volunteers in Council to 207, who together donated more than 25,000 volunteering hours.

To celebrate and thank our volunteers during National Volunteer Week, we invited them to attend a movie screening at the Capri Theatre, with vintage vocal trio the Three Little Sisters providing pre-movie entertainment.

The Mayor also thanked our volunteers at a Sturt Football game at Unley Oval and gave each of them a gift pack.

Welcoming Cities

In 2021-22, the City of Unley became the joint first local government in Australia (sharing the honour with the City of Manningham) to be accredited as an Established 'Welcoming City'.

Welcoming Cities is a national network of cities, shires, towns, and municipalities which are committed to an Australia where everyone can belong, contribute, and thrive.

Successful accreditation acknowledges the significant work of councils to make their municipalities more welcoming and inclusive.

Unley has always been a diverse community, and this new relationship supports learning, inclusion and diversity across all cultures and age groups, leading to greater social harmony.

This important accreditation offers us a blueprint for action, standards to continue to aim for, and potential partnerships which we can access to maximise our learning, reach, and impact.

The City of Unley wants to continue our atmosphere of welcome through good partnerships, strong community engagement and programs which bring people together from a range of diverse backgrounds.

Walking and Cycling Plan

Council's Walking and Cycling Plan (the 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 funding each year towards its continued delivery. In 2021-22, we delivered five priority projects including:

- Wood-Weller Bikeway:
 - Construction of Weller Street / Simpson Parade streetscape improvements between Albert Street and King William Road.
- Young Street Neighbourhood Bicycle Route, with improvements to the design of the George Street and Young Street intersection
- Leader Street Secondary Bicycle Route, with the redesign of Leader Street buffered bicycle lanes between the rail corridor and Goodwood Road, and intersection improvements at Hampton Street North.
- Mike Turtur Bikeway concept design, including Railway Terrace South streetscape improvements between Devon Street South and Goodwood Road.
- End-of trip facility improvements, including installation of bicycle racks at Unley Community Centre and Unley Civic Centre.

An updated draft Walking and Cycling Plan 2022-27 was prepared in early 2022 and consulted on with the community in July 2022. The draft Plan guides the Council's continued commitment to improve walking and cycling in Unley and identifies and prioritises key initiatives for the next five years. The final Plan will be presented to Council during 2022-23 for endorsement.

Sesquicentenary activities

The year 2021 marked the 150th Anniversary, or Sesquicentenary, of the formation of the Corporate Township of Unley. This milestone was celebrated with a year of commemoration, creativity, and connection, offering a wonderful way for our community to contribute, learn about and honour our past.

The year commenced with a competition for young people to create a logo to showcase the milestone.

From more than 30 entries, the winning concept was submitted by Cordelia, a Year 7 student from Walford Anglican Girls School. Cordelia won a local business prize voucher and her school received vouchers for educational materials and art supplies.

Other highlights included an Unley Museum exhibition '150 Years of Unley' which compared historic photographs of landmarks with images of the same sites today. A 'Post It' exhibition along Goodwood Road displayed historical images from the past 150 years.

The SALA '150' exhibition invited artists to respond to the anniversary and 2021's 'All Connections to Unley Art Prize' encouraged artists to consider and respond to the sesquicentenary theme in their work.

Tours, by bus and bicycle, showcased Unley's significant trees and a series of 'Open House' concerts hosted music performances in iconic Unley buildings.

Council's libraries created displays of antique fashions and historical items, local historians gave informative talks, and a music recital was held in honour of past Mayor George Illingworth.

Reconciliation projects

The City of Unley has been active in acknowledging Aboriginal and Torres Strait Islander culture for many years. The Cultural Plan 2021-2026 includes a commitment and series of actions to work further with Indigenous and particularly Kaurna communities. Its key objective is to build understanding and respect for Aboriginal and Torres Strait Islander culture.

A range of projects were undertaken in 2021-22 to further progress the cause of reconciliation. These included attendance by Kaurna elders at significant Council events and activities, and translation of our Kaurna Acknowledgment for use at Council meetings and on our website.

Our annual Reconciliation Week event was led by Uncle Mickey O'Brien and featured a performance by the 'Of Desert and Sea' dance company. Over 140 members of the community attended, including students from five local schools.

Traditional craft and painting workshops and early literacy programs actively recognising Aboriginal and Torres Strait Islander culture were organised and held at Goodwood and Unley Library. Local primary and secondary schools participated in anti-racism performances and workshops by Act Now Theatre and Reconciliation SA.

Our infrastructure continues to recognise the lands of our First Nations peoples. Signage installed for Wilberforce Walk was translated in Kaurna, and other artworks by Marra Dreaming were commissioned by the Fullarton Park Community Centre.

Community Grants

Council provides grants for over \$200,000 of projects and schemes supporting active, positive citizenship programs for our diverse community.

Community Grants funding provides valuable investment and support in maximising the activities, events and projects by artistic, cultural, faith-based, sporting, and recreational community groups and organisations, invariably undertaken with passion and care by dedicated volunteers.

This year, 25 organisations received funding over two rounds of Community Grants.

Many activities were for projects by community groups, and these ranged from requests for essential recreational equipment, projects supporting disability, environmental initiatives, and workshops for disadvantaged residents.

Seventeen young people were supported with Youth Sponsorships and 10 individuals and community groups were supported through our Small Sponsorships grants.

Five organisations commenced programs as part of the multi-year Community Impact Grants, targeting different demographics of our community including younger and older people, those currently homeless, and groups such as the Unley Concert Band and Unley Repair Café.

The Community Events Sponsorships provided in-kind and cash support for 15 small, medium, and large-scale events in the City of Unley.

Animal Management Plan

Year 1 of Unley's Animal Management Plan 2021-2026 (AMP) concluded on 30 June 2022. During this year, 30 of the 31 actions were completed.

One of the key recommendations in the AMP resulted in a trial for extended off-leash hours for dogs at Page Park. This trial will run from June 2022 for a 3-month period and will help inform the future use of Page Park.

KEY OUTCOMES - ENVIRONMENTAL STEWARDSHIP

Tree Voucher initiative

In 2021-22, the City of Unley supported around 400 private homes to plant a new tree in their front or back garden through the Tree Voucher Incentive Program (the Program).

The Program is part of a range of initiatives Council undertakes to support retaining and increasing the number of trees across the City of Unley to keep the city leafy for future generations.

Property owners across the City of Unley were able to enter a draw to win an \$80 tree voucher to plant a new tree in their garden. The competition was promoted on posters across the city, an over-road banner on Unley Road, newsletters, Council's website, and social media.

Winners were randomly drawn every week between April and May 2022.

Winning vouchers could be used towards the cost of a native, ornamental or fruit tree which will grow to at least 3 metres tall at maturity, and these could be redeemed at one of the local garden centres in Unley.

Climate Partners Fund

The City of Unley launched the Climate Partners Fund in 2021-22 to enable not-for-profit tenants of Council-owned buildings to improve their energy efficiency, lower energy bills and lower carbon emissions.

In its first year, five clubs successfully took up the offer of Climate Partners funding, where Council provided up to 50% of the project costs (up to a maximum of \$7,500 contribution) towards building improvements.

As a result of the Climate Partners Fund, the following energy efficiency improvement projects have been undertaken:

- 13kW solar energy installed at Millswood Bowls Club
- LED light replacement in Adelaide Potters Club
- Higher efficiency heating/cooling upgrade at Sturt Bowling Club
- 6kW solar energy installed and new efficient hot water heat pump installed at Unley Park Sports Club.

Resilient East partnership

The City of Unley is part of Resilient East, a regional climate partnership between eight councils and the Government of South Australia. We are working together to prepare the eastern region of Adelaide for the impacts of climate change.

Over the 2021-22 financial year, the partnership delivered a range of collaborative research, community engagement and outreach projects including:

- Preparing a submission in response to the inaugural review of the State Government Planning and Design Code in August 2021 and advocating for improvements to build resilience to climate change through planning measures.

- Leading a Water Smart education campaign in September 2021. This included on-site signage, with production of linked videos highlighting some of the innovative water recycling and water smart features across the City of Unley such as 'thirsty pavers', 'tree inlets', 'rain gardens' and 'verge soakers.'
- Advocating for improved tree outcomes with SA Power Networks and Powerline Friendly Tree Review.
- Collaborating with Green Adelaide on the development of a Metropolitan Wide Green Strategy. This included a repeat capture of thermal heat and canopy cover mapping project.

For more information and to receive the newsletter, visit resilienteast.com

Mike Turtur Bikeway landscaping upgrade

The Mike Turtur Bikeway runs adjacent to the Glenelg tram line between the Adelaide CBD and Glenelg and is Adelaide's busiest cycling route - used by thousands of riders and pedestrians every day.

In 2021, the South Australian Government's Department for Infrastructure and Transport (DIT) undertook an upgrade of the path, including widening of the existing bikeway as part of the Greenways and Cycle Paths Program. This also involved installation of new DDA access ramps to Tram Stop #2, along with new signage and line-marking works.

At the completion of the pathway construction, Council remediated the corridor and planted over 150 new trees and an extensive range of native shrubs, grasses, and groundcover plants to increase canopy and enhance biodiversity along this key urban corridor.

Council also upgraded the bikeway's LED lighting to improve accessibility for users in the evening. These upgrades were part-funded by the Federal Government Local Roads and Community Infrastructure (LRCI) Program.

Ridge Park Master Plan

Ridge Park in Myrtle Bank provides a range of sport, recreation, community, water management and biodiversity functions. In 2018, Council resolved to develop a Master Plan to establish a long-term vision for the park.

Initial consultation was undertaken with the community in 2021 to assist in the development of the Master Plan brief. The key community-led themes of 'junior sport, wilding and nature play, community services and infrastructure' directed the development of the vision and subsequent recommendations contained in a Draft Master Plan.

The Draft Master Plan was endorsed for community consultation in May 2022. The plan presented a series of possible additions and enhancements to the valued character of the park, including a Junior Sports Hub - which involved reorientation of the Oval and construction of a new central Community Facility - an expanded path network which includes new lighting, signage, and enhanced entry points.

Council has considered opportunities for wilding and nature play associated with Glen Osmond Creek, as well as the desire for a 'Small Wheel Hub' for learning to ride, and skills development for skateboarding and scooters. The latter would include expansion of existing skating features in the park with development of other 'small wheel' areas.

The Master Plan will be presented to Council for endorsement during 2022-23 and funding opportunities will be explored by partnering with State and Federal grant funding bodies to deliver the proposed major capital works, while focusing on successive asset renewal budgets.

North Unley Park Master Plan

The development of the North Unley Park Master Plan (the Master Plan) commenced with community engagement in August 2021. Over 150 contributions were received during the initial phase of the consultation.

From the feedback, design principles and directions were developed to inform the Master Plan, with 15 proposed outcomes identified in response to community suggestions.

The Master Plan was further tested during additional community consultation in March and April 2022, and feedback received from 46 submissions was considered in finalising the plan.

The Master Plan was endorsed by Council in June 2022. Council will look for opportunities to achieve the recommendations in the plan through external funding opportunities, and utilising funding through renewal of the park's existing assets over time.

Wilberforce Walk Stage 1 upgrade

In 2021-22, the City of Unley, in partnership with the State Government's Planning and Development Fund, and the Brownhill and Keswick Creek Stormwater Board (BHKCSB) established a new western walking and cycling connection through to ANZAC Highway for Wilberforce Walk.

The former open channel has been transformed into a wide shared-use path on top of the underground culverts, between ANZAC Highway and Third Avenue, Everard Park.

Council enhanced the area with extensive planting of new advanced trees and native shrubs, grasses, and groundcover species.

Duthy Street upgrades

Duthy Street between Fisher Street and Wattle Street received a full road and pavement upgrade in 2021-22.

The upgrade included modifications to the intersections of Clifton Street and Eton Street to enhance pedestrian safety at crossing points and increasing green space with new raingardens and verge plantings in the kerb build outs.

Water sensitive urban design (WSUD) features were incorporated into road works with the addition of permeable asphalt surfaces and soakage cells near trees to prevent future root damage, which will also result in healthier, greener trees.

The pavement upgrade included use of innovative construction techniques and materials such as geogrid - made of recycled plastic bottles - to prevent future cracking, and modified asphalt binder to create a longer-lasting, more durable surface.

Line marking was upgraded to provide a safer environment for bicycle transport, offering a clearer lane layout, which is no longer partially obstructed by parked vehicles.

KEY OUTCOMES - ECONOMIC PROSPERITY

Economic Development

Council adopted its Economic Development Growth Strategy (2021-25) in 2021.

The intent of the Growth Strategy is to enhance employment opportunities, attract businesses to the region, create an environment for local businesses to prosper and to ultimately encourage growth in the local economy.

Currently the City has 5,687 businesses employing some 22,625 people.

Whilst the past two years have seen substantial disruptions to the state's economy, primarily due to the impact of COVID and State Government restrictions imposed on businesses, the City of Unley has generally fared well.

Other key highlights from the 2021-22 year include:

- Development of a new 'Buy Local' campaign, to promote the concept of supporting local business operators and encouraging residents to buy locally
- Providing support to the four Mainstreet Associations and their business precincts across the city on Unley, Goodwood, King William, and Fullarton Roads
- Redevelopment of Council's Edmund Avenue cottages, a project that will expand and enhance a facility for the development of emerging entrepreneurs and new start-up businesses, in a space managed by Little City Coworking.

'Your Business' website

During 2021-22, Council teams developed Unley's 'Your Business' website – a comprehensive online service that provides businesses with around the clock access to Council information and services.

The 'Your Business' portal supports local enterprises and owners in their business journey and can connect users with external resources and websites for enhanced networking and economic opportunities.

The 'Your Business' website is available for every business operator across the City of Unley, whether large or small. It is also available for anyone wanting information about our diverse local business sector, or people looking to establish a business here.

Features of the new 'Your Business' website include business advice and links to funding, business support programs and connection with local business networks.

It also offers online services to make applications to Council quicker and easier, and access to current economic data and community and industry profiles to help inform business investment decisions.

Gig City

In July 2021 the City of Unley successfully applied to join the South Australian GigCity Network, the first of its kind in Australia. This innovation will see installation of a high-speed internet connection in Unley's Civic Precinct, where it can be extended to adjacent businesses. The project will see Unley connected to the broader network that includes high-tech hubs Lot Fourteen in the Adelaide CBD and the Tonsley Innovation Precinct.

The first phase of the rollout will connect to the Edmund Avenue Business Innovation Hub and co-working space Little City, which is undergoing redevelopment.

It is expected that the new facility will host up to 30 small companies across a blend of businesses including professional services, creative design, digital technology, and multimedia. By offering high-speed internet connection and linking it with other innovation precincts, The City of Unley will be in a strong position to attract new tech-based businesses.

KEY OUTCOMES - CIVIC LEADERSHIP

Smart technology – Swim Centre Wi-Fi

The thousands of annual visitors to the City of Unley's Community Centres and Council's popular Swimming Centre at Forestville now have access to high-speed wi-fi to further enrich and enhance their experience while accessing these recreational hubs.

New technology installed allows for richer, more interactive types of events, increasing options for multimedia streaming and virtual meetings.

High-speed internet connection also improves online experiences for centre users, enabling Council to provide more digital services.

Customers can access the wi-fi on their own personal communication devices, whether phones or laptops, to access information and services whilst visiting these facilities.

Tree Canopy Mapping project

The City of Unley IT team received technology industry awards this year which celebrated innovation and achievement, and recognised Council's continued investment in digital and smart technologies.

Awards won included the Local Government IT SA Awards for transforming customer experience and improving IT service delivery, and the team also garnered individual recognition in receiving the High Achiever of the Year Award.

Council was thrilled to win National IT News Award in the Local Government category for its innovative Tree Canopy Measurement software solution. This is the most prestigious IT award in the nation, which pitted the City of Unley against corporate competitors with multi-million-dollar projects, which made the win significant for the team.

Council was also awarded the Asia-Pacific Spatial Excellence Award for its role in the development of a free app in the Tree Canopy Measurement software solution.

Planning (PDI Act) transition

From 19 March 2021, the new Planning and Design Code has been implemented across metropolitan Adelaide. The Code provides a centralised document for planning controls aimed at streamlining assessment of development applications.

To meet the new statutory timeframes and requirements associated with the *Planning, Development and Infrastructure Act 2016 (PDI Act)*, Council redeveloped and adapted its approach and procedures.

In June 2022, all applications under the old *Development Act 1993* were completed and assessment is now being undertaken against the single *PDI Act*, rather than under two separate systems.

To date, staff are providing an average timeframe of 11 days for a planning assessment, well within the statutory limit of 20 days. Council's improved development assessment functions have responded to these significant changes to ensure that timeframes are met and that a high level of customer service is maintained.

e-scooter Transport Trial

The City of Unley commenced a trial of e-scooters in Unley from mid-February 2022.

The aim of the trial was to support opportunities for the local community to access alternative, sustainable, and competitive modes of transport to replace short vehicle trips across the Unley area, and to and from Adelaide CBD.

During the initial six-month trial up to 30 June 2022, over 14,000 e-scooter trips were undertaken, covering 31,600 kilometres, and averaging 74 trips daily.

e-scooter usage has proven to be popular in the northern half of the city, particularly around the Wayville Showgrounds, Unley Shopping Centre and the Civic Centre precinct.

Council have endorsed a further extension of the e-scooter trial until February 2023.

Conservation Grants

Each year, Council allocates grant funding to support the retention of Unley's built character and landscaped environment. This is delivered through Conservation Grants which support the maintenance of Regulated and Significant trees, as well as repairs and reinstatement of heritage buildings.

In November 2021, Council allocated funding to 9 applications, totalling \$37,627, for the financial year. Council also embarked on a campaign to promote the Conservation Grants to encourage more applications, particularly those supporting tree maintenance, which underpins Council's objectives in maintaining and increasing tree canopy. These applications will be considered during the 2022-23 financial year.

Overhanging vegetation and hedges

The City of Unley is responsible for enforcing regulations about overhanging vegetation that impacts Council land. The main impact for the community of overhanging vegetation is when it becomes a barrier to access footpaths, which then becomes a safety issue.

An audit of known overhanging hedges was undertaken, which resulted in a new Overhanging Vegetation Guideline being endorsed by Council.

The Overhanging Vegetation Guideline provides a framework for Council staff to investigate overhanging vegetation, including hedges, in order to implement a consistent approach to resolving issues caused by overhanging vegetation.

A community engagement campaign is planned to detect hedges and other overgrown foliage not previously identified in the audit and other overhanging vegetation throughout Unley, which will occur in September 2022.

A proactive hedge management program will be implemented to regularly inspect hedges which encroach onto Council land to ensure they are appropriately maintained.

Local Nuisance and Litter Control functions

Local nuisance can include noise, odour, smoke, fumes, aerosols, dust, litter, stormwater pollution, insanitary or unsightly conditions that unreasonably interfere with the enjoyment of the area by people in the vicinity of the activity.

In accordance with section 8 of the *Local Nuisance and Litter Control Act 2016*, (the Act) a Council must include in its annual report details of functions conferred on it under the Act for the financial year.

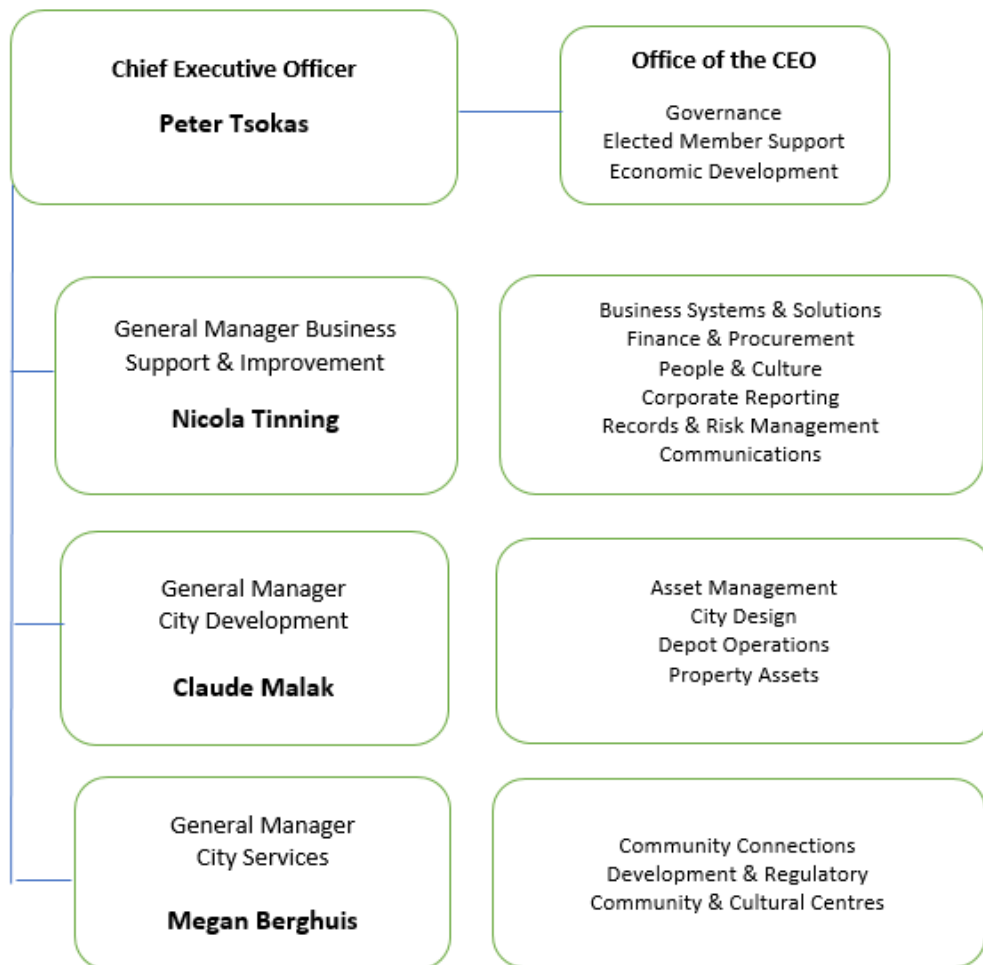
For the period 30 June 2021 to 30 June 2022, Council recorded the following actions relating to the Act:

1. The number of complaints of local nuisance activities received by Council:
 - I. Building Construction complaints – 106
 - II. Unsightly Properties complaints – 8
 - III. Environmental Health complaints – 89
 - IV. Littering complaints – 433 (19 private land, and 414 Council land)

2. The number and nature of local nuisance or enforcement actions:
 - I. Offences expiated under the Act - 3
 - II. Offences prosecuted under the Act - 0
 - III. Nuisance abatement notices or litter abatement notices issued - 0
 - IV. Civil penalties negotiated under section 34 of the Act - 0
 - V. Applications for civil penalties under Section 34 - 0
 - VI. Number of Court orders made on Section 34 applications - 0
 - VII. Number of nuisance exemptions issued for noise outside normal hours – 20
 - VIII. Number of nuisance exemptions refused – 2

OUR ORGANISATION

Organisational Structure



OUR EXECUTIVE TEAM

The City of Unley's Executive Management Team (EMT) consists of the Chief Executive Officer and three General Managers. The team is responsible for leading 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 EMT are paid a salary package, which varies for each individual staff member. Packages include 9.5 per cent compulsory superannuation and provision of a motor vehicle for unrestricted private use on a salary sacrifice basis. No additional bonuses are paid.

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.

Our five key values are:

- **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 2022 are shown as Full-Time Equivalent (FTE) in the table below.

Division	Female	Male	Total
Office of the CEO	3	2	5
Business Support and Improvement	18.8	10.4	29.2
City Services	48.84	24.91	73.75
City Development	10.99	49.4	60.39
Total	81.63	86.71	168.34

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.

Staff retention initiatives this year had a strong focus on employee recognition and wellbeing. While the workforce was impacted by COVID, the provision of flexible working arrangements ensured the delivery of our services was maintained.

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:

- Aboriginal Cultural Awareness
- Aged Care
- Asbestos Awareness
- Bullying, Discrimination and Sexual Harassment
- Child Safe Environment training
- Code of Conduct
- Contact Officer training
- COVID Marshall training
- Design thinking for employee processes
- Disability Inclusion training
- Emergency Evacuation Procedures
- Emotional Intelligence
- Facet 5 Accreditation
- First Aid
- From Mates to Manager – leadership training
- Inspection of Park Facilities
- Leadership
- Maintaining a Child safe organisation
- Pool Supervision
- SAPOL aggressive customers training
- Workzone Traffic Management
- Venomous Animals Awareness Session

Costs for Council staff to attend interstate events, conferences, awards

One member of staff attended the 5th Annual Future of Aged Care Summit as a guest speaker. Total expenditure, including airfares, taxi fare and accommodation was \$941.47.

Four staff members attended the national IT News Benchmark Awards as award recipients in the Local Government category. Total expenditure, including airfares, taxi fares and accommodation costs was \$2,799.62.

Credit Card Expenditure

Council staff made corporate purchases amounting to \$364,332.14 utilising corporate purchase cards during 2021-22.

Corporate purchase cards are an efficient form of payment for low-value, low-risk purchases. This figure represents approximately one per cent (1%) of Council's total purchases

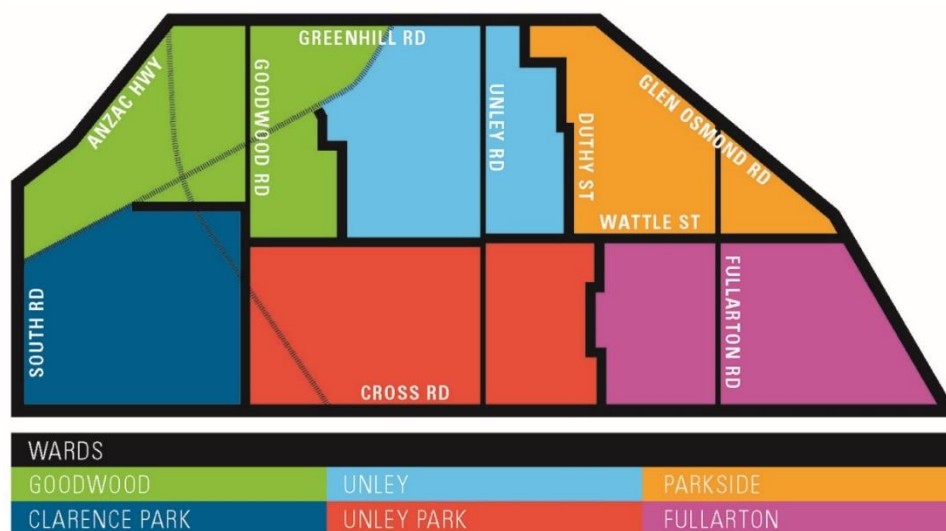
OUR COUNCIL

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. The City of Unley includes the suburbs of Black Forest, Clarence Park, Everard Park, Forestville, Fullarton, Goodwood, Highgate, Hyde Park, Keswick (part of), 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 1:2,157 with 28,044 electors and compares with other similar councils – see the table below.

Council	Electors	Representation
City of Burnside (13)	32,398	1:2,492
City of Campbelltown (11)	37,137	1:3,376
City of Holdfast Bay (13)	28,895	1:2,222
City of Norwood, Payneham & St Peters (14)	26,261	1:1,875

Source: 2021-22 Representation Quotas - Local Government Association of SA.

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 regulations of 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, the City of Unley conducted a Representation Review in 2020-21, in readiness for the November 2022 Local Government Elections. The Representation Review resulted in no changes to the number of wards or Elected Members in the City of Unley. Following formal certification, Council published an appropriate notice in the Government Gazette on 16 December 2021 which provides for the implementation of the future composition and structure of Council at the November 2022 Local Government Elections.

Under section 28(2) of the Act, a group may submit to Council a submission that it may alter the boundaries of the Council or its wards or alter the composition of the Council or its representation structure. No public initiated submissions under Section 28 of the Act were received in 2021-22.

Approximately, every eight years, a review of the representation structure is required to be undertaken. The City of Unley will wait for the Minister to publish in the SA Government Gazette the Notice of Determination for the date of our next review.

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 2021-22 financial year.

Mayor

- Michael Hewitson AM

Clarence Park Ward Councillors

- Jennie Boisvert
Don Palmer (**Deputy Mayor from 1 December 2021*)
also Presiding Member of the Strategic Property Committee

Fullarton Ward Councillors

- Jordan Dodd (**Deputy Mayor until 30 November 2021*)
- Peter Hughes

Goodwood Ward Councillors

- Nicole Sheehan
- Emma Wright

Parkside Ward Councillors

- Kay Anastassiadis
- Jennifer Bonham

Unley Ward Councillors

- Sue Dewing
- Jane Russo

Unley Park Ward Councillors

- Monica Broniecki
- Michael Rabbitt

Elected Member Allowances and Benefits

Section 76 of the *Local Government Act 1999* provides that Elected Members are entitled to receive an allowance that is determined by the Remuneration Tribunal of South Australia, which is adjusted annually by a formula prescribed by the *Local Government (Members Allowances and Benefits) Regulations 2010*.

Elected Member Allowances & Benefits July 2021 – November 2021	
Mayoral Annual Allowance	\$72,400
Deputy Mayor Annual Allowance	\$22,265
Elected Member Annual Allowance	\$18,100
Presiding Member Annual Allowance (includes Elected Member allowance)	\$22,625

Elected Member Allowances & Benefits November 2021 - June 2022	
Mayoral Annual Allowance	\$74,212
Deputy Mayor Annual Allowance	\$23,191
Elected Member Annual Allowance	\$18,553
Presiding Member Annual Allowance (includes Elected Member allowance)	\$23,191

Council has endorsed an Allowances and Benefits Policy which provides facilities and support for the Mayor and Elected Members. This policy provides full details of resources (including reimbursement of expenses) provided to Elected Members.

Elected Members are able to claim for reimbursement of costs in accordance with Council's Elected Member Allowances and Benefits Policy. Council maintains an Elected Member Allowances and Benefits Register which can be found on the Council website and which sets out the specific details of allowances and benefits paid to Elected Members.

All Elected Members (including the Mayor) are provided with resources to assist in the representation of their community and conducting Council business. This includes an internet enabled laptop computer or equivalent and compatible printer (or access to printing facilities) stationery and business cards.

In addition, the Mayor has access to an administrative support officer, an iPad, dedicated office and meeting space, desktop computer and telephone. The Mayor has chosen not to access a 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, Elected Members were provided with the opportunity to undertake training and development activities during 2021-22 as per the table below.

Elected Member Training Seminars & Conferences July 2021 June 2022		
Name	Date	Details
Mayor Hewitson	08/04/2022	2022 LGA OGM
	June 2022	National General Assembly Conference in Canberra
Cr Anastassiadis	25/11/2021	ICLEI Greening Private Property: Cities with Nature Webinar – Part 1
	22/02/2022	Social Media Training by Wallmans Lawyers
	13/04/2022	LG Equip: CEO Appointment and Performance
	29/04/2022	LG Equip: Roles, Responsibilities & Behaviours – Part 1a (Mayors and EMs)
	05/05/2022	LG Equip: Roles, Responsibilities & Behaviours – Part 1b (Mayors and EMs)
	June 2022	National General Assembly Conference in Canberra
Cr Bonham	22/02/2022	Social Media Training by Wallmans Lawyers
	13/04/2022	LG Equip: CEO Appointment and Performance

Elected Member Training Seminars & Conferences July 2021 June 2022		
Name	Date	Details
	29/04/2022	LG Equip: Roles, Responsibilities & Behaviours – Part 1a (Mayors and EMs)
	05/05/2022	LG Equip: Roles, Responsibilities & Behaviours – Part 1b (Mayors and EMs)
Cr Dewing	22/02/2022	Social Media Training by Wallmans Lawyers
Cr Hughes	22/02/2022	Social Media Training by Wallmans Lawyers
Cr Palmer	22/02/2022	Social Media Training by Wallmans Lawyers

Note: The following Elected Members did not attend any training, seminars, or conferences during the 2021-22 financial year: Cr Boisvert, Cr Broniecki, Cr Dodd, Cr Sheehan, Cr Rabbitt, Cr Russo, and Cr Wright.

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 2021-22 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. Additional Council meetings were also held on the second Monday of every month where necessary.

All Council Meetings were open to the public and were conducted in accordance with the *Local Government Act 1999* and the *Local Government (Procedures at Meetings) Regulations 2013*; excepting items that were identified as falling within the provision of Section 90 of the *Local Government Act 1999*. These items were considered in confidence and members of the public were excluded from the meetings during those items. In the month of July 2021, due to the response to COVID restrictions, the Council meeting was held using video conferencing technology (Zoom) and live-streamed via YouTube.

Council Meetings 01/07/2021 to 30/06/2022		
Elected Members	Number of Meetings Eligible to Attend 2021-22	Number of Meetings Attended in 2021-22
K. Anastassiadis	13	13
J. Boisvert	13	11
J. Bonham	13	13
M. Broniecki	13	13
S. Dewing	13	13
J. Dodd	13	11
M. Hewitson	13	11
P. Hughes	13	12
D. Palmer	13	13
M. Rabbitt	13	13
J. Russo	13	13
N. Sheehan	13	10
E. Wright	13	12

*Cr J. Dodd was granted a leave of absence for two (2) Council Meetings. Other Members were apologies for Council Meetings and some apologies were received in accordance with COVID isolation protocols.

Council Committees

Under Section 41 of the *Local Government Act 1999*, the Council has the power to establish committees that will assist Council in the performance of its functions. These committees make recommendations to the Council.

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

For the period July 2021 to June 2022, the City of Unley had the following Section 41 Committees:

- Audit Committee
- Strategic Property Committee

Audit Committee

The City of Unley 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.

MEMBERS

Membership is comprised of three independent members and two Elected Members:

- David Powell (Presiding Member)
- Nicholas Handley
- Annette Martin
- Cr Monica Broniecki
- Cr Michael Rabbitt

The Terms of Reference provide that the Committee will meet at least four times per year at appropriate times in the financial reporting cycle, and when the Committee may otherwise deem necessary. In 2021-22 the Audit Committee met on 7 occasions.

The Presiding Member's report was presented to Council at its 28 March 2022 meeting outlining a range of matters that was considered as part of the Terms of Reference which are summarised below:

- 2021-2031 Long Term Financial Plan Consultation
- 2021-22 Annual Business Plan and Budget
- Presentation from Brown Hill Keswick Creek Subsidiary
- General Purpose Financial Statements
- Strategic Risk Register
- Operational Risk Register
- Internal Audit Plan – 2021
- Internal Audit Report – Petty Cash
- Summary of revised Business Continuity Plan
- Unsolicited Proposal Policy

- Waste Collection & Processing Tender (confidential prudential and probity report)
- External Audit interim report
- External Audit Plan 2019-20
- Agreed actions from External Audit

Financial Reporting and Sustainability

In accordance with its duties under the *Local Government Act 1999* and its Terms of Reference, the Committee reviewed the 2020-21 General Purposes Financial Statements and met with the external auditors, Galpins, to discuss matters arising from their audit.

On 18 October 2022 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 2022.

Sitting fees for independent members are 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

Strategic Property Committee

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

The Strategic Property Committee meet on an 'as needs' basis and did not meet during the 2021-22 financial year.

MEMBERS

Membership comprises of 6 Elected Members nominated by Council and the Mayor as ex officio member as follows:

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

COUNCIL ASSESSMENT PANEL

MEMBERS

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. Membership comprises of 4 independent members, 1 Elected Member, and 1 Deputy Member:

CAP Members from 1 June 2021 to 30 June 2022 were:

- Brenton Burman (Presiding Member)
- Ross Bateup
- Colleen Dunn
- Michael McKeown
- Cr Emma Wright (Elected Member)
- Cr Jennifer Bonham (Deputy Elected Member)
- 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 training or workshops \$150 per workshop.

Meeting Times, Dates, Agendas & Minutes

Agendas and minutes for all Unley Council meetings, Committee meetings and information regarding Elected Members' briefings are available on the [City of Unley website](#).

CONFIDENTIALITY

In accordance with Section 90(1) of the *Local Government Act 1999* all Council and Committee meetings were conducted in a place open to the public.

On every occasion that the provision to exclude the public within Section 90(2) of the *Local Government Act 1999* was utilised, the minutes included the proceedings for making a confidentiality order and the grounds on which the order was made.

The following table shows the number of confidentiality orders issued during 2021-22.

Section 91(7) & (9) of the Local Government Act 1999	Number
Council	24
Audit Committee	3
Strategic Property Committee	0

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	Period
Council Item 7.2 – 26 July 2021	Brown Hill Keswick Creeks – Wilberforce Walk Land Acquisition	Section 90(2) and (3)(b)(i) and (ii) and (d)(i) and (ii)	Minutes and Report remain confidential until such time as all relevant land acquisitions relating to Wilberforce Walk has been finalised
Council Item 7.5 – 26 July 2021	Potential Property Disposal - Goodwood	Section 90(2) and (3)(b)(i) and (ii)	Minutes and Report remain confidential until Council's decision in relation to the property has been fully implemented
Council Item 7.2 – 23 August 2021	Notice of Motion from Councillor D. Palmer Re: Property Acquisition	Section 90(2) and (3)(b)(i) and (ii)	Minutes and Report remain confidential until such as Council has concluded consideration of all information relating to acquisition of the property including finalisation of a sale process should that occur
Council Item 7.5 – 23 August 2021	Appointment of Member to the Brown Hill and Keswick Creeks Stormwater Board	Section 90(2) and (3)(j)(i) and (ii)	Minutes and Report remain confidential until such time as endorsement of the appointment is resolved by the five (5) Constituent Councils to the Brown Hill and Keswick Creeks Stormwater Subsidiary Attachments will remain confidential for the period of each Members appointment to the Board

Council/Committee	Subject	Grounds	Period
Council Item 7.2 – 27 September 2021	Unley Central Project – Proposed Amendments to the Development Deed and Litigation Update	Section 90(2) and (3)(d)(i) and (ii) and (3)(i)	Minutes and Report remain confidential until 5 January 2024
Council Item 7.5 – 27 September 2021	Extension of Lease Agreement Goodwood Community Services	Section 90(2) and (3)(b)(i) and (ii)	Minutes, Report and Attachment remain confidential until 30 June 2023 or until arrangements of the operating model for the Goodwood Community Centre have been fully implemented (whichever is earlier)
Council Item 7.2 – 25 October 2021	Court Costs Payable – Tree Prosecution	Section 90(2) and (3)(h)	Minutes, Report and Attachment remain confidential until the matter of costs between all parties has been resolved
Council Item 7.5 – 25 October 2021	Assessment of Chief Executive Officer's 2020/21 Key Performance Indicators	Section 90(2) and (3)(a)	Report and Attachment remain confidential for the duration of the employment of the CEO
Audit Committee Item 4.2 – 27 October 2021	Prudential and Probity Reports for the Waste Collection and Processing Tender	Section 90(2) and (3)(b)(i) and (ii)	Until the execution of the Waste Management Contract for the collection and processing of waste
Council Item 7.2 – 8 November 2021	Confidential Minutes of Audit Committee	Section 90(2) and (3)(b)(i) and (ii)	Minutes, Report and Attachment remain confidential until the execution of the Waste Management Contract for the collection and processing of waste
Council Item 7.5 – 8 November 2021	Sporting Club Request to Waive or Reduce Lease Fees for 2020/21	Section 90(2) and (3)(d)(i) and (ii)	Minutes, Report and Attachment remains confidential until 30 December 2022

Council/Committee	Subject	Grounds	Period
Council Item – 7.8 – 8 November 2021	Goodwood Community Centre Lease Extension	Section 90(2) and (3)(b)(i) and (ii)	Minutes, Report and Attachment remain confidential until 30 June 2023 or until arrangements of the operating model for the Goodwood Community Centre have been fully implemented (whichever is earlier)
Audit Committee Item 5.2 – 10 November 2021	Probity Report for the Waste Collection and Processing Tender	Section 90(2) and (3)	Until the execution of the Waste Management Contract for the collection and processing of waste
Council Item 7.2 – 22 November 2021	Confidential Minutes of Audit Committee	Section 90(2) and (3)(b)(i) and (ii)	Minutes, Report and Attachment remain confidential until the execution of the Waste Management Contract for the collection and processing of waste
Council Item 7.5 – 22 November 2021	Quarterly Report – Centennial Park Cemetery Authority	Section 90(2) and (3)(a)	Attachment remains confidential until the end of the current financial auditing period, being 30 September 2022
Council Item 7.8 – 22 November 2021	Enforcement Action under the South Australian Public Health Act 2011	Section 90(2) and (3)(a)	Report and Minutes remain confidential until legal action is completed in relation to the property
Council Item 7.11 – 22 November 2021	Notice of Motion from Councillor D. Palmer Re: Motion to Rescind Resolution C0595/21	Section 90(2) and (3)(b)(i) and (ii)	

Council/Committee	Subject	Grounds	Period
Council Item 7.2 – 13 December 2021	Goodwood Community Centre Management Model	Section 90(2) and (3)(b)(i) and (ii)	Minutes, Report and Attachment remain confidential until 30 June 2023 or until arrangements of the operating model for the Goodwood Community Centre have been fully implemented (whichever is earlier) *Minutes released 15/12/2021
Council Item 7.5 – 13 December 2021	Waste Management Services Prudential and Probity Review to Finalise Tender Assessment	Section 90(2) and (3)(b)(i) and (ii)	Minutes until such time as the new Waste Management Collection and Processing Contract has been executed and Report and Attachments for the duration of the new Waste Management and Collection Processing Contract
Council Item 7.2 – 31 January 2022	Waste Management Services Contract	Section 90(2) and (3)(b)(i) and (ii)	Minutes until it is determined that the first decision of Council will not proceed, or the formal contract is entered into, whichever occurs last. Report and Attachment until the CEO or Council by resolution, determines that there is no longer any requirement to maintain confidentiality for the benefit of commercial interests

Council/Committee	Subject	Grounds	Period
Council Item 7.5 – 31 January 2022	Joint Application with the City of Mitcham to the Local Government Association under the 'Legal Assist Policy'	Section 90(2) and (3)(i)	Minutes, Report and Attachment to remain confidential until legal proceedings have concluded
Audit Committee Item 4.2 – 15 February 2022	Centennial Park Cemetery Authority – Draft Long Term Financial Plan and Assessment Management Plan	Section 90(2) and (3)	Until 1 July 2031
Council Item 7.2 – 28 February 2022	Confidential Minutes of Audit Committee	Section 90(2) and (3)(b)(i) and (ii)	Minutes, Report and Attachment to remain confidential until 1 July 2031
Council Item 7.5 – 28 February 2022	Lease Unley Community Sports Club Inc, 166 Unley Road, Unley	Section 90(2) and (3)(b)(i) and (ii)	Minutes, Report and Attachment remain confidential until such time as a fully executed lease is in place for 166 Unley Road, Unley.
Council Item 7.2 – 28 March 2022	Unley Central Litigation – Legal Expenditure Approval Sought	Section 90(2) and (3)(h)	Attachment (number 6) remain confidential until legal action is completed *Confidentiality order partially revoked on 28/03/2022
Council Item 7.2 – 23 May 2022	Goodwood Community Centre Management Model	Section 90(2) and (3)(b)(i) and (ii)	Minutes, Report and Attachment remain confidential until arrangements of the operating model have been fully implemented
Council Item 7.5 – 23 May 2022	Centennial Park Cemetery Authority Draft Annual Budget 2022-2023	Section 90(2) and (3)(d)(i) and (ii)	Minutes, Report and Attachment remain confidential until 30 November 2023

A cumulative total of 104 confidentiality orders made by Council or its Committees under section 91(7) remained operative from the date the new reporting requirements under Local Government (General) Regulation 22A commenced.

The following table shows all items remaining in confidence from June 2003 up to and including June 2022, the grounds for those orders and on what date, if any, the order expired or was lifted.

Council/Committee	Subject	Grounds	Revoked/Expired
GP&ED Cttee 30/6/03, Item 1. Council 30/6/03, Item 48	Annual Performance Assessment – CEO	(a) personal affairs	Released on 11/05/2022
Council 30/1/04, Item 244	Mayor for Performance Appraisal Committee re Performance Appraisal and Remuneration – CEO	(a) personal affairs (g) duty of confidence (h) legal advice	Released on 11/05/2022
Special Council 30/1/04, Item 246	Mayor re Dispute – Employment Agreement with the CEO	(a) personal affairs (g) duty of confidence (h) legal advice	Released on 11/05/2022
Special Council 21/6/04, Item 351	Mayor re Contract of Employment – CEO	(d) commercial information (a) personal affairs	Released on 11/05/2022
Council 28/6/04, Item 377	Contract Dispute between ex-employee and Council	(a) personal affairs (h) legal advice	Released on 11/05/2022
Council 26/7/04, Item 394	Contract Dispute between ex-employee and Council	(a) personal affairs (h) legal advice	Released on 11/05/2022
Council 29/3/05, Item 575	Contract Dispute between ex-employee and Council	(a) personal affairs	Released on 11/05/2022
Council 28/8/06, Item 889	Contract Dispute between ex-employee and Council	(a) personal affairs	Released on 11/05/2022
Council 26/2/07, Item 64	Settlement of Employment Dispute	(a) personal affairs	Released on 11/05/2022
Council 24/08/2009 Item 546	Centennial Park Cemetery Authority Business Plan Update	(j) and (i)	
City Strategy and Policy 21/9/09, Item 259	Water Supply Council Reserves	(d) commercial information	

Council/Committee	Subject	Grounds	Revoked/Expired
Council 27/04/10, Item 660	Brown Hill Keswick Creek Stormwater Project – Legal opinion – Stormwater Management Plan and Implications	(h) legal advice Information provided in confidence	
CEO Recruitment Committee 05/09/11, Item 9	Presentation by Stillwell Management Consultants re Applicants	(a) personal affairs	
Committee 15/09/11, CEO Recruitment Item 12	Applicants for the position of Chief Executive Officer	(a) personal affairs	
CSP 27/08/12, Adjourned item 132 Council, Item 556	Street Tree Removal 26 Porter Street Parkside – Attachments 6 and 7 only remain confidential	(h) legal advice (i) litigation	
Council 26/11/12, Item 615	CPCA Provision of Services to Other Local Government Councils	(d) commercial information	
Council March 2013, Item 715	CPCA Strategic Plan 2012-2033	(d) commercial information	
Council May 2013, Item 780	CPCA Operating Budget	(d) commercial information	
Council 24/06/13, Item 808	Council Owned Property 166 – 168 Unley Road Unley	(d) commercial information	
Council 22/07/13, Item 842	CPCA Operating Budget 2013-2014	(d) commercial information	
Council 22/07/13, Item 843 and 845	CPCA Operating Budget 2013-2014	(d) commercial information	
Council 26/05/14, Item 1161	CPCA Draft Operating Budget 2014-15	(d) commercial information	
Council 11/08/14, Item 1226	Unley Central Precinct Property Development Options	(b) commercial advantage	

Council/Committee	Subject	Grounds	Revoked/Expired
Council 25/05/15, Item 151	CEO Employment Contract	(a) personal affairs	
Council 27/06/15, Item 173	Centennial Park Cemetery Authority Proposal	(b) commercial advantage	
Council 27/07/15, Item 207	CEO Performance Review	(a) personal affairs	Minutes only Revoked on 25/03/2022
Council 24/08/15, Item 238	Strategic Land Acquisition	(b) commercial advantage	
Council 24/08/15, Item 241	CEO Contract	(a) personal affairs	
Council 28/09/15, Item 275	Unley Central	(b) commercial advantage	
Council 23/11/15, Item 321	Centennial Park Cemetery Authority Quarterly Progress Report	(b) commercial advantage	
Council December 2015, Item 356	Unley Central Property Development Opportunities	(b) commercial advantage	
Council January 2016, Item 374	Property Development Opportunities Unley Central	(b) commercial advantage	
Council April 2016, Item 459	Goodwood Community Centre Lease	(d) commercial information	Revoked Confidential Order for Attachment 3 on 25/03/22
Council May 2016, Item 480	Unley Central Property Development	(b) commercial advantage	
Special Council June 2016, Item 6 Council June 2016, Item 516	CEO Remuneration Review	(a) personal affairs	Revoked Confidential Order for Minutes only on 25/03/22
Audit & Governance, Item 33 Council June 2016, Item 510	Centennial Park Cemetery Authority – Upkeep Fund	(b) commercial advantage	

Council/Committee	Subject	Grounds	Revoked/Expired
Council 27/06/16, Item 513	Centennial Park Cemetery Authority – Operating Budget	(b) commercial advantage	
Council 22/08/16, Item 569	Centennial Park Cemetery Authority Progress Report	(b) commercial advantage	
Council 22/08/16, Item 578	Unley Central Property Development Project	(b) commercial advantage	
Council 12/09/16, Item 592	Property Development Project	(b) commercial advantage	
Council 26/09/16, Item 619	Centennial Park Cemetery Authority Business Case	(b) commercial advantage	
Council 28/11/16, Item 691	Strategic Property Development	(b) commercial advantage	
Council 28/11/16, Item 688	Tree Prosecution	(f) prejudice maintenance of law (h) legal advice	
Council 23/01/17, Item 748	King William Road Traders Association	(g) breach any law	
Council 23/01/17, Item 44 A&G	Centennial Park Cemetery Authority Strategic Plan and Asset Management Plan	(d) commercial information	
Council 23/01/17, Item 4 Strategic Property Committee.	Investigation of Potential Future Property Purchases	(b) commercial advantage	
Council 27/03/17, Item 796 Item 9 Strategic Property Committee Item 12 Strategic Property Committee	Item 9 – Property Details Item 12 – Other Business	(b) commercial advantage	

Council/Committee	Subject	Grounds	Revoked/Expired
Council 27/03/17, Item 798 Item 19 Strategic Property Committee Item 22 Strategic Property Committee	Item 19 – Possible Strategic Land Acquisition – Multiple Properties Item 22 – Motion Without Notice – Potential Properties for Further Investigation	(b) commercial advantage	
Council 22/05/17, Item 852 Item 26 – Strategic Property Committee	Unley Road Property and Goodwood Road Property	(d) commercial information	
Council 22/05/17, Item 852 Item 29 – Strategic Property Committee	105 – 109 Goodwood Road	(d) commercial information	
Council 24/07/17, Item 920	Walter Street	(d) commercial information	
Council 24/07/17, Item 920	King William Road	(d) commercial information	
Council 24/07/17, Item 925	Centennial Park Cemetery Authority Operating Budget	(d) commercial information	
Council 24/07/17, Item 928	Strategic Property Development	(b) commercial advantage	
Council 14/08/17, Item 938	Co-working Space Report still confidential	(b) commercial advantage	
Council 28/08/17, Item 967	CEO Remuneration 2016/17	(a) personal affairs	
Council 23/10/17, Item 1009	Appointment Independent Member City Strategy	(a) personal affairs	
Council 23/10/17, Item 1012	Recommendation for Item 40 SPC Walter Street Property	(b) commercial advantage	
Council 27/11/17, Item 1036	Unley Central Update	(b) commercial advantage	

Council/Committee	Subject	Grounds	Revoked/Expired
Council 11/12/17, Item 1060	Property Acquisition Opportunity	(b) commercial advantage	
Council 29/01/18, Item 1088	Strategic Property Acquisition Opportunities	(b) commercial advantage	
Council 26/03/18, Item 1130	Minutes of the Audit and Governance Committee	Section 90(2)	
Council 23/04/18, Item 1154	Minutes of the Strategic Property Committee	(b) commercial advantage	
Council 14/05/18, Item 1164	Unley Central Precinct	(b) commercial advantage	
Council 23/07/18, Item 1233	Appointment of Members to the Brown Hill and Keswick Creeks Stormwater Subsidiary	(a) personal affairs	
Council 23/07/18, Item 1252	CEO 2017/18 Performance	(a) personal affairs	
Council 07/08/18, Item 1279 / 1280	Confidential Minutes of the Audit and Governance Committee – 21 August 2018	(d) commercial information	Revoked Confidential Order in relation to Minutes Only 25/03/2022
Council 27/08/18, Item 1281	Confidential Minutes of the Strategic Property Committee – 20 August 2018	(d) commercial information	
Council 27/08/18, Item 1283	Brown Hill Keswick Creek – Wilberforce Walk	(b) commercial advantage	
Council 29/01/19, Item 1389/1390	Council Assessment Panel – Appointment of Members for the Period 1 March 2019 – 28 February 2021	(a) personal affairs	Expired, Council Assessment Panel Member Appointment finalised.

Council/Committee	Subject	Grounds	Revoked/Expired
Council 29/01/19, Item 1392 / 1393	Chief Executive Officer Review Panel – Terms of Reference and Membership	(a) personal affairs	
Council 15/04/19, Item 1442 / 1443	Brown Hill Keswick Creek – Wilberforce Walk	(b) commercial advantage	
Council 29/04/19, Item 1475 / 1476	King William Road Redevelopment – Construction Contract Award	(b) commercial advantage	
Council 27/05/19, Item 7.2	Appointment of Independent Member to Audit Committee	(a) personal affairs	
Council, 22/07/19 Item 7.2	Centennial Park Cemetery Authority – 2019/20 Budget	(d)(i) and (ii) commercial information	
Council, 25/11/19 Item 7.2	Confidential Minutes of the Strategic Property Committee	(b)(i) and (ii) and (d)(i) and (ii) commercial advantage	
Council, 28/01/20 Item 7.8	Tree Prosecution – Determination of Future Action	(h) and (i) Legal Advice and Litigation	
Council, 23/03/20 Item 7.2	Unley Central – Litigation	(b)(i) and (ii) commercial advantage	
Council, 27/04/20 Item 7.2	Notice of Motion from Cr M. Rabbitt – Change to Council Resolution C0185/20: Unley Oval Upgrade Stage 2	(b)(i) and (ii) commercial advantage	
Council, 22/06/20 Item 7.2	Application for Waiver 2020-21 Council Rates – Royal Agricultural and Horticultural Society	(d)(i)and(ii) commercial advantage	
Council, 22/06/20 Item 7.5	Unley Central – Litigation Further Update	(i) Litigation	

Council/Committee	Subject	Grounds	Revoked/Expired
Council, 27/07/20 Item 7.2	Centennial Park Authority – Liability Guarantee Fee 2020- 21	(d)(i)and(ii) commercial advantage	
Council, 27/07/20 Item 7.5	Appointment of Members to Brown Hill & Keswick Creeks Stormwater Board	(a) personal affairs	
Council, 27/07/20 Item 7.8	Assessment of CEO's 2019/20 Key Performance Indicators	(a) personal affairs	
Council, 26/10/20 Item 7.2	Council Major Event	(j)(i) and (ii) information provided in confidence	
Council, 23/11/20 Item 7.2	Brown Hill Creek – Wilberforce Walk Land Acquisition	(b)(i) and (ii) commercial advantage	
Council, 27/01/21 Item 7.2	Unley Central Update	(i) litigation	
Council, 22/02/21 Item 7.2	Waste Management Contract	(b)(i) and (ii) commercial advantage	
Council, 22/03/21 Item 7.2	Maison de France Establishment	(b)(i) and (ii) commercial advantage	
Council, 27/04/21 Item 7.2	Confidential Minutes of Strategic Property Committee	(b)(i) and (ii) commercial advantage	
Council, 27/04/1 Item 7.5	Edmund Avenue Cottages Leases	(b)(i) and (ii) commercial advantage	
Council, 27/04/21 Item 7.8	Brown Hill Creek – Wilberforce Walk Land Acquisition	(b)(i) and (ii) and (d)(i) and (ii) commercial advantage	
Council, 26/06/21 Item 7.2	Appointment of Members to Brown Hill & Keswick Creeks Stormwater Board	(a) personal affairs and (j) (i) and (ii)	

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

Regulation 13(2) Planning, Development and Infrastructure (General) Regulations 2018-19	Number
Development Assessment	12

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.

Council investigated 27 complaints about the by-laws.

Nature of complaints received:

- Moveable signs – 7
- Camping on Local Government land – 6
- Use of Local Government land for business purposes – 2
- Obstructions on road – 6
- Off-leash dogs on Local Government land – 1
- Dog faeces – 2
- Litter - 1

Council's Authorised Officers issued no expiations under these offices, instead we took the opportunity to educate people to assist them in resolving any issues identified at the time.

Council commenced a comprehensive legislated review of its existing by-laws in February 2022, which commenced with an Elected Member Briefing. At the Council Meeting on 27 June 2022, Council resolved by having satisfied the consultation requirements of the *Local Government Act 1999* and having regard to the National Competition Policy Report, and comments made from the Dog and Cat Management Board to make and pass the following by-laws:

- Permits and Penalties – By-Law No 1 of 2022
- Roads – By Law No 2 of 2022
- Local Government Land – By Law No 3 of 2022
- Moveable Signs – By Law No 4 of 2022
- Dogs – By Law No 5 of 2022

The by-laws are scheduled to come into operation on 21 November 2022, unless disallowed by Parliament.

Internal Review Applications

During the 2021-22 financial year, no requests were received for internal review under s270 of the *Local Government Act 1999*.

LIST OF DOCUMENTS AVAILABLE TO THE PUBLIC

The following list is a list of documents under Schedule 5 of the *Local Government Act 1999*, that Council is required to have available. The information listed below can be found 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 at unley.sa.gov.au

Review of council constitution, wards and boundaries

- Representation options papers and reports on reviews on council composition or ward structure (Chapter 3 Part 1 Division 2)

Codes

- Codes of conduct under this Act or the *Local Government (Elections) Act 1999*, other than the Register of Interests kept for the purposes of Chapter 7 Part 4 Division 2
 - Code of conduct for members section 63
 - Access to meetings and documents – code of practice section 92
 - Code of conduct for employees: section 110
 - Procedures at meetings – code of practice Local Government (Procedures at Meetings) Regulations 2013

Meeting Papers

- Notice and agenda for meetings of the council, council committees and electors
- Minutes of meetings
- Documents and reports (including attachments and any information or material referred to in the documents or reports) supplied to the council or a council committee that can be supplied to members of the public
- Recommendations adopted by resolution of the council
- Schedule of dates, times and places set for meetings of the council or council committee.

Information and briefing session papers

- Record made by council or chief executive officer relating to an order under section 90(2) (in accordance with section 90A(4)) made at or in relation to an information or briefing session
- Record made by council or chief executive officer of the information that is required to be published as soon as practicable after the holding of an information or briefing session in accordance with section 90A(7)(b)

Policy and administrative documents

- Record of delegations under this Act (other than delegations made by the Minister)
- Contract and tenders' policies
- Policy for the reimbursement of members expenses
- Strategic management plans
- Draft annual business plan, annual business (after adoption by council) and the summary required under this Act
- Annual budget (after adoption by council)
- Audited financial statements
- Annual report
- List of fees and charges
- Public consultation policies
- Management plans for community land
- Policy on the making of orders
- Procedures for the review of council decisions (Chapter 13 Part 2) and any report under section 270(8)
- Charter for subsidiaries established by the council or for which the council is a constituent council

By-laws

- By-laws made by the council
- Any determination in respect of a by-law made under section 246(3)(e)

Registers

- Register of Interests (Members) section 68
- Register of allowances and benefits (Members) section 79
- Register of remuneration, salaries, and benefits (Employees) section 105
- Register of interests (Employees) section 116
- Register of public roads section 231
- Register of building upgrade agreements (Schedule 1B (13))
- Register of gifts and benefits (Code of Conduct for Employees) Schedule 2A of the *Local Government (General) Regulations 2013*

Summary of the details of travel (Elected Members)

In the 2021-22 financial year 2 Elected Members travelled interstate representing the City of Unley. Both Members (Mayor Hewitson and Cr Anastassiadis) travelled to Canberra in June 2022 to attend the National Generally Assembly Conference from 19 to 22 June 2022.

The following table is a summary of the expenses associated with that travel.

Councillor	Accommodation	Airfares	Conference Registration Fees	Taxi Fares
Cr Anastassiadis	999.00	644.00	1180.00	49.00
Mayor Hewitson	1072.00	631.00	1158.00	49.00

There was no overseas travel undertaken by Elected Members in the 2021-22 financial year.

Summary of the details of gifts including hospitality (Elected Members and staff)

In the 2021-22 financial year, Council funded (in whole or in part) the following gifts, including hospitality provided to Members:

- Hospitality (catering) provided to Elected Members and some staff in attendance prior to commitments such as briefings and council meetings throughout the financial year, totalling the sum of \$9,535. This sum also includes the Mayor's Christmas Dinner.
- Hospitality (catering) provided to Elected Members prior to Council Assessment Panel Meetings throughout the 2021-22 financial year, amounted to the sum of \$197.

Freedom of Information

During the 2021-22 financial year, the City of Unley received 8 applications for information under the *Freedom of Information Act 1991*. The fee per application was \$38.25. A total of \$1,694.95 was collected in application and additional processing fees.

We received or undertook:

- 5 General Applications Determined
- 1 General Applications Still Active
- 1 Internal Review Determined
- 1 External Review Determined

During the 2021-22 financial year, 7 determinations were reached.

- 0 Full Release
- 4 Partial Release
- 1 Refused (due to there being no documents)
- 1 Decision upheld – Partial Release (Internal Review)
- 1 Decision upheld – Partial Release (External 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 its Community Land Management Plan. 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 *Local Government Act 1999*, 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
- 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 2021-22 resulted in a total of 73 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 in a way 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, is derived from various 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
- Current economic climate
- Funding needs to deliver the agreed service levels
- Savings identified through the service review program
- Specific issues and the impact of rates on the community.

INCOME

During the 2021-22 financial year, the City of Unley received income from:

- Rates	\$44,084,000
- Statutory Charges	\$1,598,000
- User Charges	\$1,937,000
- Operating Grants and Contributions	\$4,134,000
- Investments	\$45,000
- Reimbursements	\$421,000
- Other	\$888,000
TOTAL INCOME	\$53,174,000

SUBSIDIARY- BROWNHILL & KESWICK CREEKS STORMWATER BOARD

The Cities of Adelaide, Burnside, Mitcham, West Torrens and Unley resolved to establish a subsidiary pursuant to Section 43 of the *Local Government Act 1999*, 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). The objectives include the intention to oversee the maintenance and repair and/or renewal of stormwater infrastructure, oversee implementation of associated or related infrastructure works, hold stormwater infrastructure and 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 capacity to 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 *Local Government Act 1999*, the 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 2021-22 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 \$47.5m of net assets, the Cemetery is jointly owned by the Cities of Mitcham and Unley and is managed by the CPCA. The CPCA operates as a regional subsidiary under the *Local Government Act 1999* and until recently was jointly administered by a Board comprising of three independent members and two elected members from each constituent Council.

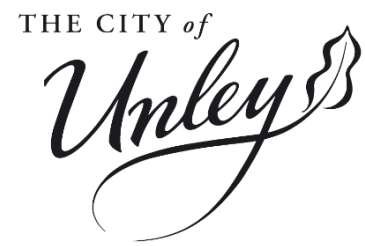
Between July and September 2021, the makeup of the Board included two Elected Members from Unley – Cr Michael Rabbitt and Cr Monica Broniecki.

In September 2021, Council resolved to endorse the revised Charter for Centennial Park. The revised Charter included a change to the composition of the CPCA Board, which now comprises all independent members.

There was another change to the Owners Executive Committee (OEC) which now includes the Mayors and CEOs from both Unley and Mitcham, and one councillor from each city. Following the resolution to endorse the revised Charter, Council appointed Cr Michael Rabbitt to the OEC until the end of the Council term.

In accordance with the Charter, the CPCA allocates a financial contribution to its owner Councils every financial year. The amount paid to each Council in the 2021-22 financial year was \$659,000.

A copy of the Centennial Park Cemetery Authority 2021-22 Annual Report is provided as Appendix 3.

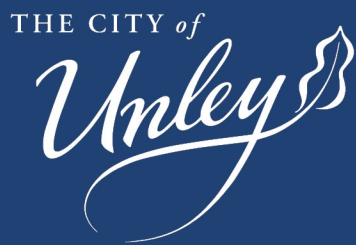


APPENDICES

2021-22 Annual Report

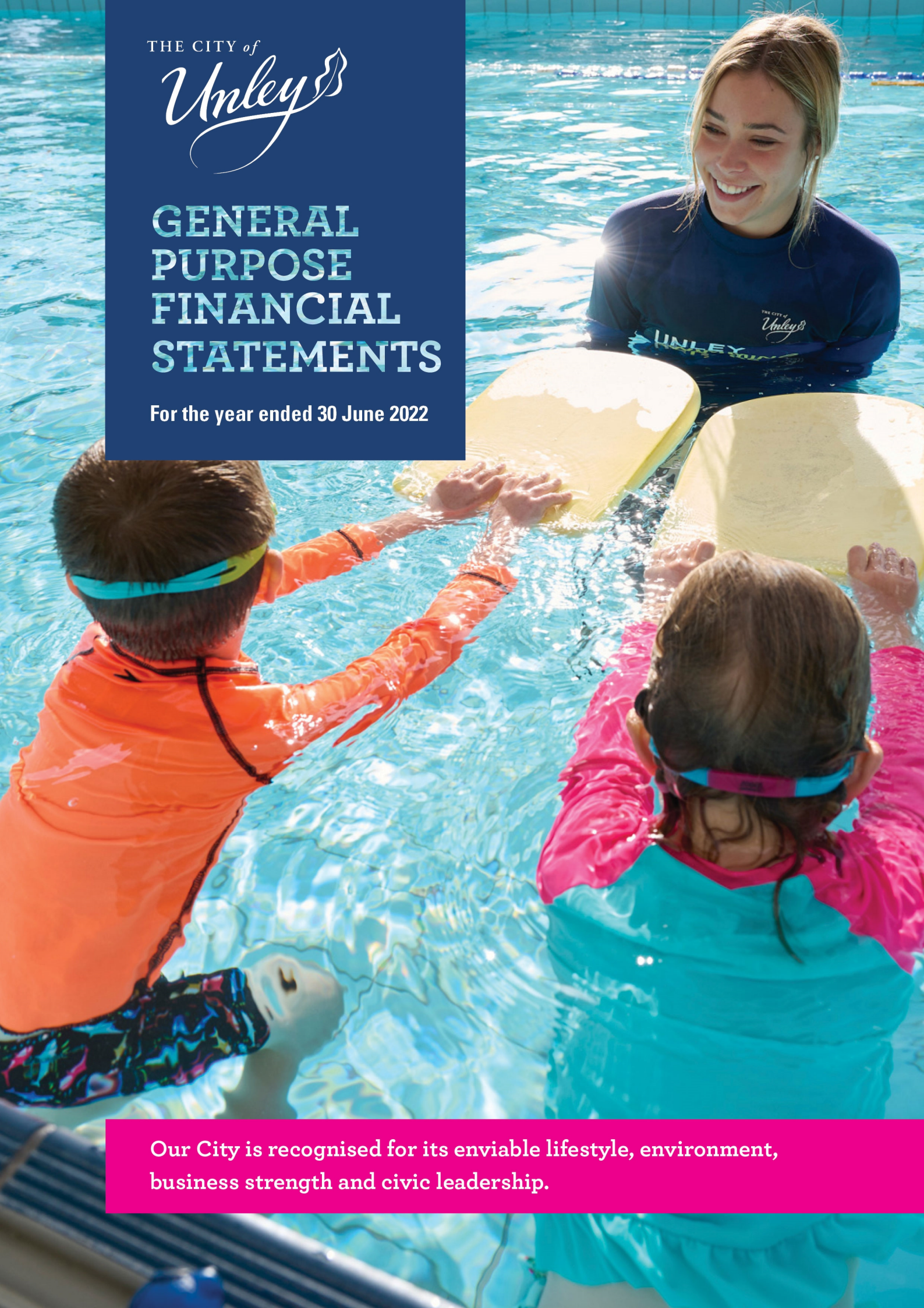
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Appendix 1- City of Unley 2021-22 Financial Statements



GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2022



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

General Purpose Financial Statements

for the year ended 30 June 2022

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City of Unley

General Purpose Financial Statements

for the year ended 30 June 2022

Certification of Financial Statements

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

In our opinion:

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



Peter Tsokas
Chief Executive Officer



Michael Hewitson
Mayor

Date 28 November 2022

Statement of Comprehensive Income

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Income			
Rates	2a	44,084	42,313
Statutory Charges	2b	1,598	1,653
User Charges	2c	1,937	1,666
Grants, Subsidies and Contributions	2g	4,134	3,493
Investment Income	2d	45	41
Reimbursements	2e	421	374
Other income	2f	888	741
Net Gain - Centennial Park Cemetery Authority	19(a)	67	—
Total Income		53,174	50,281
Expenses			
Employee costs	3a	17,255	17,459
Materials, Contracts and Other Expenses	3b	20,952	18,972
Depreciation, Amortisation and Impairment	3c	10,026	9,898
Finance Costs	3d	187	289
Net loss - Brown Hill Keswick Creek Board	19(a)	69	214
Total Expenses		48,489	46,832
Operating Surplus / (Deficit)		4,685	3,449
Asset Disposal & Fair Value Adjustments	4	(433)	(803)
Amounts Received Specifically for New or Upgraded Assets	2g	1,634	1,868
Net Surplus / (Deficit)		5,886	4,514
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus - I,PP&E	9a	7,705	11,196
Share of Other Comprehensive Income - Equity Accounted Council Businesses	19,19	1,159	2,128
Total Amounts which will not be reclassified subsequently to operating result		8,864	13,324
Total Other Comprehensive Income		8,864	13,324
Total Comprehensive Income		14,750	17,838

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

Statement of Financial Position

as at 30 June 2022

\$ '000	Notes	2022	2021
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	1,485	1,616
Trade & Other Receivables	5b	1,697	1,699
Other Financial Assets	5c	2	15
Total current assets		3,184	3,330
Non-current assets			
Equity Accounted Investments in Council Businesses	6	31,137	21,435
Infrastructure, Property, Plant & Equipment	7a(i)	540,170	541,349
Total non-current assets		571,307	562,784
TOTAL ASSETS		574,491	566,114
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	6,181	3,569
Borrowings	8b	266	256
Provisions	8c	3,996	4,318
Total Current Liabilities		10,443	8,143
Non-Current Liabilities			
Borrowings	8b	2,944	11,673
Provisions	8c	308	272
Total Non-Current Liabilities		3,252	11,945
TOTAL LIABILITIES		13,695	20,088
Net Assets		560,796	546,026
EQUITY			
Accumulated surplus		169,467	162,422
Asset revaluation reserves	9a	391,132	383,427
Other reserves	9b	197	177
Total Council Equity		560,796	546,026
Total Equity		560,796	546,026

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

Statement of Changes in Equity

for the year ended 30 June 2022

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2022					
Balance at the end of previous reporting period		162,422	383,427	177	546,026
Adjustments (Correction of Prior Period Errors)	24a	—	—	—	—
Restated opening balance		162,422	383,427	177	546,026
Net Surplus / (Deficit) for Year		5,886	—	—	5,886
Other Comprehensive Income					
Gain (loss) on revaluation of IPP&E	7a	—	—	—	—
Share of OCI - Equity Accounted Council Businesses	19	1,159	7,705	—	8,864
Other Equity Adjustments - Equity Accounted Council Businesses	19	—	—	—	—
- Other Movements - Carpark and tree funds		—	—	20	20
Other comprehensive income		1,159	7,705	20	8,884
Total comprehensive income		7,045	7,705	20	14,770
Balance at the end of period		169,467	391,132	197	560,796
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	19	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

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

Statement of Cash Flows

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Cash flows from operating activities			
<u>Receipts</u>			
Operating Receipts		57,393	52,285
Investment Receipts		45	41
<u>Payments</u>			
Operating Payments to Suppliers and Employees		(40,153)	(39,074)
Finance Payments		(221)	(321)
Net cash provided by (or used in) Operating Activities	11b	<u>17,064</u>	<u>12,931</u>
Cash flows from investing activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		1,634	1,868
Sale of Replaced Assets		190	372
Repayments of Loans by Community Groups		13	61
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(5,574)	(6,650)
Expenditure on New/Upgraded Assets		(3,896)	(4,665)
Capital contributed to Equity Accounted Council Businesses		(840)	(1,183)
Net cash provided (or used in) investing activities		<u>(8,473)</u>	<u>(10,197)</u>
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from Bonds & Deposits		–	2
<u>Payments</u>			
Repayment of Bonds & Deposits		(3)	–
Repayments of Borrowings		(8,719)	(2,799)
Net Cash provided by (or used in) Financing Activities		<u>(8,722)</u>	<u>(2,797)</u>
Net Increase (Decrease) in Cash Held		<u>(131)</u>	<u>(63)</u>
plus: Cash & Cash Equivalents at beginning of period		1,616	1,679
Cash and cash equivalents held at end of period	11a	<u>1,485</u>	<u>1,616</u>

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

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

Contents of the Notes accompanying the General Purpose Financial Statements

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

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated DD MMM 2022

1.2 Critical Accounting Estimates

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

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

1.3 Rounding

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

1.4 Estimates and assumptions

(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
2021/22	\$2,304,602	\$1,282,422	+\$1,022,180

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

Note 1. Summary of Significant Accounting Policies (continued)

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

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 given 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

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

Note 1. Summary of Significant Accounting Policies (continued)

Traffic & Lighting	\$3,000
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.

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

Note 1. Summary of Significant Accounting Policies (continued)

(6) Payables

6.1 Goods & Services

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

6.2 Payments Received in Advance & Deposits

Amounts other than grants received from external parties in advance of service delivery, and security deposits held against possible damage to 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 2.77% (2021, 0.73%)

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 21/22, 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

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

Note 1. Summary of Significant Accounting Policies (continued)

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:

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

New accounting standards and UIG Interpretations

Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2021. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Amendments to AASB 16 Covid-19 Related Rent Concessions

In 2020, the AASB issued AASB 2020-4, Amendments to AASs - Covid-19-Related Rent Concessions. The amendments provide relief to lessees from applying AASB 16 guidance on lease modification accounting for rent concessions arising as a direct consequence of the Covid-19 pandemic. As a practical expedient, a lessee may elect not to assess whether a Covid-19 related rent concession from a lessor is a lease modification. A lessee that makes this election accounts for any change in

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

Note 1. Summary of Significant Accounting Policies (continued)

lease payments resulting from the Covid-19 related rent concession the same way it would account for the change under IFRS 16, if the change were not a lease modification. The amendment was intended to apply until 30 June 2021, but as the impact of the Covid-19 pandemic is continuing, in 2021 the AASB extended the period of application of the practical expedient to 30 June 2022. The amendment applies to annual reporting periods beginning on or after 1 April 2021. This amendment had no impact on the financial statements.

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2022, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Councils.

Effective for NFP annual reporting periods beginning on or after 1 January 2022

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments

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 (amended by AASB 2020-6)
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates (amended by AASB 2021-6)

Effective for NFP annual reporting periods beginning on or after 1 January 2025

- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5 and AASB 2021-7)

(13) Comparative Figures

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

(14) Disclaimer

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 2. Income

\$ '000	2022	2021
(a) Rates		
General Rates		
General Rates	43,197	41,531
Less: Mandatory Rebates	(916)	(900)
Less: Discretionary Rebates, Remissions & Write Offs	(114)	(110)
Total General Rates	42,167	40,521
Other Rates (Including Service Charges)		
Regional Landscape Levy	1,427	1,414
Separate & Special Rates	332	233
Total Other Rates (Including Service Charges)	1,759	1,647
Other Charges		
Penalties for Late Payment	120	124
Legal & Other Costs Recovered	38	21
Total Other Charges	158	145
Total Rates	44,084	42,313
(b) Statutory Charges		
Development Act Fees	554	495
Animal Registration Fees & Fines	191	183
Parking Fines / Expiation Fees	727	857
Environmental Control Fines	29	25
Search Fees	97	93
Total Statutory Charges	1,598	1,653
(c) User Charges		
Hall & Equipment Hire	234	116
Property Lease	580	560
Catering	39	33
Sales - Swimming Memberships	284	164
Parking Control	92	144
Swim School	202	156
Swimming User Groups	86	88
Swimming Centre Operations	176	193
Unley Community Centre	35	33
Other User Charges	209	179
Total User Charges	1,937	1,666

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 2. Income (continued)

\$ '000	2022	2021
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(d) Investment Income

Interest on Investments

- Local Government Finance Authority

	45	41
Total Investment Income	45	41

(e) Reimbursements

Depot	133	109
Parking Control	91	109
Strategic Projects	–	53
Events Operating Projects	–	18
Waste Management	10	2
Other	187	83
Total Reimbursements	421	374

(f) Other income

Donations - General	19	14
Advertising - Other	78	97
Artisit - Exhibition Income	16	38
Contributions - CPCA Guarantee Fee	330	160
Contributions - Other	107	5
Community Services - Other	296	335
Book Club	1	1
Replacement Material	4	5
Workers Compensation Rebate	–	47
Insurance Claims Received	20	20
Fuel Tax Credits	17	16
CT Requests Fee	–	3
Total Other income	888	741

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 2. Income (continued)

\$ '000	2022	2021
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(g) Grants, Subsidies, Contributions

Amounts Received Specifically for New or Upgraded Assets	1,634	1,868
Total Amounts Received Specifically for New or Upgraded Assets	1,634	1,868
Other Grants, Subsidies and Contributions	4,134	3,493
Total Other Grants, Subsidies and Contributions	4,134	3,493
Total Grants, Subsidies, Contributions	5,768	5,361

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

(i) Sources of grants

Commonwealth Government	2,925	1,402
State Government	2,828	3,957
Other	15	2
Total	5,768	5,361

(ii) Individually Significant Items

Grant Commission (FAG) Grant Recognised as Income	1,097	648
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In April 2022, Council has received payment of \$1,097k for the 2022-23 Financial Assistance Grant (FAG). As in the previous years, these amounts are recognised as income upon receipt. Similarly in April 2022, the 2021-22 grant was paid and recognised as income in that year.

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

Note 3. Expenses

\$ '000	Notes	2022	2021
(a) Employee costs			
Salaries and Wages		14,134	14,606
Employee Leave Expense		2,037	2,186
Superannuation - Defined Contribution Plan Contributions	18	1,538	1,526
Workers' Compensation Insurance		393	393
Less: Capitalised and Distributed Costs		(847)	(1,252)
Total Operating Employee Costs		17,255	17,459
Total Number of Employees (full time equivalent at end of reporting period)		164	173
(b) Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Current Year Audit Fees		23	23
Elected Members' Expenses		297	291
Subtotal - Prescribed Expenses		320	314
(ii) Other Materials, Contracts and Expenses			
Contracts		4,380	3,999
Maintenance Contracts		2,310	2,199
Legal Expenses		1,670	739
Levies Paid to Government - NRM levy		1,428	1,414
Parts, Accessories & Consumables		3,018	3,073
Insurance (Workers Compensation, Public Liability, Assets)		800	629
Brownhill Keswick Creek Contributions		97	94
Levies & Taxes		170	195
Other Contributions & Donations		93	96
Printing		27	21
Sitting Fees		35	36
Trader Associations Contributions		335	232
Valuation Fees (Property for Rating Purposes)		193	194
Electricity		649	721
Advertising		113	94
Bank Fees & Charges		101	105
Community Program Expenses		372	303
Economic Development Program Expenses		32	30
Community Grants & Sponsorship		273	250
Sundry Materials, Contract & Expenses		237	172
Waste Contract		4,299	4,062
Subtotal - Other Material, Contracts & Expenses		20,632	18,658
Total Materials, Contracts and Other Expenses		20,952	18,972

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

Note 3. Expenses (continued)

\$ '000	Notes	2022	2021
(c) Depreciation, Amortisation and Impairment			
(i) Depreciation and Amortisation			
Infrastructure			
Stormwater Drainage / Recycled Water	7	1,183	1,188
Roads, Lanes, Kerb & Watertable	7	2,276	2,215
Pathways	7	1,449	1,417
Traffic & Lighting	7	359	323
Bridges	7	212	116
Equipment, Furniture & Fittings	7	1,573	1,646
Buildings - Level 2	7	1,416	1,413
Other Assets	7	1,558	1,580
Subtotal		10,026	9,898
Total Depreciation, Amortisation and Impairment		10,026	9,898

(d) Finance Costs

Interest on Loans	187	289
Total Finance Costs	187	289

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	Notes	2022	2021
Infrastructure, Property, Plant & Equipment			
(i) Assets Renewed or Directly Replaced			
Proceeds from Disposal		190	372
Less: Carrying Amount of Assets Sold	7	(623)	(1,175)
Gain (Loss) on Disposal		(433)	(803)
Net Gain (Loss) on Disposal or Revaluation of Assets		(433)	(803)

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 5. Current Assets

\$ '000	Notes	2022	2021
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(a) Cash & Cash Equivalent Assets

Cash on Hand at Bank	13	7	23
Deposits at Call	13	1,478	1,593
Total Cash & Cash Equivalent Assets		1,485	1,616

(b) Trade & Other Receivables

Rates - General & Other	13	500	619
Accrued Revenues		—	48
Debtors - General	13	820	661
Prepayments		377	371
Subtotal		1,697	1,699
Total Trade & Other Receivables		1,697	1,699

(c) Other Financial Assets

Loans to Community Organisations		2	15
Total Other Financial Assets		2	15

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 and forming part of the Financial Statements

for the year ended 30 June 2022

Note 6. Non-Current Assets

\$ '000	Notes	2022	2021
Equity Accounted Investments in Council Businesses			
Centennial Park Cemetery Authority	19	23,752	15,995
Brown Hill Keswick Creek Board	19a	7,385	5,440
Total Equity Accounted Investments in Council Businesses		31,137	21,435

CPCA : 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.

FY 21/22 :

(1) The increase in Revaluation Surplus (\$15,463,235) is due to the following asset categories :

- a. Land - Other : \$3,700,000
- b. Buildings & Other Structures : \$129,279
- c. Infrastructure : \$11,633,956

(2) Other movements (\$52,025)

(3) Asset Disposal and Fair Value Adjustments (\$30,186)

(4) Operating Surplus \$134,146

The council's share (50%) of other comprehensive income (net of other movements) is : \$7,705,605

The council's share (50%) of operating surplus is : \$67,073

The council's share (50%) of Asset Disposal and Fair Value Adjustments is : (\$15,093)

BHKC : 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).

FY 21/22 : The increase in Council's share from BHKC is due to following ,

The council's share (21%) of other comprehensive income (Capital Funding and revaluation) is : \$1,174,483

The council's share (21%) of operating deficit is : \$69,869

The capital contributions for FY21/22 : \$840,000

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

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

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

\$ '000	Fair Value Level	as at 30/06/21				Asset movements during the reporting period							as at 30/06/22			
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	WIP Transfers	Adjustments & Transfers	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Capital Work in Progress		–	4,349	–	4,349	–	–	–	–	3,122	–	–	–	7,471	–	7,471
Stormwater Drainage / Recycled Water	3	101,190	1,430	(42,184)	60,436	–	459	(47)	(1,183)	(79)	87	–	101,086	1,949	(43,362)	59,673
Roads, Lanes, Kerb & Watertable	3	185,395	7,769	(43,812)	149,352	331	3,191	(381)	(2,276)	(242)	(49)	–	184,576	10,999	(45,649)	149,926
Pathways	3	55,114	714	(13,390)	42,438	309	161	–	(1,449)	(144)	289	–	55,984	714	(15,094)	41,604
Traffic & Lighting	3	5,565	4,488	(2,244)	7,809	395	557	(50)	(359)	(150)	–	–	5,487	5,290	(2,575)	8,202
Bridges	3	11,899	–	(5,862)	6,037	–	33	–	(212)	(33)	–	–	11,899	–	(6,074)	5,825
Other Assets	3	10,097	13,223	(10,130)	13,190	304	160	–	(1,558)	23	(339)	–	9,609	13,547	(11,376)	11,780
Equipment, Furniture & Fittings		–	18,796	(11,941)	6,855	122	513	(139)	(1,573)	(61)	–	–	–	18,937	(13,220)	5,717
Land	2	48,140	1,415	–	49,555	–	–	–	–	–	(1)	–	48,140	1,415	–	49,555
Land	3	169,091	777	–	169,868	–	–	–	–	–	–	–	169,091	777	–	169,868
Buildings	2	25,892	1,996	(19,800)	8,088	–	83	–	(451)	–	–	–	27,121	850	(20,251)	7,720
Buildings	3	46,572	4,413	(27,613)	23,372	2,436	417	(8)	(965)	(2,436)	13	–	45,164	6,074	(28,409)	22,829
Recycled Water	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Infrastructure, Property, Plant & Equipment		658,955	59,370	(176,976)	541,349	3,897	5,574	(625)	(10,026)	–	–	–	658,157	68,023	(186,010)	540,170
Comparatives		651,189	52,564	(173,795)	529,958	4,665	6,650	(1,175)	(9,898)	–	(47)	11,196	658,955	59,370	(176,976)	541,349

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

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

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.

The 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 this valuable asset, now and for future generations.

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.

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.
- Next date of valuation: 1 July 2022

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.

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.

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

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

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
- Next date of valuation: 1 July 2022

Infrastructure

Roads, Kerb and Gutter

- Date of valuation: 1 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.
- Next date of valuation: 1 July 2022

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.
- Next date of valuation: 1 July 2022

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.
- Next date of valuation: 2025 financial year

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.
- Next date of valuation: 2024 financial year

Bridges

- Date of valuation: 30 June 2021
- Valuer: Wallbridge Gilbert Aztec
- Basis of valuation: Level 3, please refer to summary table below
- Next date of valuation: 2025 financial year

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

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

- Next date of valuation: 1 July 2022

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

Note 8. Liabilities

\$ '000	Notes	2022 Current	2022 Non Current	2021 Current	2021 Non Current
(a) Trade and Other Payables					
Goods & Services		3,405	—	2,479	—
Payments Received in Advance	2g	1,668	—	72	—
Accrued Expenses - Employee Entitlements		746	—	370	—
Accrued Expenses - Finance Costs		33	—	67	—
Accrued Expenses - Other		326	—	575	—
Deposits, Retentions & Bonds		3	—	6	—
<u>Total Trade and Other Payables</u>		<u>6,181</u>	<u>—</u>	<u>3,569</u>	<u>—</u>

(b) Borrowings

Loans	266	2,944	256	11,673
<u>Total Borrowings</u>	<u>266</u>	<u>2,944</u>	<u>256</u>	<u>11,673</u>

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

(c) Provisions

Employee Entitlements (including oncosts)	3,996	308	4,318	272
<u>Total Provisions</u>	<u>3,996</u>	<u>308</u>	<u>4,318</u>	<u>272</u>

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

Note 9. Reserves

	as at 30/06/21				as at 30/06/22
\$ '000	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
(a) Asset Revaluation Reserve					
Infrastructure					
Stormwater Drainage	30,900	—	—	—	30,900
Roads, Lanes, Kerb & Watertable	76,957	—	—	—	76,957
Pathways	26,270	—	—	—	26,270
Traffic & Lighting	598	—	—	—	598
Bridges	5,356	—	—	—	5,356
Land	205,475	—	—	—	205,475
Buildings	25,616	—	—	—	25,616
Other Assets	583	—	—	—	583
JV's / Associates - Other Comprehensive Income	11,672	—	7,705	—	19,377
Total Asset Revaluation Reserve	383,427	—	7,705	—	391,132
Comparatives	372,231	11,196	—	—	383,427

	as at 30/06/21				as at 30/06/22
\$ '000	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
(b) Other Reserves					
Carpark Contribution Fund	129	—	(7)	—	122
Urban Tree Fund	37	4	—	—	41
Street Tree Amenity Fund	11	24	—	—	35
Total Other Reserves	177	28	(7)	—	198
Comparatives	230	23	(76)	—	177

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

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2022	2021
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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 Statement of Financial Position as follows:

Total Cash & Equivalent Assets	5	1,485	1,616
Balances per Statement of Cash Flows		1,485	1,616

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

Net Surplus/(Deficit)		5,886	4,514
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		10,026	9,898
Equity Movements in Equity Accounted Investments (Increase)/Decrease		2	214
Grants for capital acquisitions treated as Investing Activity		(1,634)	(1,868)
Net (Gain) Loss on Disposals		433	803
Other		20	(54)
		14,733	13,507
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		2	505
Net Increase/(Decrease) in Trade & Other Payables		2,615	(1,297)
Net Increase/(Decrease) in Unpaid Employee Benefits		(286)	216
Net Cash provided by (or used in) operations		17,064	12,931

(c) Financing Arrangements

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

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

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

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

Note 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	2022	INCOME	EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
		2021	2022	2021	2022	2021	2022	2021	2022	2021
Functions/Activities										
Office of the CEO	717	230	3,737	2,438	(3,020)	(2,208)	—	—	31,137	21,435
City Development	2,830	2,233	25,029	24,391	(22,199)	(22,158)	1,602	1,256	317,707	318,484
Business Support & Improvement	45,114	43,107	8,635	8,750	36,479	34,357	1,134	804	5,535	6,078
City Services	4,513	4,449	11,088	11,039	(6,575)	(6,590)	1,398	1,433	220,112	220,117
Total Functions/Activities	53,174	50,019	48,489	46,618	4,685	3,401	4,134	3,493	574,491	566,114

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

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

Note 12(b). Components of Functions

The activities relating to Council functions are as follows:

OFFICE OF THE 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 and forming part of the Financial Statements for the year ended 30 June 2022

Note 13. Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning fixed interest rates of 0.20% (2021: 0.25% and 0.10%). Short term deposits have an average maturity of 30 days and an average interest rate of 0.70% (2021: 30 days and 0.65%).

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% (2021: 5.2%). 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 and forming part of the Financial Statements

for the year ended 30 June 2022

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 1.05% and 4.0% (2021: 1.3% and 4.0%).

Carrying Amount:

Approximates fair value.

Liabilities - Leases

Accounting Policy:

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

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets and Liabilities					
2022					
Financial Assets					
Cash & Cash Equivalents	1,485	—	—	1,485	1,485
Receivables	1,320	—	—	1,320	1,320
Other Financial Assets	2	—	—	2	2
Total Financial Assets	2,807	—	—	2,807	2,807
Financial Liabilities					
Payables	4,513	—	—	4,513	4,513
Current Borrowings	297	—	—	297	266
Non-Current Borrowings	—	2,297	676	2,973	2,944
Total Financial Liabilities	4,810	2,297	676	7,783	7,723
2021					
Financial Assets					
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

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

\$ '000	2022		2021	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other Variable Rates	2.40%	2,380	1.69%	10,843

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 13. Financial Instruments (continued)

\$ '000	2022		2021	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	4.00%	830	4.00%	1,086
		<u>3,210</u>		<u>11,929</u>

Net Fair Value

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

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

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.

Expected Credit Losses (ECL)

Council uses an allowance matrix to measure expected credit losses for receivables from individual customers, which comprise a large number of small balances. As rates and annual charges are secured over subject land no allowance for such receivables is made. The following table provides information about Council's ECLs from receivables (excluding secured rates and charges, GST and other amounts held in trust). Impairment analysis is performed each reporting date. ECLS are based on credit history adjusted for forward looking estimates and economic conditions.

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

Note 14. Capital Expenditure and Investment Property Commitments

\$ '000	2022	2021
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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	6,754	9,204
	6,754	9,204

These expenditures are payable:

Not later than one year	6,693	9,033
Later than one year and not later than 5 years	61	171
	6,754	9,204

(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 Properties and Leases	2,764	3,406
Maintenance Contracts (Service & Consulting)	363	1,769

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 14. Capital Expenditure and Investment Property Commitments (continued)

\$ '000	2022	2021
Waste Maintenance	3,031	5,245
	<u>6,158</u>	<u>10,420</u>
These expenditures are payable:		
Not later than one year	6,158	5,260
Later than one year and not later than 5 years	–	5,160
	<u>6,158</u>	<u>10,420</u>

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

Note 15. Financial Indicators

	Indicator 2022	Indicators 2021	Indicators 2020
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Financial Indicators overview

These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.

1. Operating Surplus Ratio

Operating Surplus			
Total Operating Income	8.8%	6.9%	7.4%

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

Adjusted Operating Surplus Ratio

Operating Surplus			
Total Operating Income	6.7%	6.9%	7.4%

Adjustments to Ratios

In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.

2. Net Financial Liabilities Ratio

Net Financial Liabilities			
Total Operating Income	20%	33%	40%

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.

3. Asset Renewal Funding Ratio

Asset Renewals			
Infrastructure & Asset Management Plan required expenditure	63%	83%	135%

Net asset renewals expenditure, as expressed in Council's Asset Management Plan, is used as the denominator in this indicator.

Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.

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

Note 16. Uniform Presentation of Finances

\$ '000	2022	2021
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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	53,174	50,281
less Expenses	(48,489)	(46,832)
Operating Surplus / (Deficit)	4,685	3,449

Net Outlays on Existing Assets

Capital Expenditure on Renewal and Replacement of Existing Assets	(5,574)	(6,650)
add back Depreciation, Amortisation and Impairment	10,026	9,898
add back Proceeds from Sale of Replaced Assets	190	372
	4,642	3,620

Net Outlays on New and Upgraded Assets

Capital Expenditure on New and Upgraded Assets (including Investment Property)	(3,896)	(4,665)
add back Amounts Received Specifically for New and Upgraded Assets	1,634	1,868
	(2,262)	(2,797)

Net Lending / (Borrowing) for Financial Year	7,065	4,272
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Note 17. Leases

Council does not have any Leases.

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

Note 18. Superannuation

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10% in 2021/22; 9.50% in 2020/21). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

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

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

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

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of 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 and forming part of the Financial Statements

for the year ended 30 June 2022

Note 19. Interests in Other Entities

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

\$ '000	Council's Share of Net Income		Council's Share of Net Assets	
	2022	2021	2022	2021
Council's Share of Net Income				
Associates	(2)	(214)	31,137	21,435
Total Council's Share of Net Income	(2)	(214)	31,137	21,435

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

(a) Carrying Amounts

\$ '000	Notes	Principal Activity	2022	2021
Brown Hill Keswick Creek Board		Stormwater Management	7,385	5,440
Centennial Park Cemetery Authority	6	Cemetery Industry	23,752	15,995
Total Carrying Amounts - Joint Ventures & Associates			31,137	21,435

Brown Hill Keswick Creek Board

The Brown Hill Keswick 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	
	2022	2021	2022	2021	2022	2021
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 and forming part of the Financial Statements for the year ended 30 June 2022

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	
	2022	2021	2022	2021
Opening Balance	5,440	2,134	15,995	16,181
Share in Operating Result	(69)	(10)	67	(204)
Share in Other Comprehensive Income	1,174	2,133	(15)	(5)
New Capital Contributions	840	1,183	—	—
Adjustments to Equity	—	—	7,705	23
Council's Equity Share in the Joint Venture or Associate	7,385	5,440	23,752	15,995

(d) Summarised Financial Information of the Equity Accounted Business

Statement of Financial Position

Cash and Cash Equivalents	9,502	12,135	8,588	7,328
Trade and other receivables	422	271	1,600	1,503
Other Assets	20	—	—	—
Non-Current Assets	25,786	13,634	55,428	40,168
Total Assets	35,730	26,040	65,616	48,999
Current Trade and Other Payables	537	117	3,173	2,550
Current Provisions	25	18	614	600
Current Financial Liabilities	—	—	53	111
Non-Current Provisions	—	—	14,272	13,748
Total Liabilities	562	135	18,112	17,009
Net Assets	35,168	25,905	47,504	31,990

Statement of Comprehensive Income

Other Income	486	472	11,185	9,467
Interest Income	59	25	65	85
Total Income	545	497	11,250	9,552
Employee Costs	317	285	5,204	4,833
Materials, Contracts & Other Expenses	472	199	3,999	3,483
Depreciation, Amortisation and Impairment	86	62	1,912	1,643
Total Expenses	875	546	11,115	9,959
Operating Result	(330)	(49)	135	(407)

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 2022 is \$8,617,202 (2021: \$14,071,155). 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 and forming part of the Financial Statements for the year ended 30 June 2022

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 7.29% (2021: 7.25%) of 44,144 (2021: 44,513) burial interment rights currently issued.

Total unused interment rights account for approximately 9.31% (2021: 11.34%) of 33,985 (2021: 34,892) 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 Statement of Financial Position, but knowledge is considered relevant to the users of the financial report in making and evaluating decisions about the allocation of scarce resources.

1. Land under roads

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

At reporting date, Council controlled **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.

Note 22. Events after the Balance Sheet Date

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

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

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

Note 22. Events after the Balance Sheet Date (continued)

COVID 19

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

The financial impacts on Council's operations for the 2021/22 financial year were not significant and, at this stage, Council expect that the financial impacts on Council's operations for the 2022/23 financial year will not be significant.

East Waste

The City of Unley become a Constituent Member of East Waste, a regional subsidiary established under s43 of the *Local Government Act 1999*, on 25 July 2022.

The City of Unley has an equal, 1/8th share (12.5%) of East Waste with the Cities of Campbelltown, Burnside, Prospect, Mitcham, Norwood Payneham & St Peters, the Corporation of the Town of Walkerville, and Adelaide Hills Council.

East Waste commenced providing waste collection services for Council on 1 August 2022.

Accordingly, the "authorised for issue" date is 28/11/2022.

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

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, 20 persons (2021 : 17 persons) were paid the following total compensation:

\$ '000	2022	2021
The compensation paid to Key Management Personnel comprises:		
Short-Term Employee Benefits	2,707	2,859
Long-Term Benefits	653	637
Total	3,360	3,496

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, Open Space Contemporary Arts, 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 \$26,067 to the above organisations for the period ending 30 June 2022.

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

Local Government IT SA Incorporated, LGP Continuous Improvement Network, Kadaltilla Adelaide Park Lands Authority, Office of Design and Architecture SA, Australian Institute of Landscape Architects, Community Centres SA, Glenelg Rebels Softball Club, Mount Gambier Audit Committee, South Australian Local Government Finance Managers Group, University of Adelaide, Colton State Electoral Committee & Branch, Liberal Party of Australia SA Division, Australia Day Council SA, St Basils Homes, KESAB, Risk Management Institute Australasia, Local Government Risk Managers Group, Mylor Tennis Club, Adelaide Titans Football Club Inc, Libraries Board of SA.

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.



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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT

To the members of City of Unley

Opinion

We have audited the accompanying financial report of City of Unley (the Council), which comprises the statement of financial position as at 30 June 2022, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of City of Unley.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Council as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with the Australian Accounting Standards, the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants (Including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Council's responsibility for the financial report

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

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

Auditor's responsibility for the audit of the financial report

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

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

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Partner

29 November 2022



CHARTERED ACCOUNTANTS™
AUSTRALIA • NEW ZEALAND

INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS Financial Statement Year 2022

To the members of City of Unley

Opinion

We have audited the compliance of City of Unley (the Council) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2021 to 30 June 2022 have been conducted properly and in accordance with law.

In our opinion, City of Unley has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2021 to 30 June 2022.

Basis for opinion

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagements on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2021 to 30 June 2022. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

The Council's responsibility for internal controls

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

Our independence and quality control

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

Auditor's responsibility

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

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Limitations of controls

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

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

Limitation of use

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

29 November 2022

City of Unley

Financial Statements 2022

General Purpose Financial Statements
for the year ended 30 June 2022**Certification of Auditor Independence**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of The City of Unley for the year ended 30 June 2022, 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: 18 October 2022



THE CITY OF UNLEY

Financial Statements 2022

GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2022

Statement by Auditor

I confirm that, for the audit of the financial statements of The City of Unley for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (including Independence Standards)*, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

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

Tim Muhlhausler CA, Registered Company Auditor
Partner

Date: 28 September 2022

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Appendix 2 – Brown Hill Keswick Creek Annual Report 2021-22



2021/21

Annual Report

Brown Hill and Keswick Creeks Stormwater Board

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

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

Kumarta yaitya miyurna iyangka yalaka ngadlu tampinhi.

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

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1. Chairperson's Report

Judith Choate

This is the fifth 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 construction of the new wetland at the southern end of Victoria Park / Pakapakanthi (Park 16), which was opened to the public on 6 May, 2022. The wetland is a substantial component of the flood mitigation strategy developed in the Stormwater Management Plan. The wetland has been designed to integrate the system with the existing natural environment, protect existing significant trees, substantially increase native plant species and provide passive recreational opportunities, enhanced by educational information and Kaurana cultural artwork. The Board is pleased to note the delivery of the wetland on time and within budget and wishes to recognise the significant contribution of all stakeholders;
- continuation of the Blue Gum Park / Kurangga (Park 20) creek works in the South Park Lands, due for completion in September 2022;
- preparation for the delivery of a package of Upper Brown Hill Creek works in Millswood, due to commence in 2023

On behalf of the Board, I wish to thank retiring independent Audit and Risk Committee member Justin Humphrey for his valuable contribution and good counsel. I also wish to thank the federal government for awarding a grant of \$10m, our many stakeholders for their ongoing support and contribution and in particular, the CEOs, members and staff of the 5 Constituent Councils, the Federal and State governments, the Stormwater Management Authority and Green Adelaide.

2. Project Director's Report

Peta Mantzarapis

The Board continues to make significant progress in the delivery of the capital works program with flood detention works nearing completion. The Victoria Park/Pakapakanthi (Park 16) wetland opened to the public on May 6 2022 and the official opening was well attended by over 100 guests. The site was put to the test shortly after opening with 2 significant rainfall events in quick succession and it performed as designed – detaining water on site and releasing flows downstream in a controlled manner. It was remarkable to see how quickly water levels rose within the flood basin and then receded over a number of hours following the event. The wetland has been a significant drawcard to this southern area of Victoria Park and it really has been wonderful to see the number of visitors it has attracted, both human and the 4-legged kind.

Works just downstream of the wetland in Blue Gum Park/ Kurangga (Park 20) are due for completion in the coming weeks and will mark the end of stage 1 flood detention works. Stage 2 has us moving to the downstream Adelaide Airport end of lower Brown Hill Creek and working our way back upstream to Anzac Highway with the majority of the channel requiring capacity increase. Federal Government funding of \$10m has been committed under the Preparing Australian Communities Program and allows for acceleration of Packages 1-3 of the lower Brown Hill Creek upgrades over the coming 3 years.

The reference design process has involved progressing the design for all remaining works to the preliminary 30% gateway, providing greater clarity regarding the extent and cost of works to be delivered. The reference design allows for early input from key stakeholders and ensures we will be ready to move quickly to shovel-ready stage should additional project funding be secured.

Our engagement with local professionals continues and is integral to the successful delivery of the project. I take this opportunity to personally thank those I have worked with over the past 12 months – from suppliers, engineers, project managers, landscape architects, construction personnel and everyone in between. Delivery of this project really is a collaborative effort and I am proud of the relationships that have been formed between like-minded professionals to ensure successful outcomes.

I once again thank the Stormwater Management Authority Board and their General Manager David Trebilcock for their continued commitment to our project. 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 recognise the contributions made by each of the Councils, their elected members and staff, including representatives of the Owners Executive Committee, technical, finance and support staff.

Finally, I acknowledge the significant contribution of the Board and Audit and Risk Committee who, under the leadership of Chairperson Judith Choate, continue to provide the direction and encouragement required to ensure the continued success of the project.

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

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

We thank outgoing independent member of the Audit and Risk Committee, Justin Humphrey for his contribution to the project.

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

Project Director

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

Justin Humphrey	Appointed November 2018
------------------------	-------------------------

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 2021-22 financial year.

Membership of the committee in 2021/22 is as follows:

Owners Executive Committee

Tom McCready	Director, City Services	City of Adelaide
Chris Cowley	Chief Executive	City of Burnside
Daniel Baker	General Manager Engineering & Horticulture	City of Mitcham
Aaron Wood	Manager Assets & Operations	City of Unley
Terry Buss	Chief Executive	City of West Torrens

Board Member Meeting Attendance 2021/22

Date	Judith Choate	Geoff Vogt	Rachel Barratt	Rob Gregory	Howard Lacy
1 Sep 2021	✓	✓	✓	-	✓
22 Sep 2021	✓	✓	✓	✓	✓
17 Nov 2021	✓	✓	✓	✓	✓
8 Dec 2021	✓	✓	✓	-	✓
18 Jan 2022	✓	✓	✓	✓	✓
15 Mar 2022	✓	✓	✓	✓	✓
12 Apr 2022	✓	✓	-	✓	✓
14 June 2022	✓	✓	✓	✓	✓

Audit and Risk Committee Meeting Attendance 2021/22

Date	Judith Choate	Geoff Vogt	Rachel Barratt	Justin Humphrey	Howard Lacy*
25 Aug 2021	✓	✓	✓	✓	n/a
20 Oct 2021	✓	✓	✓	✓	n/a
1 Mar 2022	✓	✓	✓	✓	✓
24 May 2022	-	✓ Chair	✓	✓	✓

* Howard Lacy joined the Audit and Risk Committee in March 2022

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 toured the wetland site with year 7 geography students from Christian Brothers College in November 2021.

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

"Thank you for allowing us to come and learn more about the wetlands which you and your team are working on each and every day. It was a really good experience to see the wetlands construction first hand and being one of not many schools to see it. A few of our classes favourite things about the day were seeing the construction, walking around Victoria Park and being able to see the wetland and going on site where all the machinery and construction were." CBC Student

7. 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
- Consultants

Funding Acknowledgement

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

8. 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.

9. 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.

“Leed is an award-winning privately-owned engineering and construction company founded in South Australia and now delivering projects in metropolitan, regional and remote areas across the country.

Leed was proud to be the head contractor on the Blue Gum Park/Kurangga (Park 20) Drainage Works. This important project mitigates flood risk through the construction of a low-level mound and the realignment of existing creek lines in the south of the park. New open channels bring the existing creeks to a common point to enable controlled flows to discharge under Greenhill Road and downstream. The project also featured numerous concrete structures, pathways, a new footbridge and extensive landscaping.

We enjoyed an excellent, collaborative working relationship with the BHKC Stormwater Board, ProcurePM, and our subcontractors, most notably LCS Landscapes.”

Leed Engineering and Construction

“WGA is a leading local multi-disciplinary Engineering and Project Management company that prides itself on solution excellence. Founded in South Australia, a local team of 220+ provide engineering excellence across the region.

Supporting the Brownhill Creek conservation and restoration, WGA has worked in partnership with the State Government and associated organisations to deliver civil and structural engineering services. Most recently, the team led the design of the undergrounding of the channel into a culvert at Everard Park, along with creating a green corridor above with landscaping and a shared bikeway. Several technical challenges were overcome during the project, including working within a narrow corridor with a high-density development under construction directly adjacent. WGA is currently working with the Board to prepare the reference design for 7kms of the Upper Brownhill Creek to provide a basis for planning future works. WGA looks forward to a long-standing contribution to the local community and is passionate about revitalising the natural environment for generations to come.”

WGA

“TCL are a Landscape Architecture firm with strong local roots, and significant national and international standing.

Our 25 year journey is reflected in our approach to the South Park Lands flood management projects.

To begin locally with a detailed exploration of context, site and community, and translate this into a poetic expression of landscape and contemporary culture.

Working collaboratively with a strong team of committed consultants has been an ongoing highlight.

Our role as landscape architects has been to work closely with the project team to:

- sensitively integrate the wetland development within the parklands context,
- retain significant trees and develop an immersive day one experience
- provide spaces for community recreation and amenity
- deliver flood mitigation whilst enhancing water quality, ecological value and appreciation of site
- upgrade the city’s long term ecological and social resilience.”

T.C.L.

“Ecodynamics is a landscape construction company with over 30 years’ experience in the civil infrastructure sector. We were privileged to be a part of delivering such a significant piece of stormwater infrastructure, in which we could apply our extensive knowledge of aquatic horticulture and general landscape construction. We look forward to watching the space develop to ‘green the community’ of Adelaide for decades to come.”

Ecodynamics

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.

Victoria Park/Pakapakanthi (Park 16) Wetland

47,980	0	0	3	1
Total Site Hours	Incidents	Lost Time Injuries	Property Damage	Near Misses

Blue Gum Park/Kurangga (Park 20) Creek works

12,918	0	0	5	0
Total Site Hours	Incidents	Lost Time Injuries	Property Damage	Near Misses

10. Project Schedule

The project works required to successfully meet the objectives of the Stormwater Management Plan are best described in 4 key stages. There is a logical progression in which the works should be delivered with consideration to:

The relative effectiveness of the individual works.

- The requirement to ensure the staging of works does not result in the temporary transfer of a flood problem elsewhere.
- Works involving temporary detention of flood waters can proceed at any time. They provide benefit even if other works are not completed.
- Channel upgrades should progress from downstream to upstream and should follow the construction of flood detention works, because channel upgrades are sized for reduced outflows from upstream detention systems.
- The completion of flow diversions from Keswick Creek to Brown Hill Creek must be staged to follow the Lower Brown Hill Creek upgrade.

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.

Stage 1	Stage 2	Stage 3	Stage 4
Flood Detention – Ridge Park dam, Glenside and South Park Lands	Lower Brown Hill Creek Upgrades – Adelaide Airport to Anzac Highway	Keswick Creek Flow Diversions – to Brown Hill Creek	Upper Brown Hill and Glen Osmond Creek Upgrades

11. 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.

Lower Brown Hill Creek – Daly Street Bridge

The Daly Street bridge is located just downstream of Grassmere Reserve, Kurralta Park. The upgrade of this bridge was delivered by City of West Torrens in conjunction with an adjoining road realignment, with funding contribution from the Federal Government's Local Roads and Community Infrastructure Program.

Previously, the bridge comprised a corrugated domed tunnel of 2.3m in height and 3.7m in width with concrete headwalls on the upstream and downstream faces. This bridge, constructed circa 1950, had one of the lowest capacities of all existing bridges along Brown Hill Creek and especially through the lower reaches. It is known from the 2003 SMP flood modelling that a substantial flood plume was anticipated to escape from the creek in this location in the event of higher flows due to the restrictive capacity. Modelling also showed that this was the first location along lower Brown Hill Creek where creek surcharge would occur in a flood event.

The new bridge comprises twin concrete culverts of 1.8m in height and 4.2m in width, providing a total traversable width of 8.4m. Upstream and downstream transitions comprise gabion basket wall elements, in keeping with the requirements for future channel upgrade through this section of lower Brown Hill Creek.

South Park Lands - Victoria Park/ Pakapakanthi (Park 16) Wetland

This project involved construction of a wetland at the southern end of Victoria Park/Pakapakanthi (Park 16), adjacent Park Lands Creek. Flows from approximately 600 hectares of urban land and 100 hectares of hills face land travel down Park Lands Creek, through the Glenside site and beneath the Fullarton and Greenhill Roads intersection into the Park Lands. The wetland is of approximately 3.2 hectares in area and provides 100 million litres of flood storage. It comprises areas of permanent water, areas that become inundated with stormwater during regular flow events and a broader area that will only become inundated during more significant flow events. The system provides regional benefits of flood detention, stormwater pollutant removal, amenity and recreational enhancement, and biodiversity creation with over 120 new trees and over 100,000 new plantings, including aquatic species.

The wetland design incorporates 4 main components -

1. Inlet pond - stormwater enters the site via a deeper pool known as the inlet pond which removes any coarse sediment and slows flow velocities into the vegetated area of the wetland. The pond has a cement treated base that makes it suitable for access by earthmoving equipment and it will need to be cleaned every 5-10 years.

2. Macrophyte zone – the main area of the wetland supports a diverse range of water plants that provide the majority of the stormwater treatment by filtering, collecting and processing stormwater pollutants. This area is designed as a series of deeper pools and marsh zones that will hold permanent water. Marsh zones are typically 100-350mm deep and become more inundated during regular flow events. The macrophyte zone is designed to increase by up to 250mm in depth during storm events before overflowing from the inlet pond along Park Lands Creek. It takes 2-3 days to drain back down to permanent water levels.

3. Flood basin embankment – a vegetated embankment to the west of the wetland is designed to retain water during a significant storm event. During significant flow events, water levels in the wetland will rise and, once full, flow will overtop the inlet pond and continue along Park Lands Creek. A 1500mm x 1200mm box culvert is located at the downstream end of the wetland and controls outflows from Park 16. Once the capacity of the culvert is exceeded, water will pool behind the flood embankment and spread out over the area, including the wetland. Water will continue to flow through the culvert and, once the flood event has ceased, water levels will recede over a number of hours.

4. Landscape integration – the wetland design ensures integration of the system with the existing natural environment with a focus on protection of the butterfly conservation area and existing significant trees. The wetland creates a natural habitat with significantly increased native plant species and passive recreation opportunities including walking paths, wetland crossing points, viewing areas and extension of the Victoria Park running track.

Operation of the wetland

Normal rain events

- Flows enter the inlet pond from Park Lands Creek
- A low-flow weir transfers flows under a boardwalk into the shallow vegetated area of the wetland
- Flows take one to two days to reach the wetland outlet pit
- The outlet pit regulates the outflow rate and transfers water back into Park Lands Creek on the western side of the flood basin embankment

High flow or longer duration events

- During high flow or long duration events, water will begin to flow over the overflow weirs from the inlet pond and wetland directly into Park Lands Creek
- These higher flows will travel along the vegetated high flow bypass channel to the outlet culvert
- The outlet culvert controls flows downstream through the flood basin embankment

Significant flood events

- During significant flood events, the outlet culvert will choke flows and water levels will rise within the flood basin, inundating the wetland area
- Following the flood event, water levels will recede to permanent levels over a number of hours

Victoria Park/ Pakapakanthi (Park 16) Wetland Opening

The Victoria Park/ Pakapakanthi (Park 16) wetland was officially opened to the public on 6 May 2022. The opening was attended by over 100 guests.

12. Current Works

South Park Lands – Blue Gum Park / Kurangga (Park 20) Creek Works

Together with the recently completed wetland, the creek works in Park 20 are aimed at reducing the peak stormwater flows from the Park Lands into downstream areas.

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

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

The project is due for completion in September 2022.

Our Project Team

Project Delivery	ProcurePM
Design Team	Tonkin and T.C.L
Construction	Leed Engineering and Construction
Landscape	LCS Landscapes
Plant Supply	ecoDynamics
Stakeholder Engagement	URPS
Cultural Heritage	Kaurna Nation Cultural Heritage Association & RAW
Legal and Planning	Botten Levinson

Upper Brown Hill Creek – Millswood

A package of works is being delivered in Millswood, between Avenue Street at the upstream end and Regent Street at the downstream end. This section of upper Brown Hill Creek is located solely within privately owned property and road reserve. Hydraulic modelling has confirmed the channel characteristics required to meet flood mitigation objectives and the following upgrades are proposed:

- A rectangular channel that is up to 4.2 metres wide at the Avenue Street end, widening to 4.8 metres downstream of this point.
- A rectangular culvert that is 4.8 metres wide by 2.4 metres high at the Regent Street crossing.

Construction is due to commence in 2023.

Reference Design

The Stormwater Management Plan (SMP) provides a general description of the remaining infrastructure works to be delivered to meet flood mitigation objectives. The majority of the sub-projects had not yet progressed beyond the initial concept plans included in the Stormwater Management Plan, which are considered to represent the achievement of a 5-15% design gateway.

The over-arching objective of the reference design process has been 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. Existing design work has been interrogated, a detailed gap analysis has been undertaken and

new designs have been developed to ensure all remaining works meet the objectives of the SMP in the most cost-effective and preferred manner. Being at reference design stage means all remaining works are at the 30% design gateway and can be progressed to shovel-ready stage should additional project funding be secured or the need to accelerate works arises.

Inputs to the reference design process have included flood modelling, engineering design, engineering and boundary survey, service location and depthing, geotechnical and environmental investigations, arboreal assessments, cultural heritage services, constructability reviews and planning advice.

Reference designs are complete for the Lower Brown Hill Creek capacity upgrades and Keswick Creek Flow Diversions and are nearing completion for the Upper Brown Hill Creek and Glen Osmond Creek capacity upgrades.

13. Business Case

In recent months, the Board has been particularly focussed on pursuing opportunities for the project to secure additional funding to accelerate delivery of the project. Detailed economic and benefit cost analysis has been undertaken and a business case has been prepared with inputs including more intensive consultation with key stakeholders, revised flood damage estimates and updated cost estimates for project delivery. A \$10m grant has been secured toward delivery of the Lower Brown Hill Creek upgrades as part of the Federal Government’s Preparing Australian Communities Program and a commitment of up to \$5m has been made as part of the Federal Government’s Urban Rivers and Catchments Program.

Key findings

- Acceleration of the project will create:
 - \$145.5m in economic benefits
 - 1,200 jobs over the remaining construction period 2022-2032
- Adelaide Airport (leased to Adelaide Airport Limited), Keswick Army Barracks (Department of Defence), Ashford Hospital, interstate rail lines and the major arterials roads across the south-western suburbs, including the North South Corridor are all high risk assets that would be devastated by a flood
- 57% of the damage estimates are direct property damage, but indirect impacts such as business interruption, traffic disruption, social and environmental impacts add significantly to the total.
- The impacts of a major flood would extend far beyond the duration of the event, which itself could occur over several days, and it would be many months (or even years) before a return to ‘business as usual’ in the catchment.

\$418.5m total damage estimates associated with a significant flood event today	\$7.5m total damage estimates associated with a significant flood event after proposed mitigation (\$411m net benefit)	3,935 properties would be flood-affected if a significant flood event occurred today	63 properties would be flood-affected if a significant flood event occurred after proposed mitigation
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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.

2021/22 Operational Funding		
City of Adelaide	20%	\$97,177
City of Burnside	20%	\$97,177
City of Mitcham	20%	\$97,177
City of Unley	20%	\$97,177
City of West Torrens	20%	\$97,177
Total		\$485,885

Capital expenditure is funded 50% by the Stormwater Management Authority and 50% by Constituent Councils. Grant funding is also sought for individual work packages.

2021/22 Capital Funding		
City of Adelaide	8%	\$320,000
City of Burnside	12%	\$480,000
City of Mitcham	10%	\$400,000
City of Unley	21%	\$840,000
City of West Torrens	49%	\$1,960,000
Stormwater Management Authority		\$5,000,000
Total		\$9,000,000

15. Audited Financial Statements

Brown Hill & Keswick Creeks Storm Water Board

Financial Statements for the year ended - 30 June 2022

Brown Hill & Keswick Creeks Storm Water Board
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As at 30 June 2022

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Brown Hill & Keswick Creeks Storm Water Board
Statement of comprehensive income
For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Income			
Contributions	3	485,885	472,005
Investment income	4	59,621	25,483
		<u>545,506</u>	<u>497,488</u>
Total income		<u>545,506</u>	<u>497,488</u>
Expenses			
Employee Costs	5	(316,967)	(285,618)
Materials, Contracts & Other Expenses	6	(471,641)	(198,850)
Depreciation	8	(86,279)	(62,157)
Finance costs	7	(220)	(293)
Total expenses		<u>(875,107)</u>	<u>(546,918)</u>
Operating deficit		(329,601)	(49,430)
Capital Funding / Grants for New / Upgraded assets	9	5,000,000	9,876,755
Physical resources received free of charge		<u>463,605</u>	<u>-</u>
Net surplus for the year		5,134,004	9,827,325
Other comprehensive income			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Gain on the revaluation of land and buildings		<u>129,175</u>	<u>279,477</u>
Other comprehensive income for the year		<u>129,175</u>	<u>279,477</u>
Total comprehensive income for the year		<u><u>5,263,179</u></u>	<u><u>10,106,802</u></u>

The above statement of comprehensive income should be read in conjunction with the accompanying notes

Brown Hill & Keswick Creeks Storm Water Board
Statement of financial position
As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Current assets			
Cash and cash equivalents	10	9,502,569	12,135,273
Trade and other receivables	11	421,783	270,819
Other assets	12	19,521	-
Total current assets		<u>9,943,873</u>	<u>12,406,092</u>
Non-current assets			
Infrastructure, property, plant and equipment	13	<u>25,786,423</u>	<u>13,634,383</u>
Total non-current assets		<u>25,786,423</u>	<u>13,634,383</u>
Total assets		<u>35,730,296</u>	<u>26,040,475</u>
Liabilities			
Current liabilities			
Trade and other payables	14	537,080	117,054
Provisions	15	<u>25,407</u>	<u>18,791</u>
Total current liabilities		<u>562,487</u>	<u>135,845</u>
Total liabilities		<u>562,487</u>	<u>135,845</u>
Net assets		<u>35,167,809</u>	<u>25,904,630</u>
Equity			
Capital contributions of constituent councils	16	17,869,907	13,869,907
Asset revaluation reserve		408,652	279,477
Capital funding and grants	17	16,638,521	11,638,521
Accumulated surplus		<u>250,729</u>	<u>116,725</u>
Total equity		<u>35,167,809</u>	<u>25,904,630</u>

The above statement of financial position should be read in conjunction with the accompanying notes

Brown Hill & Keswick Creeks Storm Water Board
Statement of changes in equity
For the year ended 30 June 2022

	Capital Contributions of Council \$	Capital Funding and Grants \$	Asset Revaluation Reserve \$	Accumulated Surplus \$	Total equity \$
Balance at 1 July 2020	8,231,343	1,761,766	-	166,155	10,159,264
Net surplus for the year	-	-	-	9,827,325	9,827,325
Other comprehensive income for the year	-	-	-	-	-
Total comprehensive income for the year	-	-	-	9,827,325	9,827,325
Capital contribution 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	<u>13,869,907</u>	<u>11,638,521</u>	<u>279,477</u>	<u>116,725</u>	<u>25,904,630</u>
	Capital Contributions of Council \$	Capital Funding and Grants \$	Asset Revaluation Reserve \$	Accumulated Surplus \$	Total equity \$
Balance at 1 July 2021	13,869,907	11,638,521	279,477	116,725	25,904,630
Net surplus for the year	-	-	-	5,134,004	5,134,004
Other comprehensive income for the year	-	-	-	-	-
Total comprehensive income for the year	-	-	-	5,134,004	5,134,004
Capital contribution of Councils	4,000,000	-	-	-	4,000,000
Transfer to capital funding / grants	-	5,000,000	-	(5,000,000)	-
Revaluation of infrastructure and land improvements	-	-	129,175	-	129,175
Balance at 30 June 2022	<u>17,869,907</u>	<u>16,638,521</u>	<u>408,652</u>	<u>250,729</u>	<u>35,167,809</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes

Brown Hill & Keswick Creeks Storm Water Board
Statement of cash flows
For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Cash flows from operating activities			
Operating receipts from constituent councils		366,372	581,487
Payments to employees		(291,623)	(285,618)
Payments to suppliers		(503,546)	(417,837)
Interest received		59,621	25,483
Interest paid		(212)	(293)
Net cash used in operating activities	25	<u>(369,388)</u>	<u>(96,778)</u>
Cash flows from investing activities			
Payments for New / Upgraded assets		<u>(11,263,316)</u>	<u>(5,395,595)</u>
Net cash used in investing activities		<u>(11,263,316)</u>	<u>(5,395,595)</u>
Cash flows from financing activities			
Contributions from Constituent Councils	16	4,000,000	5,638,564
SMA Funding for New / Upgraded assets	9	5,000,000	6,821,233
NRM Board Water Sustainability Funding		<u>-</u>	<u>165,000</u>
Net cash from financing activities		<u>9,000,000</u>	<u>12,624,797</u>
Net increase/(decrease) in cash and cash equivalents		<u>(2,632,704)</u>	<u>7,132,424</u>
Cash and cash equivalents at the beginning of the financial year		<u>12,135,273</u>	<u>5,002,849</u>
Cash and cash equivalents at the end of the financial year	10	<u><u>9,502,569</u></u>	<u><u>12,135,273</u></u>

The above statement of cash flows should be read in conjunction with the accompanying notes

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2022

Note 1. Significant accounting policies

New or amended Accounting Standards and Interpretations adopted

The Board has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

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 13 September 2022 by the members of the Board.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Board'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 disclosed in Note 2.

(a) Revenue recognition

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.

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:

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2022

Note 1. Significant accounting policies (continued)

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 Boards Annual Budget which is agreed with all constituent councils.

Government grants

Government grants relating to costs are deferred and recognised in profit or loss over the period necessary to match them with the costs that they are intended to compensate.

Grant revenue

When grant revenue received meets the "enforceability" and "sufficiently specific" criteria in accordance with AASB 1058 and AASB 15, the grant revenue is recognised in the statement of financial position as a liability until the performance obligations have been met and delivered to the contributor.

Otherwise the grant is recognised as income in the statement of comprehensive income when the Board obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the Board and the amount of grant can be measured reliably.

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 Boards 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')

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

(e) Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(f) Trade and other receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

The Board has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2022

Note 1. Significant accounting policies (continued)

(g) Financial instruments

Investments and other financial assets are initially measured at fair value. Transaction costs are included as part of the initial measurement, except for financial assets at fair value through profit or loss. Such assets are subsequently measured at either amortised cost or fair value depending on their classification. Classification is determined based on both the business model within which such assets are held and the contractual cash flow characteristics of the financial asset unless an accounting mismatch is being avoided.

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the Board has transferred substantially all the risks and rewards of ownership. When there is no reasonable expectation of recovering part or all of a financial asset, its carrying value is written off.

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.

Financial assets at amortised cost

A financial asset is measured at amortised cost only if both of the following conditions are met: (i) it is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and (ii) the contractual terms of the financial asset represent contractual cash flows that are solely payments of principal and interest.

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.

Impairment of financial assets

Impairment of financial assets 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.

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2022

Note 1. Significant accounting policies (continued)

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.

(h) 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 infrastructure and land improvements has been undertaken as at 30 June 2022. The valuation was undertaken by Tina-James Freeman, Asset Consultant at Tonkin. Refer to Note 19 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:

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

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.

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2022

Note 1. Significant accounting policies (continued)

(i) Impairment of non-financial assets

Non-financial assets 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.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

(j) Trade and other payables

These amounts represent liabilities for goods and services provided to the Board prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

(k) Employee benefits

Short-term 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 comprehensive income.

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) 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.

(m) New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the Board for the annual reporting period ended 30 June 2022. The Board has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

Note 2. Critical accounting judgements, estimates and assumptions

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
As at 30 June 2022

Note 2. Critical accounting judgements, estimates and assumptions (continued)

Allowance for expected credit losses

The allowance for expected credit losses assessment requires a degree of estimation and judgement. It is based on the lifetime expected credit loss, grouped based on days overdue, and makes assumptions to allocate an overall expected credit loss rate for each group. These assumptions include recent sales experience and historical collection rates.

The fair value of assets and liabilities classified as level 3 is determined by the use of valuation models. Level 3 inputs are unobservable inputs. These include discounted cash flow analysis or the use of observable inputs that require significant adjustments based on unobservable inputs. For further information relating to fair value measurement, refer to Note 19.

Impairment of property, plant and equipment

The Board assesses impairment of property, plant and equipment at each reporting date by evaluating conditions specific to the Board and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

Key estimates fair valuation of stormwater infrastructure and land improvements

Stormwater infrastructure assets are carried at fair value. As there is no market for the Board to use to determine fair value, all assets have been valued as Level 3 inputs using a cost approach. Level 3 inputs are unobservable inputs. For further information relating to fair value measurement refer to Note 19.

Note 3. Contributions

	2022	2021
	\$	\$
City of Mitcham	97,177	94,401
City of Burnside	97,177	94,401
City of West Torrens	97,177	94,401
The Corporation of the City of Adelaide	97,177	94,401
The Corporation of the City of Unley	97,177	94,401
	<u>485,885</u>	<u>472,005</u>

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.

Note 4. Investment income

	2022	2021
	\$	\$
Bank Interest	<u>59,621</u>	<u>25,483</u>

Note 5. Employee Costs

	2022	2021
	\$	\$
Salaries and Wages - Board	82,000	82,000
Salaries and Wages - Employee	197,086	178,184
Superannuation contributions	27,909	23,952
Workers compensation	3,356	1,482
Employee entitlement costs	6,616	-
Total Employee costs	<u>316,967</u>	<u>285,618</u>

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2022

Note 6. Materials, Contracts & Other Expenses

	2022	2021
	\$	\$
Contractor & Consultant Services	13,602	2,250
Meeting Room Hire and Teleconference	1,142	443
Financial Services	40,391	21,955
Insurance - Mutual Liability Scheme	46,649	33,321
IT Services	2,398	3,115
Legal Services	13,878	12,630
Office expenses, Printing and Postage	1,516	2,312
PR, Website and Graphic Design	9,683	11,241
Professional Development	1,129	3,695
Administration	-	13,245
Asset Operating Costs & Maintenance	71,345	420
Asset Valuations	-	9,350
Asset Management Plan & Valuations	21,654	5,760
Business Case & Funding Campaign	203,497	72,787
Cyber security cost	38,995	-
Human Resources	-	550
Prescribed Expenses - Audit Remuneration	5,150	5,000
Sundry	612	776
Total Materials, Contracts & Other Expenses	471,641	198,850

Note 7. Finance costs

	2022	2021
	\$	\$
Bank fees	213	238
Interest expenses	7	55
Total finance costs	220	293

Note 8. Depreciation

	2022	2021
	\$	\$
Depreciation	86,279	62,157

Note 9. Capital Funding / Grants for New / Upgraded assets

	2022	2021
	\$	\$
Stormwater Management Authority	5,000,000	6,821,233
NRM Water Sustainability Grant	-	165,000
Gifted Infrastructure - Glenside Park	-	2,890,522
	5,000,000	9,876,755

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2022

Note 10. Cash and cash equivalents

	2022	2021
	\$	\$
<i>Current assets</i>		
Cash at bank and in hand	<u>9,502,569</u>	<u>12,135,273</u>

As at 30 June 2022, cash held includes an amount of \$1,920,000 (2021: \$7,235,798) which is restricted for the purpose of approved capital development projects.

Note 11. Trade and other receivables

	2022	2021
	\$	\$
<i>Current assets</i>		
Trade receivables	230,802	104,500
GST receivable	<u>190,981</u>	<u>166,319</u>
	<u>421,783</u>	<u>270,819</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.

Note 12. Other assets

	2022	2021
	\$	\$
<i>Current assets</i>		
Accrued revenue	7,276	-
Prepayments	<u>12,245</u>	<u>-</u>
	<u>19,521</u>	<u>-</u>

Note 13. Infrastructure, property, plant and equipment

	2022	2021
	\$	\$
<i>Non-current assets</i>		
Infrastructure and Land Improvements - at independent valuation	21,226,430	8,779,900
Infrastructure and Land Improvements - accumulated depreciation	<u>(148,436)</u>	<u>(62,157)</u>
	<u>21,077,994</u>	<u>8,717,743</u>
Computer equipment - at cost	4,493	4,493
Less: Accumulated depreciation	<u>(4,493)</u>	<u>(4,493)</u>
	<u>-</u>	<u>-</u>
Capital works-in-progress	<u>4,708,429</u>	<u>4,916,640</u>
	<u>25,786,423</u>	<u>13,634,383</u>

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2022

Note 13. Infrastructure, property, plant and equipment (continued)

Reconciliations

Reconciliations of the written down values at the beginning and end of the current and previous financial year are set out below:

	Capital Works in Progress \$	Infrastructure and Land Improvement s \$	Office Equipment \$	Total \$
Balance at 1 July 2020	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 increments	-	279,477	-	279,477
Depreciation expense	-	(62,157)	-	(62,157)
Balance at 30 June 2021	4,916,640	8,717,743	-	13,634,383
Additions	11,645,539	463,605	-	12,109,144
Revaluation increments	-	129,175	-	129,175
Transfers in/(out)	(11,853,750)	11,853,750	-	-
Depreciation expense	-	(86,279)	-	(86,279)
Balance at 30 June 2022	<u>4,708,429</u>	<u>21,077,994</u>	<u>-</u>	<u>25,786,423</u>

Valuations of land and buildings

In line with the Board's capitalisation policy a valuation of completed infrastructure and land improvements was undertaken as at 30 June 2022. The valuation was undertaken by Tina-James Freeman, Asset Consultant at Tonkin. Refer to Note 19 for additional information on fair value measurement of stormwater infrastructure.

	2022 \$	2021 \$
Capital works-in-progress		
South Parklands Stormwater (Park 16 Wetland now complete; Park 20 creek works ongoing)	3,806,423	4,764,314
Reference Design - Capital	744,629	138,114
Lower Brown Hill Creek - Area 1-3	3,135	-
Upper Brown Hill Creek - Area 3 Millswood	93,415	14,212
Upper Brown Hill Creek -- Area 1C Forestville	46,873	-
Upper Brown Hill Creek - Area 3a Millswood Land	13,954	-
	<u>4,708,429</u>	<u>4,916,640</u>

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2022

Note 14. Trade and other payables

	2022	2021
	\$	\$
<i>Current liabilities</i>		
Trade payables	180,862	108,646
Accrued expenses	341,129	-
Credit card	(837)	(79)
PAYG payable	8,899	4,256
Superannuation payable	7,027	6,765
Wages payable	-	(2,534)
	<u>537,080</u>	<u>117,054</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.

Note 15. Provisions

	2022	2021
	\$	\$
<i>Current liabilities</i>		
Provision for employee benefits	<u>25,407</u>	<u>18,791</u>

Note 16. Capital contributions of constituent councils

	2022	2021
	\$	\$
City of Mitcham	1,786,991	1,386,991
City of Burnside	2,144,389	1,664,389
City of West Torrens	8,756,254	6,796,254
Corporation of the City of Adelaide	1,429,593	1,109,593
Corporation of the City of Unley	<u>3,752,680</u>	<u>2,912,680</u>
Total Contributions by Owners	<u>17,869,907</u>	<u>13,869,907</u>

	2022	2021
	\$	\$
City of Mitcham Movement Table		
Opening balance	1,386,991	823,134
Contributions	<u>400,000</u>	<u>563,857</u>
	<u>1,786,991</u>	<u>1,386,991</u>

	2022	2021
	\$	\$
City of Burnside Movement Table		
Opening balance	1,664,389	987,761
Contributions	<u>480,000</u>	<u>676,628</u>
	<u>2,144,389</u>	<u>1,664,389</u>

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2022

Note 16. Capital contributions of constituent councils (continued)

	2022	2021
	\$	\$
City of West Torrens Movement Table		
Opening balance	6,796,254	4,033,358
Contributions	1,960,000	2,762,896
	<u>8,756,254</u>	<u>6,796,254</u>
	2022	2021
	\$	\$
Corporation of the City of Adelaide Movement Table		
Opening balance	1,109,593	658,508
Contributions	320,000	451,085
	<u>1,429,593</u>	<u>1,109,593</u>
	2022	2021
	\$	\$
Corporation of City of Unley Movement Table		
Opening balance	2,912,680	1,728,582
Contributions	840,000	1,184,098
	<u>3,752,680</u>	<u>2,912,680</u>

Capital contributions of Constituent Councils are payments received for investing in infrastructure. The rates of contributions are agreed in the Charter of the Board.

Note 17. Capital funding and grants

	2022	2021
	\$	\$
Opening balance	11,638,521	1,761,766
Transfer from accumulated surplus	5,000,000	9,876,755
	<u>16,638,521</u>	<u>11,638,521</u>

Capital funding and grants are received from the funding providers for capital works and these funds are set aside until the construction projects are delivered.

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2022

Note 18. Financial instruments

Financial risk management objectives

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 asset, financial liability and equity instruments are disclosed in note 1 Summary of Significant Accounting Policies.

Mitigation strategies for specific risks faced are described below:

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.

Liquidity risk

Liquidity risk arises from the 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:

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2022

Note 18. Financial instruments (continued)

	2022	2021
	\$	\$
Financial assets		
Held at amortised cost		
Cash and cash equivalents	9,502,569	12,135,273
Trade and other receivables	421,783	270,819
	<u>9,924,352</u>	<u>12,406,092</u>
Total financial assets	<u>9,924,352</u>	<u>12,406,092</u>
	2022	2021
	\$	\$
Financial liabilities		
Held at amortised cost		
Trade and other payables	537,080	117,054
	<u>537,080</u>	<u>117,054</u>

Remaining contractual maturities

The table below reflects the undiscounted contractual maturity analysis for financial liabilities:

	Weighted average interest rate %	1 year or less \$	Between 1 and 2 years \$	Between 2 and 5 years \$	Over 5 years \$	Remaining contractual maturities \$
2022						
Non-derivatives						
<i>Non-interest bearing</i>						
Trade and other payables (excluding estimated annual leave)	-	537,080	-	-	-	537,080
Total non-derivatives		<u>537,080</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>537,080</u>
	Weighted average interest rate %	1 year or less \$	Between 1 and 2 years \$	Between 2 and 5 years \$	Over 5 years \$	Remaining contractual maturities \$
2021						
Non-derivatives						
<i>Non-interest bearing</i>						
Trade and other payables (excluding estimated annual leave)	-	117,054	-	-	-	117,054
Total non-derivatives		<u>117,054</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>117,054</u>

The timing of expected outflows is not expected to be materially different from contracted cashflows.

Note 19. Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2022

Note 19. Fair value measurement (continued)

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Assets and liabilities measured at fair value are classified into three levels, using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. Classifications are reviewed at each reporting date and transfers between levels are determined based on a reassessment of the lowest level of input that is significant to the fair value measurement.

For recurring and non-recurring fair value measurements, external valuers may be used when internal expertise is either not available or when the valuation is deemed to be significant. External valuers are selected based on market knowledge and reputation. Where there is a significant change in fair value of an asset or liability from one period to another, an analysis is undertaken, which includes a verification of the major inputs applied in the latest valuation and a comparison, where applicable, with external sources of data.

Fair value hierarchy

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: Quoted prices (unadjusted) 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: Unobservable inputs for the asset or liability

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.

Note 20. Contingent liabilities

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 2022 (30 June 2021 : None).

Note 21. Commitments

	2022 \$	2021 \$
South Park Lands		
Park 16 - Wetland	600,000	6,414,058
Park 20 - Creek works	1,000,000	-
Project management	100,000	-
	<u>1,700,000</u>	<u>6,414,058</u>

Brown Hill & Keswick Creeks Storm Water Board
Notes to the financial statements
As at 30 June 2022

Note 21. Commitments (continued)

	2022	2021
	\$	\$
Upper Brown Hill Creek - Area 3 Millswood		
Project Management	-	11,287
Engineering	-	85,460
	<u>-</u>	<u>96,747</u>
	2022	2021
	\$	\$
Reference design		
Engineering Services	144,000	466,420
Consultant Services	24,000	258,573
Geotech	36,000	-
Legal	4,000	-
Project management	12,000	-
	<u>220,000</u>	<u>724,993</u>
	2022	2021
	\$	\$
Total contracted commitments	<u>1,920,000</u>	<u>7,235,798</u>

All contracted commitments noted above are expected to be paid within the next twelve months.

The Authority was awarded a \$10 million grant from the Department of Industry, Science, Energy and resources (Commonwealth Government) for the Lower Brown Hill Creek Upgrades project which is due to commence construction during FY23. Per the agreed terms of the grant, the Authority is required to make a financial contribution to the project totalling \$10,353 million and will receive a financial contribution from the South Australian Government totalling \$10,353 million. As at the time of preparing the financial statements, construction works for the project had not commenced and no income has been recognised and/or received from funding parties.

Note 22. 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:

	2022	2021
	\$	\$
Salaries and Wages	262,115	252,132

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 2022 (2021: Nil).

Note 23. 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
Notes to the financial statements
As at 30 June 2022

Note 24. Events after the reporting period

No matter or circumstance has arisen since 30 June 2022 that has significantly affected, or may significantly affect the Board's operations, the results of those operations, or the Board's state of affairs in future financial years.

Note 25. Reconciliation of net surplus to net cash used in operating activities

	2022	2021
	\$	\$
Net surplus for the year	5,134,004	9,827,325
Adjustments for:		
Depreciation and amortisation	86,279	62,157
Capital funding / grants	(5,000,000)	(9,876,755)
Physical resources received free of charge	(463,605)	-
Change in operating assets and liabilities:		
Decrease/(increase) in trade and other receivables	(150,964)	54,303
Increase in accrued revenue	(7,276)	-
Increase in prepayments	(12,245)	-
Increase/(decrease) in trade and other payables	37,803	(171,860)
Increase in employee benefits	6,616	8,052
Net cash used in operating activities	<u>(369,388)</u>	<u>(96,778)</u>

Brown Hill & Keswick Creeks Storm Water Board
Certification of financial statements
For the year ended 30 June 2022

In the Boards' opinion the attached financial statements comprising of the statement of comprehensive income, statement of financial position, statement of changes in equity, statement of cash flow and notes to the financial statements

- Presents a true and fair view of the financial position of Brown Hill and Keswick Creeks Stormwater Board as at 30 June 2022 and its performance for the year ended on the date in accordance with Accounting Standards and other mandatory professional reporting requirements;
- At the date of this statements there are reasonable grounds to believe that the Board will be able to pay its debts as and when they become due and payable.

On behalf of the Board

Judy Choate

Judy Choate (Sep 14, 2022 18:44 GMT+9.5)

Judith Choate
Board Member
14 September 2022

G. T. Vogt

G. T. Vogt (Sep 14, 2022 16:48 GMT+9.5)

Geoff Vogt
Board Member
14 September 2022

Brown Hill & Keswick Creeks Storm Water Board
Certification of auditor independence
For the year ended 30 June 2022

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 2022, the Board's Auditor, Dean Newbery & Partners 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 \(Sep 14, 2022 18:44 GMT+9.5\)](#)

Judith Choate
Board Member
14 September 2022

G. T. Vogt

[G. T. Vogt \(Sep 14, 2022 16:48 GMT+9.5\)](#)

Geoff Vogt
Board Member
14 September 2022











3 FY22 Financial Statements

Final Audit Report

2022-09-14

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Appendix 3 – Centennial Park Cemetery Authority Annual Report 2021-22

Centennial Park Annual Report 2022

At a Glance

- 490,000 Park Visitors 2021/22
- 810 Burials
- 2,964 Cremations
- 935 Funeral Services
- 450 Celebration of Life Gatherings
- 600 Native Trees and shrubs planted on the northern boundary
- 15,000 Coffees served
- 7,500 Roses pruned
- 11 Events with over 1,200 attendees
- New Four-Year Strategic Plan and a Ten-Year Asset Management Plan

Operating Environment

Centennial Park is committed to providing our services with dignity, respect, care, and transparency. We helped South Australian families with burials or cremations, and also the memorialisation of loved ones, and celebration of life gatherings.

State deaths

Centennial Park provided burial or cremation services for 25% of all recorded deaths in South Australia over the last financial year.

Burials

Centennial Park performed 810 burials this year. This represents 19% of all the burials in South Australia and 38% of all Adelaide metropolitan burials. Burial remains a preference to many in the community, who value the options we provide within the stunning surrounds of the Park.

Cremations

We conducted 2,964 cremations at Centennial Park this year, representing 28% of all cremations in South Australia. This is a 1% reduction from the previous period.

Funeral & memorial services

Government imposed COVID-19 restrictions and lock downs impacted on funeral and memorial service delivery. Centennial Park hosted 934 funeral and memorial services in our Jubilee Complex, Function Rooms or Outdoor Garden services over the past year.

Covid-19 Impact

COVID-19 remained a challenge. The health and wellbeing of our team, families, and visitors remained a priority, with the introduction of a mandated vaccination policy for our team, suppliers, and contractors.

To ensure our ability to provide our essential services to families in their time of need, some of the initiatives established in 2020 continued through the 2022 financial year, including:

- Swift communication of any changes to capacity numbers to families and funeral directors and adapting service delivery accordingly.
- Reduction in prices of our service spaces so that families could use larger spaces and maximise the number of people who could attend a funeral and memorial service.
- Improved live streaming for funeral and memorial services.
- A floral placement service for those unable to visit a memorial position.
- Work from home arrangements, separation of teams, where appropriate, to ensure no workplace transmission.

Customer Experience

In response to the ongoing COVID-19 pandemic and customer demands, we made changes to our customer service teams, including:

- Structure change for the sales and customer service teams to better respond to customer demand.
- Adapted our consultations to cater to the growing demand for phone, email, and Zoom consultations.
- Combined the Bookings and Jubilee Complex teams to form a single Funerals & Memorial Services Team.
- Launched bundled packages incorporating a mix of Jubilee Complex, memorials, cremations and functions offerings.
- Implemented a new dedicated concierge service at the Jubilee Complex for all funeral and memorial services to assist families and funeral directors while at Centennial Park.

Our Natural Environment

Preserving the valuable green space is a major priority, with the focus on regeneration of our Park, its assets and its natural botanical environment to ensure it is sustainably enriched and enhanced.

Natural Environment

We continued to actively monitor and review our environmental performance and identify innovative ways to reduce our overall environmental footprint. Independent annual reviews are conducted on our environmental performance including energy usage and emissions and tree planting.

Tree Planting

We have been an active member of Trees For Life since the mid 1990's. Each year, including the 2022 financial year, we plant an average of 1,000 trees and shrubs around our boundary to provide a natural screen and important habitat/corridor for our wildlife.

Carbon Emissions

For the last 15 years we have completed an annual audit of our greenhouse gas emissions and purchased carbon credits to offset our emissions.

Since the base year emissions of FY2008 we have successfully reduced our overall emissions by 729 tonnes of CO₂-e, a decrease of 41.7% based on an annual like for like net comparison.

Our Assets

To ensure exceptional service, equipment was replaced, and assets updated and refurbished within the Park over the 2022 financial year including:

- Cremator number 2, the second new cremator in recent years.
- Forklift, front end loader, tipper utility, drone, and ride-on mower.
- Security cameras installed at all entrance/exit gates.
- Décor in the café and function rooms updated.
- Administration Building Reception area refurbished.

Cemetery Beam Replacement Program

Our annual program of beam replacement, the concrete foundations which headstones are placed on, saw 44 beams replaced. A total of 889 lineal metres were laid in Catholic G, Orthodox General AG and Catholic E sections in FY2022. We aim to replace a similar number of beams in FY2023.

Landscaping and Beautifying Our Gardens

Our grounds look beautiful all year 'round. To achieve this, we have completed several projects this year, including:

- Maintained more than 7,500 roses across our gardens.
- Installed a further six new bench seats in key locations across the cemetery grounds to provide visitors with the opportunity to sit, rest and reflect while visiting the Park. Additional seats will be installed in FY2023.
- Redeveloped Tuscan gardens to include a new Lilli Pilli hedge, four large Cupressus, two large Standard Magnolias and a feature urn.
- Installed our new sculpture, The Emu, in Tristiana Court.

Upgrade of Air Conditioning Systems

This year we upgraded the air conditioning systems in the Administration offices. The upgrade has improved the comfort for staff working in these offices and further reduced our energy consumption as the new units do not rely on refrigerant gas (R22), which is harmful to the environment.

Community Partnerships

We proudly partnered with not-for-profit organisations to help us maintain and improve our facilities while improving the lives of individuals.

Bedford, local disability and support services provider, continued to help us to maintain our grounds. Bedford employees learned new skills and gained hands-on experience while working in our gardens.

Each year TAFE students gain practical experience pruning our roses under the supervision of their lecturers. Rose pruning is one of the biggest tasks in the garden each year, and we are pleased to be part of this mutually beneficial arrangement.

Our Community Engagement

Our stunning botanical grounds are a welcoming sanctuary for all who visit, and we value our connection to community. We were pleased to have hosted a number of events throughout the year and reintroduced our popular Behind the Scenes Tours.

With Wildflowers Café open for a year, it is a pleasure to see regular groups meeting at the café and enjoying the outlook of the beautiful gardens.

Highlights for the year included:

SALA in the Park

We invited the community to once again be part of our SALA in the Park sculptural walk. Several temporary sculptures were placed alongside our more than a dozen permanent sculptures to create a self-guided walk through nature, where life and art could be contemplated. The popularity of this event continues to grow, and we look forward to being part of the 25th year of the SALA Festival.

Pregnancy and Infant Loss Tribute

For many years Centennial Park has marked International Pregnancy and Infant Loss Remembrance Day on October 15. This year in addition to placing colourful butterflies at each of the resting places within our Infant and Children's areas; we marked the day with an enduring tribute, a Crab Apple tree and a plaque to acknowledge the families who have lost a child through miscarriage, stillbirth, infant death, and other infant loss.

Remembrance Day

We held our annual Remembrance Day Tribute with a limited number of invited guests. Walford Anglican School for Girls placed over 4,000 Australian flags on the memorials of service personnel at rest in Derrick Gardens.

It was a poignant backdrop for a moving service led by The Barossa Light Horse Historical Association Inc and featuring Re-enact SA Catafalque Party, Cadet Flag, and Escort, Scotch College Adelaide Pipes and Drums. Following the minute's silence and the playing of the Last Post, Walford Anglican School for Girls Choir provided a moving rendition of In Flanders Field.

Behind the Scenes and Group Tours

In April 2022 we reintroduced our Behind the Scenes tours, once again providing the community with the opportunity to see the inner workings of Centennial Park.

Held on the last Saturday of the month, the highly informative tour takes in our grounds, buildings, and spectacular gardens, crematorium (optional). With limited numbers per session, we ensure participants questions can be answered and we can tour the Park in comfort and safety.

We also hosted a number of personalised tours for various community groups.

Mother's Day

Mother's Day weekend saw the Park full of flowers, live music by ASO acclaimed harpist Emma Horwood, and families remembering and celebrating mothers, grandmothers, and all the special women who impact our lives. We hosted our first ever high tea in the Function Rooms, which was a sell-out, with the fantastic feedback it would appear everyone enjoyed the day.

Information & Communication Technology

As we increasingly rely on technology, there is a focus on cyber security and resilience, safeguarding business continuity and data integrity while improving the experience for both our team and our customers.

During 2021/2022 the following initiatives were undertaken:

- Tested our disaster recovery plans.
- Implemented a cyber awareness training program.
- Hardware upgrades and replacements of our printers/copiers, WIFI network, and mobile phone fleet, to ensure stability, reliability, and secure technology.
- Upgraded our Internet to NBN Enterprise Ethernet.
- Discovery and system improvement planning for our audio-visual service in the Jubilee Complex working towards enhancing service delivery.

Digitisation of our records saw another 138 folders / 17 boxes of paper records completed, putting us three years ahead of schedule.

Our People

The health and well-being of our people is a driving force in the way we operate, lead, and conduct business.

We want a healthy level of awareness around wellbeing in our organisational culture. Supporting the very sensitive nature of our working environment and the impact of the sometimes challenging aspects of the services we provide, and maintaining our investment and commitment to health and wellbeing initiatives.

We have recently conducted an organisation-wide Health and Wellbeing Survey, providing team members an opportunity to give insight and feedback ensuring we continue to have the right measures and resources in place to support our People.

Our organisational structure is regularly monitored and reviewed. In the past year, we have implemented new team structures for multiple customer-facing roles, to deliver a premium experience for our customers and visitors.

We increased our investment in People and Culture, through the appointment of our first ever People and Culture Officer – ensuring that the team has capacity to support the organisational capability activities of the business. This will be a critical role as we prepare for the implementation of the new strategic plan and consider the resources and activities required to achieve our objectives and goals.

Professional development is a key focus, with a significant investment into our Leadership capability over the past year.

Work Health & Safety

In line with our broader culture of care and compassion, Centennial Park takes seriously its responsibility to provide a safe and healthy working environment. Our goal is to eliminate, where possible, the risk of accidents or incidents, customer complaints, and work-related injuries.

We 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 general good health among our employees, we offer the Employee Assistance Program and Healthy Lifestyle Program to all our employees.

The below table summarises our WHS data for the last six years:

Indicator	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017
Number of injuries resulting in lost time at work	1	0	0	1	0	0
Lost days due to injury	50	0	0	2	0	0
Number of accidents/incidents reported	21	35	35	34	36	46
Number of hazards reported	1	1	8	4	7	9

Financial Performance

The Authority produced an operating surplus of \$134K, which was \$541K better than the previous period. Whilst some service areas continued to be impacted by Government imposed restrictions in response to the COVID-19 pandemic, we saw a significant increase in revenue generated from the sale of both burial and memorial interment rights.

The Liability Guarantee Fee paid to Owner Councils was \$659K in total. Before payment of the Liability Guarantee Fee, the result for the year was \$793K, resulting in a net operating surplus of 7% of revenue.

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 2022

*To be a place for the living, a vibrant community hub. A
place where life is cherished, commemorated, contemplated
and celebrated.*



General Purpose Financial Statements

for the year ended 30 June 2022

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General Purpose Financial Statements
for the year ended 30 June 2022

Certification of Financial Statements

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


In our opinion:

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



Janet Miller
Chief Executive Officer

25 August 2022



Amanda Heyworth
CHAIR

25 August 2022

Statement of Comprehensive Income

for the year ended 30 June 2022

\$	Notes	2022	2021
Income			
User Charges	2a	11,184,792	9,466,922
Investment Income	2b	65,300	85,379
Total Income		11,250,092	9,552,301
Expenses			
Employee costs	3a	5,204,045	4,833,484
Materials, Contracts and Other Expenses	3b	3,999,638	3,483,473
Depreciation, Amortisation and Impairment	3c	1,912,263	1,642,637
Total Expenses		11,115,946	9,959,594
Operating Surplus / (Deficit)		134,146	(407,293)
Asset Disposal & Fair Value Adjustments	4	(30,186)	7,118
Net Surplus / (Deficit)		103,960	(400,175)
Other Comprehensive Income			
Changes in Revaluation Surplus - I,PP&E	9a	15,463,235	—
Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve		—	(17,423)
Other movements		(52,025)	—
Total Other Comprehensive Income		15,411,210	(17,423)
Total Comprehensive Income		15,515,170	(417,598)

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

Statement of Financial Position

as at 30 June 2022

\$	Notes	2022	2021
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	8,588,784	7,328,052
Trade & Other Receivables	5b	1,103,748	872,108
Inventories	5c	497,486	630,641
<u>Subtotal</u>		<u>10,190,018</u>	<u>8,830,801</u>
Total current assets		<u>10,190,018</u>	<u>8,830,801</u>
Non-current assets			
Other Non-Current Assets	6	497,350	256,724
Infrastructure, Property, Plant & Equipment	7a(i)	54,931,316	39,911,311
Total non-current assets		<u>55,428,666</u>	<u>40,168,035</u>
TOTAL ASSETS		<u>65,618,684</u>	<u>48,998,836</u>
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	3,173,082	2,549,946
Borrowings	8b	30,398	58,195
Provisions	8c	614,830	599,561
<u>Subtotal</u>		<u>3,818,310</u>	<u>3,207,702</u>
Total Current Liabilities		<u>3,818,310</u>	<u>3,207,702</u>
Non-Current Liabilities			
Borrowings	8b	22,798	53,196
Provisions	8c	14,272,598	13,748,130
Total Non-Current Liabilities		<u>14,295,396</u>	<u>13,801,326</u>
TOTAL LIABILITIES		<u>18,113,706</u>	<u>17,009,028</u>
Net Assets		<u>47,504,978</u>	<u>31,989,808</u>
EQUITY			
Accumulated surplus		9,726,503	9,622,543
Asset revaluation reserves	9a	37,459,464	22,048,026
Other reserves	9b	270,309	270,537
Contributed Equity	9	48,702	48,702
Total Equity		<u>47,504,978</u>	<u>31,989,808</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 2022

\$	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Contributed Equity	Total equity
2022						
Balance at the end of previous reporting period		9,622,543	22,048,026	270,537	48,702	31,989,808
Net Surplus / (Deficit) for Year		103,960	—	—	—	103,960
Other Comprehensive Income						
Gain (loss) on revaluation of IPP&E	7a	—	15,463,235	—	—	15,463,235
IPP&E Impairment (Expense) / Recoupments						
Offset to ARR	7a	—	(51,797)	—	—	(51,797)
- E M M Kay	9b	—	—	(228)	—	(228)
Other comprehensive income		—	15,411,438	(228)	—	15,411,210
Total comprehensive income		103,960	15,411,438	(228)	—	15,515,170
Balance at the end of period		9,726,503	37,459,464	270,309	48,702	47,504,978
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

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

Statement of Cash Flows

for the year ended 30 June 2022

\$	Notes	2022	2021
Cash flows from operating activities			
<u>Receipts</u>			
Operating Receipts		11,506,463	10,218,541
Investment Receipts		65,300	85,379
<u>Payments</u>			
Payments to Employees		(5,238,644)	(4,760,018)
Payments for Materials, Contracts & Other Expenses		(3,233,280)	(3,274,174)
Net cash provided by (or used in) Operating Activities	11b	<u>3,099,839</u>	<u>2,269,728</u>
Cash flows from investing activities			
<u>Receipts</u>			
Sale of Replaced Assets		34,775	30,000
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(1,419,851)	(2,261,397)
Expenditure on New/Upgraded Assets		(395,836)	(3,216,241)
Net cash provided (or used in) investing activities		<u>(1,780,912)</u>	<u>(5,447,638)</u>
Cash flows from financing activities			
<u>Payments</u>			
Repayment of Lease Liabilities		(58,195)	(58,194)
Net Cash provided by (or used in) Financing Activities		<u>(58,195)</u>	<u>(58,194)</u>
Net Increase (Decrease) in Cash Held		1,260,732	(3,236,104)
plus: Cash & Cash Equivalents at beginning of period		7,328,052	10,564,156
Cash and cash equivalents held at end of period	11a	<u>8,588,784</u>	<u>7,328,052</u>

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

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

Contents of the Notes accompanying the General Purpose Financial Statements

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

Note 1. Summary of Significant Accounting Policies

The principal accounting policies adopted 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 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.

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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

- **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 four 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 \$5,000.

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.

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

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

Note 1. Summary of Significant Accounting Policies (continued)

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 0.88% (2021, 0.99%)

Weighted avg. settlement period 7 years (2021, 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 Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. No changes in accounting policy have 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

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

Note 1. Summary of Significant Accounting Policies (continued)

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 \$659,257 was paid to the Constituent Councils (2021 Liability Guarantee Fee of \$325,721 included a one-off six month waiver 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.

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 that could be applicable to Councils.

Effective for NFP annual reporting periods beginning on or after 1 January 2023

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current and associated standards (amended by AASB 2020-6)
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates (amended by AASB 2021-6)

Effective for NFP annual reporting periods beginning on or after 1 January 2025

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

Note 1. Summary of Significant Accounting Policies (continued)

- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5 and AASB 2021-7))

(13) Comparative Figures

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

(14) Disclaimer

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

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

Note 2. Income

\$	2022	2021
(a) User Charges		
Cremation	1,377,496	1,368,024
Memorial	3,315,305	2,876,544
Burial	6,012,155	5,036,583
Chapel Fees	978,224	796,315
Deferred Interment Right Revenue	(593,370)	(754,344)
Cafe and Catering Revenue	7,590	1,538
Retail Store	60,551	13,579
Sundry Income	26,841	128,683
Total User Charges	11,184,792	9,466,922

(b) Investment Income

Interest on Investments		
- Local Government Finance Authority	57,436	79,262
- Banks & Other	7,864	6,117
Total Investment Income	65,300	85,379

Note 3. Expenses

\$	Notes	2022	2021
(a) Employee costs			
Salaries and Wages		4,370,030	3,981,131
Employee Leave Expense		330,690	391,465
Superannuation - Defined Contribution Plan Contributions	17	411,297	381,760
Workers' Compensation Insurance		92,028	85,525
Less: Capitalised and Distributed Costs		–	(6,397)
Total Operating Employee Costs		5,204,045	4,833,484
Total Number of Employees (full time equivalent at end of reporting period)			
		52	51

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

Note 3. Expenses (continued)

\$	2022	2021
(b) Materials, Contracts and Other Expenses		
(i) Prescribed Expenses		
Auditor's Remuneration		
- Auditing the Financial Reports	15,000	15,000
Subtotal - Prescribed Expenses	15,000	15,000
(ii) Other Materials, Contracts and Expenses		
Contractors	468,283	424,595
Energy	231,848	227,285
Individually Significant Items	659,257	325,721
Maintenance	643,766	628,694
Legal Expenses	27,637	72,394
Parts, Accessories & Consumables	729,374	591,352
Professional Services	115,198	42,611
Insurance	145,500	128,031
Licences	203,175	158,788
Water	152,267	195,163
Sundry	608,333	673,839
Subtotal - Other Material, Contracts & Expenses	3,984,638	3,468,473
Total Materials, Contracts and Other Expenses	3,999,638	3,483,473
(iii) Individually significant items		
Liability Guarantee Fee	659,257	325,721
(c) Depreciation, Amortisation and Impairment		
(i) Depreciation and Amortisation		
Buildings & Other Structures	456,003	371,747
Infrastructure	877,241	736,994
Right-of-use Assets	56,675	56,675
Plant & Equipment	361,821	314,177
Motor Vehicle	156,537	160,162
Subtotal	1,908,277	1,639,755
(ii) Amortisation		
Trademarks	3,986	2,882
Subtotal	3,986	2,882
Total Depreciation, Amortisation and Impairment	1,912,263	1,642,637

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

Note 4. Asset Disposal & Fair Value Adjustments

\$	2022	2021
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	34,775	30,000
Less: Carrying Amount of Assets Sold	(64,961)	(22,882)
Gain (Loss) on Disposal	(30,186)	7,118
Net Gain (Loss) on Disposal	(30,186)	7,118

Note 5. Current Assets

\$	2022	2021
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	235,696	237,126
Deposits at Call	1,353,088	1,090,926
Short Term Deposits & Bills, etc.	7,000,000	6,000,000
Total Cash & Cash Equivalent Assets	8,588,784	7,328,052

(b) Trade & Other Receivables

Debtors - General	898,009	821,936
Prepayments & Other Receivables	205,739	50,172
Total Trade & Other Receivables	1,103,748	872,108

(c) Inventories

Stores & Materials	14,747	4,904
Trading Stock	482,739	625,737
Total Inventories	497,486	630,641

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

Note 6. Non-Current Assets

\$	2022	2021
Other Non-Current Assets		
Other		
Capital Works-in-Progress	462,078	232,182
Trademarks	35,272	24,542
<u>Total Other Non-Current Assets</u>	<u>497,350</u>	<u>256,724</u>

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

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

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

\$	Fair Value Level	as at 30/06/21				Asset movements during the reporting period								as at 30/06/22			
		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)	Adjustments & Transfers	Revaluation Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land	2	5,650,000	–	–	5,650,000	–	–	–	–	–	(4,040,000)	–	480,000	2,090,000	–	–	2,090,000
Land	3	–	–	–	–	–	–	–	–	–	4,450,000	–	3,220,000	7,670,000	–	–	7,670,000
Buildings & Other Structures	2	25,000	5,089,137	(223,979)	4,890,158	–	–	–	(4,210)	–	(4,880,016)	(1,142)	–	200,000	–	(195,210)	4,790
Buildings & Other Structures	3	19,580,220	–	(8,530,408)	11,049,812	11,340	70,030	–	(451,793)	–	4,286,633	–	130,421	22,556,136	81,370	(7,541,063)	15,096,443
Infrastructure	3	51,558,948	–	(40,035,686)	11,523,262	194,878	1,018,838	(35,401)	(877,241)	(51,797)	4,475,954	–	11,633,956	46,384,740	1,213,714	(19,716,005)	27,882,449
Infrastructure	2	25,000	4,715,699	(264,745)	4,475,954	–	–	–	–	–	(4,475,954)	–	–	–	–	–	–
Right-of-Use Assets		–	227,780	(108,624)	119,156	–	–	–	(56,675)	–	–	–	–	–	227,780	(165,299)	62,481
Plant & Equipment		–	5,161,890	(3,540,110)	1,621,780	150,963	54,520	(5,925)	(361,821)	–	183,383	–	–	–	5,350,853	(3,707,953)	1,642,900
Motor Vehicle		–	1,746,775	(1,165,586)	581,189	–	58,856	(1,255)	(156,537)	–	–	–	–	–	1,342,257	(860,004)	482,253
Total Infrastructure, Property, Plant & Equipment		76,839,168	16,941,281	(53,869,138)	39,911,311	357,181	1,202,244	(42,581)	(1,908,277)	(51,797)	–	(1,142)	15,464,377	78,900,876	8,215,974	(32,185,534)	54,931,316
Comparatives		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

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

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

Land, Building & Other Structures and Infrastructure shown in fair value hierarchy level 2 and 3 were revalued as at 1 July 2021 by AssetVal. 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 and forming part of the Financial Statements for the year ended 30 June 2022

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

Note 8. Liabilities

	2022 Current	2022 Non Current	2021 Current	2021 Non Current
\$				
(a) Trade and Other Payables				
Goods & Services	1,010,718	—	626,153	—
Payments Received in Advance	1,841,619	—	1,443,647	—
Accrued Expenses - Employee Entitlements	108,365	—	89,331	—
Accrued Expenses - Other	212,380	—	390,815	—
<u>Total Trade and Other Payables</u>	<u>3,173,082</u>	<u>—</u>	<u>2,549,946</u>	<u>—</u>

	Notes	2022 Current	2022 Non Current	2021 Current	2021 Non Current
\$					
(b) Borrowings					
Lease Liabilities	16b	30,398	22,798	58,195	53,196
<u>Total Borrowings</u>		<u>30,398</u>	<u>22,798</u>	<u>58,195</u>	<u>53,196</u>

(c) Provisions

Employee Entitlements (including oncosts)	614,830	69,073	599,561	137,975
Heritage Monuments Restoration	—	36,000	—	36,000
Deferred Interment Right Revenue	—	14,167,525	—	13,574,155
<u>Total Provisions</u>	<u>614,830</u>	<u>14,272,598</u>	<u>599,561</u>	<u>13,748,130</u>

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

Note 9. Reserves

	as at 30/06/21				as at 30/06/22
\$	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
(a) Asset Revaluation Reserve					
Land - Other	3,743,237	3,700,000	–	–	7,443,237
Buildings & Other Structures	7,423,411	129,279	–	–	7,552,690
Infrastructure	10,881,378	11,633,956	–	(51,797)	22,463,537
Total Asset Revaluation Reserve	22,048,026	15,463,235	–	(51,797)	37,459,464
Comparatives	22,065,449	–	–	(17,423)	22,048,026

	as at 30/06/21				as at 30/06/22
\$	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
(b) Other Reserves					
E M M Kay	29,700	–	(228)	–	29,472
Recycled Metals Charitable Reserve	240,837	–	–	–	240,837
Total Other Reserves	270,537	–	(228)	–	270,309
Comparatives	223,870	–	–	46,667	270,537

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

Note 11. Reconciliation to Statement of Cash Flows

\$	Notes	2022	2021
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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 Statement of Financial Position as follows:

Total Cash & Equivalent Assets	5	8,588,784	7,328,052
Balances per Statement of Cash Flows		8,588,784	7,328,052

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

Net Surplus/(Deficit)		103,960	(400,175)
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		1,912,263	1,642,637
Net (Gain) Loss on Disposals		30,186	(7,118)
Deferred Interment Right Revenue		593,370	754,344
Other Reserves		(228)	46,667
		2,639,551	2,036,355
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		(231,640)	(2,725)
Net (Increase)/Decrease in Inventories		133,155	71,089
Net (Increase)/Decrease in Other Assets		(10,730)	—
Net Increase/(Decrease) in Trade & Other Payables		623,136	96,188
Net Increase/(Decrease) in Unpaid Employee Benefits		(53,633)	68,821
Net Cash provided by (or used in) operations		3,099,839	2,269,728

(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.

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

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 1.88% and 0.30% (2021: 0.35% and 0.30%). 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 and forming part of the Financial Statements for the year ended 30 June 2022

Note 12. Financial Instruments (continued)

\$	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets and Liabilities					
2022					
Financial Assets					
Cash & Cash Equivalents	8,588,784	—	—	8,588,784	8,588,784
Receivables	898,009	—	—	898,009	898,009
Total Financial Assets	9,486,793	—	—	9,486,793	9,486,793
Financial Liabilities					
Payables	2,852,337	—	—	2,852,337	2,852,337
Leases	30,398	22,798	—	53,196	53,196
Total Financial Liabilities	2,882,735	22,798	—	2,905,533	2,958,729
2021					
Financial Assets					
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

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

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 and forming part of the Financial Statements

for the year ended 30 June 2022

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

\$	2022	2021
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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	220,047	494,000
Infrastructure	500,895	416,000
Plant & Equipment	527,798	337,000
	<u>1,248,740</u>	<u>1,247,000</u>

These expenditures are payable:

Not later than one year	1,248,740	1,247,000
	<u>1,248,740</u>	<u>1,247,000</u>

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

Note 14. Financial Indicators

	Indicator 2022	Indicators 2021	Indicators 2020
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Financial Indicators overview

These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.

1. Operating Surplus Ratio

Operating Surplus	1.2%	(4.3)%	(4.5)%
Total Operating Income			

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

2. Net Financial Liabilities Ratio

Net Financial Liabilities	75%	92%	47%
Total Operating Income			

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.

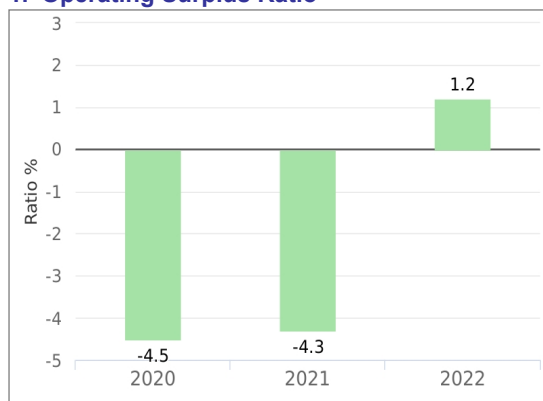
3. Asset Renewal Funding Ratio

Asset Renewals	78%	136%	69%
Infrastructure & Asset Management Plan required expenditure			

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

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 2021/22 result

2021/22 ratio 1.2%

The improvement in the operating surplus is a result of the growth in revenue.

Strong performance in the sale of both burial and memorial interment rights has contributed to revenue growth. Whilst the impact of Government imposed restrictions in response to the COVID-19 pandemic continued to impact some of our service areas, the impact was less than in previous years.

2. Net Financial Liabilities Ratio

continued on next page ...

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

Note 14. Financial Indicators (continued)

Ratio %	Commentary on 2021/22 result	
	2021/22 ratio	75%
<p>This ratio demonstrates that the Authority's liabilities are within acceptable levels.</p> <p>The Authority does not borrow funds and the reduction in the ratio is a result of increased cash balances.</p>		

3. Asset Renewal Funding Ratio

Ratio %	Commentary on 2021/22 result	
	2021/22 ratio	78%
<p>This ratio demonstrates the Authority's capital outlay on renewed assets.</p> <p>Actual results are lower than anticipated due to a number of renewal projects being carried forward into the next financial year as a result of supply chain delays.</p>		

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

Note 15. Uniform Presentation of Finances

\$	2022	2021
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The following is a high level summary of both operating and capital investment activities of the Authority prepared on a simplified Uniform Presentation Framework basis.

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

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

Income	11,250,092	9,552,301
less Expenses	(11,115,946)	(9,959,594)
Operating Surplus / (Deficit)	134,146	(407,293)

Net Outlays on Existing Assets

Capital Expenditure on Renewal and Replacement of Existing Assets	(1,419,851)	(2,261,397)
add back Depreciation, Amortisation and Impairment	1,912,263	1,642,637
add back Proceeds from Sale of Replaced Assets	34,775	30,000
	527,187	(588,760)

Net Outlays on New and Upgraded Assets

Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(395,836)	(3,216,241)
	(395,836)	(3,216,241)

Net Lending / (Borrowing) for Financial Year	265,497	(4,212,294)
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Notes to and forming part of the Financial Statements for the year ended 30 June 2022

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:

(a) Right of use assets

\$	Computer Equipment	Total
2022		
Additions to right-of-use assets	—	—
Depreciation charge	(56,675)	(56,675)
Balance at 30 June	(56,675)	(56,675)
2021		
Additions to right-of-use assets	—	—
Depreciation charge	(56,675)	(56,675)
Balance at 30 June	(56,675)	(56,675)

(b) Lease liabilities

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

\$	2022	2021
Balance at 1 July	111,391	169,585
Payments	(58,194)	(58,194)
Balance at 30 June	53,197	111,391
Classified as:		
Current	30,398	58,195
Non Current	22,799	53,196

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

Note 17. Superannuation

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

Accumulation only Members

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

Salarylink (Defined Benefit Fund) Members

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

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

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

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

Contributions to Other Superannuation Schemes

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

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

Note 18. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

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

1. 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. There was a variation to the Burials and Cremations Act relating to Surrender of Interment Rights and the calculation required for refunds, the change capped the unused term at 30 years and came into effect 1 January 2022.

The contingent liability as at the 30th June 2022 is \$8,617,202. 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 7.29% of 44,144 burial interment rights currently issued.

Total unused interment rights account for approximately 9.31% of 33,985 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 Sheet Date

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

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 25/08/2022

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

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

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.

\$	2022	2021
The compensation paid to Key Management Personnel comprises:		
Salaries, allowances and other short term benefits	833,122	810,151
Total	833,122	810,151

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

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 \$659,257 (2020/21 \$325,721).

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 2022 total \$572,268 (2021 \$611,030). 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 2022, the Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and other explanatory information and the Certification of 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 2022, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and the Australian Accounting Standards.

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 6th day of September 2022,
at 214 Melbourne Street, North Adelaide, South Australia 5006

General Purpose Financial Statements

for the year ended 30 June 2022

Certification of Auditor Independence

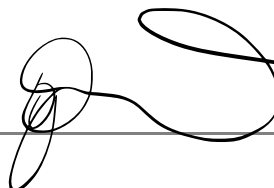
To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Centennial Park Cemetery Authority for the year ended 30 June 2022, the Authority's Auditor, Dean Newberry has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and 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, Audit & Risk Committee

Date: 18 August 2022

General Purpose Financial Statements

for the year ended 30 June 2022

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Centennial Park Cemetery Authority for the year ended 30 June 2022, 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*.



Peter Tsokas

Chief Executive Officer

Corporation of the City of Unley

Date: 1/9/2022

General Purpose Financial Statements
for the year ended 30 June 2022

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Centennial Park Cemetery Authority for the year ended 30 June 2022, 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*.



Matthew Pears
Chief Executive Officer
City of Mitcham

Date:

4.9.22

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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 2022, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



SAMANTHA CRETEN
PARTNER

Signed on the 6th day of September 2022,
at 214 Melbourne Street, North Adelaide, South Australia 5006