

CITY OF UNLEY

2022-23 Annual Report

Location:	4 kilometres south-east of Adelaide CBD
Population:	39,085
Rateable properties:	19,453 (as at 30 June 2022)
Area:	14.4 square kilometres
Operating Income:	\$56.162m
Operating Expenditure:	\$52.228m
Staff:	171 (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 2022-23.

This report describes the City of Unley's performance over the 2022-23 financial year against the objectives of the 2022-23 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 plans for the immediate and long-term future.

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

CONTENTS

Mayor's Message	4
CEO's Message	6
Strategic Management Framework	8
Our Vision	8
Goal 1 - Community Living	8
Goal 2 - Environmental Stewardship	8
Goal 3 - Economic Prosperity	9
Goal 4 - Civic Leadership	9
Key Outcomes – Community Living	10
Key Outcomes - Environmental Stewardship	23
Key Outcomes - Economic Prosperity	26
Key Outcomes - Civic Leadership	28
Our Organisation	30
Our Executive Team	31
Our Council	34
Decision Making Structure	38
Confidentiality	41
Council Reporting	56
Application Of Competition Principles	59
Community Land Management Plans	59
Competitive Tendering Arrangements	60
Rating Policy	60
Income	61
Subsidiary - Centennial Park Cemetery Authority	61
Subsidiary - Brownhill & Keswick Creeks Stormwater Board	61
Subsidiary - East Waste	62

APPENDICES

Appendix 1 – City of Unley Financial Statements 2022-23
Appendix 2 - Brown Hill Keswick Creek Annual Report 2022-23
Appendix 3 - Centennial Park Cemetery Authority Annual Report 2022-23
Appendix 4 - East Waste Annual Report 2022-23

MAYOR'S MESSAGE

The last round of Local Government elections saw six new councillors elected to Council, with six councillors returned to their roles. With this mixture of fresh enthusiasm and experience, it pleasing to be working with twelve passionate and engaged elected members. All diligently consider how we allocate funding to the services and programs we provide, while also looking ahead to address a range of issues Unley is facing. Those issues involve the recurrent themes of liveability, accessibility and inclusion, and the positioning of Unley as a desirable place to reside, work, do business and visit.

Council has taken further steps in our commitment to engage more with residents and our business community, to listen, consult and collaborate. We embarked on a new strategy called Shaping Unley, conducting workshops with a diverse range of people who were keen to work with us to solve issues impacting their City. In the first trial of this new initiative, we examined the complex problem of on-street parking, and recommendations from those workshop findings were taken to Council for endorsement.

As a body, our councillors are concerned about climate impacts. How do we help create a city with environmental attributes that ensure we have attractive open spaces for recreation, a sustainable approach to energy, and cool, green spaces that help mitigate the effects of a changing climate, for both current and future generations?

Collaborating with external environmental agencies and other partnering councils continues to be important in our strategies and actions in this area. It is of significant benefit to both Council and our community being an active member of Resilient East, a group of eight eastern-region councils working alongside state government. This group focuses on building resilience in Council's operations to achieve lower carbon emissions and helps prepare us for climate change through better forward planning.

In comparison with many other council areas, Unley only has a small amount of public space (3%) on which to maintain our urban forest if we are to increase tree numbers and maintain our City's canopy cover. Unley wants to replace trees to try and keep up with those lost to development, but the reality is that Council has limited reserves of public space, and we are running out of land to plant new trees on.

The technology Council has implemented to accurately measure our green canopy cover enables us to communicate directly with our community about tree loss and the importance of saving significant trees, especially when dealing with the pressures of higher-density housing development.

On a practical level, our Council teams which focus on improving environmental amenity achieved projects during 2022-23 to support commuting and recreational travel along walking and cycling networks across our neighbourhoods.

Council's landscape architects and outdoor staff won awards for creating green, waterwise spaces for these thoroughfares, researching and testing new technologies to devise practical solutions for our streetscapes. This innovative work was recognised for playing a leading role in shaping design strategy in local government in South Australia.

While the health of the environment and the local economy are vitally important, it is our social life that serves as a measure of our community's health and happiness.

Council's programs in creative arts, culture and heritage all help link people and establish stronger connections between neighbours.

Our Libraries, Community Centres and Museum are all highly visible, valued frontline services which offer our community engagement, learning and social connection, with active, creative teams arranging programs and exhibitions catering for a diverse range of interests.

Our Community Connections teams responded to requests for assistance and orchestrated a range of in-home support and social services to ensure the most vulnerable members of the community were cared for.

Offering over 7000 individual activities or programs for participants, from our youngest residents to the most senior, Council teams working in these areas, with the assistance of over 200 dedicated volunteers, cater for an almost infinite variety of needs and interests.

We offer physical assistance for our elderly and vulnerable, from transport options to home repairs. We organise public events which bring communities together for social interaction and entertainment and provide an array of educational programs for every age group through our Libraries, Toy Libraries and Museum, with an emphasis on intergenerational activities that all ages can enjoy.

I am proud to be Mayor of a city that prioritises the mental health and physical and social wellbeing of its residents, one which enjoys the dual status of being both an Age-Friendly City and a Tree City of the World.

Both titles were further reinforced during 2022-23 as more projects supporting Unley's liveability and inclusivity came to fruition, and I warmly commend our Elected Members, executive management, and our staff and volunteers for these successes.

Michael Hewitson AM, Mayor of Unley

CEO'S MESSAGE

The Annual Report is an opportunity to highlight the projects, programs, activities, and services the City of Unley offers residents, business operators, and community groups to ensure our city remains a highly desirable place to live, visit, work, and conduct business.

Part of Council's role is to maintain our city's physical, social, and environmental character. Unley has a rich history and a reputation for being creative, socially progressive, proud of its heritage and environmentally aware, with a strong economic pulse generated by the thousands of businesses which thrive here.

Summarising our work over the last financial year provides us with an opportunity to analyse our performance and assess outcomes, and to aim for further improvements in the policies, processes, and strategies which guide our future actions.

During 2022-23, Australia's Reserve bank raised interest rates to address inflation. The series of interest rate rises affected most homeowners, businesses, and Councils. While some Councils chose to implement substantial general rate increases, the City of Unley increased rates by only 5.25%, well below Adelaide's CPI of 7.9% in the March quarter.

Over the financial year there were many projects completed and worthy of mention.

The redevelopment of three council-owned cottages to create a modern hub to support small business brings significant benefit to various enterprises and companies who choose to do business in Unley and has enhanced our city's economic growth and development.

Managed by Little City Coworking, the facility is a hive of activity, its workspaces now being accessed by over thirty companies. This initiative has attracted business investment, supported employment, and created an environment for business innovation and expansion.

Another project which saw completion was the redevelopment of Unley Oval's Grandstand. Supported by Federal Government funding, Council collaborated with the Sturt Football Club to create a community hub in a modern facility any sporting club would be proud of.

The project included construction of new meeting rooms, changerooms with upgraded amenities for female players and commercial catering and bar facilities. The top floor is now available as a venue for corporate and community groups to host events and workshops.

The grandstand refurbishment facilitated Unley welcoming Carlton and Collingwood teams to Unley Oval for events linked to the AFL's Gather Round fixture, with hundreds of supporters from the community turning out to meet their footballing heroes.

In terms of city development, assets and property management were high on our priority list. The maintenance and renewal of our city's infrastructure lies at the centre of the work we do, accounting for around 40% of Council's total annual budget. Core areas of focus included significant spending on roads, footpaths, and kerbing, with major allocations of funds committed to reserves and open space projects, and drainage and stormwater upgrades.

Beyond improving our parks and continuing our programs of tree planting, our environmental initiatives included installation of solar energy systems on council-owned buildings as part of our commitment to become carbon-neutral by 2030.

Enhancing the access, amenity and liveability of our city is also of vital importance.

Our Walking and Cycling Plan continued to deliver further stages of longer-term strategies, including upgrading our active transport pathways. This also included improvements in landscaping and understorey planting along key routes.

Council still regularly runs surveys and seeks feedback on major projects such as these through the YourSay Unley portal on our website. During 2022-23 we introduced a new element in our approach to community consultation. Working with democracyCo, who specialise in collaborative engagement, we tackled the contentious issue of on-street parking in an innovative process we call Shaping Unley.

A series of forums saw Council's traffic teams working with business owners and residents of various ages and backgrounds to identify critical parking issues and propose solutions. Suggestions arising from the sessions were presented to Council for consideration and endorsement, with further polls determining if the community supported proposals.

Participants welcomed the initiative, many commenting that the process gave them clearer insight into Council's decision-making processes.

Ultimately, the work we need to achieve is customer-focused and is about people, with a clear intention to involve and encompass everyone, including those with varied or vastly different needs, from the youngest to our most senior citizens.

Our Council wants to enable every resident and business operator to participate in all aspects of life in our City. It continues to deliver exceptional outcomes to support our community, and I thank our Councillors and staff members who work with such commitment to achieve those goals.

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 Department of Premier and Cabinet's *Strategic Plan 2021-22* and *Strategic Direction 2022-25*, our *Community Plan 2033* provides the vision, strategies, and framework for the City of Unley's future.

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 other 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

Our Community Centres are dynamic places of belonging and connection. The four centres welcomed a combined total of 203,205 visitors during 2022-23 and 8,835 programs supported the diverse needs and interests of the community.

Unley Community Centre's Circuit Cafe provided 9,241 nutritional, low-cost meals to community members. Attendance increased by 24% with earlier opening times and the addition of a new Monday service, offering light meals and snacks.

Responding to community feedback and with a commitment to a diverse offering of programs and activities, 2022-23 saw the introduction of new programs including a range of health and wellbeing workshops, creative pursuit workshops, the 'LGBTIQA+ Cuppa and Chat', and upgrade of the new outdoor play space at Clarence Park Community Centre.

Fullarton Park Community Centre hosted a successful, diverse, and vibrant series of 11 art exhibitions at its Hughes Gallery.

Highlights of the year included:

- Clarence Park Community Centre offered a unique chance for families to participate in the award-winning Lullaby Project, in which families created a personalised song for their children and families with professional musicians.
- Fullarton Park Community Centre held a very popular Bush Tucker workshop in conjunction with the Marion Cultural Immersion Centre, and Marra Dreaming completed another art installation in the adjacent park called the 'Calming Tree'.
- Unley Community Centre introduced three new drawing and sketching classes, and 'Italian for Fun' language sessions returned due to popular demand.

Unley Oval Community Hub

Developed as part of a second stage of improvements at Unley Oval, the completed facility creates a totally redeveloped Jack Oatey Grandstand with modern amenities and new opportunities for sporting clubs, community groups, and local business organisations.

Features in the upgrade include modern bathrooms, full commercial kitchen and bar facilities, furniture and seating, a lift to upper floors and full disability access, and smart monitors with screens that can be operated separately or linked for corporate or community group presentations.

The venue is home to Sturt Football Club operations with office spaces for its administration. Unley community and business groups can hire the Community Hub via an online booking portal on Council's website.

Unley Libraries

The Unley Libraries continue to be places of learning, fun, support, and connection.

We saw an increase in visitations, loans, and program attendance this year, with almost 230,000 visitors through our doors, and another 1,524 library deliveries to at-home patrons.

There was a total of 499,162 loans from our total collection stock of 60,214 items. While most were physical loans, including books, magazines, and DVDs, 20% of borrowings were digital

loans from our e-resource platforms which supply a selection of e-books, audio books and e-magazines.

The Unley Toy Library saw significant growth this financial year, with a 17% increase in loans with 25,721 toys borrowed, and an increase in membership, with 982 toy library members enjoying access to a varied array of toys, costumes, puzzles, and party hire items.

Our programs have seen a marked increase in attendance since the restrictions associated with COVID, with our children's, youth and family events seeing a total of 15,984 attendees, which was a 74% increase from last financial year. Families enjoyed fun and educational weekly sessions such as Storytime and Babytime, our school holiday programs, and tween/youth programs such as our Digital Drawing Group and STEM group – 'Kids Reboot.'

Council's Libraries were awarded two Innovation Fund grants for new program development from the Libraries Board of SA. One grant established the '3xThree Club' - a new membership program for children aged 3 and under to introduce a variety of educational experiences that can be accessed by the local community. Club membership provides a kit of educational items including books, a puppet, and a scarf and shaker to use at our children's programs.

The second grant was a collaboration between Unley and four other libraries for the On Track program – a series of packs developed for libraries to present educational sessions in digital literacy for young people, with kits containing Lego, telescopes, GPS and more. These packs will be available for use state-wide and offer the opportunity for young people to learn and experiment with new technologies at their local library.

Adults enjoyed numerous workshops and informative sessions with over 1,000 Library patrons visiting our branches to engage in a variety of topics, showing that lifelong learning and educational community learning is as popular as ever. Adults of all ages also engaged with the Unley Libraries digital literacy program Reboot, with 1,248 patrons attending group learning or accessing one to-one technical assistance.

Unley Museum

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

The Museum's diverse and vibrant exhibition program attracted a broad audience and saw a record number of visitors.

The year commenced with the Museum's 'Climate Change NOW' exhibition as part of History Month, which continued through to September. The theme was extended through the next exhibition 'Elemental', featuring renowned South Australian artists Paul Sloan, Rebecca McEwan, and Steve Bellosguardo, who explored ideas around humanity, the planet, and themes of mindfulness in material use and resources.

In February 2023, Uncle Mickey O'Brien welcomed a large cohort of guests to the Museum to celebrate the launch of our major exhibition 'Indigenous Garden'. The exhibition focussed on native plants of the Adelaide Plains and their uses, both traditional and contemporary.

The content was sourced through collaboration with indigenous groups and horticulture specialists and drew attention from a broad cross-section of visitors whose feedback was both positive and engaged.

For History Month in May 2023, the Museum launched 'Brews & Bars', a focus on Unley's extensive history of beer brewing. Collaborating with local brewers The Suburban Brew of Goodwood, the launch event attracted a strong audience of new visitors to the Museum, and

the exhibition continues to be popular and runs until October 2023. The Museum, together with the Unley Bicycle Users' Group (UBUG), hosted a cycling tour of historic brewing and bar sites throughout Unley. Due to its popularity, the tour will be run again in warmer months.

Our research services have been popular with our community in 2022-23, with house histories and family history requests being the most sought after.

Throughout the year, a feasibility assessment was undertaken to consider the viability of redeveloping and expanding the Museum building. The findings of this assessment were considered by Council in March 2023, with detailed design of an expanded Museum and Potter's Club Cottage to be undertaken in the coming financial year.

Swimming Centre

Unley Swimming Centre customers experienced a significant change during the 2022-23 swim season, with the launch of a new online membership portal 'Active World', a platform which allows customers to sign up, purchase and manage their passes online.

Customers embraced the new system, which was reflected in the number of memberships purchased. 194 people purchased full season passes, along with around 2,000 multi-visit passes. Of those multi-visit passes, around a quarter of them were Age Friendly passes, highlighting the ongoing popularity of the Centre with members of the public aged 70 years and above who are regular swimmers.

This season, the Centre achieved just under 85,000 visitations, slightly down from the previous season's figures of 90,000 due to seasonally cooler temperatures, along with a forced 6-day closure due to storms and associated power outages in November 2022.

The Swim School continued to grow in popularity, with 553 students enrolled in our Spring Term and 582 students enrolled in our Summer Term.

The Centre again hosted the 18th annual MS Mighty Swim, which saw 444 participants swim their way through the 24-hour event, helping raise a record-breaking \$171,000 for those living with Multiple Sclerosis.

CHSP aged care services

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

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

- Support with domestic chores and cleaning.
- Gardening support to maintain gardens in a safe manner.
- Home maintenance/modifications based on Occupational Therapist referral.
- Car transport to medical and allied health appointments.
- Respite support to give carers a break from caring duties.
- Support with shopping with supermarket trips.
- Men's Breakfast – a weekly social group for men.

- Belle's Breakfast – a weekly social group for women.
- Slow-paced walking group activity – weekly exercise group.
- Balance classes - weekly health activity group.
- Tai Chi – weekly exercise group.
- Friendly Visiting – volunteer visits in the home.
- Technology support in the home – volunteer supported service.
- Wellbeing checks, friendly phone calls – volunteer supported service.
- Social bus trips and outings – weekly trips to various destinations.

In March 2023, Unley's Commonwealth Home Support Program (CHSP) was audited by the Aged Care Quality and Safety Commission. The assessment was conducted to assess the quality of care and services provided by Council against the National Aged Care Quality Standards.

The auditors attended a site assessment, observed programs, reviewed documents, and interviewed staff, customers, and volunteers. In total 30 stakeholders were interviewed as part of the Audit. Of the 42 requirements audited, the City of Unley CHSP program has successfully met 41 requirements.

The overall findings were that Unley's CHSP services are delivered by "skilled and knowledgeable staff and volunteers who are respectful of clients' dignity, cater to individual client needs and goals, and services are provided safely and to a high satisfaction of clients".

In addition to the Audit, Council conducted its annual Client Satisfaction Survey.

451 clients participated in this survey, revealing a 98% overall service satisfaction with the CHSP services Council offer. All service areas continue to have very high levels of satisfaction and are rated as 'very important' by people in our community.

Disability Action and Inclusion Plan

The City of Unley's Disability Access and Inclusion Plan (DAIP) sets out the actions that Council takes to maintain and improve access and inclusion for people living with a disability within the city.

During 2022-23, key deliverables in the plan which were achieved included:

- Upgrade of the accessible toilet and changerooms at Unley Swimming Centre
- Endorsement of Council's internal Diversity, Inclusion and Belonging Plan 2022-25 that determines actions to support those with diverse needs to flourish.
- Disability Access and Inclusion Training for staff and volunteers.
- Drafted the Traffic Plan to include accessibility requirements.
- Access and inclusion information added to Council's website.
- Highlighted Access and Inclusion in Council's Community Grants program.
- Community Bus service level maintained to include clients with disability.
- Community events and cultural programs continued to consider the diverse needs of our communities.

Ageing Well Expo

Unley prides itself on being an Age-Friendly City, one which aims to foster an inclusive environment where everyone, from the youngest to our most senior citizens, can thrive.

In March 2023, Council held an 'Ageing Well in Unley Expo', with a theme of 'Your Future...The Best is Yet to Come!' and which provided information on the range of activities and services for older people.

The Town Hall and Village Green showcased a selection of what was available in the City of Unley to support people to age well. The Expo included various come and try activities and inspirational guest speakers, with expert researcher and author Anne Ring offering advice from her book 'Engaging with Ageing – What Matters as We Grow Older.'

Approximately 300 people attended the event. A survey of participants identified that attendance was based on a desire to get tips on ageing well, to listen to the experts' presentations to glean information and to try new activities.

84% of surveyed respondents agreed that the event encouraged new ways of thinking and helped link them with other people and/or helpful information in their community.

Australia Day 2023

On 26 January 2023 the City of Unley held an Australia Day celebration and Citizenship Ceremony in the Village Green.

Australia Day in Unley provided an occasion for residents and visitors to come together at an inclusive community event where they could celebrate and reflect on our special and diverse social and cultural life. The event included:

- Welcoming 69 new citizens as they undertook their citizenship ceremony.
- An appreciation of our First Nations culture provided by Kurna elder Uncle Mickey O'Brien in a smoking ceremony and Welcome to Country.
- Inspiring speeches by our Australia Day Ambassador Dr. Trudy Lin and our Citizen of the Year Stella Braund.
- Entertaining musical performances by talented local artists, singers Katelyn Crawford and Louise Blackwell, and the Unley Concert Band.
- Taking part in fun activities including flower crown-making and giant games.
- Enjoying a community lunch together provided by the Rotary Club of Hyde Park and local catering businesses.

A grant provided by the National Australia Day Council assisted Council to hold an event where the community could come together to reflect, respect, and celebrate.

City-Wide Parking Strategy

Council is delivering a City of Unley Parking Strategy which aims to:

- Provide a holistic and strategic framework to guide Council decision-making about managing on-street parking.
- Maximise the parking provisions already in place and deliver new provisions where appropriate.
- Better manage changing parking demands over time.

The Strategy is being delivered in two stages, with Stage 1 including community consultation and the development of parking decision-making principles, established through a new five-step Active Participation Engagement Process called 'Shaping Unley'.

In 2022-23, the Shaping Unley Engagement Process was completed, and Council endorsed the parking decision-making principles developed by the Shaping Unley Community Panel. This group comprised of up to 20 residents and business representatives to inform the basis of the Parking Strategy.

Two Elected Member workshops were also held in early 2023 to discuss eight specific parking issues in further detail. The outcomes from those workshops will also be used to inform the development of the Strategy. The Parking Strategy (Stage 2) is planned for completion in December 2023.

Parking Compliance

The City of Unley is responsible for enforcing local parking controls, established to ensure the safety of road users, cyclists, and pedestrians, and to manage parking demands across the city. Council's Regulatory Services staff focus on safety and access in the public realm to assist with management of on-street parking, including the issue of permits.

Patrols are routinely scheduled to ensure our clearways and bicycle lanes are upheld, disabled zones are utilised by permit holders and school zones are regularly patrolled.

Event patrols are also scheduled across the year to assist with managing parking turnover at peak times, such as occur during the annual Royal Adelaide Show.

Operational projects during the year have included installation of GPS tracking in vehicles, undertaking trials for parking patrols on weekends and utilising parking sensors for enforcement. Introduction of this new technology and methods will assist in providing the most efficient parking enforcement service to the community.

In 2022-23, a total of 11,962 expiations were issued relating to parking infringements totalling \$1,072,095 in revenue for Council.

Cultural programs - Beyond the Gate and Say My Name

'Beyond the Gate' is a key project in the City of Unley's Cultural Plan 2021-2026 which aims to encourage people to come together, out of their homes and businesses, to share stories and resources and to connect with each other, family to family, group to group.

The 'Say My Name' initiative is a community-based project that responds to the situation when people don't get your name right. Videos on Council's website playfully document a cross-section of residents saying their own names correctly and referring to the other multiple versions they have been called over the years. Participants' images are featured on posters placed around Unley, with QR codes to access their corresponding videos.

The 'Front Yard Slide Shows' project showcased seven houses across Unley as part of History Month 2023. The houses came to life as their untold histories were projected onto screens in front yards. Teams of storytellers and members of the community revealed tales of first settlers, infamous residents, local housebuilders and the evolving life of immigrants and long-term occupants of homes from previous eras until the present day.

The program was well supported with around 100 people attending slideshows every evening. These projects were produced in partnership with Open Space Contemporary Arts (OSCA) and both are planned to enter a second stage in 2023-24.

Neighbour Day

The City of Unley's Community Centres celebrated Neighbour Day 2023, aligned with the national body's theme of 'Create Belonging'.

Neighbour Day is seen as a day of national action, which aims to create connection between neighbours, and is celebrated annually on the last Sunday in March.

The purpose of Neighbour Day is to raise awareness about the importance of social connection, and to encourage neighbourly interactions throughout the year. Our Community Centres were thrilled to host this event as the intention of the initiative closely aligns to the purpose of our Centres.

In 2023 we hosted a concert at the Capri Theatre, bringing our community together to connect and enjoy the talented and masterful musicians of the SA Police Band.

Residents were encouraged to invite their neighbours, to meet and chat with others and create new connections with people in their wider community.

290 people of different ages and cultural backgrounds were welcomed to the event by Mayor Michael Hewitson, who encouraged attendees to take neighbourly practices into daily life to strengthen community bonds.

Customer Service

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

In 2022-23, 801 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 81%, which is well above the South Australian councils' benchmark of 71% and exceeds the City of Unley's 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 results showed that 82% of the time this was achieved.

During 2022-23, the key area of focus has been maximising self-help options and making it easier for our customers to interact with Council. This has included an improved online request portal accessible through our website.

With most application forms and Council services now available as online applications, residents are better able to access Council services at their convenience.

Intergenerational Gaming Event

Ageism Awareness Day was observed on 7 October 2022, and Council celebrated by hosting an Intergenerational Gaming Event in the Town Hall. The event brought together older and younger generations to explore what they had in common and break down barriers and stereotypes, all while participants were having a lot of fun.

The event was a great success and thoroughly enjoyed by attendees. The adults learned from the video gaming 'experts' and the young people enjoyed sharing their skills.

Research shows that gaming offers many benefits for older people. Beyond recreation, playing video games improves hand-eye coordination and thinking skills and enhances mental wellbeing by connecting and socialising with others.

Feedback received included the following positive comments:

- 'I liked meeting new people, teaching them to play games and the sense of community.'
- 'I enjoyed the gaming and also getting to socialise with older people; I hope this will be run again.'
- 'I had a wonderful time with the youngsters and look forward to the next one.'
- 'Thanks for the opportunity to participate. An excellent idea - lots of fun.'

Ignite Unley Outdoor Cinema

The City of Unley held two Ignite Unley Outdoor Cinema events at the Village Green which were well attended by the community.

The first Ignite Unley was held in February 2023 and screened the popular family film 'Sing 2'. Entertainment included twilight markets, children's craft and activities, food trucks and a performance by renowned Adelaide band Germein. Over 800 people enjoyed the evening.

The second Ignite Unley event was held in March 2023. Unley partnered with the Agence Consulaire de France d'Adélaïde to deliver a French-themed event.

This included the screening of the Disney family classic 'Ratatouille', with entertainment that included French-inspired live music and DJ, French food, and children's activities, including petanque and craft. Over 1000 people from the community enjoyed the evening event.

Unley Spring Fling

The inaugural Unley Spring Fling Garden Competition and Community Picnic was held on Sunday 20 November 2022. Originally planned to be held in Soldiers' Memorial Gardens, inclement weather saw the event relocated to the Unley Town Hall and Library.

The event focussed on all things gardening and botanical and included gardening workshops, live music, garden and Spring-themed market and information stalls, as well as nature craft, facepainting and giant games for children.

Attendees enjoyed the three workshops presented by the 'Grow Grow Grow Your Own' community group and learnt about attracting good insect life to their gardens, caring for fruit trees and growing food in smaller gardens.

The Unley Library was abuzz with live music, games for kids and hundreds of children created nature-themed art pieces to take home. Children were able to learn about the environment, recycling and gardening and enjoyed the free facepainting and could borrow books from the library to take home and learn more.

Another highlight was the announcement of Spring Fling Garden Competition winners by Michael Keelan, host of radio station FIVEaa's Sunday Gardening show. All shortlisted entries went into the running for the People's Choice Awards, which invited members of the public to vote for their favourite garden. Approximately 1500 people attended on the day, which was a wonderful result despite the late change to an indoor location.

All Connections to Unley Art Prize

The 'All Connections to Unley' Art Prize is a biennial art competition with a major prize of \$5000. It invites South Australian artists of all ages and at all career stages to create works based on, or inspired by, their personal connection with the City of Unley.

Over 70 entries produced a finalists' exhibition of 27 artists at the Hughes Gallery, Fullarton Park Community Centre in June 2023. The exhibition featured artworks in all sculptural and 2D art mediums and styles, contemporary and traditional.

The winner of the major prize of \$5,000 was Anastasia Benveniste for her ink and graphite artwork 'You Are Here. Unley.'

Marisha Matthews' painting 'Moreton Bay Fig, Sunshine' won both the Elected Members Award of \$500 and the People's Choice Award categories.

'Fish Tank' - Young Entrepreneurial Program

Fish Tank is Council's flagship youth entrepreneurship program and provides the opportunity for people 12 to 25 years of age to win a prize package that will help grow their business.

Participants attend workshops on entrepreneurship, business pitching and presentation skills, which culminates in opportunity to present their business ideas to a panel of industry judges.

In the 18-25 years category, Hannah Tavian's concept 'Sunny Sensation' won first place, with its focus on beneficial sensory therapies, while Sophie Wigg's 'Later Learners', an app helping learner drivers achieve their mandated driving hours, came second.

In the Junior category, Olivia Masters was the winner with her clothing business 'Cali Collections', while Rory Salmon's 'Floppy Ears Dog Bakery', achieved second place.

Winners received cash, along with business education and mentoring, including in peak industry body Business SA's 'SAYES' entrepreneurial program. Both category winners aim to further develop their businesses with the advice and support they receive from program mentors. The City of Unley is grateful for its invaluable partnership with Business SA which supports this program.

Living Young Reference Group

During 2022-23, Council supported projects in partnership with young people as part of Council's Living Young Action Plan.

Council continues to foster strong relationships with schools in the area and worked with local schools to engage students in activities for Harmony Day, Reconciliation Week, and to promote themes and activities about mental health and wellbeing for young people.

Council's Living Young Reference Group (LYRG), with twenty highly engaged participant members, continued to thrive, meeting quarterly to discuss local and global issues and provide their insights to Council.

The LYRG guided delivery of a Life Skills for Young People workshop series, which covered topics such as money management, workers' rights and cooking on a budget.

As part of its commitment to encouraging youth leadership and education, Council also continued its program to host a school-based trainee who obtains a Certificate 3 in Business Administration whilst working at the Council.

Additionally, the City of Unley's Youth Sponsorship Program saw a record 51 individual recipients accessing support for their personal development, including ten individuals who were representing Australia on the international stage in their sport of choice.

Volunteer Program

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

To celebrate and thank our volunteers, we held two recognition events this financial year. Our volunteer Christmas celebration was held at the Arkaba Hotel with beverages, canapes, and live music entertainment.

During National Volunteer Week, we invited all our volunteers to attend a movie screening of 'Book Club: The Final Chapter' at the Capri Theatre. At the event we issued those volunteers who had reached significant milestones with Years of Service certificates and gifts.

We offered to our volunteer team numerous training opportunities including Providing Emergency First Aid, Aboriginal Cultural Awareness, LGBTIQ+ Inclusion, Disability Inclusion, Child Safe Environments, Mental Health Awareness and Manual Handling.

Another highlight of the year was the creation of a City of Unley volunteer video showcasing our teams of volunteers and providing an opportunity to thank them for everything they do in being the backbone of our community.

Throughout 2022-23 our volunteer numbers remained strong; we welcomed 44 new volunteers, bringing the total to 201. We believe this is because we strive to create an inclusive environment where all our volunteers feel valued, respected, and included.

Future Caretakers Youth Program

'Future Caretakers' is a series of forums aimed at young people. The forums aim to address significant global trends that may emerge over coming decades - trends that young people, our future caretakers, may need to take responsibility for and act on.

The inaugural Future Caretakers was held on Thursday 22 June and focused on Wellbeing and Mental Health. Two expert speakers presented, Joep van Agteren (Co-Lead of Be Well Co. and InDaily's '40 Under 40' Discovery Award Winner 2022), and Callum MacPherson (2022 SA Young Achiever of the Year and founder and host of 'Young Blood - A Men's Mental Health Podcast'). An engaged audience heard their comments about the future of wellbeing and mental health and the strategies we can use to help deal with it.

Future Caretakers is aligned to the cultural theme of 'The Culture of the Future' in the City of Unley's Cultural Plan 2021-26, and it also meets the 4 Year Delivery Plan objectives of Community Living. Similar forums for young people are planned for 2024.

Reconciliation Week School Event

In May 2023 the Council held its annual Reconciliation Week event for schools in our local area. Since 2009, the City of Unley has celebrated Reconciliation Week with nearby schools, and with Unley staff and Elected Members.

The event was led by 'Of Desert and Sea', an Indigenous dance collective who use elements of traditional cultural practice to inform contemporary movement to share their stories and connect with culture, kinship, and language.

The event included a Welcome to Country, a dance performance, and a dance workshop with the students, walking them through a routine using traditional movements in which all 160 students and their teachers participated.

At the event held in Unley Town Hall, three of the attending schools presented on the theme of Reconciliation, showing artworks, reading poems, and explaining their inspiring stories of how they actively practice reconciliation.

Community Grants

The Community Grants Program forms an integral part of Council's support for our local community, with 3 categories including Community Grants, Small Grants and Youth Sponsorships. Council committed over \$110,000 to support these 3 programs in 2022-23.

The main Community Grants program is open twice a year. The purpose of the program is to encourage active citizenship, community capacity-building and to support community members respond to local needs. Providing financial assistance to individuals, community groups and organisations offers important support for projects, programs, activities, and equipment for Unley residents. This year, Council supported 26 applications through this grants scheme.

Through the Small Grants program, Council provides up to \$500 per application to support community organisations and individuals with a small community project or activity.

This can apply to individuals representing South Australia or Australia at sporting and cultural events. In 2022-23, Council supported 17 community groups and individuals through this scheme.

The City of Unley's Youth Sponsorship Program provides up to \$500 per application to support young people between the ages of 12-25. This year saw a record 51 individual young recipients accessing funding, including 10 who were representing Australia in their sport or activity of choice.

Walking and Cycling Plan

Council's updated Walking and Cycling Plan 2022-27 aims to provide infrastructure to support walking and cycling as an attractive, viable option for transport and recreation, accessible and appropriate for people of all ages and abilities.

Since the updated Plan was endorsed in 2022, Council has continued each year to commit to its ongoing implementation. During 2022-23, Council delivered five priority projects:

- Wood-Weller Bikeway including concept design options for Stage 5 between Wood Street and Cross Road.
- Young Street Neighbourhood Bicycle Route including construction of George Street and Young Street walking and cycling intersection improvements.
- Leader Street Secondary Bicycle Route including construction of Leader Street and Hampton Street North intersection improvements.
- Mike Turtur Bikeway including updating the concept design based on community feedback for Railway Terrace South streetscape improvements between Devon Street South and Goodwood Road.
- End-of trip facilities including installation of thirteen new bicycle racks at various locations across the city.

Animal Management Plan

Under the *Dog and Cat Management Act*, all councils are required to have an Animal Management Plan (AMP) to guide how we respond to the management of dogs, cats, and other animals.

The conclusion of Year 2 for the AMP 2021-2026 resulted in the completion of actions identified in the Plan, except two that require further attention in 2023-24. This demonstrates the commitment of the Regulatory Services team and other internal stakeholders in enforcing and promoting responsible animal management and educating the community.

The AMP has seen a review finalised for dog off-leash hours at Page Park, and seen arrangements formalised for an additional short-term holding facility for dogs. It has also achieved an investigation into cat management options, supported continuance of the 'Poo Fairy' campaign at Orphanage Park and Unley Oval, and seen scheduled compliance patrols conducted in parks and reserves.

Other achievements include improving and refreshing educational information on Council's website, distributing information via Unley Life magazine and social media platforms and development of a 'welcome e-pack' for new dog owners being implemented in July 2023.

The Regulatory Services team have also engaged in the current review of the *Dog and Cat Management Act*, actively providing feedback to proposed legislative reform that will likely come into effect in the next financial year.

Planning (PDI Act) Transition

The 2022-23 year was the second full financial year the *Planning, Development and Infrastructure Act 2016* (PDI Act) and the Planning and Design Code (the Code) has operated across metropolitan Adelaide.

The Code, supported by an online portal, provides a centralised document for planning controls and applications aimed to streamline assessment of development applications.

This has necessitated Council responding to the changes required to meet the new statutory timeframes and requirements associated with the PDI Act. In June 2022, all applications under the old *Development Act 1993* were completed, so all assessment is now being undertaken against the single Act, rather than two systems. Unley was the first metropolitan Council to achieve this transition.

To date, staff are providing an average timeframe of 11 days for a planning assessment, significantly shorter than the statutory limit of 20 days. Council's development assessment functions have demonstrated that we are able to respond to these significant changes to ensure that timeframes are met, and we maintain a high level of customer service.

Development Services was awarded the LG Professionals (SA) Leadership Excellence for Customer Service or Experience Award 2023 for its transition to the PDI Act and customer service achievements.

Conservation Grants

Each year, Council allocates \$50,000 in funding to support the retention of built character and the landscaped environment in Unley. This is delivered through the Conservation Grants program which supports the maintenance of Regulated and Significant trees, as well as repairs to and reinstatement of heritage buildings.

The Conservation Grants Policy was updated in 2021 to provide a weighting system aimed at prioritising funding to the maintenance of trees, given Council's concerns regarding the loss of tree canopy in the City of Unley.

During the 2022-23 financial year, Council undertook media campaigns to promote the Conservation Grants and commenced two rounds of expressions of interest for funding.

In the first round, Council allocated funding to 14 applications (10 buildings and 4 trees) totalling \$39,646. Ordinarily only one round of applications would see all funding allocated, but due to a lower number of applications and availability of more funds, a second round was commenced, attracting one further application with an allocation of \$825 for tree pruning.

Council was also approached for funding of a heritage structure (a church building) outside of the declared rounds. At its meeting on 26 June 2023, Council voted to approve the request for funding of \$5,000. This resulted in a total allocation of \$45,471 for Conservation Grants during 2022-23, with annual funding acquitted.

KEY OUTCOMES - ENVIRONMENTAL STEWARDSHIP

Climate and Energy Plan

In 2022-23, the second year of delivery of the City of Unley's Climate and Energy Plan, the following emission reduction actions were undertaken.

- A second round of the Climate Partner Program was offered to tenants of Council-owned, leased buildings to implement energy efficiency and renewable energy projects. As there was no uptake from eligible tenants, the funds were directed to install solar at Unley Oval (30kw) and Goodwood Community Centre (30kw).
- Carbon Accounting software was licenced to track Council's corporate emissions from electricity and water consumption.
- Council's first Greenhouse Gas Emissions Inventory was completed to track progress aligned with our Climate & Energy Plan and published on Council's website.
- Development of Environmentally Sustainable Guidelines for Council Owned Buildings was initiated.
- Council made the decision to delay purchase of carbon offsets until 2030, redirecting the anticipated costs towards investing in accelerated emission reduction actions in the City of Unley as part of the 2023-24 Annual Business Plan.

Green Verges Incentive scheme

Council's Greening Verges incentive program converts dolomite verges to soil beds, ready for planting by adjacent residents.

The program is in its fifth year. Over the last year, Council converted an additional 55 dolomite verges to green spaces.

Collectively, this project increased the City of Unley's green cover by almost 8,000m², enhancing streetscapes throughout Unley. Every suburb had at least one new verge conversion, offering equitable distribution of this initiative across the city.

Some of the benefits of greened verges include:

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

Resilient East Partnership

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

During 2022-23, the partnership delivered a range of research, collaboration, community engagement and outreach projects including:

- Delivering a Sustainable House Expo held in Campbelltown and development of resources to support residents build new homes, or alternately to retrofit homes to be more 'climate ready'.
- Partnering with Renew and three other regional climate partnerships to deliver an online Sustainable Homes expert webinar series, a series of 14 webinars to be offered between May 2023 and January 2024. Topics include winter and summer energy efficiency, electric vehicles, buying green power, all-electric homes, solar energy and batteries and an introduction to sustainable building and renovation.
- Contributing tree data from Council databases to the Future Trees Project to gain insight on how our urban forest changes across Adelaide, identifying vulnerable areas and targeting investment to our city to ensure it remains resilient in a changing climate.
- Collaborating with Green Adelaide on the development of a Metropolitan Wide Urban Greening Strategy, with repeated capture of thermal heat and tree canopy cover mapping data.

For more information and to sign up to the newsletter visit resilienteast.com

Living with Trees - tree voucher incentive

During 2022-23, the City of Unley supported almost 200 homes to plant a new tree on their private property by offering the Tree Voucher Incentive Program for a second year.

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

Property owners across Unley could enter a draw to win an \$80 tree voucher to plant a new tree in their garden. The program offered 250 vouchers to be won, with winners randomly drawn on two dates during September 2022.

From Council's latest LiDAR canopy data, residents living in parts of the City with lower-than-average suburban canopy cover were supported with additional entries to encourage increased tree planting in those areas of most need.

A subsequent review of voucher winners indicated that a higher proportion of vouchers were won by residents in these lower canopy areas. The winning voucher could be used towards a native, ornamental or fruit tree which would grow to at least 3 metres tall at maturity, with seedlings to be redeemed at one of the two local garden centres in Unley.

Living Streets and Pockets Parks Review

The City of Unley has taken a new approach to bring life back to our local streets. With Unley having less than 3% open space, Council recognises the importance of rethinking local streets across the City to provide more places for people in our neighbourhoods.

Since 2019-20, the City of Unley has piloted an innovative approach to the co-design of local streets and existing road closures by installing pockets parks, working with interested residents to enable local changes that align with Council's wider strategic directions.

The review highlighted:

- The benefit of a co-design approach that fostered collaboration between residents and Council staff to develop design solutions for Living Streets and Pocket Parks.
- The benefits of two of the living streets and two pocket parks to assess community perceptions and changes in users' behaviours.
- The quality of built outcomes in each of the locations and opportunities for refinement.
- Opportunities for future application of approach and outcomes in local streets, laneways, and existing road closures.

In addition to the review, Council responded to local issues arising from previous works to pathways along the Mike Turtur Bikeway and undertook a third co-design approach in implementing the Rogers Street Living Street project.

Overhanging Vegetation and Hedge Management

The Regulatory Services team is responsible for enforcing the removal of overhanging vegetation from private property where it extends over Council-controlled land, primarily on footpaths and walkways.

To ensure that vegetation and hedges are appropriately maintained and do not impede access to footpaths or become a safety issue for the public, Council has implemented an annual proactive management program to audit hedges and vegetation on properties previously identified as concerns.

Issues are dealt with in accordance with the Overhanging Vegetation Guideline, which provides a framework and a range of options available to resolve issues.

A consistent approach, including community education through Unley Life magazine and social media, has seen a reduction in the number of issues, with most resolved through engagement with property owners without the need for formal enforcement action.

The proactive inspections resulted in 72 properties being reviewed, with only 3 requiring further action by the owners to resolve overhanging vegetation concerns. These properties, with any newly identified properties, will be monitored for compliance in future inspections.

KEY OUTCOMES - ECONOMIC PROSPERITY

Economic Development

The past year has seen steady growth in our support and collaboration with businesses in the City of Unley in further implementation of the Economic Development Growth Strategy (2021-2025). During 2022-23, Council continued its commitment to sustainable development in fostering a thriving business community which yields benefits for local operators.

'Your Business' website

Council launched the 'Your Business' website which hundreds of people accessed for information about the range of assistance available to new and established businesses, including guidance and advice available through our partnership with peak industry body Business SA. The standalone website included a 'Buy Local' campaign and the 'Find Your Everything' feature which profiles Unley businesses and enhances searchability.

Economic Growth

Our main street business precincts continue to progress and thrive with evidence of strong networking amongst operators and with the local community, and proactive marketing of popular retail and dining destinations, including support for events that activate these zones.

Business and Economic Development Advisory Committee

2022-23 saw the establishment of a Business and Economic Development Advisory Committee, comprising Elected Members and independent delegates. The Committee played a pivotal role in facilitating communication and collaboration between businesses, local government, and community stakeholders. Involving a range of diverse perspectives, it encourages new ideas which inform strategic decision-making, and ensures wide representation of the business community's interests.

The injection of around \$600 million over the past three years in private infrastructure development has enhanced the physical environment of Unley's main street precincts.

This has resulted in increased economic activity by attracting new business and increased visitation by consumers, thereby supporting the local economy and more job opportunities.

It is pleasing to report a 15.4% increase in employing businesses across Unley. This expansion in employment underlines a trend of steady growth which offers more stability and greater prosperity for the business community, and for individual operators and residents.

Little City Coworking stimulates local economy

The transformation of three Council-owned cottages created a contemporary coworking hub which offers business support and appropriate technology to the range of companies and small business start-ups who have based their operations there. Managed by Little City Coworking, over thirty businesses now operate from the site.

The redevelopment preserved heritage features of the old cottages in front, while fitting out the new interconnected office wing at the rear with electronic security systems with 24/7 access, new kitchen and bathrooms, acoustic panelling, and meeting spaces equipped with webcams and current communication technology, creating a thoughtfully designed modern working environment which maintains 15 offices and 21 premium desk spaces.

GigCity Partnership: Boosting Connectivity and Business Growth

In a significant move to support business growth and attract high-tech industries, the City of Unley has partnered with GigCity to develop an ultra-fast and affordable fibre network.

The advanced network connects the Unley Civic Precinct with twenty-three other innovation precincts, including Lot 14 and the Tonsley Innovation District, accommodating approximately 390 businesses across South Australia.

The GigCity network is now functional at the Unley Civic Precinct on Unley Road, servicing the Edmund Cottages Business Hub with internet speeds of up to 10 gigabits per second.

This enhanced connectivity ensures that businesses can operate at peak efficiency, fostering creativity and innovation in our local economy.

By partnering with GigCity, the City of Unley reaffirms its commitment to business growth, investment attraction and the advancement of high-tech industries in our community.

This project is a significant stride towards developing Unley as a hub for creative and innovative industries, ensuring our city continues to thrive in the digital age.

KEY OUTCOMES - CIVIC LEADERSHIP

Optimising Council Service Efficiency

To further improve our customer service, the City of Unley has launched a new online 'Report It' portal available at unley.sa.gov.au/ReportIt. This interactive platform allows customers to submit online requests conveniently and promptly, aligning with our aim to foster a customer-centric approach.

Simultaneously, we have upgraded our field staff's tablets and software, enabling them to carry out the work requests they receive more efficiently. This digital upgrade accelerates response times and improves the effectiveness of our service delivery.

Additionally, we have implemented SMS notifications, keeping customers informed about the status of their requests in real-time. This communication enhancement extends to our street sweeping service as well, with residents now receiving advance notifications via SMS.

These changes highlight our commitment to service efficiency, transparency, and customer satisfaction.

Smart Plan: Advancing Unley's Future

The 2022-23 financial year saw the City of Unley embark on a journey towards the future with the implementation of 'A Smart Plan for the City of Unley 2023-2027.'

This plan highlights Council's approach to harness technology and data to enhance the lives of residents, bolster the local economy, manage the environment more effectively, and improve Council service delivery.

Developed through extensive research, analysis, surveys and workshops, the plan reflects a collective effort towards building a smarter city, with an emphasis on security, privacy, and transparency. With the blueprint now in place, the focus has shifted towards the first-year action plan.

Through the Smart Plan, Council continues its commitment to embrace technology and data to serve the community better, thereby paving the way for an efficient and responsive future.

To learn more, please visit unley.sa.gov.au/Smart-Unley

Swim Centre software upgrade improves operations and customer experience

The Unley Swimming Centre implemented a modernised swimming centre management software, which simplifies, automates, and optimises centre operations and improves customer experience.

The upgrade includes a member portal. The digital platform allows swimming centre customers to manage their memberships, book classes, and make payments conveniently from their smartphones.

The data from the software, as well as installed people-counting technology, provides insights into how customers are using the centre and its programs. This data assists us in making informed decisions and continuous improvements to our services.

A free public Wi-Fi service is now available to encourage customers to use digital services, and to support the delivery of educational programs and services.

Open Data Portal: Enhancing Accessibility and Transparency

In line with our commitment to transparency and access to information, the City of Unley has launched an Open Data portal.

Available at opendata.unley.sa.gov.au, the portal offers residents, businesses, researchers, and government agencies access to a range of Council datasets.

During this initial phase, users can access diverse data sets including demographics, infrastructure, water management, parks and playgrounds, environmental factors, parking and traffic, economic data, and data from the Internet of Things. Plans are underway to add more data sets in the future.

The launch of the Open Data portal is a significant step forward in our drive to improve the availability and use of city data.

We are eager to see the ways in which our community will leverage these datasets to gain new insights and contribute to the City of Unley's continued growth and development.

Local Nuisance and Litter Control functions

The *Local Nuisance and Litter Control Act 2016* (the Act) provides a centralised mechanism for Council's Authorised Officers to undertake enforcement action of local nuisance issues.

Local nuisance can include noise, odour, smoke, fumes, aerosols, dust, litter, and unsanitary or unsightly conditions.

In accordance with Section 8 of the Act, Council recorded the following actions:

1. The number of complaints of local nuisance activities received by Council:
 - I. Building Construction Complaints – 90
 - II. Unsightly Properties Complaints – 15
 - III. Environmental Health Complaints – 141
 - IV. Littering Complaints – 470 (16 private land and 454 Council land)
2. The number and nature of local nuisance or enforcement actions:
 - I. Offences expiated under the Act - 1
 - II. Offences prosecuted under the Act - 0
 - III. Nuisance abatement notices - 1
 - IV. Litter abatement notices issued - 0
 - V. Civil penalties negotiated under section 34 of the Act - 0
 - VI. Applications for civil penalties under section 34 - 0
 - VII. Number of Court orders made on Section 34 applications - 0
 - VIII. Number of Nuisance exemptions issued for noise outside normal hours – 11
 - IX. Number of Nuisance exemptions refused – 1

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.

EMT members are paid a salary package, which varies for individual staff members. Packages include a 10.5% compulsory superannuation and provision of a vehicle with unrestricted private use on a salary sacrifice basis. No additional bonuses are paid.

Our Values

This year the City of Unley reviewed our corporate values and made a change in the focus to highlight our commitment to positive outcomes for our community.

Our five key values are:

- **Pursue Excellence**
We strive for the best in all that we do.
- **Achieve Together**
We work together to deliver results.
- **Demonstrate Integrity**
We do the right thing at all times.
- **Customer First**
We deliver for our community.
- **Be Progressive**
We think outside the box to innovate and improve.

Staff Overview

Staff numbers as at 30 June 2023 are shown as Full-Time Equivalent (FTE) in the table below.

Division	Female	Male	Total
Office of the CEO	2.6	2.7	5.3
Business Support and Improvement	16.88	9.8	26.68
City Services	54.04	25.11	79.15
City Development	11.45	48.6	60.05
Total	84.97	86.21	171.18

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.

Organisational culture initiatives this year focussed on the development and delivery of our Diversity Inclusion and Belonging Plan. This plan recognises the need to create an employee experience that enables our organisation's talent to thrive and provide innovative and outstanding services to our community. The plan describes our approach to build a diverse, sustainable workforce that is reflective of the customers and community we serve.

Workforce initiatives coming from the plan include creation of a Belonging Champions Group to encourage and support the delivery of inclusive practices, and changes to our recruitment practices to ensure accessibility for people living with disabilities. The plan has also driven a range of awareness training programs for our staff including Aboriginal and Torres Strait Islander, LGBTIQ+ and disability education.

Another key workforce initiative this year has been the delivery of the Bloom Leadership Capability profile and framework. This program defines the characteristics of Unley leaders and will provide ongoing development for our leaders in delivery of a high performing environment and development of their teams and individuals.

Staff Training

To support our ongoing goal of building capacity across our organisation staff have undertaken learning and development in the areas such as:

- Recruitment Skills
- Leadership
- Project Management
- Child Safe Environments
- Return to Work Training
- Workzone Traffic Management
- Working safely at heights
- Information management
- First Aid
- WHS Due Diligence
- Conflict of Interest training
- WHS investigations and Mock Court
- CPR Refresher
- Emergency Evacuation
- Swimming Pool Supervision
- Workers Compensation Payroll Processes

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

One member of staff attended the International Toy Library Conference in Melbourne.

The total expenditure, including airfares, taxi fare and accommodation, was \$1,490.40.

Credit Card Expenditure

Council staff made corporate purchases amounting to \$421,066.48 utilising corporate purchase cards during 2022-23.

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.

Appropriate use of cards is tested as part of Council's Internal and External audit processes.

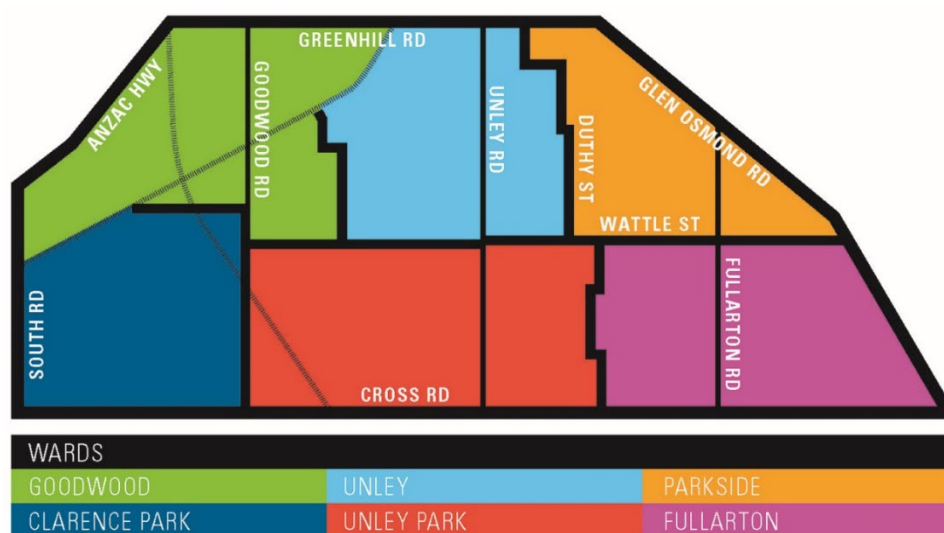
OUR COUNCIL

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 1:2,160 with 28,092 electors and compares with other similar councils – see the table below.

Council	Electors	Representation
City of Burnside (13)	32,295	1:2,484
City of Campbelltown (11)	37,038	1:3,367
City of Holdfast Bay (13)	28,533	1:2,194
City of Norwood, Payneham & St Peters (14)	26,147	1:1,867

Source: Electoral Commission of SA 2023 - made available via LGA.

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.

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 2022-23.

Approximately every eight (8) years, a review of the representation structure is required to be undertaken - this last occurred and concluded in October 2021. The City of Unley will wait for the Minister to publish the Notice of Determination for the date of the next review in the SA Government Gazette.

Elected Members

Councils are part of the democratic framework of Australia and the community has opportunity to elect its Council Members every four years. The most recent elections were held in November 2022, with the next election scheduled for November 2026.

More information about Council elections is available on Council's website unley.sa.gov.au

Below are details of the Councillors for the 2022-23 financial year.

Name	Ward	Term End	Term Start
Mayor Michael Hewitson	Mayor	-	Re-elected 21/11/2022
Cr Jennie Boisvert	Clarence Park	20/11/2022	-
Cr Don Palmer	Clarence Park	-	Re-elected 21/11/2022
Cr Rebekah Rogers	Clarence Park	-	21/11/2022 new term
Cr Jordan Dodd	Fullarton	20/11/2022	-
Cr Peter Hughes	Fullarton	-	Re-elected 21/11/2022
Cr Jack Gaffey	Fullarton	-	21/11/2022 new term
Cr Nicole Sheehan	Goodwood	20/11/2022	-
Cr Emma Wright	Goodwood	20/11/2022	-
Cr Chris Crabb	Goodwood	-	21/11/2022 new term
Cr Georgie Hart	Goodwood	-	21/11/2022 new term
Cr Kay Anastassiadis	Parkside	20/11/2022	-
Cr Jennifer Bonham	Parkside	-	Re-elected 21/11/2022
Cr Luke Doyle	Parkside	-	21/11/2022 new term
Cr Sue Dewing	Unley	20/11/2022	-
Cr Jane Russo	Unley	-	Re-elected 21/11/2022
Cr Stephen Finos	Unley	-	21/11/2022 new term
Cr Michael Rabbitt	Unley Park	-	Re-elected 21/11/2022
Cr Monica Broniecki	Unley Park	-	Re-elected 21/11/2022

Name	Role	Term End	Term Start
Cr Don Palmer	Deputy Mayor	20/11/2022	-
Cr Monica Broniecki	Deputy Mayor	-	21/22/2022

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 November 2021 – November 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

Elected Member Allowances & Benefits November 2022 - June 2023	
Mayoral Annual Allowance	\$76,440
Deputy Mayor Annual Allowance	\$23,887.50
Elected Member Annual Allowance	\$19,110
Presiding Member Annual Allowance (includes Elected Member allowance)	\$23,887.50

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 can 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 with SIM card and compatible printer (or access to printing facilities) plus stationery and business cards.

The Mayor has access to an administrative support officer, a dedicated office and meeting space, laptop, desktop computer and landline telephone. At this time, the Mayor has opted not to access a Council motor 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 2022-23 as per the table below.

Mayor Michael Hewitson	17 & 18/02/2023	Principal Member Forum <i>*Training by Local Government Association of South Australia</i>
Mayor Michael Hewitson Cr Jennifer Bonham Cr Monica Broniecki Cr Chris Crabbe Cr Luke Doyle Cr Stephen Finos Cr Jack Gaffey Cr Georgie Hart Cr Peter Hughes Cr Don Palmer Cr Michael Rabbitt Cr Rebekah Rogers Cr Jane Russo	03/12/2022 29/03/2023 30/01/2023 30/03/2023	Induction Program and Council Leadership Workshop Training for Council Members Modules 1 and 2 Behaviour & Civic Training for Council Members Module 3 Legal Training for Council Members Module 4 Strategy & Finance <i>*All training provided by Kelledy Jones Lawyers</i>
Cr Broniecki Cr Jennifer Bonham	24/03/2023	Audit and Risk Committees; General Overview <i>*Training by Local Government Association of South Australia</i>

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 2022-23 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.

Council Meetings 01/07/2022 to 20/11/2022		
Elected Member	Number of Meetings Eligible to Attend 2022/23	Number of Meetings Attended in 2022/23
Kay Anastassiadis*	5	5
Jennie Boisvert*	5	4
Sue Dewing*	5	5
Jordan Dodd*	5	5
Nicole Sheehan*	5	5
Emma Wright*	5	5

*completed term and did not return

Council Meetings 21/11/2022 to 30/06/2023		
Elected Member	Number of Meetings Eligible to Attend 2022/23	Number of Meetings Attended in 2022/23
Jennifer Bonham	13	13
Monica Broniecki	13	13
Chris Crabbe	8	8
Luke Doyle	8	8
Stephen Finos	8	8
Michael Hewitson	13	13
Peter Hughes	13	13
Jack Gaffey	8	8
Georgie Hart	8	7
Don Palmer	13	12
Michael Rabbitt	13	13
Rebekah Rogers	8	7
Jane Russo	13	11

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 2022 to June 2023, the City of Unley had the following Section 41 Committees:

- Audit Committee
- Strategic Property Committee
- Business & Economic Development Advisory 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:

- Mark Davies (Presiding Member)
- Annette Martin (Independent Member)
- Pamela Lee (Independent Member)
- Cr Monica Broniecki
- Cr Jack Gaffey

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 2022-23 the Audit Committee met on five (5) occasions.

Below are details of membership for the 2022-23 financial year.

Name	Membership	Term End	Term Start
David Powell	Presiding Member	May 2023	
Nicholas Handley	Independent Member	May 2023	-
Mark Davies	Presiding Member	-	January 2023
Annette Martin	Independent Member	-	Re-elected 23/01/2023
Pamela Lee	Independent Member	-	January 2023
Cr Monica Broniecki	Elected Member	-	Re-elected 23/01/2023
Cr Michael Rabbitt	Elected Member	January 2023	
Cr Jack Gaffey			January 2023

Financial Reporting and Sustainability

In accordance with its duties under the *Local Government Act 1999* and its Terms of Reference, the Committee reviewed the 2022-23 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 fairly presented 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 meets on an 'as needs' basis and did not meet during the 2022-23 financial year.

Members

Membership is comprised of six Elected Members nominated by Council as follows:

- Cr Jennifer Bonham (Presiding Member)
- Cr Chris Crabbe
- Cr Luke Doyle
- Cr Peter Hughes
- Cr Michael Rabbitt
- Cr Jane Russo

BUSINESS & ECONOMIC DEVELOPMENT ADVISORY COMMITTEE

The Business and Economic Development Advisory Committee helps shape business growth and strategy for the City of Unley and meets quarterly. The Committee is made up of eight members (a maximum of six and minimum of four independent members, plus two Elected Members) for a period of two years. The membership is as follows:

- Arman Abrahamzadeh (Presiding Member)
- Garry Goddard
- Kym Della-Torre
- Joshua McNally
- Nicole Sheehan
- Alex Hammett
- Steve Finos (Elected Member - Unley Ward Councillor)
- Don Palmer (Elected Member - Clarence Park Ward Councillor)

During 2022-23 the Committee met on two (2) occasions.

COUNCIL ASSESSMENT PANEL

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

The City of Unley Council Assessment Panel is an autonomous planning authority and operates under the Terms of Reference (assigned by the City of Unley Council Policy 1.1.05 established in accordance with the PDI Act.)

The CAP is convened under the PDI Act and this means that:

- It is not convened under the *Local Government Act*
- It is not a subcommittee of the Unley Council.

The Council Assessment Panel (CAP) considers development applications and makes planning decisions. The current membership consists of the following members:

- Mr Brenton Burman (Presiding Member)
- Ms Colleen Dunn
- Ms Iris Iwanicki
- Mr Terry Sutcliffe
- Mr Will Gormly
- Mr Mads Gaardboe (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.

In 2022-23 the Council Assessment Panel met on thirteen (13) occasions.

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 2022-23.

Section 91(7) & (9) of the Local Government Act 1999	Number
Council	25
Audit Committee	0
Strategic Property Committee	0
Business & Economic Development Advisory 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 11 July 2022	Unley Central Project – Variation to Development Deed and Project Update	Section 90(2) and (3)(d)(i) and (ii)	Minutes and Report remain confidential until 5 January 2024.
Council Item 7.5 11 July 2022	Waste Management Contract	Section 90(2) and (3)(d)(i) and (ii)	Minutes remain confidential until such time as Council's waste management services delivery is confirmed on a final basis and Report remain confidential until the CEO determines that there is no longer any requirement to maintain confidentiality for the benefit of the commercial interests of the parties by Council in this Item.
Council Item 7.2 25 July 2022	Unley Central Development Deed – Second Deed of Variation	Section 90(2) and (3)(d)(i) and (ii)	Minutes and Report remain confidential until the development is finalised and not available for public inspection until the cessation of that period.
Council Item 7.5 25 July 2022	LGA – Seeking Feedback on Elected Member Training Standard	Section 90(2) and (3)(j)(i) and (ii)	Minutes and Report remain confidential on the grounds that the documents relate to information provided on a confidential basis by a public authority, being the Local Government Association of SA (LGA), the disclosure of which would on balance be contrary to public interest, being information provided by the LGA in relation to proposed training standards for council members that LGA has requested be kept confidential at this stage.

Council/Committee	Subject	Grounds	Period
Council Item 7.8 25 July 2022	Centennial Park Cemetery Authority – 2022-23 Budget	Section 90(2) and (3)(d)(i) and (ii)	Minutes, Report and Attachment remain confidential until 30/11/2023 and not available for public inspection until the cessation of that period.
Council Item 7.11 25 July 2022	Appointment of Member to the Brownhill and Keswick Creeks Stormwater Board	Section 90(2) and (3)(a)(j)(i) and (ii)	Minutes, Report and Attachment remain confidential until such time as endorsement of the appointment is resolved by the five (5) Constituent Councils to the Brown Hill and Keswick Creek Stormwater Subsidiary, with the CEO authorised to provide advice to the Subsidiary regarding Council's decision on this matter.
Council Item 7.14 25 July 2022	Assessment of Chief Executive Officer's 2021/22 Key Performance Indicators	Section 90(2) and (3)(a)	Report and Attachment remain confidential for the duration of the CEO's employment.
Council Item 4.2 22 August 2022	East Waste Management Authority Draft 2022-23 Annual Plan and Budget	Section 90(2) and (3)(d)(i) and (ii)	Report and Attachment remain confidential until the CEO determines that there is no longer any requirement to maintain confidentiality for the benefit of the commercial interests of the parties by Council.
Council Item 4.2 26 September 2022	Unley Central Litigation – Legal Expenditure Approval Sought	Section 90(2) and (3)(h)	Attachment remains confidential until legal action is completed in relation to Unley Central Litigation and not available for public inspection until the cessation of that period.

Council/Committee	Subject	Grounds	Period
Council Item 7.2 12 December 2022	East Waste Recycling Contract – Commitment of Recycling Tonnes	Section 90(2) and (3)(d)(i) and (ii)	Minutes, Report and Attachment remains confidential on the grounds that the documents(s) or part relates to commercial information of a confidential nature, the disclosure of which could reasonably be expected to prejudice the commercial position of the person who supplied the information or to confer a commercial advantage on a third party.
Council Item 7.5 12 December 2022	Potential Property Disposal - Goodwood	Section 90(2) and (3)(b)(i) and (ii)	Minutes, Report and Attachment remain confidential on the grounds that the documents relate to information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom Council is conducting or proposing to conduct, business, or to prejudice the commercial position of Council.
Council Item 7.8 12 December 2022	Unley Central Litigation – Legal Expenditure Approval Sought	Section 90(2) and (3)(h)	This order shall operate until Unley Central Legal Litigation has ceased.
Council Item 7.2 27 February 2023	Notice of Motion from Councillor J. Russo Re; Review of the Sale of the Goodwood Community Childcare Centre	Section 90(2) and (3)(b)(i) and (ii)	Minutes, Report and Attachment remain confidential until Council's decision in relation to the property has been fully implemented and not available for public inspection until the cessation of that period.
Council Item 7.2 27 March 2023	Business and Economic Development Advisory Committee – Terms of Reference and Appointment of Independent Member and Elected Members	Section 90(2) and (3)(a)	Attachment remains confidential for the period of the Member(s) appointment to the Committee and not available for public inspection until the cessation of that period.

Council/Committee	Subject	Grounds	Period
Council Item 7.5 27 March 2023	Management of Goodwood Community Centre	Section 90(2) and (3)(d)(i)	Report and Attachment remain confidential until arrangements for the operating model for the Goodwood Community Centre have been fully implemented, and not available for public inspection until the cessation of that period.
Council Item 7.8 27 March 2023	Notice of Motion from Councillor C. Crabbe Re: Potential Property Disposal Goodwood.	Section 90(2) and (3)(b)(i) and (ii)	Shall operate until Council's decision in relation to the property has been fully implemented, and not available for public inspection until the cessation of that period.
Council Item 7.2 24 April 2023	Update on Council Legal Matters	Section 90(2) and (3)(h)	Minutes, Report and Attachment remain confidential being documents relating to a matter dealt with by the Council on a confidential basis.
Council Item 7.2 22 May 2023	Mornington House	Section 90(2) and (3)(b)(i) and (ii)	This order shall operate until contracts have been exchanged and sale of the property has been finalised with Council or another party.
Council Item 7.5 22 May 2023	Unley Community Centre – Strategic Land Use	Section 90(2) and (3)(b)(i) and (ii)	Order shall operate for a period of 12 months or until execution of contract.
Council Item 7.8 22 May 2023	RSL – Unley Sub-Branch Proposal	Section 90(2) and (3)(d)(i) and (ii)	Order shall operate for a period of 12 months or until execution of contract.
Council Item 7.11 22 May 2023	Appointment of Independent Audit Committee Members	Section 90(2) and (3)(a)	Order shall remain confidential for the period of the Member(s) appointment to the Committee and not available for public inspection until the cessation of that period.
Council Item 7.14 22 May 2023	Goodwood Community Services Inc Proposal	Section 90(2) and (3)(d)(i)	Report and Attachment to remain confidential until operating model for the Goodwood Community Centre have been fully implemented and not available for public inspection until the cessation of that period.

Council/Committee	Subject	Grounds	Period
Special Council Item 7.2 – 5 June 2023	Santos Tour Down Under 2024	Section 90(2) and (3)(b)(i) and (d)(i)	Minutes, Report remain confidential for a period of 3 months or until the execution of a contract.
Council Item 7.2 – 26 June 2023	Notice of Motion from Councillor C. Crabbe Re: Options Analysis for an event to accompany the 2024 Tour Down Under City of Unley Stage Start	Section 90(2) and (3)(b)(i) and (ii)	Order shall operate for a period of 3 months or until the execution of a contract.
Council Item 7.5 – 26 June 2023	Centennial Park Draft 2023-24 Budget	Section 90(2) and (3)(d)	Minutes, Report and Attachment remain confidential until 30/11/2024.

For this reporting period, a cumulative total of 85 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
Council Item 546 24/08/09	Centennial Park Cemetery Authority Business Plan Update	(j) and (i)	Released on 11/02/2010 Attachments to remain confidential.
City Strategy and Policy Item 259 21/9/09	Water Supply Council Reserves	(d) commercial information	
Council Item 660 27/04/10	Brown Hill Keswick Creek Stormwater Project – Legal opinion – Stormwater Management Plan and Implications	(h) legal advice Information provided in confidence	
Committee Item 90 CEO Recruitment 5/09/11	Presentation by Stillwell Management Consultants re Applicants	(a) personal affairs	
Committee Item 12 CEO Recruitment 15/09/11	Applicants for the position of Chief Executive Officer	(a) personal affairs	

Council/Committee	Subject	Grounds	Revoked/Expired
Council Item 556 CSP 27/08/12 Adjourned item 132	Street Tree Removal 26 Porter Street Parkside – Attachments 6 and 7 only remain confidential	(h) legal advice (i) litigation	Attachments to remain confidential.
Council Item 615 26/11/12	CPCA Provision of Services to Other Local Government Councils	(d) commercial information	
Council Item 715 March 2013	CPCA Strategic Plan 2012-2033	(d) commercial information	
Council Item 1226 11/08/14	Unley Central Precinct Property Development Options	(b) commercial advantage	
Council Item 151 25/05/15	CEO Employment Contract	(a) personal affairs	
Council Item 173 27/06/15	Centennial Park Cemetery Authority Proposal	(b) commercial advantage	
Council Item 238 24/08/15	Strategic Land Acquisition	(b) commercial advantage	
Council Item 241 24/08/15	CEO Contract	(a) personal affairs	
Council Item 275 28/09/15	Unley Central	(b) commercial advantage	
Council Item 356 December 2015	Unley Central Property Development Opportunities	(b) commercial advantage	
Council Item 375 January 2016	Property Development Opportunities Unley Central	(b) commercial advantage	
Council Item 480 May 2016	Unley Central Property Development	(b) commercial advantage	Maintain on Report.
Audit & Governance, Item 33 Council Item 510 June 2016	Centennial Park Cemetery Authority – Upkeep Fund	(b) commercial advantage	
Council Item 513 27/06/16	Centennial Park Cemetery Authority – Operating Budget	(b) commercial advantage	
Council Item 569 22/08/16	Centennial Park Cemetery Authority Progress Report	(b) commercial advantage	Revoked Confidentiality Order for Attachment on 12/08/2022.

Council/Committee	Subject	Grounds	Revoked/Expired
Council Item 578 22/08/16	Unley Central Property Development Project	(b) commercial advantage	
Council Item 592 12/09/16	Property Development Project	(b) commercial advantage	
Council Item 691 28/11/16	Strategic Property Development	(b) commercial advantage	
Council Item 751 23/11/17	Investigation of Potential Future Property Purchases	(b) commercial advantage	
Council Item 619 26/09/16	Centennial Park Cemetery Authority Business Case	(b) commercial advantage	
Council Item 691 28/11/16	Strategic Property Development	(b) commercial advantage	
Council Item 688 28/11/16	Tree Prosecution	(f) prejudice maintenance of law (h) legal advice	
Council Item 748 23/01/17	King William Road Traders Association	(g) breach any law	
Council Item 44 A&G 23/01/17	Centennial Park Cemetery Authority Strategic Plan & Asset Management Plan	(d) commercial information	
Council Item 4 23/01/17 Strategic Property Committee.	Investigation of Potential Future Property Purchases	(b) commercial advantage	
Council Item 796 27/03/17 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 Item 798 27/03/17 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 Item 852 22/05/17 Item 26 – Strategic Property Committee	Unley Road Property and Goodwood Road Property	(d) commercial information	
Council Item 852 22/05/17 Item 29 – Strategic Property Committee	105 – 109 Goodwood Road	(d) commercial information	
Council Item 920 24/07/17	Walter Street	(d) commercial information	
Council Item 920 24/07/17	King William Road	(d) commercial information	
Council Item 925 24/07/17	Centennial Park Cemetery Authority Operating Budget	(d) commercial information	
Council Item 928 24/07/17	Strategic Property Development	(b) commercial advantage	
Council Item 938 14/08/17	Co-working Space Report still confidential	(b) commercial advantage	Revoked Confidentiality Order 02/08/2022.
Council Item 967 28/08/17	CEO Remuneration 2016-17	(a) personal affairs	
Council Item 1009 23/10/17	Appointment Independent Member City Strategy	(a) personal affairs	Revoked Confidentiality Order 02/08/2022.
Council Item 1012 23/10/17	Recommendation for Item 40 SPC Walter Street Property	(b) commercial advantage	
Council Item 1036 27/11/17	Unley Central Update	(b) commercial advantage	
Council Item 1060 11/12/17	Property Acquisition Opportunity	(b) commercial advantage	
Council Item 1088 29/01/18	Strategic Property Acquisition Opportunities	(b) commercial advantage	

Council/Committee	Subject	Grounds	Revoked/Expired
Council Item 1130 26/03/18	Minutes of the Audit and Governance Committee	Section 90(2)	
Council Item 1154 23/04/18	Minutes of the Strategic Property Committee	(b) commercial advantage	
Council Item 1164 14/05/18	Unley Central Precinct	(b) commercial advantage	
Council Item 1233 23/07/18	Appointment of Members to the Brown Hill and Keswick Creeks Stormwater Subsidiary	(a) personal affairs	
Council Item 1252 23/07/18	CEO 2017-18 Performance	(a) personal affairs	
Council Items 1279 & 1280 - 7/08/18	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 Item 1281 27/08/18	Confidential Minutes of the Strategic Property Committee – 20 August 2018	(d) commercial information	
Council Item 1283 27/08/18	Brown Hill Keswick Creek – Wilberforce Walk	(b) commercial advantage	
Council Items 1389 & 1390 - 29/01/19	Council Assessment Panel – Appointment of Members for the Period 1 March 2019 – 28 February 2021	(a) personal affairs	Expired, Council Assessment Panel (CAP) Member appointment finalised.
Council Items 1392 & 1393 - 29/01/19	Chief Executive Officer Review Panel – Terms of Reference and Membership	(a) personal affairs	
Council Items 1442 & 1443 - 15/04/19	Brown Hill Keswick Creek – Wilberforce Walk	(b) commercial advantage	
Council Items 1475 & 1476 - 29/04/19	King William Road Redevelopment – Construction Contract Award	(b) commercial advantage	

Council/Committee	Subject	Grounds	Revoked/Expired
Council Item 7.2 27/05/19	Appointment of Independent Member to Audit Committee	(a) personal affairs	
Council Item 7.2 22/07/19	Centennial Park Cemetery Authority – 2019-20 Budget	(d)(i) and (ii) commercial information	
Council Item 7.2 25/11/19	Confidential Minutes of the Strategic Property Committee	(b)(i) and (ii) and (d)(i) and (ii) commercial advantage	
Council Item 7.8 28/01/20	Tree Prosecution – Determination of Future Action	(h) and (i) Legal Advice and Litigation	
Council Item 7.2 23/03/20	Unley Central – Litigation	(b)(i) and (ii) commercial advantage	
Council Item 7.2 27/04/20	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 Item 7.2 22/06/20	Application for Waiver 2020-21 Council Rates – Royal Agricultural and Horticultural Society	(d)(i)and(ii) commercial advantage	
Council Item 7.5 22/06/20	Unley Central – Litigation Further Update	(i) Litigation	
Council Item 7.2 27/07/20	Centennial Park Authority – Liability Guarantee Fee 2020-21	(d)(i)and(ii) commercial advantage	
Council Item 7.5 27/07/20	Appointment of Members to Brown Hill & Keswick Creeks Stormwater Board	(a) personal affairs	
Council Item 7.8 27/07/20	Assessment of CEO's 2019-20 Key Performance Indicators	(a) personal affairs	

Council/Committee	Subject	Grounds	Revoked/Expired
Council Item 7.2 26/10/20	Council Major Event	(j)(i) and (ii) information provided in confidence	
Council Item 7.2 23/11/20	Brown Hill Creek – Wilberforce Walk Land Acquisition	(b)(i) and (ii) commercial advantage	
Council Item 7.2 27/01/21	Unley Central Update	(i) litigation	
Council Item 7.2 22/02/21	Waste Management Contract	(b)(i) and (ii) commercial advantage	
Council Item 7.2 22/03/21	Maison de France Establishment	(b)(i) and (ii) commercial advantage	Released
Council Item 7.2 27/04/21	Confidential Minutes of Strategic Property Committee	(b)(i) and (ii) commercial advantage	
Council Item 7.5 27/04/1	Edmund Avenue Cottages Leases	(b)(i) and (ii) commercial advantage	
Council Item 7.8 27/04/21	Brown Hill Creek – Wilberforce Walk Land Acquisition	(b)(i) and (ii) and (d)(i) and (ii) commercial advantage	
Council Item 7.2 26/06/21	Appointment of Members to Brown Hill & Keswick Creeks Stormwater Board	(a) personal affairs and (j) (i) and (ii)	
Council Item 7.2 26/07/21	Brown Hill Keswick Creek – Wilberforce Walk Land Acquisition	(a) personal affairs and (j) (i) and (ii)	
Council Item 7.5 26/07/21	Potential Property Disposal, Goodwood	(b)(i) and (ii) commercial advantage	
Council Item 7.2 23/08/21	NOM Re Property Acquisition	(b)(i) and (ii) commercial advantage	
Council Item 7.5 23/08/21	Appointment of Member to the Brown Hill and Keswick Creeks Stormwater Board	(a) personal affairs and (j) (i) and (ii)	

Council/Committee	Subject	Grounds	Revoked/Expired
Council Item 7.2 27/09/21	Unley Central Project – Proposed Amendments to the Development Deed and Litigation Update	(d)(i) and (ii) commercial advantage	
Council Item 7.5 27/09/21	Extension of Lease Agreement Goodwood Community Services	(b)(i) and (ii) commercial advantage	
Council Item 7.5 28/02/22	Lease Unley Community Sports Club Inc 166 Unley Road, Unley		
Council Item 7.2 11 July 2022	Unley Central Project – Variation to Development Deed and Project Update	(d)(i) and (ii) commercial advantage	
Council Item 7.5 11 July 2022	Waste Management Contract	(d)(i) and (ii) commercial advantage	
Council Item 7.2 25 July 2022	Unley Central Development Deed – Second Deed of Variation	(d)(i) and (ii) commercial advantage	
Council Item 7.5 25 July 2022	LGA – Seeking Feedback on Elected Member Training Standard	(j)(i) and (ii) commercial advantage	
Council Item 7.8 25 July 2022	Centennial Park Cemetery Authority – 2022-23 Budget	(a)(j)(i) and (ii) commercial advantage	
Council Item 7.11 25 July 2022	Appointment of Member to the Brownhill and Keswick Creeks Stormwater Board	(a)(j)(i) and (ii) personal affairs	
Council Item 7.8 25 July 2022	Centennial Park Cemetery Authority – 2022-23 Budget	(d)(i) and (ii) commercial advantage	.
Council Item 7.14 25 July 2022	Assessment of Chief Executive Officer's 2021-22 Key Performance Indicators	(a) personal affairs	

Council/Committee	Subject	Grounds	Revoked/Expired
Council Item 4.2 22 August 2022	East Waste Management Authority Draft 2022-23 Annual Plan and Budget	(d)(i) and (ii) commercial advantage	.
Council Item 4.2 26 September 2022	Unley Central Litigation – Legal Expenditure Approval Sought	(h) Advice and Litigation	
Council Item 7.2 12 December 2022	East Waste Recycling Contract – Commitment of Recycling Tonnes	(d)(i) and (ii) commercial advantage	
Council Item 7.5 12 December 2022	Potential Property Disposal - Goodwood	(b)(i) and (ii) commercial advantage	
Council Item 7.8 12 December 2022	Unley Central Litigation – Legal Expenditure Approval Sought	(h) Advice and Litigation	
Council Item 7.2 27 February 2023	Notice of Motion from Councillor J. Russo Re; Review of Sale of the Goodwood Community Childcare Centre	(b)(i) and (ii) commercial advantage	
Council Item 7.2 27 March 2023	Business and Economic Development Advisory Committee – Terms of Reference and Appointment of Independent Member and Elected Members	(a) personal affairs	
Council Item 7.5 27 March 2023	Management of Goodwood Community Centre	(d)(i) commercial advantage	
Council Item 7.8 27 March 2023	Notice of Motion from Councillor C. Crabbe Re: Potential Property Disposal Goodwood.	(b)(i) and (ii) commercial advantage	
Council Item 7.2 24 April 2023	Update on Council Legal Matters	(h) Advice and Litigation	

Council/Committee	Subject	Grounds	Revoked/Expired
Council Item 7.2 22 May 2023	Mornington House	(b)(i) and (ii) commercial advantage	
Council Item 7.5 22 May 2023	Unley Community Centre – Strategic Land Use	(b)(i) and (ii) commercial advantage	
Council Item 7.8 22 May 2023	RSL – Unley Sub-Branch Proposal	(d)(i) and (ii) commercial advantage	
Council Item 7.11 22 May 2023	Appointment of Independent Audit Committee Members	(a) personal affairs	
Council Item 7.14 22 May 2023	Goodwood Community Services Inc Proposal	(d)(i) commercial advantage	
Special Council Item 7.2 5 June 2023	Santos Tour Down Under 2024	(b)(i) and (d)(i) commercial advantage	
Council Item 7.2 26 June 2023	Notice of Motion from Councillor C. Crabbe Re: Options Analysis for an event to accompany the 2024 Tour Down Under City of Unley Stage Start	(b)(i) and (ii) commercial advantage	
Council Item 7.5 26 June 2023	Centennial Park Draft 2023-24 Budget	(d) commercial advantage	

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	3

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 came into operation on 21 November 2022.

Internal Review Applications

During the 2022-23 financial year, one (1) request was received for internal review under s270 of the *Local Government Act 1999*.

Date Requested	Matter	Decision	Closed
12 September 2022	Expiation Fine	Original Decision Upheld	21 October 2022

LIST OF DOCUMENTS AVAILABLE TO THE PUBLIC

The following list is a list of documents under Schedule 4 Clause 1 of the *Local Government Act 1999*, that Council is required to have available. The information listed below can be found on 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 gifts and benefits (Members) section 72A
- Register of allowances and benefits (Members) section 79
- Register relating to training and development (Members) section 80A (2h)
- Register of remuneration, salaries, and benefits (Employees) section 105
- Register of interests (Employees) section 116
- Register of gifts and benefits (Employees) section 119A
- Register of community land section 207
- Register of public roads section 231
- Register of by-laws section 252
- Register of building upgrade agreements (Schedule 1B (13))

Summary of the details of travel (Elected Members)

In the 2022-23 financial year there were no instances of overseas or interstate travel by Elected Members representing the City of Unley.

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

In the 2022-23 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 \$15,730. This sum also includes the Mayor's Christmas Dinner.
- Hospitality (catering) provided to Elected Members prior to Council Assessment Panel Meetings throughout the 2022-23 financial year amounted to \$69.40.

Freedom of Information

During the 2022-23 financial year, the City of Unley received 2 applications for information under the Freedom of Information legislation. The fee per application was \$39. Only one application fee of \$39 was collected, due to a fee waiver being applied and there was no collection of processing fees, due to non-payment of fees request.

We received or undertook:

- 2 - General Applications Determined
- 0 - General Applications Still Active
- 0 - Internal Review Determined
- 0 - External Review Determined

During the 2022-23 financial year, 2 determinations were reached.

- 1 - Full Release
- 1 - Partial Release
- 0 - Refused (due to there being no documents)
- 0 - Decision upheld – Partial Release (Internal Review)
- 0 - 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 2022-23 resulted in a total of 14 tenders and 46 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 2022-23 financial year, the City of Unley received income from:

- Rates	\$46,175,000
- Statutory Charges	\$1,904,000
- User Charges	\$2,104,000
- Operating Grants and Contributions	\$3,781,000
- Investments	\$154,000
- Reimbursements	\$680,000
- Other	\$894,000
TOTAL INCOME	\$56,162,000

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 2022-23 Annual Report is provided as Appendix 2.

SUBSIDIARY - CENTENNIAL PARK CEMETERY AUTHORITY

Established in 1936 in the foothills of Adelaide's inner south, Centennial Park Cemetery Authority (CPCA) has long been considered the state's premier cemetery. Beautifully landscaped grounds span 40 hectares (100 acres) and include over 30 thoughtfully designed gardens and burial areas, three unique service spaces in the Jubilee Complex.

In March 2021, the state's first Cemetery Café, Wildflowers Café, and Centennial Park function rooms were opened.

With \$48.5M 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 is administered by a Board of five independent members.

The Owners Executive Committee (OEC) includes the Mayors and CEOs from both Unley and Mitcham, together with one councillor from each city. At the Council meeting on 23 January 2023, it was resolved that Cr Rabbitt be appointed to the position of Unley Councillor on the Owner's Executive Committee from 23 January 2023 to 31 January 2025.

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 2022-23 financial year was \$345,000, a total Liability Guarantee Fee of \$690,000.

A copy of the Centennial Park Cemetery Authority 2022-23 Annual Report is provided as Appendix 3.

SUBSIDIARY - EAST WASTE

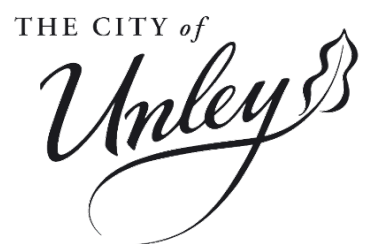
Eastern Waste Management Authority (East Waste) is a regional subsidiary formed under the Local Government Act 1999 (the Act) to provide waste collection services for its eight (8) Constituent/ Member Council's, including the City of Unley. The other member councils are:

- Adelaide Hills Council
- City of Burnside
- Campbelltown City Council
- City of Norwood Payneham & St Peters
- City of Mitcham
- City of Prospect
- Town of Walkerville.

The primary purpose of East Waste is to provide effective waste collection services for its Member Councils. The exact nature of the waste collection services is determined independently by each Council to meet the needs of their respective communities.

East Waste is administered by a Board in accordance with the requirements of the Act, its Charter and various policies and codes. The membership of the Board comprises of nine (9) Directors – one Director appointed by each of the Member Councils, and one independent Chairperson. The Board appoints a General Manager who is responsible for implementing the decisions made by the Board and running the day-to-day operations of East Waste.

Good service delivery and customer service are a hallmark of East Waste's services, and this is reflected in feedback from Member Councils. To ensure a continued high level of customer service and delivery it is important to understand the needs and requirements of East Waste's Member Councils, constituents, and stakeholders - and East Waste always makes this a high priority.



APPENDICES

2022-23 Annual Report

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Appendix 1 - City of Unley Financial Statements 2022-23

City of Unley

GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2023

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



General Purpose Financial Statements

for the year ended 30 June 2023

Contents	Page
Council certificate	2
Principal Financial Statements	
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Notes to and forming part of the Financial Statements	7
Independent Auditor's Report – Financial Statements	44
Independent Auditor's Report – Internal Controls	46
Certificates of Audit Independence	
Council Certificate of Audit Independence	48
Audit Certificate of Audit Independence	49

City of Unley

General Purpose Financial Statements

for the year ended 30 June 2023

Council certificate

Certification of Financial Statements

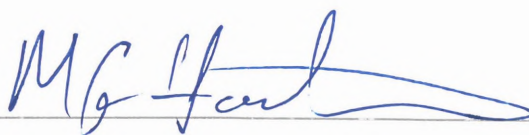
We have been authorised by the Council to certify the financial statements in their final form.

In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2023 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records



Peter Tsokas
Chief Executive Officer



Michael Hewitson
Mayor

Date 27 November 2023

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Income			
Rates	2a	46,175	44,084
Statutory charges	2b	1,904	1,598
User charges	2c	2,104	1,937
Grants, subsidies and contributions - operating	2g	3,781	4,134
Investment income	2d	154	45
Reimbursements	2e	680	421
Other income	2f	894	888
Net Gain - Equity Accounted Council Businesses	19(a)	470	67
Total income		56,162	53,174
Expenses			
Employee costs	3a	17,740	17,255
Materials, contracts and other expenses	3b	23,497	20,952
Depreciation, amortisation and impairment	3c	10,769	10,026
Finance costs	3d	222	187
Net loss - Equity Accounted Council Businesses	19(a)	—	69
Total expenses		52,228	48,489
Operating surplus / (deficit)		3,934	4,685
Asset disposal and fair value adjustments	4	121	(433)
Amounts received specifically for new or upgraded assets	2g	3,425	1,634
Net surplus / (deficit)		7,480	5,886
Other comprehensive income			
Changes in revaluation surplus - I,PP&E	9a	168,839	7,705
Share of other comprehensive income - equity accounted council businesses	19,19	(7)	1,159
Other Equity Adjustments - Equity Accounted Council Businesses	19	106	—
Total other comprehensive income		168,938	8,864
Total comprehensive income		176,418	14,750

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

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	1,655	1,485
Trade and other receivables	5b	3,647	1,697
Other financial assets	5c	—	2
Total current assets		5,302	3,184
Non-current assets			
Equity accounted investments in council businesses	6	32,222	31,137
Infrastructure, property, plant and equipment	7	712,549	540,170
Total non-current assets		744,771	571,307
TOTAL ASSETS		750,073	574,491
LIABILITIES			
Current liabilities			
Trade and other payables	8a	3,709	6,181
Borrowings	8b	277	266
Provisions	8c	4,058	3,996
Total current liabilities		8,044	10,443
Non-current liabilities			
Borrowings	8b	4,581	2,944
Provisions	8c	234	308
Total non-current liabilities		4,815	3,252
TOTAL LIABILITIES		12,859	13,695
Net assets		737,214	560,796
EQUITY			
Accumulated surplus		177,026	169,467
Asset revaluation reserves	9a	559,971	391,132
Other reserves	9b	217	197
Total council equity		737,214	560,796
Total equity		737,214	560,796

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

Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2023					
Balance at the end of previous reporting period		169,467	391,132	197	560,796
Adjustments (correction of prior period errors)	24a	—	—	—	—
Restated opening balance		169,467	391,132	197	560,796
Net surplus / (deficit) for year		7,480	—	—	7,480
Other comprehensive income					
Gain (loss) on revaluation of IPP&E	7a	—	168,839	—	168,839
Share of OCI - equity accounted council businesses	19	(7)	—	—	(7)
Other equity adjustments - equity accounted council businesses	19	106	—	—	106
- Other Movements - Carpark and tree funds		—	—	—	—
Other comprehensive income		99	168,839	—	168,938
Total comprehensive income		7,579	168,839	—	176,418
Transfers between reserves		(20)	—	20	—
Balance at the end of period		177,026	559,971	217	737,214
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

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

Statement of Cash Flows

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Cash flows from operating activities			
<u>Receipts</u>			
Operating receipts		56,978	57,393
Investment receipts		154	45
<u>Payments</u>			
Operating payments to suppliers and employees		(47,140)	(40,153)
Finance payments		(193)	(221)
Net cash provided by (or used in) operating activities	11b	<u>9,799</u>	<u>17,064</u>
Cash flows from investing activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		3,425	1,634
Sale of replaced assets		1,228	190
Repayments of loans by community groups		2	13
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(9,103)	(5,574)
Expenditure on new/upgraded assets		(6,314)	(3,896)
Capital contributed to equity accounted Council businesses		(515)	(840)
Net cash provided (or used in) investing activities		<u>(11,277)</u>	<u>(8,473)</u>
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from Borrowings		1,648	—
<u>Payments</u>			
Repayment of bonds and deposits		—	(3)
Repayments of Borrowings		—	(8,719)
Net cash provided by (or used in) financing activities		<u>1,648</u>	<u>(8,722)</u>
Net increase (decrease) in cash held		<u>170</u>	<u>(131)</u>
plus: cash & cash equivalents at beginning of period		1,485	1,616
<u>Cash and cash equivalents held at end of period</u>	11a	<u>1,655</u>	<u>1,485</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 2023

Contents of the Notes accompanying the General Purpose Financial Statements

Note	Details	Page
1	Summary of Significant Accounting Policies	8
2	Income	15
3	Expenses	18
4	Asset disposal and fair value adjustments	19
5	Current assets	20
6	Non-current assets	21
7	Infrastructure, property, plant & equipment and investment property	22
8	Liabilities	27
9	Reserves	28
10	Assets subject to restrictions	28
11	Reconciliation to Statement of Cash Flows	29
12(a)	Functions	30
12(b)	Components of functions	31
13	Financial instruments	32
14	Capital expenditure and investment property commitments	35
15	Financial indicators	36
16	Uniform presentation of finances	37
17	Leases	37
18	Superannuation	38
19	Interests in other entities	39
20	Non-current assets held for sale and discontinued operations	41
21	Contingencies and assets/liabilities not recognised in the balance sheet	41
22	Events after the balance sheet date	41
23	Related party transactions	43

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

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 27 Nov 2023.

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 the Financial Assistance Grant and Identified Local Roads Grants has varied from the annual allocation as shown in the table below:

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

Note 1. Summary of Significant Accounting Policies (continued)

Financial Year	Cash Payment Received \$'000s	Annual Allocation \$'000s	Difference \$'000s
2022/23	1,731	1,324	408
2021/22	1,732	1,324	407
2020/21	1,364	1,242	121

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 and 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.

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

Note 1. Summary of Significant Accounting Policies (continued)

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	\$5,000
Drainage / Recycled Water	\$5,000
Roads, Lanes, Kerb & Watertable	\$5,000
Pathways	\$5,000
Traffic & Lighting	\$5,000
Bridges	\$5,000
Other Assets	\$5,000
Equipment, Furniture & Fittings - Other	\$5,000
Equipment, Furniture & Fittings - Computers *	\$3,000

* The Equipment, Furniture & Fittings - Computers threshold applies unless the asset purchase is part of the scheduled replacement program.

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 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 150 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.

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

Note 1. Summary of Significant Accounting Policies (continued)

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

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

5.6 Borrowing Costs

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

(6) Payables

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 usually 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 4.21% (2022, 2.77%)

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

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

Note 1. Summary of Significant Accounting Policies (continued)

(9) 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 2021-22, 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 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

Centennial Park Cemetery Authority

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.

Brown Hill Keswick Creek Stormwater Project

Council is party to an agreement with the Cities of Adelaide, Burnside, Mitcham, and West Torrens in relation to the Brown Hill Keswick Creek Stormwater 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.

Eastern Waste Management Authority

The City of Unley became a Constituent Member of the Eastern Waste Management Authority (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. Council's share has been recognised in the Financial Statements by including its share

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

Note 1. Summary of Significant Accounting Policies (continued)

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.

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

Note 1. Summary of Significant Accounting Policies (continued)

(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, amendments to existing standards and UIG Interpretations

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

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

Council adopted AASB 2020-3 which makes some small amendments to a number of standards including the following: AASB 1, AASB 3, AASB 9, AASB 116, AASB 137 and AASB 141.

The adoption of the amendment did not have a material impact on the financial statements.

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

AASB 2020-6 defers the effective date for applying the requirements added to AASB 101 in AASB 2020-1 from annual reporting periods beginning on or after 1 January 2022 to annual reporting periods beginning after 1 January 2023, with earlier application permitted.

The adoption of the amendment did not have a material impact on the financial statements.

Standards issued by the AASB not yet effective

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

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

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

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

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

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

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

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

(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 2023

Note 2. Income

\$ '000	2023	2022
(a) Rates		
General rates		
General rates	45,196	43,197
Less: mandatory rebates	(883)	(916)
Less: discretionary rebates, remissions and write-offs	(123)	(114)
Total general rates	44,190	42,167
Other rates (including service charges)		
Regional Landscape Levy	1,463	1,427
Separate and special rates	339	332
Total other rates (including service charges)	1,802	1,759
Other charges		
Penalties for late payment	132	120
Legal and other costs recovered	51	38
Total other charges	183	158
Total rates	46,175	44,084
(b) Statutory charges		
Development Act fees	512	554
Animal registration fees and fines	187	191
Parking fines / expiation fees	1,062	727
Environmental control fines	45	29
Search Fees	78	97
Permits - Car Park, Urban Tree and Tree Amenity	20	—
Total statutory charges	1,904	1,598
(c) User charges		
Hall and equipment hire	225	234
Property lease	585	580
Catering	43	39
Sales - Swimming Memberships	332	284
Parking Control	205	92
Swim School	206	202
Swimming User Groups	96	86
Swimming Centre Operations	155	176
Unley Community Centre	39	35
Other User Charges	218	209
Total user charges	2,104	1,937

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

\$ '000	2023	2022
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	154	45
Total investment income	154	45
(e) Reimbursements		
Depot	317	133
Parking Control	127	91
Strategic Projects	36	—
Events Operating Projects	20	—
Waste Management	73	10
Other	107	187
Total reimbursements	680	421
(f) Other income		
Donations - General	11	19
Advertising - Other	82	78
Artisit - Exhibition Income	29	16
Contributions - CPCA Guarantee Fee	345	330
Contributions - Other	50	107
Community Services - Other	320	296
Book Club	2	1
Replacement Material	5	4
Workers Compensation Rebate	17	—
Insurance Claims Received	15	20
Fuel Tax Credits	18	17
Total other income	894	888

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

Note 2. Income (continued)

\$ '000	2023	2022
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(g) Grants, subsidies and contributions

Amounts received specifically for new or upgraded assets

	3,425	1,634
Total	3,425	1,634

Other grants, subsidies and contributions

Other grants, subsidies and contributions

	3,781	4,134
Total other grants, subsidies and contributions	3,781	4,134

Total grants, subsidies and contributions

7,206	5,768
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The functions to which these grants relate are shown in Note 12.

(i) Sources of grants

Commonwealth Government

	2,768	2,925
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State Government

	3,379	2,828
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Other

	1,059	15
Total	7,206	5,768

(ii) Individually significant items

Grant Commission (Financial Assistance Grant) recognised as income

1,443	1,097
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In June 2023, Council has received payment of \$1,443k for the 2023-24 Financial Assistance Grant (FAG).

As in the previous years, these amounts are recognised as income upon receipt.

Similarly in June 2022, 75% of the 2022-23 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 2023

Note 3. Expenses

\$ '000	Notes	2023	2022
(a) Employee costs			
Salaries and wages		14,613	14,134
Employee leave expense		2,343	2,037
Superannuation - defined contribution plan contributions	18	1,715	1,538
Workers' compensation insurance		420	393
Less: capitalised and distributed costs		(1,351)	(847)
Total operating employee costs		17,740	17,255
Total number of employees (full time equivalent at end of reporting period)		169	164
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Current Year Audit Fees		28	23
Elected members' expenses		302	297
Subtotal - prescribed expenses		330	320
(ii) Other materials, contracts and expenses			
Contracts		4,793	4,380
Maintenance Contracts		2,733	2,310
Legal expenses		1,676	1,670
Levies paid to Government - NRM levy		1,463	1,428
Parts, accessories and consumables		3,718	3,018
Insurance (Workers Compensation, Public Liability, Assets)		644	800
Brownhill Keswick Creek Contributions		134	97
Levies & Taxes		204	170
Other Contributions & Donations		108	93
Printing		37	27
Sitting Fees		35	35
Trader Associations Contributions		333	335
Valuation Fees (Property for Rating Purposes)		198	193
Electricity		849	649
Advertising		127	113
Bank Fees & Charges		116	101
Community Program Expenses		526	372
Economic Development Program Expenses		24	32
Community Grants & Sponsorship		315	273
Sundry Materials, Contract & Expenses		327	237
Waste Contract		4,807	4,299
Subtotal - Other material, contracts and expenses		23,167	20,632
Total materials, contracts and other expenses		23,497	20,952

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

Note 3. Expenses (continued)

\$ '000	Notes	2023	2022
(c) Depreciation, amortisation and impairment			
(i) Depreciation and amortisation			
Infrastructure			
Stormwater Drainage / Recycled Water	7	1,193	1,183
Roads, Lanes, Kerb & Watertable	7	3,169	2,276
Pathways	7	1,438	1,449
Traffic & Lighting	7	356	359
Bridges	7	214	212
Equipment, Furniture & Fittings	7	1,607	1,573
Buildings - Level 2	7	1,498	1,416
Other assets	7	1,294	1,558
Subtotal		10,769	10,026
Total depreciation, amortisation and impairment		10,769	10,026

(d) Finance costs

Interest on loans	222	187
Total finance costs	222	187

Note 4. Asset disposal and fair value adjustments

\$ '000	Notes	2023	2022
Infrastructure, property, plant and equipment			
(i) Assets renewed or directly replaced			
Proceeds from disposal		1,228	190
Less: carrying amount of assets sold	7	(1,107)	(623)
Gain (loss) on disposal		121	(433)
Net gain (loss) on disposal or revaluation of assets		121	(433)

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 5. Current assets

\$ '000	Notes	2023	2022
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(a) Cash and cash equivalent assets

Cash on hand and at bank	13	(7)	7
Deposits at call	13	1,662	1,478
Total cash and cash equivalent assets		1,655	1,485

(b) Trade and other receivables

Rates - general and other	13	760	500
Accrued revenues		134	–
Debtors - general	13	1,892	820
Prepayments		861	377
Subtotal		3,647	1,697
Total trade and other receivables		3,647	1,697

(c) Other financial assets

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

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 2023

Note 6. Non-current assets

\$ '000	Notes	2023	2022
Equity accounted investments in council businesses			
Centennial Park Cemetery Authority	19	24,288	23,752
Brown Hill Keswick Creek Board	19a	7,786	7,385
Eastern Waste Management Authority Inc	19a	148	—
<u>Total equity accounted investments in Council businesses</u>		<u>32,222</u>	<u>31,137</u>

Centennial Park Cemetery Authority

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 Cities of Unley and 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 2022/23:

1. The Council's share (50%) of operating surplus is \$419,652.
2. The Council's share (50%) of Asset Disposal and Fair Value Adjustments is \$39,607.

Brown Hill Keswick Creek Stormwater Project

The Brown Hill and Keswick Creek Stormwater Project (the Project) 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 Cities of Adelaide, Burnside, Mitcham, West Torrens and Unley.

The Project 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.

FY 2022/23:

1. The Council's share (21%) of other comprehensive income (Capital Funding and revaluation) is (\$174,551)
2. The Council's share (21%) of operating Surplus is \$26,435
3. The Council's share (21%) of asset revaluation reserve \$33,965

Eastern Waste Management Authority

The City of Unley became a Constituent Member of the Eastern Waste Management Authority (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.

FY 2022/23:

1. The Council's share (12.5%) of operating surplus is \$23,750
2. The Council's share (12.5%) of Asset Disposal and Fair Value Adjustments is \$17,875

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

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

Note 7. Infrastructure, property, plant & equipment and investment property

Infrastructure, property, plant and equipment

\$ '000	Fair Value Level	as at 30/06/22				Asset movements during the reporting period							as at 30/06/23			
		At Fair Value	At Cost	Accumulated Depreciation	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		–	7,471	–	7,471	–	–	–	–	(6,894)	–	–	–	577	–	577
Stormwater Drainage / Recycled Water	3	101,086	1,949	(43,362)	59,673	–	1,141	(48)	(1,193)	64	–	–	100,965	3,154	(44,482)	59,637
Roads, Lanes, Kerb & Watertable	3	184,576	10,999	(45,649)	149,926	226	3,792	(59)	(3,169)	222	252	38,438	303,761	4,229	(118,362)	189,628
Pathways	3	55,984	714	(15,094)	41,604	88	287	–	(1,438)	(27)	(200)	–	56,240	546	(16,473)	40,313
Traffic & Lighting	3	5,487	5,290	(2,575)	8,202	113	148	(3)	(356)	163	(558)	–	5,483	5,113	(2,887)	7,709
Bridges	3	11,899	–	(6,074)	5,825	–	239	–	(214)	33	–	–	11,899	272	(6,288)	5,883
Other assets	3	9,609	13,547	(11,376)	11,780	31	1,182	(84)	(1,294)	24	830	5,898	31,387	1,237	(14,257)	18,367
Equipment, Furniture & Fittings		–	18,937	(13,220)	5,717	130	1,788	(265)	(1,607)	(7)	18	–	–	19,784	(14,010)	5,774
Land	2	48,140	1,415	–	49,555	–	–	(538)	–	–	315	32,001	81,333	–	–	81,333
Land	3	169,091	777	–	169,868	–	–	–	–	–	(315)	79,504	249,057	–	–	249,057
Buildings	2	27,121	850	(20,251)	7,720	–	–	(15)	(139)	–	(5,676)	121	41,971	–	(39,960)	2,011
Buildings	3	45,164	6,074	(28,409)	22,829	5,726	526	(95)	(1,359)	6,422	5,334	12,877	52,260	–	–	52,260
Recycled Water	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total infrastructure, property, plant and equipment		658,157	68,023	(186,010)	540,170	6,314	9,103	(1,107)	(10,769)	–	–	168,839	934,356	34,912	(256,719)	712,549
Comparatives		658,955	59,370	(176,976)	541,349	3,897	5,574	(625)	(10,026)	–	–	–	658,157	68,023	(186,010)	540,170

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

Note 7. Infrastructure, property, plant & equipment and investment property (continued)

Valuation of infrastructure, property, plant & equipment and 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 7(a) 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 roads, lanes, kerb & watertable, other assets, and land and buildings, 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. The significant reclassifications were of buildings from level 2 to level 3, where the fair value hierarchy level reassignments occurred for buildings at the Council's Depot, Civic Centre, and Edmund Avenue Business Hub.

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

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

Note 7. Infrastructure, property, plant & equipment and investment property (continued)

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.

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 Council's Tree Strategy and any associated maintenance is managed in accordance with, and subject to, adoption of Council's 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 2023
- Valuer: Public Private Property
- Basis of Valuation: current market value less adjustments for any restrictions on use or disposal where they apply
- Next date of valuation: 2027 financial year

Council is 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.

Buildings & Other Structures

- Date of valuation: 30 June 2023
- Valuer: Public Private Property
- Basis of valuation: Market Value - for buildings where a market value can be reliably determined / Written Down Replacement Cost - for buildings where there is no active market due to specialised nature of the assets and the service they provide
- Next date of valuation: 2027 financial year

Infrastructure

Roads, Kerb and Gutter

- Date of valuation: 1 July 2022
- Valuer: City of Unley, with advice from external engineering consultant, and condition assessment performed by Asset Engineering
- Basis of Valuation: Written down replacement cost - comprised by gross replacement cost (estimated unit costs, based on recent renewal works and comparison to other councils, for which a substitute asset with similar service potential, physical characteristics, dimensions, depth and environmental parameters could be constructed) and accumulated depreciation (estimated total and remaining useful lives informed by the current condition of the asset, and the planned asset management strategy applicable to asset).
- Next date of valuation: 2026 financial year

Pathways (Footpaths, Car Parks, Bike Paths)

- Date of valuation: 1 July 2019

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

Note 7. Infrastructure, property, plant & equipment and investment property (continued)

- Valuer: Public Private Property
- Basis of valuation: written down replacement cost - comprised by gross replacement cost (based on estimated unit costs of constructing a substitute asset with similar physical characteristics, dimensions, depth, construction materials, and service potential), less accumulated depreciation (based on estimated total and remaining useful lives informed by the current condition of the asset, and the planned asset management strategy applicable to the asset)
- Next date of valuation: 2024 financial year

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

- Date of valuation: 30 June 2021
- Valuer: Public Private Property
- Basis of valuation: written down replacement cost - comprised by gross replacement cost (based on estimated unit costs of constructing a substitute asset with similar physical characteristics, dimensions, depth, construction materials, and service potential), less accumulated depreciation (based on estimated total and remaining useful lives informed by the current condition of the asset, and the planned asset management strategy applicable to the asset)
- 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 replacement cost - comprised by gross replacement cost (based on estimated unit costs of constructing a substitute asset with similar physical characteristics, dimensions, depth, construction materials, and service potential), less accumulated depreciation (based on estimated total and remaining useful lives informed by the current condition of the asset, and the planned asset management strategy applicable to the asset)
- Next date of valuation: 2024 financial year

Bridges

- Date of valuation: 30 June 2021
- Valuer: Wallbridge Gilbert Aztec
- Basis of valuation: written down replacement cost - comprised by gross replacement cost (based on estimated unit costs of constructing a substitute asset with similar physical characteristics, dimensions, depth, construction materials, and service potential), less accumulated depreciation (based on estimated total and remaining useful lives informed by the current condition of the asset, and the planned asset management strategy applicable to the asset)
- Next date of valuation: 2025 financial year

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

Note 7. Infrastructure, property, plant & equipment and investment property (continued)

Other Assets (Open Space and Reserve Equipment)

- Date of valuation: 1 July 2022
- Valuer: City of Unley, with advice from external valuation consultant, and condition assessment performed by Asset Engineering
- Basis of valuation: Written down replacement cost - comprised by gross replacement cost to substitute an asset with similar service potential less accumulated depreciation (based on estimated total and remaining useful lives informed by the current condition of the asset, and the planned asset management strategy applicable to the asset).
- Next date of valuation: 2026 financial year

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 8. Liabilities

\$ '000	2023		2022	
	Current	Non Current	Current	Non Current
(a) Trade and other payables				
Goods and services	1,301	—	3,405	—
Payments received in advance	1,047	—	1,668	—
Accrued expenses - employee entitlements	761	—	746	—
Accrued expenses - finance costs	62	—	33	—
Accrued expenses - other	535	—	326	—
Deposits, retentions and bonds	3	—	3	—
<u>Total trade and other payables</u>	<u>3,709</u>	<u>—</u>	<u>6,181</u>	<u>—</u>

(b) Borrowings

Loans	277	4,581	266	2,944
<u>Total Borrowings</u>	<u>277</u>	<u>4,581</u>	<u>266</u>	<u>2,944</u>

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

(c) Provisions

Employee entitlements (including oncosts)	4,058	234	3,996	308
<u>Total provisions</u>	<u>4,058</u>	<u>234</u>	<u>3,996</u>	<u>308</u>

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 9. Reserves

	as at 30/06/22				as at 30/06/23
\$ '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	38,438	—	—	115,395
Pathways	26,270	—	—	—	26,270
Traffic & Lighting	598	—	—	—	598
Bridges	5,356	—	—	—	5,356
Land	205,475	111,505	—	—	316,980
Buildings	25,616	12,998	—	—	38,614
Other assets	583	5,898	—	—	6,481
JV's / associates - other comprehensive income	19,377	—	—	—	19,377
Total asset revaluation reserve	391,132	168,839	—	—	559,971
Comparatives	383,427	—	7,705	—	391,132

	as at 30/06/22				as at 30/06/23
\$ '000	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
(b) Other reserves					
Carpark Contribution Fund	121	—	—	20	141
Urban Tree Fund	41	—	—	—	41
Street Tree Amenity Fund	35	—	—	—	35
Total other reserves	197	—	—	20	217
Comparatives	177	27	(7)	—	197

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 2023

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2023	2022
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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 and equivalent assets	5	1,655	1,485
Balances per Statement of Cash Flows		1,655	1,485

(b) Reconciliation of change in net assets to cash from operating activities

Net surplus/(deficit)		7,480	5,886
Non-cash items in income statements			
Depreciation, amortisation and impairment		10,769	10,026
Equity movements in equity accounted investments (increase)/decrease		(470)	2
Grants for capital acquisitions treated as investing activity		(3,425)	(1,634)
Net (gain)/loss on disposals		(121)	433
Other		–	20
		14,233	14,733
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		(1,950)	2
Net increase/(decrease) in trade and other payables		(2,472)	2,615
Net increase/(decrease) in unpaid employee benefits		(12)	(286)
Net cash provided by (or used in) operations		9,799	17,064

(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 2023

Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 12(b).										
\$ '000	2023	INCOME	2023	EXPENSES	OPERATING		GRANTS INCLUDED		TOTAL ASSETS HELD	
		2022		2022	SURPLUS (DEFICIT)		IN INCOME		(CURRENT AND NON-CURRENT)	
					2023	2022	2023	2022	2023	2022
Functions/Activities										
Office of the CEO	720	717	3,592	3,737	(2,872)	(3,020)	—	—	32,116	31,137
City Development	2,550	2,830	26,692	25,029	(24,142)	(22,199)	1,125	1,602	379,202	317,707
Business Support & Improvement	47,785	45,114	10,526	8,635	37,259	36,479	1,217	1,134	7,234	5,535
City Services	5,107	4,513	11,417	11,088	(6,310)	(6,575)	1,439	1,398	331,417	220,112
Total Functions/Activities	56,162	53,174	52,227	48,489	3,935	4,685	3,781	4,134	750,073	574,491

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

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

Note 12(b). Components of functions

The activities relating to Council functions are as follows:

OFFICE OF THE CEO

Office of the CEO, Governance, Strategic Projects and Economic Development.

CITY DEVELOPMENT

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

BUSINESS SUPPORT & IMPROVEMENT

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

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 2023

Note 13. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning fixed interest rates of 4.10% (2022: 0.20%). Short term deposits have an average maturity of 30 days and an average interest rate of 3.40% (2022: 0.70%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges

Accounting Policy:

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

Terms & Conditions:

Secured over the subject land, arrears attract interest of 9.05% (2022: 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 and other charges

Accounting policy:

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

Terms and conditions:

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

Carrying amount:

Approximates fair value (after deduction of any allowance).

Receivables - other levels of government

Accounting policy:

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

Terms and conditions:

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

Carrying amount:

Approximates fair value.

Liabilities - 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 2023

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 2.05% and 5.30% (2022: 1.05% 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 and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities					
2023					
Financial assets					
Cash and cash equivalents	1,655	—	—	1,655	1,655
Receivables	2,786	—	—	2,786	2,786
Other financial assets	—	—	—	—	—
Total financial assets	4,441	—	—	4,441	4,441
Financial liabilities					
Payables	2,661	—	—	2,661	2,662
Current borrowings	297	—	—	297	277
Non-current borrowings	—	4,589	—	4,589	4,581
Total financial liabilities	2,958	4,589	—	7,547	7,520
Total financial assets and liabilities	7,399	4,589	—	11,988	11,961
2022					
Financial assets					
Cash and 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
Total financial assets and liabilities	7,617	2,297	676	10,590	10,530

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

Note 13. Financial instruments (continued)

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

\$ '000	2023		2022	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other variable rates	5.30%	4,293	2.40%	2,380
Fixed interest rates	4.00%	565	4.00%	830
		<u>4,858</u>		<u>3,210</u>

Net fair value

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

Risk exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any impairment. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 and 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:

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 14. Capital expenditure and investment property commitments

\$ '000	2023	2022
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(a) Capital commitments

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

Infrastructure	6,698	6,754
	6,698	6,754

These expenditures are payable:

Not later than one year	5,456	6,693
Later than one year and not later than 5 years	1,242	61
	6,698	6,754

(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	1,403	2,764
Maintenance Contracts (Service & Consulting)	209	363
Waste Maintenance	582	3,031
	2,194	6,158

These expenditures are payable:

Not later than one year	606	6,158
Later than one year and not later than 5 years	1,588	—
	2,194	6,158

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

Note 15. Financial indicators

	Indicator 2023	Indicators 2022	Indicators 2021
<p>Financial Indicators overview</p> <p><i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i></p>			
1. Operating Surplus Ratio			
Operating surplus			
Total operating income	7.0%	8.2%	6.9%
<p><i>In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.</i></p> <p><i>The prior year adjusted ratios have been adjusted to reflect an adjustment to the allocation of the grants.</i></p>			
Adjusted Operating Surplus Ratio			
Operating surplus			
Total operating income	6.3%	7.4%	6.6%
2. Net Financial Liabilities Ratio			
Net financial liabilities			
Total operating income	13%	20%	33%
<p><i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i></p>			
Adjustments to Ratios			
<p><i>In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.</i></p>			
Adjusted Net Financial Liabilities Ratio			
Net financial liabilities			
Total operating income	14%	20%	33%
3. Asset Renewal Funding Ratio			
Asset renewals			
Infrastructure and Asset Management Plan required expenditure	104%	63%	83%
<p><i>Asset renewal expenditure, as expressed in Council's Asset Management Plan, is used as the denominator in this indicator.</i></p> <p><i>Asset renewal expenditure is defined as gross capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.</i></p>			

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 16. Uniform presentation of finances

\$ '000	2023	2022
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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

Rates	46,175	44,084
Statutory charges	1,904	1,598
User charges	2,104	1,937
Grants, subsidies and contributions - operating	3,781	4,134
Investment income	154	45
Reimbursements	680	421
Other income	894	888
Net gain - equity accounted council businesses	470	67
Total Income	56,162	53,174

Expenses

Employee costs	17,740	17,255
Materials, contracts and other expenses	23,497	20,952
Depreciation, amortisation and impairment	10,769	10,026
Finance costs	222	187
Net loss - equity accounted council businesses	–	69
Total Expenses	52,228	48,489

Operating surplus / (deficit)

Adjusted Operating surplus / (deficit)	3,934	4,685
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Net outlays on existing assets

Capital expenditure on renewal and replacement of existing assets	(9,103)	(5,574)
Add back depreciation, amortisation and impairment	10,769	10,026
Add back proceeds from sale of replaced assets	1,228	190
	2,894	4,642

Net outlays on new and upgraded assets

Capital Expenditure on New and Upgraded Assets (including Investment Property)	(6,314)	(3,896)
Add back amounts received specifically for new and upgraded assets	3,425	1,634
	(2,889)	(2,262)

Annual net impact to financing activities (surplus/(deficit))

	3,939	7,065
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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 2023

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 (10.50% in 2022/23; 10.00% in 2021/22). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2021/22) of "superannuation" salary.

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

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

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

Contributions to other superannuation schemes

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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	
	2023	2022	2023	2022
Joint ventures - in profit	—	—	32,222	31,137
Council's share of net income				
Associates	470	(2)	32,222	31,137
Total Council's share of net income	470	(2)	32,222	31,137

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

(a) Carrying amounts

\$ '000	Notes	Principal Activity	2023	2022
Centennial Park Cemetery Authority		Stormwater Management	7,786	7,385
Brown Hill Keswick Creek Stormwater Board	6	Cemetery industry	24,288	23,752
Eastern Waste Management Authority Inc	6	Waste and Recycling Industry	148	—
Total carrying amounts - joint ventures and associates			32,222	31,137

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.

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.

Eastern Waste Management Authority Inc

The City of Unley became 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.

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

(b) Relevant interests

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2023	2022	2023	2022	2023	2022
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%
Eastern Waste Management Authority Inc	12.50%	0.00%	12.50%	0.00%	12.50%	0.00%

continued on next page ...

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

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		Eastern Waste Management Authority Inc	
	2023	2022	2023	2022	2023	2022
Opening Balance	7,385	5,440	23,752	15,995	—	—
Share in operating result	26	(69)	420	67	24	—
Share in Other Comprehensive Income	(140)	1,174	116	(15)	18	—
New capital contributions	515	840	—	—	—	—
Adjustments to Equity	—	—	—	7,705	106	—
Council's equity share in the joint venture or associate	7,786	7,385	24,288	23,752	148	—

(d) Summarised financial information of the equity accounted business

Statement of Financial Position

Cash and Cash Equivalents	10,151	9,502	10,861	8,588	3,953	—
Trade and other receivables	296	422	1,473	1,600	746	—
Other Assets	—	20	—	—	43	—
Non-Current Assets	30,669	25,786	55,554	55,428	9,510	—
Total assets	41,116	35,730	67,888	65,616	14,252	—
Current Trade and Other Payables	4,001	537	3,290	3,173	1,266	—
Current Provisions	31	25	696	614	871	—
Current Financial Liabilities	—	—	96	53	2,306	—
Non-current financial liabilities	—	—	—	—	8,490	—
Non-Current Provisions	10	—	15,229	14,272	136	—
Total liabilities	4,042	562	19,311	18,112	13,069	—
Net Assets	37,074	35,168	48,577	47,504	1,183	—

Statement of Comprehensive Income

Other Income	668	486	12,882	11,185	22,266	—
Interest Income	349	59	336	65	46	—
Total income	1,017	545	13,218	11,250	22,312	—
Employee Costs	370	317	5,622	5,204	7,476	—
Materials, Contracts & Other Expenses	327	472	4,806	3,999	12,184	—
Depreciation, Amortisation and Impairment	194	86	1,950	1,912	2,108	—
Finance Costs	—	—	—	—	354	—
Total expenses	891	875	12,378	11,115	22,122	—
Operating result	126	(330)	840	135	190	—

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

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

Note 19. Interests in other entities (continued)

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 2023 is \$10,828,433 (2022: \$8,617,202). 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 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 unlikely.

Total unused interment rights account for approximately 7.46% (2022: 7.29%) of 43,867 (2022: 44,144) burial interment rights currently issued.

Total unused interment rights account for approximately 10.60% (2022: 9.31%) of 32,953 (2022: 33,985) 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 and discontinued operations

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

Note 21. Contingencies and assets/liabilities not recognised in the balance sheet

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

1. Land under roads

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

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

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

Note 22. Events after the balance sheet date (continued)

Events that occur after the reporting date of 30 June 2023, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

COVID 19

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 2022-23 financial year were not significant, and at present, Council does not expect the pandemic to have a significant impact in 2023-24.

Accordingly, the "authorised for issue" date is 27/11/2023.

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 2023

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 (2022: 20 persons) were paid the following total compensation:

\$ '000	2023	2022
The compensation paid to key management personnel comprises:		
Short-term employee benefits	3,118	3,007
Long-term benefits	582	653
Total	3,700	3,660

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

There are two types of conflict and under one, a member may choose to leave the meeting:

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

St Augustines Anglican Church, Diocesan Council of Adelaide Anglicans, Athletics SA, Inasmuch Inc, Mt Barker Summit Sport & Recreation Park, Triathlon SA, Transport Action Network, Kastellorizian Association, Kastellorizian Council of Australia, Community Corporation 22863 Inc. and Strata Corporation 10363 Inc.

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 \$0 to the above organisations for the period ending 30 June 2023.

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

Local Government IT SA Incorporated, LGP Business Improvement Network, Kadaltilla Adelaide Park Lands Authority, Australian Institute of Landscape Architects, City of Mount Gambier Audit Committee, South Australian Local Government Financial Management Group Inc., University of Adelaide MBA Alumni Network, Liberal Party of Australia (SA Division) Colton State Electoral Committee, Australia Day Council SA, Glenlea Tennis Club, Army Museum of South Australia, St Basils Homes, KESAB, Mylor Tennis Club, Libraries Board of SA, Yellow Footed Rock Wallaby Preservation Association, City of Playford Corporate Governance Committee, Northern Adelaide Waste Management Authority Audit Committee (NAWMA), and Scouts Australia (SA Branch) Fullam Sea Scout Group.

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.



Mount Gambier

233 Commercial Street West
PO Box 246, Mount Gambier SA 5290
P: (08) 8725 3068
F: (08) 8724 9553
E: admin@galpins.com.au

Stirling

Unit 4, 3-5 Mount Barker Road
PO Box 727, Stirling SA 5152
P: (08) 8339 1255
F: (08) 8339 1266
E: stirling@galpins.com.au

Norwood

3 Kensington Road, Norwood SA 5067
PO Box 4067, Norwood South SA 5067
P: (08) 8332 3433
E: norwood@galpins.com.au

W: www.galpins.com.au

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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 2023, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of 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 2023, and its financial performance and its cash flows for the year then ended in accordance with the Australian Accounting Standards, *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*.

Basis for opinion

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

Council's responsibility for the financial report

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

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

Auditor's responsibility for the audit of the financial report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material 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

30 November 2023

INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS Financial Statement 2023

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 2022 to 30 June 2023 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 2022 to 30 June 2023.

Basis for opinion

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

Mount Gambier

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F: (08) 8724 9553
E: admin@galpins.com.au

Stirling

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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

30 November 2023

General Purpose Financial Statements

for the year ended 30 June 2023

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of The City of Unley for the year ended 30 June 2023, 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



Mark Davies
Presiding Member, Audit Committee

Date: 17 October 2023

THE CITY OF UNLEY

Financial Statements 2023

GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2023

Statement by Auditor

I confirm that, for the audit of the financial statements of The City of Unley for the year ended 30 June 2023, I have maintained my independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (including Independence Standards)*, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Partner

Date: 4 October 2023

Mount Gambier

233 Commercial Street West
PO Box 246, Mount Gambier SA 5290
P: (08) 8725 3068
F: (08) 8724 9553
E: admin@galpins.com.au

Stirling

Unit 4, 3-5 Mount Barker Road
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P: (08) 8339 1255
F: (08) 8339 1266
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Norwood

3 Kensington Road, Norwood SA 5067
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Appendix 2 – Brown Hill Keswick Creek Annual Report 2022-23



2022/23

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

Contents

Chairperson's Report	1
Project Director's Report	2
Strategy	3
Establishment	5
The Project	7
Governance	9
Key Stakeholders	11
Project Partners	12
Capital Funding	13
Delivering with Local Industry	14
Project Schedule	15
Completed Sub-projects	16
Current Works	21
Financial Snapshot	22
Audited Financial Statements	23

1. Chairperson's Report

Judith Choate

This is the sixth 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:

- The creek works in Blue Gum Park / Kurangga (Park 20) were completed in September 2022. These works integrate with existing users of this Park Land area, including TreeClimb, and are part of the broader works to reduce stormwater flows from Park Lands Creek into downstream areas.
- As part of the Board's work upgrading the flow capacity of Upper Brown Hill Creek, the Millswood upgrade project has commenced to increase the capacity of the existing channel.
- The Board has also commenced work on 3 of the 5 Lower Brown Hill Creek upgrade projects, following a funding contribution of \$10m from the Commonwealth Government under the Preparing Australian Communities program.

On behalf of the Board, I extend our thanks to our many stakeholders for their ongoing support and contribution, including the CEOs, members and staff of our five Constituent Councils, the Federal and State governments, Stormwater Management Authority and Green Adelaide.

Judith Choate

2. Project Director's Report

Peta Mantzarapis

The 2022/23 financial year has been a hive of activity on many fronts for the Board. Completion of the Blue Gum Park/ Kurangga (Park 20) creek works marked the finalisation of works within the South Park Lands.

Together with the Victoria Park/Pakapakanthi (Park 16) wetland and the Glenside detention basin, this project will offer considerable immediate benefit to downstream properties that would otherwise be susceptible to flooding. The Board is compiling quite a register of completed projects and ensuring operational and maintenance requirements are managed appropriately has become an increased focus.

The Commonwealth Government's \$10m funding contribution under the Preparing Australian Communities Program has allowed for acceleration of packages 1-3 of the 5 Lower Brown Hill Creek upgrade. The existing concrete channel was constructed in the 1930s, which is the last time a 1 in 100 year flood was recorded in the area. Works have commenced adjacent the airport at the downstream end and will extend upstream across Marion Road toward Birdwood Terrace. Following a lengthy engagement process with local residents, construction has also commenced to upgrade a 235 metre section of Upper Brown Hill Creek in Millswood. These works have been an excellent example of what can be achieved in locations where the creek traverses through privately owned properties, with several different treatments being delivered to cater to the existing natural and built landscape.

Further grant funding commitments have been made by the Commonwealth Government and pre-planning has commenced in preparation for commencement of those works in the coming months. Establishment of a panel of project and contract managers ensures the project is equipped and ready to respond as additional funding becomes available. The Board now has the benefit of having worked with a number of local professionals in recent years and it is the efforts of these consultants that contribute toward the successful delivery of the project. I aim for the Board to be a client of choice for industry participants and am proud of the collaborative relationship that have been formed.

I extend my thanks to the Board and staff of the Stormwater Management Authority for their continued commitment to our project. To our Constituent Councils, their elected members and staff, including representatives of the Owners' Executive Committee, technical, finance and support staff, thank you for your continued support. And lastly, thank you to the Board and Audit and Risk Committee for your ongoing dedication and direction.

Peta Mantzarapis

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 and providing funding 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.

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 whole-of-catchment flood mitigation strategy that comprises 4 key components:

Stage 1 – Detention storages in the upper catchment that will reduce the downstream flow rates – completed.

Stage 2 – Upgrading the flow capacity of Lower Brown Hill Creek so that it can receive the diverted flows from Keswick Creek – in progress.

Stage 3 – Diversion of flows from Keswick Creek to Brown Hill Creek, before they can ‘break-out’ of the channel (upstream of the Showgrounds) and continue overland through the south-western suburbs – on hold.

Stage 4 – Upgrading the flow capacity of Upper Brown Hill Creek and Glen Osmond Creek to prevent ‘break-outs’ and flooding of private property – in progress.

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 almost 4,000 properties and result in significant impact to the Adelaide Airport, Ashford Hospital, major arterial roads and freight corridors. Economic modelling indicates that total damage estimates associated with a significant flood event is \$418.5 million and the completed project will reduce that damage estimate to \$7.5 million, a net benefit of \$411 million.

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.

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.

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 and the Board's Charter. A robust governance structure has been established, including well considered reporting framework, policies and procedures.

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

David Linder-Patton	Appointed February 2023
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Owners Executive Committee

The Owners Executive Committee is comprised of a representative from each of the Constituent Councils. Meetings between the Board and the Owners Executive Committee are scheduled quarterly and four meetings were held in the 2022-23 financial year.

Membership of the committee in 2022/23 was 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 2022/23

Date	Judith Choate	Geoff Vogt	Rachel Barratt	Rob Gregory	Howard Lacy
13 Sep 2022	✓	✓	✓	✓	✓
25 Oct 2022	✓	✓	✓	✓	✓
16 Nov 2022	✓	✓	✓	✓	✓
17 Jan 2023	✓	✓	✓	✓	✓
14 Mar 2023	-	✓	✓	✓	✓
31 Mar 2023	-	✓	✓	✓	✓
18 Apr 2023	✓	✓	✓	✓	✓
13 Jun 2023	✓	✓	✓	✓	✓

Audit and Risk Committee Meeting Attendance 2022/23

Date	Judith Choate	Geoff Vogt	Rachel Barratt	Justin Humphrey/ David Linder-Patton	Howard Lacy*
30 Aug 2022	✓	✓	✓	✓	✓
25 Oct 2022	✓	✓	✓	-	✓
21 Feb 2023	-	✓	✓	✓	✓
22 May 2022	✓	✓	✓	✓	✓

* David Linder-Patton joined the Audit and Risk Committee in February 2023

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
- Federal and State Members
- Adelaide Park Lands Authority
- Kurna Community
- Residents
- Commonwealth and State Government Departments
- Community Groups
- Suppliers
- Consultants

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. 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, or engagement with asset managers regarding operational requirements.

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 Constituent Council matched capital funding of 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.

Not just flood mitigation

The Board works with our project partners to provide enhanced environmental and community outcomes, particularly in areas of public open space. The delivery approach seeks to achieve naturalisation and biodiversity improvements with a focus on protection of significant trees, urban greening, improved water quality and habitat for native species, and opportunity for increased amenity and community interaction.

Practical examples of these outcomes are seen at the Victoria Park wetland where over 100,000 new plants have been established and visitors flock to enjoy the site, at the Everard Park upgrade where a dilapidated open channel has been replaced by a larger underground culvert with significant ground level improvements offering increased connectivity to cyclists and pedestrians, and at Hawthorn Reserve where the banks of Brown Hill Creek have been laid back to achieve a more naturalised solution that encourages community interaction.

9. Capital Funding

The Stormwater Management Plan proposed a funding model whereby the three spheres of Government – Commonwealth, State and Local, each contribute one third of the cost of capital works delivery over a 10-year construction program. The Plan further noted that:

'If at the outset there is no positive response from the Commonwealth Government, the BHKC project would recommend that the catchment councils endorse a strategy along the following lines:

- *The five councils allocate funding in their budgets for one third of the cost;*
- *a funding commitment is sought from the State Government to at least match that commitment; and*
- *once the State Government has agreed to that commitment, the five councils through the regional subsidiary work jointly work with the State Government to obtain a commitment from the Commonwealth Government for a minimum of one third of the cost to offset against the state and local government contributions.'*

The South Australian Government's Stormwater Management Authority (SMA) has committed \$70m in funding toward the delivery of the project, with these funds being provided over a 20-year timeframe. The SMA funding is contingent upon matching funds being provided by the 5 Constituent Councils. While operating costs are shared equally between the 5 Councils, capital costs are based on the following principles:

- *'The proposed works are the type of works covered by the 2006 agreement between the State of South Australia and the LGA on stormwater management and in particular, both spheres of government each have interest in reducing flood risk.*
- *Cost sharing between councils should reflect both the extent of their contribution to the problem and the benefits that they each receive from any flood management actions and not be related to the specific location where those actions are implemented.*
- *The approach should be as simple and transparent as is reasonably possible.*

The starting point for proposed local government cost apportionment is based on the benefits that each council will receive from the proposed mitigation works. These benefits are considered in two forms:

1. *Benefit from the reduction in flood damages; and*
2. *Benefits from urban development that has already or may take place in the future that will contribute to the flooding problem downstream.'*

The cost sharing arrangement between Constituent Councils is defined within the Stormwater Management Plan and the Board's charter with capital contributions being provided at pre-determined percentage shares.

A funding shortfall exists as a result of the lack of Commonwealth Government contribution to the project. The Board is seeking to fill this shortfall through pursuit of opportunities to secure smaller grant funding injections and 'whole-of-project' funding from the Commonwealth Government. Subsequent to preparation of the Project's Business Case in 2021/22, \$21.1m in funding has been committed by the Commonwealth Government across 3 grant programs - \$10m committed under the Preparing Australian Communities Program, \$6.1m committed under the Disaster Ready Fund and \$5m committed under the Urban Rivers and Catchments Program.

10. Delivering with Local Industry

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

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

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

"Having been successfully awarded contracts at both ends of the project extents – one at Upper Brown Hill Creek, Millswood and the other at Lower Brown Hill Creek, Netley – each with their own distinct challenges, the board's approach to collaborating with the entire project team has ensured works have continued seamlessly. Peta, Brett and the board have worked tirelessly to overcome a diverse range of stakeholder issues including license agreements on private property, soil contamination and unique engineering solutions.

The transparency of communication and flexible approach to scheduling has ensured that we have been able to continue confidently with works. The responsiveness of the entire project team and willingness to embrace innovative ideas in order to manage the key project risks has been the main driver in the success of the projects thus far.

Another significant project success was in the procurement strategy. The prioritising of local participation of subcontractors and materials supply significantly reduced lead time risk through better supply chain management. This local focus, unlike many of the other less successful IPP models, recognised local not just at an Australian level, not just a South Australian level but at a local postcode level.

So to Peta, Brett, the board, and the entire team of subconsultants, this project (from a contractors perspective at least) has set a new bench mark in how government organisations should approach the delivery of projects moving forward, regardless of size".

Chris Goold, Director Camco

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.

In excess of 60,000 total site hours have been spent delivering our works, with zero notifiable incidents and zero lost time injuries reported.

11. Project Schedule

The Stormwater Management Plan outlines a whole-of-catchment flood mitigation strategy that comprises 4 stages:

Stage 1 – Complete

Detention storages in the upper catchment that will reduce the downstream flow rates - completed.

Stage 2 – In Progress

Upgrading the flow capacity of Lower Brown Hill Creek so that it can receive the diverted flows from Keswick Creek – in progress.

Stage 3 – On Hold

Diversion of flows from Keswick Creek to Brown Hill Creek, before they can 'break-out' of the channel (upstream of the Showgrounds) and continue overland through the south-western suburbs – on hold.

Stage 4 – In Progress

Upgrading the flow capacity of Upper Brown Hill Creek and Glen Osmond Creek to prevent 'break-outs' and flooding of private property – in progress.

The Project has a significant funding shortfall which impacts on the ability for all remaining works to be delivered under the current funding model. Additional funding contributions are therefore required to ensure project completion. While priority remains on securing additional project funding to 'fill the gap', the Board's current delivery schedule prioritises completion of Lower Brown Hill Creek upgrades and targeted priority areas within Upper Brown Hill Creek. The Keswick Creek Flow Diversions remain unfunded under the current funding model and delivery will be reliant upon an injection of project funding.

12. Completed Sub-projects

Brown Hill Creek Diversion (DPTI Culvert)

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

Ridge Park Flood Control Dam

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

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

Upper Brown Hill Creek, Hawthorn Reserve

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

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

Upper Brown Hill Creek, Area 1 (Everard Park)

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

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

Glenside

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

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

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

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. Upgrade of the Daly Street Bridge was completed in September 2021.

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
- The culvert regulates flows from the wetland area, therefore protecting against flooding of downstream areas
- Following the flood event, water levels will recede to permanent water levels over a number of hours

A valuable community asset

The South Park Lands – Victoria Park/Pakapakanthi (Park 16) Wetland Project has won accolades across a variety of industry bodies:

- President’s Award at the Planning Institute of Australia SA Awards Dinner – awarded to the Brown Hill and Keswick Creeks Stormwater Board
- Infrastructure Project Innovation award at the Australian Water Association SA Gala Dinner and Water Awards – awarded to Tonkin
- Land Management Award of Excellence at the Australian Institute of Landscape Architects 2023 Landscape Architects Awards SA – awarded to T.C.L
- Healthy Parks Healthy People SA award at the Australian Institute of Landscape Architects 2023 Landscape Architects Awards SA – awarded to T.C.L

“I have met and spoken to dozens of people during my many visits to the Pakapakanthi (Victoria Park) wetland over the last 6-12 months. Responses to my question “what do you think of this new wetland?” are universally positive – “exquisite”, “stunning”, “inspirational” being just a few of the adjectives that pour off people’s tongues. Most people have been curious to know more about the purpose, design and ecology of the wetland. It is therefore very pleasing to hear that the Brown Hill and Keswick Creeks Stormwater Board will soon erect interpretive signage. A deeper appreciation of the cultural heritage of the site, emerging fragile aquatic and riparian habitats and the creatures that are choosing to make the wetland their home will help ensure people protect the area by staying on paths and keeping dogs on leash.”

Doug McEvoy AM

Adelaide Parklands Association’s Co-Ambassador for Pakapakanthi (Victoria Park)

Chair, South East City Residents Association and co-founder of its volunteer group, Green Pakapakanthi

“It was an honour to achieve this recognition at the 2022 AWA Gala Dinner and Awards. The award demonstrates the dedication and innovation employed by the Tonkin team, along with our project partners DesignFlow and T.C.L. We’re proud to have worked with the Brown Hill and Keswick Creeks Stormwater Board to deliver this important water infrastructure project that will be enjoyed by the community for many years to come”

Ben Taylor – Tonkin Project Leader

“The wetlands are a wonderful achievement with benefits for people, wildlife, the environment and future generations plus of course stormwater mitigation. The rock carvings near the crossing are great and ideally placed. All of the artwork is fantastic; a thoughtful addition to the remarkable wetlands. We look forward to seeing them flourish with new growth and bird life. Congratulations to those who made the wetlands possible.”

Kathy Monks - Local Resident

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

Together with the Victoria Park/ Pakapakanthi (Park 16) wetland, the creek works in Blue Gum Park/ Kurangga (Park 20) reduce the peak stormwater flows from Park Lands Creek into downstream areas.

Works include construction of a low-level mound (typically up to 1 metre in height) and the realignment of existing creek lines 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 600 metres. Two new open drainage channels converge at a common point at the northern side of the new mound which enables controlled flows to be discharged through a culvert and under Greenhill Road. When large flows exceed the capacity of the culvert, water will build up and be contained behind the mound and temporarily inundate parts of Blue Gum Park/ Kurangga (Park 20) until it subsides.

The new works enable the existing creeks to be backfilled to support tree health and protect the Red Gums against erosion. The works integrate with existing users of this space, including TreeClimb.

The Park 20 project works were completed in September 2022.

13. Current Works

Upper Brown Hill Creek – Millswood

Commencing early in 2023, this project involves:

- Reconstruction and widening of the Brown Hill Creek culverts across Regent Street.
- Reconstruction and widening of a 235 metre long section of the existing creek channel from just downstream of Regent Street, to just upstream of Avenue Street.

The upgrades will result in an approximate doubling of the capacity of the existing channel. The creek passes through several privately owned properties and the project team have been engaging closely with owners over the course of the design development. The design of the widened channel has endeavoured to minimise encroachment into private property and impacts to existing trees, however the works do require the removal of mostly exotic trees and vegetation from the bed and banks of the watercourse. Existing channel walls that are in good condition and the natural cobble stone base of Brown Hill Creek are being retained.

Construction is due for completion in 2024.

Lower Brown Hill Creek – Packages 1-3

Lower Brown Hill Creek is divided into 5 work packages and the Board secured \$10m in Commonwealth Government funding under the Preparing Australian Communities Program to deliver Packages 1-3 over 3 years. The Commonwealth funding is being matched by funding from Constituent Councils and the Stormwater Management Authority.

Packages 1 to 3 of the Lower Brown Hill Creek Upgrade will involve doubling the flow capacity of a 1.7-kilometre-long section of channel beginning at the south-eastern corner of Adelaide Airport and ending at Birdwood Terrace. The channel is primarily situated within a 12-metre-wide reserve owned by City of West Torrens. The upgrades will comprise a 6-metre wide by 1.8 metre high rectangular concrete channel (or an equivalent sized covered culvert) and the upgrade of four crossings using either box culverts or single span bridge structures.

Construction of Package 1 commenced late in 2022 and Package 3 is due for completion in 2025.

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.

Capital expenditure is funded by regular contributions from Constituent Councils and the Stormwater Management Authority with additional grant funding being secured for individual work packages on an ad hoc basis.

2022/23 Operational Funding		
City of Adelaide	20%	\$133,594
City of Burnside	20%	\$133,594
City of Mitcham	20%	\$133,594
City of Unley	20%	\$133,594
City of West Torrens	20%	\$133,594
Total		\$667,970

2022/23 Capital Funding		
City of Adelaide	8%	\$196,000
City of Burnside	12%	\$294,000
City of Mitcham	10%	\$245,000
City of Unley	21%	\$514,500
City of West Torrens	49%	\$1,200,500
Stormwater Management Authority		\$0 ¹
Commonwealth Grant Funding		\$4,120,105 ²
Total		\$6,570,105

¹ The Stormwater Management Authority has committed funding of \$4.5m for 2022/23 but transfer of these funds is awaiting approval from the Public Works Committee of Parliament. It is expected that these funds will be paid with the 2023/24 SMA contribution.

² This grant funding comprises the first payments made under the \$10m Preparing Australian Communities Program funding.

15. Audited Financial Statements

Appendix 3 – Centennial Park Cemetery Authority Annual Report 2022-23

Centennial Park Annual Report 2022-2023

At a Glance

- 500,000+ Park Visitors 2022/23
- 750 Burials
- 3,182 Cremations
- 947 Funeral Services
- 576 Celebration of Life Gatherings
- 400 Native Trees and shrubs planted
- 15,000 Coffees served
- 47.7% Reduction in carbon emissions
- 11 Events and 18 Tours with over 2,300 attendees

Operating Environment

At Centennial Park, our utmost dedication lies in delivering services marked by dignity, respect, care, and transparency. Throughout the year, we supported families of nearly a quarter of those who passed away in South Australia. Additionally, we proudly facilitated celebration of life gatherings and are the resting place for many cherished individuals.

State deaths

Centennial Park provided burial or cremation services for 24.6% of all recorded deaths in South Australia. This is a reduction of 0.4% on the previous period.

Burials

Centennial Park performed 750 burials this year. This represents 18.4% of all the burials in South Australia and 38.1% of all Adelaide metropolitan burials. These figures are consistent with recent years, indicating that we continue to meet the community's expectations with our services and facilities.

Cremations

Centennial Park conducted 3,182 cremations this year, representing 27.5% of all cremations in South Australia. This is a 0.5% reduction from the previous period.

Funeral & memorial services

Centennial Park hosted 947 funeral and memorial services across our Jubilee Complex, Function Rooms and Gardens.

Our Natural Environment

As part of implementing our 2022-2026 Strategic Plan and focus on our natural environment, we have developed an Environment Sustainability Plan (ESP).

The ESP outlines our commitment to continual enhancement of our natural habitat environment and to providing a healthy and resilient place for all. We are aiming for long-term benefits for the Park and the community.

As trailblazers in this area, the ESP is built on a strong foundation of past actions and achievements.

Carbon Emissions

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

Since the base year emissions of FY2008, we have successfully reduced our overall emissions by 638.6 tonnes of CO₂-e. This is a decrease of 47.7% based on an annual like-for-like net comparison.

Tree Planting

We have been an active member of Trees For Life since the mid 1990's.

Each year, including the 2023 financial year, we plant an average of 400 trees and shrubs around our boundary to provide a natural screen and important habitat for our wildlife.

Water Bottles

As part of our commitment to environmental management, we have made a significant change by replacing our branded plastic water bottles with aluminium bottles. Not only are these bottles produced locally in Australia, they also contribute to a reduction in carbon emissions associated with transportation.

Furthermore, we have taken an additional step by including a 10c refund collection, encouraging our community to recycle these bottles..

Our Assets

As part of refurbishing, upgrading and replacing assets, during the 2023 financial year we:

- Replaced two petrol cars with electric vehicles. One for the Burial Team to lead hearses and funeral processions to burials. The other for the Memorial Sales team to show families around the Park when choosing memorial positions.
- Replaced two Gator vehicles, part of our garden maintenance equipment.

Cemetery Beam Replacement Program

We continued to implement an annual program of replacing the old concrete foundations (beams), on which headstones are placed, to strengthen them and better secure the headstones. We replaced 129 beams, totalling 608 lineal meters in the General AC area of the cemetery. We will continue to replace a similar number of beams in FY2024.

Landscaping and Beautifying Our Gardens

We are continually working to keep our grounds looking beautiful all year round. This year we have completed several projects, including:

- Redevelopment of Contemplation Court, our temporary memorial area for ashes after a Centennial Park cremation. New walls have been constructed on the western side and new paving, seating and beautiful landscaped surroundings are in place.
- New paved footpath and landscaping in Lutheran Lawn.
- Installed our new sculpture, Endless Dance, in Weeping Rose Garden.
- New pencil pine trees and underplanting in Childrens 2.

Upgrade of Security System

This year we upgraded the security system across all buildings within the Park. In FY24 we will automate a number of our Park gates.

Community Partnerships

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

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

In FY23, we were delighted to bring back our comprehensive lineup of events, catering to various interests within the community.

Our calendar included a diverse range of occasions, such as the Father's Day Breakfast, All Soul's Service, Remembrance Day Service, Jubilee Complex Blessing, Anzac Tribute, Mother's Day High Tea and Behind the Scenes Tours.

We aimed to provide engaging experiences that celebrated special moments and fostered meaningful connections with our visitors. Highlights for the year included:

SALA in the Park

This year marked the 25th anniversary of the SALA Festival, making it an extra special occasion.

We invited the community to walk-through our self-guided sculpture trail, where visitors could immerse themselves in the captivating blend of nature and art.

In addition to our existing collection of 13 sculptures, we introduced five temporary sculptures, strategically placed to create a harmonious and contemplative atmosphere.

We were pleased to now include Endless Dance as part of our permanent collection.

Planning Seminars

Our end-of-life planning seminars returned, held in October, March and June. Attendees heard from specialist estate lawyers about key legal aspects of end-of-life planning, as well as the benefits of planning and communicating final farewell wishes.

Pregnancy and Infant Loss Tribute

Centennial Park has been observing International Pregnancy and Infant Loss Remembrance Day on October 15 for several years. As a heartfelt gesture, we adorned each resting place within our Infant and Children's areas with vibrant butterflies.

We also offered the families of the little ones in our care a copy of the children's book on grief titled "Yesterday You Were Here" by South Australian author Melissa Little. In the Jubilee Complex foyer, we created a mesh tribute wall, allowing individuals to express their remembrance by writing heartfelt notes.

History Festival

We took part in the SA History Festival in May, conducting history tours through the Park. A great response resulted in an additional tour being scheduled.

A brochure highlighted some key figures memorialised in the Park together with key dates over the past 80 years.

Our People

We have maintained a steadfast commitment to the health and wellbeing of our team and it remains a top priority for us.

Based on the invaluable feedback we received from our Health and Wellbeing Survey last year, we have taken concrete steps to address the needs and concerns of our team members. This year, we have introduced various sessions and programs, including mental health awareness training, stress management and resilience building, and self-care initiatives.

We are acutely aware of the sensitive nature of our workplace environment and we consistently strive to create opportunities for self-care, reflection and overall wellbeing. Work-life balance is a core value for us, and to align with this principle, we have expanded our parental leave benefits to assist eligible team members in managing their family responsibilities.

We have also increased opportunities for our teams to come together collectively, fostering informal team gatherings that encourage camaraderie, celebrate achievements, acknowledge milestones, and reflect on the invaluable services we offer.

Professional development remains a key focus, and we have undertaken significant projects to assess our organisational capacity and determine the ongoing professional development needs of our workforce.

In our Operations team, we are dedicated to workforce succession planning, offering learning and development opportunities in horticulture. We have also welcomed a Landscape Construction Trainee to our team, further bolstering our expertise in this area.

Additionally, we are proud to support career advancement and cross-skilling opportunities for our team members across the organisation. Through an internal appointment, we have designated a dedicated Interment Services Consultant within our Operations team, enhancing our customer experience and serving as a vital link between families and funeral directors.

Work Health & Safety

Centennial Park takes its responsibility to provide a safe and healthy working environment seriously. Our primary objective is to minimise, whenever feasible, the occurrence of accidents, incidents, customer complaints and work-related injuries.

To achieve this, we have implemented our annual Work Health Safety and Injury Management Action Plan, developed in consultation with the LGAWCS (Local Government Association of Workers' Compensation Scheme). This plan serves as a strategic framework to enhance our WHS (Work Health Safety) management system, ensuring continuous improvement and proactive risk mitigation.

In addition to physical safety, we also value the overall well-being of our team members. To support their general health, we maintain the provision of our Employee Assistance Program, offering valuable resources for personal and professional challenges. Moreover, we encourage a healthy lifestyle through our Healthy Lifestyle Program, empowering team members to make positive choices for their own well-being.

By prioritising safety, fostering a supportive work environment, and promoting employee health, we strive to create a workplace that is not only productive but also conducive to the well-being and satisfaction of our team members.

Summary of Centennial Park's WHS data from the previous 6 years

Indicator	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018
Number of injuries resulting in lost time at work	1	1	0	0	1	0
Lost days due to injury	5	50	0	0	2	0
Number of accidents / incidents reported	19	21	35	35	34	36
Number of hazards reported	5	1	1	8	4	7

Information & Communication Technology

We continued our focus on cyber security and resilience, as well as improving the online experience for our team,

our customers and industry partners.

During FY2023 the following initiatives were undertaken:

- Business continuity planning, cyber training and an Essential Eight audit to build on our cyber strategy.
- Enhanced our livestreaming capabilities to provide greater accessibility to funeral services online and reliability.
- Improved our internal communications with an upgrade to our Intranet.
- Upgraded our computer fleet providing team members with greater mobility for collaboration and customer service.

We continued to digitise our records, with another 135 folders/25 boxes of paper records completed.

Financial Performance

The Authority produced an operating surplus of \$839K which was \$705K better than the previous period.

The Liability Guarantee Fee paid to Owner Councils was \$690K in total. Before payment of the Liability Guarantee Fee, the result for the year was \$1.5m, resulting in an operating surplus of 11% of revenue.

A complete set of audited financial statements follows in this Annual Report.

Appendix 4 – East Waste Annual Report 2022-23

EastWaste

Annual Report 2022-23

CONTENTS

CHAIRPERSONS REPORT	2
GENERAL MANAGERS REPORT	4
GOVERNANCE	6
FINANCIAL STATEMENTS	8

CHAIRPERSONS REPORT

I am pleased to present my fourth Annual Report as the Chairperson of East Waste, covering the 2022-23 financial year. This year has been marked by a number of key milestones as we continued to focus on our strategic vision “to be the leading waste logistics company in Australia through the delivery of innovative collection and resource management services to our Member Councils and their communities”.

Welcoming the City of Unley as a new member Council in August 2022 was a significant achievement for East Waste and helps to highlight the value that East Waste brings to our member Councils and their Communities. The addition of our eighth (8) member council underlines our commitment to fostering collaboration and ensuring sustainable waste management solutions for our growing community of Member Councils. The ability for the collective East Waste team to effectively plan and remain adaptable resulted in the onboarding of the City of Unley being a seamless transition.

Our Audit and Risk Management Committee has continued to provide invaluable advice on risk management, financial stewardship, and governance which have been pivotal to our sustained success. I would like to extend my appreciation to all Committee members for their ongoing support and advice.

East Waste’s dedication to driving behavioural change and education in South Australia remains a cornerstone of our mission. We have established enduring partnerships with key organisations such as Green Industries and KESAB to champion change within the communities we serve. These partnerships enable us to provide accurate and timely information to our communities, facilitating a transition toward sustainable waste management practices outlined in our 2030 Strategic Plan.

In line with the local government elections we saw a notable transformation in our Board’s composition. This shift brought about fresh perspectives and diverse expertise during the 2022/2023 financial year. The new additions are poised to reinforce the Board’s capacity to drive favourable outcomes for East Waste and our Member Councils.

I would like to take this opportunity to extend my appreciation to both our current and departing Board members for their valuable contributions. Your dedication and insights have been instrumental in steering East Waste, and your continued support is pivotal as we continue to innovate and lead change in the industry.

Drawing upon my extensive experience in the waste industry, I am excited about the ever-changing landscape that lies ahead. East Waste will continue to lead, evolve, and grow as we collectively address the challenges and opportunities that shape the future of waste management. I look forward to another year of progress and innovation as we work together to create a financially and environmentally sustainable future.

Fraser Bell

Independent Chairperson

In 2022-23 East Waste...

- 116,820 Total Tonnages Collected
- 9,800,000+ Annual Bin Collections
- 21,904 Hard Waste Tonnes Converted to Fuel
- 58% of Material Diverted from Landfill
- 50 Collections of Vehicles
- 8,421 Bin Repairs undertaken by the Mobile Team
- 4,091 Bin Repairs
- 93,750 Enquiries Received and Resolved
- 12,189 Mattresses Collected & Recycled
- 6,185 Additional Bin Permits Approved

GENERAL MANAGER'S REPORT

This year has been a significant one for us, marked by a number of milestones and achievements. Our commitment to sustainability, innovation, and operational efficiency has ensured our success in delivering exceptional waste management services to our member Councils and their communities.

In August 2022, we were thrilled to welcome the City of Unley as a new Member Council. This is one of the most significant changes for East Waste in recent years, the new addition not only provided our existing Member Councils with reduced costs, it has also strengthened our regional network and opportunities for collective collaboration in waste management initiatives. We look forward to working closely with the City of Unley who share our commitment to drive positive sustainability change.

During FY23, East Waste established crucial partnerships with two (2) leading recycling facilities being Central Adelaide Waste and Recycling Authority (CAWRA) and the Southern Region Waste Resource Authority (SRWRA). These strategic alliances have provided additional recycling and circular economy flexibility whilst also enhancing our recycling capabilities and promoting sustainable waste practices. Our joint efforts continue to reduce the environmental impact of waste disposal and improve the circular economy within our region.

We continued our commitment to optimising waste segregation and recycling practices through comprehensive kerbside bin audits. These audits provided valuable insights into the composition of waste generated within our communities, enabling us to tailor educational campaigns and encourage responsible waste disposal habits. By promoting awareness and addressing contamination issues, we aim to continue to increase recycling rates, minimise costs and reduce waste/resources going to landfill.

In our pursuit of our strategic goal associated with reducing organic waste being sent to landfills, we have started working with a number of our Member Councils to investigate weekly Food/Organics bin collections (FOGO trials). FOGO trials will commence in FY24 and will see some of our member Councils introducing fortnightly waste collections services and weekly food/organics collections. These trials will provide valuable information and we anticipate seeing an improvement in waste/ landfill diversion as a direct result.

None of our accomplishments would have been possible without the dedication and hard work of our exceptional team. Their unwavering commitment to excellence, innovation, and customer service has been the driving force behind our continued success. I extend my deepest gratitude to all East Waste staff, Board and Audit & Risk Committee members for their efforts and passion in making a positive impact on the environment and the communities we serve. As we conclude the 2023 fiscal year, I am proud of the progress we have made towards our vision of being the leading waste logistics company in Australia.

We remain steadfast in our commitment to sustainability, continuous improvement, and fostering strong relationships with our member Councils and stakeholders.

Rob Gregory

General Manager

KERBSIDE TONNAGES COLLECTED

Member Council	Recyclables	Organics	Waste
Adelaide Hills Council	3,347	5,043	7,465
City of Burnside	3,816	7,704	7,021
Campbelltown City Council	4,024	8,000	9,932
City of Mitcham*	5,426	11,792	11,480
City of Norwood Payneham & St Peters	3,204	5,620	6,799
City of Prospect	1,695	3,393	3,878
City of Unley**	3,088	5,872	5,727
Town of Walkerville	658	1,214	1,436
Total	25,258	48,638	53,738

*City of Mitcham undertakes the collection of Landfill for its residents

** City of Unley's collections commenced on 1 August 2022 (11 months of collections).

EAST WASTE GOVERNANCE

East Waste is administered by a Board in accordance with the requirements of the Local Government Act, the East Waste Charter, and various other policies and codes.

The membership of the Board comprises of eight directors – one director appointed by each of the Member Councils, and one independent person who acts as Chair. The Board appoints a General Manager who is responsible for implementing the decisions made by the Board and running the day-to-day operations of East Waste. The Board held seven formal meetings over the 2022-23 financial year. The table below details Board Member attendance.

Board Member	Meetings
Mr Fraser Bell (Chair)	7/7
Cr Linda Green (Adelaide Hills Council) *ceased November 2022	3/4
Mr Paul Di Iulio (Campbelltown City Council)	2/7
Mayor Heather Holmes-Ross (City of Mitcham)	7/7
Cr Mike Stock (City of Norwood, Payneham & St Peters) *ceased November 2022	4/4
Cr Rob Ashby (Corporation of the Town of Walkerville) *ceased November 2022	2/4
Cr Jenny Turnbull (City of Burnside) *ceased November 2022	2/4
Mr Sam Dilella (City of Prospect) *commenced September 2022	6/6
Mr Claude Malak (City of Unley) *commenced September 2022	5/6
Cr Claire Clutterham (City of Norwood Payneham & St Peters) *commenced January 2023	3/3
Cr Lucy Huxter (Adelaide Hills Council) *commenced January 2023	2/3
Mayor Melissa Jones (Corporation of the Town of Walkerville) *commenced January 2023	2/3
Cr Ted Jennings (City of Burnside) *commenced January 2023	2/3

Deputy Director Attendance	Meetings
Mr Peter Tsokas (City of Unley)	1
Mr Peter Brice (Adelaide Hills Council)	1
Cr Victoria McFarlane (City of Norwood Payneham & St Peters)	2
Cr Jay Allanson (Corporation of the Town of Walkerville)	1
Mr Andrian Wiguna (Campbelltown City Council)	1

Audit and Risk Management Committee

In accordance with the requirements of the Local Government Act 1999, East Waste has an established Audit and Risk Management Committee (the Audit Committee).

The principal objective of the Audit Committee is to ensure that the East Waste Board meets its legislative and probity requirements as required by the Local Government Act 1999 and other relevant legislation, standards, and codes.

The Audit Committee held six formal meetings over the 2022-2023 financial year. The table below details Audit Committee Member attendance.

AUDIT & RISK MANAGEMENT COMMITTEE MEMBER	MEETINGS
Cr Jay Allanson (Corporation of the Town of Walkerville)	1
Mr Andrian Wiguna (Campbelltown City Council)	1
Cr Jay Allanson (Corporation of the Town of Walkerville)	1
Mr Andrian Wiguna (Campbelltown City Council)	1
Cr Jay Allanson (Corporation of the Town of Walkerville)	1

The Audited Financial Statements for the year ending 30 June 2023 are provided as a separate attachment.

FINANCIAL STATEMENTS 2022-2023

EASTERN WASTE MANAGEMENT AUTHORITY

INC

**General Purpose Financial Report
for the year ended 30 June 2023**

Contents

Page

Certification of Financial Statements

Primary Financial Statements

Statement of Comprehensive Income

2

Statement of Financial Position

3

Statement of Changes in Equity

4

Statement of Cash Flows

5

Notes to the Financial Statements

6

EO Statement Audit

Report

Certificates of Audit Independence

Audit Certificate of Audit Independence

EASTERN WASTE MANAGEMENT AUTHORITY INC

Annual Financial Statements

for the financial year ended 30 June 2023

Certification of Financial Statements

We have been authorised by Eastern Waste Management Authority Inc. to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards*.
- the financial statements present a true and fair view of the Authority's financial position at 30 June 2023 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.



Rob Gregory
Executive Officer



Fraser Bell
Chairperson

Date: 21 SEPTEMBER 2023

EASTERN WASTE MANAGEMENT AUTHORITY INC

Statement of Comprehensive Income for the year ended 30 June 2023

		2023	2022
	Notes	\$'000	\$'000
Income			
User charges	2	21,188	16,579
Investment income	2	46	10
Grants, subsidies and contributions			81
Other	2	1,078	932
Total Income		22,312	17,602
Expenses			
Employee costs	3	7,476	6,386
Materials, contracts & other expenses	3	12,184	9,303
Finance costs	3	354	246
Depreciation & amortisation	3	2,108	2,043
Total Expenses		22,122	17,978
Operating Surplus		190	(376)
Asset disposal & fair value adjustments	4	143	7
Net Surplus		333	(369)
Other Comprehensive Income			
Total Other Comprehensive Income			
Total Comprehensive Income		333	(369)

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

EASTERN WASTE MANAGEMENT AUTHORITY INC

Statement of Financial Position as at 30 June 2023

		2023	2022
	Notes	\$'000	\$'000
Assets			
Current Assets			
Cash and cash equivalents	5	3,953	2,001
Trade & other receivables	5	746	935
Inventory		43	50
Total Current Assets		4,742	2,986
Non-current Assets			
Property, Plant & Equipment	6	9,510	8,542
Total Non-current Assets		9,510	8,542
Total Assets		14,252	11,528
Liabilities			
Current Liabilities			
Trade & Other Payables	7	1,266	1,436
Provisions	7	871	778
Borrowings	7	2,306	1,940
Total Current Liabilities		4,443	4,154
Non-current Liabilities			
Borrowings	7	8,490	6,410
Provisions	7	136	114
Total Non-current Liabilities		8,626	6,524
Total Liabilities		13,069	10,678
Net Assets		1,183	850
EQUITY			
Accumulated Surplus		1,183	850
Total Equity		1,183	850

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

EASTERN WASTE MANAGEMENT AUTHORITY INC

Statement of Changes in Equity for the year ended 30 June 2023

	Accumulated Surplus \$'000	Total Equity \$'000
Balance at start of period - 1 July 2022	850	850
Net Surplus for Year	333	333
Other Comprehensive Income		
Contributed Equity		
Distributions to Member Councils		
Balance at end of period - 30 June 2023	1,183	1,183
Balance at start of period - 1 July 2021	1,219	1,219
Net Surplus for Year	(369)	(369)
Other Comprehensive Income		
Contributed Equity		
Distributions to Member Councils		
Balance at end of period - 30 June 2022	850	850

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

EASTERN WASTE MANAGEMENT AUTHORITY INC

Statement of Cash Flows for the year ended 30 June 2023

		2023 \$'000	2022 \$'000
Cash Rows from Operating Activities	Note s		
Operating receipts		22,455	17,400
Investment receipts		46	9
Employee costs		(7,361)	(6,245)
Materials, contracts & other expenses		(12,397)	(9,613)
Finance payments		(304)	(258)
Net cash provided by operating activities	8	2,439	1,293
Cash Rows from Investing Activities			
Sale of replaced assets	4	145	86
Expenditure on renewal/replacement of assets	6	(587)	(2,305)
Expenditure on new/upgraded assets	6	(2,484)	(244)
Net cash used in investing activities		(2,926)	(2,463)
Cash Flows from Financing Activities			
Proceeds from Borrowings		4,525	2,031
Repayments of Borrowings		(1,815)	(1,791)
Repayment of lease liabilities		(271)	(237)
Net cash provided by (used in) financing activities		2,439	3
Net Increase (Decrease) in cash held		1,952	(1,167)
Cash & cash equivalents at beginning of period	5	2,001	3,168
Cash & cash equivalents at end of period	5	3,953	2,001

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

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

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

1 Basis of Preparation

11 Compliance with Australian equivalents to International Financial Reporting Standards

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

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

The Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of the Adelaide Hills Council, City of Burnside, Campbelltown City Council, City of Mitcham, City of Norwood, Payneham & St Peters, City of Prospect, The City of Unley and the Corporation of the Town of Walkerville.

The eight Member Councils have an equity share and the Board comprises a Director from each Council and an Independent Chair appointed by the absolute majority of the Member Councils.

12 Historical Cost Convention

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

13 Critical Accounting Estimates

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

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this Note.

14 Rounding

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

2 The Local Government Reporting Entity

Eastern Waste Management Authority Inc. operates as a regional subsidiary and is incorporated under the SA Local Government Act 1999. Its principal place of business is at 1 Temple Court Ottaway.

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements
for the year ended 30 June 2023

3 Income Recognition

The Authority recognises revenue under AASB 1058 *Income of Not-for-Profit Entities* (AASB 1058) or AASB 15 *Revenue from Contracts with Customers* (AASB 15) when appropriate. In cases where there is an 'enforceable' contract with a customer with 'sufficient specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied.

Revenue is measured based on the consideration to which the Authority expects to be entitled in a contract with a customer. In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into a transaction where the consideration to acquire the 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 that has been received to enable the Authority to acquire or construct a recognisable non-financial asset that is to be controlled by the Authority. In this case, the Authority recognises the excess as a liability that is recognised over time in profit and loss when (or as) the Authority satisfies its obligations under the transfer.

4 Cash, Cash Equivalents and other Financial Instruments

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

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

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 9.

5 Property, Plant & Equipment

51 Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the 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".

52 Materiality

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

53 Depreciation of Non-Current Assets

Property, plant and equipment assets are systematically depreciated over their useful lives in a manner which reflects the consumption of the service potential embodied in those assets.

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2023

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

Asset Class	Estimated Useful Lives	Capitalisation Threshold
Plant, Machinery & Equipment	3-10 Years	>\$1,000
Buildings & Other Structures	5-20 Years	>\$1,000
Right-of-use-assets	Over period of expected lease	n/a

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

54 Impairment

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

For 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, the value in use is the depreciated replacement cost.

In assessing impairment for these assets, a rebuttable assumption is made that the current replacement cost exceeds the original cost of acquisition.

6 Payables

61 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 Employee Benefits

71 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 on costs) measured in accordance with AASB 119.

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

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2023

The Authority recognises a liability for employee benefits relating to rostered day off (RDO) entitlements in Note 7 given entitlements are paid-out on termination of employment. Experience indicates that RDO entitlements are generally taken given there is a cap applied to the level of RDO entitlements allowed to be accrued.

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

72 Superannuation

The Authority makes employer superannuation contributions in respect of its employees to Hostplus (formerly Statewide Super and prior to that the Local Government Superannuation Scheme). The Scheme has two types of membership, each of which is funded differently.

Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the Accumulation section.

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with Superannuation Guarantee Legislation (10.5% in 2022/23; 10% in 2021/22). No further liability accrues to the Authority as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. The Authority makes employer contributions as determined by the Fund's Trustee based on advice for the appointed Actuary. The rate is currently 6.3% (6.3% in 2021/22) of 'superannuation' salary.

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

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(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.

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2023

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 new assets of the scheme, and no further liability attaches to the Authority.

8 Borrowings

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

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

9 Comparative Information

Comparative information has been reclassified to be consistent with the current year disclosure of equivalent information in accordance with Australian Accounting Standards.

10 Critical Accounting Estimates and Judgements

The Board evaluate estimates and judgements incorporated into the financial report based on historical knowledge and best available current information.

Estimates assume a reasonable expectation of future events and based on current trends and economic data, obtained both externally and within the Authority.

11 New Accounting Standards

The Authority did not apply any new accounting standards during the financial year. There are no new accounting standards, interpretations or amendments which are expected to have a material impact on the accounting policies of the Authority for future periods.

12 Authority Membership

The City of Unley became a Member Council of the Authority in July 2022 and waste collection services commenced for the Council as from 1 August 2022. As a result of The City of Unley becoming a Member Council, additional staff have been employed and trucks ordered to meet the additional services being provided by the Authority.

**EASTERN WASTE MANAGEMENT
AUTHORITY INC**

Notes to the Financial Statements
for the year ended 30 June 2023

	2023	2022
Notes	\$'000	\$'000
Note 2 - Income		
User Charges		
Waste Collection Income	15,607	12,662
Waste Processing Income	5,326	3,677
Administration	255	240
Member Council Waste Collection Rebate		
	21,188	16,579
Investment Income		
Interest on investments		
Local Government Finance Authority	46	10
	46	10
Other Income		
Bin Supply	382	409
Replacement Bins	681	474
Sundry	15	49
	1,078	932
Note 3 - Expenses		
Employee Costs		
Salaries and Wages	5,615	5,115
Employee leave expense	114	93
Superannuation	508	443
Wages Casual Agency	1,017	500
Workers' Compensation Insurance	128	148
Other	94	87
Total Employee Costs	7,476	6,386
Number of FTE Employees as at reporting date	63	61

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2023

Note 3 - Expenses (cont.)

	Notes	2023 \$'000	2022 \$'000
Materials, Contracts & Other Expenses			
Auditor's Remuneration		11	9
Board Expenses		41	23
Waste Processing Costs		5,354	3,676
Electricity		10	4
Fuel, Gas & Oil		2,041	1,529
Legal Expenses		23	91
Maintenance		2,828	2,323
Parts, Accessories & Consumables		11	17
Printing, Stationery & Postage		33	41
Professional Services		552	487
Registration & Insurance - Trucks		462	299
Sundry		818	804
		12,184	9,303
Finance Costs			
Interest on Loans		338	224
Interest on Leases		16	22
		354	246
Depreciation & Amortisation			
Buildings & Other Structures	6	81	54
Plant, Machinery & Equipment	6	1,768	1,733
Right-of-use assets	6	259	256
		2,108	2,043
Note 4 - Asset Disposals			
Proceeds from disposal		145	86
Less: Carrying amount of assets sold		(2)	(79)
Gain (Loss) on disposal		143	7
Note 5 - Current Assets			
Cash & Cash Equivalents			
Cash on Hand and at Bank		3,724	1,818
Deposits at Call		229	183
		3,953	2,001
Trade & Other Receivables			
Debtors - general		718	901
Accrued Income		28	34
		746	935

EASTERN WASTE MANAGEMENT AUTHORITY INC

**Notes to the Financial Statements
for the year ended 30 June 2023**

	2023 \$'000	2022 \$'000
Note 6 • Property, Plant & Equipment		
Buildings & Other Structures - At Cost	617	569
Accumulated Depreciation	(212)	(146)
	<u>405</u>	<u>423</u>
Plant, Machinery & Equipment - At Cost	19,747	18,929
Accumulated Depreciation	(10,966)	(11,386)
	<u>8,781</u>	<u>7,543</u>
Right-of-use-assets	1,346	1,339
Accumulated Depreciation	(1,022)	(763)
	<u>324</u>	<u>576</u>
Total Property, Plant & Equipment	9,510	8,542

	2022 \$'000							2023 \$'000
	Carrying Value	Additions		Disposal - Cost	Disposal - Accumulated Depreciation	Depreciation	Adjustment	Carrying Value
		New/Upgrade	Renewal					
Buildings & Other Structures	423	65		(17)	15	(81)		405
Plant, Machinery & Equipment	7,543	2,419	587	(2,188)	2,188	(1,768)		8,781
Right-of-use-asset	576					(259)	7	324
	<u>8,542</u>	<u>2,484</u>	<u>587</u>	<u>(2,205)</u>	<u>2,203</u>	<u>(2,108)</u>	<u>7</u>	<u>9,510</u>
2022 (\$'000)	8,098	244	2,304	(1,049)	970	(2,043)	18	8,542

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2023

	2023 \$'000		2022 \$'000	
Note 7 - Liabilities				
	Current	Non-current	Current	Non-current
Trade & Other Payables				
Goods & Services	1,111		1,047	
Payments received in advance	80		80	
Accrued expenses - other	75		309	
	<u>1,266</u>		<u>1,436</u>	
Borrowings				
Loans	2,017	8,413	1,673	6,050
Lease Liabilities	289	77	267	360
	<u>2,306</u>	<u>8,490</u>	<u>1,940</u>	<u>6,410</u>
Provisions				
Annual Leave	447		388	
Rostered-Day-Off (RDO)	65		25	
Long Service Leave	359	136	365	114
	<u>871</u>	<u>136</u>	<u>778</u>	<u>114</u>

Note 8 - Cash Flow Reconciliation

	2023 \$'000	2022 \$'000
Total cash & equivalent assets	<u>3,953</u>	<u>2,001</u>
Balances per CashFlow Statement	<u>3,953</u>	<u>2,001</u>

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

Net Surplus (Deficit)	333	(369)
Non-cash items in Statement of Comprehensive Income		
Depreciation	2,108	2,043
Net increase (decrease) in employee benefits	113	119
Net increase (decrease) accrued expenses	234	(12)
(Gain) / Loss on Disposal	(143)	(7)
Lease liability adjustment	7	(18)
	<u>2,652</u>	<u>1,756</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	189	(235)
Net increase (decrease) in trade & other payables	(404)	(242)
Net increase (decrease) in other provisions	2	14
	<u>2,439</u>	<u>1,293</u>
Net Cash provided by (or used in) operations	<u>2,439</u>	<u>1,293</u>

(b) Financing Arrangements

Corporate Credit Cards

15

15

Cash Advance Debenture Facility - LGFA

1,000

1,000

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2023

Note 9 - Financial Instruments Recognised

Financial Instruments

Bank, Deposits at Call, Short Term Deposits	Accounting Policy: Initially recognised at fair value and subsequently measured at amortised cost. Terms & conditions: Deposits on Call do not have a maturity period and have an average interest rates of 4.3% (2022: 1.05%). Carrying amount: approximates fair value due to the short term to maturity.
Receivables - Waste Collection Fees & 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.
Liabilities - Creditors and Accruals	Carrying amount: approximates fair value (after deduction of any allowance). 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.
Liabilities - Creditors and Accruals	Carrying amount: approximates fair value.
Interest bearing borrowings	Accounting Policy: initially recognised at fair value and subsequently at amortised cost. Interest is charged as an expense using the effective interest rate.
Liabilities - Leases	Terms & conditions: secured over future revenues and Member Councils, borrowings are repayable on fixed interest terms. Rates between 1.7% - 5.65% (2022: 1.7% - 5.35%). Accounting Policy: accounted for in accordance with MSB 16 as stated in Note 11.

Net Fair Value

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

Risk Exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Authority is the carrying amount, net of any provision for doubtful debts. All investments are made with the SA Local Government Finance Authority and Bank SA. 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 Policy (LGA Information Paper 15), liabilities have a range of maturity dates based on cash inflows. The Authority also has available a range of bank overdraft and short-term draw down facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Most of the Authority's financial instruments are at fixed rates. Any such variations in future cash flows will not be material in effect on either the Authority's incomes or expenditures.

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2023

Note 9 (cont) - Financial Instruments Liquidity Analysis

	S 1 year	Maturity		Non-interest bearing	Total
		> 1 year :s_5years	> 5 years		
2023					
Financial Assets	\$000	\$000	\$000	\$000	\$000
Cash & Equivalents	3,953				3,953
Receivables				718	718
Total	3,953			718	4,671

Financial Liabilities

Payables				1,111	1,111
Borrowings	2,017	6,998	1,781		10,796
Total	2,017	6,998	1,781	1,111	11,907

	S 1 year	Maturity		Non-interest bearing	Total
		> 1 year :s.5 years	> 5years		
2022					
Financial Assets	\$000	\$000	\$000	\$000	\$000
Cash & Equivalents	2,001				2,001
Receivables				901	901
Total	2,001			901	2,902

Financial Liabilities

Payables				1,047	1,047
Borrowings	1,940	4,972	1,438		8,350
Total	1,940	4,972	1,438	1,047	9,397

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2023

Note 10 - Capital Expenditure Commitments

The Authority has capital expenditure commitments totalling an estimated \$2.082 million as at reporting date.

Note 11 - Leases

Authority as a lessee

Right-of-use-assets

The Authority leases its administrative and depot facilities at Ottoway.

	Buildings & Other Structures \$'000	Total \$'000
At 1 July 2022	576	576
Additions of right-of-use-assets		
Depreciation Charge	(259)	(259)
Adjustment to right-of-use-assets	7	7
At 30 June 2023	<u>324</u>	<u>324</u>

Set out below are the carrying amounts of lease liabilities and the movements during the period:

At 1 July 2022	627
Additions	
Accretion of interest	16
Payments	(269)
Adjustment to lease liability	7
At 30 June 2023	<u>365</u>
Current	289
Non-Current	76

Note 12 - Post Balance Date Events

There were no events after reporting date that occurred that require to be reported.

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2023

Note 13 - Related Party Transactions

The Key Management Personnel include the Chair of the Board, Chief Executive and other prescribed officers as defined under Section 112 of the *Local Government Act 1999*. In all, 5 persons were paid the following total compensation:

	2023	2022
	\$'000	\$'000
Salaries, allowances & other short term benefits	599	483
Total	599	483

Transactions with Related Parties:

The following transactions occurred with Related Parties:

Related Party Entity	Sale of Goods and Services (\$'000)	Amounts Outstanding from Related Parties (\$'000)	Description of Services Provided to Related Parties
Adelaide Hills Council	3,591	81	Provision of kerbside waste collection and hardwaste collection services
City of Burnside	3,491	97	Provision of kerbside waste collection and hardwaste collection services
City of Mitcham	3,401	166	Provision of kerbside waste collection and hardwaste collection services
City of Norwood, Payneham & St Peters	3,233	80	Provision of kerbside waste collection and hardwaste collection services
City of Prospect	1,590	100	Provision of kerbside waste collection and hardwaste collection services
City of Unley	3,082	104	Provision of kerbside waste collection and hardwaste collection services

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2023

Corporation of the City of Campbelltown	2,894	27	Provision of kerbside waste collection and hardwaste collection services Provision of kerbside waste
Corporation of the Town of Walkerville	600	21	collection and hardwaste collection services

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