CITY OF
HOLDFAST BAY

Agenda

Council

NOTICE OF MEETING

Notice is hereby given that a meeting of the Council will be held in the

Council Chamber - Glenelg Town Hall
Moseley Square Glenelg

28 October 2025 at 7:00pm

Pamela Jackson
Chief Executive Officer

Please Note: This agenda contains Officers' reports and recommendations that will be considered by the Council. Any confidential items listed on the agenda will be circulated to Members separately.

CITY OF HOLDFAST BAY

1. Opening

The Mayor will declare the meeting open at 7.00pm.

2. Kaurna Acknowledgement

We acknowledge Kaurna people as the traditional owners and custodians of this land.

We respect their spiritual relationship with country that has developed over thousands of years, and the cultural heritage and beliefs that remain important to Kaurna People today.

3. Service to Country Acknowledgement

The City of Holdfast Bay would like to acknowledge all personnel who have served in the Australian forces and services, including volunteers, for our country.

4. Prayer

Heavenly Father, we pray for your presence and guidance at our Council Meeting. Grant us your wisdom and protect our integrity as we carry out the powers and responsibilities entrusted to us on behalf of the community that we serve.

5. Apologies

5.1 Apologies received

5.2 Absent

6. Items Presented to Council

7. Declaration Of Interest

If a Member has an interest (within the terms of the Local Government Act 1999) in a matter before the Council they are asked to disclose the interest to the Council and provide full and accurate details of the relevant interest. Members are reminded to declare their interest before each item.

8. Confirmation Of Minutes

That the minutes of the Ordinary Meeting of Council held on 14 October 2025 be taken as read and confirmed.

9. Public Presentations

9.1 **Petitions** - Nil

9.2 **Presentations**- Nil

9.3 **Deputations**- Nil

CITY OF HOLDFAST BAY

10. Questions by Members

10.1 **Without Notice**

10.2 **On Notice**

10.2.1 Grants for Transforming Jetty Road (Report No: 371/25)

11. Member's Activity Reports

11.1 Mayor's Activity Report – 1 July to 30 September 2025 (Report No: 372/25)

12. Motions on Notice

12.1 Moseley Street Pipes – Councillor Miller (Report No: 381/25)
12.2 Scholefield Road Memorials – Councillor Lindop (Report No: 382/25)

13. Adjourned Matters- Nil

14. Reports of Management Committees and Subsidiaries

14.1 Minutes – Audit and Risk Committee – 15 October 2025 (Report No: 373/25)

15. Reports by Officers

15.1 Items in Brief (Report No: 374/25)
15.2 2024-25 General Purpose Financial Statements (Report No: 375/25)
15.3 2024-25 Annual Report (Report No: 376/25)
15.4 Time and Place for Ordinary Council Meetings (Report No: 377/25)
15.5 Revised Prudential Management and Procurement Policies (Report No: 378/25)

16. Resolutions Subject to Formal Motions

Presented for the information of Members is a listing of resolutions subject to formal resolutions, for Council and all Standing Committees, to adjourn or lay on the table items of Council business, for the current term of Council.

17. Urgent Business – Subject to the Leave of the Meeting

CITY OF HOLDFAST BAY

18. Items in Confidence

18.1 Appointment of External Auditors (Report No: 379/25)

Pursuant to Section 83(5) of the *Local Government Act 1999* the Report attached to this agenda and the accompanying documentation is delivered to the Council Members upon the basis that the Council considers the Report and the documents in confidence under Part 3 of the Act, specifically on the basis that Council will receive, discuss or consider:

k. pursuant to section 90(3)(k) of the Act, the information to be received, discussed or considered in relation to this Agenda Item are tenders for the provision of external audit services.

18.2 Claim Against Council (Report No: 380/25)

Pursuant to Section 83(5) of the *Local Government Act 1999* the Report attached to this agenda and the accompanying documentation is delivered to the Council Members upon the basis that the Council considers the Report and the documents in confidence under Part 3 of the Act, specifically on the basis that Council will receive, discuss or consider:

h. legal advice;

i. information relating to actual litigation, or litigation the Council or Council Committee believes on reasonable grounds will take place, involving the Council or an employee of the Council.

19. Closure

Pamela Jackson
Chief Executive Officer

Item No: 10.2.1

Subject: **QUESTION ON NOTICE – GRANTS FOR TRANSFORMING JETTY ROAD - COUNCILLOR BRADSHAW**

Question

Councillor Bradshaw asked the following questions:

1. ***"Please confirm if HFB Council have applied for any of the grants set out the background information below?***
2. ***Which of those grants did council apply for?***
3. ***When did Council apply for the grants?***
4. ***Were Council successful in receiving any of those grants for this project if so, how much were the grants for?"***

Background

The Prudential Report on Transforming the Jetty Road Project stated that, the City of Holdfast Bay would continue to look for additional grant funding opportunities from relevant State Government programs in areas such as:-
Water Sensitive Urban Design & Open Space grants for laneways, main streets, civic plazas and reimagined public spaces, to support funding the Project.

In addition to the Prudential Report, Council's Chief Executive Officer Pamela Jackson indicated to me in an email on November 4th 2024, that Council were applying for the grants when the timing of the works of the project, and the criteria of the works meet the grant requirements.

Pamela stated City of Holdfast Bay had investigated applying for a stormwater grant when renewing the stormwater for the City Zone, however Council had not met the criteria. Pamela went onto indicate in that email that a new round of the same grant had just been released and the criteria had changed so, she was looking to apply for that round. Pam also included in her email that greening grants had been released and Council were looking to see if the project met the criteria of those grants.

Answer – Principal Project Manager

The City of Holdfast Bay has submitted the following grant applications in support of the Transforming Jetty Road Project:

- **2025 State Government's Cooler, Greener, Wilder Grant**
  The City applied for this grant for the utilisation of storm water, however, the City zone did not meet the eligibility criteria. An application for the Coast and Transition zones was submitted however was unsuccessful. A new application is currently being prepared for the 2026 funding round.
  - First application 23 February 2024 – no eligible City Zone
  - Second Application: 24 November 2024 – Unsuccessful Coast and Transition
  - Third Submission due: 31 October 2025

- **2026 State Government's Special Local Roads Program – Jetty Road/Moseley Street**
  Two submissions were made under this program. The first application was unsuccessful, while the second is currently under assessment by the funding panel.
  - First application 2 June 2025- unsuccessful
  - Second application 10 October 2025- waiting to hear. It is currently under assessment by funding panel.

- **2026 State Government's Open Space Grant**
  A submission was not made for the January 2026 funding round as the project did not at that time have an approved concept design, a requirement of the grant. An application is planned for the 2027 round (subject to availability) to support the delivery of the Jetty Road/Moseley Square interface.
  - The nature of grant is not applicable to Jetty Road and is aligned with the outcomes of the southern side of the Moseley Square a concept design is required for the application which has not been finalised and the next funding round has not been released to date.

- **South Australian State Government PLEC Grant – Undergrounding Power Lines**
  A registration of interest has been submitted for the PLEC grant to underground power lines along Moseley Street, within the project scope area extending to High Street. This is a multi-stage funding process, and Step 1 has been completed. Council is awaiting the outcome this funding submission registration of interest.
  - Application date: 17 October 2025

Administration will continue to seek grant opportunities where applicable.

Item No: 11.1

Subject: **MAYOR'S ACTIVITY REPORT – 1 JULY TO 30 SEPTEMBER 2025**

Summary

This report includes activities undertaken by Mayor Wilson 1 July to 30 September 2025.

After noting the report any items of interest can be discussed, if required with Leave of the Meeting.

Recommendation

That Mayor's Activity Report for 1 July to 30 September 2025 be received and noted.

Report

Date	Activity	Location
1/07/25	Meeting with CEO, Local Government Association	Cibo, Moseley Square
	Council Workshop	Brighton Civic Centre
2/07/25	Jetty Road Mainstreet Committee meeting	Online
3/07/25	Metropolitan Mayor's Forum	LG House
4/07/25	Meeting with CEO, General Manager Community and Business – Glenelg North Seawall	Brighton Civic Centre
8/07/25	Mayor and CEO Council agenda discussion	Brighton Civic Centre
	Council Workshop	Glenelg Town Hall
	Council Meeting	
9/07/25	Council wrap-up video	Bay Discovery Centre
10/07/25	Meeting with Principal Project Manager, Transforming Jetty Road	Online
22/07/25	Mayor and CEO Council agenda discussion	Brighton Civic Centre
	Council Workshop	Glenelg Town Hall
	Council Meeting	
23/07/25	Council wrap-up video	Jetty Road, Brighton
25/07/25	Opening – Red Hatters Convention	Stamford Grand, Glenelg
29/07/25	Council Workshop	Brighton Civic Centre
30/07/25	Meeting with Councillors Abley and Lonie – planning for Community Vigils	Brighton Civic Centre
31/07/25	Meeting with CEO, Glenelg Community Hospital	Glenelg Community Hospital
	Opening – Art of Tomorrow, SALA Exhibition	Bay Discovery Centre
1/08/25	Meeting with Ian Smith, Bespoke Approach and Councillor Smedley – initial discussions re algal bloom advocacy	Mayor's Parlour

Date	Activity	Location
2/08/25	Panel speaker – Spiritual Assembly of the Baha'i	Baha'i Information Office, North Brighton
4/08/25	Meeting with General Manager Community and Business – Community Vigils preparation	Online
5/08/25	Meeting with Alan Aitchison and Councillor Smedley	Fourth, Jetty Road Glenelg
	Harmful Algal Bloom – Canberra delegation discussions	Online
	Meeting with Councillors Abley and Lonie – planning for Community Vigils	Brighton Civic Centre
	Council Workshop	
6/08/25	Meeting of Canberra delegation with Deputy Premier Close	Online
7/08/25	Meeting with Councillor Smedley, CEO, General Manager Alwyndor, Chair Alwyndor Management Committee and BRM Advisory	Brighton Civic Centre
9/08/25	Community vigil for algal bloom	Glenelg Jetty
12/08/25	Mayor and CEO Council agenda discussion	Brighton Civic Centre
	Meeting with General Manager Community and Business and Principal Project Manager Transforming Jetty Road	
	Council Workshop	Glenelg Town Hall
	Council Meeting	
13/08/25	Council wrap-up video	Colley Terrace, Glenelg
	Jetty Road Mainstreet Committee meeting	Glenelg Town Hall
14/08/25	Opening – Millie Dorsch Wellness Centre	William Kibby Veterans' Shed
	Launch – Glenelg BMW	Glenelg BMS, Glenelg South
16/08/25	SANFL Chairman's Match Day Function – Adelaide vs Collingwood	Adelaide Oval
18/08/25	Interview – Radio Italiana	Studio, Hindmarsh
19/08/25	Council Workshop	Brighton Civic Centre
20/08/25	Harmful Algal Bloom – Canberra delegation discussions	Online
21/08/25	Interview – Coast FM	Studio, Glandore
22/08/25	Meeting – Independent Advisor, Executive Committee	Telephone
26/08/25	Mayor and CEO Council agenda discussion	Brighton Civic Centre
	Council Workshop	Glenelg Town Hall
	Council Meeting	
27/08/25	Council wrap-up video	Bay Discovery Centre
28-29/08/25	Harmful Algal Bloom – Delegation to Canberra Meetings as per report to Council on 9 September 2025	Canberra
2/09/25	Meeting with Liberal Candidate for Morphett – Glenelg North Seawall	Glenelg North
	Council Workshop	Brighton Civic Centre
3/09/25	Meeting with David Wark, Curator Glenelg Oval and Paringa Park Primary School student	Glenelg Oval
4/09/25	Meeting with StewartBrown	Online

Date	Activity	Location
5/09/25	Weekly Local Government Algal Bloom Briefing	Online
6/09/25	Opening of the Greens – Glenelg Bowling Club	Glenelg
8/09/25	Citizenship Ceremony	Brighton Secondary School
9/09/25	Mayor and CEO Council agenda discussion	Brighton Civic Centre
	Harmful Algal Bloom – Senate Inquiry Hearing	Seacliff
	Meeting with General Manager Community and Business	Brighton Civic Centre
	Council Workshop	Glenelg Town Hall
	Council Meeting	
10/09/25	Council wrap-up video	Seacliff
	Meeting with Member for Black – Seawall infrastructure	Glenelg Jetty
12/09/25	Weekly Local Government Algal Bloom Briefing	Online
15/09/25	Council Workshop	Brighton Civic Centre
16/09/25	Council Workshop	Brighton Civic Centre
17/09/25	Interview – ABC TV	Broadway, Glenelg
18/09/25	Interview – Coast FM	Studio, Glandore
19/09/25	Weekly Local Government Algal Bloom Briefing	Online
21/09/25	SANFL Grand Final Luncheon – Glenelg vs Sturt	Adelaide Oval
26/09/25	Weekly Local Government Algal Bloom Briefing	Online
29/09/25	Meeting – Algal bloom Innovation and Regeneration Challenge	Online
	Council Workshop	Brighton Civic Centre
	Special Council Meeting	
30/09/25	Council Workshop	Brighton Civic Centre

Written By: Executive Officer

Chief Executive Officer: Ms P Jackson

Item No: 12.1

Subject: **MOTION ON NOTICE – MOSELEY STREET PIPES – COUNCILLOR MILLER**

Proposed Motion

Councillor Miller proposed the following motion:

That Council writes to SA Water seeking clarification on the status of sewer pipes on Moseley Street, and any proposed rectification including replacement of pipes.

Background

Recent sewer failures on Moseley Street have understandably been frustrating for residents. The state of the pipes along Moseley Street have been suggested as the primary cause of these issues.

I request Council writes to SA Water to advocate for a solution on behalf of the impacted residents.

Answer – Manager Engineering

The proposed letter is provided in Attachment 1.

Refer Attachment 1

Attachment 1

CITY OF HOLDFAST BAY

CITY OF
HOLDFAST BAY

29 October 2025

David Ryan
Chief Executive Officer
SA Water
GPO Box 1751
ADELAIDE SA 5001
Via email: customercare@sawater.com.au

Dear Mr Ryan

Ageing Sewer Infrastructure – Moseley Street, Glenelg

I am writing on behalf of the City of Holdfast Bay to seek clarification regarding the condition and future plans for the underground sewer pipe infrastructure along Moseley Street, Glenelg.

Council has received multiple reports from residents concerning recent sewer failures in the area, which have understandably caused significant frustration. Preliminary assessments and community feedback suggest that the current state of the pipes may be a contributing factor to these issues.

In light of this, Council respectfully requests:

1. Clarification on the current status of the sewer infrastructure along Moseley Street, including any known issues or assessments undertaken.
2. Details of any proposed rectification works, including potential replacement or upgrades to the existing sewer infrastructure.
3. Timeframes or planning considerations that may assist Council in communicating with affected residents and coordinating any necessary support.

We understand that SA Water is the responsible authority for sewer infrastructure and appreciate the ongoing collaboration between our organisations. Council is committed to advocating for solutions that improve outcomes for our community and would welcome the opportunity to work with SA Water to address these concerns.

Please don't hesitate to contact us on 8229 9999 or mail@holdfast.sa.gov.au should you require further information or wish to discuss this matter in more detail.

Yours sincerely

Pamela Jackson
Chief Executive Officer

Item No: 12.2

Subject: **MOTION ON NOTICE – SCHOLEFIELD ROAD MEMORIALS – COUNCILLOR LINDOP**

Proposed Motion

Councillor Lindop proposed the following motion:

That Administration:

1. **investigates the viability of relocating the three memorials adjacent Brighton Road, near the Scholefield Road intersection;**

2. **investigates potential new locations for each of the memorials if relocation is viable;**

3. **investigates with the Department for Transport if any of the three elements require relocation due to Ocean Boulevard / Schofield Road intersection upgrades;**

4. **consults with the Villawood Properties to ascertain if alternate locations exist with the Villawood Seacliff Village development site;**

5. **determines the cost of any relocations; and**

6. **reports back to Council in February 2026 with an update on investigations.**

Background

Adjacent to Brighton Road, near the Scholefield Road intersection, stands three memorials:

- A concrete sculpture with an inscription noting the establishment of a cement works in 1882. The South Australian Portland Company Ltd grew from this establishment.

- The 'Rifles' monument – a 28 foot concrete column, surmounted by three piled rifles cast in bronze. This memorial was erected by the South Australian Portland Cement Company, and dedicated in 1920, in honour of 30 company employees who went to the First World War, seven of whom were killed in action.

- An Aleppo Pine and accompanying rock adorned with a plaque. The tree, which was planted on 11 November 1999, was raised from a seed taken from the tree at the Canberra War Memorial, which in turn came from a pine cone from Turkey.

The memorials in their current location are not visible, or well sign-posted. Members of the community have indicated their interest in the relocation of these memorials to a location that would be more fitting for their significance.

With the potential reconfiguration of the Ocean Boulevard / Schofield Road intersection, due to the Villawood Seacliff Village development, it is timely for the location and future of these memorials to be considered.

Item No: 14.1

Subject: **MINUTES – AUDIT AND RISK COMMITTEE – 15 OCTOBER 2025**

Summary

The minutes of the meeting of the Audit and Risk Committee held 15 October 2025 are presented to Council for information.

Recommendation

That Council notes the public and confidential minutes of the meeting of the Audit and Risk Committee of 15 October 2025, namely that the Audit and Risk Committee:

1. advises Council it has received and considered a Standing Items Report addressing:

- **Monthly Financial Statements**
- **External Audit**
- **Public Interest Disclosures**
- **Economy and Efficiency Audits**
- **Council Recommendations**
- **2026 Audit and Risk Committee Meeting Schedule**

2. notes the receipt of the 2025 – 2028 Internal Audit Program Quarterly Report;

3. notes the receipt of the October 2025 Risk Report;

4. informs Council it has reviewed the General Purpose Financial Reports for the year ending 30 June 2025, as required under Section 126(4)(a) of the *Local Government Act 1999*, and found them to present fairly the state of affairs of the council as required under the *Local Government (Financial Management) Regulations 2011*;

5. recommends that Council adopts the 2024-25 Annual Report, which appears as Attachment 1 to this report, subject to design and minor alterations and the inclusion of the audited financial statements of Council along with those of council's regional subsidiary, the Southern Region Waste Resource Authority; and

6. notes the receipt of the End of Financial Year Debtors Report;

7. recommends Council adopts the revised Prudential Management Policy;

8. recommends Council adopts the revised Procurement Policy, with the alteration to the heading of clause 4.11 to Exceptional Circumstances;

9. notes the receipt of the Annual Work Health and Safety Program Review Report;

10. notes the Audit and Risk Committee Self Assessment Report and the survey results; and

11. notes the Audit and Risk Committee Terms of Reference Review Report.

Background

The Audit and Risk Committee is established under Section 41 of the *Local Government Act 1999*, and Section 126 of the *Local Government Act 1999* defines the functions of the Audit and Risk Committee to include:

- reviewing annual financial statements to ensure that they present fairly the state of affairs of the council;
- proposing, and providing information relevant to, a review of the council's strategic management plans or annual business plan;
- proposing, and reviewing, the exercise of powers under section 130A;
- if the council has exempted a subsidiary from the requirement to have an audit committee, the functions that would, apart from the exemption, have been performed by the subsidiary's audit committee;
- liaising with the council's auditor; and
- reviewing the adequacy of the accounting, internal control, reporting and other financial management systems and practices of the council on a regular basis.

Report

The public and confidential minutes of the meeting of the Audit and Risk Committee held on 15 October 2025 are attached for Members' information.

Refer Attachments 1 and 2

At this meeting, external auditors, Dean Newbery, provided an annual reflection to the Audit and Risk Committee, via an in-camera session. This is a requirement of the *Local Government (Financial Management) Regulations 2011.*

The term of the external auditors will conclude at the completion of the 2024-25 financial year. Pursuant to the Audit and Risk Committee's Terms of Reference, the Committee is responsible for reviewing and recommending the appointment of the external auditor to Council. Accordingly, the Committee considered the results of a select tender process. The outcome of the select tender and recommendation to Council is the subject of a confidential report on this agenda.

Budget

Not applicable

Life Cycle Costs

Not applicable

Strategic Plan

Statutory compliance

Council Policy

Internal Audit Policy
Policy Development Policy
Audit and Risk Committee Terms of Reference
Prudential Management Policy
Risk Management Policy

Statutory Provisions

Local Government Act 1999, sections 41, 126 and 128
Local Government (Financial Management) Regulations 2011

Written By: Executive Officer

General Manager: Strategy and Corporate, Mr A Filipi

Attachment 1

CITY OF HOLDFAST BAY

Minutes of the Audit and Risk Committee
Held in the Kingston Room, Civic Centre, 24 Jetty Road, Brighton on Wednesday 15 October 2025 at 6.00pm

MEMBERS PRESENT

Presiding Member - Councillor J Smedley
Councillor R Snewin
Ms P Davies
Ms C Garrett

GUESTS

S Creten, Director - Dean Newbery
W Sandow, Senior Auditor - Dean Newbery

STAFF IN ATTENDANCE

Chief Executive Officer – P Jackson
General Manager, Strategy and Corporate – A Filipi
General Manager, Alwyndor – B Davidson-Park
Manager Finance – C Blunt
Manager Strategy and Governance – S Boyd
Risk and Improvement Officer – E Arreikin
Manager People and Culture, Alwyndor – L Hall
Executive Officer – R Steventon

1. OPENING

The Presiding Member declared the meeting open at 6.02pm.

2. KAURNA ACKNOWLEDGEMENT

With the opening of the meeting, the Presiding Member stated:

We acknowledge Kaurna people as the traditional owners and custodians of this land.

We respect their spiritual relationship with country that has developed over thousands of years, and the cultural heritage and beliefs that remain important to Kaurna People today.

3. APOLOGIES

3.1 Apologies Received – D Powell
3.2 Absent - Nil

4. DECLARATION OF INTEREST

Members were reminded to declare their interest before each item.

5. CONFIRMATION OF MINUTES

Motion

That the minutes of the Audit and Risk Committee held on 20 August 2025 be taken as read and confirmed.

Moved by C Garrett, Seconded by Councillor Snewin **Carried**

6. ACTION ITEMS

The Action Items were tabled and discussed.

7. IN CAMERA SESSION

7.1 **External Auditors – Dean Newbery**

Motion – Exclusion of the Public – Section 90(3)(g) Order

1. That pursuant to Section 90(2) of the *Local Government Act 1999* the Audit and Risk Committee hereby orders that the public and council staff be excluded from attendance at this meeting in order to consider Item 7.1 – External Audits – Dean Newbery in confidence.

2. **That in accordance with Section 90(3) of the *Local Government Act 1999* the Audit and Risk Committee is satisfied that it is necessary that the public and council staff be excluded to consider the information discussed on the following grounds:**

g. **pursuant to section 90(3)(g) of the Act, the information to be received, discussed or considered in relation to this Agenda Item is information concerning matters that must be considered in confidence in order to ensure that the Audit and Risk Committee does not breach any other legal obligation or duty in that clause 17B(a) of the *Local Government (Financial Management) Regulations 2011* requires that the Audit and Risk Committee must liaise with the council's auditor on at least one occasion each year on a confidential basis.**

In addition, the disclosure of this information would, on balance, be contrary to the public interest. The public interest in public access to the meeting has been balanced against the public interest in the continued non-disclosure of the information. The benefit to the public at large resulting from withholding the information outweighs the benefit to it of disclosure of the information.

3. **The Audit and Risk Committee is satisfied, the principle that the meeting be conducted in a place open to the public, has been outweighed by the need to keep the information or discussion confidential.**

Moved P Davies, Seconded Councillor Snewin **Carried**

Staff and public in attendance left the meeting at 6.04pm.

External Auditors Dean Newbery provided an annual reflection to the Audit and Risk Committee members.

Staff and public in attendance re-joined the meeting at 6.09pm.

8. PRESENTATIONS

8.1 Nil

9. REPORTS BY OFFICERS

9.1 **Standing Items** (Report No: 353/25)

The Audit and Risk Committee is provided with a report on standing items at each ordinary meeting.

Motion

That the Audit and Risk Committee advises Council it has received and considered a Standing Items Report addressing:

- **Monthly Financial Statements**
- **External Audit**
- **Public Interest Disclosures**
- **Economy and Efficiency Audits**
- **Council Recommendations**
- **Audit and Risk Committee meeting schedule**

Moved P Davies, Seconded C Garrett **Carried**

Leave of the meeting

The Presiding Member sought leave of the meeting to move Item 9.4 2024-25 General Purpose Financial Statements in the Agenda to be considered after Item 9.1

Leave of the meeting was granted.

9.4 **2024-25 General Purpose Financial Statements** (Report No: 354/25)

The financial statements for the year ended 30 June 2025 have been completed and audited by council's audit firm, Dean Newbery. The firm have indicated that an unqualified audit opinion will be issued, with no material issues arising from the audit. The statements were presented to the Audit and Risk Committee for review.

Motion

That the Audit and Risk Committee informs Council it has reviewed the General Purpose Financial Reports for the year ending 30 June 2025, as required under Section 126(4)(a) of the *Local Government Act 1999*, and found them to present fairly the state of affairs of the council as required under the *Local Government (Financial Management) Regulations 2011*.

Moved C Garrett, Seconded Councillor Snewin **Carried**

S Creten and W Sandow left the meeting at 6.18pm.

9.2 **2025 – 2028 Internal Audit Program Quarterly Report** (Report No: 356/25)

The risk-based audits scheduled for the Internal Audit Program 2025-26 have commenced.

In addition, the 'Audit Recommendations Outstanding Actions Update' was attached in three parts, highlighting those actions that are either completed, in progress or not yet implemented.

Motion

That the Audit and Risk Committee notes this report.

Moved Councillor Snewin, Seconded C Garrett **Carried**

9.3 **Risk Report – October 2025** (Report No: 357/25)

A review of the Strategic Risk Register and high-rated operational risks has been undertaken in accordance with Council's Risk Management Policy and ISO31000 (2018). The purpose of the review was to ensure the risk profile accurately reflects the current position across the organisation, identifying both risks and opportunities relevant to Council's operations.

Motion

That the Audit and Risk Committee notes this report.

Moved C Garrett, Seconded P Davies **Carried**

Item 9.4 on the Agenda was considered after Item 9.1, as per leave of the meeting granted.

9.5 **2024-25 Draft Annual Report** (Report No: 355/25)

Council's Annual Report is a legislative requirement under section 131 of the *Local Government Act 1999.* The information contained within the publication provides an assurance that the City of Holdfast Bay is meeting its strategic and governance requirements. The publication also provides a detailed overview of the council's services and achievements during the year.

The 2024-25 Annual Report has been prepared to meet all statutory requirements. The Report shows that council has continued to deliver quality and improved services and facilities to its community.

Motion

That the Audit and Risk Committee recommends that Council adopts the 2024-25 Annual Report, which appears as Attachment 1 to this report, subject to design and minor alterations and the inclusion of the audited financial statements of Council along with those of council's regional subsidiary, the Southern Region Waste Resource Authority.

Moved P Davies, Seconded C Garrett **Carried**

9.6 **End of Financial Year Debtors** (Report No: 359/25)

This report was to provide the Audit and Risk Committee with an annual update in relation to outstanding balances in Rates Debtors and Sundry Debtors in line with end of year financial statements.

Motion

That the Audit and Risk Committee notes this report.

Moved Councillor Snewin, Seconded C Garrett **Carried**

9.7 **Revised Prudential Management and Procurement Policies** (Report No: 362/25)

This report provided the Audit and Risk Committee with an overview of the updated Prudential Management and Procurement policies. The revisions of these two policies reflect feedback from external auditors and the Committee, and align with Council's commitment to contemporary, transparent, and effective governance practices.

Motion

That the Audit and Risk Committee:

1. **recommends Council adopts the revised Prudential Management Policy, as presented in Attachment 1.**

2. **recommends Council adopts the revised Procurement Policy, as presented in Attachment 2, with the alteration to the heading of clause 4.11 to Exceptional Circumstances.**

Moved P Davies, Seconded C Garrett **Carried**

9.8 **Annual Work Health and Safety Program Review** (Report No: 363/25)

This report provides an annual overview of the City of Holdfast Bay's work health and safety (WHS) Management System performance with respect to legislative obligations under the Work Health and Safety Act 2012 and associated Regulations, Return to Work Act 2014 and associated Regulations, ReturnToWorkSA (RTWSA) Performance Standards for Self Insured Employers and Code for the Conduct of Self-Insured Employers under the RTWSA Scheme.

Additionally, the report highlights progress on planned WHS actions, findings from the Local Government Risk Services Plan and Program Review, psychosocial hazard management initiatives, and key WHS performance data.

Motion

That the Audit and Risk Committee notes this report.

Moved C Garrett, Seconded P Davies **Carried**

9.9 **Audit and Risk Committee Self Assessment** (Report No: 361/25)

The Audit and Risk Committee's Terms of Reference requires that at least once per year, the Committee review its own performance, terms of reference, and provide a report to Council, including any recommended changes.

A survey was undertaken in September 2025, and was completed by three independent members, two elected members, and four staff. The survey results show a positive assessment of the Committee's performance.

There are no specific recommendations arising from this review, although future opportunities for additional training for Committee members will be considered.

Motion

That the Audit and Risk Committee notes the results of the self-assessment survey results.

Moved Councillor Snewin, Seconded C Garrett **Carried**

9.10 **Audit and Risk Committee Terms of Reference Review** (Report No: 360/25)

Under the *Local Government Act 1999*, Council is required to establish an Audit and Risk Committee to perform the functions outlined in section 126. In accordance with section 41 of the Act, Council initially formed an Audit Committee in 2007, which was re-designated as the Audit and Risk Committee in 2022.

Administration has completed an annual review of the Audit and Risk Committee's Terms of Reference. No amendments are proposed at this time.

Motion

That the Audit and Risk Committee notes the review of the Audit and Risk Committee Terms of Reference.

Moved C Garrett, Seconded P Davies **Carried**

10. URGENT BUSINESS – SUBJECT TO THE LEAVE OF THE MEETING

10.1 Nil

11. CONFIDENTIAL ITEMS

11.1 **External Audit Services** (Report No: 358/25)

Motion – Exclusion of the Public (Section 90(3)(k) Order

1. **That pursuant to Section 90(2) of the *Local Government Act 1999* the Audit and Risk Committee hereby orders that the public be excluded from attendance at this meeting with the exception of the Chief Executive Officer and Staff in attendance at the meeting in order to consider Report No: 358/25 External Audit Services in confidence.**

2. **That in accordance with Section 90(3) of the *Local Government Act 1999* Audit and Risk Committee is satisfied that it is necessary that the public be excluded to consider the information contained in Report No: 358/25 External Audit Services on the following grounds:**

   k. **pursuant to section 90(3)(k) of the Act, the information to be received, discussed or considered in relation to this Agenda Item are tenders for the provision of external audit services.**

3. **The Audit and Risk Committee is satisfied, the principle that the meeting be conducted in a place open to the public, has been outweighed by the need to keep the information or discussion confidential.**

Moved Councillor Snewin, Seconded P Davies **Carried**

Motion - RETAIN IN CONFIDENCE - Section 91(7) Order

That having considered Agenda Item 11.1 External Audit Services Report No 358/25 in confidence under section 90(2) and 90(3)(k) of the *Local Government Act 1999*, the Audit and Risk Committee, pursuant to section 91(7) of that Act

orders that the report, attachment and minutes be retained in confidence until a contract for the provision of external audit services has been executed, and that this order be reviewed every 12 months.

This order is subject to section 91(8)(b) of the Act which provides that details of the identity of the successful tenderer must be released once Council has made a selection. In addition, section 91(8)(ba) of the Act requires details of the amount(s) payable by the Council under a contract for the provision of external audit services must be released once the contract has been entered into by all concerned parties.

Moved Councillor Snewin, Seconded P Davies **Carried**

12. DATE AND TIME OF NEXT MEETING

The next meeting of the Audit and Risk Committee will be held on Wednesday 11 February 2026 in the Kingston Room, Civic Centre, 24 Jetty Road, Brighton.

13. CLOSURE

The Meeting closed at 7.30pm.

CONFIRMED **Wednesday 11 February 2026**

PRESIDING MEMBER

Item No: 15.1

Subject: **ITEMS IN BRIEF**

Summary

These items are presented for the information of Members.

After noting the report any items of interest can be discussed and, if required, further motions proposed.

Recommendation

That the following items be noted and items of interest discussed:

1. **Be Active at the Bay – Free Community Fitness programs**
2. **Glenelg Good Time Sessions**
3. **Submission to Joint Committee on Harmful Algal Blooms in South Australia**

Report

1. **Be Active at the Bay – Free Community Fitness programs**

As part of the City of Holdfast Bay's commitment to providing our community with accessible sport and recreation, Council is running a free community program branded *Be Active at the Bay* to ensure residents continue to have no-cost opportunities to participate in structured and informal physical activity.

In previous years, the City of Holdfast Bay partnered with neighbouring councils to run the *Move It* community fitness program that was coordinated through the Office for Recreation, Sport and Racing. However, this program is not offered this year, so council re-established *Be Active at the Bay* to replace the *Move It* program and ensure residents continue to have access to free, low-barrier sport and recreation across council.

Starting on 22 October, the *Be Active at the Bay* programs are tennis coaching at Brighton Tennis Club, held Wednesdays at 1:00 pm, and Tai Chi at Angus Neill Reserve, held Wednesdays at 10.30 am. Sessions are led by qualified instructors with bookings required as numbers per session are limited.

Outdoor Fitness Equipment training will be announced shortly and additional programs will be introduced progressively as they are confirmed.

For more information, programs and registration information please visit the webpage: https://www.holdfast.sa.gov.au/be-active-at-the-bay

2. Glenelg Good Times Sessions

The Jetty Road Mainstreet Committee (JRMC) planned a series of micro activations to promote Jetty Road, Glenelg as open for business and encourage local residents to support precinct traders. These activations collaborated with existing businesses to enliven small areas and offer visitors more reasons to spend time on the street. Five of the six activations were successfully delivered, with one cancelled due to no trader interest.

The Glenelg Good Times Sessions were held on various Sundays between 31 August and 12 October taking place in laneways off Jetty Road, with the final activation held in Moseley Square on Saturday 18 October. The series was promoted across Jetty Road, trader social channels and via precinct signage.

The JRMC allocated $75,000 to the project during the Transforming Jetty Road and state government's Tram Grade Separation projects and Council allotted $20,000 for an external event contractor to manage the activation series on behalf of the JRMC.

Across five activations over 4,000 patrons visited the precinct to enjoy local music, food, and beverages. Businesses responded positively to the event series, acknowledging the clear efforts made to encourage public visitation to Glenelg throughout the ongoing disruption.

Overview of sessions:

- 31 August – Milton Street: 770 attendees (Beach Burrito, Dante's Deli, Bottega Gelateria)
- 14 September – Chapel Plaza: 590 attendees (Bullet Club, Glenelg Pizza House)
- 28 September – Soal Street: 540 attendees (Beach Burrito, Yo Chi)
- 5 October – Rose Street: cancelled
- 12 October – Sussex Street: 920 attendees (Massey Espresso, Cucina Dolce, Gelatissimo, Sussex Social Café, Crystal Healing)
- 18 October – Moseley Square: 1,230 attendees (Rosa Mexicano)

The Jetty Road Mainstreet Committee will review the success of the series at the next meeting, Wednesday 5 November 2025.

3. **Submission to Joint Committee on Harmful Algal Blooms in South Australia**

A South Australian Parliamentary Joint Committee has been appointed to inquire into and report on the harmful algal blooms in South Australian marine and coastal environments, with particular reference to:

(a) contributing environmental, land management or water quality factors;
(b) ecological, economic, cultural and social impacts of algal blooms including impact on community health and wellbeing;
(c) the cultural and economic impacts on Indigenous communities, including any loss of access to cultural practices;

(d) the coordination of state government responses, including agency responsibility, industry engagement, scientific advice, and public communications;
(e) the current support and recovery arrangements for impacted industries and communities;
(f) the adequacy of long-term monitoring, forecasting and prevention strategies;
(g) the adequacy of research funding, rehabilitation and recovery planning;
(h) any other related matters.

The City of Holdfast Bay had the opportunity to contribute to the attached joint submission by the LGA, on behalf of the Adelaide Coastal Councils Network and the SA Coastal Councils Alliance.

Refer Attachment 1

Written By: Executive Officer

Chief Executive Officer: Ms P Jackson

Attachment 1

CITY OF HOLDFAST BAY

Helping local government
build stronger communities.

Joint Committee on Harmful Algal Blooms in South Australia

Submission

17 October 2025

lga South Australia

This submission to the Joint Committee Inquiry on Harmful Algal Blooms in South Australia has been prepared together with the Adelaide Coastal Councils Network (ACCN) and South Australian Coastal Councils Alliance (SACCA).

Recommendations

LGA South Australia, ACCN and SACCA seek a comprehensive, coordinated approach to avoid, mitigate, respond to, recover from, and build resilience to future algal bloom events, and asks the government to:

1. Continue South Australia's decarbonisation efforts to reduce greenhouse gas emissions and, in turn, ocean warming
2. Recognise a harmful algal bloom as a hazard and identify a Hazard Risk Reduction Leader and a Control Agency to coordinate response for algal blooms in the State Emergency Management Plan and subsidiary strategies and plans
3. Provide clear science-based communications to communities and stakeholders
4. Support the recovery of ecosystems, economies and communities from the algal bloom, supporting funding to coastal councils and a support package for various coastal initiatives, including coastal infrastructure
5. Develop and deliver a Community Wellbeing and Resilience Framework to support the social and mental health of affected communities
6. Provide funding for long-term coastal and marine biological and ecological monitoring and extend water testing across the state
7. Provide ongoing funding to reduce nutrient discharge to coastal, estuarine and marine waters.

LGA, ACCN and SACCA request the opportunity to address this submission at the public hearing.

ACCN Adelaide Coastal Councils Network

SOUTH AUSTRALIA COASTAL COUNCILS ALLIANCE

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About us

LGA South Australia

At LGA our purpose is to help local government build stronger communities.

As the peak body proudly representing 68 councils across South Australia and the Anangu Pitjantjatjara Yankunytjatjara, we champion the needs of our members every day.

Working for our members, we represent the interests of local government at both state and federal levels and provide robust and innovative solutions to local challenges.

Whether it's policy development, coordination on important issues or training and development, our work is about empowering local government to deliver a real, lasting impact for South Australians. Our trusted services also include tailored cover and risk services for the sector, and access to pre-qualified suppliers and panels to save councils time and money.

With a focus on leadership and representation, our work is driven by a shared passion for making a difference in the lives of the communities.

Adelaide Coastal Councils Network

LGA is a member of the Adelaide Coastal Councils Network (ACCN), which is the collective voice for seven Adelaide metropolitan coastal councils. These councils work in partnership with LGA on coastal planning and management.

The ACCN is committed to advocacy, knowledge sharing and collaboration, and the proactive, contemporary and sustainable management of Adelaide's metropolitan coastline, with a strategic focus on delivering:

- coastal adaptation
- resilient and sustainable coastal infrastructure and built environments
- flourishing catchments and coastal ecosystems and
- thriving coastal communities.

South Australian Coastal Councils Alliance

SA Coastal Councils Alliance (SACCA) provides coordination, collaboration and advocacy support for 26 South Australian coastal councils and their communities. SACCA provides an informed, coordinated advocacy voice and a forum for information sharing and networking on coastal management issues facing regional councils across South Australia.

SACCA's mission is 'to provide strong leadership, support and advocacy for the benefit of all South Australian coastal Councils and their communities'. SACCA works closely with LGA and ACCN on coastal issues.

Background

Since it was officially confirmed at Waitpinga and Parson beaches on the Fleurieu Peninsula in mid-March 2025 the algal bloom has grown to spread across approximately 4,400km^2 across South Australian and Commonwealth Waters, including in Investigator Strait, Gulf St Vincent, Spencer Gulf, south of Kangaroo Island and Southeastern Coastal Waters.

The bloom contains harmful algal species, not least *Karenia mikimotoi,* that have severely impacted marine life and the industries that depend on a healthy ocean, especially fishing, aquaculture, and tourism. It has also had a significant impact on coastal communities and the councils that support them across the state, including on the Fleurieu Peninsula, Kangaroo Island, Eyre Peninsula, Yorke Peninsula, Limestone Coast, and Adelaide metropolitan region.

While the state has experienced blooms in the past (e.g., Coffin Bay, 2014), it has never experienced one on this scale.

Discussion

LGA South Australia, ACCN, SACCA and coastal councils, in collaboration with the State Government, are working hard to ensure that the short-term impacts of the bloom are effectively managed, that business and communities are supported, and that communities emerge from this catastrophic event more resilient and better prepared for future events.

While the short-term environmental, economic and social impacts are currently quite overwhelming for some councils and their communities, it is important to create/provide hope for the future. As such, this submission calls for all levels of government to continue tackling climate change and ocean pollution - key drivers of harmful algal imbalances - and to commit the necessary resources to support communities and councils to recover from this

bloom, and to invest in research, innovation, and the long-term resilience of marine and coastal ecosystems and our communities.

LGA South Australia, ACCN and SACCA represent all 34 coastal councils in South Australia who, together with the SA Government, work closely on coastal and climate related issues. For example, LGA's $3.7m SA Climate Ready Coasts Program, funded through the Australian Government's Coastal and Estuarine Risk Mitigation Program, with support from the Local Government Research and Development Scheme and Coast Protection Board, is delivered through a partnership with the Department for Environment and Water (DEW), ACCN and SACCA, to improve coastal hazard adaptation planning in SA.

The collaboration between state and local government is also evident in ACCN, SACCA, the Mayor of the Kangaroo Island Council and CEO of Yorke Peninsula Council being a part of the State Government's Algal Bloom Stakeholder Reference Group.

Coastal councils take pride in their coastal areas which provide enormous community, lifestyle, wellbeing, environmental, scenic and economic value and benefits. The algal bloom continues to have significant environmental, economic and social impacts on these communities and the wider South Australian community.

It is critical that councils and their communities are supported in the response to and recovery from this event. Further, it is vital for all parties to invest in initiatives that build the resilience of oceans to climate change.

Submission report

This submission to the Joint Committee Inquiry on Harmful Algal Blooms in South Australia has been prepared by LGA, ACCN and SACCA.

The Terms of Reference for the Inquiry are included at Appendix 1.

The causes of the algal bloom

It is understood that the causes of the bloom are:

1. A Marine Heatwave (MHW) with water up to 2.5°C warmer than normal from September 2024.
2. Long periods of consistently low winds, calm seas and clear skies that promoted the growth of the bloom during the heatwave conditions.
3. nutrient sources provided from the die-off and break down of seagrass and seaweeds across South Australia due to the MHW, from River Murray floodwaters in 2022-23 and a cold-water upwelling in summer 2023–24 (acknowledging that some scientists do not think the last two sources were major contributors to the bloom)

4. Habitat loss and degradation that have left our marine ecosystems less able to cope with environmental stressors like the algal bloom.

Impacts of the algal bloom

The thirty-four coastal councils in SA report significant environmental, economic and social impacts from the algal bloom, including:

- Environmental impacts:
    - the death of thousands of species of fish and shellfish and some mammals. Unlike a marine disease, which tends to target just one species, this event has resulted in the deaths of over 550 species of fish and marine invertebrates.
    - damage to benthic cover, such as habitat-forming hard bottom / shell species, sponges and heavier reef species (that do not often wash up), and habitat-forming marine plants.
- Economic impacts (as evidenced by the interest in government grants):
    - the closure of some commercial fisheries and aquaculture
    - a reduction in recreational fishing
    - reduced community confidence in purchasing SA seafood products
    - less visitation to coastal areas for recreation and tourism, and the knock-on impacts on coastal (e.g. accommodation, eateries, shops) and coastal-related businesses (e.g. seafood and fishing tackle stores). For example, the Yorke Peninsula Council has reported up to 40% decline in visitation to its council area and the associated economic contribution for hospitality, tourism and local service businesses. Every 10% drop in tourism during peak visitor times (warmer months) equates to a $25m impact on the local economy.
    - reduced seafood consumption in hospitality businesses
    - councils initially incurring costs to clean-up beaches. For example, to date, one metropolitan Adelaide council had to remove 190 tonnes of dead marine life and associated seagrass at a cost of $36,000 and they are expecting this to increase, noting that these costs are now reimbursed by the state government.
    - councils being asked for rates relief/deferment based on the economic impacts of the bloom operational impacts
    - council field and customer service teams have absorbed increased workload, responding to public enquiries and maintaining beach safety and cleanliness.
- Socio-cultural impacts from:
    - eye, skin and respiratory irritation in humans due to bloom foam aerosol
    - allergic responses in dogs and illness from eating dead fish

- distress due to air quality and water quality at beaches and the sight of marine animals on the beach
- reduced physical and psychological wellbeing due to disruption of leisure activities (e.g. walking on the beach, surfing, recreational fishing)
- general loss of coastal amenity and quality of life
- reduced hours/loss of income/job loss from impacts on local businesses
- grief over losses and anxiety about the future (eco anxiety).

The algal bloom is causing severe distress and anxiety to coastal communities and the wider SA community, especially (according to media reports) First Nations Peoples who have strong cultural connections to waters.

It is also important to note that that the full extent of impacts from the algal bloom may not be immediately evident, and:

- coastal and marine ecosystems might take many years to recover (if they do recover)
- fisheries may not recover for many years as fish recruitment is being impacted
- businesses along the coast may not realise the full impact of economic downturn until after peak visitor periods in 2026
- markets may not recover until confidence is restored and
- the broader mental health impacts may not be known for many years.

Responses must consider the various lead/lag times of the many complex and interrelated impacts.

Coastal councils have been active

Coastal councils acted swiftly to support communities through the algal bloom. Key actions include:

- daily beach inspections, clean-ups and disposal of organic waste by council field teams (before the State Government took the lead on these)
- installation of signage and safety messaging on beaches
- engaging with community members on the beach and at council facilities
- real-time community updates (e.g. Algal Bloom Updates: Support For Our Beaches | City of Charles Sturt
- proactive social media communication to manage concerns
- amplification of state government information
- council-initiated community information sessions and their promotion
- hosting state government community forums
- business liaison and support via councils' economic development teams

- monitoring and reporting of public enquiries, with significant spikes in community concern logged across July to September.

Financial and resource implications

The algal bloom has placed significant unplanned resource demands on coastal councils, including increased field team deployment, beach inspections, public safety messaging, and customer service response. Coastal councils absorbed these frontline responsibilities without a formal emergency-style funding mechanism during the initial response.

Federal and State Government support

Given these wide-ranging and devastating impacts, and the resource impost on coastal councils, LGA, ACCN and SACCA have welcomed the Federal and State Government's combined $136.75 million in funding and other resources to help SA to respond to the algal bloom, including:

- a minimum of $28.25 million for scientific research into the bloom
- $20.6 million for shellfish and seagrass restoration
- a minimum of $19 million to activate coastal spaces including through removing dead marine life from beaches, beach patrols, updating the BeachSafe app, grants for clubs and providing mental health support
- a total of $10.1 million in direct funding to local government for grants to assist those local communities who are dealing with these challenges and for a coastal infrastructure grants program and a coastal event grants program
- significant business support grants and recovery services to help impacted businesses manage the effects and plan for recovery
- significant cashbacks, travel vouchers and tourism marketing to support coastal tourism and hospitality
- public information campaigns, the official algal bloom website and hotline, community forums and signage
- the Commonwealth adding a new stream, for significant ecological events, under the Regional Investment Corporation fund, a multibillion-dollar fund that provides support to farmers to manage drought, to provide longer-term support for farmers (including shellfish farmers) to manage events like marine heat waves and algal bloom.

Key issues identified

1. *It is likely that climate change is the primary cause of the bloom.*

   A Marine Heatwave (MHW) some 2.5C above normal temperatures is likely the main cause of the algal bloom and we know that such events are likely to become more frequent and enduring under climate change.

   There is also research evidence overseas showing that increased acidity (dissolved CO_2) promotes the growth and possibly increases the toxicity of Karenia blooms. Thus, increased ocean acidity over time could favour the growth of harmful algal blooms.

   It is acknowledged that the State Government has existing commitments to reduce net greenhouse gas emissions, achieve net zero emissions by 2050, and achieve 100% net renewable electricity generation by 2027.

2. *The need for robust planning and governance.*

   The algal bloom has revealed that the state was unprepared for such a large-scale event. Councils and communities bore the burden of the resource-intensive early response activities such as communication and beach cleanup and there was no clear lead agency to coordinate response causing confusion.

   Responsibility was initially dispersed across DEW, Department of Primary Industries and Regions (PIRSA), Environment Protection Authority (EPA) and SA Health, which led to inconsistent messaging and management.

   There was reluctance to treat the event as an emergency, which limited the ability to activate funding or State-led coordination (it is acknowledged that the State Emergency Management Plan (SEMP) does not identify Algal Bloom as a hazard and there is no appointed Control Agency).

   Planning and governance arrangements took a while to embed. Establishment of the Department of Premier and Cabinet (DPC)-led Algal Bloom Coordination Unit, using arrangements and structures like the state emergency management arrangements (which are known and understood by agencies) facilitated a coordinated, multi-agency response.

   The bloom was predicted to dissipate with the onset of winter with cooler water temperatures, stronger winds and storm activities bringing waves and turbulence. When that did not occur, the state government secured and mobilised funding and/or resources relatively quickly, and convened the Algal Bloom Cabinet Taskforce in July closely followed by the various advisory and working groups, including the Stakeholder Reference Group of which the ACCN and SACCA are representees.

In the absence of proven emergency management arrangements being activated, the new planning and governance arrangements took time to be embedded. Through the Stakeholder Reference Group and other working groups, SACCA ACCN and LGA provided feedback on the adequacy of these arrangements and welcomed the eventual DPC-led approach across government in a coordinated manner (like arrangements under the SEMP).

LGA, ACCN and SACCA consider the use of SEMP-type arrangements that are widely understood and well-practised as appropriate and indeed that they have improved the management of and messaging on the bloom response.

In August (five months after the algal bloom was detected), PIRSA took a lead role in coordinating clean-up activities. Then late in August, DPC was appointed as lead agency. This greatly improved overall coordination of clean-up activities and provided greater focus and leadership on broader issues e.g. research, economy, health and tourism.

Local government is represented in the DPC Algal Bloom Clean-up Incident Management Team, and each impacted coastal council plays a key role in clean-up activities along with other state government coordinated resources (e.g. DEW, Disaster Relief Australia and external contractors).

3. *The need for clear, science-based communication.*

Misinformation and media speculation about the causes of the bloom event has caused significant confusion and likely impacted coastal tourism and businesses, and coastal-related business, such as fish retailers and fishing tackle stores.

Inconsistent access to environmental health data from State agencies has limited councils' ability to respond confidently to community concerns and residents continue to ask councils questions about:

- safety of swimming, dog walking, and exercising at the beach
- health impacts from smell and airborne exposure
- risk of contamination of inland waters, such as the Port River and West Lakes.

Trusted, science-based information on algal blooms is important to counter misinformation and alternate theories on the algal bloom, support councils to provide accurate information to their communities, and increase and maintain confidence in seafood safety, support tourism, and the viability of local businesses during and after such events. It also gives communities the confidence in the commitment of all levels of government to support them and manage this crisis, which is important for the mental health of coastal communities and the wider South Australian community.

It is appreciated that the State Government:

- consolidated information on the algal bloom from DEW, PIRSA, EPA and SA Health on a one-stop Algal Bloom website and improved public messaging on the bloom, including via consistent beach signage and on traditional and social media
- has held and continues to hold public forums for impacted coastal communities around the state
- now holds Local Government briefings (via Teams) every Friday, as advocated for by SACCA, ACCN and LGA.

4. *The need to support the recovery of ecosystems, economies and communities from the algal bloom.*

The bloom has already had a devastating impact on coastal and marine ecosystems, industries dependent on them, coastal-based and coastal-related businesses, and coastal communities and the wider South Australian community, and the impacts are likely to get worse if the bloom persists into Spring and Summer. It may take a long time for ecosystems, economies and communities to recover from the bloom and there will need to be measures to support their recovery.

It is acknowledged the Federal and State Governments have invested in industry support and financial counselling for commercial fishers, aquaculture farmers and 'eligible' small businesses, however some impacted businesses are not eligible for such funding (such as fuel stations, butchers, cafes, bakeries and so on).

It is also appreciated that the State Government proposes to develop a Recovery Plan to guide the recovery of ecosystems, industry, tourism and community health over the medium to long term. LGA, ACCN, SACCA and coastal councils seek input into this plan given they will have a role in implementing it.

5. *The need to support community wellbeing and resilience.*

The algal bloom has had a significant impact on the wellbeing and resilience of coastal communities and the wider South Australian community.

in addition to the distress caused by the immediate impacts, there are widespread reports of people having a profound sense of loss and grief about the future (i.e. eco anxiety).

It is appreciated that the Federal and State Governments have invested in mental health support and workforce advice for small businesses impacted by the harmful algal bloom, and is proposing to provide additional mental health support for communities.

The Public Health Monitoring Strategy proposed in the Summer Plan could including mapping of mental and physical health impacts that will be useful for SA in the future, referencing population health data and social health determinants.

6. *The need for long-term monitoring, modelling and further research to understand the causes of algal blooms.*

Further research is needed to understand the causes of the bloom, bloom dynamics, ecosystem level effects, the impacts on species, the impacts on fisheries, aquaculture, tourism, and coastal communities, potential mitigation measures, and potential recovery and restoration measures.

Early MHW and bloom detection, and the ability to track the movement of algal blooms and the impacts on water and air quality, is critical to ensure we are better prepared for future bloom events.

It is critical that we develop better understanding of the health of coastal and marine ecosystems, track changes over time, and inform evidence-based responses to climate change, marine heatwaves, and harmful algal blooms.

It is appreciated that the Federal and State Governments have allocated a minimum of $28.25 million for scientific research into the bloom.

It is also acknowledged that the Algal Bloom Innovation and Regeneration Challenge, promoted by some mayors of coastal councils and with seed funding from the Local Government Research and Development Scheme, is seeking to leverage private investment to develop innovative solutions to algal blooms. As well as seeking to create a solutions pipeline of innovative technologies not available through traditional procurement, the Challenge seeks to:

- Instil Public Confidence: Demonstrate decisive government action on environmental crisis
- Achieve Global Recognition: Showcase SA's innovation leadership ahead of COP31 talks
- Attract Investment: Draw international investment and expertise to SA
- Transfer Knowledge: Build local capacity through collaboration with global experts
- Create a Replicable Model: Create exportable solutions for other Australian states and international markets.

7. *The need to build the resilience of coastal and marine ecosystems.*

Living reefs dominated by Australian flat oysters were common in South Australia's gulfs and bays in the 1800s, spreading across 1,500 km of coastline. Today, no reefs of this kind remain, mainly because of the impact of historical fishing, dredging, water

pollution and disease. These lost reefs once functioned as natural filters, absorbing excess nutrients that found their way into the ocean.

There is also evidence that seagrass meadows host a bacterium that kills it.

Restoring SA's shellfish reefs and seagrass meadows would restore the important filtration services that the reefs once provided to help mitigate future harmful algal bloom events, as well as increasing biodiversity, blue carbon and fish productivity, and potentially reducing coastal erosion.

It is appreciated that the Federal and State Governments propose to invest $20.6 million for shellfish and seagrass restoration.

What we seek from the State Government

A comprehensive, coordinated approach to avoid, mitigate, respond to, recover from the current algal bloom event, and build resilience to future harmful algal bloom events. Noting the work already underway and what is proposed in the Summer Plan, LGA, ACCN and SACCA recommend:

1. *Continue South Australia's decarbonisation efforts to reduce greenhouse gas emissions and, in turn, ocean warming*

   While the amount of greenhouse gas emissions already in the atmosphere, even if we were to reduce GHG emissions today, mean MHW events are, to a certain extent 'baked in', the State Government should seek to avoid making climate change, and particularly MHW, more frequent and intense, by continuing its commitment to:

   - reduce net greenhouse gas emissions by at least 60% by 2030
   - achieve net zero emissions by 2050, and
   - achieve 100% net renewable electricity generation by 2027.

   The State Government should also continue to strongly advocate for carbon mitigation/decarbonisation nationally and internationally.

2. *Recognise harmful algal blooms as a hazard in the State Emergency Management Plan and subsidiary strategies and plans.*

   LGA, ACCN and SACCA recommend amending the State Emergency Management Plan (SEMP) to incorporate:

   - Algal Bloom as a hazard with an assigned Hazard Risk Reduction Leader as per Section 5A(3)(b) of the *Emergency Management Act 2004* (the Act)
   - a designated Control Agency for Algal Bloom as per Section 20 of the Act

- a designated Support Agency or agencies as per section 9.3 of the SEMP
- a designated Functional Support Group or groups as per section 9.4 of the SEMP and
- a broader description of what constitutes an emergency in terms of an event's 'consequences' rather than being confined to a particular hazard type as per section 6 of the SEMP.

This would capture other future unprecedent events that have also not been specifically listed in the SEMP. In addition to listing hazard types such as fire, flood or algal bloom, part of the definition of what constitutes a disaster or emergency would relate to the damage caused to environment, ecosystems, communities and economy, and so where an incident occurs that involves a new/ unprecedented or unlisted hazard, the definition can be used to identify if it is an emergency and which agency might be the Hazard Risk Reduction Leader and which agency might be the Control Agency.

If there was a consequence-based definition of what constitutes a disaster or emergency, it would make it clearer to SA Police that they can apply the existing SEMP responsibility under section 9.1.2 of 'making a determination when it is unclear as to which agency at an emergency should be in control' and which organisations should be Support Agencies or Functional Support Groups.

3. *Clear science-based communications to communities and stakeholders*

Real-time, science-based updates on the detection and movement of an algal bloom, water quality, beach safety and seafood safety and State Government activities related to the bloom, on the government's Algal Bloom website as the single point of truth, and across traditional and social media.

LGA, ACCN and SACCA could help amplify such messaging via member councils.

4. *Support the recovery of ecosystems, economies and communities from the algal bloom*

- Supporting the restoration of ecosystems and the recovery of impacted fish stocks through funding to restore impacted habitats (as proposed) and protect surviving populations of affected species, including fishing bans as necessary
- Supporting economic recovery through, for example:
    - ensuring the eligibility criteria for business support grants to capture all businesses in coastal and near coastal communities that have been impacted by the HAB and a downturn in visitation (such as fuel stations, butchers, cafes, bakeries)

    - boat fee relief to encourage boating and fishing
- Supporting community recovery through funding for councils for activities.

It is noted that Federal Government has allocated its $4 million in direct funding to local government for grants to assist those local communities which are dealing with these challenges, and the Federal and State Governments have allocated $6.1 million for a coastal infrastructure grant program and to support coastal events. LGA has been in discussions with the Algal Bloom Coordination Unit about the allocation of the $4 million and has recommended:

- $2 million be allocated for general funding of coastal initiatives, to be made available to all coastal councils and used at their discretion based on priority needs
- $2 million to be allocated to merit-based applications from councils to deliver:
    - coastal protection initiatives
    - community development initiatives
    - coastal infrastructure initiatives

With regard to the proposed coastal infrastructure grant program, LGA supports investments in coastal infrastructure, including showers, shelters, BBQs, boat ramps and fishing facilities, which all contribute to community amenity and visitor experience.

In addition, LGA, ACCN and SACCA advocate for:

- an expansion of the State Government Coast Protection Board's 'Coast Protection Grants' from $1 million per annum to at least $2 million per annum to support councils better manage and protect South Australia's valuable coastal assets and address climate change risks
- renewed investment in jetties via an expansion of the State Government's Jetties Renewal Program to help deliver sustainable recreational jetties into the future

5. *Develop and deliver a Community Wellbeing and Resilience Framework to support the social and mental health of affected communities.*

The framework should recognise the significant psychological, social, cultural, and economic impacts these events can have on individuals, families, and communities, (especially First Nations communities), particularly those whose livelihoods and identities depend on healthy marine ecosystems, and include:

- embedded, locally delivered mental health services
- peer support networks
- targeted workforce-retention initiatives
- long-term resilience planning for coastal communities.

6. *Provide funding for long-term coastal and marine biological and ecological monitoring and extend water testing across the state*

Long term coastal and marine biological and ecological monitoring and baseline data collection

The Great Southern Reef Foundation is a not-for-profit charity run by an independent team of science, media and education professionals working to promote the recognition, stewardship and long-term health of Australia's kelp forests. Frequently Asked Questions | Great Southern Reef

The Foundation has argued for sustained State Government investment in permanent coastal and marine biological and ecological monitoring and baseline data collection, covering the Great Southern Reef and other key habitats, building on existing commitments and integrating with national observation networks.

This funding should provide the ecological baselines needed to measure change, assess impacts of marine mortality events, and track recovery or restoration success, modelled on the Great Barrier Reef Foundation funding arrangements, ensuring it does not place additional financial burdens on affected industries or local governments.

The Great Southern Reef Foundation has estimated that such monitoring would cost in the order of $46 million over ten years. A national baseline dataset will support both environmental protection and the sustainability of dependent industries such as fishing, aquaculture, and tourism.

Extending water quality testing across the state

Consideration should be given to extending water quality testing to additional locations and to seeking to enlist fishers and community groups to undertake the water testing and uploading the results to the SA Algal Bloom Water Sampling Dashboard.

Scientists cannot be everywhere, whereas people are on beaches across the state each day, are invested in them and the health of coastal and marine waters and want to 'do something'. Funding to build citizen science capacity through, for example, training and education of community members as well as the purchase of technology (such as microscopes1) would enable such testing to be extended across the state at a

[1] Estuarine Ecologist, Faith Coleman, advises that such water testing can be done by anyone with a suitable microscope that can cost as little as $1700.

relatively low cost and have the added benefits of improving the mental health of participants and, by publishing the data, potentially the wider community.

7. *Provide ongoing funding to reduce nutrient discharge to coastal, estuarine and marine waters*

   SA's coastal councils are increasingly on the frontline of climate change-related events. For example, this winter alone there have been three major storm events coinciding with high tides, which have caused significant storm damage to public infrastructure, private property and natural coastal environments, and the recovery costs exceed many councils' financial capacity. The algal bloom is another climate-related event that has only added to the impacts on coastal communities and the pressure on coastal councils.
   Considering these events, and noting that the State Government proposes to invest $20.6 million in shellfish reef and seagrass restoration, LGA, ACCN and SACCA call for further investment in grey and green infrastructure (e.g. stormwater, wastewater) to reduce nutrient and dissolved carbon pollution discharge to terrestrial waters (including the Murray River) and, in turn, to coastal, estuarine (including the Coorong) and marine waters.

Conclusion

South Australia's current algal bloom event has caused unprecedented environmental, economic and social impacts to coastal communities and the wider community.

LGA, ACCN and SACCA welcome the Federal and State Governments' funding and resources to help SA to respond to the algal bloom and acknowledge the agility of the South Australian Government and coastal councils to respond to and recover from the current event.

LGA, ACCN and SACCA consider South Australia's current algal bloom event a climate-related hazard and call for a comprehensive, coordinated approach to avoid, mitigate, respond to, recover from the current event, and build resilience to future algal bloom events.

In summary, LGA, ACCN and SACCA request the government:

1. Continues South Australia's decarbonisation efforts to reduce greenhouse gas emissions and, in turn, ocean warming
2. Recognises a harmful algal bloom as a hazard and identify a Control Agency to coordinate response for algal blooms in the SEMP and subsidiary strategies and plans
3. Provides clear science-based communications to communities and stakeholders

4. Supports the recovery of ecosystems, economies and communities from the algal bloom, supporting untied grants of $2 million to coastal councils and a $2 million support package for coastal initiatives
5. Develops and delivers a Community Wellbeing and Resilience Framework to support the social and mental health of affected communities
6. Provides funding for long-term coastal and marine biological and ecological monitoring and extend water testing across the state
7. Provides ongoing funding to reduce nutrient discharge to coastal, estuarine and marine waters.

As Professor Martina Doblin, director of the Sydney Institute of Marine Science, said: *"We cannot just treat this as a one-off event that should be monitored. This is a complex problem and we need a coordinated science–industry–governance response"*.

The current bloom is an indicator of the future as the climate continues to change, increasing the frequency, extent and duration of extreme weather and environmental events including algal blooms. California, for example, has experienced major harmful algal bloom events in 2015, 2022, 2023, and 2024.

Further State Government investment to help South Australia to respond and recover from the current event would be an investment in the State's capability to respond, recover from, and build resilience to, such blooms in the future.

LGA, ACCN and SACCA welcome the opportunity to work with the State Government as a trusted partner to support South Australian councils and their communities through this crisis, and to emerge from this event better prepared and more resilient for future events.

Appendix 1

Joint Committee on Harmful Algal Blooms in South Australia

Terms of Reference

A Joint Committee has been appointed to inquire into and report on the harmful algal blooms in South Australian marine and coastal environments, with particular reference to:

(a) Contributing environmental, land management or water quality factors;
(b) Ecological, economic, cultural and social impacts of algal blooms including impact on community health and wellbeing;
(c) The cultural and economic impacts on Indigenous communities, including any loss of access to cultural practices;
(d) The coordination of state government responses, including agency responsibility, industry engagement, scientific advice, and public communications;
(e) The current support and recovery arrangements for impacted industries and communities;
(f) The adequacy of long-term monitoring, forecasting and prevention strategies;
(g) The adequacy of research funding, rehabilitation and recovery planning;
(h) Any other related matters.

Helping local government build stronger communities.

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Item No: 15.2

Subject: **2024-25 GENERAL PURPOSE FINANCIAL STATEMENTS**

Summary

The completed financial statements for the year ended 30 June 2025 have been reviewed by the Audit and Risk Committee and audited by Council's external audit firm, Dean Newbery, who have indicated that an unqualified audit opinion will be provided. They are presented to Council to be received, noted, and authorised.

Recommendation

1. That the financial statements for the City of Holdfast Bay for the year ended 30 June 2025 as contained in Attachment 1 to Report No: 375/25 2024-25 General Purpose Financial Statements be received and noted.

2. That the Mayor and the Acting Chief Executive Officer be authorised to sign the following certification of the financial statements;

In our Opinion:

(a) the accompanying (2024-25) financial statements comply with the Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards;

(b) the financial statements present a true and fair view of the Council's financial position at 30 June 2025 and the results of its operations and cash flows for the financial year;

(c) internal controls implemented by Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year; and

(d) the financial statements accurately reflect the Council's accounting and other records.

Background

The financial statements for the year ended 30 June 2025 have been prepared in accordance with Australian Accounting Standards, the *Local Government Act 1999*, the *Local Government (Financial Management) Regulations 2011*, and relevant Council policies. These statements have been reviewed by the Audit and Risk Committee, which has resolved that it is satisfied the statements fairly present the state of affairs of the Council.

Report No. 276/25, presented to Council at its meeting on 26 August 2025, included preliminary unaudited financial statements as at 30 June 2025. Since then, the financial statements have been finalised and audited.

Report

In accordance with the *Local Government Act 1999* (the Act) and *Local Government (Financial Management) Regulations 2011* (the Regulations) Council is required to prepare a comprehensive financial report. Due to the nature of these legislative requirements, the report is necessarily detailed and has been structured into three key sections:

- Statutory requirements and audit.
- Final operating result, including changes since the unaudited interim statements presented to Council on 26 August 2025.
- Comparison of actual results with the 2024-25 original budget and revised forecast.

Statutory Requirements and Audit

The Act and Regulations outline specific obligations regarding the preparation, presentation, audit, and adoption of Council's financial statements. These statements have been prepared in full compliance with the legislative framework and are attached.

Refer Attachment 1

Consolidation

The consolidated financial statements incorporate the operations of Alwyndor and Council's equity interest in the Southern Region Waste Resource Authority (SRWRA).

SRWRA is a regional subsidiary established under Section 43 of the *Local Government Act 1999*, in which Council holds a 15% equity interest.

Alwyndor is not a separate entity to Council but is operated with reasonable autonomy with oversight by a Committee of Council established under Section 41 of the Act, comprising elected members and independent members with relevant expertise.

Alwyndor has prepared separate financial statements, and these are attached.

Refer Attachment 2

Council's auditor has indicated that an unqualified report will be given for the Alwyndor Statements. The Alwyndor Management Committee reviewed the Alwyndor Financial Statements on 25 September 2025. Subsequent to this meeting, the statements will be signed

by the Committee Chair, Council's Chief Executive Officer and the General Manager – Alwyndor.

Review by Audit and Risk Committee

Section 126(4) of the Act requires Council's Audit and Risk Committee to review the annual financial statements to ensure that they present fairly the state of affairs of Council.

At its meeting on 15 October 2025, the Audit and Risk Committee received an unqualified audit completion report from Council's external audit firm, Dean Newbery, and the minutes of this meeting will be provided to Council for information and endorsement at the 28 October 2025 meeting.

Independence of Council's Auditor

Regulation 22 of the Regulations mandates that Council's auditor must not be engaged for services outside the scope of their statutory audit function. A formal Statement of Auditor Independence, signed by the Presiding Member of the Audit and Risk Committee and the Chief Executive Officer, is provided.

Refer Attachment 3

Certification by Chief Executive Officer and Mayor

Regulation 14 requires that Council's financial statements comply with the Model Financial Statements published by the Local Government Association and approved by the Minister. The certification statement, located at the beginning of the financial statements, is to be signed by the Mayor and Chief Executive Officer. It confirms legislative compliance, current financial position, effectiveness of associated internal controls and accuracy of accounting records.

The Audit and Risk Committee has reviewed the statements and met with the external auditor who have indicated that an unqualified audit report will be given. It is proposed that the certification statement be authorised for signature as part of the final recommendation contained within this report.

Audit Completion

The financial statements for the year ended 30 June 2025 have been audited by Dean Newbery. The auditor has indicated that an unqualified audit report will be issued following the signing of the final statements by the Mayor and Chief Executive Officer. A copy of this report is provided.

Refer Attachment 4

As part of the audit process, the Chief Executive Officer and Manager Finance have signed a Management Representation Letter in accordance with Australian Auditing Standard ASA580.

Refer Attachment 5

Operating Result

For the reporting period, the consolidated operating result before capital revenues is a surplus of $3.034 million, comprising:

- $2.687 million surplus from Council's municipal operations – including a $548,000 surplus attributable to Council's equity interest in SRWRA

- $346,000 surplus from Alwyndor operations

These results differ from the preliminary figures presented to Council on 26 August 2025 (Report 276/25), as outlined in the following table:

Preliminary Council Report 276/25 Operating Result	Financial Statements Operating Result	Difference
Municipal Operations		
$2,376,000 Surplus	$2,687,000 Surplus	$311,000 increase in surplus
Alwyndor Operations		
$421,000 Surplus	$346,000 Surplus	$75,000 decrease in surplus

There were a few final year-end adjustments made from Council's previously stated operating result leading to a $311,000 increase to the reported surplus:

- $248,000 – increase in Council's equity share in SRWRA
- $103,000 – grant income originally accounted for as capital transferred to operational revenue
- ($21,000) – late accruals for expenditure and revenue
- ($19,000) – late final depreciation on newly created assets

Alwyndor's surplus decreased by $75,000 following several minor year-end adjustments.

Comparison of Actual Result to Budget Forecasts

During the 2024–25 financial year, Council approved three budget update reports detailing budget variances (Reports 380/24, 22/25, and 121/25). In addition, Council received a report outlining the preliminary financial results and associated budget variations (Report 276/25).

In accordance with Regulation 10 of the *Local Government (Financial Management) Regulations 2011*, a final report is required to present the audited financial results against the original and revised budget estimates. This report must include the four principal financial statements (excluding notes), formatted in alignment with the Model Financial Statements. Attached are separate funding statements with explanatory notes, along with the four comparative consolidated statements.

Refer Attachment 6

Variance to Budget – Municipal

The following table summarises the key variances contributing to the difference between the revised budget forecast of $1.311 million and the final operating result:

Major Municipal Operational Variances	Amount
Timing of Financial Assistance Grants	$781,000
Lower materials, contract & other expenditure	$482,000
Higher car parking related revenue	$376,000
Carry forward of 2024-25 operational projects to 2025-26	$349,000
Higher equity share of SRWRA's operating result	$248,000
Higher hoarding fee revenue	$161,000
Higher planning fee income	$103,000
Lower borrowing costs	$54,000
Higher caravan park revenue	$42,000
Higher dog registration income	$31,000
Operational expenditure and revenue originally accounted for as capital	($1,251,000)
Favourable budget variance to revised budget	**$1,376,000**

Variance to Budget – Alwyndor

The final operating result for Alwyndor shows a surplus of $346,000, which is $287,000 below the adopted forecast of $633,000, resulting in a negative budget variance.

Key factors contributing to this variance include:

- Lower than anticipated growth in Home Care packages, impacting revenue.
- Higher agency labour costs, driven by the need to:
    - Cover staff absences,
    - Manage COVID outbreaks,
    - Fill vacancies across Finance, Information Technology, and People and Culture.

Ratio Analysis

Financial indicators have been determined and are detailed in Note 14 of the financial statements.

The following table provides the key financial ratios for consolidated activities including comparisons to budget:

Ratios – Consolidated	LTFP Target	Original Budget	Revised Budget	Actual Results
Operating Result	≥ 0	$1,770,000	$1,944,000	$3,034,000
Operating Ratio	≥ 0%	1.7%	1.8%	2.7%
Net Financial Liabilities Ratio	≤ 100%	65%	57%	42%
Asset Renewal Funding Ratio	90% -110%	106%	147%	108%

Ratios - Municipal Funds

The following table provides the key financial ratios for municipal activities including comparisons to budget:

Ratios – Municipal	LTFP Target	Original Budget	Revised Budget	Actual Results
Operating Result	≥ 0	$1,193,000	$1,311,000	$2,687,000
Operating Ratio	≥ 0%	2.1%	2.2%	4.3%
Net Financial Liabilities Ratio	≤ 100%	90%	78%	52%
Interest Cover Ratio	≤ 5%	2.9%	1.2%	1.1%
Asset Renewal Funding Ratio	90% -110%	114%	164%	120%

The major contributing factors for the lower than forecast net financial liabilities ratio are as follows:

- The 2024-25 original ratio assumed completion of the 2023-24 capital works program. However not all capital projects were completed, and the net capital expenditure budget was increased by $14.1m during 2024-25.

- The 2024-25 capital expenditure program was not finalised by 30 June 2025 and $11.7m (net) has been approved by Council (Report 276/25) to be carried forward into 2025-26 and to be funded by new borrowings.

During 2024-25 Council did secure a new $10 million fixed-term loan over 15 years at 5.39% from the Local Government Finance Authority.

Ratios – Alwyndor Funds

Ratios – Alwyndor	Target	Original Budget	Revised Budget	Actual Results
Operating Result	≥ 0	$577,000	$633,000	$346,000

Additional Alwyndor Performance Indicators	Target	Actual to 30 June 2025
Cash to total revenue	5%	14.37%
Cash Liquidity Level – ability to refund bonds/refundable accommodation deposits (RAD's)	$2.5m minimum	$7.2m
Bed occupancy rate – year–to–date average	97%	96.6%
Average direct care funding per resident per day to 30 June 2025	$292.00	$302.93
No. of Home Support Packages	659	682
Home Support funding utilisation – the portion of revenue generated from Home Support Package funds.	78%	83.9%

Southern Region Waste Resource Authority (SRWRA)

SRWRA is a regional subsidiary established under Section 43 of the *Local Government Act 1999*, responsible for providing and managing waste facility services on behalf of its constituent Councils: the City of Holdfast Bay, City of Onkaparinga, and City of Marion.

Each Council has equal voting rights; however, the percentage of interest and ownership differs being City of Holdfast Bay 15%, City of Onkaparinga 55% and City of Marion 30%. For the 2024-25 financial year, SRWRA reported an operating surplus of $3.651 million. Further details are available in their annual report, which is attached.

Refer Attachment 7

Budget

This report has no direct budget implications.

Life Cycle Costs

Not applicable

Strategic Plan

Statutory compliance

Council Policy

Not applicable

Statutory Provisions

Local Government Act 1999
Local Government (Financial Management) Regulations 2011

Written By: Manager Finance

General Manager: Strategy and Corporate, Mr A Filipi

Attachment 1

CITY OF HOLDFAST BAY

City of Holdfast Bay

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2025

City of Holdfast Bay

General Purpose Financial Statements

for the year ended 30 June 2025

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City of Holdfast Bay

General Purpose Financial Statements

for the year ended 30 June 2025

Certification of Financial Statements

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

In our opinion:

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

P. Jackson
Chief Executive Officer

28 October 2025

A. Wilson
Mayor

28 October 2025

City of Holdfast Bay

Statement of Comprehensive Income

for the year ended 30 June 2025

$ '000	Notes	2025	2024
Income			
Rates	2a	46,977	43,546
Statutory charges	2b	4,477	3,781
User charges	2c	11,743	12,122
Grants, subsidies and contributions - capital	2g	1,068	1,409
Grants, subsidies and contributions - operating	2g	23,411	19,431
Investment income	2d	1,376	1,208
Reimbursements	2e	11,467	8,300
Other income	2f	12,971	10,982
Net gain - equity accounted council businesses	18	548	385
Total income		114,038	101,164
Expenses			
Employee costs	3a	55,195	51,028
Materials, contracts and other expenses	3b	37,940	33,860
Depreciation, amortisation and impairment	3c	14,409	12,837
Finance costs	3d	3,460	2,825
Total expenses		111,004	100,550
Operating surplus / (deficit)		3,034	614
Asset disposal and fair value adjustments	4	(1,738)	(729)
Amounts received specifically for new or upgraded assets	2g	3,619	2,001
Net surplus / (deficit)		4,915	1,886
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9a	61,132	27,135
Share of other comprehensive income - equity accounted council businesses	9a	275	–
Total other comprehensive income		61,407	27,135
Total comprehensive income		66,322	29,021

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

City of Holdfast Bay

Statement of Financial Position

as at 30 June 2025

$ '000	Notes	2025	2024
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	7,203	6,448
Trade and other receivables	5b	8,962	8,816
Inventories		11	–
Total current assets		16,176	15,264
Non-current assets			
Trade and other receivables	6a	19,259	13,841
Equity accounted investments in council businesses	6b	5,458	4,636
Other non-current assets	6c	10,034	4,080
Infrastructure, property, plant and equipment	7	995,903	929,206
Total non-current assets		1,030,654	951,763
TOTAL ASSETS		1,046,830	967,027
LIABILITIES			
Current liabilities			
Trade and other payables	8a	49,364	46,761
Borrowings	8b	6,158	4,577
Provisions	8c	7,494	6,878
Total current liabilities		63,016	58,216
Non-current liabilities			
Borrowings	8b	19,641	11,200
Provisions	8c	932	692
Total non-current liabilities		20,573	11,892
TOTAL LIABILITIES		83,589	70,108
Net assets		963,241	896,919
EQUITY			
Accumulated surplus		194,721	189,782
Asset revaluation reserves	9a	762,105	700,722
Other reserves	9b	6,415	6,415
Total council equity		963,241	896,919
Total equity		963,241	896,919

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

City of Holdfast Bay

Statement of Changes in Equity

for the year ended 30 June 2025

$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2025					
Balance at the end of previous reporting period		189,782	700,722	6,415	896,919
Net surplus / (deficit) for year		4,915	–	–	4,915
Other comprehensive income					
Gain (Loss) on Revaluation of I,PP&E	7a	–	61,132	–	61,132
Equity Accounted Council Business		24	251	–	275
Other comprehensive income		24	61,383	–	61,407
Total comprehensive income		4,939	61,383	–	66,322
Balance at the end of period		194,721	762,105	6,415	963,241
2024					
Balance at the end of previous reporting period		187,896	673,587	6,415	867,898
Restated opening balance		187,896	673,587	6,415	867,898
Net surplus / (deficit) for year		1,886	–	–	1,886
Other comprehensive income					
Gain (Loss) on Revaluation of I,PP&E	7a	–	27,135	–	27,135
Equity Accounted Council Business		–	–	–	–
Other comprehensive income		–	27,135	–	27,135
Total comprehensive income		1,886	27,135	–	29,021
Balance at the end of period		189,782	700,722	6,415	896,919

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

City of Holdfast Bay

Statement of Cash Flows

for the year ended 30 June 2025

$ '000	Notes	2025	2024
Cash flows from operating activities			
Receipts			
Rates		46,792	43,378
Investment receipts		1,376	1,208
Other receipts		10,710	11,143
Statutory charges		4,517	3,820
Reimbursements		11,529	8,309
User charges		12,150	12,478
Grants, subsidies and contributions (operating purpose)		23,643	19,619
Payments			
Finance payments		(785)	(721)
Payments to employees		(53,809)	(49,659)
Payments for materials, contracts and other expenses		(42,834)	(37,665)
Net cash provided by (or used in) operating activities	11b	13,289	11,910
Cash flows from investing activities			
Receipts			
Grants utilised for capital purposes		1,068	917
Net disposal of investment securities		–	2,972
Repayments of loans by community groups		547	165
Amounts received specifically for new/upgraded assets		3,619	2,001
Sale of surplus assets		13	–
Net sale of investment securities		5,261	–
Sale of replaced assets		160	461
Payments			
Net purchase of investment securities		(10,076)	(3,727)
Expenditure on renewal/replacement of assets		(9,860)	(9,192)
Expenditure on new/upgraded assets		(18,615)	(8,755)
Net cash provided (or used in) investing activities		(27,883)	(15,158)
Cash flows from financing activities			
Receipts			
Proceeds from aged care facility deposits		12,060	15,264
Proceeds from borrowings		11,098	3,500
Proceeds from bonds and deposits		6	–
Payments			
Repayment of lease liabilities		(12)	(12)
Repayments of borrowings		(1,064)	(1,100)
Repayment of aged care facility deposits		(6,739)	(10,422)
Net cash provided by (or used in) financing activities		15,349	7,230
Net increase (decrease) in cash held		755	3,982
plus: cash & cash equivalents at beginning of period		6,448	2,466
Cash and cash equivalents held at end of period	11a	7,203	6,448

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

City of Holdfast Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

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City of Holdfast Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Critical accounting estimates

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

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

1.3 Rounding

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

1.4 Aged Care Facility

The City of Holdfast Bay (the Council) is the Trustee of an Aged Care Facility called Alwyndor which was established pursuant to the Dorothy Cheater Trust. Alwyndor is a registered charitable trust.

These consolidated financial statements have been prepared to satisfy the reporting obligations of the Council and Alwyndor. A committee of Council established under Section 41 of the Local Government Act comprising Elected Members and independent members oversees the governance of Alwyndor.

Given Alwyndor is a charitable trust, no profits are distributed to beneficiaries and are retained in Equity on the Statement of Financial Position. Additional disclosure has been made in Note 23.

(2) The local government reporting entity

City of Holdfast Bay (Consolidated) is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 24 Jetty Road, Brighton. 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

continued on next page ...

Note 1. Summary of Material Accounting Policies (continued)

is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

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

	Cash Payment Received	Annual Allocation	Difference
2019/20	$1,234,622	$1,173,216	+$61,406
2020/21	$1,126,691	$1,180,780	-$54,089
2021/22	$1,909,790	$1,409,816	+$499,974
2022/23	$1,868,862	$1,483,827	+$385,035
2023/24	$252,541	$1,604,715	-$1,352,174
2024/25	$2,463,607	$1,682,608	+$780,999

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 14 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

(4) Cash, cash equivalents and other financial instruments

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

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

All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful. The provision for doubtful debts has reduced significantly this year because Council now reviews infringements receivables balances on a monthly basis.

Financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 12. Alwyndor investment financial assets are measured at fair value through profit and loss. Measurement is determined by Ord Minnett at market value as at 30 June 2025.

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

continued on next page ...

City of Holdfast Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1. Summary of Material 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 had to the nature of the asset and its estimated service life.

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

Office Furniture & Fittings	$2,000
Equipment	$2,000
Buildings	$5,000
Roads	$5,000
Other Infrastructure	$5,000

5.3 Subsequent Recognition

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

5.4 Depreciation of Non-Current Assets

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

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

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

Plant, Furniture & Equipment

Office Furniture & Equipment	3 to 10 years
Vehicles and Road-making Equip	6 to 15 years
Other Plant & Equipment	3 to 25 years
Intangible Assets	6 to 10 years

Building & Other Structures

Buildings – masonry	50 to 170 years
Buildings – other construction	20 to 60 years
Park Structures – masonry	40 to 100 years
Park Structures – other construction	20 to 50 years

Infrastructure

Sealed Roads – Surface	25 to 40 years
Sealed Roads – Structure	150 years
Sealed Roads – Sub-base	300 years
Sealed Roads – Kerbing	100 years
Bridges	100 years
Traffic control	15 to 60 years
Paving & Footpaths	20 to 60 years
Drains / Culverts	50 to 120 years
Playground Equipment	5 to 20 years
Benches, seats, etc	7 to 25 years

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Note 1. Summary of Material Accounting Policies (continued)

5.5 Impairment

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

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

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

(6) Payables

6.1 Goods & Services

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

6.2 Payments Received in Advance & Deposits

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

(7) Borrowings

Borrowings are 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.

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 17.

(9) Leases

Council and Alwyndor Aged Care assesss 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.

Council and Alwyndor Aged Care have elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

Resident loans are treated using the principles of lease accounting because Alwyndor Aged Care has assessed that residents enter a lease to occupy a room within residential aged care facilities. Refer to note 1 (9.1.ii.).

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City of Holdfast Bay

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

Note 1. Summary of Material Accounting Policies (continued)

i) Aged Care Refundable Accommodation Deposits/ Contributions

Refundable Accommodation Deposits/Contributions are recognised upon receipt as per the amount received. Amounts received are repaid upon the resident vacating their accommodation and are settled in accordance with legislative requirements. The accounting treatment for resident loans is described in 1 (9.1.ii.). below. Un-refunded resident's loans (under the Aged Care Act) incur interest.

ii) Aged Care Resident Loans

Resident loans are recorded as aged care facility deposits. Resident loans comprise of Refundable Accommodation Deposits/Contributions and Accommodation Bonds, which are subject to the Aged Care Act 1997.

Resident loans - Aged Care Act 1997
Lump sum amounts received from residents in payment of their accommodation expense (prior to 01/07/2014: Accommodation Bonds, from 01/07/2014: Refundable Accommodation Deposits (RAD)).

From December 2005 repayment to the resident is guaranteed by the Australian Government.
RADs and Bonds fall within the scope of AASB 16: Leases, in that there is a contract conveying to the resident the right to use an asset for a period of time, in exchange for consideration.

Alwyndor Aged Care estimated the fair value of the consideration by reference to the Daily Accommodation Payment (DAP) that the resident would have paid if they had not chosen to provide a RAD. This results in the recognition of a rental income amount, and corresponding interest expense.

(10) Equity accounted Council businesses

Council participates in cooperative arrangements with other Councils for the provision of services and facilities. Council's interests in cooperative arrangements, which are only recognised if material, are accounted for in accordance with AASB 128 and set out in detail in Note 18.

(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

Council has assessed all the standards / interpretations currently issued which are not yet effective and have determined that there is no expected material impact on the reported financial position or performance.

(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.

City of Holdfast Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 2. Income

$ '000	2025	2024
(a) Rates		
General rates		
General rates	45,337	41,958
Less: mandatory rebates	(610)	(572)
Less: discretionary rebates, remissions and write-offs	(209)	(194)
Total general rates	44,518	41,192
Other rates (including service charges)		
Landscape levy	1,536	1,469
Separate and special rates	793	743
Total other rates (including service charges)	2,329	2,212
Other charges		
Penalties for late payment	126	103
Legal and other costs recovered	4	39
Total other charges	130	142
Total rates	46,977	43,546
(b) Statutory charges		
Planning, Development and Infrastructure Act fees	622	460
Animal registration fees and fines	241	244
Parking fines / expiation fees	2,513	2,232
Other licences, fees and fines	1,101	845
Total statutory charges	4,477	3,781
(c) User charges		
Cemetery/crematoria fees	283	391
Parking fees	1,415	1,379
Sundry	52	42
Commercial Leases/Caravan Park	2,453	2,266
Aged Care Residential Fees and Rentals	7,388	7,956
Other	152	88
Total user charges	11,743	12,122

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City of Holdfast Bay

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

Note 2. Income (continued)

$ '000	2025	2024
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	392	310
- Interest on securities	19	111
- Banks and other	46	42
Investment Income		
- Dividend income and imputation credits (Alwyndor)	919	745
Total investment income	1,376	1,208
(e) Reimbursements		
Private works	140	158
Aged Care Facility - Home Care	11,026	7,828
Other	301	314
Total reimbursements	11,467	8,300
(f) Other income		
Rebates received	416	397
Sundry	376	416
Aged Care Facility - Home Care Management Fees	7,744	6,052
Aged Care Facility - COVID-19 Grant Income	–	145
Aged Care Facility - Accommodation and Care Fees	3,620	3,069
Aged Care Facility - Home Care	533	523
Other	251	380
LGAMILS Risk Incentive Program	31	–
Total other income	12,971	10,982

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City of Holdfast Bay

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

Note 2. Income (continued)

$ '000	2025	2024
(g) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	3,619	2,001
Total amounts received for new or upgraded assets	3,619	2,001
Other grants, subsidies and contributions - capital		
Roads to Recovery	237	492
Untied - Local roads and community	637	917
Other grants, subsidies and contributions - capital	194	–
Total Other grants, subsidies and contributions - capital	1,068	1,409
Operating grants, subsidies and contributions		
Other grants, subsidies and contributions	297	188
Aged Care Facility - Grants, Subsidies and Contributions	20,650	18,990
Untied - Financial Assistance Grant	2,464	253
Other grants, subsidies and contributions - operating		
Total other grants, subsidies and contributions - operating	23,411	19,431
Total grants, subsidies and contributions	28,098	22,841
(i) Sources of grants		
Commonwealth Government	20,914	17,191
State Government	7,120	5,575
Other	64	75
Total	28,098	22,841

City of Holdfast Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 3. Expenses

$ '000	Notes	2025	2024
(a) Employee costs			
Salaries and wages		45,488	42,554
Employee leave expense		3,516	3,025
Superannuation - defined contribution plan contributions	17	5,093	4,703
Superannuation - defined benefit plan contributions	17	134	148
Workers' compensation insurance		1,947	1,646
Less: capitalised and distributed costs		(983)	(1,048)
Total operating employee costs		55,195	51,028
City of Holdfast Bay		175	179
Aged Care Facility		329	319
Total number of employees (full time equivalent at end of reporting period)		504	498
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		31	31
Elected members' expenses		487	435
Election expenses		14	14
Lease expense - low value assets / short term leases		55	53
Subtotal - prescribed expenses		587	533
(ii) Other materials, contracts and expenses			
Contractors		9,614	7,387
Energy		734	741
Maintenance		2,937	3,123
Legal expenses		608	320
Levies paid to Government - Regional Landscape Levy		1,508	1,443
Professional services		3,710	3,290
Water		636	659
Materials		7,157	6,465
Insurances		981	922
Waste Management		4,637	4,527
Library Lending Materials		90	92
Other		4,741	4,358
Subtotal - Other material, contracts and expenses		37,353	33,327
Total materials, contracts and other expenses		37,940	33,860

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City of Holdfast Bay

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

Note 3. Expenses (continued)

$ '000	2025	2024
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Buildings and other structures	3,586	3,269
Infrastructure		
- Stormwater drainage	678	671
- Roads	2,537	1,964
- Footpaths	1,554	1,116
- Kerb & Guttering	837	799
- Other Transport	544	572
- Open Space & Coastal	2,539	2,401
Right-of-use assets	11	11
Plant and equipment	1,537	1,174
Furniture & Fittings, Office Equipment	586	860
Total depreciation, amortisation and impairment	14,409	12,837
(d) Finance costs		
Interest on loans	718	620
Interest on leases	–	1
Aged Care Facility - Interest on Deposits	2,742	2,204
Total finance costs	3,460	2,825

Note 4. Asset disposal and fair value adjustments

$ '000	2025	2024
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	160	461
Less: carrying amount of assets sold	(2,533)	(1,790)
Gain (loss) on disposal	(2,373)	(1,329)
(ii) Assets surplus to requirements		
Proceeds from disposal	13	–
Less: carrying amount of assets sold	(13)	–
Gain (loss) on disposal	–	–
Fair Value movements on Alwyndor Investment Portfolio		
Net gain/(loss) on fair value movements	635	680
Net gain/(loss) on disposal of investments	–	(80)
Gain (loss) on disposal	635	600
Net gain (loss) on disposal or revaluation of assets	(1,738)	(729)

City of Holdfast Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 5. Current assets

$ '000	2025	2024
(a) Cash and cash equivalent assets		
Cash on hand and at bank	427	1,410
Deposits at call	5,776	4,918
Other	1,000	120
Total cash and cash equivalent assets	7,203	6,448
(b) Trade and other receivables		
Rates - general and other	1,058	886
Council rates postponement scheme	52	39
Accrued revenues	2,165	1,905
Debtors - general	3,422	2,974
GST recoupment	546	274
Prepayments	1,005	884
Loans to community organisations	20	1,067
Aged care facility deposits	530	940
Investment Income and Imputation Credits	183	384
Subtotal	8,981	9,353
Less: provision for expected credit losses	(19)	(19)
Provision for Impairment on Loans to Community Organisations *	–	(518)
Total trade and other receivables	8,962	8,816

*In April 2024, a loan settlement agreement was reached between City of Holdfast Bay and Glenelg Football Club with 50% of the debt to be repaid by the Club and the remaining 50% forgiven by Council. This agreement was realised in September 2024.

City of Holdfast Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 6. Non-current assets

$ '000	Notes	2025	2024
(a) Trade and other receivables			
Receivables			
Loans to community organisations		97	129
Subtotal		97	129
Total receivables		97	129
Other financial assets (investments)			
Interest Rate Securities - Alwyndor Investments		13,995	10,205
Equity Securities - Alwyndor Investments		5,167	3,507
Total other financial assets (investments)	1(15)	19,162	13,712
Total financial assets		19,259	13,841
(b) Equity accounted investments in council businesses			
Southern Region Waste Resource Authority	18	5,458	4,636
Total equity accounted investments in Council businesses		5,458	4,636
(c) Other non-current assets			
Capital work in progress		10,034	4,080
Total other non-current assets		10,034	4,080

*Please refer to Note 5 for details.

City of Holdfast Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

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

Infrastructure, property, plant and equipment

		as at 30/06/24				Asset movements during the reporting period							as at 30/06/25			
$ '000	Fair Value Level	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Adjustments & Transfers	Revaluation Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land	2	120,971	–	–	120,971	–	–	–	–	–	–	–	120,971	–	–	120,971
Land	3	383,251	230	–	383,481	–	–	–	–	–	–	–	383,251	230	–	383,481
Buildings and other structures	2	4,766	54	(4,054)	766	–	9	–	(97)	–	–	–	2,758	2,071	(4,151)	678
Buildings and other structures	3	171,491	6,569	(66,719)	111,341	2,971	970	(59)	(3,489)	4,921	–	–	177,909	10,277	(71,531)	116,655
Infrastructure																
- Stormwater drainage	3	68,292	1,216	(28,107)	41,401	6,134	157	(29)	(678)	–	–	–	68,213	7,533	(28,761)	46,985
- Roads	3	171,957	2,220	(67,997)	106,180	–	1,870	(371)	(2,537)	–	–	36,012	206,543	1,872	(67,261)	141,154
- Footpaths	3	47,391	3,992	(24,468)	26,915	52	1,312	(432)	(1,554)	20	–	24,857	80,590	1,365	(30,785)	51,170
- Kerb & Guttering	3	78,656	1,111	(25,467)	54,300	64	1,516	(411)	(837)	68	(5,660)	–	81,814	1,579	(34,353)	49,040
- Other Transport	3	33,802	507	(9,745)	24,564	420	109	(46)	(544)	(4,220)	–	5,923	37,286	529	(11,609)	26,206
- Open Space & Coastal	3	75,954	3,821	(31,588)	48,187	3,323	2,148	(1,103)	(2,539)	(23)	–	–	73,768	9,371	(33,146)	49,993
Right-of-use assets		–	35	(23)	12	–	–	–	(11)	–	–	–	–	–	–	–
Plant and equipment		–	13,480	(6,529)	6,951	187	1,028	(92)	(1,537)	551	–	–	–	15,049	(7,961)	7,088
Furniture & Fittings, Office Equipment		–	9,277	(5,140)	4,137	16	235	(3)	(586)	(1,317)	–	–	–	6,020	(3,538)	2,482
Total infrastructure, property, plant and equipment		1,156,531	42,512	(269,837)	929,206	13,167	9,354	(2,546)	(14,409)	–	(5,660)	66,792	1,233,103	55,896	(293,096)	995,903
Comparatives		1,094,303	41,541	(236,403)	899,441	8,668	8,589	(1,790)	(12,837)	–	–	27,135	1,156,531	42,512	(269,837)	929,206

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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.

Other information

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

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

Highest and best use

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

Highest and best use - For land which Council has an unfettered right to sell, the “highest and best use” recognises the possibility of the demolition or substantial modification of some or all of the existing buildings and structures affixed to the land.

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City of Holdfast Bay

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

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

Much of the land under Council's care and control is Crown land or has been declared as community land under the provisions of the Local Government Act 1999. Other types of restrictions also exist.

For land subject to these restrictions, the highest and best use is taken to be the "highest and best use" available to Council, with a rebuttable presumption that the current use is the "highest and best use". The reason for the current use of a large proportion of Council's assets being other than the "highest and best use" relates to Council's principal role as the provider of services to the community, rather than the use of those assets for the generation of revenue.

For buildings and other structures on and in the land, including infrastructure, "highest and best use" is determined in accordance with the land on and in which they are situated.

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

Land and Land improvements, including bulk earthworks with an assessed unlimited useful life, were valued at 30 June 2022 by Public Private Property.

- Basis of valuation: Fair Value
- Date of valuation: 30 June 2022
- Valuer: Public Private Property

Buildings & Other Structures
Buildings and other structures were revalued as at 30 June 2022 by Public Private Property

- Basis of valuation: Fair Value / Market Value / Written down current replacement cost
- Date of valuation: 30 June 2022
- Valuer: Public Private Property
- It is anticipated a valuation will be completed in 2025-26

Infrastructure
Infrastructure assets have been valued as follows:

Roads, Kerb and Gutter
- Basis of valuation: Written down current replacement cost
- Date of valuation: 01 July 2024
- Valuer: Public Private Property

Footpaths
- Basis of valuation: Written down current replacement cost
- Date of valuation: 01 July 2024
- Valuer: Public Private Property

Stormwater Drainage
- Basis of valuation: Written down current replacement cost
- Date of valuation: 30 June 2022
- Valuer: City of Holdfast Bay - reviewed by Public Private Property

Other Transport - Bridges, Car Parks, Traffic Control Devices
- Basis of valuation: Written down current replacement cost
- Date of valuation: 01 July 2024
- Valuer: Public Private Property

Open Space, Coastal
- Basis of valuation: Written down current replacement cost
- Date of valuation: 30 June 2023

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

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

- Valuer: Public Private Property

Plant & Equipment
These assets are recognised at cost.

Furniture & Fittings, Office Equipment
These assets are recognised at cost.

Note 8. Liabilities

$ '000	Notes	2025 Current	2025 Non Current	2024 Current	2024 Non Current
(a) Trade and other payables					
Goods and services		6,408	–	5,457	–
Payments received in advance		1,062	–	4,188	–
- Other		1	–	–	–
- Grants, subsidies, contributions - operating		252	–	39	–
Accrued expenses - employee entitlements		1,780	–	1,056	–
Accrued expenses - other		697	–	506	–
Aged care facility deposits		38,364	–	33,983	–
Deposits, retentions and bonds		7	–	1	–
Other		793	–	1,531	–
Total trade and other payables		49,364	–	46,761	–
(b) Borrowings					
Loans		6,158	19,641	4,565	11,200
Lease liabilities	16b	–	–	12	–
Total Borrowings		6,158	19,641	4,577	11,200

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

(c) Provisions					
Employee entitlements (including oncosts)		7,494	932	6,878	692
Total provisions		7,494	932	6,878	692

City of Holdfast Bay

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

Note 9. Reserves

$ '000	as at 30/06/24 Opening Balance	Increments (Decrements)	Transfers	Impairments	as at 30/06/25 Closing Balance
(a) Asset revaluation reserve					
Land - other	455,227	–	–	–	455,227
Buildings and other structures	54,076	–	–	–	54,076
Infrastructure					
- Stormwater drainage	21,213	–	–	–	21,213
- Roads	90,709	36,012	–	–	126,721
- Footpaths	13,389	24,857	–	–	38,246
- Kerb & Guttering	45,281	(5,660)	–	–	39,621
- Other Transport	8,307	5,923	–	–	14,230
- Open Space & Coastal	12,164	–	–	–	12,164
Equity Accounted Council Business - asset revaluation reserve	356	–	251	–	607
Total asset revaluation reserve	700,722	61,132	251	–	762,105
Comparatives	673,587	27,135	–	–	700,722

$ '000	as at 30/06/24 Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/25 Closing Balance
(b) Other reserves					
Alwyndor General Reserve	6,415	–	–	–	6,415
Total other reserves	6,415	–	–	–	6,415
Comparatives	6,415	–	–	–	6,415

(c) Purpose of Reserves

Asset Revaluation Reserve
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).

Other Reserves
Alwyndor reserve is unspent funds which are carried forward to cover part of the unfunded accommodation deposit liability.

Note 10. Assets subject to restrictions

$ '000	2025	2024
The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.		
Cash and Financial Assets		
Aged Care Facility Deposits	530	940
Total assets subject to externally imposed restrictions	530	940

City of Holdfast Bay

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

Note 11. Reconciliation to Statement of Cash Flows

$ '000	Notes	2025	2024
(a) Reconciliation of cash			
Cash assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Total cash and equivalent assets	5	7,203	6,448
Balances per Statement of Cash Flows		7,203	6,448
(b) Reconciliation of Operating Result			
Net surplus/(deficit)		4,915	1,886
Non-cash items in income statements			
Depreciation, amortisation and impairment		14,409	12,837
Equity movements in equity accounted investments (increase)/decrease		(548)	(385)
Grants for capital acquisitions treated as investing activity		(4,687)	(2,918)
Net (gain)/loss on disposals		1,738	729
		15,827	12,149
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		(1,599)	(1,809)
Net (increase)/decrease in inventories		(11)	–
Net increase/(decrease) in trade and other payables		(1,784)	458
Net increase/(decrease) in unpaid employee benefits		856	1,112
Net cash provided by (or used in) operations		13,289	11,910
(c) Financing arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Corporate credit cards		160	100
LGFA cash advance debenture facility		27,008	10,858

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

City of Holdfast Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 12. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

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

Terms & Conditions:
Deposits are returning fixed interest rates between 4.15% and 4.65% (2024: 4.30% and 4.55%). No short term deposits were placed during 2024-2025

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

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

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

Terms & Conditions:
Secured over the subject land, arrears attract interest of 0.76% per month (2024: 0.75%). 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.

Receivables - Aged Care Facility Contributions

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

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City of Holdfast Bay

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

Note 12. Financial instruments (continued)

Terms & Conditions:
Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.

Carrying Amount:
Approximates fair value (after deduction of any allowance).

Liabilities - creditors and accruals

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

Terms and conditions:
Liabilities are normally settled on 30 day terms.

Carrying amount:
Approximates fair value.

Liabilities - Aged Care Facility Contributions

Accounting policy:
To avoid inconvenience when complying with the separate audit requirements imposed by the relevant legislation, amounts are carried at nominal values.

Terms and conditions:
Pursuant to Commonwealth legislation certain intending residents are required to contribute amounts on an interest free basis. The amounts are subject to certain deductions as prescribed by the legislation, the balance being repaid on termination of tenancy.

Carrying amount:
Approximates fair value for short tenancies; may be non-materially overstated for longer tenancies.

Liabilities - interest bearing borrowings

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

Terms & Conditions:
Secured over future revenues, borrowings are repayable six monthly; interest is charged at fixed rates between 3.00% and 5.39% (2024: 3.00% and 5.30%).

Short term borrowings are payable on an interest only basis charged at variable rates between 5.75% and 6.15% (2024: 5.05% and 6.15%).

Carrying Amount:
Approximates fair value.

Liabilities - leases

Accounting Policy:
Accounted for in accordance with AASB 16 as stated in Note 1.

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City of Holdfast Bay

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

Note 12. Financial instruments (continued)

Aged Care Facility Investments

Accounting Policy:

Financial assets are initially measured at fair value through profit or loss unless measured at amortised cost, Transactions costs are included as part of the initial measurement except where the instrument is classified at fair value through profit or loss. Such assets are subsequently measured at either amortised cost or fair value depending on their classification. Classification is determined based on both the business model within which such assets are held and the contractual cash flow characteristics of the financial asset.

Financial assets not measured at amortised cost such as equity securities and interest rate securities are classified as financials assets to fair value through profit or loss. Financial assets at fair value through profit or loss are classified as non-current assets when they are not expected to be sold within 12 months after the end of the reporting period.

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

Impairment
The entity will recognise a loss allowance for expected credit losses on financial assets which are measured at amortised cost. The measurement of the loss allowance depends upon the entity's assessment at the end of each reporting period as to whether the financial instrument's credit risk has increased significantly since initial recognition, based on reasonable and supportable information which is available, without undue cost or effort to obtain.

$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities					
2025					
Financial assets					
Cash and cash equivalents	7,203	–	–	7,203	7,203
Receivables	8,443	78	43	8,564	8,480
Other financial assets	6,730	8,343	3,871	18,944	19,162
Total financial assets	22,376	8,421	3,914	34,711	34,845
Financial liabilities					
Payables	48,551	–	–	48,551	48,665
Current borrowings	7,128	–	–	7,128	6,158
Non-current borrowings	–	9,120	17,213	26,333	19,641
Lease liabilities	19	41	–	60	54
Total financial liabilities	55,698	9,161	17,213	82,072	74,518
Total financial assets and liabilities	78,074	17,582	21,127	116,783	109,363

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 12. Financial instruments (continued)

$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2024					
Financial assets					
Cash and cash equivalents	6,448	–	–	6,448	6,448
Receivables	9,201	101	69	9,371	9,169
Other financial assets	4,659	6,139	2,849	13,647	13,712
Total financial assets	20,308	6,240	2,918	29,466	29,329
Financial liabilities					
Payables	46,460	–	–	46,460	46,148
Current borrowings	5,048	–	–	5,048	4,565
Non-current borrowings	–	5,529	8,624	14,153	11,200
Lease liabilities	30	59	–	89	12
Total financial liabilities	51,538	5,588	8,624	65,750	61,925
Total financial assets and liabilities	71,846	11,828	11,542	95,216	91,254

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

	2025		2024	
$ '000	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	4.85%	25,799	4.50%	15,777
		25,799		15,777

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. Alwyndor is exposed to Market risk investments in equity investments, managed funds and income securities. Such risk is managed through diversification of investments across industries and geographic locations. 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 Mangement 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.

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City of Holdfast Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 12. Financial instruments (continued)

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:

$ '000	2025	2024
As at 1 July	(24)	(24)
As at 30 June	(24)	(24)

Note 13. Capital expenditure and investment property commitments

$ '000	2025	2024

Capital commitments

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

Buildings	798	703
Infrastructure	4,668	4,021
Reserves	58	2,323
Plant and equipment	566	524
	6,090	7,571

These expenditures are payable:

Not later than one year	6,090	7,571
	6,090	7,571

City of Holdfast Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 14. Financial indicators

	Indicator 2025	Indicators 2024	2023
Financial Indicators overview *These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.*			
1. Operating Surplus Ratio Operating surplus / Total operating income *This ratio expresses the operating surplus as a percentage of total operating revenue.*	**2.7%**	0.6%	1.9%
2. Net Financial Liabilities Ratio Net financial liabilities / Total operating income *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.*	**42%**	41%	45%
Adjustments to Ratios *In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.*			
Adjusted Operating Surplus Ratio Operating surplus / Total operating income	**1.4%**	1.0%	1.5%
Adjusted Net Financial Liabilities Ratio Net financial liabilities / Total operating income	**43%**	40%	45%
3. Asset Renewal Funding Ratio Asset renewals / Infrastructure and Asset Management Plan required expenditure *Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.*	**108%**	101%	104%

City of Holdfast Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 15. Uniform presentation of finances

$ '000	2025	2024
The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.		
All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.		
The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.		
Income		
Rates	46,977	43,546
Statutory charges	4,477	3,781
User charges	11,743	12,122
Grants, subsidies and contributions - capital	1,068	1,409
Grants, subsidies and contributions - operating	23,411	19,431
Investment income	1,376	1,208
Reimbursements	11,467	8,300
Other income	12,971	10,982
Net gain - equity accounted council businesses	548	385
Total Income	114,038	101,164
Expenses		
Employee costs	(55,195)	(51,028)
Materials, contracts and other expenses	(37,940)	(33,860)
Depreciation, amortisation and impairment	(14,409)	(12,837)
Finance costs	(3,460)	(2,825)
Total Expenses	(111,004)	(100,550)
Operating surplus / (deficit)	3,034	614
Less: grants, subsidies and contributions - capital	(1,068)	(1,409)
Adjusted Operating surplus / (deficit)	1,966	(795)
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(9,860)	(9,192)
Add back depreciation, amortisation and impairment	14,409	12,837
Add back grants, subsidies and contributions - capital renewal	570	643
Add back proceeds from sale of replaced assets	160	461
	5,279	4,749
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(18,615)	(8,755)
Add back grants, subsidies and contributions - capital new/upgraded	498	766
Add back amounts received specifically for new and upgraded assets	3,619	2,001
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	13	–
	(14,485)	(5,988)
Annual net impact to financing activities (surplus/(deficit))	(7,240)	(2,034)

City of Holdfast Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 16. Leases

(i) Council as a lessee

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

(a) Right of use assets

$ '000	Ready to use	Total
2025		
Opening balance	12	12
Additions to right-of-use assets	–	–
Adjustments to right-of-use assets due to re-measurement of lease liability	–	–
Depreciation charge	(12)	(12)
Impairment of right-of-use assets	–	–
Other	–	–
Balance at 30 June	–	–
2024		
Opening balance	23	23
Transfer from leased assets (former finance leases)	–	–
Additions to right-of-use assets	–	–
Adjustments to right-of-use assets due to re-measurement of lease liability	–	–
Depreciation charge	(11)	(11)
Impairment of right-of-use assets	–	–
Other	–	–
Balance at 30 June	12	12

(b) Lease liabilities

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

$ '000	2025	2024
Balance at 1 July	12	24
Payments	(12)	(12)
Balance at 30 June	–	12
Classified as:		
Current	–	12

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

The Group had total cash outflows for leases of $12,243

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

Note 16. Leases (continued)

$ '000	2025	2024
The following are the amounts recognised in profit or loss:		
Depreciation expense of right-of-use assets	12	12
Total amount recognised in profit or loss	12	12

Council as a lessor

Leases Providing Revenue to the Council

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

$ '000	2025	2024
Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:		
Not later than one year	726	619
Later than one year and not later than 5 years	1,640	1,707
Later than 5 years	250	295
	2,616	2,621

City of Holdfast Bay

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

Note 17. Superannuation

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

Accumulation only members
Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (11.50% in 2024/25; 11.00% in 2023/24). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

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

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

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

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2023. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to 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.

City of Holdfast Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 18. 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 2025	Council's Share of Net Income 2024	Council's Share of Net Assets 2025	Council's Share of Net Assets 2024
Council's share of net income				
Joint ventures	548	385	5,459	4,636
Total Council's share of net income	548	385	5,459	4,636

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

(a) Carrying amounts

$ '000	Principal Activity	2025	2024
Southern Region Waste Resource Authority	Management of waste and waste facilities	5,459	4,636
Total carrying amounts - joint ventures and associates		5,459	4,636

Southern Region Waste Resource Authority

Established under Section 43 of the Local Government Act, 1999 to provide operate services for the management of waste and the management of waste facilities under its control on behalf of the constituent Council, being the City of Holdfast Bay, City of Marion, and City of Onkaparinga. The Authority has made provisions of $13.6m in the accounts for landfill restoration. The measurement of the provisions requires significant estimates and assumptions.

(b) Relevant interests

	Interest in Operating Result 2025	Interest in Operating Result 2024	Ownership Share of Equity 2025	Ownership Share of Equity 2024	Proportion of Voting Power 2025	Proportion of Voting Power 2024
Southern Region Waste Resource Authority	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%

(c) Movement in investment in joint venture or associate

$ '000	Southern Region Waste Resource Authority 2025	Southern Region Waste Resource Authority 2024
Opening Balance	4,636	4,251
Share in Operating Result	548	385
Share in Other Comprehensive Income	275	–
Council's equity share in the joint venture or associate	5,459	4,636

Note 19. Non-current assets held for sale and discontinued operations

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

City of Holdfast Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 20. 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 179 km of road reserves of average width 8.6 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 deductable "insurance excesses", the amount of which varies according to the class of insurance.

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

3. Legal expenses

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of 3 appeals against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

4. Southern Region Waste Resource Authority

Council has a 15% interest in Southern Region Waste Resource Authority. The Authority describes contingent liabilities in Note 13 to their Financial Statements for the year ended 30 June 2025.

Note 21. Events after the balance sheet date

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

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

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

City of Holdfast Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 22. Related party transactions

Key management personnel

Transactions with key management personnel

The Key Management Personnel of the Council include the Mayor, Councillors, Alwyndor Management Committee CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 31 persons were paid the following total compensation:

$ '000	2025	2024
The compensation paid to key management personnel comprises:		
Short-term employee benefits	1,399	1,239
Post Employment Benefits	26	23
Payments to Mayor and Elected Members	437	413
Council Assessment Panel Independent Members, Alwyndor Management Committee	46	43
Total	1,908	1,718

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

Note 23. Comparative Financial Reporting – Excluding Alwyndor Aged Care Facility

City of Holdfast Bay

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

Note 23. Comparative Financial Reporting

Alwyndor Aged Care – City of Holdfast Bay, is a registered charity (being a Public Benevolent Institution), governed by the Alwyndor Trust Deed.
Council is the Trustee of the Alwyndor Trust and, as such, delegates its day to day management of the Trust to the Alwyndor Management Committee, established under Section 41 of the Local Government Act. Australian Accounting Standard AASB 10 requires Council to prepare a consolidated annual financial report incorporating Alwyndor.
Under the Alwyndor Trust Deed and its status as a Public Benevolent Institution, Council is permitted to receive payments from Alwyndor for commercial services provided, but has no legal entitlement to otherwise financially benefit. Alwyndor operates as a self-sustaining business separate to Council.
Separate comparative financial statements of Council have been prepared to report the financial performance and position of Council excluding Alwyndor.

Statement of Comprehensive Income
for the year ended 30 June 2025

	Consolidated		Excluding Alwyndor	
$ '000	2025	2024	2025	2024
Income				
Rates	46,977	43,546	46,977	43,546
Statutory Charges	4,477	3,781	4,477	3,781
User Charges	11,743	12,122	4,373	4,183
Grants, Subsidies and Contributions - capital	1,068	917	1,068	917
Grants, Subsidies and Contributions - operating	23,411	19,923	3,000	1,157
Investment Income	1,376	1,208	72	86
Reimbursements	11,467	8,300	776	780
Other income	12,971	10,982	1,329	1,287
Net Gain - Equity Accounted Council Businesses	548	385	548	385
Total Income	114,038	101,164	62,620	56,122
Expenses				
Employee Costs	55,195	51,028	20,820	20,347
Materials, Contracts and Other Expenses	37,940	33,860	25,552	22,884
Depreciation, Amortisation and Impairment	14,409	12,837	12,843	11,330
Finance Costs	3,460	2,825	718	621
Total Expenses	111,004	100,550	59,933	55,182
Operating Surplus/(Deficit)	3,034	614	2,687	940
Asset Disposal and Fair Value Adjustments	(1,743)	(729)	(2,377)	(1,375)
Amounts Received Specifically for New or Upgraded Assets	3,619	2,001	3,619	2,001
Physical resources received free of charge	5	-	-	-
Net Surplus/(Deficit)	4,915	1,886	3,929	1,566
Other Comprehensive Income				
Amounts which will not be classified subsequently to operating result				
Changes in Revaluation Surplus - I,PP&E	61,132	27,135	61,132	27,135
Share of other comprehensive income - equity accounted council businesses	275	-	275	-
Total Other Comprehensive Income	61,407	27,135	61,407	27,135
Total Comprehensive Income	66,322	29,021	65,336	28,701

City of Holdfast Bay

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

Note 23. Comparative Financial Reporting (continued)

$ '000	Consolidated 2025	Consolidated 2024	Excluding Alwyndor 2025	Excluding Alwyndor 2024
Statement of Financial Position as at 30 June 2025				
ASSETS				
Current assets				
Cash and Cash Equivalents	7,203	6,448	48	159
Trade and Other Receivables	8,962	8,816	4,865	4,384
Inventories	11	-	-	-
Total current assets	16,176	15,264	4,913	4,543
Non-current Assets				
Trade and Other Receivables	19,259	13,841	97	129
Equity accounted investments - Council Business	5,458	4,636	5,458	4,636
Other Non-Current Assets	10,034	4,080	9,580	4,035
Infrastructure, Property, Plant & Equipment	995,903	929,206	956,412	889,189
Total non-current assets	1,030,654	951,763	971,547	897,989
TOTAL ASSETS	1,046,830	967,027	976,460	902,532
LIABILITIES				
Current Liabilities				
Trade and Other Payables	49,364	46,761	7,619	9,190
Borrowings	6,158	4,577	6,158	4,577
Provisions	7,494	6,878	3,971	3,945
Total Current Liabilities	63,016	58,216	17,748	17,712
Non-current liabilities				
Borrowings	19,641	11,200	19,641	11,200
Provisions	932	692	366	251
Total non-current liabilities	20,573	11,892	20,007	11,451
TOTAL LIABILITIES	83,589	70,108	37,755	29,163
Net Assets	963,241	896,919	938,705	873,369
EQUITY				
Accumulated Surplus	194,721	189,782	189,023	185,070
Asset Revaluation Reserve	762,105	700,722	749,682	688,299
Other Reserves	6,415	6,415	-	-
TOTAL EQUITY	963,241	896,919	938,705	873,369

City of Holdfast Bay

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

Note 23. Comparative Financial Reporting (continued)

$ '000	Consolidated 2025	Consolidated 2024	Excluding Alwyndor 2025	Excluding Alwyndor 2024
Statement of Changes in Equity for the year ended 30 June 2025				
Accumulated Surplus				
Balance at beginning of period	189,782	187,896	185,070	183,504
Net Surplus/(Deficit) for Year	4,915	1,886	3,929	1,566
Equity Accounted Council Business	24	-	24	-
Balance at end of period	194,721	189,782	189,023	185,070
Asset Revaluation Reserve				
Balance at beginning of period	700,722	673,587	688,299	661,164
Gain/(Loss) on revaluation of I,PP&E	61,132	27,135	61,132	27,135
Equity Accounted Council Business	251	-	251	-
Balance at end of period	762,105	700,722	749,682	688,299
Other Reserves				
Balance at beginning of period - Alwyndor General	6,415	6,415	-	-
Transfer to/(from) Reserve	-	-	-	-
Balance at end of period	6,415	6,415	-	-
TOTAL EQUITY	963,241	896,919	938,705	873,369

	Consolidated 2025	Consolidated 2024	Excluding Alwyndor 2025	Excluding Alwyndor 2024
Financial Indicators for the year ended 30 June 2025				
Operating Surplus Ratio	2.7%	0.6%	4.3%	1.7%
Net Financial Liabilities Ratio	42%	41%	52%	46%
Asset Renewal Funding Ratio	108%	101%	120%	113%

City of Holdfast Bay

General Purpose Financial Statements

for the year ended 30 June 2025

Independent Auditor's Report - Financial Statements

City of Holdfast Bay

General Purpose Financial Statements

for the year ended 30 June 2025

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of City of Holdfast Bay (Consolidated) for the year ended 30 June 2025, the Council's Auditor, Dean Newbery has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

P. Jackson
Chief Executive Officer

J. Smedley
Presiding Member, Audit and Risk Committee

Date:

Attachment 2

CITY OF HOLDFAST BAY

Alwyndor Aged Care

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2025

Alwyndor

Alwyndor Aged Care

General Purpose Financial Statements

for the year ended 30 June 2025

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Alwyndor Aged Care

General Purpose Financial Statements

for the year ended 30 June 2025

Certification of Financial Statements

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

In our opinion:

- the accompanying financial statements comply with the Trust Deed, Australian Charities and Not-for-profits Commission Act 2012 and Australian Accounting Standards,
- the financial statements present a true and fair view of the Alwyndor's financial position at 30 June 2025 and the results of its operations and cash flows for the financial year,
- internal controls implemented by Alwyndor provide a reasonable assurance that Alwyndor's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect Alwyndor's accounting and other records.

Pamela Jackson
Chief Executive Officer

dd Month 2025

Beth Davidson - Park
General Manager - Alwyndor

dd Month 2025

Alwyndor Aged Care

General Purpose Financial Statements
for the year ended 30 June 2025

Alwyndor Management Committee Declaration

The Alwyndor Management Committee declare that

In our opinion:

The financial statements and notes, as set out in the document are in accordance with the *Australian Charities and Not-for-profits Commission Action 2012 and:*

a comply with Australian Accounting Standards; and

b give a true and fair view of the financial position of the registered entity as at 30 June 2025 and of its performance for the year ended on that date.

There are reasonable grounds to believe that the registered entity will be able to pay its debts as and when they become due and payable.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulations 2022.*

Kim Cheater
CHAIR

xx xx 2025

Alwyndor Aged Care

Statement of Comprehensive Income

for the year ended 30 June 2025

$	Notes	2025	2024
Income			
User charges	2a	7,389,294	7,958,891
Grants, subsidies and contributions - operating	2e	20,650,139	18,939,924
Investment income	2b	1,303,398	1,121,660
Reimbursements	2c	11,026,478	7,827,991
Other income	2d	12,077,434	10,150,900
Total income		52,446,743	45,999,366
Expenses			
Employee costs	3a	34,375,289	30,681,013
Materials, contracts and other expenses	3b	13,397,452	11,919,802
Depreciation, amortisation and impairment	3c	1,583,268	1,523,464
Finance costs	3d	2,745,097	2,207,589
Total expenses		52,101,106	46,331,868
Operating surplus / (deficit)		345,637	(332,502)
Physical resources received free of charge	2f	5,198	46,231
Asset disposal and fair value adjustments	4	634,484	600,125
Net surplus / (deficit)		985,319	313,854
Total comprehensive income		985,319	313,854

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

Alwyndor Aged Care

Statement of Financial Position

as at 30 June 2025

$	Notes	2025	2024
ASSETS			
Current assets			
Cash & Cash Equivalents	5a	7,154,738	6,289,492
Trade and other receivables	5b	4,096,937	4,430,313
Inventories		11,354	–
Total current assets		11,263,029	10,719,805
Non-current assets			
Financial Assets	6	19,161,911	13,712,644
Infrastructure, property, plant and equipment	7	39,994,998	40,126,361
Total Non-Current Assets		59,156,909	53,839,005
TOTAL ASSETS		70,419,938	64,558,810
LIABILITIES			
Current liabilities			
Trade and other payables	8a	41,746,821	37,570,404
Provisions	8b	3,522,566	2,933,634
Lease Liabilities	8c	16,393	14,759
Total current liabilities		45,285,780	40,518,797
Non-current liabilities			
Provisions	8b	565,759	441,698
Lease Liabilities	8c	37,948	53,183
Total non-current liabilities		603,707	494,881
TOTAL LIABILITIES		45,889,487	41,013,678
Net assets		24,530,451	23,545,132
EQUITY			
Accumulated surplus		5,692,808	4,707,489
Asset revaluation reserves	9a	12,423,289	12,423,289
Other reserves	9b	6,414,354	6,414,354
Total Alwyndor Equity		24,530,451	23,545,132

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

Alwyndor Aged Care

Statement of Changes in Equity

for the year ended 30 June 2025

$	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2025					
Balance at the end of previous reporting period		4,707,489	12,423,289	6,414,354	23,545,132
Net surplus / (deficit) for year		985,319	–	–	985,319
Unrealised gain/(loss) on Fair Value movements of Investment Portfolio		–	–	–	–
Other comprehensive income					
Gain (loss) on revaluation of IPP&E	7a	–	–	–	–
Other comprehensive income		–	–	–	–
Total comprehensive income		985,319	–	–	985,319
Transfers between reserves		–	–	–	–
Balance at the end of period	9	5,692,808	12,423,289	6,414,354	24,530,451
2024					
Balance at the end of previous reporting period		4,393,635	12,423,289	6,414,354	23,231,278
Restated opening balance		4,393,635	12,423,289	6,414,354	23,231,278
Net surplus / (deficit) for year		313,854	–	–	313,854
Unrealised gain/(loss) on Fair Value movements of Investment Portfolio		–	–	–	–
Other comprehensive income					
Gain (loss) on revaluation of IPP&E	7a	–	–	–	–
Other comprehensive income		–	–	–	–
Total comprehensive income		313,854	–	–	313,854
Transfers between reserves		–	–	–	–
Balance at the end of period	9	4,707,489	12,423,289	6,414,354	23,545,132

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

Alwyndor Aged Care

Statement of Cash Flows

for the year ended 30 June 2025

$	Notes	2025	2024
Cash flows from operating activities			
Receipts			
User charges		7,389,294	7,958,891
Grants, subsidies and contributions		20,863,047	18,625,617
Investment receipts		1,303,398	1,121,660
Reimbursements		11,026,478	7,827,991
Other receipts		9,943,366	8,557,949
Payments			
Payments to employees		(33,682,255)	(29,834,030)
Payments for materials, contracts and other expenses		(14,953,845)	(12,849,701)
Finance payments		(70,137)	(103,434)
Net cash provided by (or used in) operating activities	11b	1,819,346	1,304,943
Cash flows from investing activities			
Receipts			
Sale of surplus assets		12,917	–
Net sale of investment securities		5,261,017	2,972,263
Payments			
Expenditure on renewal/replacement of assets		(802,830)	(690,840)
Expenditure on new/upgraded assets		(655,308)	(358,258)
Net purchase of investment securities		(10,076,057)	(3,727,831)
Net cash provided (or used in) investing activities		(6,260,261)	(1,804,666)
Cash flows from financing activities			
Receipts			
Proceeds from aged care facility deposits		12,059,811	14,623,445
Payments			
Repayment of lease liabilities		(14,830)	(13,431)
Repayment of aged care facility deposits		(6,738,820)	(10,422,224)
Net cash provided by (or used in) financing activities		5,306,161	4,187,790
Net increase (decrease) in cash held		865,246	3,688,067
plus: cash & cash equivalents at beginning of period		6,289,492	2,601,425
Cash and cash equivalents held at end of period	11a	7,154,738	6,289,492

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

Alwyndor Aged Care

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Contents of the Notes accompanying the General Purpose Financial Statements

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Alwyndor Aged Care

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies

The principal accounting policies adopted by Alwyndor in the preparation of these 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

These general purpose financial statements have been prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and Australian Accounting Standards and Interpretations of the Australian Accounting Standards Board. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

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 Alwyndor's accounting policies.

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

1.3 Rounding

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

1.4 Trustee

The City of Holdfast Bay (the Council) is the Trustee of Alwyndor Aged Care (Alwyndor) which was established pursuant to the Dorothy Cheater Trust. Alwyndor is a registered charitable trust. These financial statements have been prepared to satisfy the reporting obligations of the Council and the Australian Charities and Not-for-profits Commission Act 2012 (ACNC).

1.5 Income Tax

Alwyndor is exempt from income tax in accordance with Section 50-5 of the Income Tax Assessment Act.

(2) The Reporting Entity

Alwyndor reports under the Australian Charities and Not-for-profits Commission Act 2012 and has its principal place of business at 52 Dunrobin Road, Hove, South Australia. These financial statements include Alwyndor's direct operations and all entities through which Alwyndor controls resources to carry on its function.

(3) Income recognition

Alwyndor 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 Alwyndor 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 Alwyndor to acquire or construct a recognisable non-financial asset that is to be controlled by Alwyndor. In this case, Alwyndor 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.

continued on next page ...

Alwyndor Aged Care

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

Note 1. Summary of Material Accounting Policies (continued)

(4) Cash, cash equivalents and other financial instruments
Cash Assets include all amounts readily convertible to cash on hand at Alwyndor's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

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

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 12.

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

5.2 Materiality

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

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

Office Furniture & Equipment	$2,000
Other Plant & Equipment	$2,000
Buildings - new construction/extensions	$10,000

5.3 Subsequent Recognition

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

5.4 Depreciation of Non-Current Assets

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

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

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 Alwyndor were deprived thereof, are not subject to impairment testing.

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

continued on next page ...

Alwyndor Aged Care

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

Note 1. Summary of Material Accounting Policies (continued)

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

(6) Payables

6.1 Goods & Services

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

6.2 Payments Received in Advance & Deposits

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

(7) Employee benefits

7.1 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.

7.2 Superannuation

Alwyndor makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Alwyndor's involvement with the schemes are reported in Note 14.

(8) Leases

Leases and Right-of-Use Assets

Alwyndor 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.

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the entity expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

Alwyndor has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred. Resident loans are also treated using the principles of lease accounting because Alwyndor has assessed that residents enter a lease to occupy a room within residential aged care facilities. Refer to note 1 (8.1.ii.).

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Alwyndor Aged Care

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

Note 1. Summary of Material Accounting Policies (continued)

i) Refundable Accommodation Deposits/Contributions

Refundable Accommodation Deposits/Contributions are recognised upon receipt as per the amount received. Amounts received are repaid upon the resident vacating their accommodation and are settled in accordance with legislative requirements. The accounting treatment for resident loans is described in note 1 (8.1.ii.) below. Un-refunded resident's loans (under the Aged Care Act) incur interest.

ii) Resident Loans

Resident loans are recorded as aged care facility deposits. Resident loans comprise of Refundable Accommodation Deposits/Contributions and Accommodation Bonds, which are subject to the Aged Care Act 1997.
Resident loans - Aged Care Act 1997
Lump sum amounts received from residents in payment of their accommodation expense (prior to 01/07/2014: Accommodation Bonds, from 01/07/2014: Refundable Accommodation Deposits (RAD)).
From December 2005 repayment to the resident is guaranteed by the Australian Government.
RADs and Bonds fall within the scope of AASB 16: Leases, in that there is a contract conveying to the resident the right to use an asset for a period of time, in exchange for consideration.
Alwyndor estimated the fair value of the consideration by reference to the Daily Accommodation Payment (DAP) that the resident would have paid if they had not chosen to provide a RAD. This results in the recognition of a rental income amount, and corresponding interest expense.

(9) GST implications

In accordance with UIG Abstract 1031 “Accounting for the Goods & Services Tax”:

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

(10) New and amended standards and interpretations

Alwyndor has assessed all the standards / interpretations currently issued which are not yet effective and have determined that there is no expected material impact on the reported financial position or performance.

(11) 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.

(12) Disclaimer

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

(13) Going Concern

The financial report has been prepared on a going concern basis which assumes that Alwyndor will be able to meet its financial obligations as and when they fall due. As at 30 June 2025, Alwyndor has refundable loans (liability) payable that exceeds current liquid assets given that Alwyndor records Refundable Accommodation Deposits (RAD) as current liabilities due to the inability of Alwyndor to unconditionally defer settlement of any specific RAD for a period greater than twelve months from reporting date. The total RAD liabilities recorded on the Statement of Financial Position represent amounts received from individual residents upon entry to the facility and which is repayable on exit and which is frequently replaced by new RAD payments received from new residents entering the facility. Alwyndor does not expect the balance of RAD liabilities to reduce significantly in the following financial year and expects that there will be sufficient demand to replace vacant positions created by any existing residents who exit.

(14) Distribution of Profit

Given Alwyndor is a charitable trust, no profits are distributed to beneficiaries and are retained in Equity on the Statement of Financial Position.

Alwyndor Aged Care

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 2. Income

$	2025	2024
(a) User charges		
Aged Care Fees	7,389,294	7,958,891
Total user charges	7,389,294	7,958,891
(b) Investment income		
Interest on investments		
- Local Government Finance Authority	339,745	244,097
- Interest on Securities	18,814	110,696
- Banks and other	26,042	21,545
Investment Income		
- Dividend Income and imputation credits	918,797	745,322
Total investment income	1,303,398	1,121,660
(c) Reimbursements		
Home Care Package Income	11,026,478	7,827,991
Total reimbursements	11,026,478	7,827,991
(d) Other income		
Home Care Management Fees	7,744,496	6,052,156
Residential Daily Accommodation Fees	3,619,814	3,068,624
Means Tested Care Fees	532,947	522,784
COVID-19 Grant Income	–	145,025
Related Party Charges	54,524	176,484
LGAMLS Risk Incentive Program	30,997	49,183
Other	94,656	136,644
Total other income	12,077,434	10,150,900
(e) Grants, subsidies and contributions		
Grants, Subsidies and Contributions	20,650,139	18,939,924
Total grants, subsidies and contributions	20,650,139	18,939,924
(i) Sources of grants		
Commonwealth Government	17,855,957	16,662,414
State Government	2,792,339	2,273,695
Other	1,843	3,815
Total	20,650,139	18,939,924

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Alwyndor Aged Care

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

Note 2. Income (continued)

$	2025	2024
(f) Physical resources received free of charge		
Motor Vehicles Transfer	5,198	46,231
Total physical resources received free of charge	5,198	46,231

Note 3. Expenses

$	Notes	2025	2024
(a) Employee costs			
Salaries and wages		29,089,143	26,212,779
Employee leave expense		965,333	672,720
Superannuation - defined contribution plan contributions	14	3,223,173	2,922,577
Superannuation - defined benefit plan contributions	14	19,048	29,986
Workers' compensation insurance		1,078,592	842,951
Total operating employee costs		34,375,289	30,681,013
Total number of employees (full time equivalent at end of reporting period)		329	319
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		9,200	9,200
Lease expense - low value assets / short term leases		20,476	18,324
Subtotal - prescribed expenses		29,676	27,524
(ii) Other materials, contracts and expenses			
Contractors		2,916,206	2,859,755
Professional services		644,669	838,092
Sundry		3,754,195	2,783,194
Materials		6,052,706	5,411,237
Subtotal - Other material, contracts and expenses		13,367,776	11,892,278
Total materials, contracts and other expenses		13,397,452	11,919,802
(c) Depreciation, amortisation and impairment			
Depreciation and Amortisation			
Buildings and other structures		916,301	823,248
Right-of-use assets		16,582	16,275
Plant and equipment		650,385	335,601
Furniture and fittings		–	348,340
Total depreciation, amortisation and impairment		1,583,268	1,523,464

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Alwyndor Aged Care

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

Note 3. Expenses (continued)

$	2025	2024
(d) Finance costs		
Interest on leases	3,459	4,069
Interest on Aged Care Facility Deposits	2,741,638	2,203,520
Total finance costs	2,745,097	2,207,589

Note 4. Asset disposal and fair value adjustments

$	2025	2024
Infrastructure, property, plant and equipment		
Proceeds from disposal	12,917	–
Less: Carrying Amount of Assets Sold/Disposed	(12,660)	–
Gain (loss) on disposal	257	–
Investments		
Net gain/(loss) on fair value movements	634,662	679,755
Net gain/(loss) on disposal of investments	(435)	(79,630)
Gain (loss) on disposal and fair value movement	634,227	600,125
Net gain (loss) on disposal and fair value movements of assets and investments	634,484	600,125

Note 5. Current assets

$	2025	2024
(a) Cash & Cash Equivalents		
Cash on hand and at bank	378,513	1,251,665
Deposits at call	5,776,372	4,917,500
Cash on Hand - at Ord Minnett (Investment Manager)	999,853	120,327
Total cash and cash equivalent assets	7,154,738	6,289,492
(b) Trade and other receivables		
Accrued revenues	2,165,109	1,904,769
Debtors - general	649,691	624,720
GST recoupment	146,739	174,248
Prepayments	441,344	402,603
Aged care facility deposits	530,000	940,000
Investment Income and Imputation Credits	183,258	383,973
Subtotal	4,116,141	4,430,313
Less: provision for doubtful debts	(19,204)	–
Total trade and other receivables	4,096,937	4,430,313

Alwyndor Aged Care

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 6. Non-current assets

$	2025	2024
Financial Assets		
Other financial assets (investments)		
Interest Rate Securities	13,994,950	10,205,251
Equity Securities	5,166,961	3,507,393
Total other financial assets (investments)	19,161,911	13,712,644
Total financial assets	19,161,911	13,712,644

Alwyndor Aged Care

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

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

Infrastructure, property, plant and equipment

$	Fair Value Level	as at 30/06/24 At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset movements during the reporting period: Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Adjustments & Transfers	as at 30/06/25 At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Capital work in progress		–	44,857	–	44,857	–	408,860	–	–	–	–	453,717	–	453,717
Land	2	9,630,000	–	–	9,630,000	–	–	–	–	–	9,630,000	–	–	9,630,000
Buildings and other structures	3	39,885,000	–	(13,282,963)	26,602,037	467,723	34,760	–	(916,301)	764,963	39,734,182	2,061,576	(14,842,576)	26,953,182
Right-of-use assets		–	81,373	(16,275)	65,098	1,229	–	–	(16,582)	–	–	82,602	(32,857)	49,745
Plant and equipment		–	4,685,485	(2,217,471)	2,468,014	187,584	367,407	12,660	(650,385)	551,393	–	6,021,803	(3,113,449)	2,908,354
Furniture and fittings		–	3,281,453	(1,965,098)	1,316,355	–	–	–	–	(1,316,356)	–	–	–	–
Total infrastructure, property, plant and equipment		49,515,000	8,093,168	(17,481,807)	40,126,361	656,536	811,027	12,660	(1,583,268)	–	49,364,182	8,619,698	(17,988,882)	39,994,998
Comparatives		49,515,000	6,916,466	(15,958,343)	40,473,123	439,631	737,070	–	(1,523,464)	–	49,515,000	8,093,168	(17,481,807)	40,126,361

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Alwyndor Aged Care

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

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

Valuation techniques used to derive Level 2 and Level 3 fair values recognised in the financial statements

The following table sets out the valuation techniques used to measure fair value within Level 2, including a description of the significant inputs used.

Description	Valuation approach and inputs used
Land	Direct comparison of market evidence approach. This method seeks to determine the current value of an asset by reference to recent comparable transactions involving the sale of similar assets. The valuation is based on price per square metre.

The following table sets out the valuation techniques used to measure the fair value within Level 3, including details of the significant unobservable inputs used and the relationship between unobservable inputs and fair value.

Description	Valuation Approach	Unobservable Inputs	Range of Inputs	Relationship between unobservable inputs and fair value
Buildings & Other Structures	Depreciated replacement cost approach. This is the current replacement cost of an asset less, where applicable accumulated depreciation calculated on a basis to reflect the already consumed or expired service potential.	Replacement Cost	$8,233 to $3,881,973	The higher the replacement cost the higher the fair value
Buildings & Other Structures		Remaining Useful Life of Assets	25 years to 150 years	The shorter the remaining life the lower the fair value

Other information

At 1 July 2004 upon the transition to AIFRS, Alwyndor 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.

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Alwyndor Aged Care

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

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

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

Highest and best use
All of Alwyndor'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
Land and Land improvements, with an assessed unlimited useful life, were valued at 30 June 2022.
- Basis of valuation: Fair Value
- Date of valuation: 30 June 2022
- Valuer: Public Private Property

The next revaluation is expected to be undertaken in the 2026-2027 financial year.

Buildings & Other Structures
Buildings and other structures were revalued as at 30 June 2022
- Basis of valuation: Written down current replacement cost
- Date of valuation: 30 June 2022
- Valuer: Public Private Property

The next revaluation is expected to be undertaken in the 2026-2027 financial year.

Plant & Equipment
These assets are recognised on the cost basis.

Furniture & Fittings
These assets are recognised on the cost basis.

Residential Bed Licences
Alwyndor holds 134 bed licenses. These have not been brought to account as they do not meet the recognition criteria of AASB 138 Intangible Assets.

All other Assets
These assets are recognised at cost.

Alwyndor Aged Care

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

Note 8. Liabilities

$	2025 Current	2025 Non Current	2024 Current	2024 Non Current
(a) Trade and other payables				
Trade Creditors	986,461	–	826,126	–
Payments Received in Advance - Grants, Subsidies, Contributions	252,326	–	39,418	–
Accrued expenses - employee entitlements	985,635	–	897,856	–
Accrued expenses - other	363,006	–	293,676	–
Aged care facility deposits	38,363,550	–	33,982,559	–
Other	795,843	–	1,530,769	–
Total trade and other payables	41,746,821	–	37,570,404	–
(b) Provisions				
Employee entitlements (including oncosts)	3,522,566	565,759	2,933,634	441,698
Total provisions	3,522,566	565,759	2,933,634	441,698
(c) Other liabilities				
Lease liabilities	16,393	37,948	14,759	53,183
Total other liabilities	16,393	37,948	14,759	53,183

Note 9. Reserves

$	as at 30/06/24 Opening Balance	Increments (Decrements)	Transfers	Impairments	as at 30/06/25 Closing Balance
(a) Asset revaluation reserve					
Land - other	9,284,428	–	–	–	9,284,428
Buildings and other structures	3,138,861	–	–	–	3,138,861
Total asset revaluation reserve	12,423,289	–	–	–	12,423,289
Comparatives	12,423,289	–	–	–	12,423,289

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Alwyndor Aged Care

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

Note 9. Reserves (continued)

$	as at 30/06/24 Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/25 Closing Balance
(b) Other reserves					
General Reserves	6,414,354	–	–	–	6,414,354
Total other reserves	6,414,354	–	–	–	6,414,354
Comparatives	6,414,354	–	–	–	6,414,354

(c) Purpose of Reserves

Asset Revaluation Reserve

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).

Other Reserves

General reserves are unspent funds which are carried forward to cover part of the unfunded accommodation deposit liability.

Note 10. Assets subject to restrictions

$	2025	2024
The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Alwyndor, or for which the revenues were originally obtained.		
Cash and financial assets		
Aged Care Facility Deposits	530,000	940,000
Total assets subject to externally imposed restrictions	530,000	940,000

Note 11. Reconciliation to Statement of Cash Flows

$	Notes	2025	2024
(a) Reconciliation of cash			
Cash assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Total cash and equivalent assets	5	7,154,738	6,289,492
Balances per Statement of Cash Flows		7,154,738	6,289,492

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Alwyndor Aged Care

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

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

$	2025	2024
(b) Reconciliation of Operating Result		
Net surplus/(deficit)	985,319	313,854
Non-cash items in income statements		
Depreciation, amortisation and impairment	1,583,268	1,523,464
Non-cash asset acquisitions	(5,198)	(46,231)
Net (Gain) Loss on disposal and fair value movements on investments	(634,484)	(600,125)
	1,928,905	1,190,962
Add (less): changes in net current assets		
Net (increase)/decrease in receivables	(625,828)	(635,182)
Change in allowances for under-recovery of receivables	19,204	–
Net (increase)/decrease in inventories	(11,354)	–
Net increase/(decrease) in trade and other payables	(204,574)	81,694
Net increase/(decrease) in unpaid employee benefits	712,993	667,469
Net cash provided by (or used in) operations	1,819,346	1,304,943

Note 12. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

Accounting Policy:
Carried at lower of cost and net realisable value; Interest is recognised when earned.

Terms & Conditions:
Deposits at call are returning fixed interest rates between 4.15% and 4.65% (2024: 4.30% and 4.55%). Alwyndor did not have short term deposits in 2025 and 2024.

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

Investments

Accounting Policy:

Financial assets are initially measured at fair value through profit or loss unless it is measured at amortised cost. Transaction costs are included part of the initial measurement except where the instrument is classified at fair value through profit or loss. Such assets are subsequently measured at either amortised cost or fair value depending on their classification. Classification is determined based on both the business model within which such assets are held and the contractual cash flow characteristics of the financial asset.

Financial assets not measured at amortised cost such as equity securities and interest rate securities are classified as financial assets to fair value through profit or loss. Fair value movements are recognised in profit or loss. Financial assets at fair value through profit or loss are classified as non-current assets when they are not expected to be sold wihtin 12 months after the end of the reporting period.

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

Impairment
The entity will recognise a loss allowance for expected credit losses on financial assets which are measured at amortised cost. The measurement of the loss allowance depends upon the entity's assessment at the end of each reporting period as

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Alwyndor Aged Care

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

Note 12. Financial instruments (continued)

to whether the financial instrument's credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain.

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

Carrying Amount:
Approximates fair value (after deduction of any allowance).

Receivables - Aged Care Facility Contributions

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 legislation.

Carrying amount:
Approximates fair value (after deduction of any allowance).

Liabilities - creditors and accruals

Accounting Policy:
Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to Alwyndor.

Terms & Conditions:
Liabilities are normally settled on 30 day terms.

Carrying Amount:
Approximates fair value.

Liabilities - Aged Care Facility Contributions

Accounting policy:
To avoid inconvenience when complying with the separate audit requirements imposed by the relevant legislation, amounts are carried at nominal values.

Terms and conditions:
Pursuant to Commonwealth legislation certain intending residents are required to contribute amounts on an interest free basis. The amounts are subject to certain deductions as prescribed by the legislation, the balance being repaid on termination of tenancy.

Carrying amount:
Approximates fair value for short tenancies; may be non-materially overstated for longer tenancies.

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Alwyndor Aged Care

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

Note 12. Financial instruments (continued)

Liabilities - leases

Accounting Policy:
Accounted for in accordance with AASB 16 as stated in Note 1.

LIQUIDITY ANALYSIS

$	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities					
2025					
Financial assets					
Cash and cash equivalents	7,154,738	–	–	7,154,738	7,154,738
Receivables	4,116,141	–	–	4,116,141	3,969,402
Investments - Interest Rate Securities	1,564,412	8,342,975	3,871,436	13,778,823	13,994,950
Investments - Equity Securities	5,166,961	–	–	5,166,961	5,166,961
Total financial assets	18,002,252	8,342,975	3,871,436	30,216,663	30,286,051
Financial liabilities					
Payables	41,491,153	–	–	41,491,153	41,383,815
Lease liabilities	19,110	40,839	–	59,949	54,341
Total financial liabilities	41,510,263	40,839	–	41,551,102	41,438,156
2024					
Financial assets					
Cash and cash equivalents	6,289,492	–	–	6,289,492	6,289,492
Receivables	4,430,313	–	–	4,430,313	4,256,065
Investments - Interest Rate Securities	1,151,219	6,139,426	2,848,912	10,139,557	10,205,251
Investments - Equity Securities	3,507,393	–	–	3,507,393	3,507,393
Total financial assets	15,378,417	6,139,426	2,848,912	24,366,755	24,258,201
Financial liabilities					
Payables	37,463,044	–	–	37,463,044	37,208,786
Lease liabilities	18,156	58,657	–	76,813	67,942
Total financial liabilities	37,481,200	58,657	–	37,539,857	37,276,728
Total financial assets and liabilities	52,859,617	6,198,083	2,848,912	61,906,612	61,534,929

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 Alwyndor is the carrying amount, net of any impairment. Alwyndor investments are made with the SA Local Government Finance Authority which is guaranteed by the SA Government and via an external investment manager, Ord Minnett. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within Alwyndor's boundaries, and there is no material exposure to any individual debtor.

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Alwyndor Aged Care

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

Note 12. Financial instruments (continued)

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. Alwyndor is exposed to Market risk investments in equity investments, managed funds and income securities. Such risk is managed through diversification of investments across industries and geographic locations.

Liquidity Risk is the risk that Alwyndor will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Mangement Policy (LGA Information Paper 15), liabilities have a range of maturity dates. Alwyndor 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. Alwyndor has a balance of both fixed and variable interest rate investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

Note 13. Capital expenditure and investment property commitments

$	2025	2024
Capital commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Buildings	248,686	385,090
Plant and equipment	38,000	–
	286,686	385,090
These expenditures are payable:		
Not later than one year	286,686	385,090
	286,686	385,090

Note 14. Superannuation

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

Accumulation only members
Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (11.50% in 2025; 11.00% in 2024). No further liability accrues to Alwyndor 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. Alwyndor makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2023) of "superannuation" salary.

In addition, Alwyndor 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.

continued on next page ...

Alwyndor Aged Care

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

Note 14. Superannuation (continued)

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), Alwyndor does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2023. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Alwyndor's contribution rates at some future time.

Contributions to other superannuation schemes
Alwyndor 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 Alwyndor.

Note 15. Interests in other entities

Alwyndor has no interest in any Equity Accounted Businesses such as Joint Ventures, Associates & Joint Operations.

Note 16. Non-current assets held for sale and discontinued operations

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

Note 17. Contingencies and assets/liabilities not recognised in the balance sheet

Alwyndor does not have any Contingencies & Asset/Liabilities Not Recognised in the Balance Sheet.

Note 18. Events after the balance sheet date

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

Alwyndor Aged Care

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

Note 19. Related party transactions

Key management personnel

Transactions with key management personnel

The Key Management Personnel of the Alwyndor includes the Alwyndor Management Committee and General Manager - Alwyndor under section 112 of the Local Government Act 1999.

In all, 8 persons were paid the following total compensation:

$	2025	2024
The compensation paid to key management personnel comprises:		
Short-term employee benefits	228,904	213,166
Post-employment benefits	26,324	23,448
Payments to Alwyndor Management Committee	23,669	22,718
Total	278,897	259,332

Transactions with Related Parties

City of Holdfast Bay

	Sales of goods and Services		Amounts Outstanding from Related Parties	
	2025	2024	2025	2024
Services provided to City of Holdfast Bay	56,686	198,757	43,486	76,495

Description of services provided:
Group class services, staff physiotherapy services for early intervention, CHSP transport and Solo waste costs.

	Sales of goods and Services		Amounts Outstanding from Related Parties	
	2025	2024	2025	2024
Services received from City of Holdfast Bay	1,010,999	1,031,576	25,712	22,534

Description of services received:
Fee for use of land, brokerage fees to deliver community services, contribution to public liability insurance premium, contribution for consultancy services, ICT and marketing services.

Alwyndor Aged Care

General Purpose Financial Statements

for the year ended 30 June 2025

Independent Auditor's Report - Financial Statements

Alwyndor Aged Care

General Purpose Financial Statements

for the year ended 30 June 2025

Statement by Auditor

I confirm that, for the audit of the financial statements of Alwyndor Aged Care for the year ended 30 June 2025, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations* 2011 made under that Act.

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

Auditor's Name

Audit Firm Name

Date: dd MMMM yyyy

Attachment 3

CITY OF HOLDFAST BAY

City of Holdfast Bay

General Purpose Financial Statements

for the year ended 30 June 2025

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of City of Holdfast Bay (Consolidated) for the year ended 30 June 2025, the Council's Auditor, Dean Newbery has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

P. Jackson
Chief Executive Officer

J. Smedley
Presiding Member, Audit and Risk Committee

Date: 10/10/2025

Attachment 4

CITY OF HOLDFAST BAY

External Audit Completion Report

Financial Year Ended 30 June 2025

City of Holdfast Bay

DeanNewbery

7 October 2025

Dear Audit & Risk Committee Members

This report has been prepared for the City of Holdfast Bay's (the Council) Audit & Risk Committee in relation to the financial year ended 30 June 2025 external audit.

The purpose of this report is to provide members of the Audit & Risk Committee a summary of the significant matters that have arisen from our audit which we believe covers material matters dealt within our work completed.

As at the time of preparing this report, we have completed a sufficient level of work to enable us to provide you with our expected audit opinions subject to finalisation of the outstanding matters outlined within this report. We are pleased to report that we expect to issue unmodified audit reports subject to the successful completion of the outstanding matters noted.

Should you require any further information, please contact me on 8267 4777.

I would like to take this opportunity to thank the Administration for the assistance provided throughout the audit process.

Your sincerely

SAMANTHA CRETEN
Director

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DeanNewbery

Executive Summary

Scope

The audit procedures have been designed and carried out by the audit team in accordance with Australian Auditing Standards and per the audit scope prescribed under the *Local Government Act 1999* and applicable Regulations for the financial year ended 30 June 2025.

Our audit procedures were designed to undertake the work necessary to form opinions as required per the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* as to whether:

- the financial report was prepared, in all material respects, in accordance with the Australian Auditing Standards and the *Local Government Act 1999* (the Act) and applicable Regulations; and,

- controls exercised by the Council in relation to the receipts, expenditure and investment of moneys, the acquisition and disposal of property and the incurring of liabilities are sufficient to provide assurance that the financial transactions of the Council have been conducted properly and in accordance with law. The opinion is to based on the criteria established in the *Better Practice Model – Financial Internal Control* issued by the Local Government Association of South Australia.

Audit Status

All requested audit adjustments have been processed and disclosures within the financial report appropriately modified based on audit testing completed. All requested information has been provided by the Administration during the course of the audit.

Subject to the finalisation of the matters outlined in this report, our audit opinions for the financial year ended 30 June 2025 will be signed without reference to any qualifications. Draft copies of the audit reports have been provided within this report.

Executive Summary

Outstanding Matters to be Completed

- Undertake a review of subsequent events since balance date.
- Obtain certified financial statements as required.
- Receipt of the signed Management Representation Letter

Independence

In accordance with our professional ethical requirements, we confirm that, for the audit of the Council for the financial year ended 30 June 2025, all members of our audit team have maintained their independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board and in accordance with *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Summary of Misstatements

Below is a summary of misstatements identified during the course of the Balance Date audit and the status of matters identified. Any misstatements, either individually or in aggregate, that are considered to be immaterial, have not been adjusted.

Misstatements which are considered trivial have not been included in the table below.

Matter No.	Description	Operating Surplus/ (Deficit) ($'000)	Net Surplus/ (Deficit) ($'000)	Assets Dr/(Cr) ($'000)	Liabilities Dr/(Cr) ($'000)	Equity Dr/(Cr) ($'000)	Status of Matter
1	Equity Accounting for Council Regional Subsidiary	-	-	251	-	(251)	Corrected
Summary Corrected Misstatements		**-**	**-**	**251**	**-**	**251**	
Summary Uncorrected Misstatements		**-**	**-**	**-**	**-**	**-**	

Summary of Misstatements (Cont.)

Below is a description of the issues identified with misstatements reported on Page 6:

No.	Matter	Description
1	Equity accounting for Council Regional Subsidiary	Adjustment made to recognise the valuation movement as recorded in the Southern Region Waste Resource Authority (SRWRA) Financial Statements for Property, Plant and Equipment Assets.

Matters for Those Charged with Governance and Management

Fraud	
Description	**Outcome**
The external audit is not designed to detect fraud however our audit procedures include evaluating the risk of material misstatement due to fraud whilst maintaining professional scepticism and evaluating evidence for signs of fraud. Should any instances arise and we become aware of it, we will report them to you.	Management have confirmed to us that there were no matters of fraud identified for the financial year and we have not identified any instances of fraud in the work we have completed. We believe it is important for the Administration and the Audit & Risk Committee to continually evaluate and enhance the effectiveness of the internal control environment to identify and mitigate potential fraud risks.

Legal Compliance	
Description	**Outcome**
We have made enquiries with the Administration in relation to non-compliance with laws and regulations during the course of the financial year.	No instance of non-compliance have been identified as a result of the enquires we have made with the Administration.

Key Audit Matters Considered

As part of our audit planning process we identified key audit and accounting matters that were considered and tested during the course of the audit which represented areas of identified risk where material misstatements could occur.

As a result of the work we have recently completed, we have provided further detail below of the key audit matters and the outcomes from our testing completed.

Management Override of Internal Controls		
Key Audit Matter Description	**Audit Work Undertaken**	**Outcomes of Testing Completed**
The Australian Auditing Standards mandate that the external auditor must assume there is a risk that the Council's Administration can override internal controls, even those that appear to be functioning effectively, leading to potential manipulation of accounting records.	• Review and observation of controls in operation to assess whether controls are operating effectively as intended throughout the period. • Perform analytical reviews and recalculation of transactions. • Test the appropriateness of journal entries processed to prepare the financial statements. • Review of accounting estimates and assumptions applied to the preparation of those estimates to evaluate its appropriateness and relevance.	• No matters were identified during the course of our audit.

Key Audit Matters Considered (Cont.)

Revaluation of Infrastructure, Property, Plant & Equipment (IPPE) Assets

Key Audit Matter Description	Audit Work Undertaken	Outcomes of Testing Completed
Valuation of Roads, Kerb and Gutter, Footpaths and Other Transport - Bridges, Bus Shelters, Car Parks, Traffic Control Devices Asset Classes	• Evaluation of assumptions and data used to calculate carrying values and annual depreciation expenses. • Assessment of capabilities, experience and work undertaken of valuers engaged to conduct independent valuations to ensure assumptions applied to the valuations are reasonable. • Review of independent valuer reports to ensure accurate integration of asset valuation data within Council's databases and financial records.	• Audit procedures did not identify any material misstatements.

Consolidation of Financial Statements

Key Audit Matter Description	Audit Work Undertaken	Outcomes of Testing Completed
Consolidation and disclosure of Alwyndor and Southern Region Waste Resource Authority (SRWRA) financial statements	• Review was performed of the consolidation process and disclosures recorded in Council's draft financial statements.	• An adjustment had been identified and processed relating to SRWRA as noted in within the Report. • No other matters were identified that required correction and/or adjustment.

Key Audit Matters Considered (Cont.)

Accounting for Grant Income

Key Audit Matter Description	Audit Work Undertaken	Outcomes of Testing Completed
Review of Grants income for correct treatment as per AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities	• Reviewed Grant Agreements and identified specific performance obligation to assess whether there were any unrecorded liabilities, and the recognition of revenue was appropriate per accounting standards. • Reviewed accounting treatment of funding received (e.g., Capital vs Operating) to ensure appropriate classification and disclosure per the Model Financial Statements.	• Audit procedures did not identify any material misstatements.

Treatment of Capital Work in Progress (WIP)

Key Audit Matter Description	Audit Work Undertaken	Outcomes of Testing Completed
Treatment of Capital Work in Progress (WIP)	• Reviewed WIP reconciliations to identify any long-term projects recorded to ensure correct ongoing classification of costs as WIP. • Tested transactions allocated to WIP to ensure appropriate allocation of expenses incurred as Operating vs Capital in line with AASB 116.	• Audit procedures did not identify any material misstatements. • We would like to acknowledge the work undertaken by the Administration during the financial year in this space.

Matters to be Addressed in Future Financial Years

As a result of audit work completed, the following audit matters have been identified during the course of our audit which we have summarised below.

Strategic Management Plan Updates	
Audit Matter Description	**Audit Recommendation**
Strategic documents update as a result of the revaluation preformed on the Roads, Kerb and Gutter, Footpaths and Other Transport - Bridges, Bus Shelters, Car Parks, Traffic Control Devices Asset Classes.	• Given the work undertaken in FY25 to value Council's Roads, Kerb and Gutter, Footpaths and Other Transport - Bridges, Bus Shelters, Car Parks, Traffic Control Devices Asset Classes, we recommend that Council undertakes a detailed review and update to its key strategic plans to ensure that they reflect updated information now available. • In particular, updates to key strategic documents such as Asset Management Plan and the Long Term Financial Plan should be undertaken to reflect updated assumptions, estimates and assessed allocation of resources to meet future demands and compliance obligations.

Barter Card Facility	
Audit Matter Description	**Audit Recommendation**
Council has a Barter Card facility which remains inactive and with available credit funds which has not been accessed for a number of years.	• We acknowledge that Council has tried in the past to close this facility. Noting that no action has been undertaken on this matter in the last 12 months, we recommend that the Administration investigate closing this facility and transferring available funds into Council's main operating bank account.

Matters to be Addressed in Future Financial Years (Cont.)

Council's Undrawn Debt	
Audit Matter Description	**Audit Recommendation**
Council has approved external borrowings as at 30 June 2025 which are yet to be drawn.	• We recommend that the Administration provide Council with more detailed information comparing actual borrowings to approved levels. This will ensure Council remains fully informed of the maximum approved debt and will support more effective tracking of current debt levels against those forecasted in Strategic Plans.

Draft Audit Report

INDEPENDENT AUDITOR'S REPORT

To the members of the City of Holdfast Bay

Report on the Audit of the Financial Report

DRAFT

Opinion

We have audited the accompanying financial report of the City of Holdfast Bay (the Council), which comprises the Statement of Financial Position as at 30 June 2025, the Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and other explanatory information and the Certification of the Financial Statements.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2025, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and the Australian Accounting Standards.

Basis for Opinion

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

Responsibility of Management and Those Charged with Governance for the Financial Report

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

In preparing the financial report, Management is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the 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.

Draft Audit Report (Cont.)

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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.

DEAN NEWBERY

SAMANTHA CRETEN

Director

Signed on the day of 2025

DRAFT

Draft Assurance Report on Internal Controls

INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE CITY OF HOLDFAST BAY

Opinion

In our opinion, the City of Holdfast Bay (the Council) has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to the Internal Controls established by the Council relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period
1 July 2024 to 30 June 2025.

Basis for Opinion

We have audited the Internal Controls of the Council under the requirements of *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2024 to 30 June 2025 have been conducted properly and in accordance with law.

We conducted our engagement in accordance with Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information and ASAE 3150 Assurance Engagements on Controls* issued by the Auditing and Assurance Standards Board.

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

The Council's Responsibility for the 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, the 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 applying Auditing Standard *ASQC 1 Quality Control for Firms that Perform Audits and Review of Financial Reports and Other Financial Information*, and Other Assurance Engagements in undertaking the assurance engagement.

Assurance Practitioner's Responsibilities

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 the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures have been conducted properly and in accordance with law.

ASAE 3150 requires that we plan and performed our procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the control objectives and the controls operating effectively through the period. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

An assurance engagement to report on the designed and operating effectiveness of controls involves performing procedures to obtain evidence about the suitability of the design of the controls to achieve the control objectives and the operating effectiveness of the controls throughout the period. The procedures selected depend on our judgement, including the assessment of the risks that the controls are not suitably designed or the controls did not operate effectively. Our procedures included testing the operating effectiveness to the controls that we consider necessary to achieve the control objectives identified. An Assurance engagement of this type also includes evaluating the suitability of the control objectives.

DRAFT

Draft Assurance Report on Internal Controls

Limitation on Use

This report has been prepared for the members of the Council in accordance with *Section 129(1)(b) 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.

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 operating effectiveness of 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

DRAFT

DEAN NEWBERY

SAMANTHA CRETEN

Director

Signed on the day of 2025

Disclaimer:

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Dean Newbery

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Attachment 5

CITY OF HOLDFAST BAY

CITY OF
HOLDFAST BAY

28/10/2025

Samantha Creten
Partner
Dean Newbery
PO Box 755
North Adelaide SA 5006

Dear Samantha

Management Representations: External Audit, Financial Year Ended 30 June 2025

This Management Representation letter is provided in connection with your audit examination of the General Purpose Financial Report **(2025 Financial Report)** of City of Holdfast Bay (‘**the Council’)** for the financial year ended 30 June 2025.

We hereby confirm, at your formal request, that to the best of our knowledge and belief, the following representations relating to the 2025 Financial Report are correct.

In making these representations, we understand that they are provided to you in connection with your external audit of the Council for the year ended 30 June 2025 as prescribed by the *Local Government Act 1999*, for the express purpose of your expressing an opinion as to whether the 2025 Financial Report is, in all material respects, presented fairly in accordance with all applicable standards and requirements, including statutory. In making these representations, we have read and understood the standard unqualified Audit Opinion that would be normally expressed to the Council by you as is required under Section 129(3) of the *Local Government Act 1999* for the financial year ended 30 June 2025. We therefore understand, without exception, the potential ramifications of making any representations to you that are not correct, to the best of our knowledge and belief as of the date of this letter.

We understand and acknowledge that it is the Council management’s responsibility for the fair presentation of the 2025 Financial Report and that management, as appropriate, have approved the Financial Report. Accordingly, management of the Council are of the opinion that the 2025 Financial Report is free of material misstatements, including omissions.

1. Compliance with all Applicable Standards, including Statutory

The Financial Report of the Council has been prepared so as to present a true and fair view of the state of affairs of the Council as at 30 June 2025 and of the results of operations of the Council for the financial year ended on that date, including for all post balance date matters, as applicable.

The accounting and financial management policies, practices and records of the Council were at all times maintained in accordance with the requirements of the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and that the Financial Report was prepared in accordance with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011*, Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board together with all other mandatory professional reporting requirements in Australia.

ASSETS

Cash and Cash Equivalents

(1) Cash on hand at balance date was represented by cash floats reconciled and on hand as at 30 June 2025.

(2) Cash at bank at balance date represented the reconciled operating account(s) of the Council.

(3) Short term deposits represented amounts held with the LGFA by Council and Ord Minnett (Investment Manager) for Alwyndor.

Rates and Other Receivables

(1) Current rate receivables at balance date represented all outstanding amounts owed by rate payers.

(2) Current other receivables at balance date represented all outstanding amounts owed by debtors other than rate payers.

(3) Debts due at balance date that are known to be uncollectible have since been written-off and adequate provision has been made for impairment to cover allowances, discounts and losses that may be sustained by Council in the collection of the debts.

Other Current Assets

(1) Prepayments at balance date represented payments for goods and services to be received in the 30 June 2026 financial year.

(2) There are no non-current assets held for sale.

Financial Assets

(1) There are no grounds to provide for any impairment loss for loans to community groups or other organisations.

(2) Other financial assets refer to Alwyndor interest rate and equity securities.

Investments Accounted using the Equity Method

(1) Council has complied with all applicable Australian Accounting Standards with regard to Council's equity in subsidiaries, regional subsidiaries and other interests, as applicable.

Infrastructure, Property, Plant & Equipment and Depreciation

(1) Infrastructure, property, plant and equipment at the 2025 balance date was represented by the following fair values, cost, accumulated depreciation and carrying amounts for each class of asset, in accordance with all prescribed requirements and standards, as follows:

	At Fair Value $'000	At Cost $'000	Accumulated Depreciation $'000	Carrying Amount $'000
Land	504,222	230	-	504,452
Buildings & Other Structures	180,667	12,348	(75,682)	117,333
Infrastructure	548,214	22,249	(205,915)	364,548
Plant & Equipment	-	15,049	(7,961)	7,088
Furniture & Office Equipment	-	6,020	(3,538)	2,482
Total Infrastructure, Property, Plant & Equipment	1,233,103	55,896	(293,096)	995,903

(2) The additions during the 2025 financial year to Infrastructure, property, plant and equipment general ledger control accounts and asset registers represents the cost of additions and or improvements to existing facilities or replacements thereof. All units of property which have been replaced, sold, dismantled or otherwise disposed of, or which are permanently unusable, have been removed from general ledger and applicable asset register. Adequate provision, determined in a manner consistent with that of the preceding financial year, has been made to write-off depreciable assets over their useful economic working lives.

No circumstances have arisen which render adherence to the existing basis of depreciation misleading or inappropriate and that depreciation expense for the financial year ended 30 June 2025 is reliable.

(3) All additions to depreciable assets represent actual additions or improvements of a capital nature, based on capitalisation thresholds consistently applied for the 2025 financial year in accordance with Council's Asset Accounting Policy.

(4) Where the recorded carrying amount of any depreciable assets exceeds its recoverable amount as at 30 June 2025, that asset's recorded carrying amount has been written down to its recoverable amount.

(5) Contractual commitments for capital expenditure(s) included in the Financial Report payable not later than one year are as described in the notes accompanying the Financial Report.

(6) There are no deficiencies or encumbrances attaching to the title of the assets of the Council at 30 June 2025 other than those reflected in the financial report and those are not greater than the value of the asset.

(7) No lease commitments exist that have not been disclosed in the Financial Report. All operational lease expenses have been fully disclosed in the notes to the 2025 Statement of Comprehensive Income. Finance Leasing commitments have been fully disclosed in the notes to the 2025 Balance Sheet.

(8) The asset revaluation of all Road, Kerb, Footpath and Other Transport assets owned by Council was undertaken by independent valuers Public Private Property as at 1 July 2024 based on the principle of written down replacement value. Accordingly, total replacement value, total economic working life, residual economic working life were reliably established for each asset and the financial records

of Council were restated in accordance with all applicable Australian Accounting Standards, and the Financial Report reflects all such accounting entries.

(9) The resultant increment to the asset revaluation reserve during the year represents the difference between the prior written down value of the assets being valued and the valuations as at 1 July 2024.

(10) Depreciation expense reported in the 2025 Statement of Comprehensive Income is reliable, being based on reliable 'whole of life' asset management information for each class of depreciable non-current asset.

LIABILITIES – Current and Non-Current

(1) All liabilities which have arisen or which will arise out of the activities of the Council to the end of the 2025 financial year have been included in the 2025 Financial Report.

(2) All outstanding trade payables at balance date have been taken up as at the 2025 balance date.

(3) All applicable accrued wages and salaries and accrued employee entitlements at the 2025 balance date have been taken up.

(4) All accrued interest at the 2025 balance date have been taken up.

(5) All revenue received in advance as at the 2025 balance date have been taken up.

(6) Provisions for employee benefits, inclusive of on-costs, all discounted as at the 2025 balance date representing long service leave benefits calculated for all valid employees (as at balance date) have been taken up.

(7) Accrued employee benefits represent annual leave accrued for all valid employees as at the 2025 balance date.

(8) Borrowings as at the 2025 balance date represented amounts owed to the Local Government Finance Authority. Loans with the LGFA have varying maturity dates and interest rates with details fully provided in the notes to the 2025 Financial Report.

(9) There were no contingent liabilities including for:
- a) guarantees;
- b) bills and accounts receivable discounted, assigned or sold and which are subject to recourse;
- c) endorsements;
- d) pending law suits - noting (as separately advised) that a pre-action notice has been served on 61 SA Councils in relation to fees associated with negotiating public lighting tariffs. The LGA are facilitating the response and coordinated defence with advice that the claim does not have merit;
- e) unsatisfied judgements or claims;
- f) repurchase agreements; or
- g) contractual disputes between the Council and any contractor / service provider that may result in an increased liability as at 30 June 2025; which are not fully disclosed in the notes to the 2025 Financial Report.

EQUITY

(1) There have been no adjustments to the Accumulated Surplus other than those allowable under the Australian Accounting Standards.

(2) There have been no adjustments to the Asset Revaluation Reserve other those allowable under the Australian Accounting standards and the balance of the reserve has been reconciled to each class of asset.

(3) All reserve funds required by legislation to be maintained have been at all times maintained in the accounting records of the Council.

(4) All transfers to and from reserve funds (including the Accumulated Surplus) have been prior authorised by Council.

(5) Other than for the Asset Revaluation Reserve, all other reserve accounts are those applied for 2025 Council budget purposes and have the same balances as at 30 June 2025.

2024 STATEMENT OF COMPREHESIVE INCOME

(1) Please find attached a summary of all material variations for all income and expense amounts disclosed in the 2025 Statement of Comprehensive Income, compared to 2024.

(2) No 2023-24 amounts have been reclassified in the 2025 Statement of Comprehensive Income.

(3) All depreciable physical resources received free of charge have been included in the appropriate asset register and depreciated from the date when Council assumed control (of the asset).

(4) Depreciation expense for 2025 is in accordance with Council's asset registers and has been determined on the same basis as for 2024.

(5) Salaries and Wages expense disclosed in the 2025 Statement of Comprehensive Income reconciles to the last budgeted salaries and wage amount approved by Council for 2025 annual budget funding purposes.

(6) Capital grants have been correctly separated from operating grants, in accordance with the requirements of the Model Financial Statements.

KEY FINANCIAL INDICATORS

Council has three major financial targets as follows:

- To achieve an operating ratio of 0-10 per cent over a five year period.
- To achieve a net financial liabilities ratio of less than 100 per cent.
- To improve Council's asset sustainability ratio to be within the range of 90-110 per cent over a five year period.

CHIEF EXECUTIVE OFFICER'S REPORT

There are no exceptions to the standard Chief Executive Officer's Report that may be or will be expressed in the 2025 report to be included in the 2025 Financial Report.

OTHER REQUIRED REPRESENTATIONS

(1) No events have occurred (or are known to occur) subsequent to the 30 June 2025 that would require any consideration for adjustment to or additional disclosure in the 2025 Financial Report.

(2) The Council does not have any plans or intentions that may materially affect the carrying value or classification of all assets and liabilities as at 30 June 2025.

(3) The Council has complied with all aspects of contractual arrangements and agreements that would have a material effect on the 2025 Financial Report in the event of non-compliance.

(4) There were no material commitments for construction or acquisition of property, plant and equipment or to acquire other non-current assets, other than those disclosed in the 2025 Financial Report.

(5) There are no violations or possible violations of laws, compulsory standards or regulations whose effects should be considered for disclosure in the 2025 Financial Report or as a basis for recording as an expense or otherwise.

(6) The methods, the data, and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

(7) The Council has full title to all assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

(8) All details concerning related party transactions and related amounts receivable or payable (including sales, purchases, loans and guarantees) have been correctly recorded in the accounting records. All related parties have been identified and disclosed to you during your audit.

(9) The Council reviews, at least on an annual basis, the adequacy of insurance cover on all assets and insurable risks. This review has been consistently performed, and where it is considered appropriate, assets and insurable risks of the Council are at all times adequately covered by appropriate insurance.

(10) The minutes of all meetings of Council and its Committees were made available to you and are complete and authentic records of all such meetings held during the 2025 financial year and to the date of this letter. All other statutory records were properly kept at all times during the year and have been made available to you for audit purposes.

(11) All audit correspondence has been formally and promptly responded.

(12) All audit correspondence has been referred to Council and Council's Audit and Risk Committee.

(13) Salaries and wages records together with records for the Goods and Service Tax were at all times fully maintained in accordance with the requirements of the Australian Taxation Office, as applicable.

(14) All documentation relating to the capture of Related Party Disclosures and Transactions (AASB 124 Related Party Disclosures) including all authorised forms provided by the deemed Key Management Personnel, evidence of review of total related party transactions processed during the financial year by the Council e.g. transaction reports of payments made by Council to related parties and any working papers of calculation methodologies for the disclosures in the 30 June 2025 financial statements have been made available to the auditors.

(15) All deemed material transactions relating to Related Party Disclosures and Transactions (AASB 124 Related Party Disclosures) have been included and adequately disclosed in the 30 June 2025 financial statements.

(16) Council has formally in place and has at all times maintained an appropriate standard of accounting, internal control structure and framework, segregation of duties and risk management structure and framework across the entire organisation, including appropriate controls and mechanisms specifically designed to prevent and detect fraud and error. Further, we advise that there have not been any instances of fraud or error during the financial year ended 30 June 2025, or to the date of this letter, that you have not already been notified of. In addition, there are no matters that should be brought to your attention for the purposes of your making an assessment as to Sections 129(5) and 129(6) of the Local Government Act 1999.

(17) The 2025 Financial Report has been adjusted for all agreed audit adjustments for the year ended 30 June 2025.

(18) There were no changes in accounting practices and accounting policies made for the financial year ended 30 June 2025 compared to the financial year ended 30 June 2024.

(19) Council's Audit and Risk Committee has addressed all of its prescribed responsibilities and no member of the Committee has undertaken other professional services for the Council.

(20) In our opinion, there are no grounds to believe that the Council will not be able to pay its debts as and when they fall due, that assets will be at all time maintained to the service standards currently determined by Council and accordingly, the Council is long term financially sustainable.

Yours sincerely

Pamela Jackson
Chief Executive Officer

Cadel Blunt
Manager Finance

Attachment

Attachment

2024-25 Statement of Comprehensive Income - Summary of material prior year variations.
Note References refer to the General Purpose Financial Statements

Note 2(b) - Statutory Charges $4,477,000 (2023-24 $3,781,000)

Increased by $696,000 due to an increase in parking fines, $283,000; hoarding fees, $235,000; and development assessment fees.

Note 2(c) - User Charges $11,743,000 (2023-24 $12,122,000)

Municipal user charges increased by $190,000 with additional rental income, $137,000; caravan park revenue, $73,000; additional community centre usage, $63,000; and off-street parking ticket machine income, $36,000. This was offset by a fall in cemetery fee income of $108,000.

Alwyndor user charges decreased by $570,000 due to a strategy of providing more services to Home Care Package clients (accounted for under Other Income) and less to private clients and external providers (accounted for as User Charges).

Note 2(g) – Grants, Subsidies and Contributions - Capital $1,068,000 (2023-24 $1,409,000)

Municipal capital grants decreased by $341,000 due to a number of allocated Roads to Recovery projects being carried over for completion in 2024-25 and the final Local Roads and Community Infrastructure (LRCI) funding received being lower than that received in 2023-24.

Note 2(g) – Grants, Subsidies and Contributions - Operating $23,411,000 (2023-24 $19,431,000)

Municipal operating grants increased by $2,335,000 due to a positive variance in the timing of the payment of the Financial Assistance Grants – 100% of the 2024-25 allocation and a 50% prepayment of the 2025-26 allocation were received during 2024-25.

Alwyndor grants and subsidies increased by $1,710,000. This is mainly due to an increase in government funding for residential services.

Note 2(d) - Investment Income $1,376,000 (2023-24 $1,208,000)

Municipal reserve fund investment decreased by $14,000 due to less available cash for investment with the Local Government Finance Authority (LGFA). This was due to a sizeable capital works program in 2024-25.

Alwyndor investment income increased by $182,000 mainly due to dividend and distribution income from investing surplus funds through investments with external investment manager, Ord Minnett and interest income generated from funds held with LFGA.

Note 2(e) – Reimbursements $11,467,000 (2023-24 $8,300,000)

Alwyndor reimbursements increased by $3,198,000 due to increased direct services provided to Support at Home clients resulting from their growth in numbers.

Note 2(f) – Other Income $12,971,000 (2023-24 $10,982,000)

Municipal other income has increased by $42,000 mainly due to commission on the sale of artwork, $20,000 and additional sponsorship revenue, $11,000.

Alwyndor other income increased by $1,927,000 due to an increase in Care and Package Management Fees for services provided to Support at Home clients and residential daily accommodation fees.

Note 19 - Net gain – Equity Accounted Council Businesses $548,000 (2023-24 $385,000)

This refers to Council's 15% share ($548,000 surplus) in the Southern Region Waste Resource Authority (SRWRA). For 2024/25 SRWRA achieved a $3,651,000 net surplus ($2,566,000 in 2023/24). Major variances included a reduction in its post closure landfill liability of $2.3 million which was recognised as Other Income. This was offset by a decrease in User Charges for landfill operations of $1.1 million.

Note 3(a) - Employee Costs $55,195,000 (2023-24 $51,028,000)

Overall municipal employee costs increased by $473,000 from the prior year. This is due to a 4% wages and salaries increase in line with the relevant Enterprise Agreements and an increase in the statutory employer superannuation contribution rate of 0.5%. This was offset by savings from a number of vacancies during the year.

Alwyndor employment costs increased by $3,694,000. This is due to additional costs to support increased Residential client needs, Support at Home, the Commonwealth Home Support Program (CHSP) and Therapy services following growth in these areas.

Note 3(b) - Materials, Contracts and Other Expenses $37,940,000 (2023-24 $33,860,000)

Municipal expenses in this grouping increased by $2,668,000. This comprised numerous items either included in the original budget or varied throughout the year. Major variances include the expensing of projects previously carried as capital works in progress, $1,354,000; higher waste dump charges, $100,000; and general inflationary increases in costs.

Alwyndor expenses increased by $1,478,000. This is due to an increase in third party costs associated with the growth of Home Care Package clients and agency labour costs related to managing COVID outbreaks and staff absences.

Note 3(c) - Depreciation $14,409,000 (2023-24 $12,837,000)

Overall municipal depreciation increased by $1,513,000 reflecting revalued and new assets including transport related assets $1,021,000, buildings $224,000, and open space assets $138,000.

Alwyndor depreciation increased by $60,000 due to additional depreciation on new building construction works.

Note 3(d) - Finance Costs $3,460,000 (2023-24 $2,825,000)

Municipal finance charges increased by $98,000 due to a greater use of Cash Advanced Debentures throughout 2024-25 for temporary cashflow to fund capital works. During 2024-25 council secured a new $10 million fixed-term loan over 15 years at 5.39% from the Local Government Finance Authority.

Alwyndor Finance charges increased by $537,000 due to recognition of higher rental income amount and corresponding interest expenses compared to the prior year, in accordance with the AASB 16 accounting standards.

Note 4 - Asset Disposal and Fair Value Adjustments $1,738,000 loss - (2023-24 $729,000 loss)

Municipal assets were sold, or disposed of, throughout the year resulting in a $2,377,000 loss. The assets are itemised as follows:

- $2,451,000 – Loss - Capital renewal program. Refers to existing infrastructure assets removed or disposed as part of the annual capital program
- $89,000 – profit on sale of vehicles
- $10,000 – loss on sale of other plant & equipment

Alwyndor's $634,000 net gain represents mainly the unrealised gain on the capital value of the investment portfolio as at 30 June 2025.

Note 2(g) - Amounts Received for New/Upgraded Assets $3,619,000 (2023-24 $2,001,000)

New grants were accounted for in 2023-24 including the following major projects – Tarlton Street, stormwater upgrade, $2,581,000; Seacliff Plaza, $510,000; Glenelg Jetty, $124,000; and Partridge Street, pedestrian safety, $110,000.

Note 9(a) - Change in Revaluation Surplus – $61,132,000 increase (2023-24 $27,135,000 increase)

All transport related assets (including roads, kerbs and footpaths) were revalued by Public Private Property. Based on current replacement rates this resulted in a valuation increase of $61,132,000. No other asset class revaluations were undertaken during 2024/25.

Note 9(a) – Share of other comprehensive income – equity accounted council businesses – $275,000 (2023-24 $0)

This refers to Council's 15% equity share ($275,000 surplus) in the Southern Region Waste Resource Authority's (SRWRA) other comprehensive income for 2024-25. SRWRA reported a $161,000 gain from the sale of assets, alongside a $1,672,000 increase in its revaluation reserve following the revaluation of building assets.

Attachment 6

CITY OF HOLDFAST BAY

City of Holdfast Bay
Municipal Funds Statement as at June 2025

2024 - 2025 Original Budget $'000	Year to Date Adopted Forecast $'000	Year to Date Actual $'000	Year to Date Variance $'000		2024 - 2025 Adopted Forecast $'000	Note
245	286	238	48	Cemeteries	286	
(1,449)	(1,449)	(1,344)	(105)	Council Administration	(1,449)	1
(992)	(939)	(840)	(98)	Development Services	(939)	2
1,795	2,804	3,531	(727)	FAG/R2R Grants	2,804	3
(2,106)	(2,086)	(2,005)	(81)	Financial Services	(2,086)	4
(11,685)	(12,785)	(12,845)	60	Financial Services-Depreciation	(12,785)	
(292)	(407)	(648)	242	Financial Services-Employee Leave Provisions	(407)	5
(1,743)	(763)	(710)	(54)	Financial Services-Interest on Borrowings	(763)	6
146	300	548	(248)	Financial Services-SRWRA	300	
44,718	44,738	44,766	(28)	General Rates	44,738	
(3,339)	(4,264)	(4,794)	530	Innovation & Technology	(4,264)	7
(735)	(802)	(726)	(76)	People & Culture	(802)	8
(989)	(989)	(978)	(11)	Strategy & Governance	(989)	
(1,404)	(1,358)	(1,210)	(147)	City Activation	(1,358)	9
17	17	15	2	Commercial - Partridge House	17	
(631)	(658)	(683)	24	Communications and Engagement	(658)	
(395)	(384)	(436)	51	Community and Business Administration	(384)	10
(1,092)	(1,101)	(1,054)	(47)	Community Events	(1,101)	
1,132	1,772	2,419	(648)	Community Safety	1,772	11
(640)	(697)	(574)	(123)	Community Wellbeing	(697)	12
(592)	(592)	(606)	14	Customer Service	(592)	
0	(88)	73	(161)	Jetty Road Mainstreet	(88)	13
(1,800)	(1,800)	(1,790)	(10)	Library Services	(1,800)	
(361)	(361)	(367)	5	Assets & Delivery Administration	(361)	
1,461	1,531	1,672	(141)	Commercial - Brighton Caravan Park	1,531	14
591	578	607	(29)	Commercial & Club Leases	578	
(1,374)	(1,589)	(1,210)	(379)	Engineering & Traffic	(1,589)	15
(846)	(836)	(834)	(2)	Environmental Services	(836)	
(2,486)	(2,560)	(2,577)	17	Property Management	(2,560)	
(504)	(487)	(1,173)	686	Public Realm and Urban Design	(487)	16
(9,145)	(9,401)	(9,628)	227	Field Services & Depot	(9,401)	17
(700)	(687)	(677)	(10)	Street Lighting	(687)	
(4,684)	(4,614)	(4,456)	(158)	Waste Management	(4,614)	18
1,074	983	983	-	Less full cost attribution - % admin costs capitalised	983	
1,193	**1,311**	**2,687**	**(1,376)**	**=Operating Surplus/(Deficit)**	**1,311**	
11,685	12,785	12,845	(60)	Depreciation	12,785	
146	107	101	6	Other Non Cash Items	107	
11,831	**12,892**	**12,945**	**(54)**	**Plus Non Cash Items in Operating Surplus/(Deficit)**	**12,892**	
13,023	**14,202**	**15,632**	**(1,430)**	**=Funds Generated from Operating Activities**	**14,202**	
-	4,316	3,619	697	Amounts Received for New/Upgraded Assets	4,533	19
26	243	160	83	Proceeds from Disposal of Assets	26	20
26	**4,559**	**3,779**	**780**	**Plus Funds Sourced from Capital Activities**	**4,559**	
(9,537)	(14,651)	(10,076)	(4,576)	Capital Expenditure on Renewal and Replacement	(14,651)	
(12,413)	(25,524)	(17,806)	(7,718)	Capital Expenditure on New and Upgraded Assets	(25,524)	
(21,950)	**(40,175)**	**(27,882)**	**(12,294)**	**Less Total Capital Expenditure**	**(40,175)**	21
21	521	547	(25)	Plus:Repayments of loan principal by sporting groups	521	
21	**521**	**547**	**(25)**	**Plus/(less) funds provided (used) by Investing Activities**	**521**	
(8,879)	**(20,893)**	**(7,924)**	**(12,969)**	**= FUNDING SURPLUS/(REQUIREMENT)**	**(20,893)**	
				Funded by		
-	-	(110)	110	Increase/(Decrease) in Cash & Cash Equivalents	-	
-	3,509	2,222	1,287	Non Cash Changes in Net Current Assets	3,509	
(10,909)	(26,431)	(10,000)	(16,431)	Less: Proceeds from new borrowings	(26,431)	
-	-	(1,100)	1,100	Less: Net Movements from Cash Advance Debentures	-	
2,029	2,029	1,064	965	Plus: Principal repayments of borrowings	2,029	
(8,879)	**(20,893)**	**(7,924)**	**(12,969)**	**=Funding Application/(Source)**	**(20,893)**	

Note 1 - Council Administration - $105,000 (7%) favourable

Savings on employment costs ($163,000) offset by additional legal fees ($36,000) and professional services expenditure ($12,000).

Note 2 - Development Services - $98,000 (10%) favourable

Planning fee revenue higher than forecast.

Note 3 - Financial Assistance Grants - $727,000 (26%) favourable

Timing issue between financial years for the receipt of key Commonwealth grants:

- The annual Commonwealth Financial Assistance Grant ($781,000): 50% of the 2025-26 allocation was received in 2024-25, the budget assumed that 100% of the grant would be paid in 2025-26.
- The Roads to Recovery Grant ($247,000): 51% of the budgeted revenue is now expected to be received in 2025-26 and was an operational carry forward.

Grants originally accounted as capital transferred to operating grants in line with accounting requirements ($194,000) – see Note 21.

Note 4 - Financial Services - $81,000 (4%) favourable

Saving on insurance expenditure ($42,000), debt collection fees ($17,000) and employment costs ($15,000).

Note 5 - Financial Services – Depreciation - $60,000 (0.5%) unfavourable

Additional depreciation recogonised following the end-of-year capitalisation of newly created assets for the 2024–25 financial year.

Note 6 - Financial Services – Employee Leave Provisions - $242,000 (59%) unfavourable

Final movements in the provisions made for Annual Leave and Long Service Leave owed to employees. Leave planning will need to be undertaken to reduce the level of leave owed.

Note 7 - Financial Services-Interest on Borrowings - $54,000 (7%) favourable

Savings on budgeted interest costs as the timing of new borrowings have been delayed due to positive cashflows. The savings will be used to offset future borrowing requirements.

Note 8 - Financial Services-SRWRA - $248,000 (83%) favourable

Council's 15% equity share in the Southern Region Waste Resource Authority (SRWRA) for 2023-24 was higher than budgeted for.

Note 9 - Innovation and Technology - $530,000 (12%) unfavourable

Reclassification of expenditure from capital work in progress to operational for various IT projects ($661,000). Offsetting favourable variances include savings on repairs and

maintenance expenditure ($21,000) and the IT Continuous Improvement project which will be continued in 2025-26 and was an operational carry forward ($60,000).

Note 10 - People and Culture - $76,000 (9%) favourable

Lower expenditure on training.

Note 11 - City Activation - $147,000 (11%) favourable

Two projects are to be continued in 2025-26 and were operational carry forward budgets: shopfront character grants ($33,000) and economic development strategy implementation ($16,000). Additionally, there were savings on professional services ($49,000) and marketing ($16,000).

Note 12 - Community and Business Administration - $51,000 (13%) unfavourable

Expenditure on the Jetty Road, Glenelg Telstra Wrap ($39,000) which was funded by savings from Community Safety.

Note 13 - Community Safety - $648,000 (37%) favourable

Higher than forecast revenue for car parking ($376,000), hoarding fees ($161,000), dog management fees ($31,000) and food registrations and licences ($30,000). Additionally, there were savings on professional services ($32,000) and legal fees ($20,000).

Note 14 - Community Wellbeing - $123,000 (18%) favourable

Favourable variances include, additional Community Centre hire revenue ($27,000), Community Bus contributions ($16,000) and savings on donations ($30,000).

Additionally, the Community Wellbeing Strategy project is to be continued in 2025-26 and was an operational carry forward ($25,000).

Note 15 - Jetty Road Mainstreet- $161,000 (182%) favourable

Savings on employment costs ($96,000), event management ($47,000) and marketing ($21,000). Due to separate rate funding arrangements unspent budget was carried forward as in previous years.

Note 16 - Commercial - Brighton Caravan Park- $141,000 (9%) favourable

Savings on repairs and maintenance ($56,000) and minor plant and equipment expenditure ($15,000) along with higher Caravan Park revenue ($42,000).

Note 17 - Engineering & Traffic - $379,000 (24%) favourable

Three projects are to be continued in 2025-26 and were carried forward operational budgets; Integrated Transport Strategy Priorities ($157,000), Property Condition Assessment ($125,000), and the Stormwater Management Plan ($50,000). There are also savings on employment costs ($16,000) and line marking ($11,000).

Note 18 - Public Realm and Urban Design - $686,000 (141%) unfavourable

Transfer of expenditure from the Transforming Jetty Road project capital budget as some costs are unable to be capitalised under the Australian Accounting Standard for example, concept plans, consultation etc.

Note 19 - Field Services & Depot - $227,000 (2%) unfavourable

Unfavourable variances include repairs and maintenance expenditure ($230,000) offset by additional revenue ($55,000).

Note 20 – Waste Management- $158,000 (3%) favourable

Savings on Solo collections costs.

Note 21 – Amounts Received for New/Upgraded Assets - $705,000 (16%) unfavourable

Variances include:

- Harrow Road GPT: $425,000 – Project to be completed in 2025-26. $200,000 of the grant funding has been received but not expended. $225,000 expected to be received in 2025-26.
- Tarlton St Stormwater: $85,000 reduction in capital contribution which is in line with the final project expenditure.

Grants originally accounted as capital transferred to operating grants in line with accounting requirements ($194,000) – see Note 3.

Note 22 – Proceeds from disposal of assets - $75,000 (288%) unfavourable

Trade-in of council vehicles has been delayed ($81,000) – budget to be carried forward. Offset by additional revenue received for IT equipment ($7,000).

Note 23 – Capital Expenditure - $12,294,000 (31%) favourable

There are positive variances on a number of capital projects. Some projects have been completed with a saving while other projects were not completed as at 30 June 2025. Details of these and the amount requested to be carried forward to 2025-26 were previously itemised in report 276/25.

Alwyndor Aged Care
Funds Statement as at 30 June 2025

2024-25 Budget $'000	2024-25 Full Year Adopted Forecast $'000	2024-25 Full Year Actual $'000	2024-25 Full Year Variance $'000		Note
27,969	27,625	27,638	13	User Charges	
19,949	20,789	20,650	(139)	Operating Grants and Subsidies	1
1,122	1,343	1,303	(40)	Investment Income	
117	105	180	75	Other Income	
49,157	**49,862**	**49,772**	**(90)**	**Operating Revenue**	
(34,925)	(34,575)	(34,375)	200	Employee Costs - Salaries & Wages	1
(11,803)	(12,933)	(13,397)	(464)	Materials, Contracts and Other Expenses	2, 3
(104)	(134)	(70)	64	Finance Charges	
(1,748)	(1,587)	(1,583)	4	Depreciation	
(48,580)	**(49,229)**	**(49,426)**	**(197)**	**Less Operating Expenditure**	
577	**633**	**346**	**(287)**	**=Operating Surplus/(Deficit)**	
-	-	5	5	Physical Resources Received Free of Charge	
-	-	635	635	Net gain/(loss) on Fair Value movement on investments	
577	**633**	**985**	**352**	**=Net Surplus/(Deficit)**	
1,748	1,587	1,583	(4)	Depreciation	
-	-	(5)	(5)	Net gain/(loss) on disposal of investments	
-	-	(635)	(635)	Net gain/(loss) on Fair Value movement on investments	
640	640	360	(280)	Provisions	
2,388	**2,227**	**1,304**	**(923)**	**Plus Non Cash Items in Operating Surplus/(Deficit)**	
2,965	**2,860**	**2,289**	**(571)**	**=Funds Generated from Operating Activities**	
-	-	-	-	Amounts Received for New/Upgraded Assets	
-	-	-	-	Proceeds from Disposal of Assets	
-	-	-	-	**Plus Funds Sourced from Capital Activities**	
-	-	-	-	Capital Expenditure on Renewal and Replacement	FY25 CAPEX
(1,733)	(1,733)	(1,434)	299	Capital Expenditure on New and Upgraded Assets	Carry Over
(1,733)	**(1,733)**	**(1,434)**	**299**	**Less Total Capital Expenditure**	
-	-	-	-	Plus:Revenue received in advance for new/upgraded assets	
-	**-**	**-**	**-**	**Plus/(less) funds provided (used) by Investing Activities**	
1,232	**1,127**	**856**	**(271)**	**= Funding SURPLUS/(REQUIREMENT)**	
				Funded by	
1,232	1,127	856	(271)	Increase/(Decrease) in Cash & Cash Equivalents	
1,232	**1,127**	**856**	**(271)**	**=Funding Application/(Source)**	

Alwyndor Aged Care – Notes
June 2025

Operating Performance

The $1.0m Net surplus has led to an operating cash surplus of $2.3m and a net funding surplus, after allowing for CAPEX investment, of $1.5m.

Whilst financial returns from core operations were below expectations, Alwyndor's strategy of investing surplus funds into a managed investment portfolio has delivered a favourable financial result off the back of strong portfolio returns and has also resulted in strengthening Alwyndor's Balance Sheet for long term sustainability.

Key operating variances include:

1. Lower than expected Home Care package growth resulted in a shortfall in in Home Care Package income and a corresponding favourable variance in Salaries & Wages cost.
2. Offsetting this was the need to lean on higher than expected agency labour in the residential business in the latter part of the year to cover for staff absences and provide additional workforce capacity to manage COVID outbreaks
3. Outsourced contract labour in areas of Finance, Information Technology and People & Culture functions to cover for key staffing vacancies contributed to the unfavourable variance in operating costs

FY25 CAPEX Carry Over

Unspent FY25 CAPEX carried over of $300k primarily relates to planned modifications and upgrades to Alwyndor's primary residential property at Hove that have been deferred into FY26.

CITY OF HOLDFAST BAY
CONSOLIDATED INCOME STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2025

	2024-25 ORIGINAL BUDGET	2024-25 ADOPTED FORECAST	2024-25 ACTUAL ROUNDED
REVENUES	$	$	$
Rates - General	44,604,000	44,624,000	44,648,000
Rates - Jetty Road Glenelg	707,115	707,115	707,000
Rates - Patawalonga Marina	86,400	86,400	86,000
Rates - Landscape Levy	1,535,968	1,535,968	1,536,000
Statutory Charges	2,979,077	3,922,562	4,477,000
User Charges	31,906,047	31,803,312	11,743,000
Operating Grants & Subsidies	22,132,895	24,123,513	24,479,000
Investment Income	1,194,000	1,415,000	1,376,000
Reimbursements	734,264	837,389	11,467,000
Other	988,709	1,082,493	12,971,000
Share of profit - joint ventures	146,000	300,000	548,000
TOTAL REVENUES	**107,014,475**	**110,437,752**	**114,038,000**
EXPENSES			
Employee Costs	55,485,691	55,717,416	55,195,000
Materials, contracts and other expenses	34,469,154	37,497,620	37,940,000
Finance Charges	1,857,348	907,348	3,460,000
Depreciation	13,432,517	14,371,517	14,409,000
TOTAL EXPENSES	**105,244,710**	**108,493,901**	**111,004,000**
Operating Surplus/(Deficit) - Before Capital Revenue	1,769,765	1,943,851	3,034,000
Amounts specifically for new or upgraded assets	-	4,532,960	3,619,000
Asset Disposals & Fair Value Adjustments	-	-	(1,738,000)
NET SURPLUS/(DEFICIT)	**1,769,765**	**6,476,811**	**4,915,000**
Changes in Revaluation Surplus - Land, Buildings, Drainage	**-**	**-**	**61,132,000**
Share of Other Comprehesive Income - SRWRA Equity	**-**	**-**	**275,000**
TOTAL COMPREHENSIVE INCOME	**1,769,765**	**6,476,811**	**66,322,000**

CITY OF HOLDFAST BAY
CONSOLIDATED BALANCE SHEET
AS AT 30TH JUNE 2025

	2024-25 ORIGINAL BUDGET	2024-25 ADOPTED FORECAST	2024-25 ACTUAL ROUNDED
CURRENT ASSETS	$	$	$
Cash and cash equivalents	4,396,635	7,415,632	7,203,000
Trade and Other Receivables	6,313,884	8,884,258	8,962,000
Inventory	-	-	11,000
TOTAL CURRENT ASSETS	**10,710,519**	**16,299,890**	**16,176,000**
NON-CURRENT ASSETS			
Financial Assets	14,177,509	14,366,903	19,259,000
Equity accounted investments-Council businesses	4,488,000	4,936,000	5,458,000
Land, Infrastructure, Property, Plant & Equipment	947,610,722	960,861,247	1,005,937,000
TOTAL NON-CURRENT ASSETS	**966,276,231**	**980,164,150**	**1,030,654,000**
TOTAL ASSETS	**976,986,750**	**996,464,040**	**1,046,830,000**
CURRENT LIABILITIES			
Trade and Other Payables	45,259,803	43,722,015	49,364,000
Borrowings	2,539,201	2,402,002	6,158,000
Short-term Provisions	7,688,273	7,879,095	7,494,000
TOTAL CURRENT LIABILITIES	**55,487,277**	**54,003,111**	**63,016,000**
NON-CURRENT LIABILITIES			
Long-term Borrowings	37,977,844	38,223,601	19,641,000
Long-term Provisions	1,065,321	846,385	932,000
TOTAL NON-CURRENT LIABILITIES	**39,043,165**	**39,069,986**	**20,573,000**
TOTAL LIABILITIES	**94,530,442**	**93,073,097**	**83,589,000**
NET ASSETS	**882,456,308**	**903,390,943**	**963,241,000**
EQUITY			
Accumulated Surplus	193,049,260	196,254,300	194,721,000
Asset Revaluation Reserve	682,992,694	700,722,289	762,105,000
Other Reserves	6,414,354	6,414,354	6,415,000
TOTAL EQUITY	**882,456,308**	**903,390,943**	**963,241,000**

CITY OF HOLDFAST BAY
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2025

	2024-25 ORIGINAL BUDGET	2024-25 ADOPTED FORECAST	2024-25 ACTUAL ROUNDED
	$	$	$
Balance at beginning of period	191,279,495	195,083,795	189,782,000
Net Surplus/(Deficit)	1,769,765	6,476,811	4,939,000
Balance at end of period	193,049,260	201,560,606	194,721,000
ASSET REVALUATION RESERVE	**682,992,694**	**695,415,983**	**762,105,000**
ALWYNDOR RESERVES	**6,414,354**	**6,414,354**	**6,415,000**
TOTAL RESERVES CLOSING BALANCE	**689,407,048**	**701,830,337**	**768,520,000**
TOTAL EQUITY	**882,456,308**	**903,390,943**	**963,241,000**

CITY OF HOLDFAST BAY
CONSOLIDATED BUDGETED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2025

	2024-25 ORIGINAL BUDGET	2024-25 ADOPTED FORECAST	2024-25 ACTUAL ROUNDED
	$ (OUTFLOWS)	$ (OUTFLOWS)	$ (OUTFLOWS)
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Operating Receipts	105,847,591	109,896,994	110,717,000
Payments			
Operating payments to suppliers and employees	(87,975,999)	(90,494,562)	(96,643,000)
Finance Payments	(1,884,104)	(934,104)	(785,000)
NET CASH PROVIDED BY OPERATING ACTIVITIES	**15,987,488**	**18,468,328**	**13,289,000**
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts			
Grants specifically for new or upgraded assets	-	1,304,186	4,687,000
Sale of replaced assets	26,000	26,000	160,000
Sale of surplus assets	-	-	13,000
Net purchase of Investment Securities	-	-	(4,815,000)
Repayments of loans (principal) by community groups	21,120	521,120	547,000
Payments			
Expenditure on renewal/replacement of assets	(10,757,448)	(15,700,955)	(9,860,000)
Expenditure on new/upgraded assets	(12,925,270)	(26,207,448)	(18,615,000)
NET CASH (USED IN) INVESTING ACTIVITIES	**(23,635,598)**	**(40,057,097)**	**(27,883,000)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts			
Proceeds from Borrowings/CAD - External	10,908,611	29,426,060	11,104,000
Payments			
Repayments of Borrowings/CAD - External	(2,029,361)	(4,565,457)	(1,064,000)
Repayment of Lease Liabilities	-	(12,000)	(12,000)
Aged Care Facility Deposits - Net Movement	-		5,321,000
NET CASH PROVIDED BY FINANCING ACTIVITIES	**8,879,250**	**24,848,602**	**15,349,000**
NET INCREASE (DECREASE) IN CASH HELD	**1,231,140**	**3,259,833**	**755,000**
CASH AND CASH EQUIVALENTS AT BEGINNING OF REPORTING PERIOD	**3,165,495**	**6,448,492**	**6,448,000**
CASH AND CASH EQUIVALENTS AT END OF REPORTING PERIOD	**4,396,635**	**9,708,325**	**7,203,000**

RECONCILIATION OF INCOME STATEMENT TO BUDGETED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2025

SURPLUS FROM INCOME STATEMENT	**1,769,765**	**6,476,811**	**4,915,000**
NON-CASH ITEMS IN INCOME STATEMENT			
Depreciation	13,432,517	14,371,517	14,409,000
Other Items - provisions, equity, grants, asset disposals	785,206	(1,075,814)	(1,348,000)
TOTAL NON-CASH ITEMS	**14,217,723**	**13,295,703**	**13,061,000**
CASH ITEMS NOT IN INCOME STATEMENT			
Capital Expenditure	(23,682,718)	(41,908,403)	(28,475,000)
Loan Repayments - External	(2,029,361)	(4,577,457)	(1,076,000)
Proceeds from Borrowings - External	10,908,611	29,426,060	11,104,000
Repayments of loans (principal) by community groups	21,120	521,120	547,000
Proceeds from Disposal of Assets	26,000	26,000	173,000
Net Proceeds - Aged Care Facility Deposits	-	-	5,321,000
Net Purchase on Investment Securities	-	-	(4,815,000)
TOTAL CASH ITEMS	**(14,756,348)**	**(16,512,681)**	**(17,221,000)**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**1,231,140**	**3,259,833**	**755,000**

CITY OF HOLDFAST BAY
CONSOLIDATED SUMMARY OF OPERATING AND CAPITAL INVESTMENT ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2025

	2024-25 ORIGINAL BUDGET	2024-25 ADOPTED FORECAST	2024-25 ACTUAL ROUNDED
	$	$	$
Operating Revenues	107,014,475	110,437,752	114,038,000
less Operating Expenses	(105,244,710)	(108,493,901)	(111,004,000)
Operating Surplus/(Deficit) before Capital Amounts	1,769,765	1,943,851	3,034,000
Less net outlays on Existing Assets			
Capital Expenditure on renewal & replacement of existing assets	10,757,448	15,700,955	9,860,000
Less proceeds from sale of replaced assets	-		(173,000)
Less Depreciation	(13,432,517)	(14,371,517)	(14,409,000)
	(2,675,069)	1,329,438	(4,722,000)
Less outlays on New and Upgraded Assets			
Capital Expenditure on new & upgraded assets	12,925,270	26,207,448	18,615,000
Less amounts received for for new & upgraded assets	-	(4,532,960)	(3,619,000)
	12,925,270	21,674,488	14,996,000
Net lending/(borrowing) for financial year	**(8,480,436)**	**(21,060,075)**	**(7,240,000)**

CONSOLIDATED FINANCIAL INDICATORS
FOR THE YEAR ENDED 30TH JUNE 2025

OPERATING SURPLUS/(DEFICIT) - BEFORE CAPITAL AMOUNTS	1,769,765	1,943,851	3,034,000
OPERATING SURPLUS RATIO (Operating surplus/(deficit) before capital amounts as % of total operating revenue)	1.7%	1.8%	2.7%
NET FINANCIAL LIABILITIES - (Total liabilities less financial assets)	69,642,414	62,406,304	48,165,000
NET FINANCIAL LIABILITIES RATIO (Total liabilities less financial assets as % of total operating revenue)	65%	57%	42%
INTEREST COVER RATIO (Net interest expense as % of total operating revenue less investment income)	0.6%	-0.5%	1.8%
ASSET SUSTAINABILITY RATIO (Capital expenditure on renewal/replacement of existing assets, excluding new capital expenditure as % of asset management plan)	106%	147%	108%

Attachment 7

CITY OF HOLDFAST BAY



SRWRA

Southern Region Waste Resource Authority

ANNUAL REPORT

2024 *to* 2025



SRWRA is a regional subsidiary established by the Cities of Onkaparinga, Marion and Holdfast Bay, pursuant to Section 43 of the Local Government Act, 1999.

Under our Charter, SRWRA is responsible for providing and operating waste management services on behalf of our Constituent Councils.

Our core business activity is the management of our recycling facilities and landfill. We partner with industry experts and pride ourselves in employing innovative resource recovery approaches to support the circular economy.

Our joint venture operation with Integrated Waste Services (IWS) has continued to develop through the jointly owned Southern Recycling Centre (SRC) which is realising a significant reduction of waste to landfill and continues to work towards the targets set out in the Australian Government National Waste Policy Action Plan.

Our joint venture operation with Re.Cycle (Adelaide), a subsidiary of Re.Group, continues to prosper through the jointly owned Southern Materials Recovery Facility (SMRF). The SMRF, which is the largest in South Australia, is a state-of-the-art facility that provides processing of kerbside commingled recycling and produces the highest product purity levels in Australia.

SRWRA CONSTITUENT COUNCILS

CITY OF ONKAPARINGA

CITY OF MARION

CITY OF HOLDFAST BAY

JOINT VENTURE PARTNERS

IWS

Re.Group



SRWRA
Southern Region Waste Resource Authority

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CHAIRPERSON'S MESSAGE

On behalf of the Board, I am pleased to present the Annual Report for the year ended 30 June 2025 which demonstrates that the Authority continues to meet the objectives outlined in its Charter delivering sustainable waste management solutions for our Constituent Councils and the southern region of Adelaide.

South Australia has a long and proud history of leadership in resource recovery and waste avoidance at SRWRA we contribute to this leadership through the operation of a contemporary integrated waste and recycling facility at Seaford Heights. This facility provides waste and recycling services to southern Adelaide and the Fleurieu Peninsula via its landfill operation and joint ventures with industry experts, including Integrated Waste Services for the operation of the Southern Recycling Centre and Re.Group for the operation of the Southern Materials Recovery Facility, which is South Australia's largest and most technically advanced Materials Recovery Facility.

Over the past twelve months these facilities have received over 200,000 tonnes of waste, diverting approximately 58% of this from landfill into a productive use, of the 41,000 tonnes of kerbside recyclables we received around 85% of these valuable materials were recovered for re-use.

South Australia is set to continue this leadership by striving to create a sustainable economy by reducing reliance on virgin resources, eliminating waste and pollution, and reducing greenhouse gas emissions, the path towards this is set out in Accelerating SA's transition to a circular economy: South Australia's waste strategy 2025–2030. This a 5-year statewide strategy providing a framework of strategic objectives, goals, targets and priority actions to help the State to achieve its ambitions.

The objectives of the draft strategy are aligned with our own strategic priorities:

1. Contemporary service delivery
2. Environmental stewardship
3. Collaborative engagement, and
4. Good governance and sustainability.

We see some significant opportunities for SRWRA to contribute to the advancement of the State strategy.

We are already a strong contributor to the focus area of contributing to net zero emissions, through our arrangement with a private sector provider to generate electricity through the capture of landfill methane gas and through a solar array on a capped area of the landfill and in the recovery



of organics from Municipal Solid Waste at the Southern Recycling Centre providing substantial carbon abatement benefits. In 2026 we will progress further investment in this area to source our electricity needs from renewable sources.

Our Materials Recovery Facility produces recycled glass which is a suitable replacement for much of the 50,000 tonnes per year of virgin sand used in road construction.

In 2026 we will complete a significant investment in the construction of green organics processing facilities to enable SRWRA to process material from each of the kerbside bins collected by our constituent councils.

Over time SRWRA has made a significant investment in the land that surrounds the site and have leveraged this investment into strategic and productive uses such as the 600ML recycled water dam leased to Water Utilities Australia, we will continue to explore further opportunities for the productive use of this buffer land over the coming year.

In conclusion, I would like to express my heartfelt gratitude to everyone who has contributed to our success. I wish to acknowledge the contribution made the staff at SRWRA who manage all aspects of our operation very well, to Chris Adams who stepped down from his role as CEO in April after six years of dedicated service, and to Andrew Aitken for his very capable leadership over the last quarter of FY2025.

I extend my thanks to our joint venture partners who provide a foundation for our success, to our constituent councils for their unwavering support, to the Audit and Risk Committee for their oversight and guidance, and of course to the Board for their visionary leadership in ensuring SRWRA continues to provide a comprehensive waste management solutions for southern Adelaide.

Mark Booth
CHAIRPERSON



ACTING CHIEF EXECUTIVE OFFICER'S MESSAGE

SRWRA is now a well established and highly valued waste and recycling management entity located at a contemporary and innovative circular economy precinct at Seaford Heights. A recognised and responsible quality provider in the areas of landfill management, recycling, advanced materials recovery and renewable energy, 2024-25 saw another strong performance by SRWRA and its joint ventures.

Our unique, world class and integrated site provides processing facilities for both the kerbside waste and recycling bins, a landfill, a green energy precinct and a recycled water storage dam that supports McLaren Vale. The diversity of our site ensures we are leaders in delivering innovative and sustainable waste management solutions for the benefit of our southern Adelaide community and beyond.

SRWRA is committed to reducing contamination and diverting waste from landfill. In 2024-25, we received around 209,000 tonnes of waste from all streams, with around 58% (121,000 tonnes) of this waste diverted from landfill. The Southern Materials Recovery Facility (SMRF) Joint Venture with national provider Re.Group processed approximately 41,000 tonnes of commingled (yellow bin) recycling with a recovery rate of 85%. The Southern Recycling Centre (SRC) Joint Venture with Integrated Waste Services (IWS) plays a significant role in the diversion of organic waste from landfill. IWS processes Municipal Solid Waste (MSW) (red bin) waste from our Constituent and other Councils, around 30,000 tonnes of which is organics that is diverted from landfill to be further processed for landfill capping purposes.



The SRWRA site also includes a landfill biogas and solar farm facility owned and operated by LMS Energy. During the 2024-25 year, these operations abated 94,016 CO2e tonnes, equivalent to removing 37,757 cars from the road. These facilities also generated 15,132,411 kWh, enough to power 2,591 homes, and captured 12,101,761 cubic meters of methane, the size of 4,841 Olympic swimming pools.

The ability of SRWRA to deliver sustainable financial performance was again reflected in 2024-25 with an operating surplus of $3.651m, including the once-off landfill liability component of $2.264m, and with net assets of $36.386m. This strong financial performance also supports the provision of $13.603m for future landfill capping and post-closure liabilities.

This commitment to a sustainable and prosperous future for SRWRA was also evident during the year when the Board and management worked together to develop a new Long Term Financial Plan (LTFP) and to draft a new Strategic Plan, Vision 2030 Shaping our Future: 2025-2030. SRWRA's commitment to playing our collaborative role in achieving a truly circular economy for our region, our state and the nation remains paramount and is a centrepiece of these two documents.

The success of any organisation is built on its people. I take this opportunity to congratulate and thank our dedicated staff for their excellent teamwork and value-adding service over the course of the year. To this end, I am also grateful for the focused commitment and contribution of the SRWRA Board, adeptly and expertly led by its Chair, Mark Booth. The resoluteness of our Audit & Risk Committee as well as our two Joint Venture Advisory Committees is also greatly appreciated.

I thank the SRWRA Board for the opportunity and privilege of being Acting CEO during the final quarter of 2024-25 and wish SRWRA and its business partners continued success in the future.

Andrew Aitken
ACTING CHIEF EXECUTIVE OFFICER

BOARD OF MANAGEMENT
AS AT JUNE 30TH 2025



CHAIRPERSON
Mark Booth

MEMBERS



CITY OF ONKAPARINGA
Jordan Pritchard



CITY OF ONKAPARINGA
Kirk Richardson



CITY OF MARION
Angela Allison



CITY OF MARION
Matt Taylor



CITY OF HOLDFAST BAY
Cadel Blunt



CITY OF HOLDFAST BAY
John Smedley



INDEPENDENT MEMBER
Roberto Bria



INDEPENDENT MEMBER
Michael Williams

DEPUTY MEMBERS



CITY OF ONKAPARINGA
Heidi Greaves



CITY OF ONKAPARINGA
Jessica Tucker



CITY OF MARION
Ian Crossland



CITY OF HOLDFAST BAY
Anthony Venning



CITY OF HOLDFAST BAY
Pamela Jackson



FINANCIAL REPORT

FOR THE FINANCIAL YEAR ENDED **30 JUNE 2025**

SOUTHERN REGION WASTE RESOURCE AUTHORITY

General Purpose Financial Report
for the financial year ended 30 June 2025

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SOUTHERN REGION WASTE RESOURCE AUTHORITY

Annual Financial Statements
for the financial year ended 30 June 2025

Certification of Financial Statements

I have been authorised by Southern Region Waste Resource Authority to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards.*

- the financial statements present a true and fair view of the Authority's financial position at 30 June 2025 and the results of its operations and cash flows for the financial year.

- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.

- the financial statements accurately reflect the Authority's accounting and other records.

.....

Joshua Rose
Acting Chief Executive Officer

.....

Mark Booth
Chairperson

Date: 22 September 2025

Galpins

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Statement of Comprehensive Income
for the financial year ended 30 June 2025

	Notes	2025 $'000	2024 $'000
Income			
User charges	2	15,565	16,474
Investment income	2	1,338	921
Other	2	2,649	324
Net gain - equity accounted Joint Venture	13	1,653	1,482
Total Income		**21,205**	**19,201**
Expenses			
Employee costs	3	1,378	1,199
Finance costs	6	553	-
Materials, contracts & other expenses	3	14,120	14,170
Depreciation, amortisation & impairment	3	1,503	1,266
Total Expenses		**17,554**	**16,635**
Operating Surplus		**3,651**	**2,566**
Asset disposal & fair value adjustments	3	161	-
Amounts received specifically for new/upgraded assets		-	-
Net Surplus		**3,812**	**2,566**
Other Comprehensive Income			
Changes in revaluation surplus - property, plant & equipment		1,672	-
Total Other Comprehensive Income		**1,672**	**-**
Total Comprehensive Income		**5,484**	**2,566**

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

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Statement of Financial Position
as at 30 June 2025

Assets	Notes	2025 $'000	2024 $'000
Current Assets			
Cash and cash equivalents	4	14,602	12,311
Trade & other receivables	4	3,040	2,804
Inventory		6	23
Total Current Assets		**17,648**	**15,138**
Non-current Assets			
Equity accounted joint venture	13	9,393	9,440
Property, plant & equipment	5	26,969	23,905
Total Non-current Assets		**36,362**	**33,345**
Total Assets		**54,010**	**48,483**
Liabilities			
Current Liabilities			
Trade & other payables	6	3,865	3,716
Provisions	6	156	116
Total Current Liabilities		**4,021**	**3,832**
Non-Current Liabilities			
Provisions	6	13,603	13,749
Total Non-current Liabilities		**13,603**	**13,749**
Total Liabilities		**17,624**	**17,581**
Net Assets		**36,386**	**30,902**
Equity			
Accumulated surplus		32,339	28,527
Asset revaluation reserve		4,047	2,375
Total Equity		**36,386**	**30,902**

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

Galpins

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

	Accumulated Surplus $'000	Asset Revaluation Reserve $'000	Total Equity $'000
Balance at start of period - 1 July 2023	**25,961**	**2,375**	**28,336**
Net Surplus/ (Deficit) for Year	2,566	-	**2,566**
Other Comprehensive Income			
Gain on revaluation of property, plant & equipment	-	-	-
Transfers between reserves	-	-	-
Distributions to Member Councils	-	-	-
Balance at end of period - 30 June 2024	**28,527**	**2,375**	**30,902**
Balance at start of period - 1 July 2024	**28,527**	**2,375**	**30,902**
Net Surplus/ (Deficit) for Year	3,812	-	**3,812**
Other Comprehensive Income			
Gain on revaluation of property, plant & equipment	-	1,672	**1,672**
Transfers between reserves	-	-	-
Distributions to Member Councils	-	-	-
Balance at end of period - 30 June 2025	**32,339**	**4,047**	**36,386**

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

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Statement of Cash Flows
for the financial year ended 30 June 2025

	Notes	2025 $'000	2024 $'000
Cash Flows from Operating Activities			
Operating receipts from customers		15,714	17,753
Investment receipts		1,338	921
Operating payments to suppliers & employees		(15,323)	(15,826)
Finance payments		-	-
Net Cash provided by (or used in) Operating Activities	7	**1,729**	**2,848**
Cash Flows from Investing Activities			
Sale of replaced assets	3	161	-
Distributions from equity accounted Joint Ventures	13	1,700	1,550
Expenditure on renewal/replacement of assets	5	(895)	(303)
Expenditure on new/upgraded assets	5	(404)	-
Net Cash provided by (or used in) Investing Activities		**562**	**1,247**
Cash Flows from Financing Activities			
Repayment Related Party Loans		-	400
Payment ot Related Pary Loans		-	-
Net Cash provided by (or used in) Financing Activities		**-**	**400**
Net Increase (Decrease) in cash held		**2,291**	**4,495**
Cash & cash equivalents at beginning of period	4	12,311	7,816
Cash & cash equivalents at end of period	4	**14,602**	**12,311**

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

Galpins

Note 1 – Material Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian equivalents to International Financial Reporting Standards

This general-purpose financial report has been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS) as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board (AASB), Urgent Issues Group Interpretations (UIGs) and relevant South Australian legislation.

The Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of City of Onkaparinga, City of Marion and the City of Holdfast Bay.

Each Constituent Council hold the following equitable interest in the Authority:

- City of Onkaparinga 55%
- City of Marion 30%
- City of Holdfast Bay 15%

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

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

1.4 Rounding

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

2 The Local Government Reporting Entity

Southern Region Waste Resource Authority operates as a regional subsidiary pursuant to Section 43 of the SA Local Government Act 1999 and Section 25 of the Local Government Implementation Act 1999, and has its principal place of business at 112 Bakewell Dr, Seaford Heights SA 5169.

3 Income recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Authority obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

4 Cash, Cash Equivalents and other Financial Instruments

Cash Assets include all amounts readily convertible to cash on hand at the Authority's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.
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 8.

5 Infrastructure, Property, Plant & Equipment

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".

5.1 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, including architects' fees and engineering design fees and all other costs incurred. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Authority includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Capital works still in progress at balance date are recognised as other non-current assets and transferred to infrastructure, property, plant & equipment when completed ready for use.

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 Authority for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. No capitalisation threshold is applied to the acquisition of land or interests in land.

Capitalisation threshold applied of $1,000 for all asset classes. Any purchases greater than this amount are capitalised and depreciated on the Authority's asset register.

5.3 Depreciation of Non-Current Assets

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives in a manner which reflects the consumption of the service potential embodied in those assets.

Depreciation is recognised on a straight-line basis. Major depreciation periods for each class are shown below. Depreciation of Landfill Construction and Future Capping, Rehabilitation and Restoration costs are amortised proportionately to the rate of filling based upon the projected remaining airspace of landfill cells as at the beginning of the reporting period. The Authority annually assesses the remaining airspace of landfill cells and accordingly, depreciation and amortisation rates are adjusted to reflect these estimates. 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 estimated.

Plant, Furniture & Equipment	3 - 10 years
Buildings	30 -50 years
Waste Facility	10 - 15 years
Landfill construction	Amortised proportionately to rate of filling
Future capping costs	Amortised proportionately to rate of filling
Future rehabilitation and restoration costs	Amortised proportionately to rate of filling

6 Payables

6.1 Goods & Services

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

7 Employee Benefits

7.1 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.

The Authority recognises all presently entitled liabilities as current liabilities regardless of whether it is expected to be paid within the preceding 12 months of reporting date.

7.2 Superannuation

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

Accumulation Fund Members
Accumulation fund members receive both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings in accordance with Superannuation Guarantee Legislation 11.5% in 2024/25 (11% in 2023/24).

No further liability accrues to the employer as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members
Defined benefit scheme is 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 scheme's Trustee based on advice from the Scheme's Actuarial. The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2023.

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

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 Provisions for Landfill Capping, Rehabilitation and Restoration Costs

The Authority's provision for landfill capping, post closure rehabilitation costs and restoration costs are calculated based on the net present value of the future cash outflows expected to be incurred to remediate the landfill which will include the costs of capping, rehabilitating and restoring the landfill site.

The measurement of the provisions requires significant estimates and assumptions such as discount rate, inflation rate, assessment of the requirements of the Environment Protection Authority (EPA) or other government authorities, the timing, extent and costs of activities required and the area of the landfill to be remediated, which is determined by volumetric aerial surveys.

These uncertainties may result in future actual expenditure differing from the amounts currently provided. Expenditure relating to ongoing rehabilitation and restoration will reduce any provision previously established. The Authority monitors the remaining airspace, the airspace consumption efficiency (compaction) ratio, the discount rate and the inflation rate used to calculate the net present value of the future landing capping, rehabilitation and restoration costs on an annual basis and makes adjustments to the liability as required to ensure an accurate projected cost of the liability is showing in the balance sheet.

A complete review of all future capping, rehabilitation and restoration costs including a review of all the key assumptions and estimates in relation to the measurement of these costs is performed on a regular basis with the assistance of external consultants to ensure all projected costs have been independently verified and details disclosed below.

The dates of the last review of the key assumptions and estimates in relation to the measurement of the future capping, rehabilitation and restoration costs are shown below:

Costs	Effective Date	Independent Assessor
Capping costs	1 July 2024	Mockinya Consulting Pty Ltd
Post Closure Rehabilitation costs	1 July 2024	Mockinya Consulting Pty Ltd

As a result of the valuation conducted in 2024/25, the total movement in liabilities were as follows:

Capping costs	$1.841 million increase
Post Closure Rehabilitation costs	$2.509 million decrease

9 GST Implications

In accordance with UIG Abstract 1031 "Accounting for the Goods & Services Tax". Receivables and Creditors include GST receivable and payable. Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable. Non-current assets and capital expenditures include GST net of any recoupment. Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

10 Comparative Information

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

11 New Accounting Standards

No new accounting standards were applied by the Authority during the financial year. The Authority has not elected to early adopt any new accounting standards, interpretations or amendments which are not yet effective.

12 Valuation of Land and Building Assets

Building assets held by the Authority were valued by Opteon (South Australia) Pty Ltd with an effective valuation date of 30 June 2014 applied for financial reporting purposes. Assets were valued to their market value based on highest and best use. The Authority has undertaken an internal valuation of building assets as at 1 July 2024 applying available market indices to reflect the estimated movement in market value of building assets up to the date of valuation. An increase in building asset values totalling $1.672 million has been recorded in the Statement of Comprehensive Income.

Land assets held by the Authority were valued by AssetVal with an effective valuation date of 30 June 2022 applied for financial reporting purposes. Where there is an active and liquid market as evidenced by sales transactions of similar property types, a Market approach by way of Direct Comparison or Income methods were utilised.

An independent valuation of all land and building assets is being undertaken in the 2025/26 financial year.

Some parcels of land are subject to restrictions as to use and sale and the value of these land assets has been determined after considering suitable market evidence and making necessary adjustment to account for these restrictions.

13 Valuation of Landfill Assets

Landfill assets comprise the acquisition of landfills, cell development costs, landfill improvements costs and the assets related to future landfill capping, rehabilitation and restoration costs.

Assets related to future landfill capping, rehabilitation and restoration costs are valued based on the net present value of the future cash outflows expected to remediate the landfill which will include the costs of capping, rehabilitating and restoring the landfill asset. The assumptions used to estimate these costs and details of their regular review are described in item 8 – Provision for Landfill Capping, Rehabilitation and Restoration Costs.

All landfill assets are amortised proportionately to the rate of filling as described in Note 1.5.3 Depreciation of Non-Current Assets.

14 Equity Accounted Joint Ventures

The Authority accounts for its interest in Joint Ventures applying the equity method per AASB 128. The value of investments held in Joint Venture entities are held at cost.

	2025 $'000	2024 $'000
Note 2 - Income		
User Charges		
Landfill Operations	15,565	16,474
	15,565	**16,474**
Investment Income		
Interest on investments	492	348
Rental income	846	573
	1,338	**921**
Other Income		
Other income	385	324
Landfill Liability Adjustment	2,264	-
	2,649	**324**

A reduction in the Post Closure landfill liability resulted in the Authority recognising $2.264 million in Other Income to offset the reduction recorded in the liability. The income recorded is a non-cash item recorded in the financial statements of the Authority.

Note 3 - Expenses		
Employee Costs		
Salaries and Wages	1,189	1,012
Employee leave expense	8	3
Superannuation	145	123
Workers' Compensation Insurance	36	61
Less: Capitalised and distributed costs	-	-
	1,378	**1,199**
Materials, Contracts & Other Expenses		
Auditor's Remuneration	34	12
Board Expenses	50	42
Contractors	995	612
Fuels & oils	241	204
Equipment hire	50	34
Maintenance	737	417
Legal	51	10
Levies - EPA	11,448	12,300
Professional services	34	51
Sundry	480	488
	14,120	**14,170**

Note 3 - Expenses (cont)

	2025 $'000	2024 $'000
Depreciation, Amortisation & Impairment		
Buildings & Structures	493	369
Plant & Equipment	360	302
Office Equipment	9	6
Super Cell	275	301
Super Cell Capping	366	259
Post Closure Rehabilitation	-	29
	1,503	**1,266**
Asset Disposals		
Proceeds from disposal	161	-
Less: Carrying amount of assets sold	-	-
Gain (Loss) on disposal	**161**	**-**

Note 4 - Current Assets

Cash & Cash Equivalents		
Cash on Hand and at Bank	2,331	2,046
Short-term deposits	12,271	10,265
	14,602	**12,311**
Trade & Other Receivables		
Debtors - general	2,826	2,576
Accrued Revenues	92	115
Prepayments	100	66
Sundry Debtors	22	47
	3,040	**2,804**

Note 5 - Property, Plant & Equipment

	2024 $'000				2025 $'000			
	At Fair Value	At Cost	Accumulated Depreciation	Carrying Amount	At Fair Value	At Cost	Accumulated Depreciation	Carrying Amount
Land	6,335	-	-	**6,335**	6,335	-	-	**6,335**
Buildings & Structures	560	11,875	(1,992)	**10,443**	16,871	-	(5,162)	**11,709**
Plant & Equipment	-	5,273	(3,542)	**1,731**	-	5,513	(3,255)	**2,258**
Office Equipment	-	154	(141)	**13**	-	162	(150)	**12**
Super Cell	-	8,988	(6,432)	**2,556**	-	9,466	(6,706)	**2,760**
Super Cell Capping	9,654	-	(7,454)	**2,200**	11,495	-	(7,820)	**3,675**
Post Closure Rehabilitation	6,143	-	(5,898)	**245**	6,150	-	(6,150)	**-**
Work in Progress	-	382	-	**382**	-	220	-	**220**
	22,692	**26,672**	**(25,459)**	**23,905**	**40,851**	**15,361**	**(29,243)**	**26,969**

SOUTHERN REGION WASTE RESOURCE AUTHORITY

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

Note 5 - Property, Plant & Equipment

	2024 $'000	Movement in Property, Plant & Equipment during the Financial Year						2025 $'000
		Additions						
	Carrying Value	Renewal / Replacement	New/Upgrade	Disposals	Revaluation	Adjustment / Transfer	Depreciation	**Carrying Value**
Land	6,335	-	-	-	-	-	-	6,335
Buildings & Structures	10,443	-	-	-	1,672	87	(493)	11,709
Plant & Equipment	1,731	887	-	-	-	-	(360)	2,258
Office Equipment	13	8	-	-	-	-	(9)	12
Super Cell	2,556			-	-	479	(275)	2,760
Super Cell Capping	2,200	-	-	-	-	1,841	(366)	3,675
Post Closure Rehabilitation	245	-	-	-	-	(245)	-	-
Work in Progress	382	-	689	-	-	(851)	-	220
	23,905	**895**	**689**	**-**	**1,672**	**1,311**	**(1,503)**	**26,969**
2024 $'000	**24,868**	305	-	-	-	(2)	(1,266)	**23,905**

Note 6 - Liabilities

	2025 $'000		2024 $'000	
	Current	Non-current	Current	Non-current
Trade & Other Payables				
Goods & services	3,849	-	3,699	-
Payments received in advance	16	-	17	-
	3,865	**-**	**3,716**	**-**
Provisions				
Annual Leave	76	-	63	-
Long Service Leave	80	-	53	31
Super Cell Capping	-	11,983	-	9,654
Post Closure Rehabilitation	-	1,620	-	4,064
	156	**13,603**	**116**	**13,749**

Reconciliation of Movement in Landfill & Restoration Provisions	**Super Cell Capping**	**Post Closure Rehabilitation**	**Total**
Opening Balance	**9,654**	**4,064**	**13,718**
Additional Amounts Recognised/ (Derecognised)	1,841	(2,509)	**(668)**
Payments	-	-	**-**
Unwinding of Present Value Discounts	488	65	**553**
Closing Balance	**11,983**	**1,620**	**13,603**

Please refer to Note 1 part 8 for details regarding the valuation of landfill capping, post closure rehabilitation cost and restoration cost provisions. This information is important for the interpretation of these financial statements.

Note 7 - Cash Flow Reconciliation

(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:

	2025 $'000	2024 $'000
Total cash & equivalent assets	14,602	12,311
Less: Short-term borrowings	-	-
Balances per Cash Flow Statement	**14,602**	**12,311**

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

Net Surplus (Deficit)	**3,812**	**2,566**
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	1,503	1,266
Movement in Landfill Provisions	(2,264)	-
Net (Gain) Loss on equity accounted joint ventures	(1,653)	(1,482)
Net (Gain) Loss on Disposal of Assets	(161)	-
Provision unwinding - finance costs	553	-
	1,790	**2,350**
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(236)	955
Net (increase) decrease in inventory	17	(23)
Net increase (decrease) in trade & other payables	149	(437)
Net increase (decrease) in other provisions	9	3
Net Cash provided by (or used in) operations	**1,729**	**2,848**

(c) Financing Arrangements

Corporate Credit Cards	20	20
Cash Advance Debenture (CAD) Facility*	500	500

*The CAD facility is held with the Local Government Finance Authority (LGFA) and the Authority has no drawdown of funds from the facility as at reporting date.

Note 8 - Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	**Accounting Policy:** Carried at lower of cost and net realisable value; Interest is recognised when earned. **Terms & conditions:** Deposits on Call do not have a maturity period and have an average interest rates of 4.15% (2024: 4.3%). **Carrying amount:** approximates fair value due to the short term to maturity.
Receivables - Gate Fees & Associated Charges	**Accounting Policy:** Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable. **Carrying amount:** approximates fair value (after deduction of any allowance).
Liabilities - Creditors and Accruals	**Accounting Policy:** Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority. **Terms & conditions:** Liabilities are normally settled on 30 day terms. **Carrying amount:** approximates fair value.

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 Exposure

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.

Note 8 - Financial Instruments

Liquidity Analysis

2025	Maturity ≤ 1 year	> 1 year ≤ 5 years	> 5 years	Non-interest bearing	Total
Financial Assets	$'000	$'000	$'000	$'000	$'000
Amortised Cost					
Cash Assets	14,602	-	-	-	**14,602**
Receivables	-	-	-	3,040	**3,040**
Total	**14,602**	**-**	**-**	**3,040**	**17,642**
Financial Liabilities					
Payables	-	-	-	3,865	**3,865**
Borrowings	-	-	-	-	**-**
Total	**-**	**-**	**-**	**3,865**	**3,865**

2024	Maturity ≤ 1 year	> 1 year ≤ 5 years	> 5 years	Non-interest bearing	Total
Financial Assets	$'000	$'000	$'000	$'000	$'000
Amortised Cost					
Cash Assets	12,311	-	-	-	12,311
Receivables	-	-	-	2,804	2,804
Total	**12,311**	**-**	**-**	**2,804**	**15,115**
Financial Liabilities					
Payables	-	-	-	3,716	3,716
Borrowings	-	-	-	-	-
Total	**-**	**-**	**-**	**3,716**	**3,716**

Note 9 - Commitments for Expenditure

	2025 $'000	2024 $'000

Capital Commitments

The Authority had no committed capital expenditure commitments as at reporting date to disclose.

Note 10 - Events Occurring After Reporting Date

There were no events that occurred after reporting date that requires to be disclosed.

Note 11 - Disclosure of Related Party Transactions

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

Salaries, allowances & other short term benefits	675	454
Total	**675**	**454**

Prior to commencing their role as Acting Chief Executive Officer, the officer received fees totalling $4,750 for consultancy services provided.

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
City of Onkaparinga (Member Council)	8,937	718	Provision of waste disposal services
City of Holdfast Bay (Member Council)	1,403	117	Provision of waste disposal services
City of Marion (Member Council)	3,992	322	Provision of waste disposal services
Southern Materials Recycling Facility (Joint Venture)	2,996	194	Provision of waste disposal services
Southern Recycling Centre (Joint venture)	8,455	599	Provision of waste disposal services

Amounts recorded as outstanding from Related Parties are recorded in Trade and other receivables in Note 4. 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.

Note 12 - Uniform Presentation of Finances

	2025 $'000	2024 $'000
Income		
User charges	15,565	16,474
Investment income	1,338	921
Other	2,649	324
Net gain - equity accounted Joint Venture	1,653	1,482
	21,205	**19,201**
Expenses		
Employee costs	1,378	1,199
Finance costs	553	-
Materials, contracts & other expenses	14,120	14,170
Depreciation, amortisation & impairment	1,503	1,266
	(17,554)	**(16,635)**
Operating Surplus / (Deficit)	**3,651**	**2,566**
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(895)	(303)
Depreciation, Amortisation, Impairment and Movement in Landfill Provisions	1,503	1,266
Proceeds from Sale of Replaced Assets	161	-
	769	**963**
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets	(404)	-
Amounts received specifically for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets	-	-
	(404)	**-**
Net Lending / (Borrowing) for Financial Year	**4,016**	**3,529**

Note 13 - Equity Accounting Joint Ventures

Southern Recycling Centre (SRC)

The Authority has entered into a joint venture arrangement with Integrated Waste Services to operate the Southern Recycling Centre located on the Authority's landfill site.

	2025 $'000	2024 $'000
The Authority's respective interests are:		
- interest in operating result:	50.00%	50.00%
- ownership of equity	49.99%	49.99%
- the proportion of voting power	50.00%	50.00%
Movement in Investment in Joint Operation:		
Opening Balance	1,367	1,410
New Capital Contributions	-	-
Share in Operating Result	1,506	1,507
Equity Adjustment	-	-
Distributions Received	(1,700)	(1,550)
Share in Equity of Joint Operation	**1,173**	**1,367**

Expenditure Commitments

There were no expenditure commitments at reporting date that required to be recognised in the financial statements.

Contingent Liabilities

There were no contingent liabilities at reporting date that required to be recognised in the financial statements.

Note 13 (cont.) - Equity Accounting Joint Ventures

Southern Materials Recycling Facility (SMRF)

The Authority has entered into a joint venture arrangement with Re.Cycle (Adelaide) Pty Ltd to operate the Southern Material Recovery Facility located on the Authority's landfill site.

	2025 $'000	2024 $'000
The Authority's respective interests are:		
- interest in operating result:	50.00%	50.00%
- ownership of equity	50.00%	50.00%
- the proportion of voting power	50.00%	50.00%
Movement in Investment in Joint Operation:		
Opening Balance	**8,073**	**8,098**
Capital Contributions (cash contribution)	-	-
Capital Contributions (transfer of plant assets)	-	-
Capital Contribution (conversion to loan)	-	-
Share in Operating Result	147	(25)
Share in Equity of Joint Operation	**8,220**	**8,073**

The Authority applies AASB 1058 when recognising income from Grants in line with the applicable treatment applied by not-for-profit entitles. The Joint Venture recognises grant income on a different basis which has resulted in an inconsistent application of accounting policy between the entities on the timing of recognising income from grant revenues. As a result of this different application in accounting standards and policy on grant revenue recognition, this has resulted in an adjustment to the Share in Operating Result of $0.219 million (decrease) in the current financial year.

Expenditure Commitments
There are no capital construction commitments as at reporting date to disclose.

Contingent Liabilities

There were no contingent liabilities at reporting date that required to be recognised in the financial statements.

Note 14 - Fair Value Measurements

The Authority measures and recognises the following assets at fair value on a recurring basis after initial recognition:

- Land assets.

The Authority does not subsequently measure any liabilities at fair value on a recurring basis, or any assets or liabilities at fair value on a non-recurring basis.

(a) Fair value hierarchy

AASB 13: *Fair Value Measurement* requires the disclosure of fair value information according to the relevant level in the fair value hierarchy. This hierarchy categorises fair value measurements into one of three possible levels based on the lowest level that a significant input can be categorised into. The levels are outlined below:

Level 1	Level 2	Level 3
Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.	Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.	Measurements based on unobservable inputs for the asset or liability.

The fair value of assets and liabilities that are not traded in an active market is determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Authority selects valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the association are consistent with one or more of the following valuation approaches:

- *Market approach:* uses prices and other relevant information generated by market transactions involving identical or similar assets or liabilities.
- *Income approach:* converts estimated future cash flows or income and expenses into a single current (i.e. discounted) value.
- *Cost approach:* reflects the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Authority gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data are not available and therefore are developed using the best information available about such assumptions are considered unobservable.

	Note	Level $	Level 2 $	Level $	Total $
2025					
Recurring fair value measurements					
Property, Plant & Equipment and Landfill Assets					
- Land			6,335		
- Buildings	5	-		-	6,335
	5	-	16,871	-	16,871
- Super Cell Capping	5	-	-	11,495	11,495
- Post Closure Rehabilitation	5	-	-	6,150	6,150
Total financial assets recognised at fair value		**-**	**23,206**	**17,645**	**40,851**
2024					
Recurring fair value measurements					
Property, Plant & Equipment and Landfill Assets					
- Land	5	-	6,335	-	6,335
- Buildings	5	-	560	-	560
- Super Cell Capping	5	-	-	9,654	9,654
- Post Closure Rehabilitation	5	-	-	6,143	6,143
Total financial assets recognised at fair value		**-**	**6,895**	**15,797**	**22,692**

(b) Disclosed fair value measurements

The following tables provide the level of the fair value hierarchy within which the disclosed fair value measurements are categorised in their entirety and a description of the valuation technique(s) and inputs used.

	Fair Value Hierarchy Level	Valuation Technique	Inputs Used
There has been no change in the valuation technique(s) used to calculate the fair values disclosed in the financial statements.	2	Market Value	Observable sales of similar properties – both vacant land and land with improvements

There has been no change in the valuation technique(s) used to calculate the fair values disclosed in the financial statements.	3	Cost Approach	Landfill assets unobservable inputs. The measure of these costs requires significant estimates and assumptions such as: discount rate, inflation rate, assessment of EPA requirements, the timing, extent and costs of the required activities and the estimated remaining airspace of the landfill.
There has been no change in the valuation technique(s) used to determine the value of parcels of land where there are restrictions as to use and sale of these assets.	3	Market Value	Land assets unobservable inputs. Some parcels of land are subject to restrictions as to use and sale and the value of these land assets has been determined after considering suitable market evidence and making necessary adjustments to account for these restrictions. These adjustments are usually unobservable inputs that are likely to have a significant effect on valuation.

Southern Region Waste Resource Authority

Audit & Risk Committee – Auditor Independence

Presiding Member Certification

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Southern Region Waste Resource Authority for the year ended 30 June 2025, the Authority'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.



19 August 2025

David Powell
Presiding Member
Southern Region Waste Resource Authority
Audit & Risk Committee

Dated

Galpins
Accountants, Auditors
& Business Consultants

CHARTERED ACCOUNTANTS™
AUSTRALIA + NEW ZEALAND

SOUTHERN REGION WASTE RESOURCE AUTHORITY

GENERAL PURPOSE FINANCIAL STATEMENTS
For the year ended 30 June 2025

Statement by Auditor

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor

Director

25 September 2025

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Galpins Trading Pty Ltd

Galpins

Accountants, Auditors
& Business Consultants

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INDEPENDENT AUDITOR'S REPORT

To the members of the Southern Region Waste Resource Authority

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report of SRWRA (the Authority), which comprises the statements of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by the Executive Officer and the Chairman.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Authority as at 30 June 2025, and its financial performance and its cash flow for the year then ended in accordance with the Australia Accounting Standards, *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

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

Responsibility for the Financial Report

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

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

Auditor's Responsibility for the Audit of the Financial Report

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

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Galpins Trading Pty Ltd

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 procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor

Director

25 September 2025

Galpins
Accountants, Auditors
& Business Consultants

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INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE SOUTHERN REGION WASTE RESOURCE AUTHORITY

To the members of the Southern Region Waste Resource Authority

Opinion

We have audited the compliance of SRWRA (the Authority) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the internal controls established by the Authority to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2024 to 30 June 2025 have been conducted properly and in accordance with the law.

In our opinion, SRWRA has complied, in all material respects, with Section 125 of the *Local Government Act 1999* in relation to internal controls established by the Authority in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Authority have been conducted properly and in accordance with law for the period 1 July 2024 to 30 June 2025.

Basis for Opinion

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Authority has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2024 to 30 June 2025. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

The Authority's Responsibility for Internal Control

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

Our Independence and Quality Control

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

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Galpins Trading Pty Ltd

Auditor's responsibility

Our responsibility is to express an opinion on the Authority's compliance with Section 125 of the *Local Government Act 1999* in relation only to the internal controls established by the Authority to ensure that financial transactions relating to receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Information* and ASAE 3150 *Assurance Engagements on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Authority has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2024 to 30 June 2025. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

Limitations of Controls

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

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

Limitations of Use

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor

Director

25 September 2025

SRWRA
Southern Region Waste Resource Authority

Southern Region Waste Resource Authority

Certification of Auditor Independence for the year ending 30 June 2025

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Southern Region Waste Resource Authority for the year ended 30 June 2025, the Authority'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.



14 August 2025

Mark Booth
Chairperson
Southern Region Waste Resource Authority

Dated

CITY OF ONKAPARINGA

Chief Executive Officer's Certificate of Compliance

Auditor Independence

Southern Region Waste Resource Authority

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Southern Region Waste Resource Authority for the year ended 30 June 2025, the Authority'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.

Phu Nguyen
Chief Executive Officer
City of Onkaparinga

Dated 20 August 2025

CITY OF MARION

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Chief Executive Officer's Certificate of Compliance

Auditor Independence

Southern Region Waste Resource Authority

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Southern Region Waste Resource Authority for the year ended 30 June 2025, the Authority'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.

20 August 2025

Tony Harrison
Chief Executive Officer
City of Marion

Dated

The City of Marion acknowledges it is part of Kaurna land and recognises the Kaurna people as the traditional and continuing custodians of the land.

CITY OF
HOLDFAST BAY

Chief Executive Officer's Certificate of Compliance

Auditor Independence

Southern Region Waste Resource Authority

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Southern Region Waste Resource Authority for the year ended 30 June 2025, the Authority'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.

20 · 08 · 2025

Marnie Lock
Acting Chief Executive Officer
City of Holdfast Bay

Dated

Brighton Civic Centre
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Brighton SA 5048

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ATTENDANCE AT BOARD MEETINGS

BOARD MEMBERS	MEETINGS HELD WHILST MEMBER	MEETINGS ATTENDED
CHAIRPERSON Mark Booth	6	6
INDEPENDENT MEMBER Roberto Bria	2	2
INDEPENDENT MEMBER Michael Williams	2	2
CITY OF ONKAPARINGA Kirk Richardson	6	4
CITY OF ONKAPARINGA Jordan Pritchard	6	6
CITY OF MARION Angela Allison	6	5
CITY OF MARION Ray Barnwell *Vacated in November 2024*	3	2
CITY OF MARION Matt Taylor	3	2
CITY OF HOLDFAST BAY Roberto Bria *Vacated in August 2024*	1	1
CITY OF HOLDFAST BAY Cadel Blunt	5	4
CITY OF HOLDFAST BAY John Smedley	6	4

DEPUTY BOARD MEMBERS

Please Note: Deputy Members are only required to attend a Meeting when the Member is an apology

CITY OF ONKAPARINGA Heidi Greaves	6	0
CITY OF ONKAPARINGA Jessica Tucker	6	3
CITY OF MARION Ian Crossland	6	0
CITY OF HOLDFAST BAY Anthony Venning	6	5
CITY OF HOLDFAST BAY Pamela Jackson	6	0

ATTENDANCE AT AUDIT & RISK COMMITTEE MEETINGS

	MEETINGS HELD WHILST MEMBER	MEETINGS ATTENDED
DAVID POWELL Presiding Member	5	5
JOSH HUBBARD	5	5
TIM O'LOUGHLIN	5	4
MARK BOOTH	5	3
JOHN SMEDLEY Deputy SRWRA Representative	5	2

Please Note: Deputy Members are only required to attend a Meeting when the Member is an apology

PERFORMANCE AGAINST BUSINESS PLAN



Each year SRWRA prepares an Annual Business Plan, detailing its actions and measures, that is submitted to the Constituent Councils.

RESOURCE RECOVERY

NUMBER	ACTION	KPI/ ACTION *(Strategic Plan)*	STATUS/PROGRESS
1.2	Implement year 2 of the Communication and Education Strategy	KPI 3	Strategy to be further reviewed in 2025-26
1.2.1	Develop digital content plan for website		Additional content uploaded to website with further content to be considered as part of strategic review.
1.2.2	Develop a digital tour		Extent of digital and site tours to be consider as part of strategic review.
1.3	Progress the development of the Circular Economy Park	KPI 8	Project has been deferred by the Board.
1.3.1	Undertake economic viability study		Results were presented to the Board.
1.4	Investigate options to increase diversion from landfill	KPI 6	Trailer pad area requires focus. Opportunities for IWS to improve resource recovery.
1.4.1	Assess loads for potential diversion from landfill		Weighbridge operators have been trained to identify diversion opportunities. Training ongoing.
1.4.2	Develop business case for the processing of green waste		IWS Prepared the business case for the SRC Joint Venture. JV Committee approved the business case at its meeting.
1.5	Seek opportunities to source landfill cell construction and capping material from customers	KPI 4	Completed
1.5.1	Assess & plan capping material stockpile locations		Completed
1.5.2	Deliver capping material specification		Completed
1.6	Maximise the use of recovered resources on site	KPI 8	Completed
1.6.1	Prepare & lodge application for EPA recovered resource Approved Operational Use (AOU)		Completed

OPERATIONAL EXCELLENCE

NUMBER	ACTION	KPI/ ACTION *(Strategic Plan)*	STATUS/PROGRESS
2.1	Continuously review and improve workplace safety systems.	KPI 1	Completed
2.1.1	Monthly WHS Performance Reporting to SRWRA Leadership Group		Completed
2.1.2	Monthly WHS Action Plan update meeting with LGRS Regional Risk Advisor		Completed
2.2	Maximise remaining landfill airspace and future landfill cells.	KPI 5, KPI 6	Completed
2.2.2	Review the operational efficiency of the landfill.		Completed. Additional operator training completed 21/22 Jan
2.3	Maximise the compatible use of buffer land.	KPI 8	Completed. Opportunities were presented to the Board as they arose.
2.3.1	Engage with interested parties and scope opportunities.		Completed
2.3.2	Negotiate commercial leases for buffer land as required.		Completed
2.4	Continuous improvement of litter capture on site.	KPI 2	Completed
2.5	Investigate sustainable and cost-effective energy solutions.	KPI 7	City of Onkaparinga are leading an investigation into the use of SRWRA land for a large scale/hybrid solar energy plant.



GOVERNANCE AND RISK

NUMBER	ACTION	KPI/ ACTION *(Strategic Plan)*	STATUS/PROGRESS
3.1	Maintain a contemporary suite of policies.	KPI 1	Suite of policies maintained with selected and relevant policies presented to Board and Audit & Risk Committee for review and updating.
3.2	Work in accordance with the Risk Management Policy and Framework.	KPI 1	Risk Report provided quarterly.
3.2.1	Regular review of the Strategic Risk Register		Risk registers reviewed regularly at internal management meetings & presented quarterly to ARC & Board
3.3	Implement a Records Management System	KPI 3	A review of an updated system has commenced and is yet to be completed.
3.3.1	Review and assess suitable Records Management system options.		Advice sought from State Records on compliant systems; a recommendation discussed by the Management Team & a report tabled to the Apr 25 ARC & Board meetings.
3.4	Board and Committee meetings are delivered as per the agreed timing and schedule.	KPI 3	Meetings have occurred consistent with timing and schedule.
3.5	The Annual Business Plan and Budget is prepared, reviewed, and reported and adopted in accordance with statutory timelines.	KPI 4	The Annual Business Plan and Budget was prepared, reviewed and adopted in accordance with statutory timeframes.



AUDIT & RISK COMMITTEE



ROLE OF THE COMMITTEE

The primary role of the Audit and Risk Committee is to provide suggestions and recommendations to SRWRA on matters relating to financial governance, internal controls, risk management systems, and internal and external audit services and programs.

The Committee operates in accordance with the SRWRA Audit and Risk Committee Terms of Reference (TOR), which outlines its objectives, functions and scope.

In fulfilling its role, the Committee's responsibilities include the following, with a focus on identifying and raising any relevant issues for the attention of the Board:

- Financial Reporting
- Strategic Management Plans
- Internal controls and risk management systems
- Public Interest Disclosure
- Internal Audit
- External Audit
- Economy and efficiency audits

LETTER FROM THE CHAIRPERSON



Dear Board Members

As Chair of the Audit & Risk Committee, I am pleased to present our Annual Report for the 2024/2025 financial year. Please note that I was reappointed to the Audit & Risk Committee in February 2024, and was appointed Chair for the financial year.

Over the year, the Audit & Risk Committee has provided input into the 2023/2024 Financial Statements, Landfill liability provisions, Strategic Planning, review of policies and review of quarterly reporting to budget. We have also reviewed the 2025/2026 Annual Budget and the Long Term Financial Plan. We have also provided oversight of Risk Management, the development of a Risk Appetite Statement and the appointment of an Internal Audit provider.

I would like to thank the members of the Audit & Risk Committee, Mark Booth and John Smedley and the Independent Members - Tim O'Loughlin and Josh Hubbard, for their ongoing input and commitment to the Committee.

I would welcome the opportunity to present to the Board on the operations of the Audit & Risk Committee at a mutually convenient Board meeting.

Thank you for the opportunity to serve the Board and the operations of SRWRA in this way.

Yours sincerely

David Powell
INDEPENDENT CHAIR, AUDIT AND RISK COMMITTEE
SOUTHERN REGION WASTE RESOURCE AUTHORITY

MEMBERSHIP OF THE COMMITTEE

The Audit & Risk Committee is made up of four members, Committee members for the financial year ending 30 June 2025 are listed below:

MEMBER	REPRESENTATIVE	MEETINGS ATTENDED
Independent Member, Chairperson	David Powell	5/5
Independent Member	Timothy O'Loughlin	4/5
Independent Member	Josh Hubbard	5/5
Board Representative	Mark Booth	3/5
Proxy Board Representative*	John Smedley	2/5

**Proxy Board Representative is only required to attend in the absence of the Board Representative.*

The Committe met five (5) times during the year. The external auditor was in attendance at the September 2024 meeting.



HOW THE COMMITTEE DISCHARGED ITS RESPONSIBILITIES

KEY AUDIT AND RISK COMMITTEE ACTIVITIES	SEPT 2024	NOV 2024	FEB 2025	APR 2025	JUN 2025
Budget Reviews	✓	✓	✓	✓	
Financial Statements for FY24	✓				
Reviewed 2025-26 Budget and Annual Business Plan					✓
Draft Budget 2025-2026				✓	
2025-26 Budget Assumptions and Parameters			✓		
Reviewed Plant Asset Management Plan			✓		
Meet with External Auditor	✓				
Reviewed Risk Management & Registers	✓	✓	✓	✓	
Self-Assessed Performance Evaluation		✓			
Reviewed External Audit Report FY24	✓				
External Audit Interim Management Letters	✓				
Policy Review – Treasury Management					✓
Policy Review – Asset Management			✓		
Appointed Internal Auditor					✓
Reviewed Draft Long Term Financial Plan				✓	✓
Policy Review – Prudential Management					✓
Landfill Closure & Post Closure Liabilities				✓	
Policy Review – Drug and Alcohol			✓		
Procurement Plans		✓			

EVALUATION

The Committee conducted a performance self-assessment to evaluate its effectiveness, structure, and areas for improvement.

The results highlighted that the Committee has a strong knowledge of the SRWRA business and strategic risks, with members possessing broad skills and knowledge.

Key challenges that were highlighted include improving communication with the Board, ensuring key risks are effectively managed, and clarifying responsibilities around landfill liabilities

Key Findings:

- Strengths:
  - Clear understanding of SRWRA's operations, activities, and risks.
  - Broad expertise across Committee members, ensuring diverse insights.
  - Effective teamwork and constructive engagement with management.
- Opportunities for improvement:
  - Establishing an annual meeting between the Committee and the Board to discuss risk profiles.
  - Enhancing the Committee's role in shaping risk management strategies.

SKILLS ASSESSMENT



REQUIRED/DESIRED COMMITTEE SKILLS	MEMBER 1	MEMBER 2	MEMBER 3	MEMBER 4
Financial Management & Reporting	3	2	3	3
Audit & Assurance	3	2	3	2
Risk Management	3	2	3	2
Governance & Compliance	3	2	3	3
Internal Controls	3	2	3	1
Legal & Regulatory	2	1	3	3
Strategic Planning & Policy	2	3	3	3
Industry Knowledge	2	1	3	1
Information Technology & Cybersecurity	3	3	2	1
Work, Health & Safety (WHS) Risk	2	3	3	2
Ethics & Integrity	3	2	3	3

Legend High = 3 | Medium = 2 | Low = 1



WORK HEALTH AND SAFETY

At SRWRA, safety is an integral part of our culture and is considered in every decision made by management and staff. SRWRA is committed to providing a healthy and safe work environment that minimises the risk of injury or illness arising from work activities.

LOST TIME INJURIES

In 2024-2025, SRWRA recorded one Lost Time Injury (LTI), consistent with the previous year's result. LTIs are defined as incidents that result in one full shift or more being lost due to injury.

Annual lost time injuries:

ANNUAL LOST TIME INJURIES

(Lost time injuries represent one complete shift or more of lost time)

YEAR	LOST TIME INJURY
2022 – 2023	0
2023 – 2024	1
2024 – 2025	1

INJURY MANAGEMENT

During 2024 – 2025, SRWRA received no workers' compensation claims, which is a decrease compared to one claim lodged in the previous year.





PROCUREMENT

SRWRA is committed to a fair, transparent and accountable process when acquiring goods and services, consistent with Section 49 of the Local Government Act 1999.

Each year goods and services are procured to support the delivery of the Annual Business Plan and Budget. The SRWRA Board has adopted the Procurement Policy to govern all procurement activities, excluding the purchase and disposal of land and other assets owned by the Authority.

In certain circumstances, the Authority may, after approval from its Board, waive application of this Policy and pursue a method which will bring the best outcome for the SRWRA. The Authority must record its reasons in writing for waiving application of this Policy.

Annual procurement performance:

ANNUAL PROCUREMENT PERFORMANCE

NUMBER OF PROCUREMENT EVENTS	NUMBER OF PROCUREMENT POLICY WAIVERS
543	2

Key reasons for the granting of Procurement Policy waivers in the last 12 months include:

- the best value for money outcome for SRWRA
- the limited size of the market and the number of credible suppliers

SRWRA
Southern Region Waste Resource Authority

SRWRA CONSTITUENT COUNCILS

CITY OF ONKAPARINGA

CITY OF MARION

CITY OF HOLDFAST BAY

SRWRA
112 Bakewell Drive
Seaford Heights SA 5169

T 08 8327 0304

E info@srwra.com.au

W srwra.com.au/contact



Item No: 15.3

Subject: **2024-25 ANNUAL REPORT**

Summary

Council's Annual Report is a legislative requirement under section 131 of the *Local Government Act 1999.* The information contained within the publication provides an assurance that the City of Holdfast Bay is meeting its strategic and governance requirements. The publication also provides a detailed overview of the Council's services and achievements during the year.

The 2024-25 Annual Report has been prepared to meet all statutory requirements. The Report shows that Council has continued to deliver quality and improved services and facilities to its community.

Recommendation

That Council adopts the 2024-25 Annual Report, as recommended by the Audit and Risk Committee at their meeting on 15 October 2025, subject to design and minor alterations and the inclusion of the audited financial statements of Council along with those of Council's regional subsidiary, the Southern Region Waste Resource Authority.

Background

Section 131 of the *Local Government Act 1999* requires Council to prepare and adopt an Annual Report each year by 30 November. The Report must reflect the progress in reaching its strategic and financial goals in an appropriately governed manner.

A copy of the adopted Annual Report must be submitted by Council to the Presiding Members of both Houses of Parliament, the Parliamentary Library, State Library and National Library as well as the SA Local Government Grants Commission by 31 December.

The Audit and Risk Committee reviewed a draft of the 2024-25 Annual Report at its meeting of 15 October 2025 and has recommended its adoption by Council.

Report

The 2024-25 draft Annual Report (which appears as Attachment 1) meets all the requirements of the *Local Government Act 1999* and provides an overview of Council's substantial achievements.

Refer Attachment 1

This Annual Report is part of a strategic planning and reporting framework that guides Council's direction and measures our performance against the goals set out in the Strategic Plan titled *Our Holdfast 2050+*.

This Report records our achievements in line with the ambitious program of work outlined in our Annual Business Plan 2024-25. It reports on our performance compared to last financial year's budget and strategic aims.

Achievements

Some highlights in support of the Council's Strategic Plan *Our Holdfast 2050+* included:

- Council held a record number of community drop-in sessions (14 sessions) for the Transforming Jetty Road Glenelg project and three for the Annual Business Plan - and distributed three city-wide summary documents to support these community consultations. Our community engagement platform, Your Holdfast, was visited by more than 33,500 people.
- The Transforming Jetty Road Glenelg community consultation garnered significant feedback with more than 2,000 individual responses received and more than 400 people attending community drop-in sessions. This was Council's most significant community consultation in recent years.
- The renewal construction works in the City zone of Jetty Road at Glenelg, as part of the Transforming Jetty Road Glenelg project, were recently completed and included improved stormwater assets, new continuous footpaths with Juperana pavers, increased greenery and new street furniture.
- Council planted more than 7,000 native plants and continued our journey toward carbon neutrality. Council participation in the *Resilient South Climate Action Plan 2024-2029* and biodiversity assessments demonstrates the proactive approach to climate resilience and ecological stewardship.
- The completion of the Warriparri (Sturt River) Greening Project at Shannon Avenue Reserve. This final stage included planting more than 2,500 indigenous species, 17 river red gums, installing TreeNet inlets, removing invasive weeds and hosting a community planting day that added over 1,000 native plants to the area.
- Completed the Seacliff amenities block, which was built on the foundation of accessibility for all. The new building includes five unisex toilets, a disability toilet and shower, an outdoor public shower area and handwashing station and improved beach ramp access for pedestrians and surf club vehicles onto our southern beaches. It also showcased integrated public art works delivered by Exhibition Studios in collaboration with Kaurna artist Allan Sumner.
- The multi-million dollar Somerton Stormwater project reached key milestones, including the installation of new stormwater pipes and box culverts and importantly, the City's ninth Gross Pollutant Trap (GPT) on Whyte Street, next to John Miller Reserve. This significant infrastructure project will help to reduce flooding risk for around 80 properties in Somerton Park during major storm events.
- Council has been leading the call for responses to the harmful algal bloom. Council has been liaising with relevant State government departments and actively advocating for government assistance via the Adelaide Coastal Councils Network, and a stakeholder reference group.

- Delivery of $28 million in capital works - the largest financial investment in our Council's 28-year history. An additional $11.7 million in capital projects remain in progress and will be carried forward into the 2025–26 financial year.
- Council upgraded its technology infrastructure, strengthened cybersecurity and introduced new tools for data governance and business intelligence.

In addition, the teams responsible for maintenance and renewal of our assets delivered the following:

- 5,576 linear metres of roads were resealed;
- 4,150 linear metres of kerbs were renewed;
- 3,919 linear metres of footpaths were repaired; and
- 91 kerb ramps were upgraded to meet *Disability Discrimination Act 1992* (DDA) requirements.

It is also noteworthy that on a normal day in 2024-25 in the City of Holdfast Bay:

- 1,189 items were borrowed from our libraries at Glenelg and Brighton;
- 529 people visited the libraries;
- 150 phone calls and 107 emails were responded to by our Customer Service team;
- our two Jetty Roads at Glenelg and Brighton were serviced by street sweepers;
- 60 separate cleaning services were conducted at Council buildings;
- each of our 31 public toilet facilities were serviced and cleaned;
- 7,200 bins lifts for residential and business waste collection were completed;
- 3,753 pages were viewed on our website by over 1,990 users;
- 4 development applications were processed;
- 22 linear metres of roads were resealed;
- 23 square metres of kerb were renewed;
- 3 trees were planted.

These achievements have been accomplished within tight financial controls, with all indicators well within targets.

The attached report will also be updated to include the audited financial statements of Council along with those of Council's regional subsidiary, the Southern Region Waste Resource Authority. Both statements are the subject of a separate item in this Agenda.

They will be incorporated into the 2024-25 draft Annual Report once the Audit and Risk Committee has resolved to inform Council it has reviewed the General Purpose Financial Reports for the year ending 30 June 2025, as required under section 126(4)(a) of the *Local Government Act 1999*, and found them to present fairly the state of affairs of the Council as required under the *Local Government (Financial Management) Regulations 2011*.

As in previous years, this year's Annual Report will be provided in an electronic format on the Council's website, with a limited number of printed copies available upon request.

Budget

The cost of design, printing and publishing of the Annual Report is incorporated in the 2025-26 Budget.

Life Cycle Costs

There are no life cycle costs associated with this report.

Strategic Plan

The Annual Report describes progress toward achieving outcomes in Council's strategic plan *Our Holdfast 2050+.* It describes activities undertaken against the 2024-25 Annual Business Plan, *Our Plan for Our Place*.

Council Policy

Not applicable

Statutory Provisions

The Annual Report is required by section 131 of the Local Government Act 1999.

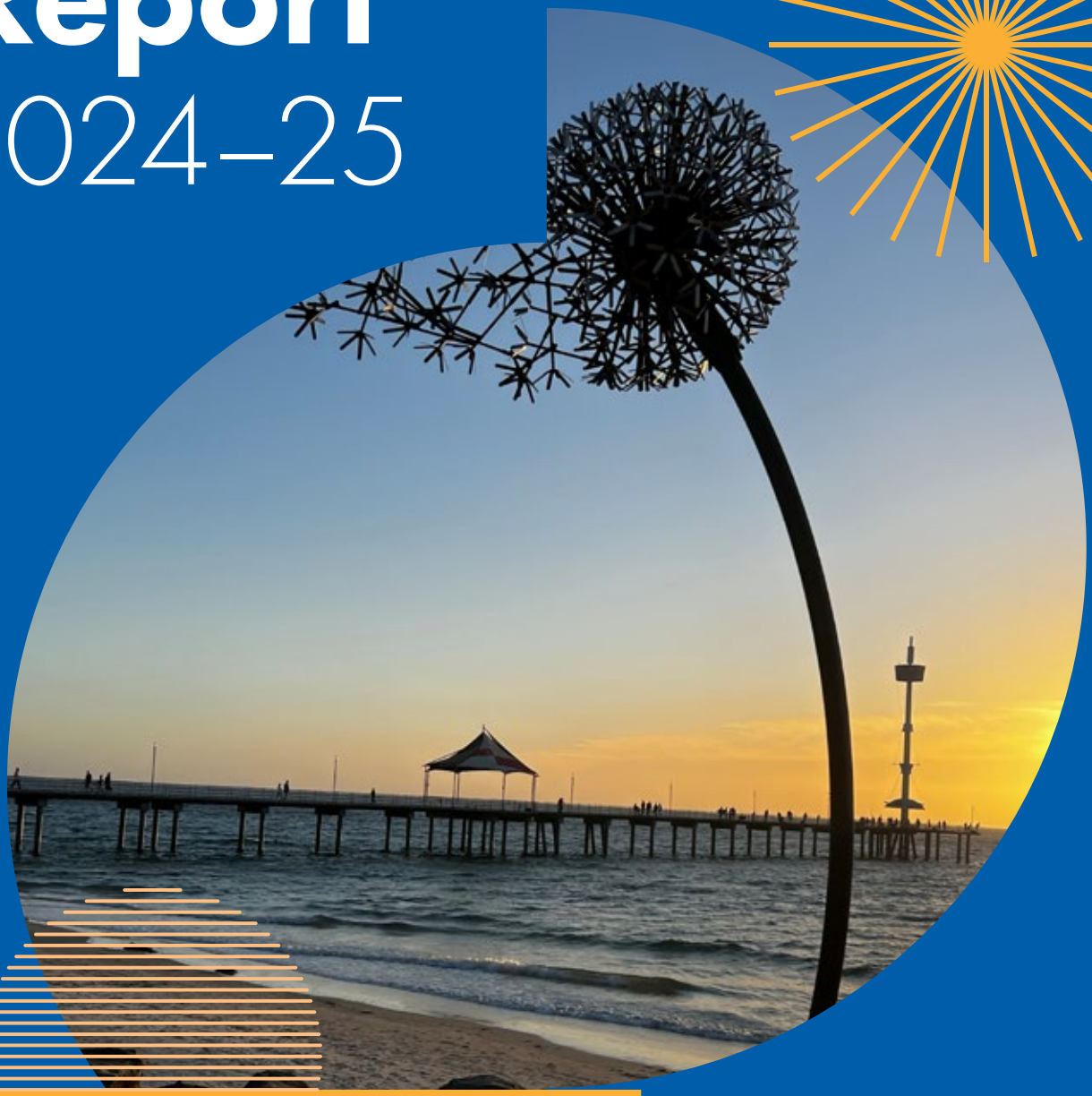
Written By: Manager Strategy and Governance

General Manager: Strategy and Corporate, Mr A Filipi

Attachment 1

CITY OF HOLDFAST BAY

Our Holdfast
Annual Report
2024–25



CITY OF HOLDFAST BAY

Acknowledgement to Country

The City of Holdfast Bay acknowledges the Kaurna people as the traditional owners and custodians of the land. We respect their spiritual relationship with country that has developed over thousands of years and the cultural heritage and beliefs that remain important to the Kaurna people today.



Welcome to Our Holdfast

This annual report is part of a strategic planning and reporting framework that guides Council's direction and measures our performance against the goals set out in the City of Holdfast Bay Strategic Plan—*Our Holdfast 2050+*.

This report records our achievements in line with the ambitious program of work outlined in the *Annual Business Plan 2024–25*.

Our Vision

In Council's Strategic Plan, *Our Holdfast 2050+* the vision is:

Protecting our heritage and beautiful coast, while creating a welcoming and healthy place for all in South Australia's most sustainable city.

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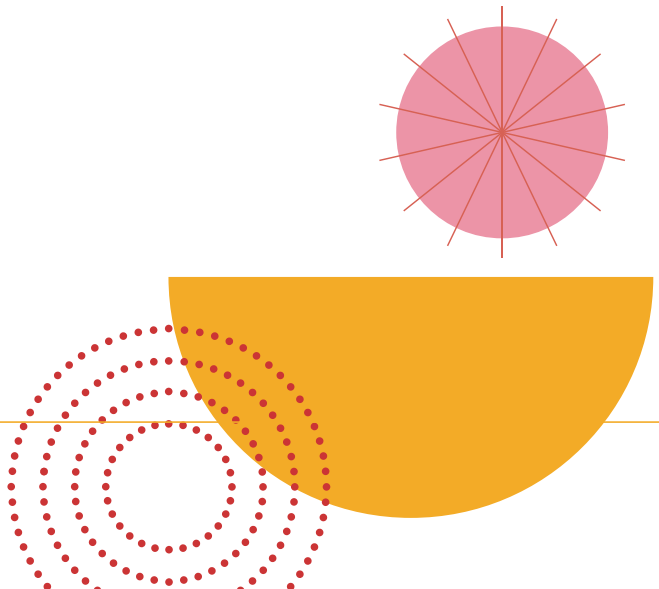
Our Holdfast
Adelaide's Favourite Coastal Destination

For 65,000 years, Aboriginal people have inhabited the vast lands of Australia. The coastal environment of Holdfast Bay, with its freshwater lagoons and abundant plant and animal resources, was used for millennia as a meeting place for cultural celebrations, ceremony, and trade by the local Kaurna people. It continues to be a place of significant Kaurna cultural heritage.

In 1836, Colonel William Light arrived on a ship named Rapid to survey the South Australian coast in search of a place for settlement. While the Rapid stood offshore near the mouth of the Patawalonga River, a storm blew in and the anchor held. Colonel Light consequently named the bay 'Holdfast Bay'.

The Province of South Australia was proclaimed at Pathawilyangga in 1836, which became the municipality of Glenelg in 1855. Wituwartingga became the municipality of Brighton in 1858. In 1997, the City of Holdfast Bay was formed through the amalgamation of the Glenelg and Brighton councils.

Located just eleven kilometres from Adelaide's city centre and five minutes from Adelaide Airport, our city is now home to over 38,000 people and one of the most celebrated places to live, work and visit in the Adelaide metropolitan area. It boasts a beautiful natural environment; high-quality recreation and community facilities; superior health and education options; a vibrant tourism sector; thriving retail precincts; and a small light industrial area.



Our Community

TOTAL POPULATION

(2021)
37,543
52.3% females
47.7% males

VEHICLE USAGE

Private car is the most common travel method for journeys to work (80%). Public transport accounts for 8.5% and active travel (walking and cycling) 5%



SNAPSHOT



HIGH
- Average Income
- Education
- Housing Mortgages



LOW
- Unemployment for those in the workforce, but the age group with the greatest number is not in the labour force

MEDIAN AGE

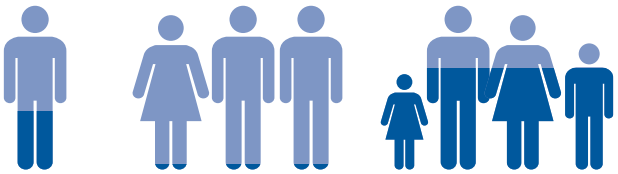
48

MOST COMMON AGE GROUP



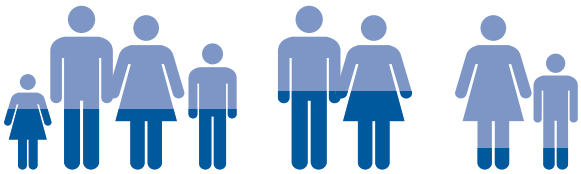
60–69yrs
5,633 people (15%)
Older population

HOUSEHOLD TYPES



Lone person households	Group households	Family households
34%	3%	60%

OF THE 60% FAMILY HOUSEHOLDS



Couples with children	Couples without children	One parent families
37%	48%	13%

Source: ABS 2021

Message from the Mayor

It is with great pride and gratitude that I present the 2024–2025 Annual Report for the City of Holdfast Bay. This year has been a remarkable journey of renewal, resilience, and reconnection. As Mayor, I've had the privilege of witnessing the dedication and creativity of our Council, staff, volunteers, and community partners as we work together to shape a vibrant, inclusive, and sustainable future.

Holdfast Bay continues to thrive as Adelaide's favourite coastal destination. Our city's revitalisation is evident in the transformation of Jetty Road Glenelg, the redevelopment of the former Buffalo site, and the creation of welcoming public spaces like Wheatland Street Pocket Park. These projects reflect our commitment to enhancing the quality of life for residents and visitors alike, while preserving what makes our city unique.

Our magnificent beaches are special features of the city. This year, work was completed on the Seacliff Amenities Block, which had a focus on accessibility for all. The new building includes five unisex toilets, a disability toilet and shower, an outdoor public shower area and handwashing station and improved beach ramp access for pedestrians and surf club vehicles onto our southern beaches. It also showcased integrated public art works delivered by Exhibition Studios in collaboration with Kaurna artist Allan Sumner.

We have deepened our relationship with the Kaurna people, honouring their heritage through cultural initiatives, dual naming signage, and collaborative events such as Proclamation Day. These efforts are essential to our journey toward reconciliation and cultural understanding, and I am proud of the progress we've made together.

Sustainability remains a cornerstone of our vision. This year, we planted over 7,000 native plants, expanded our Food Organics and Garden Organics (FOGO) program, and continued our journey toward carbon neutrality. Our participation in the *Resilient South Climate Action Plan 2024–2029* and biodiversity assessments demonstrates our proactive approach to climate resilience and ecological stewardship.

To respond to the effects of climate change, Council has been leading the call for responses to the harmful algal bloom. Council has been liaising with relevant state government departments and actively advocating for government assistance via the Adelaide Coastal Councils Network, a Stakeholder Reference Group. We know that this event has had a devastating impact on marine life and has negatively affected people in many ways.

Community wellbeing is at the heart of everything we do. We supported over 8,000 community transport trips, engaged 285 volunteers, and delivered inclusive programs across our two Council-run community centres. Initiatives such as the Chatty Café, Youth Maker Markets, and mental health training have strengthened social bonds and empowered individuals of all ages.

Our events calendar brought joy and connection to thousands. From the Glenelg Ice Cream Festival to the Brighton Winter Solstice and New Year's Eve celebrations. These events not only boost our local economy but also reinforce our identity as a dynamic and welcoming city. This was further enhanced when in the space of one week, we hosted the men's and women's race starts for the 25th Santos Tour Down Under.

Community engagement reached new heights this year. The Transforming Jetty Road Glenelg consultation received over 2,000 individual responses, with more than 400 people attending drop-in sessions. This was our most significant community consultation in recent years, and I want to thank everyone who took the time to share their views. Your feedback helped shape the final design for the Coast and Transition zones of Jetty Road Glenelg.

We held a record number of drop-in sessions—14 for Jetty Road Glenelg and three for the Annual Business Plan—and distributed three city-wide summary documents to support these engagements. Our YourHoldfast platform was visited by more than 33,500 people, and feedback such as "thank you for the opportunity to have my say" and "this is a thorough consultation package" was common throughout the year.

The renewal works in the City zone of Jetty Road Glenelg were recently completed, featuring improved stormwater assets, new continuous footpaths with Juperana pavers, increased greenery, and new street furniture. These upgrades enhance accessibility, safety, and the overall experience for everyone who visits this iconic precinct.

We also celebrated the completion of the Warriparri (Sturt River) Greening Project at Shannon Avenue Reserve, Glenelg North. This final stage included planting more than 2,500 indigenous species, 17 river red gums, installing TreeNet inlets, removing invasive weeds, and hosting a community planting day that added over 1,000 native plants to the area.

As we look ahead, we remain guided by our Strategic Plan, *Our Holdfast 2050+*, which sets a clear vision for wellbeing, sustainability, and innovation. I extend my heartfelt thanks to our community for your ongoing support, engagement, and passion. Together, we are shaping a city that honours its past, embraces the present, and looks boldly to the future.



Amanda Wilson
Mayor
City of Holdfast Bay

Message from the CEO

It is my pleasure to present the 2024–2025 Annual Report as Chief Executive Officer of the City of Holdfast Bay. This report reflects the dedication, innovation, and collaborative spirit that define our organisation and community. Over the past year, we have delivered a wide range of services and projects that align with our strategic priorities and respond to the evolving needs of our residents.

Our teams have worked tirelessly to implement the Strategic Plan, *Our Holdfast 2050+*, with its focus on wellbeing, sustainability, and innovation. We've enhanced infrastructure, improved service delivery, and expanded community programs. A key achievement was the rollout of our new Request Management System, which has streamlined customer service, enabling faster response times and better tracking of community needs.

Alwyndor continues to provide exceptional, person-centred care. Our Mobile Health Service and Therapy and Wellness programs have grown significantly, reaching hundreds of clients across multiple locations. These services reflect our commitment to supporting older residents with dignity, compassion, and innovation.

Digital transformation has been a major focus this year. We upgraded our technology infrastructure, strengthened cybersecurity, and introduced new tools for data governance and business intelligence. These advancements ensure we remain agile, secure, and responsive in a rapidly changing environment.

Our environmental initiatives have delivered measurable outcomes. Through our *Carbon Neutral Plan* and participation in the Resilient South partnership, we continue to lead in climate action and ecological stewardship. We achieved a 60% reduction in emissions and improved biodiversity scores. A new biodiversity condition assessment using the Bushland Assessment Method developed by the State Government's Native Vegetation Council was undertaken this year. This saw the average score across over 130 sites increase from 12.8 to 17.6. This is well above the current 2030 target of achieving a score of 16.

Community engagement has flourished. Our libraries welcomed over 187,000 visitors, and our community centres delivered inclusive programming that supports health, connection, and lifelong learning. Thousands participated in events, programs, and consultations, reinforcing the strong bond between Council and community.

Major infrastructure projects reflect our commitment to building a resilient and accessible city. The multi-million dollar Somerton Stormwater project reached key milestones, including the installation of new stormwater pipes in Whyte Street and box culverts under Tarlton Street. These upgrades will reduce flooding risk for around 80 properties in Somerton Park during major storm events.

In 2024–2025, we delivered $28 million in capital works—the largest financial investment in our 28-year history. An additional $11.7 million in capital projects remain in progress and will be carried forward into the 2025–26 financial year.

Innovation and recognition have also marked this year. The Glenelg Ice Cream Festival received a silver medal at the South Australian Tourism Awards. Paringa Park Reserve became the first playspace in Holdfast Bay to feature an Auslan communication board, promoting inclusive communication. Two of our trees—the iconic Ombu at Partridge House, Glenelg and the River Red Gum at Quandong Street, North Brighton —were nominated in the South Australian Tree of the Year competition.

We're proud to be leading an Australian-first trial to address stagnant beach water near stormwater outlets. In partnership with Biotech Water™, we're using a nature-based bacterial product to treat drains at Edwards Street, South Brighton and Young Street, Seacliff.

Our training partnership with seven councils and Alwyndor around conflict resolution and de-escalation has expanded to regional areas. Over 170 participants are expected to complete pivotal community-focused training by year's end. This initiative strengthens capacity and collaboration across local government.

As I mark my 12 month anniversary in the role, I would like to thank our staff, volunteers, Elected Members, and community partners for their unwavering commitment and collaboration. Your contributions are the foundation of our success. We remain focused on delivering high-quality services, fostering innovation, and creating a city where everyone feels welcome, supported, and inspired.



Pamela Jackson
Chief Executive Officer
City of Holdfast Bay

2024–25 Highlights

In 2024–25:

8,458
community transport trips helped residents get out and about

5,434
Holdfast Hounds were registered and 57 animals were reunited with their owners

679
people were supported to live safely and healthily at home with Alwyndor's home care packages

2,453
immunisations were administered at our local clinics

422,242
library items were lent

100%
renewable electricity used by Council

32
Community Grants issued totalling $15,257

63
Youth Achievement sponsorship grants totalling $8,375

285
invaluable volunteers contributed 54,700 hours within council programs ($2.71 million economic value)

37,548
phone enquiries resolved

19
local businesses received shopfront grants

1,083,000
people visited Holdfast Bay

906
street trees were planted

60%
of waste was diverted from landfill

520
events held at Partridge House

11
bus stops improved

1,000+
local businesses can be found on the Holdfast Bay Business Directory and MyHoldfast App

600,000+
people attended Holdfast Bay hosted events

5,576
linear metres of road, 4,150 linear metres of kerb and 3,919 linear metres of footpath were maintained or replaced

1,002
development applications were processed

407
new dwellings were approved (valued at $321 million)

A Day in the Life

Did you know that on a normal day in the City of Holdfast Bay:

1,189 items are borrowed from our libraries at Glenelg and Brighton

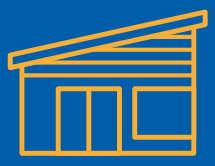




529 people visit the libraries



40 Early Literacy Programs are being undertaken



196 people visit our Bay Discovery Centre



32 trips on the Community Wellbeing bus

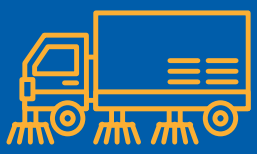
There are **2,740** public toilet visits



Each of our **31** public toilet facilities are serviced and cleaned



Our two Jetty Roads at Glenelg and Brighton are serviced by street sweepers



60 separate cleaning services are conducted at council buildings



150 phone calls and **107** emails are responded to, and **91** customer requests are processed by our Customer Experience team





4 Development Applications are processed and **74** online forms are received

1,996 page views on our website



Maintenance and other works are carried out at Glenelg Oval by our Open Space team

7,200 bins lifts for residential and business waste collection





22 linear metres of roads resealed



23 linear metres of kerbs renewed





3 trees planted

16 linear metres of footpaths repaired



72 requests completed by our Field Services team

How you rated your Council out of 10:

8.6
Providing library services

8.3
Providing sporting facilities

7.5
Delivering services for the elderly and people with a disability

8.1
Providing programs and services that encourage a healthy and active lifestyle

7.8
Providing arts and cultural experiences

7.1
Maintaining roads and kerbing

7.55
Maintaining cycle networks

8.7
Access to shops, services and open space

8.1
Maintaining beaches and coastal areas

8.2
Providing adequate waste management services

8.55
Overall rating of Holdfast Bay as a place to live

7.8
Encouraging a diverse range of businesses and services in the area

7.85
Supporting and promoting tourism and events

6.95
Council provides good financial management and value for rates

7.2
Overall satisfaction with the quality of service and performance of the council

8.3
Maintaining well laid out parks and reserves

7.6
Providing programs that foster social interaction and community wellbeing

8.0
Providing a sense of safety in neighbourhoods

This survey was conducted in May 2023 and reported in June 2023. In late 2025 Council will institute a new type of community survey. As times have changed and people access information in very different ways, our community surveys must keep pace. The new survey will seek to engage a broader cross-section of the community and focus more on the activities that Council provides or can influence.

Our Holdfast 2050+

In November 2021, Council adopted the Strategic Plan *Our Holdfast 2050+*, which came into effect on 1 January 2022.

The Plan was reviewed in 2024, taking into account key global megatrends identified by Pricewaterhouse Coopers:

- **Climate Change** – Rising greenhouse gas emissions are driving more extreme weather and the urgent need to reduce carbon output.
- **Technological Disruption** – Rapid innovation is creating new opportunities but also brings complex risks.
- **Demographic Shifts** – An ageing population is placing pressure on social systems and critical workforce areas.
- **Fracturing World** – Global competition is increasing, with many nations turning inward.
- **Social Instability** – Economic and social divides, demographic changes, and declining trust are contributing to unrest.

These challenges remain largely unchanged since the plan's original development. As a result, Council has retained the vision and framework in the revised Strategic Plan, released in January 2025.

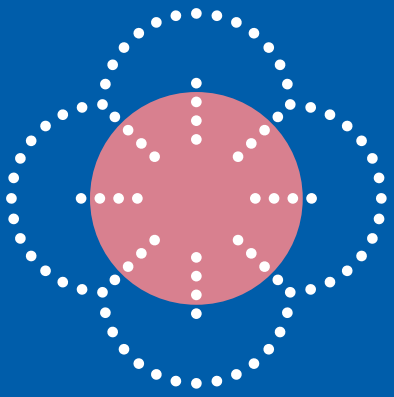
Vision

Protecting our heritage and beautiful coast, while creating a welcoming and healthy place for all in South Australia's most sustainable city.

This is supported by three focus areas:

- **Wellbeing**
  Supporting good health and economic success through a strong community and environment.
- **Sustainability**
  Building a resilient and sustainable city, economy, and community.
- **Innovation**
  Fostering lifelong learning, creativity, research, and entrepreneurship.

The revised Plan also updates the 2020–2030 objectives to include new priorities such as waste management, health and wellbeing, heritage protection, and urban development. These are discussed further in this Annual Report.



Wellbeing

Good health and economic success in an environment and a community that supports wellbeing.


805



Kaurna Heritage and Culture

The City of Holdfast Bay is committed to building strong and respectful relationships with the Kaurna people, with a focus on honouring, preserving, and celebrating their rich culture, heritage, and deep connection to Country. This commitment is reflected in a range of activities in 2024–25:

- Council offered a range of community workshops, including cultural awareness sessions, heritage walking tours, and arts and cultural activities. These initiatives fostered cultural learning, encouraged sharing, and helped deepen understanding and respect for Aboriginal heritage, including the culturally significant sites.
- Welcome to Country and/or Acknowledgement of Country continued to be embedded in community events and civic ceremonies.
- Regular meetings were held with Kaurna Elders to consult on Council projects and cultural initiatives, aiming to deliver outcomes that deepen the community's understanding of Kaurna culture, connection to Country, and our shared history.
- Identified and appointed cultural monitors for projects located within areas of Kaurna cultural heritage, in accordance with the guidelines outlined in the Heritage Research and Procedures Report.
- Discover Our Place information packs were distributed to all local primary and secondary schools. This is a resource, aimed at teachers, that enables the tailoring of excursions to explore rich local heritage and culture throughout Holdfast Bay.
- Kaurna Nation led the cultural focus of the 188th Proclamation Day ceremony at the Old Gum Tree on 28 December 2024, building upon the collaborative approach between Council and Kaurna to share our joint histories.
- Dual naming signage was installed at reserves and cultural sites across the city.
- Council commissioned public artworks by Kaurna artists for installation in sites of cultural significance across the city.
- Reprinting and distribution of the *Footprint in the Sand* booklets and the Kaurna Yarta Ana brochures that continued to be offered free to local residents, businesses and community organisations.

Wellbeing

Community Sport and Recreation

Club Development

Council continued to assist and support local sporting clubs and recreation groups to develop positive and sustainable club management. This was achieved through workshops that support strategic planning, volunteer management, financial management and succession planning. Council also worked with various clubs to support grant funding opportunities.

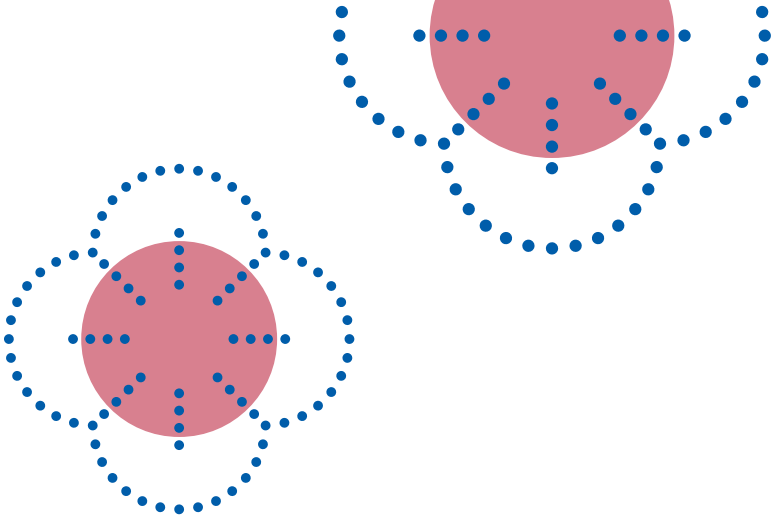
Sporting and Community Club Leases and Licences

Council manages approximately 80 leases and licences that provide accommodation and facilities for the city's sporting and community groups. Council continued to collaborate with the various sporting clubs to address leasing and licencing matters, plan venue improvement to support long-term lease renewal strategies.

Playspace and Reserve Improvements

In 2024–25, Council upgraded the following playspaces and reserves:

- Partridge House Playspace was subject to a detailed design phase, including community consultation to help design the final plans for the new equipment. The new playspace will have a nature play theme and will be built in the location of the former playspace. The new equipment will be installed in September 2025.
- Sutherland Reserve Playspace received some new play equipment to replace the old equipment that was at the end of its life. The new equipment was installed in November 2024.
- A new outdoor table tennis table was installed adjacent to the playspace at Wigley Reserve to add to the informal recreation opportunities at the location.
- Council renewed the ageing half-court tennis court at Wattle Reserve with a new surface, fencing, and line marking to convert it to a new Pickleball court.
- Council installed a concrete half-length cricket wicket and stumps at Dulcie Perry Reserve in late 2024 for community use.



Community Wellbeing

Community Transport

Community Transport services provided a total of 8,458 one-way trips, providing essential connectivity for older residents to access critical services and participate actively in community life.

Highlights for the year included:

- **Trips Provided**
  - 145 Brokered (Home Care Package [HCP] client - non-Alwyndor) community bus one-way trips
  - 5,697 Commonwealth Home Support Program (CHSP) client community bus one-way trips
  - 595 Alwyndor HCP client community bus one-way trips
  - 855 private client community bus one-way trips
  - 1,166 CHSP personal transport (1:1) one-way trips
- **Volunteer Involvement**
  38 dedicated volunteers provided most of the community bus and personal transport trips, highlighting the strength of local involvement.
- **New Taxi Company to Supplement Provision of Personal Transport**
  A new taxi service provider was appointed, resulting in significant improvements.
- **Expansion in Community Bus Runs**
  The community bus service was expanded to enhance the variety of destinations. This now includes seven shopping destinations outside the Council area and to the Holdfast Bay Community Centre for the Council run Chatty Café activity.
- **Community Bus Charters**
  Successfully conducted 97 internal and external charters. This service offered a community-based transportation option for various community groups to participate in activities across Adelaide.

These activities support the strategic goals of enhancing mobility and accessibility for all residents, reducing social isolation, and fostering active ageing, which are key elements of the vision of Strategic Plan, *Our Holdfast 2050+* for a connected and inclusive community.

Volunteer Services

Volunteer Services engaged 285 volunteers who dedicated approximately 54,700 hours, translating to an economic value of $2.710 million. This emphasised inclusive participation by integrating volunteers in diverse roles across the city.

Highlights for the year included:

- **Inclusive Volunteering**
  Expanded programs to support community members with disabilities, successfully integrating them into various volunteering roles, thereby enhancing service delivery and community engagement.

Wellbeing

› **Increased Volunteering Opportunities in Community Centres**
New administration, program support and gardening roles offered a broad range of skills to be utilised to ensure local community centres are responsive to increasing participation in centre programs. Seasoned volunteers are mentoring the newly inducted to share skills, experience and build a network of belonging across the community centres.

› **Increased Training Opportunities**
The City of Holdfast Bay's volunteers are offered training to support their roles, including First Aid and Manual Handling. Working alongside formal training, hands on mentoring across the Community Centres where further training needs are identified and resourced.

› **Episodic Volunteering**
The City of Holdfast Bay's volunteer pool continued to increase their roles in the community by volunteering their time and skills beyond their formal role. Assisting with delivering information, supporting community events and administration behind the scenes for community programming, volunteers continue to go above and beyond to help build a strong community.

› **Reciprocal Volunteering Opportunities**
The City of Holdfast Bay continued to build community connections through working with external community service organisations and their local expertise. By supporting the sharing of information and referrals, these diverse volunteering opportunities offered more access to services for local residents.

Youth Initiatives

Our youth programs and events are designed to actively engage children and young people, contributing to the overarching strategic wellbeing outcomes. These initiatives prioritise youth participation, engagement, and co-design with the Council, providing platforms for young people to shape their community involvement and access opportunities tailored to their interests and needs.

Our targeted adolescent programming has successfully engaged a demographic historically harder to engage in Council programming, demonstrating our commitment to inclusivity and active youth engagement. These programs not only cater to the interests and needs of young people but also encourage their active participation in community life.

Highlights for the year included:

› **Engagement in Educational and Recreational Activities**
Successfully delivered four seasons of 'Play at the Bay' school holiday programming, engaging over 1,850 children and young people in a diverse range of educational, recreational, and creative activities.

› **Youth Achievement and Recognition**
Administered 63 successful Youth Achievement Sponsorship grants, totalling $8,375. These grants recognise and encourage the personal and academic achievements of young people within the community.

› **Co-Design and Targeted Programming**
The youth programs co-designed with young people, that specifically target 12–17-year-olds, have been maintained and continue to grow in popularity and community rapport. These programs engaged 130 young participants in various activities, with the ongoing co-design process remaining instrumental in ensuring programs are relevant and appealing, leading to sustained high engagement and satisfaction.

› **Innovation and Entrepreneurship**
Facilitating innovation and entrepreneurial opportunities occurred through the expansion of Youth Maker Markets with established community events, providing a platform for 20 young business owners to develop and showcase their entrepreneurial skills. It is estimated that one third of attendees at the Christmas Pageant passed through the Youth Maker Markets. All participants in these Markets said that they were keen to take part in a similar event in the future.

› **Youth Mental Health Training Initiative**
Council partnered with local sport and recreation clubs to deliver youth mental health training, resulting in 19 local coaches and volunteers becoming qualified mental health trainers. This investment in community capacity demonstrated a powerful ripple effect, creating safer, more supportive environments for young people and strengthening overall community wellbeing.

› **Youth Volunteering Pilots**
Council piloted new community event volunteering roles, providing young people with opportunities to gain hands-on event experience while fostering civic and community participation. These roles also served as a valuable reference point for future opportunities, supporting work readiness and skill development.

We collaborated with local schools to support education opportunities that promote civic participation, engaging over 150 students in five projects designed to enhance their community involvement and skills. In part these supported gender equity through partnerships with local high schools, facilitating participation of young people in significant events like the Adelaide International Women's Day Breakfast.

Our youth initiatives align with the strategic goals of enhancing youth engagement, fostering educational opportunities, and building pathways for young people to contribute to community life. This reflects the Strategic Plan, *Our Holdfast Bay 2050+* vision of a dynamic community where young people are actively involved and valued.

Wellbeing

Community Centres

Council continues to proudly support four thriving community centres that play a vital role in strengthening social connection, fostering wellbeing, and delivering inclusive programs across our City.

In 2024–2025, we saw continued growth in our partnerships with key stakeholders and local community groups. These relationships are built on mutual respect, shared goals, and a commitment to innovation—ensuring that each centre reflects the needs and aspirations of its community.

Two of our centres are successfully operated by dedicated volunteer management committees. These vibrant partnerships with Council are characterised by collaboration, flexibility, and a shared passion for delivering high-quality outcomes. Together, we've fostered innovative approaches to governance, programming, and community outreach.

The remaining two centres, transitioned to Council management in 2023–2024, continued to flourish under direct Council leadership this year. Staff and volunteers have strengthened service delivery, improved facility coordination, and enhanced community engagement.

Community use is rising rapidly, with bookings increasing from 1,430 in 2024 to 1,751 so far in 2025 calendar year contributing to thousands of hours of community engagement and programming delivered by community for community across all centres. Other bookings included event celebrations, workshops, conferences, and a growing number of regular hires delivering programs aligned with Council's strategic goals—including health, inclusion, connection and lifelong learning.

These centres are a key part of building a connected, resilient, and engaged community.

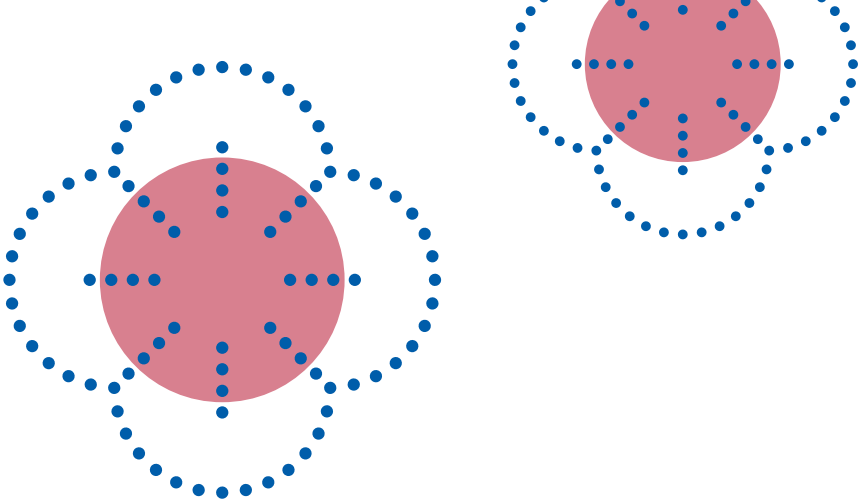
Key Highlights for 2024–2025:

- Strengthened partnerships with community organisations, resulting in new co-designed programs and events
- Increased volunteer engagement across all centres, supporting sustainability and local leadership
- Successful pilot of a community innovation hub at one centre
- Facility upgrades and improved accessibility features.

These achievements reflect the collective effort of our staff, volunteers, committees, and community partners, all working together to ensure our community centres remain welcoming, dynamic spaces for everyone.

Highlights for the year included:

- **Enhanced Accessibility**
  We increased onsite staff presence at our community centres, significantly improving service delivery and community engagement. In addition, we onboarded eight dedicated volunteers and are welcoming Social Work students into the centre to complete 500 hours of training. This investment not only boosted our capacity to support the community but also provided students with valuable, hands-on experience alongside skilled staff, supported through structured mentoring and guidance.



- **Inclusive Initiatives**
  - A strong and positive collaboration was formed with the Queer Society to support the delivery of their *Young Person's Odyssey* program— a developing program flourishing with a focus on building life skills, mentoring, and support for young members of the Queer community.
  - Further promoting inclusion and connection, the Chatty Café has expanded its reach through a meaningful partnership with *Sensory Fun for Little Ones*. This initiative extends the social connection of Chatty Café to parents and caregivers by creating a welcoming space for families to gather before or after attending sensory sessions with their children. A functional and safe outdoor play area has been established to support this, offering opportunities for informal interaction, play, and community-building among families.
  - The Chatty Café *and Play* program now welcomes an average of 15–20 families each week, while the main Chatty Café sessions consistently attract 15–18 participants weekly— demonstrating strong community interest and the ongoing need for inclusive, connection-focused initiatives.
- **Digital Advancements**
  2025 saw the creation and introduction of the *Community and Nature* newsletter, which has strengthened digital engagement. With over 300 subscribers, the newsletter has received positive feedback for its informative and accessible content, further connecting residents to local programs, events, and initiatives. This initiative is a collaboration with the Environment and Coast team.
- **Community Programs**
  Multiple successful community events and workshops were delivered throughout the year, significantly boosting local participation and engagement.

Our community centres continue to serve as vital hubs for social, mental, and physical wellbeing.

Wellbeing

Community Grants

Council allocated grants to a diverse array of initiatives designed to enhance community engagement, celebrate cultural diversity, advance environmental sustainability, and promote inclusivity. These grants aimed to boost community wellbeing, foster connections among community members, combat social isolation, and affirm our commitment to nurturing a supportive, vibrant, and dynamic environment.

Community Chest Grant Program

The Community Chest Program offers small one-off grants of up to $1,000 to support local community development initiatives. These may include small-scale events, projects enhancing public spaces, social inclusion activities, and programs promoting wellbeing or sustainability.

- Total applications received: 32 (1 withdrawn)
- Applications approved: 20
- Total expenditure: $15,257.50

Examples of funded projects include:

- A cultural cooking program connecting CALD seniors through food
- A local sustainability club installing native garden beds
- A school group delivering a student-led art project exploring mental health

Recreation and Wellbeing Community Donations

This grant stream provides targeted support for projects that enhance recreation, wellbeing, social inclusion, or respond to a demonstrated community need.

- Applications approved: 2
- Total expenditure: $9,009.00

Approved Projects:

- Video Vibes – $4,009.00
  A promotional video project to raise awareness and engagement at the Seacliff Recreation Centre. The video aimed to attract new members and promote activities related to sport, mental health, nutrition, and inclusion.
- The Queer Society Partnership – $5,000.00
  Support for LGBTQIA+ youth programming displaced from Headspace Marion. This new partnership fosters peer-based support and social connection while responding to the needs of a priority group identified in South Australia's *Youth Action Plan 2025–2028*. The group will collaborate with Council's HoldUp Youth Committee to expand inclusivity across the region.

Youth Achievement Sponsorship Program

This program supports local young people selected to represent South Australia or Australia in sport, civic, or creative pursuits, helping to offset associated costs and acknowledge their achievements.

- Applications received: 78
- Applications approved: 63
- Total expenditure: $8,375

This program recognises the commitment, talent and leadership of our local youth, contributing to a vibrant, engaged and future-oriented community.

Other Community Wellbeing Activities

Street Meets

Council supported 12 local "Street Meets" events, enhancing community connectedness and reducing social isolation in collaboration with Play Street Australia as part of their 1,000 Play Streets campaign.

Through maintaining traffic management approaches and training, we activated community volunteers and reduced Council expenditure. This improved operational efficiency and increased community involvement.

Wellbeing Hub

Council secured $50,000 in seed funding from Preventive Health SA to establish a Wellbeing Hub at Holdfast Bay. This initiative supports a holistic approach to health and wellbeing, aligning with our strategic objective to enhance community health services and accessibility.

Implementation of the Wellbeing Hub commenced in November 2024. From November 2024 to June 2025, the Wellbeing Hub delivered 29 initiatives in partnership with 21 organisations, reaching over 300 community members. These included centre-based programs like Chatty Café and GameSpace, as well as broader activation initiatives such as the Billion Steps Challenge (Step Up Holdfast) and Mental Health training for community as well as staff and volunteers.

Key achievements in the past 12 months include:

- 88% of participants reported improved immediate wellbeing
- 100% of initiatives were delivered at low cost and had high impact
- Strong engagement with isolated individuals, including people with disability and from culturally diverse backgrounds.

Over the next 12 months, the Wellbeing Hub will focus on expanding place-based delivery across more locations, embedding prevention in everyday services, and strengthening community partnerships to ensure ongoing sustainability.

Beach Accessibility

Council partnered with Disability Support Service, Estara, to offer six accessible beach days in Glenelg over the Summer season.

Disability Champions Study Tour

Council hosted 15 international Disability Champions for a study tour, showcasing local accessibility improvements and innovative initiatives that support inclusion across the community.

Suicide Prevention Training Grant

Council, in partnership with the Holdfast for Life Suicide Prevention Network, successfully secured grant funding to deliver a suite of mental health training programs. Reaching up to 100 participants, the project aimed to create a network of skilled locals ready to recognise distress, respond with confidence, and connect people at risk to lifesaving support, building a stronger, more resilient community.

Alwyndor

Alwyndor's aim is to support Adelaide's southern metropolitan community to live healthy, engaged and fulfilled lives through a range of personalised support services.

Alwyndor

Alwyndor offers a continuum of care, including residential living, therapy and wellness services, and support at home services.

Alwyndor continues to deliver on the *Strategic Plan 2024–2027* with services, initiatives and projects across the four themes:

- Provide exceptional services and care
- Maintaining a resilient, adaptive and sustainable business
- Ensure a skilled and engaged workforce providing consistent person-centred experiences
- Amplifying our impact.

Residential Care

Alwyndor's residential care includes 144 residential, respite, transitional care and care awaiting placement beds. In 2024–2025 our residential care occupancy rate remained steady with an average of 97%.

Our strategic focus included the implementation of our new model of care for reablement, enhancing clinical care and continued commitment to quality end of life care. Our focus on wellbeing, food and dining has continued with great outcomes for our resident's health, wellbeing and quality of life.

In response to increasing complexity in wound management, we introduced a specialised Wound Management Registered Nurse role in 2024, enhanced staff training, and implemented innovative protocols and products. These efforts have led to improved outcomes, including reduced hospital transfers and better skin health for our residents.

Alwyndor

Community Connections

Our Support at Home service increased to 679 home care packages and private clients. Our support at home clients have access to a full range of services from domestic support and gardening to complex clinical and end of life care.

Therapy and Wellness programs are offered for individual clients and group settings at Alwyndor, in client homes through our Mobile Wellness Vans, at the Holdfast Bay Community Centre, the Brighton Rugby Club, Kauri Community and Sports Centre and Hewitt Sports Centre.

We have established the Zen Room within the Holdfast Bay Community Centre. This is a space where you can participate in quiet healing activities such as Hand Therapy and Active Minds.

Our services and classes also include:

- Podiatry
- Physiotherapy
- Occupational therapy
- Speech therapy
- Exercise physiology
- Yoga
- Fit ball drumming
- Circuit
- Weights
- Tai chi
- Reformer Pilates
- Massage.

Day Respite

Our Day Respite program is located at Alwyndor in Hove and continued to grow in demand. Offering half and full-day respite for carers, the program provides care and indoor and outdoor activities which are tailored to individual capability and need as well as required clinical care and supports.

Project Delivery

A new People and Culture and Payroll system was implemented in late 2024. This is a platform that is integrated, easy to navigate and ensures improved accuracy and efficiency in the management of our employee information as well as a learning and development platform.

The Residential Reablement project has been very successful, with over 60% of residents participating in therapy classes and using the newly established residential gym designed for physical, mental and social wellbeing.

Adopted in April 2024, the Digital Plan and People Plan projects commenced. The People Plan's focus is on employee relations, remuneration and benefits, workforce planning, talent acquisition and management; and organisational development.

We are implementing new learning and development platforms including micro learning opportunities developed to schedule into a person's day. One example is a focus on dementia learning using the *Forget Me Not* training platform.

Our revenue and client numbers have grown rapidly over the last four years and our Digital Plan will ensure integrated services through a considered, coordinated, and consistent approach to technology investment.

Mobile Wellbeing Service

Our Mobile Health Service brings Therapy and Wellness services to clients in their own homes. We provide assessment and treatment services including Occupational Therapy, Physiotherapy, Massage, Exercise Physiology, Speech Therapy, Podiatry and Nursing. Our fleet has grown to three vehicles to meet demand.

Accreditation

Alwyndor achieved full accreditation in all service delivery areas this year.

Customer Experience

As a part of our commitment to the very best customer experience we monitor the quality and consistency of care and service delivery and ensuring client choice and control. These include:

- A Net Promoter Score (NPS) which asks survey respondents 'How likely are you to recommend Alwyndor to a friend?' Data collection began in January 2021 with Alwyndor continuing to score well above the benchmark of +44 for aged care. In general, an NPS score of +70 is rated as excellent, and Alwyndor's 2024–25 average measure was +78.
- Food satisfaction continues to trend high at 100%. This is a reflection of innovative menu options and resident involvement with menu planning, food tastings and 'special meal' days.
- Support at Home and Therapy and Wellness services scored an average satisfaction rating of 83%. This rated our performance in 'creating a welcoming environment with caring staff who provide responsive services which promote independence'.

Aged Care Sector Reform

Noting the implementation of the *Aged Care Act 2024* has been delayed from 1 July to 1 November 2025, Alwyndor continues to respond to and implement the aged care reforms with a focus on the development of appropriate governance systems and processes, policy and practice review and employee training and development. We have also restructured our Support at Home program and services consistent with the reform and continued to support our clients during this time of significant change, aiming to work with them to make transitions as seamless and clear as possible.

Alwyndor complies with all requirements including the new Code of Conduct, the new *National Aged Care Mandatory Quality Indicator Program* and monitoring of the new satisfaction surveys in residential care.

Wellbeing

Community Safety

The Community Safety team protects the health and safety of the local community and visitors. The team provides immunisation, environmental health, community safety and security services.

Highlights for the year included:

- Provided 2,453 immunisations
- Registration of 5,434 dogs
- Reuniting 92 animals with their owners
- 932 investigations for litter and local nuisance issues
- 293 food safety assessments were undertaken. Allergen assessments have been included in the remit of food safety inspections and investigations
- Patrolling traffic safety at schools up to twice a day during school days
- Night patrols cover up to 150km per night to keep a watch over our city and being available overnight to respond to complaints
- 105 Mobile Food Vending Event Permits were issued.

Beach Patrols

Regular beach patrols have continued this year to protect native wildlife (especially the Hooded Plovers) and encourage responsible dog ownership. As a result, there was a significant improvement in compliance with local laws.

Rough Sleepers

The Community Safety Officers have continued working closely with external agencies providing support for rough sleepers.

CCTV upgrades

We contributed to community safety by providing CCTV and public lighting that deters crime and helps to create a safe environment for residents and visitors.

Upgrades to the Brighton, Seacliff and Glenelg wireless network were completed, at a cost of over $100,000.

Lighting Upgrades

More than $600,000 was invested in the upgrade, provision and ongoing maintenance of our street lighting network. Across the city a total of 3,583 street lights enhance visibility in public spaces.

Development Services

Council's development assessment, development advice and building compliance services recognise opportunities while protecting the character and amenity of our suburbs. This year, we processed 1,002 development applications and approved 407 new dwellings with a construction value of $321 million.

Heritage Services

The City established the Heritage Advisory Committee in 2024–25 to assist the Council in its decision-making regarding heritage related matters across the City of Holdfast Bay. The Heritage Advisory Committee builds on existing programs to protect and promote the city's built heritage, including the Heritage Grant Fund, Heritage Advisory Service, and Art Deco review.

Cemeteries

The North Brighton and St Jude's cemeteries are owned by Council with their daily operations managed by the Adelaide Cemetery Authority. Council continues to maintain the cemeteries, with ground improvements performed in the last 12 months, including new paths, repairs to collapsed gravesites and landscaping work to soften the environment. Ground improvements will continue into the next financial year.

Memorial Programs

Council offers two popular programs to help members of the public commemorate their loved ones – the seaside stone memorials (granite sculptures by the Glenelg and Brighton jetties, with names engraved) and the plaques affixed on public benches. 252 benches currently have a commemorative plaque, most of them located on the beachfront, with 12 new plaques assigned in 2024–25.

Council Assessment Panel

Council appointed a new Council Assessment Panel (CAP) in 2024–25 with the four independent members holding qualifications and experience in the fields of Architecture, Environmental Science and Town Planning. The CAP met on 10 occasions and is entrusted with making decisions on the city's most challenging development applications.

Land Use Policy

Council made submissions on a number of State Government land use policy initiatives in 2024–25, most notably the *Accommodation Diversity Code Amendment* and the final draft of the *Greater Adelaide Regional Plan*. Both of Council's submissions contributed to the Strategic Plan, *Our Holdfast 2050+* by promoting the vision of protecting our heritage and beautiful coast by seeking to protect the city's rich urban character and sensitive natural environment, whilst acknowledging the opportunities to accommodate a diversity of housing types.

Wellbeing

Property Services

In 2024–25, Council formed a dedicated Property Services team to manage leased properties and enhance facilities management. This initiative was designed to improve coordination and elevate the quality of service delivery across Council assets.

A key focus has been on ensuring lease agreements are more accurately aligned with their contractual obligations. This effort is being supported by the development of a comprehensive lease register and enhanced reporting systems. Council now provides quarterly updates on all leased properties, including performance against key indicators.

As part of the building portfolio, Council operates 31 public toilet facilities that are available 17 hours every day of the year and are serviced daily. Council continually seeks to improve its public toilets to improve accessibility, promote public health and support community activities with these essential amenities for residents and visitors.

Council approved the installation of a new public toilet facility on the Patawalonga Banks. A project specification was developed for this new facility to be installed on the western banks. A Disability Discrimination Act (DDA) compliant prefabricated Exeloo was purchased, and delivered.

Property Services delivered maintenance and cleaning services for Council buildings and facilities:

- Cleaning – over 20,000 services at a cost of over $750,000
- Maintenance and materials cost of over $830,000.

Property Services developed and tendered a revised cleaning specification, including:

- Over 21,400 cleaning services this year across a range of building and Council assets
- Greater transparency around contract accountability and delivery of services
- More efficient response times and processing of reactive services requests
- Better management and alignment with service standards through training and auditing programs.

Council invested over $1.1 million in renewal works to maintain community, sporting, civic and public facilities. These included:

Community Facilities

- Glenelg Library – Fit out and painting
- Glenelg North Community Centre – Exterior paving
- Glenelg Rotunda roof replacement
- Glenelg Oval Grandstand – Repairs and airconditioning upgrade
- Somerton Surf Life Saving Club – New roller doors
- Brighton Sport and Social Club – New auto doors
- Brighton Surf Life Saving Club – Balcony upgrade and repairs
- Broadway Kiosk – Roller Shutter replacement and plumbing works
- Patawalonga Banks Exeloo – Installed.

Council Facilities

- Glenelg Town Hall (ongoing) – Exterior repairs
- Glenelg Town Hall – Public toilet finishes
- Glenelg Town Hall – Lift refurbishment and air conditioning upgrades
- Brighton Civic Centre – Roof repairs
- Brighton Public Library – Roof repairs
- Glenelg Public Library – DDA upgrades and lift replacement (ongoing).

Communications

We are committed to communicating with our community in a clear and open way. This includes communicating via a range of traditional and digital media.

Our Place magazine

A quarterly Council magazine, *Our Place*, is distributed to all ratepayers in Holdfast Bay and made available in the wider community. The magazine provides an overview of major projects, a comprehensive what's on events listing, tourism experiences, environmental initiatives and other council projects and activities.

Newsletters

More than 7,160 people subscribe to receive our regular e-newsletters, including the fortnightly *Holdfast News* which features the latest council news, project updates and upcoming events. There are 3,255 subscribers to *Holdfast News* which has an average open rate of 58%. There are also newsletters for our libraries, sports clubs, Alwyndor and a *Creative Holdfast* newsletter that focuses on arts, culture and history information.

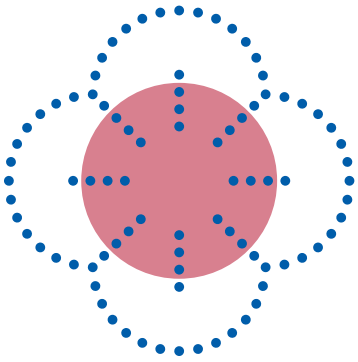
This year we also introduced a monthly *Community and Nature* newsletter which is a collaboration between the Community Wellbeing and Environment teams and covers events at the community centres, environmental and waste initiatives and volunteering opportunities.

Websites

We have five websites that provide information about and access to our services, events and projects. Holdfast.sa.gov.au has more than 650 pages of up-to-date information, over 300 events listed each year, and we receive over 42,000 online request forms a year via the website.

The table below shows how our various websites were used in 2024–25.

Website	Users	Page views
City of Holdfast Bay	326,019	807,815
YourHoldfast	33,576	85,342
Jetty Road, Glenelg	325,000	291,457
Alwyndor	32,224	128,152
Partridge House	11,843	60,969



Social Media

Social media and online platforms continue to be important tools to enable communication and engagement with our local community.

Facebook

Facebook is a staple social media platform used by a large proportion of the population, which we use to promote Council activities, major projects, events, exhibitions, library programs and community initiatives. In 2024–25:

- At 30 June 2025, we had 15,564 Facebook followers and had reached more than 3.4 million Facebook accounts over the previous 12 months. We gained more than 1,500 followers over the 12 months.
- In June 2025, we did a post about a rubbish truck fire, which started due to a battery being disposed of incorrectly. The video went viral and we had people from America commenting on the video.
- A Facebook post about the accessible beach mat on Glenelg Beach, posted in December 2024, was another significant post, and was shared 318 times and reached more than 240,000 accounts.
- We posted more than 270 times on our page, which included photos, videos and events. Our Posts:
  - were shared 3,079 times by our followers
  - received 40,862 likes or reactions, comments and shares.

Instagram

Instagram is a tool we use to engage with our community with a particular focus on events; arts and culture; youth and library activations and tourism. In the 2024–25 year we:

- Gained 741 more followers in the 12-month period, with 4,908 followers on Instagram to the end of June 2025
- Posted 145 times on the Instagram page, complemented by 172 Instagram stories which are useful for providing clickable links back to our website
- Published 20 reels, which are short-form videos with music, were viewed 81,585 times.

Our most successful Instagram post for the 2024–25 year was in January 2025 ahead of the Santos Tour Down Under and Glenelg Ice Cream Festival. A video was filmed with TDU Assistant Race Director Annette Edmondson who rode a gelati-making bike.

The video was viewed 32,272 times, reached 22,256 accounts, 96% of which were not followers of the City of Holdfast Bay account. The video was shared by Annette's and TDU's Instagram accounts which led to the significant reach.



Sustainability

A city, economy and community
that is resilient and sustainable.

Projects and Activities

Transforming Jetty Road Glenelg

The renewal works in the City zone of Jetty Road Glenelg were recently completed, featuring improved stormwater assets, new continuous footpaths with Juperana pavers, increased greenery, and new street furniture. These upgrades enhance accessibility, safety, and the overall experience for everyone who visits this iconic precinct.

The Transforming Jetty Road Glenelg consultation received over 2,000 individual responses, with more than 400 people attending drop-in sessions. This was our most significant community consultation in recent years. The feedback helped shape the final design for the Coast and Transition zones of Jetty Road Glenelg.

Former Buffalo site redevelopment

The redevelopment of the former Buffalo site at Wigley Reserve was completed. This resulted in over 500m^2 of new public open space being created through the reclaiming of the area where the replica Buffalo ship once stood.

The improvements to the site have created a continuous footpath with more circulation space to improve access and connectivity to the playspace, kiosk, car park and pedestrian loop around the Patawalonga. The new shelter, lighting, seating, and grassed areas are now being enjoyed by the community and have significantly enhanced the appeal and usability of this prominent location.

Shopfront Character and Heritage Grants

During 2024–25 grant schemes were continued to support the conservation of our city's heritage premises and the character of our retail precincts. Aimed at encouraging people who own heritage-listed or retail precinct properties to invest in maintaining their buildings, the grants proved very popular and were instrumental in helping to fund many important projects that enhanced the city's streetscape appeal. The grants supported conservation work for 17 heritage-listed buildings, and shopfront enhancements to 19 business premises.

Business Support Packages

The City of Holdfast Bay has developed a range of initiatives to support Jetty Road Glenelg businesses during the Transforming Jetty Road project. These programs aim to minimise disruption, provide relief to affected traders, encourage visitation, boost local spending, and help traders adapt during construction. As the Transforming Jetty Road project progresses, the business support program will adjust to ensure businesses receive the right support at the right time. Most programs are available to businesses located at Jetty Road, Glenelg and, in some cases, adjacent side streets directly impacted by construction.

Sustainability

Environment Strategy

Environment and Community: Thriving Together

This year, as a part of Council's *Environment Strategy 2020–2025*, staff undertook a range of actions to reduce our impact on the climate, improve and protect our nature, take care of our coast, support our community to live sustainably and manage our resources sustainably. These included:

- Maintenance and rehabilitation of natural reserves and coastal areas
- Protection and improvement of habitats, including sand dunes, for native flora and fauna
- Providing support for volunteer groups taking care of our natural reserves and dunes
- Providing workshops and rebates for sustainable living
- Holding Clean Up Australia Day and other community activities
- Managing and improving waste collection services
- Providing community-facing waste education
- Planting more than 900 trees
- Continuing our participation in the Resilient South Regional Climate Partnership
- Installing new water sensitive urban design features
- Pest Plant and Animal Control Grant of $25,000 from Green Adelaide for removal of declared weeds at Kingston cliff face, the Holdfast Bay Community Centre and on Hambridge Street, Glenelg North.

Our Climate

Resilient South Regional Climate Action Plan 2024–29

The *Resilient South Regional Climate Action Plan 2024–2029* was officially launched in March 2024. This plan is the Resilient South commitment to continue to create a climate resilient region for southern Adelaide, with healthy and diverse natural environments, low emissions and connected communities. The plan provides a strategic roadmap for 2024–29.

The Resilient South Regional Climate Partnership continues to roll out a range of actions from this plan.

Climate Change Policy

In June 2025 Council adopted its first Climate Change Policy. This is incorporated in Council's vision to be '... South Australia's most sustainable city'. The purpose of this policy is to ensure a consistent approach about Council's actions for climate change mitigation and adaptation so that responses made by Council to climate change are long-lasting, effective, inclusive, accountable and fiscally responsible.

Carbon Neutral Plan

In 2019, Council recognised that the world is in a state of climate emergency.

In response to this, Council endorsed a target to become a carbon neutral organisation by 2030 and developed a *Carbon Neutral Plan*, providing a roadmap towards this target through undertaking greenhouse gas reduction activities between 2022 and 2030.

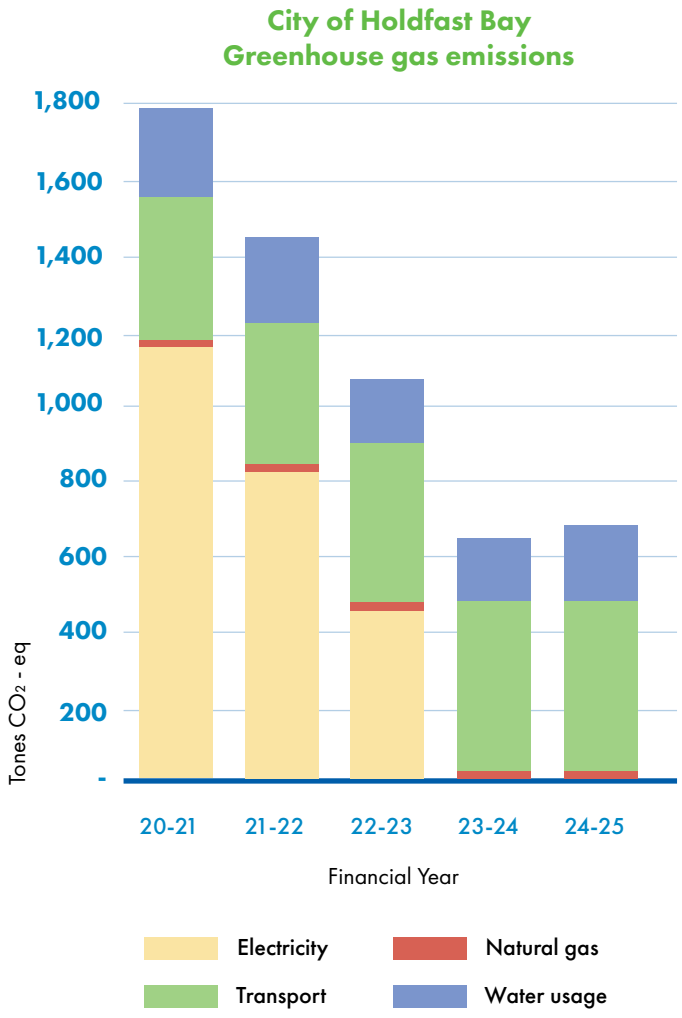


Sustainability

Our Carbon Footprint

Greenhouse gas emissions are currently being tracked from electricity, gas, water use and vehicle fuel. Our emissions have reduced from 1,784 tonnes CO_2-eq in 2020–21 (baseline year for the Carbon Neutral Plan) to 671 tonnes CO_2-eq in 2024–25. There was a slight increase in comparison to CO_2-eq in 2023–24, due to additional water usage during the recent drought.

Most of the reduction has come from recent solar panel installations and the purchase of certified renewable electricity from our electricity suppliers. To reduce the cost of purchasing renewable electricity, the City of Holdfast Bay has entered a Power Purchase Agreement. This new agreement provides long-term stability for our electricity prices, with our renewable electricity now tied directly to the Goyder Stage 1A windfarm near Burra.



This is a 60% reduction in our Scope One and Two emissions. Scope One emissions are 'direct emissions' from sources that are owned or controlled by the Council. Scope Two emissions are the emissions released into the atmosphere from the use of purchased energy. However, most of our emissions are defined as Scope Three that come from purchased goods and services, which are very difficult to capture. We will be working on this in the coming years, including improving our sustainable procurement policies and procedures.

Our Coast

Our beaches have been managed in partnership with the Department of Environment and Water who undertake the annual sand pumping activity each winter. This activity prevents erosion and ensures that our southern beaches are sandy all year round.

We are a member of the Adelaide Coastal Councils Network to advocate and collaborate with other Adelaide metropolitan councils and state agencies.

Harmful Algal Bloom

This year our coast has been inundated with large amounts of dead marine life affected by the harmful algal bloom, which has spread across South Australia since March 2025. Council has been liaising with relevant state and federal government departments and actively advocating for assistance via the Adelaide Coastal Councils Network, a Stakeholder Reference Group.

Our Nature

Hooded Plovers

Unfortunately, Holdfast Bay's Hooded Plovers had no fledglings. Council continued to work with volunteers, Birdlife and Green Adelaide to provide protection and education to the public.

Natural Areas Rehabilitation and Maintenance

Holdfast Bay's Environment team partners with community volunteers, community groups and Green Adelaide to maintain and improve our natural areas.

Three gullies, the dunes and the Kingston cliff face represent most of our natural areas. They are important refuges for native animals and plants, including some regionally rare species.

This year revegetation took place with 7,032 new plantings at the following locations:

- Barton Gully: 100 plants
- Gilbertson Gully: 675 plants
- Dunes: 2,300 plants
- Minda Dunes: 700 plants
- Kingston cliff face: 500 plants
- Seacliff Railcare sites: 88 plants
- Silver Avenue: 75 plants
- Yurlo Wirra Lookout redevelopment: 510 plants
- Warriparri Reserves: 230 plants
- Pine Avenue verges: 50 plants
- Circle of Friends sculpture garden bed: 100 plants
- Cygnet Terrace verge extension: 253 plants
- Good Neighbour Garden: 375 plants
- Holdfast Bay Community Centre Garden: 234 plants
- Green Adelaide supplied 842 plants for various sites across the Council area.

Sustainability

Weed control was undertaken by contractors at the following sites:

- Rockwalls
- Dunes
- Gilbertson Gully
- Barton Gully
- Pine Gully
- Warriparri Reserves x 3
- Cedar Avenue Reserve
- Tweeddale Avenue Reserve
- Yurlo Wirra
- Railcare sites
- Pine Avenue verges
- Silver Avenue
- Kingston House Reserve
- Railway Terrace
- Good Neighbour Garden
- Adelphi Crescent.

This year we gave away a total of 1,335 native plants to 116 residents through the Weekend Weed Swap (previously known as the Gazania Free Gardens Giveaway, a collaboration between Holdfast Bay, Green Adelaide and City of Marion), and the NAIDOC Week Indigenous Plant Giveaway (a collaboration with Arts and Culture) and an additional Indigenous Plant Giveaway.

Rewilding

Surveys were undertaken by the Green Adelaide coastal team at Minda Dunes where Painted Dragons were reintroduced in March 2024. In exciting news, a juvenile Painted Dragon lizard was photographed a year later.

We continued to reintroduce several threatened plant species working with Green Adelaide and the South Australian Seed Conservation Centre.



Juvenile Painted Dragon

Sustainable Resources

Weekly Food Organics Green Organics (FOGO)

The City of Holdfast Bay is one of the few metropolitan councils with a standard sustainable waste collection of a weekly green-lid food and garden organics (FOGO) bin and fortnightly landfill and recycling bin service. Due to EPA legislation, households may instead choose to swap to a weekly landfill service.

Residents on the standard sustainable service can choose to upsize a bin to assist with recycling or landfill waste demand.

Council has an active program to reduce the rate of those households choosing a weekly landfill collection, to increase the diversion of wastes and to reduce contamination in recycling and FOGO bins.

Bespoke Waste Drop-off Services

Council provides a drop off service for some wastes including soft plastic, x-rays, batteries and small e-waste items. Soft plastic is given a second life by being diverted to ResourceCo Veolia where it is made into a fuel source for Adelaide Brighton Cement works, significantly reducing their greenhouse gas emissions. Batteries and e-waste items are recycled.

Biennial Waste Audit

A residential kerbside waste audit was conducted in June 2025. A diversion rate of 60.7% from landfill was observed. It is notable that households on a weekly FOGO service divert around 70% of their waste, while those on a weekly landfill service are only diverting around 50%, with food waste being the highest contaminant in the landfill bin.

Paper and cardboard make up a significant portion of items being recycled in the mixed recycling bin, followed by glass then plastics. Contamination in the recycle bin is similar to 2023 at 14%.

FOGO bin generation has increased since 2023. However, the majority weight of FOGO bins is garden organics and can be highly influenced by rainfall.

Water Sensitive Urban Design (WSUD)

The verge on the corner of Cygnet Terrace and Singleton Road, Kingston Park was extended for traffic safety, with the inclusion of a WSUD feature. This area will be planted out by the Environment team and contractors using locally indigenous species.

Working Together

Holdfast Habitat Heroes

We work closely with our nature volunteers who contributed more than 700 hours, over 41 volunteer sessions, looking after our natural area, including planting rare squat picris *(Picris squarrosa)* in the dunes. We also provided our volunteers, residents and partner groups with two workshops in collaboration with City of Marion and Green Adelaide, including iNaturalist training and native grass identification. We offered one Habitat and Verge Gardening at Home workshop exclusively for City of Holdfast Bay residents.

Other Volunteer Groups

Volunteer effort was also contributed by the Friends of Minda Dunes, Friends of Pine Gully, Friends of Sturt River Landcare and Railcare at Seacliff. All groups are supported by, and work in partnership with, Council. This year we also worked with the Seacliff Surf Life Saving Club and McAuley Community School. We also hosted two Play at the Bay activities with 16 participants.

Sustainability

The Bush For Life program coordinates three independent bushcare volunteers in remnant vegetation areas at Kingston Cliff Face, Barton and Gilbertson Gullies. Collectively (including staff time) they contributed 158 hours.

Community Planting Activities

This year, five community planting events were held at Holdfast Bay Community Centre, Wheatland Street Pocket Park, Warriparri Reserves, Seacliff Dunes and Good Neighbour Garden. 92 volunteers attended, contributing 184 hours.

Sturt River Greening Project – Shannon Avenue Reserve

This project has been ongoing and this year we finalised work at Shannon Avenue Reserve, which included:

- Holes drilled for tubestock
- Habitat rocks installed
- Community planting day, planted 1,008 plants
- Contractor planting of 1,500 plants
- Watering of juvenile river red gums over summer
- Warriparri Greening Celebration, and
- Contractor weed control.

The community planting day held in July 2024 was well attended with 60 attendees contributing 240 hours, supported by the Friends of Sturt River Landcare. This site will now be maintained collaboratively between Friends of Sturt River Landcare volunteers and the Environment and Open Space teams.

This completes the first biodiversity corridor in the City of Holdfast Bay, which has taken five years of work. Our native plants and animals will now have stepping stones of habitat pockets to enable them to move along the river corridor through the urban landscape.

New Initiative - Wheatland Street Pocket Park

The Open Space and Environment teams collaborated on elements of the project, including species selection and a community planting event. This event attracted 21 Railcare volunteers and residents who contributed 42 hours and were rewarded with a sausage sizzle provided by the 5049 Coastal Community Association.

Green Living

Council held 14 'Green Living', biodiversity and waste-related workshops and events, including:

- Four events as part of the annual Nature Festival
- Five school and early childhood centre waste related sessions run by KESAB
- One community "Which Bin" workshop
- Two biodiversity workshops
- One Clean up Australia Day event

Council have also provided Green Living rebates to 59 residents, for items including e-bikes and gas-to-electric appliances. The Green Living budget was expended prior to the end of the financial year.

Biodiversity Assessments

The *Environment Strategy 2020–2025* includes a target to increase the average biodiversity score from 12.8 in 2018 to 14 by 2025. During 2024–25 these biodiversity assessments were repeated, with the average biodiversity condition score increasing to 17.6, out of a possible 45. This exceeds the target of 14 set out in the *Environment Strategy 2020–2025*, and the target of 16 by 2030 in Strategic Plan, *Our Holdfast 2050+*.

Economic Development Strategy

The consultation process to develop an Economic Development Strategy that focuses on the next four years was conducted throughout 2024–25. This consultation engaged businesses, the broader community, and key stakeholders to gather input and determine the aspirations for the strategy moving forward.

The *Southern Business Mentoring Program,* delivered in partnership with the cities of Marion and Onkaparinga, provided valuable business mentoring support to Holdfast Bay businesses to help them grow and thrive. The program also had the support of the State Government through the Office for Small and Family Business *Small Business Strategy 2023–2030,* enabling the delivery of additional subsidised mentoring sessions and workshops.

As part of this initiative, Holdfast Bay supported 70 individual business mentoring sessions, along with 50 small business fundamentals sessions, providing tailored guidance and support across key business areas. These sessions covered a wide range of topics including general business, retail and tourism, digital and strategic marketing, human resources, sustainability, and grants and tendering. This targeted and personalised approach has played a critical role in strengthening local business capability and resilience across the city.

Targeted assistance to Jetty Road businesses in the City zone occurred as part of the economic stimulus initiatives tied to the ongoing Transforming Jetty Road project. This support assisted in the mitigation of short-term disruptions caused by the redevelopment works while ensuring the long-term growth and sustainability of the local economy. Businesses in the City zone were offered a range of support mechanisms, including access to business grants, dedicated mentoring, and promotional activities to maintain foot traffic and customer engagement. These efforts ensured that Jetty Road remained a vibrant and competitive commercial hub.

Glenelg Town Hall Pop Up Space

The ground floor of the Glenelg Town Hall offers a temporary pop-up space for small businesses looking to trial their products in the market.

Designed as an incubator environment, it provides a supportive pathway for ventures transitioning from home-based or market stall operations into a retail setting. Past pop-ups have featured a variety of offerings, including homewares, gifts, accessories, fashion, and even boutique coffee carts.

Leases of up to six months are provided, giving businesses the opportunity to grow, experiment, and connect with new customers. Seven businesses over 2024–25 occupied the pop-up space ranging from two weeks to six months in duration.

During the Transforming Jetty Road project within the City zone, spaces were made available to enable additional trading opportunities to support businesses during the construction phase. This will continue throughout the Transition and Coast zones construction phases also.



Sustainability

Destination Tourism Overview

Despite steady tourism performance across South Australia, Holdfast Bay experienced a decline in visitation and expenditure in 2024–25. This trend mirrors broader shifts in the day tripper market and reflects several external challenges.

Key Statistics (Year Ending June 2025)

Holdfast Bay:

- **Visitors:** 1.083 million (↓ 4%).
- **Visitor expenditure:** $286.04 million (↓13%).
- **Nights stayed:** 761,000 (⇔ no change).

Day Tripper Market:

- **Visitors:** 947,200 (↓ 4%).
- **Expenditure:** $144.4 million (↓ 22%).

Comparative Context:

- **South Australia:**
  21.345 million visitors (↑1%),
  $10.02 billion (↑ 2%).
- **Adelaide:**
  8.343 million visitors (↑ 3%),
  $6.064 billion (↑ 3%).

Challenges Impacting Tourism

Cost of Living Pressures

Rising expenses and interest rates have led to reduced discretionary spending, impacting local travel and day trips.

Shift Toward Overnight Travel

Visitors are prioritising longer, more purposeful trips, often interstate or international, over short, local excursions.

Strategic Focus on High-Value Tourists

South Australia's post-COVID strategy has reduced backpacker numbers, affecting regional and day trip economies.

Environmental Crisis

A harmful algal bloom along the coastline has impacted beach visitation and public perception, particularly affecting Holdfast Bay's appeal to day trippers.

Sustainability

Tourism Destination Action Plan

A short-term Tourism Destination Action Plan has been devised to provide an updated strategic framework to guide how the city is positioned and promoted to attract and retain visitors and considers the current challenges facing the destination including the State Government's Tram Grade Separation Project, Transforming Jetty Road construction, impacts of the Harmful Algal Bloom on businesses and public perception as well as cost of living pressures.

Sponsorship and Events

Event Sponsorships

- **TiCSA South Australian Tourism Conference 2025:**
  - Sponsorship of the Welcome Function.

Signature Events

- **LIV Golf 2025: Complementary activity promoted to leverage visitation to SA for LIV Golf**
  - Glenelg shuttle usage increased by 830%
  - Local accommodation occupancy above 90% (equivalent CBD occupancy at 93%).
- **AFL Gather Round 2025:**
  - Local accommodation occupancy above 90% (equivalent CBD occupancy at 93%).
- **Glenelg Ice Cream Festival 2024:**
  - Won Silver at the TiCSA South Australian Tourism Awards (Category 4: Festivals and Events).

Partnerships and Alliances

Western Adelaide Tourism Alliance (WATA)

- February 2025 Networking Function: 100 attendees.
- Report on the WATA *Tourism Destination Action Plan 2024* received by Council.
- WATA Tourism Destination Action Plan 2025–2029 drafted ahead of Council noting in 2025–26.

Events

Our city's calendar of community events plays a key role in advancing the goals of the Strategic Plan *Our Holdfast 2050+*. Over the past year, a diverse lineup of gatherings drew more than 580,000 visitors. These occasions not only strengthened neighbourhood bonds but also furthered our ambitions to revitalise public spaces and invigorate local businesses – each contributing to our collective vision of a resilient, inclusive, and sustainable future.

Glenelg Winter Arts Festival (5-21 July 2024, Colley Reserve)

The Glenelg Winter Arts Festival ran under a three-year licence with Gluttony Food and Wine Pty Ltd. This third season drew an estimated 40,000 visitors, of whom around 14,000 attended ticketed sessions, and featured 32 unique shows and workshops across multiple performance spaces. Programming ranged from live music and comedy to circus, magic and family-friendly experiences, while two Jetty Road traders supplied on-site food and beverage offerings, strengthening ties with local businesses and enlivening the precinct.

According to SpendMapp, local expenditure during the Festival totalled $23.4 million and underscores the event's ability to stimulate winter trade in Glenelg. Although the festival achieved strong patronage and cultural activation, it did not meet required financial sustainability thresholds. Council therefore invoked the early-termination clause in its agreement with Gluttony Food and Wine Pty Ltd, concluding the Glenelg Winter Arts Festival after the 2024 season.

Sea to Shore: Glenelg Seafood Festival (26-27 October 2024, Jimmy Melrose Park)

The Festival celebrated its third edition as a dedicated two-day foreshore event. The program featured 14 best-in-class food vendors and live cooking presentations in the demonstration kitchen. Drawing approximately 21,000 visitors over the weekend, the event delivered a seamless, immersive experience that built on feedback from previous years. Economic impact analysis via Spendmapp shows an average uplift of $300k (8.75%) on the event weekend in comparison to similar weekends in the precinct, underscoring its impact as a destination event.

Sea to Shore drove tourism and economic vitality, spotlighting South Australia's seafood producers and renowned restauranteurs.

Glenelg Christmas Pageant (24 November 2024, Jetty Road Glenelg/Jimmy Melrose Park)

Around 33,000 people celebrated the 70th Glenelg Christmas Pageant which featured 70 floats to commemorate its diamond anniversary. More than 3,000 participants from key community groups brought the procession to life, including nearly 1,900 children. Santa visits and the annual Glenelg Sunset Markets extended the event into the afternoon. This milestone event not only honoured seven decades of community tradition but also reinforced Glenelg's reputation as an inclusive and vibrant coastal destination.

Proclamation Day (28 December 2024, Old Gum Tree/ Kingston Park)

The city commemorated South Australia's 188th Proclamation Day, honouring the 1836 reading of the Letters Patent that formally established the colony and acknowledged Aboriginal rights for the first time in Australia's legislative history. In partnership with Kaurna representatives, the day began with an overnight camp led by Kaurna Elders. A traditional smoking ceremony opened proceedings, followed by a Welcome to Country and reflection delivered by Kaurna, Narungga and Kokatha woman Quahli Newchurch on behalf of all Traditional Owners.

Her Excellency the Honourable Frances Adamson AC, Governor of South Australia then read the original proclamation, followed by addresses from the Mayor and Deputy Premier acknowledging the enduring significance of the day to approximately 300 guests. Through these rituals Council reaffirmed its commitment to fostering inclusivity, preserving heritage and strengthening community well-being through respectful collaboration with First Nations partners.

Sustainability

New Year's Eve Celebrations (31 December 2024, Glenelg/ Brighton beaches)

New Year's Eve was an alcohol-free, family-friendly celebration that attracted more than 60,000 people to the foreshore and adjacent beachfront precincts. The festivities commenced early evening on the Glenelg foreshore with DJ performances followed by fireworks at 9:30pm on both Glenelg beach and Brighton jetty, drawing an estimated 50,000 spectators, before a second display at midnight brought approximately 60,000 people together at Glenelg.

Council's Events team collaborated with key emergency services to manage a safe community event with an Event Operations Centre (EOC) operating, ensuring rapid coordination of any incidents. Glenelg was declared a Public Precinct under enhanced policing powers, with a visible event security presence maintaining a safe atmosphere and minimising anti-social behaviour. The celebrations concluded without major incident, reinforcing Council's commitment to delivering vibrant, inclusive gatherings that prioritise community safety.

Glenelg Ice Cream Festival (23 January 2025, Jetty Road Glenelg)

The Festival returned for its third summer drawing around 30,000 visitors and coinciding with the eve of the Santos Tour Down Under Men's Hahn Stage 4 start. The event featured a dedicated kids' zone and a sensory zone while more than a dozen South Australian artisans offered ice cream treats, complemented by live music, fashion parades and family-friendly activities.

Independent research by McGregor Tan found that 70% of attendees travelled specifically for the festival, each spending an average of $82.80, and showed 92% believe events enhance Glenelg's seaside image.

Tour Down Under – Race Starts (17 January 2024, Brighton/ 24 January 2024, Glenelg)

The Ziptrak® Women's Stage 1 commenced the 25th Santos Tour Down Under from Brighton, with an early morning parade, an official Acknowledgement of Country followed by a mid morning race start showcasing elite women's cycling. A week later, the Hahn Men's Stage 4 began at Glenelg, featuring an Australian Defence Force PC-21 flyover.

Thousands of spectators lined the courses, driving significant visitor spending and overnight stays.

Australia Day (26 January 2025, Stamford Grand Glenelg)

The city convened its Australia Day ceremony in the Stamford Grand ballroom, where 60 new citizens made their pledge of commitment. This ceremony fulfilled the Commonwealth Government's requirement that councils hold citizenship ceremonies on Australia Day, or within three days either side.

A presentation of the City's Australia Day and Community Recognition Awards followed thereafter. The awardees were:

- Citizen of the Year: Fran Lovell
- Young Citizen of the Year: Liam McBean
- Community Event of the Year: Brighton Jetty Classic
- Active Citizenship Awards: Andrea Bodey, Beau Warren, Frank White

The program featured speeches by special guests delivering apolitical, bipartisan welcomes in line with federal protocol. By blending solemn citizenship formalities with celebration of local achievements, the event reinforced Holdfast Bay's dedication to community inclusion, civic pride and adherence to national standards for both ceremonies and awards.

Brighton Summer Street Party (1 February 2025, Jetty Road Brighton)

The summer street party transformed the street into a community precinct with extended dining areas, free children's activities, and live local music, providing a safe, family-friendly gathering that aligned with the Brighton Jetty Classic event and drew over 5,000 visitors.

Moseley Beach Club (30 November 2024 to 21 April 2025, Glenelg beach)

The Beach Club returned for its eighth season and welcomed over 75,000 visitors. With 3,564 prepaid bookings the venue sustained its global appeal while infrastructure enhancements ensured seamless operations.

MIX 102.3 Giant Wheel (25 October 2024 to 11 May 2025, Glenelg foreshore)

This season marked another strong year with 101,720 riders enjoying the giant ferris wheel. Season passes increased and wheelchair-accessible gondola usage doubled to over 100 trips. Collaborations with Jetty Road traders and bespoke gondola experiences reinforced community engagement and online ticketing grew to 1.77 % of sales.

Brighton Winter Solstice (21 June 2025, Jetty Road Brighton)

Brighton Winter Solstice was held for its fifth year under perfect winter's day conditions and attracted 10,500 people and generating a $145,000 (19.5%) uplift in local spend when compared to similar weekends. The event site provided space for local community to enjoy fire pits, festoon lighting, entertainment and food and beverages from local traders.

Sustainability

City Assets

Council staff manage, maintain, and develop community assets and infrastructure in an environmentally and financially sustainable way. These assets include buildings, roads, coastal assets, stormwater assets, open space and general plant and equipment. Ongoing services include:

- Traffic management support, investigations, and installation of traffic calming devices
- Asset management service including asset planning, data, systems, and Geographic Information System (GIS)
- Stormwater planning and investigations
- Coordination and delivery of our capital works program including renewals and new infrastructure
- Maintaining buildings and facilities
- Maintaining the Patawalonga River boat lock
- Inspecting and resolving damage caused by developers and utility companies
- Development engineering to coordinate the compliant delivery and completion of third-party and development activities to Council's standards and satisfaction.

Traffic and Transport

Transport Capital Renewal Program

In 2024–25 the Capital Works team delivered the following transport works across the city:

- 4,914 linear metres of road reseal
- 5,996 linear metres of kerb and spoon drain renewal
- 360 linear metres of footpath renewal
- 117 DDA compliant kerb ramps upgrades
- Improvements to five bus stops
- Three Water Sensitive Urban Design raingardens.

Partridge Street Wombat Crossing

An upgrade to the existing emu school crossing on Partridge Street, Glenelg, adjacent to St Peter's Woodlands Grammar School occurred, with a raised wombat crossing featuring 24-hour amber flashing lights being installed. The project was successfully awarded federal grant funding through the *Special Local Roads Program.*

Paringa Primary Active Transport Improvements

Improvements to support active transport surrounding Paringa Park Primary School were implemented to encourage students to walk or ride to school.

Colley Terrace Roundabout and Crossing Improvements

A new traffic island was installed to create a pedestrian refuge crossing on the southern approach to the Colley Terrace and Anzac Highway, Glenelg roundabout to enhance pedestrian safety. The project also involved replacing existing stormwater assets and road pavement within the roundabout. The project was successfully awarded federal grant funding through the *Special Local Roads Program.*

Asset Management

Asset Management Strategy

The *Asset Management Strategy 2024* was developed as a new organisational document outlining how asset management is performed across the organisation to deliver on Council's strategic objectives.

The *Asset Management Policy* has been reviewed and updated in line with the Asset Management Strategy and Plans.

Resilient Asset Management

The City of Holdfast Bay is contributing to a multi-year collaborative program being undertaken by the four Resilient South councils (the Cities of Holdfast Bay, Marion, Mitcham and Onkaparinga). The *Resilient Asset Management Program* (RAMP) is piloting the integration of climate risk into our asset management processes. This will improve our ability to maintain service standards in the face of increased climate risk and identify opportunities to fund climate-resilient approaches.

In 2024–25 the *Resilient South Regional Asset Resilience Plan* was developed as an action plan to increase the resilience of our assets across:

- Resilient assets and operations
- Governance and strategy
- Knowledge advocacy and empowerment.

Sustainability

Stormwater

Tarlton Street and Whyte Street Upgrades

This project delivered a major stormwater infrastructure upgrade focused on improving flood resilience, environmental outcomes, and long-term sustainability across the Tarlton Street and College Road catchments.

The project was initiated in-line with the *Stormwater Management Plan coastal catchments between Glenelg and Marino* in response to recurring flood events, ageing infrastructure, and increasing environmental pressures, with the goal of delivering a high-performing, climate-resilient drainage system that would serve the community well into the future.

The $5.9 million project was completed in April 2025 on-time and on-budget inline with 50% grant funding agreement through *Preparing Australian Communities - Local Stream*. The project delivered 600m of large pipes and culverts, 26 new pits and connections, a new headwall and ocean outlet, and installation of a Gross Pollutant Trap (GPT). The outcome of this project reduced flooding risk to approximately 80 properties for up to 800mm for a 100-year storm event.

Adelphi Terrace Stormwater Renewal

The stormwater pit and pipe connection to Patawalonga Lake near Newhaven Avenue, was replaced to improve flow and reduce flooding.

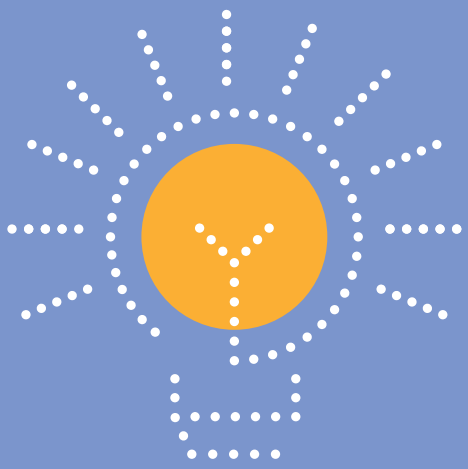
Field Services

Field Services continues to deliver an intensive maintenance program as part of our commitment to enhancing the city's image and safety. The Field Services team is comprised of Civil Construction, Open Space and City Clean and Rapid Response who are responsible for maintaining the city and its pristine coastline, shopping precincts and open spaces.

During 2024–25 our Field Services team:

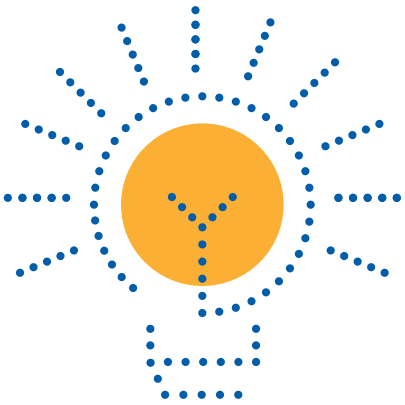
- Continued to revise and develop routine maintenance, open space and cleansing schedules to better meet community expectations
- Maintained 56 areas – parks, reserves, sports ovals, significant verges (including Jetty Road Brighton and Anzac Highway) and Partridge House and Lighthouse Church
- Contributed to increasing biodiversity, working alongside the Environment team delivering projects and community events
- Maintained services and facilities along our premier coastline to improve amenity for residents and visitors
- Continued to develop our defect inspection program for our assets
- Upgraded ageing open space facilities, which included bins, benches, showers and drinking fountains throughout the city
- Planted over 900 new trees
- Completed 6,899 customer requests
- Completed 3,923 internal requests for work
- Completed 8,804 maintenance schedules
- Repaired 5,394.20 linear metres of footpath
- Repaired 1,070.2 linear metres of kerbing
- Repaired 199.50 linear metres of bitumen (potholes)
- Swept all streets a minimum of every four weeks.





Innovation

A thriving economy and community that values life-long education, research, creativity and entrepreneurialism.



Creative Holdfast

- Delivered the summer and winter season of the Creative Holdfast Programs, which offered a range of arts and cultural workshops, arts tours, cultural and historical walks and arts and cultural events and activities for the community.
- Initiated the Young Creatives Program in 2024, which offered six week after-school workshops each term designed at young creatives aged between 7 and 12 years, hosted by artists and arts educators.
- Nature Festival scavenger hunt art project, delivered by Year 5 and 6 artists for the community.
- Busking permit applications approved and processed for musicians and performers.
- Colour Me Happy Art Project commission delivered by artist Saskia and Shadow.
- Public art commission for installation at Tarniwarra Reserve, Glenelg North by artist George Andric. Artwork will be delivered at the end of 2025.
- Pathawilyangga artworks by Kaurna artist Allan Sumner were designed and delivered as part of the Buffalo/Pathawilyangga project.
- Seacliff Plaza integrated public art delivered by Exhibition Studios in collaboration with Kaurna artist Allan Sumner.

Holdfast Bay History

Bay Discovery Centre and Visitor Services

Visitation

The Bay Discovery Centre (BDC) Museum, Gallery and Visitor Information Outlet welcomed 69,409 people, a 5% decrease from the previous financial year. This decrease was due to the closure of the Gallery for approximately 10 weeks due to maintenance, along with the closure of the lift for planned repairs.

Visitors travelled from across Australia (Victoria – 3,100; NSW – 2,438; QLD – 1,760; WA – 1,104) and internationally (2,138 from UK, USA, China, Canada and New Zealand).

Visitation statistics:

- Average of 5,500 per month
- Museum – 41,911
- Visitor Information Outlet – 22,073
- Gallery – 15,955

Income for the 2024–25 Financial Year

Entry to the BDC Museum is by donation. Despite a slight drop in visitation, income from donations remained consistent from last year at $23,915. A further $20,488 in art sales was generated by exhibition *Too Quirky!* and $826 via the sale of postcards and books.

Innovation

Gallery - Changing Exhibitions

Each year, the Gallery offers a changing calendar of exhibitions in partnership with local artists, community groups and wider state and Australian institutions. This year's calendar included:

- *Jon Carl: Too Quirky!* – SALA 2024 – 4,349 visitors
- *Rotary Youth Photographic Competition* – Nature Festival – 2,038 visitors
- *Little Picassos: Santa's Little Helpers* – Christmas 2025 – 1,790 visitors.

The highlight of the 2024–2025 calendar was the Holdfast Bay History Centre's bridal gown exhibition *I Do: Stiches through Time*, presented as part of South Australia's History Festival. This major exhibition saw the display of over 20 wedding gowns collected over the past 20 years by the History Centre from the Holdfast Bay community. 7,778 visitors attended this exhibition.

Visitor Services

In total 36 volunteers serviced the BDC Museum, Gallery and Visitor Information Outlet over a seven day roster. Over 4,985 hours were contributed by volunteers through the 2024–2025 financial year equating to134 hours per volunteer and the equivalent of 2.5 FTE staff members.

Public Programs and School Holidays

Each year, the BDC offers a range of activities, workshops and talks. The school holiday programs, which are predominately free and associated with changing exhibitions, welcomed over 10,000 children to a range of interactive activities. The centre collaborated with Council's Play at the Bay program, welcoming both Brighton Florist and Bay Junction Florist to participate. Floor talks and workshops generated a further $695 in revenue.

School and Community Group Tours

Tours of the museum, with a focus on First Nations, settlement, beach culture and Holdfast Bay's social history welcomed 842 people, generating the equivalent in donations.

Holdfast Bay History Centre

The Holdfast Bay History Centre celebrates and shares Holdfast Bay's unique history. Each year the Centre works to preserve its nationally significant collection to make it accessible to our community and ensure its safe keeping. During 2024–25, 25 volunteers dedicated over 2,186 hours to help deliver the Centre's extensive program. 684 records were digitised and made available to the public.

The History Centre supported curator Ken Orchard in producing *James Ashton: Artist of the Fleurieu Coast* for the Royal South Australian Society of Arts in conjunction with South Australia's History Festival 2025. Following this exhibition, Council - in collaboration with the City of Alexandrina - negotiated a 12-month loan of a significant James Ashton artwork of the Patawalonga in 1905. This artwork is on display in the BDC and as a vinyl wrap at Patthawilyangga/Buffalo site.

The History Centre's Oral History Program, which facilitates the ongoing recording of our community's personal accounts and memories of Holdfast Bay, interviewed six members of the public, contributing to our database of hundreds of interviews and ongoing documentation of the City of Holdfast Bay's rich history.

The Centre continued to research and deliver interpretive projects across the City, including interpretation in collaboration with the Kaurna Nation for the Patthawilyangga/Buffalo project.

Enquiry Program

The History Centre received 285 enquiries from members of the public including general research enquiries, family history enquiries, donation enquiries and burial enquiries. 28 house history reports, raising $1,046 in donations, were completed.

History Festival

South Australia's History Festival ran from 1 to 31 May 2025. Holdfast Bay offered 114 tours and/or workshops in collaboration with Cancer Council SA, Sacred Heart College, Partridge House and community members who opened their private residence. 310 people attended events throughout May, with 26% of attendees being local residents, 67% from metropolitan Adelaide and 6% from regional South Australia. A total of $4,600 was raised through ticket sales.

Collection Donation Highlights

Donations remain predominantly driven by the generosity of the South Australian community. The following donations highlights were made via the public:

- Margaret Messenger's wedding dress
- Photographs donated by the Inkley family
- Photographs relating to the development of Durham Street, Glenelg.

Glenelg Air-Raid Shelter

The Glenelg Air-Raid Shelter opened the third Sunday of the month from August to June with special openings for Remembrance Day, ANZAC Day and school visits. 492 people visited the museum including 105 school students. The Glenelg Air-Raid Shelter maintains a strong working relationship with the William Kibby VC Veterans' Shed and is a member of The University of Adelaide's Children's University program.

Innovation

Libraries

The Glenelg and Brighton libraries welcomed 187,659 visitors this year, offering a safe, inclusive space for borrowing, learning, connecting and accessing technology. A total of 422,242 items were borrowed, including 311,242 physical items comprising, books, audiobooks, magazines, DVDs, kits and toys. Digital lending continued to grow by 8%, with over 111,000 eBooks, audiobooks and eMagazines read using the Libraries SA app, which was activated 97,488 times.

Library membership rose by 2% to 12,595, with 1,383 new members joining. Public computer access increased by 4% to 14,797 times, supporting digital inclusion and access to technology. Programs and events attracted 21,612 participants across all age groups, fostering community engagement and lifelong learning.

The Glenelg Library toilets were upgraded to provide greater accessibility, and new furniture added at the Glenelg Library children's area and adult seating as study and working spaces.

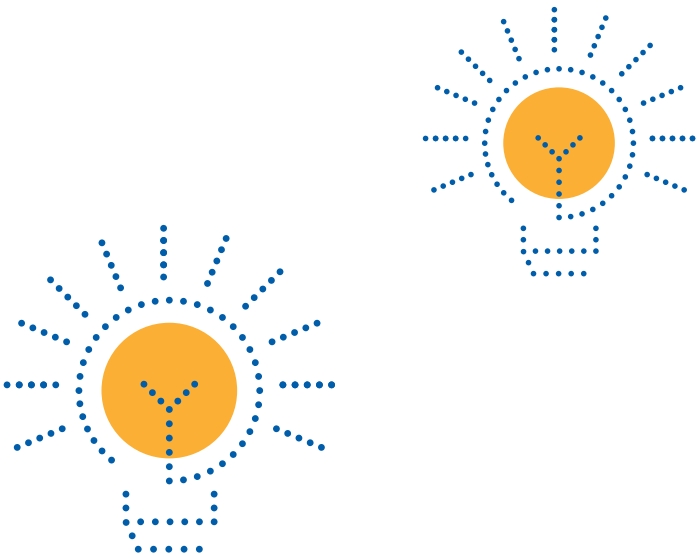
Collection Highlights

New collections were introduced to support learning and wellbeing:

- A loanable Sport Equipment Collection developed with HoldUp Youth Committee was added at Glenelg Library, encouraging active play and sustainable sharing
- The Quick Reads collection offers dyslexia-friendly children's books, promoting inclusive literacy
- Sensory Kits support inclusive engagement in children's learning, combining tactile play and STEM play with accessible easy to read books.

Existing collections were enhanced:

- Teen collections were given dedicated spaces at both libraries, including popular Nintendo Switch titles
- The Toy Collection expanded by 15%, with a focus on STEM and sustainable materials.



Children's and Early Literacy

Early literacy programs for children aged 0–4 engaged 14,169 participants this year, marking a 33% increase. This growth reflects the team's focus on implementing *Words Grow Minds*, a statewide initiative aimed at enhancing speech, language, and cognitive development. The Learning team also conducted 71 outreach visits, reaching 1,116 children across local kindergartens and childcare centres.

School holiday programs attracted 1,174 attendees across 53 activities, including popular events like Mermaid Story Time, Recycled Play, and the Teddy Bear's Picnic. Community events such as the Brighton Winter Solstice, Glenelg Christmas Pageant, and Ice Cream Festival saw 1,360 people engage with library craft stalls. The Toddler Christmas Disco welcomed 80 attendees, while Sensory Hour was introduced as a weekly, parent-led program at Glenelg Library, connecting families with wellbeing, reading, and library services.

Words Grow Minds

A $5,500 grant from *Words Grow Minds* and the Libraries Board of SA enabled the creation of 10 themed parent literacy kits, incorporating books, toys, playlists, and talking cards. These kits have become a popular resource, promoting the *Words Grow Minds* messages of Read, Talk, Sing, and Play with themes of food, nature, transport and dinosaurs.

The funding of Baby's Day Out, a free community event at Brighton Library for 0–4s was attended by 300 babies and families. The event featured the Library team providing interactive literacy stations to encourage parents to read, sing, talk and play with their babies. Collaboration occurred with local businesses, local playgroups and occupational and speech therapists, to encourage access to local services.

Community Connections

Libraries hosted 25 adult events and 78 programs, attracting 3,033 participants. Highlights included author talks, writing workshops, and themed events like Blind Date with a Book. Monthly book clubs engaged 150 participants, increasing social connections and interaction.

Digital literacy programs reached 388 people through 177 sessions covering AI, Chat GPT, social media, and scam awareness. The library also streamed Adelaide Writer's Week, attended by 225 people.

A new initiative with Council's Waste Management team began as pop-up stalls and evolved into a monthly program, promoting sustainability and environmental awareness.

Mandarin and English Conversation Classes launched in May 2025, offering inclusive language learning opportunities for those aged 15, to share and explore language connections.

Firstival

Held in July 2024, *Firstival* returned for its second year with 10 events and 321 participants. Eight events were part of the Play at the Bay School Holiday Program, while others included a digital literacy workshop and an indoor plant session with local influencer Markus Hamence.

Innovation

Brighton Beachfront Holiday Park

In a prime location with stunning views over the Gulf St Vincent, Brighton Beachfront Holiday Park continues to be a significant tourist asset for the City of Holdfast Bay. Results for the 2024–25 year are:

- Total Income was $3,350,765, 6.81% above forecast budget
- Cabin overall occupancy rate was 83.13%, slightly less than last year
- Site occupancy averaged 78.07%, 3.29% higher than last year.

Occupancy is well above state averages of 50% for powered sites and 65% for cabins, highlighting the Park's popularity and high demand. Income from the Park resulted in more than $1.675 million in direct revenue to Council.

Partridge House

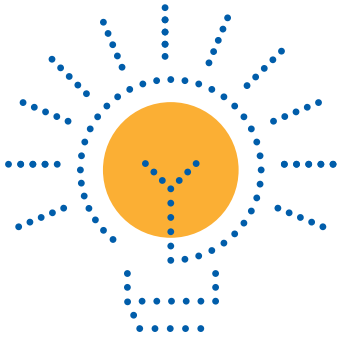
Partridge House is a much loved and valued community asset, offering residents and visitors memorable experiences. The beautiful gardens, elegant interiors and welcoming ambience provide a perfect backdrop for many weddings, community events and gatherings, funerals, memorials and a place for the community to recreate in the picnic area. Partridge House hosted a total of 520 events throughout the year including 308 community group events, 117 funerals, 21 weddings and 74 other events.

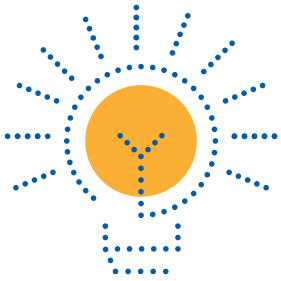


Innovation

Business Services

Council staff deliver services in an accountable, transparent way that meets legislative requirements and provides the best value for money.





Strategy and Governance

The Strategy and Governance team provides a range of strategic and corporate governance functions including:

- Strategy development
- Business planning
- Corporate reporting
- Procurement
- Risk management
- Internal audit
- Policy development and maintenance
- Project Oversight Committee support
- Delegations and authorisations
- Advisory services.

The achievements and outcomes for the year include:

- Implementing the new Policy Development Framework and Manual
- Reviewing and continuing to refresh a range of policies and procedures
- Implementing the Prioritisation Framework and Manual through the development of the 2025–26 Annual Business Plan
- Managed a revised engagement program for the 2025–26 Annual Business Plan

- Completing the review of all organisational delegations and managing their ongoing updates
- Assuring accountability by managing the Internal Audit program, which included four internal audits across the organisation.
- Pressure-tested updated business continuity plans and the organisational Crisis Management Plan
- Commenced the implementation of a new corporate planning and reporting software
- Implemented a new tool to measure community satisfaction, which included a tool to measure service satisfaction at the point of interaction
- Staff participated in several cross-sector networks and activities, providing Executive Officer support, Committee membership and providing a number of presentations.

High performing corporate functions enable the organisation to effectively deliver the objectives and aspirations of the Strategic Plan. Strategy and Governance ensure that all policies and central practices are aligned with the Strategic Plan and facilitate its delivery.

This year, the use of Generative AI continued to be a hot topic in local government. As well as developing one of the first policies in the sector to guide organisational use of AI, Strategy and Governance staff were involved in a range of discussions and presentations across the sector about the topic via the Risk Managers Network, the Governance Network, the General Managers' Network, and the Business Improvement and Performance Network.

Financial Services

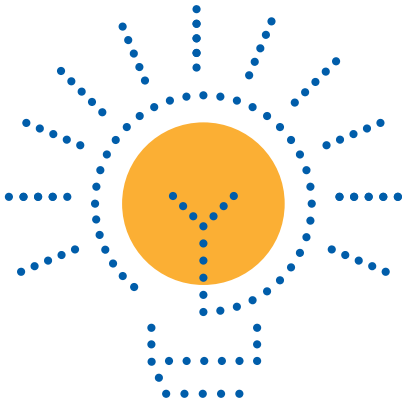
The Financial Services team provides services including strategic long term financial planning; annual budgeting and monitoring; rates administration; year-end financial accounting and audit; financial systems and internal control; payroll; and accounts payable/receivable.

Achievements for 2024–25 include:

- Preparing a *Long Term Financial Plan* which modelled Council's financial position through to 2035
- Budget revisions through the year and the preparation and adoption of the 2025–2026 budget
- Rate modelling, notice generation and distribution for 21,166 properties. This included 19,317 residential properties with 27% of properties paying the minimum rate of $1,234
- Annual financial statements, audit finalisation and adoption for 2023–24
- Processed 10,000 invoices with a total value in excess of $57 million
- Contribution to an Internal Audit Program on Council's internal controls.

Innovation

Innovation and Technology



The Council's commitment to innovation and technology is underpinned by the work of the Innovation and Technology Services (I&TS) team. The I&TS team's mission is not only to foster innovation and support business transformation, but also to ensure a seamless flow of technology services, providing reassurance to our staff, the community we serve, our business partners, and Alwyndor.

Key Achievements

Telecommunication Contracts

A competitive tender process for the City of Holdfast Bay's telecommunications services was completed. After evaluating proposals from multiple vendors, the I&TS team selected a new preferred provider based on service quality, transition coverage, and cost-effectiveness. The new contracts have resulted in a 30% reduction in data and telecommunications costs.

Local Government Information Management Innovation Award 2024

The Enterprise Information Project has transformed the City of Holdfast Bay's Information Management, and was the recipient of the Local Government Information Technology South Australia, Information Management Information Award. Working across the Council, a unified, fit-for-purpose Information Management (IM) Framework has been implemented, incorporating records compliance, a Microsoft Teams/SharePoint structure, and clear protocols for information and data ownership. The IM team has streamlined record-keeping, enhanced information accessibility, and improved the Council's digital literacy. A strategic and collaborative approach to planning, engagement and education, empowered staff to better understand best practices, enabling organisational change that increased trust in retrieving information and improved efficiencies. The Enterprise Information Project exemplifies the qualities this Award seeks to recognise - supportive innovation, effective implementation, and transformative impact.

Technology One Enterprise Resource Planning Implementation and Stabilisation

The Human Resources Recruitment module was successfully implemented to better support the People and Culture business process. This included rigorous User Acceptance Testing (UAT) and Quality Assurance (QA) processes to ensure system reliability and readiness.

Enhanced Data Governance and Business Intelligence

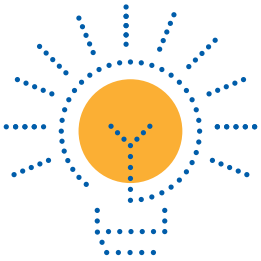
Data governance practices were strengthened and business intelligence capabilities expanded, enabling more informed decision-making across departments. This included the deployment of new dashboards and reporting tools tailored to operational and strategic needs.

Cybersecurity Framework and Resilience

Threat protection protocols were upgraded and advanced monitoring tools implemented to safeguard corporate systems and data. This proactive approach significantly reduced vulnerability exposure and improved incident response times.

Customer Experience Improvements

Enhancement of the Request Management System continued to streamline customer service workflows, resulting in faster resolution times and improved satisfaction scores from internal and external stakeholders.



Innovation

Customer Experience

Council operates a face-to-face customer enquiry service between 8:30am and 5:00pm, Monday to Friday from the Civic Centre at Brighton and the Glenelg Library (excluding public holidays) and 24-hour, seven-day phone and online services.

In the 2024–25 year:

- The Contact Centre team answered 37,548 phone calls, with an average of 2 minutes and 35 seconds talk time
- 91% of calls were answered within 22 seconds
- Calls on hold were answered within 1 minute 23 seconds and abandoned calls reduced by 0.3%
- 3,651 calls were made to the after-hours service
- Phone call responses met 86% resolution at the first point of contact
- 26,840 emails and online forms were sent to mail@holdfast.sa.gov.au

Council's Customer Request Management System provides greater information for customers to be notified of the progress of their request, reduces duplication and increases resolution of the request.

- 22,787 service requests were lodged
- 96% of all requests were completed in an average of 12 days.

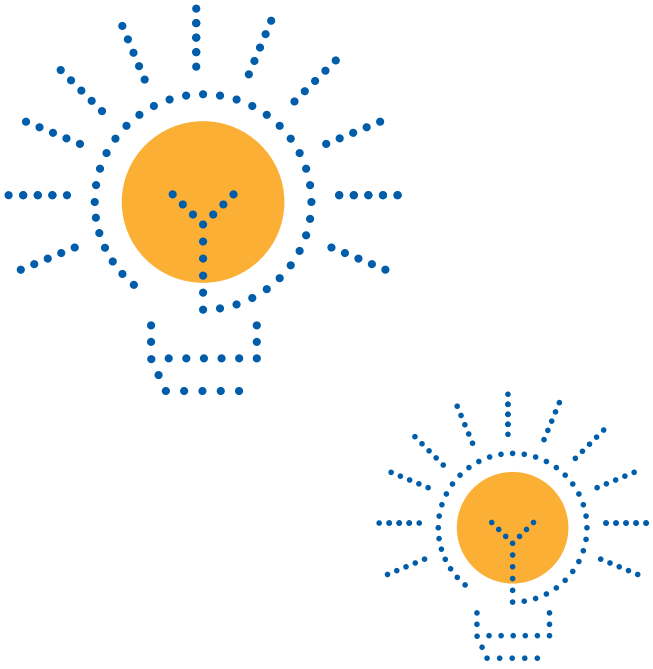
Creating positive experiences for customers

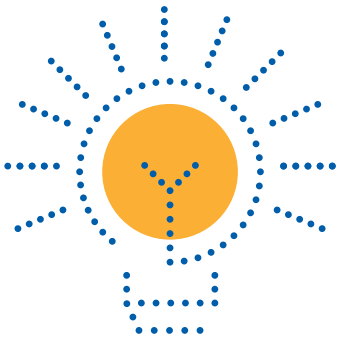
In October 2024, a new customer survey was introduced for customers to provide feedback on the completion of service requests.

Results received between October 2024 and June 2025 identified:

- Overall performance was rated at 64%
- Staff interaction score was rated at 66%

We will use the initial data to guide improvement and as a baseline for future surveys.





People and Culture

The People and Culture function plays a crucial role in fostering a positive work environment prioritising employee culture, engagement, inclusion and the health and safety of our people.

Council is building an inclusive and diverse culture to reflect our diverse workforce. This commitment is supported through tailored programs, professional development opportunities, and wellbeing initiatives that enhance the employee experience and contribute to a sustainable workplace.

We continue to prioritise Work Health and Safety (WHS) by embedding robust practices and systems. This holistic approach supports both the physical and mental wellbeing of our people, reinforcing a strong culture and driving organisational performance.

The team continues to partner with Leadership to support attracting diverse talent that aligns with Council's purpose and strategic vision. This partnership approach is essential for embedding a culture of transparency, open communication and fostering an environment where employees feel valued and heard.

Council's Leadership remains focused on recognising achievements, driving process improvements, providing clarity, and building capability across the organisation.

Some of the highlights in the People and Culture function this year included:

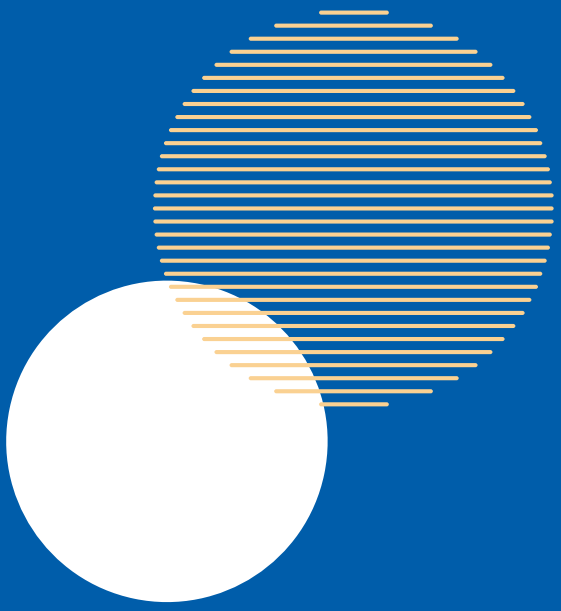
- Implemented a new Employee Assistance Program provider
- Implementation of the Recruitment module in TechnologyOne
- Finalist in the Local Government Professionals Leadership Excellence Awards for Excellence in Cross Council Collaboration - De-escalation Training Partnership
- A number of wellbeing events were also held including R U OK? Day events and Harmony Day.

Target Operating Model (TOM) Program

A TOM outlines how we want to work in the future to achieve our goals. It connects our strategy to day-to-day operations. Council is facing both external challenges (like an ageing population, rising community expectations, and climate change) and internal pressures (such as increasing workloads, cost pressures, and technology gaps).

The TOM Program will help us strengthen our ability to manage these challenges and continue delivering value to our community. The first phase of the program will run until November 2026.

Strategic Management





How We Measure Our Performance

At its meeting of 12 November 2024, Council formally declared that the Strategic Plan *(Our Holdfast 2025+)*, Asset Management Policy, Asset Management Strategy and associated Plans and Long Term Financial Plan make up the strategic management plans of the Council as described in section 122(8) of the *Local Government Act 1999*.

Council assesses its financial performance against measures established in its *Long Term Financial Plan*. As required under the *Local Government Act 1999*, we prepare a range of reports each financial year, including monthly financial statements, budget updates, four comprehensive annual budget reviews and audited financial statements.

Strategic measures are used to track our progress towards achieving community objectives and improve our internal services. Information for these reports comes from a range of sources.

Strategic Plan - Our Holdfast 2050+

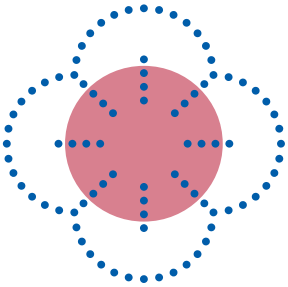
Council's Strategic Plan, *Our Holdfast 2050+,* includes three focus areas. In 2024–25 the objectives and measures in this Plan were significantly updated. This means that some measures have not been collected to date. Progress against the objectives in each of these focus areas was gathered as shown in the following tables.



Strategic Management

Wellbeing

Objectives 2020–2030	Measures	Progress
Design, build and manage public places that actively facilitate positive interaction and provide access to all people.	All project plans and policies address universal design and social inclusion.	This matches the intent of the Disability Action and Inclusion Plan 2020–2024, which is reported to Council annually. Council's Asset Management Strategy and Policy and related Asset Management Plans, adopted in 2024-25, specifically list accessibility and inclusion as one of the required levels of service. Accessibility is normalised in Council project development. In 2024-25, these asset upgrades included accessibility improvements to: › Patawalonga - installed an accessible toilet › Glenelg Library – internal toilet refurbishment –upgraded to accessible standard. Council has also installed and upgraded 117 kerb ramps and five bus stops to meet DDA standards. In July 2024 Paringa Park Reserve playspace at Somerton Park was the first playspace in Holdfast Bay to have an Auslan communication board.



Objectives 2020–2030	Measures	Progress
Support 'ageing in place' through direct service provision and partnerships with community organisations and businesses.	› Successful delivery of programs and collaborations with external organisations › Increase in number of older people supported to stay in their homes	› Alwyndor operates wellness programs at the Holdfast Bay Community Centre, the Brighton Rugby Club, Kauri Community and Sports Centre and Hewitt Sports Centre › In 2024–25 Alwyndor supported 679 people with home support services. This compares to 551 for 2023–24. › Community Transport Services completed 8,458 trips in 2024–25. This compares to 7,930 for 2023–24
Promote active citizenship where all people are encouraged to be heard and contribute to decision-making in their community, especially those who are normally excluded.	The range of people of different ages and backgrounds having their voices heard in council and community organisation decision-making increases year after year.	Community drop-in sessions in easily accessible high traffic sites allowed more people from different backgrounds to participate A record number of drop-in sessions were held for engagements this last year, including three sessions for the Annual Business Plan and 14 sessions for Transforming Jetty Road consultations. In addition, we had three city-wide summary documents distributed to support consultation activities. The engagement platform, YourHoldfast, was visited more than 33,500 people
Advocate for small businesses to be able to operate in mixed-use neighbourhoods to increase local employment opportunities, improve local access to goods and services, and reduce transport distances.	› The number of small businesses that operate in mixed-use areas increases › All residents live within a 10–15 minute walk to shops and services	› Small business data to be gathered in 2025–26 › Walkability data to be developed in 2025–26

Strategic Management

Wellbeing

Objectives 2020–2030	Measures	Progress
Increase the range of people who take part in lifelong learning and benefit from council-run community hubs (Libraries and Community Centres) by targeting those who normally don't or can't access them.	The number and range of people of different ages, abilities and backgrounds who access Council facilities, programs and services increases.	› Community centres and libraries continue to provide inclusive social connection and lifelong learning opportunities beyond traditional users › Council Libraries participated in the state-wide Firstival program, bringing in new families and attendees to library programs, reaching a wider audience › 300 people attended the Library's Baby's Day Out community event, which collaborated with external businesses and community organisations › Home Library served 80 patrons. › Alwyndor Book Chat began in July 2024, offering library assistance and community connection to residents of Alwyndor › Sensory Hour began at the libraries in April 2025, offering a program for parents and children supporting neurodiversity and accessibility › Growth in participation from older adults, CALD residents and people with disability, particularly through Adult Learners Week, Chatty Café and volunteering pathways

Objectives 2020–2030	Measures	Progress
Enhance the capacity and capability for community-run, openly accessible hubs (such as sport, recreation and community facilities) to promote healthy lifestyles, positive community connection and a sense of belonging for people of all backgrounds and abilities.	The number and range of people from different backgrounds and abilities who access community-run facilities increases.	Data on community-run facilities are being collected as part of strategic property reviews. This will be reported in next year's Annual Report.
Expand impacts through community partnerships to grow the number and variety of programs and services that improve general well-being and reduce preventable health issues.	› Increases in reported well-being and reductions in health issues as per State health data › The number of improvements made in private enterprises for better public health outcomes	› Above state averages for self-rated health, wellbeing, sleep, and lower psychological distress › Lower prevalence of diabetes, asthma, lung disease, and smoking › Areas of concern: Higher cardiovascular disease, risky drinking, and overweight status › Wellbeing paradox: Despite high self-reported wellbeing, ABS mortality data shows Holdfast Bay records some of the highest suicide death rates in Greater Adelaide › 307 businesses, including cafes and restaurants, made public health improvements in response to recommendations and/or directives
Local arts and culture are celebrated and supported, while barriers to participation (such as costs, infrastructure, access to audiences, etc) are lowered, to encourage typically excluded people to participate.	The range and number of council and community-run arts and cultural activities and events that are assessed as being fully accessible increases year on year.	A broad range of affordable and accessible Creative Holdfast arts and cultural initiatives were delivered, featuring workshops, artist talks, curated tours, and events that were designed to engage, inspire and provide opportunities for learning for participants.

Strategic Management

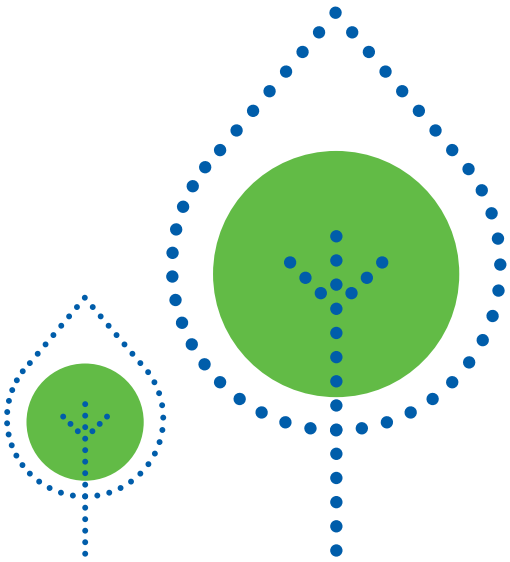
Sustainability

Objectives 2020–2030	Measures	Baseline / Notes
Become a carbon-neutral organisation by 2030.	Council's direct emissions are reduced every year and emissions of suppliers are influenced to be reduced.	A Carbon Neutral Plan was adopted by Council in August 2022. This includes a plan for Council operations to be carbon neutral for Scope One (direct) and Two (indirect from energy use) emissions by 2030. Council started purchasing 100% renewable electricity from 1 January 2023. This eliminates our Scope Two emissions. Emissions have reduced from 1,784 tonnes CO_2-eq in 2020–21 to 671 tonnes CO_2-eq in 2024–25.
Increase walking and cycling across the city through better infrastructure (paths, lock-up areas etc) and incentives.	Establish a baseline of cycling use and walking to create a target.	Active transport as the primary mode of commuting to work (as per 2021 Census data) of 11.5%.
Increase shady pathways and nature by reclaiming parts of road reserves through better design.	› Increase the percentage of tree canopy coverage of council roads › The number of street trees planted per year.	› Between 2018 and 2022 the tree canopy coverage increased by 27%. The next measure for tree canopy will be undertaken in 2026 › 906 trees were planted in 2024–25.

Objectives 2020–2030	Measures	Baseline / Notes

Reduce traffic by improving safe access to public and community transport.	› The percentage of car trips by residents decreases
	› The use of public and community transport increases.
		Baseline data from the 2021 Census for Holdfast Bay residents are:
		Primary mode of commuting to work:
		› Car, as driver: 63.3%
		› Car, as passenger: 3.6%
		› Worked from home: 5.0%
		› Train: 3.2%
		› Tram: 3.2%
		› Overall travel mode for all journeys:
		  › Private vehicle (car): 80%
		  › Public transport: 8.5%
		  › Active transport (walking, cycling): 11.5%

Support walkability to parks and beaches by providing good open spaces.	› Residents live within a 10-15-minute walk to reserves, parks and/or beach › Improvement in Council's Walkscore walkability rating. (From WalkScore.com)	95% of residents live within 400 metres of a reserve, park or beach. In most cases this will equate to a 5-7 minute walk. More detailed walkability data will be developed in 2025–26.

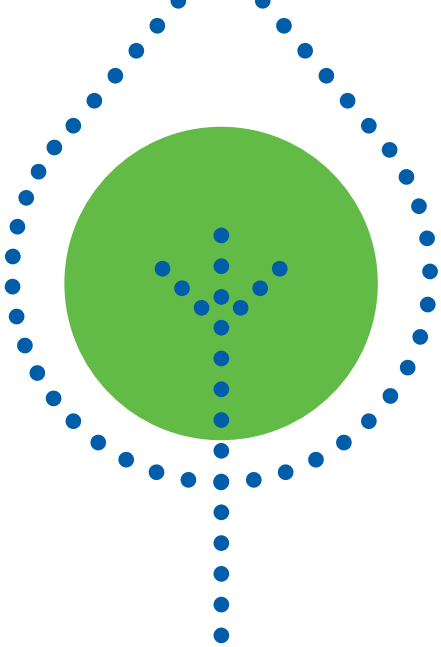


Suburb	Walk Score	Walkability Description
Glenelg	87	Very Walkable – most errands can be done on foot
Brighton	76	Very Walkable
Glenelg South	76	Very Walkable
Glenelg East	70	Very Walkable
Hove	64	Somewhat Walkable
South Brighton	61	Somewhat Walkable
Somerton Park	58	Somewhat Walkable
Seacliff	56	Somewhat Walkable
North Brighton	55	Somewhat Walkable
Kingston Park	45	Car-Dependent – most errands require a car

Strategic Management

Sustainability

Objectives 2020–2030	Measures	Baseline / Notes
Support built heritage protection and enhancement while promoting quality infill development.	› Number of new properties listed on various heritage registers › Increases in the number and diversity of dwellings created through the consolidation and adaptive reuse of existing buildings and sites.	There were no new properties listed on heritage registers in 2024–25 In 2024–25 there was: › 146 new dwellings created through urban consolidation › 64 new dwellings created through the adaptive reuse of buildings and sites › 47% increase in diversity of dwelling types relative to previous use.
Increase levels of biodiversity through initiatives including Water Sensitive Urban Design (WSUD) in public spaces and encouraging the use of Kaurna knowledge.	› Increase the average biodiversity score from 12.8 in 2018 to 14 in 2025 and 16 in 2030 › Areas of Biodiversity and WSUD increase each year.	› During 2024–25 a new biodiversity condition assessment using the Bushland Assessment Method developed by the State Government's Native Vegetation Council was undertaken. This saw the average score across over 130 sites increase from 12.8 to 17.6. This is well above the current 2030 target › The verge on the corner of Cygnet Terrace and Singleton Road, Kingston Park was extended for traffic safety, with the inclusion of a WSUD feature. This area will be planted out by Environment team contractors using locally indigenous species. In addition, three Water Sensitive Urban Design raingardens were delivered.



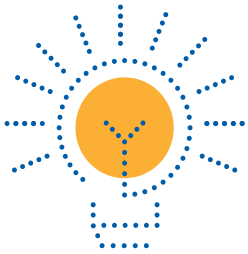
Objectives 2020–2030	Measures	Baseline / Notes
Decrease the level of household and business waste that goes to landfill.	› Increase the use of FOGO for residents › Increase in the percentage of kerbside waste that is recycled or composted to 75% by 2030 › Increase in the number of circular economy businesses.	› Council has an active program to reduce the rate of those households choosing a weekly landfill collection, to increase the diversion of waste, and to reduce contamination in recycling and FOGO bins › A residential kerbside waste audit was conducted in June 2025. A diversion rate of 60.7% from landfill was observed. It is notable that households on a weekly FOGO service divert around 70% of their waste, while those on a weekly landfill service are only diverting around 50%, with food waste being the highest contaminant in the landfill bin › Circular Economy business activity data to be gathered in 2025–26.
Create vibrant precincts that contribute to economic success and social vitality and provide unique experiences for locals and visitors alike	› Business confidence increases in these precincts › Positive community perception of precincts increases.	› A new Business Confidence Survey will be conducted in late 2025, along with a community survey that will gauge the perception of key precincts.

Strategic Management

Sustainability

Objectives 2020–2030	Measures	Baseline / Notes
Maximise use of open space (including coastal areas) for all, while protecting environmental habitats and ensuring landscapes are adaptive to climate change.	› The number of people from different backgrounds who use open spaces increases › Measures for environmental protection and climate change adaptation are to be developed.	› Data will in part be collected in the new community survey to assess who uses open public spaces › The Resilient South, *Regional Climate Action Plan 2024–2029* was officially launched in March 2024. This plan is the Resilient South commitment to continue to create a climate resilient region for southern Adelaide, with healthy and diverse natural environments, low emissions and connected communities. The plan provides a strategic roadmap for 2024–29 › Through Resilient South, Council has been selected to undertake an Enhanced Resilient Asset Delivery (ERAD) project. This project aims to address significant climate-related risks and their impacts on local governments. The Project seeks to tackle the underlying funding and capability deficiencies that hinder the mitigation of such risks, with a focus on climate-induced hazards.

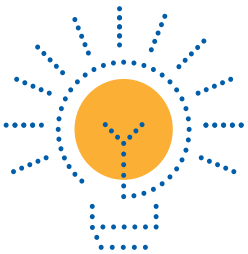
Strategic Management



Innovation

Objectives 2020–2030	Measures	Baseline / Notes
Create an environment (raise the profile of the city and precincts) that is attractive for startup, entrepreneurial and home-based businesses.	The number of startup and home-based businesses increases.	› In 2024–25 there were 234 new business registrations › There are 3,464 home based businesses.
Improve the community's digital access and literacy through facilities and programs in council's libraries and community centres.	The number of people who take part in digital programs increases year after year.	› 388 people attended library digital literacy programs, increasing from 360 in 2023–2024 › Ongoing targeted support for seniors, new residents and people with disability to build digital confidence › Free Wi-Fi at Holdfast Bay and Glenelg North community centres through 2024–25 supported equitable digital inclusion.
Partner with schools to build innovator/entrepreneur programs for young people.	Program participation rates trend upwards.	› While schools are not pursuing this as a priority, Council has delivered Youth Market initiatives that promote entrepreneurial skills. In 2024–25, Council hosted 20 young makers in a Youth Market initiative as part of the Glenelg Christmas Pageant.
Maintain exemplary models of care at Alwyndor to ensure high quality residential and community end –of-life and dying well experiences.	The number of partnerships developed in pursuing exemplary models of end –of-life care.	Alwyndor has been invited to partner with Southern Adelaide Palliative Services (SAPS) to participate in the Comprehensive Palliative Care in Aged Care (CPCiAC) program. With the focus on residential care, this project is designed to enhance the quality and consistency of palliative and end-of-life care. This is an opportunity for Alwyndor to work collaboratively with palliative care experts to tailor our current practices, identify key educational activities and ensure we are delivering compassionate, high-quality care for residents at the end of life. These learnings will educate and guide best practices in the community setting.

Strategic Management



Innovation

Objectives 2020–2030	Measures	Baseline / Notes
Partner to facilitate the provision of technological infrastructure to support creative, innovative and entrepreneurial activity.	The number of creative and technology-related businesses in the city increases.	› At 30 June 2025 there are 127 technology related businesses, an increase of five on the previous year.
Collaborate with others to assist local businesses to access resources, develop knowledge and improve capability in emerging digital and online technologies.	The number of local businesses that are supported in accessing avenues for emerging technologies.	› Council supported 104 businesses with digital training and 120 with individual business mentoring.
Stimulate creative, arts and cultural talent, skills and opportunities in distinctive places and precincts for community connection, jobs, business and tourism.	› The number of local arts/creative businesses and jobs increases (Heritage, Creative and Performing Arts category) › Increase the number of people and organisations participating in council's arts and culture programs	› There were 37 creative/arts businesses as at 30 June 2025, an increase of one over the previous year › Community workshops, local exhibitions, and arts and cultural initiatives and events have drawn strong community attendance, which in turn supports local artistic talent and creativity and boosting visitation. These efforts contribute to a stronger community connection, increased creative opportunities, and positive economic outcomes for local businesses and tourism.
Enhance online and digital methods for customer experience when utilising Council services.	Customer satisfaction with council interactions improves.	› Baseline data is being gathered to gain a full year's view about customer interactions with Council. In 2024–25 people who used Council services via the Request Management System rated their level of satisfaction. This was completed by 368 respondents › The results for this showed 61% were positive about the handling of the issue they raised and 66% were satisfied with their interaction with staff.



Strategic Management

Asset Management Plans

Asset Management Plans (AMPs) are important documents that help us to plan and invest wisely, to maintain our assets and infrastructure so we can continue to deliver valuable services for our community now and into the future. They include plans for the streets, parks and reserves, stormwater network, and community and sporting facilities we enjoy across the city.

The Asset Management Framework consists of a suite of documents in line with industry best practice, which include:

- *Asset Management Policy*
- *Asset Management Strategy*
- Asset Management Plans (Buildings, Open Space, Plant and Equipment, Stormwater, and Transport).

The AMPs were approved by Council in November 2024 following community consultation in line with legislative requirements along with the newly developed Asset Management Strategy and an update of the Asset Management Policy.

A high majority of AMP service levels have been achieved in 2025, demonstrating sustainable management of our community assets. This includes a 90% achievement of all condition-based service levels and delivery of asset renewal in line with targets. This is reflected by a three-year asset renewal ratio of 103%, which is within the target range of 90% to 110%.

Buildings

The building portfolio is under review through the following activities in 2025–26:

- Asset inventory and condition audit
- Review of levels of service
- Strategic property review
- Review of lease agreements.

Following the delivery of these key improvement actions, the Building AMP will be updated and brought back to Council for review to reflect the updated asset data and strategic direction.

Open Space

All open space service levels were achieved, reflecting high-quality, safe and accessible open space assets across the city.

Plant and Equipment

The transition of passenger vehicles to electric vehicles will resume in 2025–26.

Stormwater

There was an increase in the achievement of stormwater levels of service, reflecting the observed condition of our stormwater assets and operational improvements to reduce blockages in the network. In 2025–26 there will be further CCTV pipe inspections to improve our data and knowledge of the network.

Transport

Transport assets are in overall good condition inline with our technical indicators; however the community indicators are below our KPIs for maintenance of our footpaths and kerbing. This has led to additional budgets identified for footpath and kerb repair in 2025–26 to fast-track repair of defects across the network. Additional budget has also been committed to our bus stop program to increase Disability Discrimination Act (DDA) compliance to 100% over the next five years.

Levels of service provide performance measures for each asset class across quality, function, capacity and climate. The AMPs outline key performance indicators (KPIs) for levels of service designed to support continued performance and function to an agreed standard and reported on annually. The 2025 percentage of service levels achieved are shown below:

Asset Class	Quality[1]	Function[2]	Capacity[3]	Climate[4]
Buildings	67%	100%	N/A	100%
Open Space	100%	80%	100%	100%
Plant and Equipment	0%	100%	N/A	0%
Stormwater	75%	100%	N/A	100%
Transport	79%	75%	0%	100%

Note - 86% of service levels have been captured, with a baseline indicator being developed for the remainder.

[1] Physical state of asset

[2] Fit for purpose

[3] Meets community demand

[4] Carbon footprint and resilient to climate change

Strategic Management

Long Term Financial Plan

The City of Holdfast Bay Long Term Financial Plan is a planning tool developed to map the financial sustainability of the city into the future, while meeting the needs and expectations of our community.

By applying key principles and underlying assumptions to each year of the plan, financial projections have been determined for a 10-year period. The following principles guided the plan to ensure we have the financial capacity to continue to provide service levels that meet the needs of our community, in a financially sustainable way:

- An operating surplus over the 10-year plan
- Achieve key financial indicators
- Renew obsolete infrastructure assets with funding sourced from operational revenue
- Maintain existing operations while keeping rate increases in line with Adelaide CPI.

In South Australia, local governments are required to use three key financial indicators in their financial planning and reporting, as mandated by the *Local Government (Financial Management) Regulations 2011*. These indicators are designed to assess a council's financial sustainability and are supported by the Local Government Association of South Australia (LGA) and the SA Local Government Financial Management Group.

Council's performance against these ratios in 2024–25 (excluding Alwyndor) was:

Operating Surplus Ratio

This measures the percentage by which operating income exceeds operating expenses. Councils are encouraged to set their own target ranges, but a positive ratio is generally preferred. Council has set a target of 0% to 10% over a rolling five-year period.

In 2024–25 Council achieved a 4.3% ratio.

Net Financial Liabilities Ratio

This shows the extent to which net financial liabilities can be met by operating income. This should be less than 100%, meaning liabilities do not exceed annual income. Council has set a target of no greater than 100%.

In 2024–25 Council maintained a ratio of 52%.

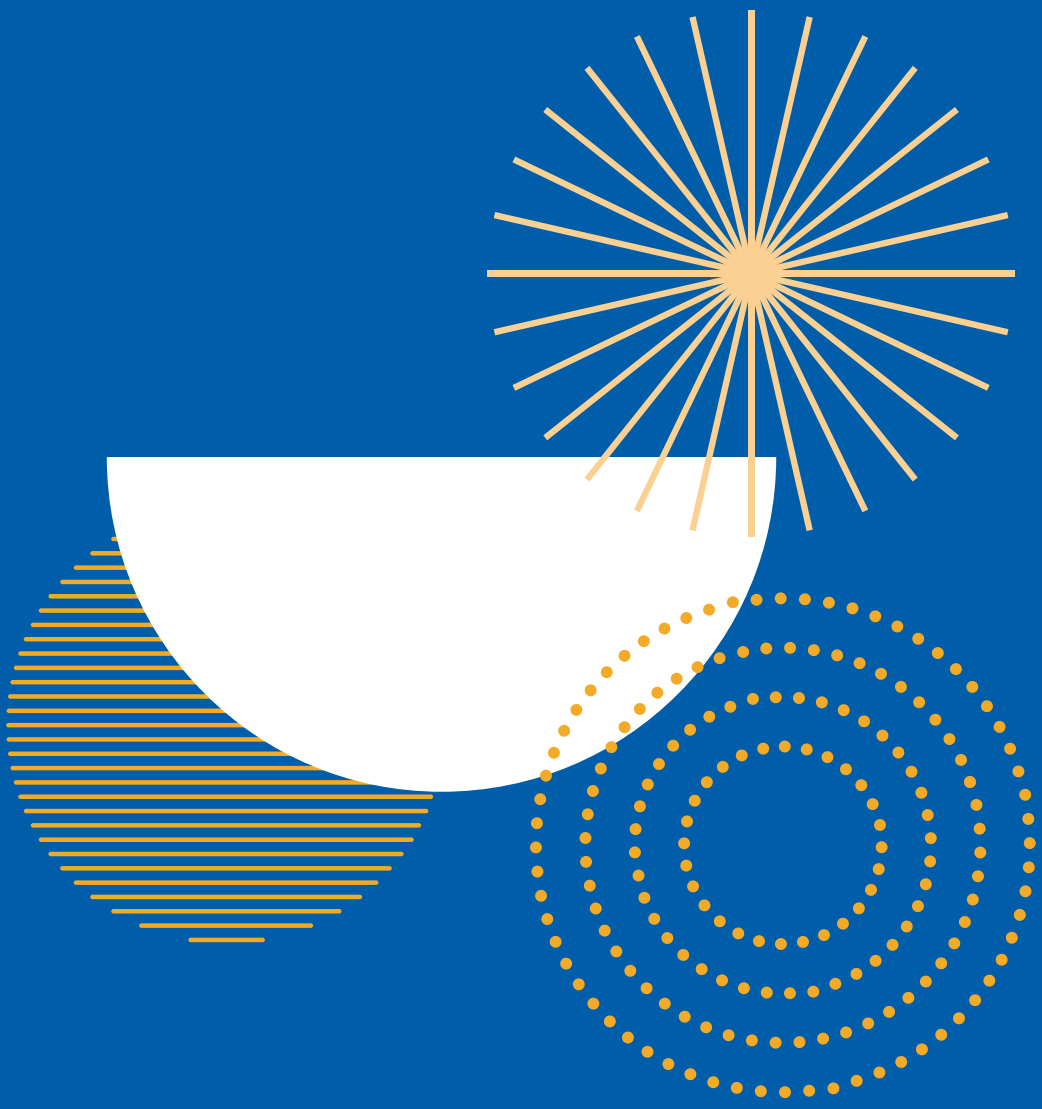
Asset Renewal Funding Ratio

This measures whether the Council is renewing assets at the rate they are being consumed. Typically this is greater than 90%, but Councils may set their own targets. Council has set a target of between 90% and 110%.

In 2024–25 Council maintained a ratio of 120%.

More detail is contained in the Financial Statements, which form part of this Annual Report.

Council of the City of Holdfast Bay



Composition of Council

Our Council consists of the Principal Member (Mayor) and twelve councillors. Our city is made up of four wards, each electing three councillors, with the Mayor elected by the whole city. Elections are held every four years, with the next periodic election in November 2026.

Elected Members



Mayor

Amanda Wilson

Brighton Ward



Jane Fleming



Robert Snewin



Anthony Venning

Glenelg Ward



Rebecca Abley



Allison Kane



Bob Patton

Seacliff Ward



Annette Bradshaw



Clare Lindop



Susan Lonie

Somerton Ward



William Miller



Monique O'Donohue



John Smedley

Elected Member Attendance at Council Meetings

Number of Ordinary Council Meetings held:	22
Number of Special Meetings of Council held:	1
Total	**23**

Elected Member	Meetings Attended	Notes
Mayor		
Amanda Wilson	20	Leave of absence 12/10 – 25/11/24
Seacliff Ward		
Annette Bradshaw	22	
Clare Lindop	20	
Susan Lonie	22	Deputy Mayor 1/7 – 11/10/24 Acting Mayor 12/10 – 25/11/24 Deputy Mayor 26/11 – 30/11/24
Brighton Ward		
Jane Fleming	21	Deputy Mayor 1/12/24 – 30/6/25
Robert Snewin[2]	18	
Anthony Venning[4]	19	
Somerton Ward		
Monique O'Donohue[1]	20	
William Miller	19	
John Smedley	21	
Glenelg Ward		
Rebecca Abley[3]	17	
Allison Kane	21	
Bob Patton	22	

1. Council approved a Leave of Absence for Councillor O'Donohue from Council for the period 20 to 27 August 2024.
2. Council approved a Leave of Absence for Councillor Snewin for the Council meeting of 10 September 2024.
3. Council approved a Leave of Absence for Councillor Abley for the period 14 March to 31 March 2025.
4. Council approved a Leave of Absence for Councillor Venning for the period 6-13 October 2024 and for the Council meetings of 22 October 2024 and 12 November 2024.

Council of the City of Holdfast Bay

Allowances

Elected Member	Allowances 1 July 24 – 30 June 25	Allowance from Council Committees	IT Allowance	Total
Mayor				
Amanda Wilson	$78,248.21		$1,202.00	**$79,450.21**
Seacliff Ward				
Annette Bradshaw	$24,626.25		$1,202.00	**$25,828.25**
Clare Lindop	$24,626.25		$1,202.00	**$25,828.25**
Susan Lonie[1]	$35,451.94		$1,202.00	**$36,653.94**
Brighton Ward				
Jane Fleming[2] [3]	$28,052.39	$6,947.50	$1,202.00	**$36,201.89**
Robert Snewin[4]	$24,626.25	$4,599.50	$1,202.00	**$30,427.75**
Anthony Venning	$24,626.25		$1,202.00	**$25,828.25**
Somerton Ward				
William Miller[5]	$24,626.25	$1,748.00	$1,202.00	**$27,576.25**
Monique O'Donohue	$24,626.25		$1,202.00	**$25,828.25**
John Smedley[6]	$24,626.25	$6,156.57	$1,202.00	**$31,984.82**
Glenelg Ward				
Rebecca Abley	$24,626.25		$1,202.00	**$25,828.25**
Allison Kane	$24,626.25		$1,202.00	**$25,828.25**
Bob Patton	$24,626.25		$1,202.00	**$25,828.25**

1. Deputy Mayor November 2023 to November 2024 (including Acting Mayor: 12 October–25 November 2024)
2. Deputy Mayor November 2024 to June 2025
3. Council Assessment Panel Member (includes prior year adjustment payment)
4. Council Assessment Panel Member (includes prior year adjustment payment)
5. Council Assessment Panel Member (includes prior year adjustment payment)
6. Audit and Risk Committee Chair

Member Behaviour

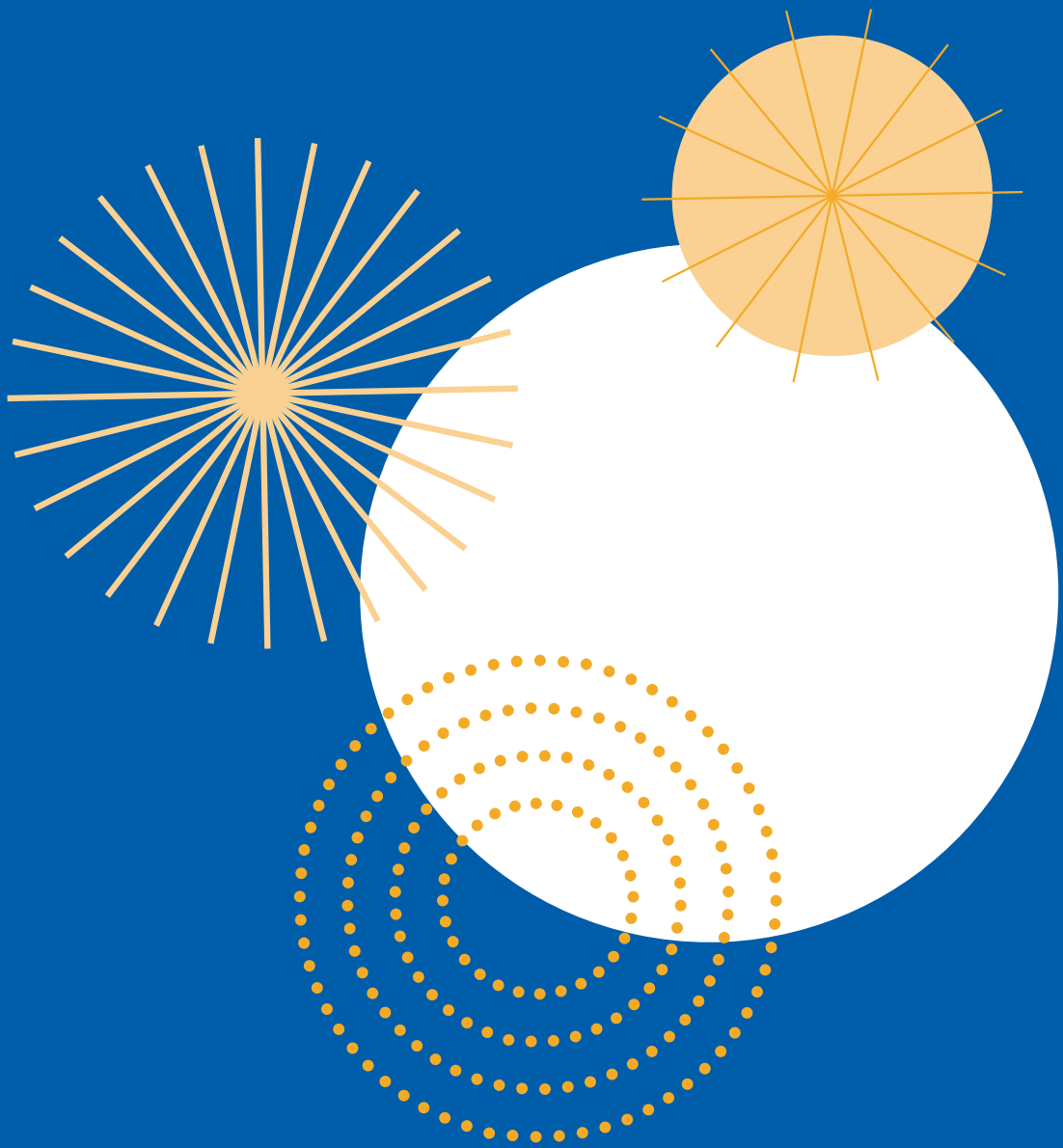
In 2024–25, in accordance with *Schedule 4, Clause 1 and Clause 2 of the Local Government Act 1999,* there were no contraventions of the Member's behaviour requirements as outlined in *Chapter 5 Part 4 Division 2 (Member behaviour)* or section *75G (Health and Safety Duties).*

Training and Development

	All Elected Members	Mayor Wilson	Cr Abley	Total
Council Delegate Activities				
Australian Local Government Association, National General Assembly Registration July 2024*		$1,092.48	$1,136.23	$2,228.71
Local Government Association of South Australia Conference registration and LGFA Annual General Meeting				**Cr Lonie** $290.00
SA Coastal Councils Alliance Coastal Forum				**Cr Smedley** $154.00

*Costs incurred were attributed to the 2023–24 financial year.

Decision Making Structure



Provisions for Meeting Procedures

The *Local Government Act 1999* is the primary legislation for the operation of Local Government in South Australia and its provisions are supported by *Local Government (General) Regulations 2013.*

All Council and committee meetings are conducted in accordance with the *Local Government Act (Procedures at Meetings) Regulations 2013*. Meetings for the Council Assessment Panel are convened under the *Planning, Development and Infrastructure Act 2016.*

Decision Making Structure

Council Committees and Panel

Council is supported by a number of committees and one panel. These are:

Two statutory bodies:

- Audit and Risk Committee.
- Council Assessment Panel.

One management committee:

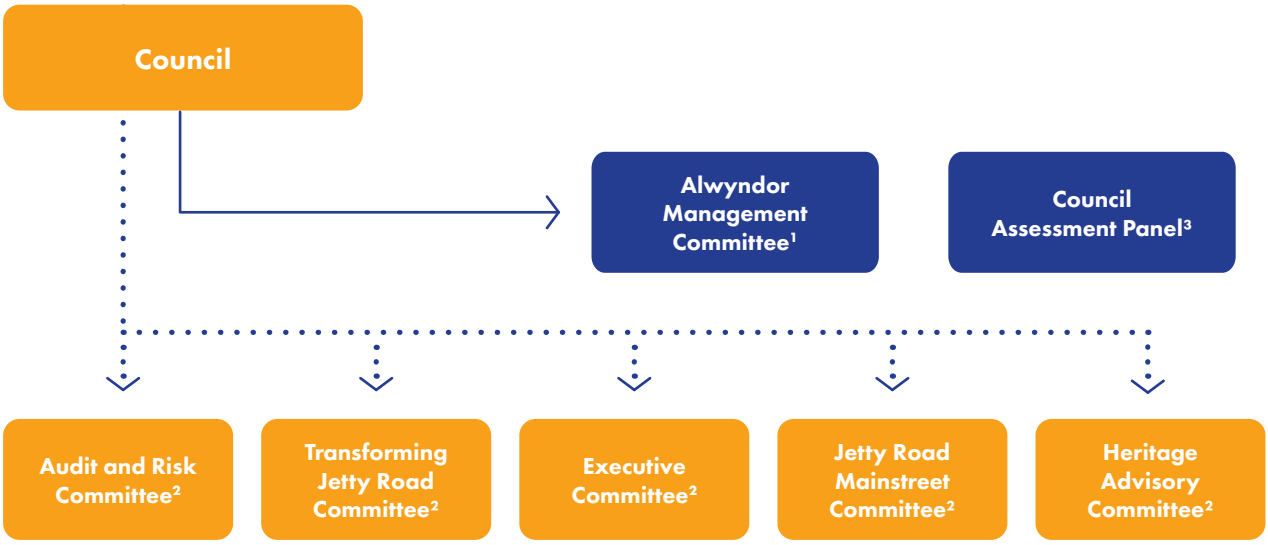
- Alwyndor Management Committee.

Four advisory committees:

- Transforming Jetty Road Project Committee.
- Executive Committee.
- Jetty Road Mainstreet Committee.
- Heritage Advisory Committee.

Committee meetings are open to the public unless confidential matters are considered. Notices of meetings, agendas, reports and minutes are available www.holdfast.sa.gov.au/council/council-committees

Council's committee structure for 2024–25 is shown below:



1. Delegated authority from Council to make decisions within budget and Terms of Reference.
2. Advisory body with no delegated authority.
3. Established under the *Planning, Development and Infrastructure Act 2016* with members appointed by Council but operated as an independent decision making body.

Council

Throughout 2024–25, Council met on the second and fourth Tuesdays of the month, except in December 2024 and January 2025 when it met once.

Delegations

In accordance with sections 44 and 101 of the *Local Government Act 1999*, Council delegates relevant powers and duties to the Chief Executive Officer, who may sub-delegate to individual officers or committees. Council also delegates powers to the Alwyndor Management Committee to make decisions within the Committee's Terms of Reference. Delegations and individual sub-delegations are reflected in the Delegations Schedule.

Audit and Risk Committee

The Audit and Risk Committee operates under Section 126 of the *Local Government Act 1999* and oversees Council's risk management and internal control frameworks. The Committee reports to the Council on a regular basis to confirm that these frameworks are in place and operating effectively. The Committee also reviews the Council's Annual Financial Statements, Annual Business Plan, and Long Term Financial Plan.

The Committee comprises two Elected Members, including the Presiding Member, and three independent members. The independent members each received an allowance per meeting attended of $515.00 per meeting (July 2024 – November 2024) and then $531.50 per meeting (November 2024 – June 2025).

The Committee Members from July 2024 to June 2025 were:

- Councillor John Smedley (Presiding Member)
- Councillor Bob Snewin
- Paula Davies – Independent Member
- David Powell – Independent Member
- Corinne Garrett – Independent Member.

Audit and Risk Committee 2024–25 Annual Report to Council

From 30 November 2023 under section 126(9) of the *Local Government Act 1999*, Council is now required to 'ensure that the annual report of its audit and risk committee is included in its annual report.' This section constitutes the annual report of the Audit and Risk Committee's for the financial year 2024–25.

Overview

As per the Terms of Reference, the role of this Committee is to 'provide suggestions and recommendations to Council on matters relating to financial governance', including:

- Financial reporting
- Strategic management plans and the annual business plan
- Internal controls and risk management systems
- Public interest disclosures
- Internal and external audits
- Economy and efficiency audits and reporting responsibilities.

To ensure that the Committee acts appropriately and meets the requirements of the Local Government Act, the Terms of Reference are reviewed annually, with amendments made as needed. In 2025, the Committee amended the duration of independent members to a maximum of three terms.

The work undertaken during the year is detailed in a summarised table and provided as the 2024–25 Audit and Risk Committee Annual Workplan.

Decision Making Structure

Work Program 2024–25

The Audit and Risk Committee is required to meet at least quarterly throughout the year. All scheduled meetings were held as planned and no additional or special meetings were deemed necessary during the reporting period.

The table below summarises attendance records for all committee members as well as the expiry dates of terms of service for independent committee members.

Regular Quarterly Reporting

Progress reports relating to a number of key topics are provided quarterly. These include standing items, risk management and internal audit reporting.

Reporting on standing items provides updates against a range of matters, including:

- Monthly financial statements
- External audits
- Public interest disclosures
- Economy and efficiency audits
- Council recommendations
- Audit and Risk Committee meeting schedule.

Committee Member	Meetings Attended FY 2024–25				Totals	Expiry of Term
	Aug-24	Oct-24	Feb-25	May-25		
Councillor J Smedley	Y	N	Y	Y	3	Term of current council
Councillor R Snewin	Y	Y	N	Y	3	Term of current council
P Davies	Y	Y	Y	Y	4	26/03/2028
C Garrett	Y	Y	Y	Y	4	12/05/2026
D Powell	Y	Y	Y	Y	4	21/01/2027

Key discussions relating to standing items during 2024–25 included:

› Detailed budget reviews

› Quarterly financial statements and reporting

› External auditors feedback on the financial statements

› Confirmation of annual meeting schedule.

The Quarterly Risk Management report provides updates on all strategic and high-rated operational risks, identifying movement in the risk profile, and highlighting progress against the annual risk work program.

The annual risk management work plan also included:

› Feedback on the rolling review of corporate risk registers

› Reporting on senior leadership discussions relating to new/emerging risks and opportunities

› Focused working on specific risk areas for the 2024–25 year, including:

a) Finance management
b) Debt management
c) Asset management
d) Property management.

The Quarterly Internal Audit Reports provide assessments against the approved three-year Internal Audit Program, as well as tracking outstanding actions from previous internal audits undertaken.

The program is currently in its third year, which has included the following activities:

› Volunteer Management (completed)

› Lease Management (completed)

› Post-Implementation Review (completed)

› Fraud Detection – City of Holdfast Bay (completed)

› Fraud Detection – Alwyndor (completed).

A draft of the next three-year Internal Audit Program has been developed and is currently going through the required management review and approval process.

Annual Reporting

Reporting for activities that occur annually included the following in 2024–25:

› Annual Risk Profile Report

› Annual Review of Investment Performance

› Municipal Insurance Renewal and Claims Report

› Audit and Risk Committee Self-Review Assessment

› Audit and Risk Committee Terms of Reference Review

› Alywndor Investment Portfolio Performance (Confidential)

› General Purpose Financial Statements

› Draft 2023–24 Annual Report of Council

› Annual Work Health and Safety Program Review

› Annual Review of Loans Receivable (Confidential)

› 2024–25 Financial Year External Audit Interim Report

› Draft 2025–26 Annual Business Plan

› Draft Long Term Financial Plan 2025–26 to 2034–35.

Decision Making Structure

Council Financial Sustainability

The Committee reviewed the Council's medium to long-term financial sustainability as per the Draft Long Term Financial Plan 2025–26 to 2034–35.

The draft Plan showed Council's Net Financial Liabilities Ratio will peak at 111% in 2025–26 due to new borrowings for the delivery of the Transforming Jetty Road Glenelg project. While this ratio exceeds the Local Government Association's (LGA) recommended threshold of 0% to 100%, the Council's debt management plan will reduce the ratio to 51% by the 2034–35 financial year. The average net financial liabilities ratio over the life of the Plan sits at 84% which is within the LGA threshold.

The Committee noted that the debt management approach demonstrates that Council remains financially sustainable in the medium to long-term.

Ad Hoc Reporting

The Audit and Risk Committee also provides a value-added forum for review of a range of broader governance matters, which are presented on an ad-hoc basis.

Items presented for the Committee's consideration in the 2024–25 year included:

- Plant and Equipment Draft Asset Management Plan 2024
- End of Financial Year Debtors
- Council Public Interest Disclosure Policy Review
- City of Holdfast Bay Strategic Plan Review
- Treasury Management Policy Review
- Asset Management Plans
- Revaluation of Transport Assets
- Revaluation of Road and Kerbing Assets
- Cyber Security Penetration Testing
- New Borrowings 2024–25
- Electricity Procurement by Power Purchase Agreement (Confidential).

Electricity Procurement by Power Purchase Agreement

The Committee reviewed and discussed the opportunity presented to City of Holdfast Bay to join the Renew 6 – a collective of Adelaide councils - to procure renewable electricity through a Power Purchase Agreement (PPA). The Committee resolved to exclude the public under section 90(2) and 90(3)(d)(i) of the *Local Government Act 1999*, due to the commercial sensitivity of the information provided.

The purchase of electricity via this approach is expected to deliver cheaper and more stable electricity pricing compared to the LGAP renewal offer. It also provides cheaper renewable electricity certificates, supporting cost-effective decarbonisation of Council's Scope Two emissions.

The Committee resolved to support the CEO entering the collective retail PPA procurement process and the retention of the report and attachments in confidence for 12 months, or until a new energy contract is signed, with annual review of the confidentiality order.

Committee Member Self-Review Assessment

During July 2024, Committee members were invited to undertake a self-review assessment, based on the 2023–24 year. This provides key feedback regarding levels of existing skills, future training requirements, and potential support that members may require.

Council Assessment Panel

The Council Assessment Panel (CAP) is an autonomous authority that considers development applications and makes development decisions. CAP is established under section 83 of the *Planning Development and Infrastructure Act 2016* (The PDI Act). It has delegated powers that are administered in accordance with the Act's statutory requirements.

CAP consists of a primary and a deputy Elected Member and four independent members who are appointed by the Council. The Council Assessment Panel met on the fourth Wednesday of the month as required. During 2024–25, the Panel met each month with the exception of November 2024 and January 2025.

In 2024–25 the Presiding Member received $610 per meeting from July – December 2024 and $630 per meeting from January – June 2025. Ordinary Independent Panel members (including Council members) received $515 per meeting from July – December 2024 and $531.50 per meeting from January – June 2025.

In 2024–25, the Panel comprised:

- Yvonne Svensson (Presiding Member)
- Councillor Jane Fleming (Primary member)
- Councillor Robert Snewin (Deputy member)
- Sarah Reachill
- Terry Sutcliffe (Until April 2025)
- Colleen Dunn (Until April 2025)
- Ross Bateup (from May 2025)
- Tim Pride (from May 2025).

Transforming Jetty Road Committee

Council established the Transforming Jetty Road Project Committee, under section 41 of the *Local Government Act 1999*, to provide strategic oversight of the project. The Committee provided high-level advice and recommendations to Council relating to design outcomes, community consultation, budget and project governance. The Committee met as required to meet project milestones and was dissolved by resolution of Council on 10 June 2025.

In 2024–25 the Committee comprised:

- Mayor Amanda Wilson (Chair)
- Councillor John Smedley
- Councillor Allison Kane
- Councillor Susan Lonie
- Gilia Martin, Chair, Jetty Road Mainstreet Committee
- Chris Morley, Jetty Road Mainstreet Committee (unitil May 2025)
- Con Maios, Jetty Road Landlord
- Russell Troup, Department of Infrastructure and Transport.

There are no allowances or sitting fees paid to members of this Committee.

Decision Making Structure

Jetty Road Mainstreet Committee

The Jetty Road Mainstreet Committee is an advisory committee of Council. The Committee advises Council on enhancing and promoting the Jetty Road Glenelg Precinct as a vibrant shopping, leisure and recreation area with year-round appeal to residents and visitors. Activities are funded through the collection of a separate rate.

The Jetty Road Mainstreet Committee undertook several key initiatives to support local businesses and enhance the precinct's appeal, particularly with the construction within the City zone of the Transforming Jetty Road project. Some of these initiatives included:

- **Micro grant program**
  Introduction of micro grants to assist traders, providing funds for activities that increase customer reach such as VIP/industry nights, window displays, launches and initiatives that will increase customers. In 2024/2025 these were fully subscribed.
- **Improved signage**
  The revised Jetty Road brand continued to be implemented, with the installation of street banners, entrance signage and on various assets.
- **More to Love, More to Win competition**
  A competition designed to stimulate spend in Jetty Road was held between 31 March and 31 May 2025, resulting in an additional local spend of $311,470 in the precinct.
- **Social media outsourcing**
  A social media consultancy was engaged in December 2024 to deliver a more targeted approach to social media for the Jetty Road, Glenelg precinct. As a result, events, activation and notable stores drove a high performance across social media platforms.
- **Co-funded events**
  Funds were allocated by the committee to support key activations in the precinct. In 2024–25 the Committee co-funded the Sea to Shore Seafood Festival and the Glenelg Ice Cream Festival and sponsored the community-led Glenelg Christmas Pageant.

These efforts were pivotal in maintaining the vibrancy of the Jetty Road precinct during a period of significant change and ensuring that businesses were well-supported and prepared for the revitalised future of the area.

In March 2025 a new Jetty Road Mainstreet Committee was appointed following an election process. The Committee is comprised of 13 persons who are a mix of Jetty Road Glenelg precinct business owners and commercial property owners (nine positions), Elected Members of Council (two positions) and independent members (two positions). Members are appointed on a two-year term with the current term running from 1 April 2023 – 31 March 2025.

Outgoing Committee Members for 1 July 2024 – February 2025

- Adoni Fotopoulos, Ikos Holdings Trust
- Angus Warren, Beach Burrito (Deputy Chair)
- Bayley Millard, Yo-Chi
- Chris Morley, Echelon Studio - Architecture and Design
- Corey Brown, Independent Member
- Damien Murphy, Glenelg Finance
- Gilia Martin, Attitudes Boutique (Chair)
- Stacey Mills, Independent Member
- Tony Beatrice, Cibo Espresso.

Council Representatives

- Councillor Rebecca Abley
- Councillor Allison Kane.

Incoming Committee Members from March 2025 – June 2025

- Adoni Fotopoulos, Ikos Holdings Trust
- Angus Warren, Beach Burrito (Deputy Chair)
- Bayley Millard, Yo-Chi
- Gilia Martin, Attitudes Boutique (Chair)
- John Theodorakakos, Theodorakakos Property Group
- Karen Bailey, The Colley Hotel
- Tony Beatrice, Cibo Espresso
- Martin Gilligan, Peter Shearer Menswear
- Ryan Shipway, RD Jones Group (The Moseley)
- Saxon Smith, Independent Member
- Stacey Mills, Independent Member.

Council Representatives

- Councillor Rebecca Abley
- Councillor Allison Kane.

Decision Making Structure

Executive Committee

The Executive Committee is established under section 41 of the *Local Government Act 1999*. The Committee meets as required to:

- recommend to Council the form and process of the Chief Executive Officer's annual performance appraisal
- undertake the annual performance appraisal
- provide a report and to make recommendations to Council on any matters arising from the annual performance appraisal.

The Committee is comprised of the Mayor, Deputy Mayor, an Elected Member from each Ward and an independent member.

The Committee Members in 2024–25 were:

- Mayor Amanda Wilson (Chair)
- Deputy Mayor Jane Fleming – Brighton Ward (Deputy Mayor from December 2024)
- Councillor Susan Lonie – Seacliff Ward (Deputy Mayor until December 2024)
- Councillor Bob Patton – Glenelg Ward
- Councillor Bob Snewin – Brighton Ward (from December 2024)
- Councillor Monique O'Donohue – Somerton Ward (until August 2024)
- Councillor John Smedley – Somerton Ward (from August 2024)
- Ms Christine Molitor – Independent Advisor.

The Independent Advisor is paid a consultancy fee.

Alwyndor Management Committee

The Alwyndor Management Committee oversees the governance of Alwyndor. In 2024–25 the Committee consisted of two Elected Members and six independent members. Independent members received $514 per meeting from July - October 2024, and $535 per meeting from November 2024 to June 2025. The Chair received $643 per meeting from July to October 2024 and $664 per meeting from November 2024 to June 2025.

In 2024–25 the Committee members were:

- Kim Cheater (Chair)
- Councillor Susan Lonie
- Councillor Bob Snewin
- Julie Bonnici (until July 2024)
- Jo Cottle
- John O'Connor (from August 2024)
- Professor Judy Searle
- Professor Lorraine Sheppard
- Trudy Sutton (until December 2024).

Heritage Advisory Committee

The Heritage Advisory Committee is established under section 41 of the *Local Government Act 1999*. The Committee was formed by resolution of Council on 27 May 2025 and did not meet in 2024–25.

The Committee will assist the Council:

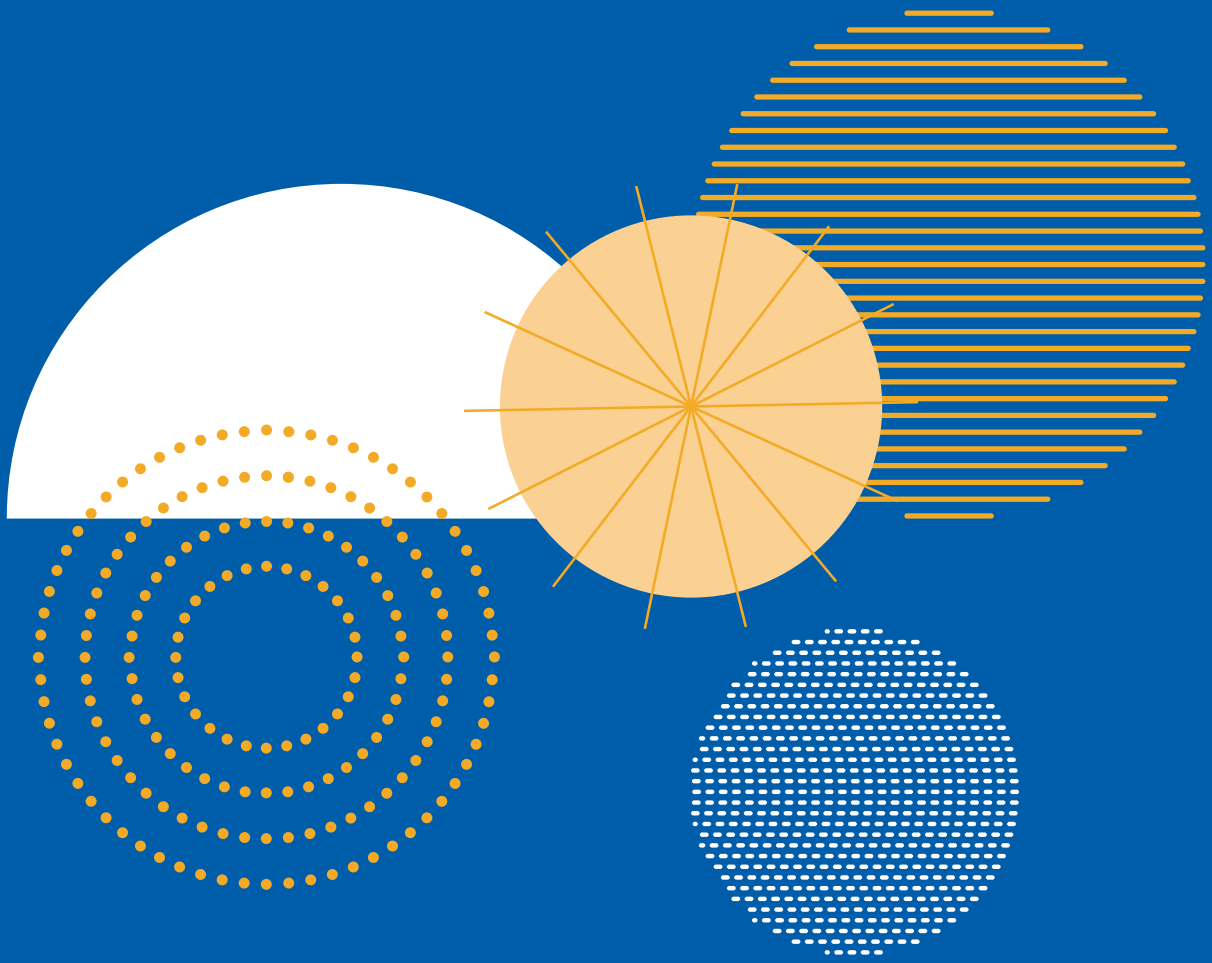
- with guidance and advice on heritage related matters; and
- in supporting and promoting heritage related matters; and
- to assist the Council and its Property Service section to preserve and interpret the city's heritage for future generations.

The confirmed members of the Committee are:

- Councillor William Miller
- Councillor Jane Fleming
- Councillor Annette Bradshaw.

Independent members were yet to be appointed by Council as at 30 June 2025.

Corporation of the City of Holdfast Bay



Our Values

Our ARISE values and behaviours are the way we achieve our vision.

Achievement
Deliver agreed outcomes for our community.

Respect
Act with honesty and integrity.

Innovation
Seek better ways.

Simplicity
Easy to do business with.

Engagement
Provide opportunities for all to participate.



Organisational Structure (as at 30 June 2025)



Pamela Jackson
CEO



Ania Karzek
Program Director Target Operating Model (TOM)



Cherie Armfield
Principal Project Manager Transforming Jetty Road

Assets and Delivery



Charmaine Hughes
General Manager Assets and Delivery



James Mitchell
Manager Engineering



Bill Blyth
Manager Field Services



Matthew Rechner
Manager Public Realm and Urban Design



Mathew Walsh
Manager Property Services

Community and Business



Marnie Lock
General Manager Community and Business



Nicole Reynolds
Manager City Activation



Brendan Kelly
Manager Community Wellbeing



Tania Paull
Manager Customer Experience and Library Services



Adrian Hill
Manager Community Safety



Michelle Logie
Manager Communications and Engagement

Strategy and Corporate



Sharon Wachtel
General Manager Strategy and Corporate (Acting)



Cadel Blunt
Manager Finance



Sally Niehuus
Manager People and Culture



Robert Zanin
Manager Innovation and Technology



Anthony Marroncelli
Manager Development Services



Stuart Boyd
Manager Strategy and Governance (Acting)

Alwyndor



Beth Davidson-Park
General Manager Alwyndor

Vacant
Chief Financial Officer



Natasha Stone
Manager Residential Services



Molly Salt
Manager Community Connections



Lisa Hall
Manager People and Culture

Corporation of the City of Holdfast Bay

Senior Leadership Team

The Senior Leadership Team leads governance and decision-making.

As at 30 June 2025, this comprised:

- Chief Executive Officer, Pamela Jackson
- General Manager Alwyndor, Beth Davidson-Park
- General Manager Assets and Delivery, Charmaine Hughes
- General Manager Community and Business, Marnie Lock
- Acting General Manager Strategy and Corporate, Sharon Wachtel.

Senior executive salary packages include the following benefits:

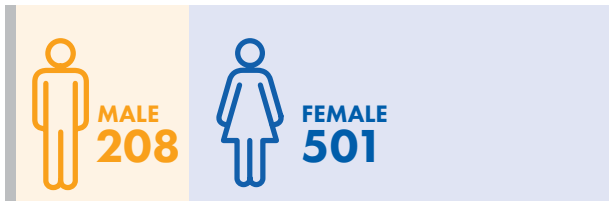
- A competitive salary
- The option of a fully maintained vehicle or novated vehicle lease
- Employer-sponsored superannuation contributions
- Membership of professional associations.

Senior Leadership Team as at 30 June 2025



CEO	General Managers
Salary	**Salary Range**
$279,687	$197,279 – 235,788

Staff Profile



21 NON-BINARY & PREFER NOT TO SAY

730 TOTAL EMPLOYEES

Municipal Employees



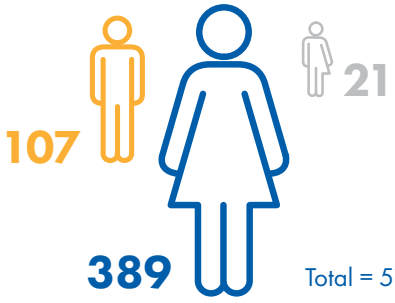
Total headcount at 1 July 2024 was **212**

Total headcount at 30 June 2025 was **213**

Total new hires in 2024–25 were **30**

Total departures in 2024–25 were **31**

Alwyndor Employees



Work Health and Safety (WHS)

Council maintained its commitment to providing a safe and healthy workplace for all employees, volunteers, and contractors throughout 2024–25.

Key achievements included:

› Total Hazards Reported – 32

› Total Incidents Reported – 199

› Total Injuries Recorded – 129

(These figures include Alwyndor)

The Risk Evaluation Action Plan (REAP) 2023–2024 was successfully completed with 100% of actions delivered, securing a full rebate from Local Government Risk Services (LGRS).

Council continued to enhance its hazard and risk management systems, including improvements in manual handling, contractor oversight, and psychosocial risk identification. A new procedure for managing psychosocial risks and critical incidents was adopted, which supports compliance with evolving WHS regulations.

The Skytrust system was implemented across Council, enabling direct incident and hazard reporting. Staff training and support were provided to ensure effective use of the system, with further refinements underway to improve accessibility and integration.

Council maintained a proactive approach to incident management, with 108 incidents reported and 40 injuries recorded. Muscular stress remained the most common injury type. Injury management was supported through early intervention strategies, such as training and ergonomic assessment, which are essential for managing and reducing the number of injuries incured.

Volunteer WHS management was strengthened through onboarding processes, risk assessments across 38 programs, and targeted training.

Council's WHS Committees met regularly, fostering collaboration and continuous improvement. A review of committee structure was undertaken to enhance representation and strategic alignment.

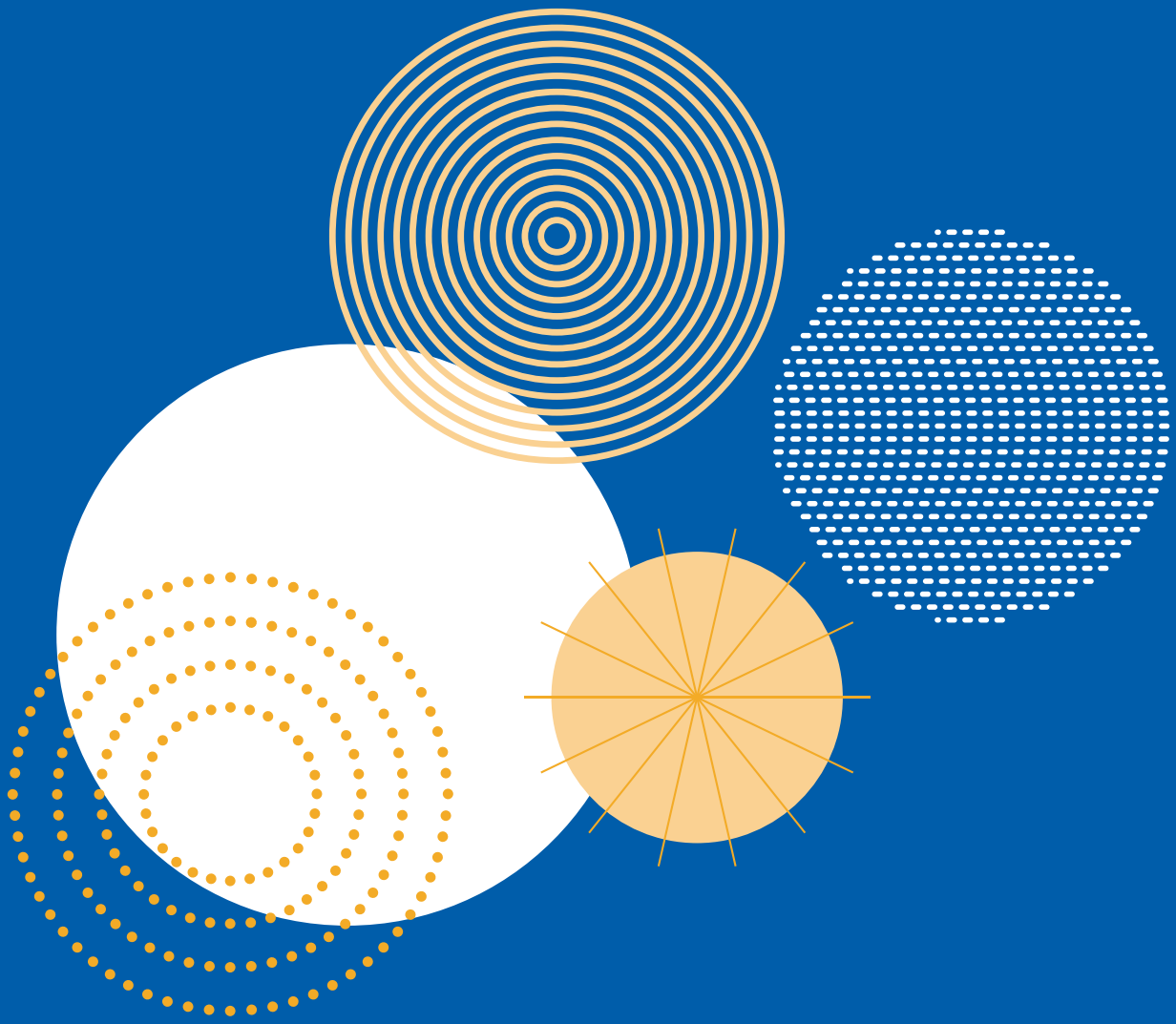
Training delivery included sessions on incident investigation, manual handling, fire safety, de-escalation, mental health first aid, and WHS responsibilities.

Workforce Capability

In 2024–25, training investment was $110,000; the largest share of training expenditure was on personal development, followed by compliance-based training. Other investment areas included conferences, leadership programs, and technical/professional training.

Overall, the allocation of resources reflected a strong focus on individual capability development, meeting compliance requirements, and supporting both organisation-wide and operational priorities.

Transparency



Community Engagement

We value the involvement of our community, and we are committed to ensuring the community's views help inform Council's decision-making.

Community engagement is an integral part of the planning of our projects and new initiatives and plays a vital role in enabling us to achieve the community's vision for the City of Holdfast Bay.

There were 10 targeted community engagements held throughout the year. We invited people to share their views through a variety of methods, including online hubs, drop-in sessions, focus groups, and surveys.

To find out more or to follow projects of interest visit www.yourholdfast.com.

Community Land Management Plans

Community land management plans identify the purpose and objectives of land held for community use and operate in accordance with section 196 of the *Local Government Act 1999*.

The terms and conditions for several licences and leases were resolved by Council in 2024–25, including those for the Holdfast Bay Bowls and Croquet Club, Seacliff Tennis Club and Bowker Oval.

Transparency

Registers and Codes

The following documents are available to the public:

Registers

- Register of Interests (Elected Members)
- Register of Gifts and Benefits (Elected Members)
- Register of Allowances and Benefits which includes the Register of Training and Development (Elected Members)
- Register of Conflicts of Interest (Elected Members)
- Register of Mandatory Training (Elected Members)
- Register of Remuneration, Salaries and Benefits (Employees)
- Register of Gifts and Benefits (Employees)
- Register of Community Land
- Register of Community Leases
- Register of Public Roads
- Register of By-Laws and certified copies
- Register of Fees and Charges
- Register of Facilities
- Record of Delegation.

Codes

- Behavioural Standards (Code of Conduct) (Council Members)
- Code of Practice – Meeting Procedures
- Code of Practice – Access to Meetings and Documents
- Code of Conduct (Employees).

Gifts Funded By Council

Schedule 4, of the *Local Government Act 1999* requires the Annual Report to provide a summary of the details (including the cost) of any gifts above the value of $50 provided to Elected Members or employees that were funded in whole or in part by the Council. The following table provides details of such gifts:

Description of gift	Recipients of gift	Value of gift for each individual
40 years of service recognition glassware	1 Employee	$87.75
20, 25 and 30 years of service recognition glassware	6 Employees	$76.00
10 and 15 years of service recognition glassware	3 Employees	$58.50

Legal Fees

In the 2024–25 financial year Council incurred legal costs totalling $411,852. This was made up of:

- Appeals – $30,873
- Enforcement – $53,450
- Advice – $327,529.

In the same period, legal fees for Alwyndor were $195,841.

Hoarding Fee Exemptions

At the meeting of 9 September 2025, Council resolved to include in the Annual Report the total value of relief provided and its impact on the Council's Operating Budget for that year.

Works to properties may be undertaken which involve erecting hoardings, scaffolding or equipment (other structures) that encroach on public infrastructure. These hoardings may affect both the community's access to and use of the public infrastructure as well as their safety when in the vicinity of the structures. From time to time these works may cause damage to Council owned public infrastructure

In 2024–25, Council considered three requests for exemption from Hoarding Fees, with only one of these requests being granted a partial exemption, resulting in a reduction in fees collected of $49,665.28.

Hoarding Fees	Exemptions requested	Actual exemption granted
TOTAL	$516,632.99	$49,665.28

Interstate Travel

Mayor Wilson and Councillor Abley travelled interstate for the Australian Local Government Association National General Assembly. Interstate travel and accommodation costs were attributed to the 2023–24 financial year and reported in the 2023–24 Annual Report. The costs were:

› Mayor Wilson – $1,092

› Councillor Abley – $1,136.

There was no other interstate travel for Elected Members or employees in the 2024–25 year.

Credit Card Use

In the 2024–25 financial year, the total expenditure via credit cards was $238,572.92. This expenditure is tightly controlled and in accordance with relevant legislation and regulation, along with Council policies and procedures.

Internal Review of Council Actions

We received five requests in 2024–25 to review Council decisions in line with section 270 of the *Local Government Act 1999* – Internal Review of Council Decisions. Following reviews, the original decisions of Council in all cases were upheld.

Year	Number of Reviews
2024–25	5
2023-24	4
2022-23	0
2021-22	1
2020–21	1
2019–20	3
2018–19	4

Transparency

Freedom of Information

During 2024–25, Council processed 32 Freedom of Information (FOI) requests.

Information on the FOI process, application forms, fees and access to documents is available from Council's accredited FOI officer. Information and application forms are also available on the Council and State Records websites.

A member of the public wishing to amend the Council's records concerning their personal affairs may email governance@holdfast.sa.gov.au or phone (08) 8229 9999 and speak with an accredited FOI officer.

Independent Auditors

The Local Government Act 1999 provides that auditors be appointed on the recommendation of the Audit Committee for a term no longer than five years.

As of 1 July 2020, Dean Newbery were appointed as Council's external auditors for a period of five years. For the 2024–25 external auditing services for both Municipal and Alwyndor operations, Dean Newbery were paid $30,500 (excluding GST) for the annual audit of Council's financial statements.

Local Nuisance and Litter Control

In 2024–25, in accordance with the *Local Nuisance and Litter Control Act 2017*, 948 complaints were registered (a 14.6% increase on the previous year), nine abatement notices were provided, and one expiation notice was issued.

	Dust	Noise	Smoke	Odour	Animals	Light	Litter	Litter Asbestos	Insanitary Conditions	Unsightly	Bill Posting	TOTAL
Complaints	37	60	4	37	23	5	708	0	4	45	25	**948**
Expiations					1							**1**
Abatement Notices		1					7			1		**9**

National Competition Policy

Competitive neutrality is one of the key principles of the National Competition Policy. The principle is based on the concept of a level playing field for people competing for business. It relates to any situation where there is, or there is the potential for, competition between the private and public sectors.

Councils are required to identify their business activities and disclose those in Category One (annual gross operating income greater than $2 million per year) and Category Two (annual gross operating income less than $2 million per year).

In 2024–25 Council continued to maintain the following significant business activities:

- **Category One**
  - Alwyndor Aged Care Facility
- **Category Two**
  - Brighton Caravan Park
  - Partridge House
  - Kauri Parade Sporting Complex
  - The Glenelg Visitor Information Centre
  - Partridge St Car Parks.

Competitive Tendering

Tenders are called for contracts above $100,000 (ex GST), provided Council is of the reasonable opinion that a competitive process is practicable and will deliver greater benefit than other methods. Tenders are also used for contracts of a lesser amount where the process is most appropriate. All tendering is managed within the following procurement principles:

- Value for money
- Transparent, accountable, fair and ethical
- Social responsibility
- Environmental sustainability
- Buy local
- Work health and safety.

Transparency

Representation Quota

Our Council is divided into four Wards, with three councillors representing each ward, plus a Mayor. The details for the City of Holdfast Bay elector representation ratios are below, alongside comparative data for similar councils.

Council	Members (including Mayor)	Total Electors	Representation Quota*
Norwood Payneham and St Peters	14	26,345	1:1,881
Unley	13	28,043	1:2,157
Holdfast Bay	**13**	**28,634**	**1:2,225**
Burnside	13	32,754	1:2,519
West Torrens	15	43,290	1:2,886
Campbelltown	11	37,677	1:3,425
Mitcham	13	50,244	1:3,864
Average			**1:2,708**

Council is required to conduct a review of representation at least once in every eight years or within a period specified by the Electoral Commissioner.

Council was required by the Minister for Local Government to undertake a Representation Review in October 2020 and October 2021. The review process involved two stages of public consultation as prescribed by the Local Government Act, allowing the opportunity for public submissions.

*Representation quota for the purposes of Schedule 4 of the *Local Government Act 1999*. Data is derived from information provided by the Electoral Commission of SA.

Number of Items Discussed in Confidence

The *Local Government Act 1999* requires that Council meetings be held in a public place. The Act provides for occasions where the need to keep information or discussion confidential outweighs the need for public access.

In 2024–25, Council was satisfied of the necessity to consider items in confidence under section 90(2) of the *Local Government Act 1999* on 33 occasions.

The grounds for these matters to be heard in confidence are detailed in the table. There can be multiple grounds for each confidential item.

Grounds for Confidential Orders		Number of Grounds for Confidential Orders
A	Personal Affairs	4
B	Commercial Advantage	1
C	Trade Secret	1
D	Commercial Information not a trade secret	20
E	Security/safety	0
F	Maintenance of Law	0
G	Breach of Law	4
H	Legal Advice	0
I	Litigation	0
J	Minister of the Crown	0
K	Tenders for the supply of goods	4
M	Amendment to the Development Plan	0
N	*Freedom of Information Act 1982*	0
O	Proposed Award Recipient before the presentation of the award	0
Total		**34**

Transparency

Confidential Orders From Previous Years Released – 2024–25

In 2024–25 some items held in confidence from previous years were publicly released. The grounds of each confidential order that was released appears in the table. This table does not include items discussed in confidence in 2024–25 and released from confidence in the same year.

105 confidential reports were released in 2024–2025, noting that there can be multiple grounds for each confidential order.

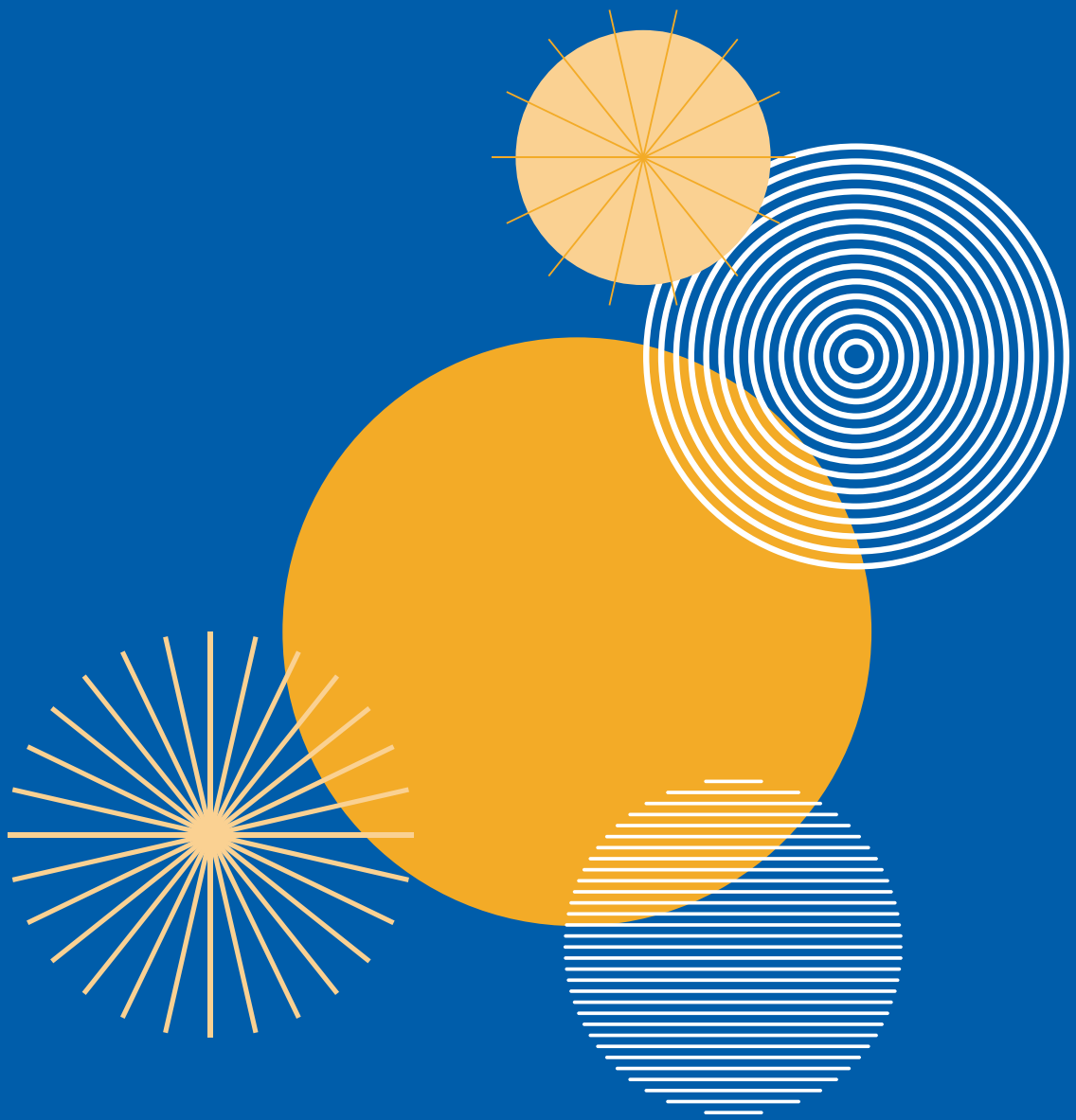
Confidential Order Categories		Number of grounds under each confidential order
A	Personal Affairs	23
B	Commercial Advantage	23
C	Trade Secret	0
D	Commercial Information not a trade secret	28
E	Security/Safety	10
F	Maintenance of Law	0
G	Breach of Law	4
H	Legal Advice	4
I	Litigation	4
J	Public Interest	5
K	Tenders for the supply of goods	3
M	Amendment to the Development Plan	0
N	*Freedom of Information Act 1982*	0
O	Proposed Award Recipient before the presentation of the award	1
Total		**105**

Items Retained in Confidence

Following the release of items held in confidence as listed previously, the table below reflects those items from previous years that remain in confidence. The total for 2024–25 provided here is not the same as that provided in the previous table as some items can be held in confidence and released in the same financial year.

Year	Number of Items
2024–25	93
2023–24	37
2022–23	32
2021–22	28
2020–21	12
2019–20	6
2018–19	3
2017–18	16
2016–17	4
2015–16	3
2014–15	0
2013–14	0
2012–13	2
2011–12	1
2010–11	0
2009–10	0
2008–09	2

Audited Financial Statements





CITY OF
HOLDFAST BAY

Brighton Civic Centre
24 Jetty Road
Brighton SA 5048

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PO Box 19
Brighton SA 5048

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mail@holdfast.sa.gov.au

holdfast.sa.gov.au

Item No: 15.4

Subject: **TIME AND PLACE FOR ORDINARY COUNCIL MEETINGS**

Summary

The *Local Government Act 1999* requires Council to hold at least one meeting per month.

It is a decision of the Council to determine its meeting schedule. Meeting schedules can be reviewed and amended at any time by the Council.

Council currently meets on the second and fourth Tuesdays of each month (February – November) and once in January and December due to the holiday periods. It is proposed that Council continues this meeting schedule, noting that a Caretaker period will commence in late August or early September 2026 due to Local Government elections which will be held in November 2026.

Recommendation

1. That Council continues to meet on the second and fourth Tuesday of each month from February to October 2026;

2. That Council continues to hold a meeting once in January and December 2026 due to the holiday periods;

3. That Council will meet in the Council Chamber, Glenelg Town Hall, Moseley Square Glenelg;

4. That Council meetings will commence at 7.00pm;

5. If required an information briefing session will be held prior to Council meetings commencing at 6.00pm; and

6. Information briefing sessions will generally be held on Tuesdays at 6.00pm each month from February to October 2026, in the Kingston Room at the Brighton Civic Centre, unless a Council meeting is scheduled.

Background

Section 81 of the *Local Government Act 1999* requires that Council meets at least once per month at a time and place appointed by a resolution of Council.

Council's ordinary meetings are currently held twice per month, on the second and fourth Tuesdays of each month, except in December and January when only one meeting each month was held, taking into account public holidays. This schedule has the benefit of ensuring meeting agendas were kept to a manageable size and allows matters requiring decisions of

Council to be considered in a responsive and timely way. It is proposed that this schedule continue in 2026.

As well as ordinary meetings of Council, information briefing sessions have been scheduled on the first, third and fifth Tuesday of each month (except December and January) and before Council meeting as required. Information briefing sessions are intended as forums for Elected Members to explore current projects, ideas and opportunities in depth in an informal setting. They also provide occasions for training and development. Information briefing sessions are not decision-making forums.

Council may choose to amend its schedule of ordinary meetings of Council at any time and must do so with a resolution of Council.

Report

Local Government elections will be held in November 2026, with the close of voting date yet to be announced.

Pursuant to section 91A of the *Local Government (Elections) Act 1999*, Council must have a Caretaker Period Policy which governs decision-making and conduct during an election period.

An election period means the period commencing on the day of the close of nominations for the election (or earlier if so specified by Council) and ending at the conclusion of the election. This period typically lasts approximately 10 weeks, hence the caretaker period can be expected to commence around late August/early September 2026.

In addition, there has been suggestion that if the 2026 COP31 conference is awarded to Adelaide, the election date could potentially be changed to avoid a conflict of activities.

To allow for the new Council to take oath, the Chief Executive Officer will call the first meeting of Council following the election and will preside until the Mayor has taken the oath of office.

Proposed Ordinary Council Meeting dates for 2026:

Ordinary Meeting	Date/Day	Comments
January 2026	Tuesday 27 January	Allows for public holidays and festive season
February 2026	Tuesday 10 February Tuesday 24 February	
March 2026	Tuesday 10 March Tuesday 24 March	
April 2026	Tuesday 14 April Tuesday 28 April	
May 2026	Tuesday 12 May Tuesday 26 May	
June 2026	Tuesday 9 June Tuesday 23 June	

Ordinary Meeting	Date/Day	Comments
July 2026	Tuesday 14 July Tuesday 28 July	
August 2026	Tuesday 11 August Tuesday 25 August	
September 2026	Tuesday 8 September Tuesday 22 September	Caretaker period
October 2026	Tuesday 13 October Tuesday 27 October	Caretaker period
November 2026	No meetings scheduled for November due to the 2026 Local Government Election.	The Chief Executive Officer will call the first meeting of Council following the election and will preside until the Mayor has taken the oath of office.
December 2026	Tuesday 8 December	Allows for festive season

Budget

The costs of council meetings, workshops and briefings are included in the current budget.

Life Cycle Costs

There are no lifecycle costs associated with this report.

Strategic Plan

Not applicable

Council Policy

Caretaker Period Policy

Statutory Provisions

Local Government Act 1999, section 81
Local Government (Elections) Act 1999, section 91A

Written By: Executive Officer

Chief Executive Officer: Ms P Jackson

Item No: 15.5

Subject: **REVISED PRUDENTIAL MANAGEMENT AND PROCUREMENT POLICIES**

Summary

This report provides Council with an overview of the updated Prudential Management and Procurement policies and seeks Council's adoption of the policies.

The revisions of these two policies reflect feedback from external auditors, the Audit and Risk Committee, and align with Council's commitment to contemporary, transparent, and effective governance practices.

Recommendation

That Council:

1. adopts the revised Prudential Management Policy, as presented in Attachment 1; and

2. adopts the revised Procurement Policy, as presented in Attachment 2.

Background

Policies are dynamic instruments that must remain relevant and responsive to the evolving needs of both the organisation and the wider community.

In April 2025, external auditors Dean Newbery identified several key policies and procedures that were overdue for review, including the Procurement Policy, Organisational Procurement Procedure, and Prudential Management Policy.

An update on the review process was presented to the Audit and Risk Committee at its May 2025 meeting. Revised versions of the policies were then provided to the Committee in August 2025. Following feedback from that meeting, further refinements were made, with the final versions returned to the Committee and recommended to Council on 15 October 2025.

The Procurement Policy was updated to include procurement thresholds, exemptions, and social responsibility standards, while the Procurement Procedure was revised and endorsed by the Senior Leadership Team in accordance with Council's Policy Framework. The Prudential Management Policy was also amended to specify that an independent person will be responsible for preparing the required Prudential Management Report.

Report

Prudential Management Policy

The policy was previously approved by the Senior Leadership Team and presented to the Audit and Risk Committee. The Committee recommended amending the policy to explicitly require

an *independent* person be responsible for preparing the required Prudential Management report. The Committee also suggested broadening the scope beyond the minimum legislative requirements for prudential management reports and requested Administration review the City of Mitcham's Policy as a reference.

As a result of some further analysis, the Finance and Strategy and Governance units determined to incorporate the following enhancement into the Prudential Management Policy:

> *In addition to our legislative requirements, the Senior Leadership Team may request a prudential management report for projects that materially impact the assumptions within the Long-Term Financial Plan and carry a high or extreme risk profile.*

The Audit and Risk Committee, at its meeting on 15 October 2025, endorsed the recommendation for Council to adopt the revised Prudential Management Policy without further amendments. A copy of this Policy is attached to this report, as provided in Attachment 1.

Refer Attachment 1

Procurement Policy

The Council Procurement Policy provides a framework for acquiring goods, works, and services that ensures fairness, transparency, accountability, and value for money. It applies to all Council and Alwyndor employees and contractors engaged in procurement and contract management, excluding sponsorships, grants, donations, employment contracts, and property transactions.

Key principles include achieving value for money through balanced consideration of cost, risk, sustainability, and market maturity. The policy also embeds governance and accountability measures to ensure procurement decisions are strategically aligned and ethically sound. Key elements include:

- Ensuring probity and transparency in decision-making, supported by strong recordkeeping and legislative compliance.
- Requiring the declaration and management of actual, perceived, or potential conflicts of interest.
- Promoting diversity, Aboriginal business participation, compliance with modern slavery legislation, and environmental sustainability.
- Supporting local, South Australian, and Australian suppliers.
- Maintaining strong work health and safety standards.
- Ensuring all goods and services are fit for purpose.
- Procurement thresholds and methods are as follows:
    - Less than $15,000: Direct purchase permitted.
    - $15,001–$34,999: Request for a minimum of two quotes required.
    - $35,000–$100,000: Request for a minimum of three quotes required.
    - Over $100,000: Public tender, unless an exemption applies.

Exemptions may be granted in certain circumstances, such as exceptional circumstances, projects under $100,000 with General Manager approval, or projects over $100,000 with Chief Executive Officer or Council approval. The updated policy introduces a new requirement that all exemptions must be formally documented and reported. Ongoing oversight will be

provided through annual reporting to the Audit and Risk Committee, supported by regular audits.

The Audit and Risk Committee, at its meeting on 15 October 2025, endorsed the recommendation for Council to adopt the revised Prudential Management Policy with a minor amendment. Specifically, the heading of section 4.11 was previously titled 'Emergencies'. However, this exemption category encompasses situations beyond emergencies. Therefore, the heading and accompanying text have been updated to reflect 'Exceptional Circumstances' as the grounds under which an exemption may be applied. A copy of the updated Policy is included in Attachment 2 of this report.

Refer Attachment 2

Budget

There are no budget implications associated with this report.

Life Cycle Costs

There are no life cycle costs associated with this report.

Strategic Plan

Statutory compliance

Council Policy

Risk Management Policy

Statutory Provisions

Not applicable

Written By: Strategy and Governance Lead

General Manager: Strategy and Corporate, Mr A Fillipi

Attachment 1

CITY OF HOLDFAST BAY

CITY OF HOLDFAST BAY

Prudential Management

Council Policy

1. Purpose

This document sets out the policy of the City of Holdfast Bay for the prudential management of its projects in accordance with section 48 (aa1) of the *Local Government Act 1999* ("the Act").

Prudential management refers to the careful and responsible management of financial resources and risks within an organisation. It involves making decisions and taking actions that prioritise the long-term stability, profitability, and sustainability of the organisation.

The Policy aims to ensure that:

- Decisions to proceed with a project are evidence based, transparent and justified
- A Council project is undertaken only after an appropriate level of due diligence and foresight is applied to a project during its inception stage
- Any risks associated with the project are identified, managed and mitigated
- Council is accountable to ensuring rate payers money is spent effectively and transparently.

2. Scope

The policy applies to projects of moderate to high complexity undertaken by the City of Holdfast Bay Council. In addition, specific reporting requirements apply to projects as defined within section 48(1) of the Act. An extract of section 48 is provided as Attachment 1 to this policy.

Section 48(3) states this policy does not apply to road construction or maintenance or drainage works.

If a project is to be undertaken in stages this does not limit the operation of the provisions in section 48(1)(b) in relation to the project as a whole.

3. Roles and Responsibilities

Council	Considers the Audit and Risk Committee's advice regarding the business case and prudential management report. Endorses, rejects or places the project on hold. Requests further quality assurance advice from the Audit and Risk Committee where appropriate.
Audit and Risk Committee	Advises the Council on prudential management reports against a project's business case (where applicable). Requests that the Council consider its advice before endorsing, rejecting, or placing a project on hold.
Senior Leadership Team	Responsible for ensuring that the Audit and Risk Committee receive a prudential report and business case. Ensures that complex projects are adequately scoped and that relevant resources are available.

4. Policy Statement

The decision maker for a proposed project may be the Council, the Chief Executive Officer or an officer identified within Council's Schedule of Delegations and Sub-delegations.

The decision maker should have regard to the level of due diligence required based on the size, complexity, risk and prudential limit of the project.

In doing so the decision maker should have regard to the following:

- The benefits and needs of the project
- How the project will impact the financial sustainability of the Council
- Whether the project will increase the material risk exposure of the Council
- The financial sustainability of the project including but not limited to, economic projections, whole of life cost estimates (and assumptions)
- Assessment of risk based on the best available data
- The potential impact of the project on the portfolio of strategic initiatives and long-term financial plan.

Under the Act, a report addressing the prudential issues set out in section 48(2) must be prepared for any project that meets the criteria set out in section 48(1):

(i) where the expected operating expenditure of the council over the ensuing five years is likely to exceed 20 per cent of the council's average annual operating expenses over the previous five financial years (as shown in the council's financial statements); or

(ii) where the expected capital cost of the project over the ensuing five years is likely to exceed $4,000,000 (indexed from 30 September 2009); it should be noted that at 1 January 2025, the indexed amount is $6,000,000) or (140.6/93.7 $6,002,134 – but every year this figure will change)

(iii) where the council considers that it is necessary or appropriate.

In addition to our legislative requirements, the Senior Leadership Team may request a prudential management report for projects that materially impact the assumptions within the Long-Term Financial Plan and carry a high or extreme risk profile.

This report must be prepared by an independent person whom the Council reasonably believes to be qualified to address the prudential issues in section 48(4) and must not be a person who has an interest in the relevant project as defined in section 48(6a) - (6c).

An assessment will be conducted, and results clearly and specifically included within the prudential report regarding the merits of the project in the context of the Council's strategic management plans, asset management plan, long-term financial plan, and enterprise risk management framework. This will also include regard to all the legislative elements details in section 48 of the Act.

Council's Audit and Risk Committee will provide independent advice to the Council on a prudential management report for a potential project.

A full extract of the legislative provisions is provided as Attachment 1 to this policy.

5. Definitions

Key term or acronym	Definition
Project	A project is a group of interrelated activities that are planned and then executed to create a product or service, to agreed cost and quality criteria, within a specific timeframe, to achieve agreed results. The Project Management Framework and Manual will identify which projects it applies to.

6. Administration Use Only

Reference Number:	Document Set ID 5241512
Strategic Alignment:	Statutory requirement
Strategic Risk:	Poor or ineffective budget development and management.
Responsible Officer(s):	Manager Strategy and Governance Manager Finance
First Issued / Approved:	13/03/18
Minutes Date and Council Resolution Number:	TBA
Last Reviewed:	22/09/20, TBA
Next Review Date:	TBA
Applicable Legislation:	Section 48 of the *Local Government Act 1999* (SA)
Related Policies:	• Risk Management Policy • Procurement Policy
Other Reference Documents:	• LGA Prudential Management Information Paper 27- Revised December 2019 • Prudential Management Procedure

ATTACHMENT 1

Part 3—Prudential requirements for certain activities

48—Prudential requirements for certain activities

(aa1) A council must develop and maintain prudential management policies, practices and procedures for the assessment of projects to ensure that the council—

(a) acts with due care, diligence and foresight; and

(b) identifies and manages risks associated with a project; and

(c) makes informed decisions; and

(d) is accountable for the use of council and other public resources.

(a1) The prudential management policies, practices and procedures developed by the council for the purposes of subsection (aa1) must be consistent with any regulations made for the purposes of this section.

(1) Without limiting subsection (aa1), a council must obtain and consider a report that addresses the prudential issues set out in subsection (2) before the council—

(b) engages in any project (whether commercial or otherwise and including through a subsidiary or participation in a joint venture, trust, partnership or other similar body)—

(i) where the expected operating expenses calculated on an accrual basis of the council over the ensuing five years is likely to exceed 20 per cent of the council's average annual operating expenses over the previous five financial years (as shown in the council's financial statements); or

(ii) where the expected capital cost of the project over the ensuing five years is likely to exceed $4 000 000 (indexed); or

(iii) where the council considers that it is necessary or appropriate.

(2) The following are prudential issues for the purposes of subsection (1):

(a) the relationship between the project and relevant strategic management plans;

(b) the objectives of the Development Plan in the area where the project is to occur;

(c) the expected contribution of the project to the economic development of the local area, the impact that the project may have on businesses carried on in the proximity and, if appropriate, how the project should be established in a way that ensures fair competition in the market place;

(d) the level of consultation with the local community, including contact with persons who may be affected by the project and the representations that have been made by them, and the means by which the community can influence or contribute to the project or its outcomes;

(e) if the project is intended to produce revenue, revenue projections and potential financial risks;

(f) the recurrent and whole-of-life costs associated with the project including any costs arising out of proposed financial arrangements;

(g) the financial viability of the project, and the short and longer term estimated net effect of the project on the financial position of the council;

(h) any risks associated with the project, and the steps that can be taken to manage, reduce or eliminate those risks (including by the provision of periodic reports to the chief executive officer and to the council);

(i) the most appropriate mechanisms or arrangements for carrying out the project;

(j) if the project involves the sale or disposition of land, the valuation of the land by a qualified valuer under the *Land Valuers Act 1994*.

(2a) The fact that a project is to be undertaken in stages does not limit the operation of subsection (1)(b) in relation to the project as a whole.

(3) A report is not required under subsection (1) in relation to—

(a) road construction or maintenance; or

(b) drainage works.

(4) A report under subsection (1) must be prepared by a person whom the council reasonably believes to be qualified to address the prudential issues set out in subsection (2).

(4a) A report under subsection (1) must not be prepared by a person who has an interest in the relevant project (but may be prepared by a person who is an employee of the council).

(4b) A council must give reasonable consideration to a report under subsection (1) (and must not delegate the requirement to do so under this subsection).

(6) A council may take steps to prevent the disclosure of specific information in a report under subsection (1) in order to protect its commercial value or to avoid disclosing the financial affairs of a person (other than the council).

(6a) For the purposes of subsection (4a), a person has an interest in a project if the person, or a person with whom the person is closely associated, would receive or have a reasonable expectation of receiving a direct or indirect pecuniary benefit or a non-pecuniary benefit or suffer or have a reasonable expectation of suffering a direct or indirect detriment or a non-pecuniary detriment if the project were to proceed.

(6b) A person is closely associated with another person (the ***relevant person***)—

(a) if that person is a body corporate of which the relevant person is a director or a member of the governing body; or

(b) if that person is a proprietary company in which the relevant person is a shareholder; or

(c) if that person is a beneficiary under a trust or an object of a discretionary trust of which the relevant person is a trustee; or

(d) if that person is a partner of the relevant person; or

(e) if that person is the employer or an employee of the relevant person; or

(f) if that person is a person from whom the relevant person has received or might reasonably be expected to receive a fee, commission or other reward for providing professional or other services; or

(g) if that person is a relative of the relevant person.

(6c) However, a person, or a person closely associated with another person, will not be regarded as having an interest in a matter—

(a) by virtue only of the fact that the person—

(i) is a ratepayer, elector or resident in the area of the council; or

(ii) is a member of a non-profit association, other than where the person is a member of the governing body of the association or organisation; or

(b) in a prescribed circumstance.

(6d) In this section, $4 000 000 (indexed) means that that amount is to be adjusted for the purposes of this section on 1 January of each year, starting on 1 January 2011, by multiplying the amount by a proportion obtained by dividing the CPI for the September quarter of the immediately preceding year by the CPI for the September quarter, 2009.

(6e) In this section—

employee of a council includes a person working for the council on a temporary basis;

non-profit association means a body (whether corporate or unincorporate)—

(a) that does not have as its principal object or 1 of its principal objects the carrying on of a trade or the making of a profit; and

(b) that is so constituted that its profits (if any) must be applied towards the purposes for which it is established and may not be distributed to its members.

(7) The provisions of this section extend to subsidiaries as if a subsidiary were a council subject to any modifications, exclusions or additions prescribed by the regulations.

Attachment 2

CITY OF HOLDFAST BAY

CITY OF HOLDFAST BAY

Procurement

Council Policy

1. Purpose

This Policy seeks to:

- define the methods by which Council can acquire goods, works and services
- demonstrate probity, accountability and responsibility of Council to all stakeholders
- ensure fair and equitable procurement processes
- encourage consistency of approach in the management of procurement processes
- ensure that the best possible outcome is achieved for Council.

2. Scope

2.1 This Policy applies to all Council and Alwyndor employees and contracted staff who undertake procurement and / or contract management activities at Council.

2.2 This Policy does not cover:

- non-procurement expenditure such as sponsorship agreements, grants, funding arrangements, donations, employment agreements
- the acquisition of land, buildings or structures or entering into lease or licence agreements.

3. Roles and Responsibilities (includes Alwyndor)

Mayor and/or Chief Executive Officer	Execution of a Contract document requiring the affixation of the Common Seal of the Council, following the resolution of Council. Councils typically use the Common Seal for formal or legally significant documents, especially where execution requires "deed" formality or where a counterparty specifically requests it. Examples include: • deeds (e.g., Deed of Agreement, Deed of Novation, Deed of Confidentiality). • land transactions – e.g., land transfers, leases, easements, covenants registered on title. • agreements with the Crown or another council where seal execution is expected.
Chief Executive Officer (CEO)	Approval of expenditure of Council funds and the process undertaken preceding the approval request, exceeding expenditure limits delegated. Execution of a Contract document, exceeding expenditure limits delegated. Approval of a Worker maintaining involvement in a procurement activity where an actual or potential conflict of interest has been declared.
All General Managers and Senior Managers	Ensure this Policy is reviewed by Council as required.

Procurement and Supplier Manager Officer	Assist Workers in the application of this Policy and associated Procedure.
Internal Auditor	Conduct periodic audit of Councils procurement activities and assist in the development of assurance metrics to ensure compliance with this Policy and associated Procedures.
Workers holding CEO sub delegation pursuant to Section 37 of the *Local Government Act 1999* (Approvers)	Enter into contract arrangements on behalf of Council, within financial limitations delegated.
Workers holding CEO sub delegation pursuant to Section 137 of the *Local Government Act 1999* (Approvers)	Approval of expenditure of Council funds and the process undertaken preceding the approval request, within Financial limitations delegated.

4. Policy Statement

Council is committed to implementing fair, transparent and competitive purchasing and contracting practices to achieve the best value for money outcomes aligned to Council's strategic objectives, community expectations and the requirements of any special funding sources, in particular:

4.1. Value for Money

The Council will undertake efficient and effective procurement to ensure value in the expenditure of public money. Value for money is achieved by ensuring the desired outcome is delivered at the best possible price, accounting for relevant financial and non-financial factors. These factors may include:

- costs – including price, whole of life cycle costs, and opportunity costs
- relevant and relative risks
- the value of any environmental, social and economic benefits
- the maturity of the market for the goods or services being sought
- flexibility or adaptability to possible change over the life cycle of the goods or services being sought
- circumstances or innovations that may not have been foreshadowed at the time this policy was developed.

Value for money may not necessarily favour the lowest price.

To achieve value for money, procurement activities should:

- include a comparative analysis of the costs and benefits of each option
- where relevant, specify the conditions and evaluation criteria in approach to market documents
- consider extending or reviewing existing contracts, if it is determined that such an approach will achieve better outcomes and value for money, compared with a market approach
- not be broken into parts to circumvent this policy.

4.2 Probity, Accountability, Fair and Transparent

All procurement shall be undertaken in a manner that ensures:

- clearly established roles and responsibilities
- appropriate record keeping and documentation
- purchasers must comply with all legal and policy requirements and be impartial, fair and professional in their actions and decisions
- adherence to all applicable legislation, policies and procedures. For instance, purchase orders exceeding $2,000 require authorisation by an employee independent of the initiator, in accordance with the Organisational Procurement Procedure

- identification and management of actual or potential conflicts of interest (further information below).

4.3 Conflicts of Interest

A Purchasers duties and responsibilities must be carried out fairly and impartially, without bias, free from improper influence and in the community's interest. Conflicts of interest, actual and perceived, can erode the community's trust that public funds are expended in the public interest.

A Conflict of interest arises where the private interests of a Purchaser conflict, have potential to conflict or might be perceived to conflict, with the conduct of a Purchaser. The personal interests of a Purchaser can be material or financial interests, as well as non-financial interests, arising from their private life. They can be their own personal interests, or the interests of family, friends, or associates. The interests of a business, club, group, or association can also comprise a personal interest for a Purchaser, as can animosities, grievances or biases against other individuals or groups.

There are three types:

- actual conflict of interest exists if private and/or personal interests influence the performance of or decisions made of a Purchaser
- perceived conflict of interest exists if private and/or personal interests appear to influence the performance of or decisions of a Purchaser
- potential conflict of interest exists if private and/or personal interests have potential to influence the performance of or decisions of a Purchaser.

Conflicts of interest will be managed in accordance with internal procedures.

4.4 Social Responsibility

Sustainable procurement aims for the lowest environmental impact possible (on global challenges such as climate change, biodiversity loss, waste, and pollution) and the most positive social results, including diversity, inclusion, and equality in the supplier market, an improvement in community health and wellbeing, and non-breach of modern slavery legislation.

Council acknowledges Traditional Owners throughout Australia and strongly encourages Aboriginal businesses to quote and tender.

As part of Council's commitment to Reconciliation and desire to invite increased Aboriginal economic participation to our City, Aboriginal businesses will, to the extent permitted by law, be given preference when other considerations are equal.

Where Aboriginal expertise is required to deliver outcomes being tendered for, direct engagement of an Aboriginal business is permissible. An Aboriginal business is classified as such if registered on the South Australian Aboriginal Business Register, certified by Supply Nation or registered with an Aboriginal Regional Authority or Aboriginal Landholding Authority and is 50% or more Aboriginal owned and based in South Australia. Council encourages Aboriginal businesses to register on the SA Tenders and Contracts website. Council will model public value and social responsibility by ensuring purchases favour suppliers that provide or support social enterprise and/or contribute substantially to social justice, access and inclusion and equal employment opportunities, to the extent permitted by law.

4.5 Environmental Sustainability

Council promotes environmental sustainability, including emissions reduction, through its procurement activities. It will consider the purchase of environmentally sustainable goods and services where they

meet value for money criteria and all other financial and commercial considerations are equal.

Council will endeavour to ensure legislative compliance and environmentally responsible practices by any contractor engaged to perform services for or on behalf of Council.

4.6 Buy Local

The Council recognises the important contribution local businesses make to the City and actively encourages them to submit quotes and tenders. Where permitted by law, preference will be given to suppliers located within the City of Holdfast Bay whose operations support local economic development, provided all other factors are equal. Preference will also be extended to South Australian and Australian businesses.

4.7 Work Health and Safety

The Council has an obligation to ensure that all suppliers are compliant with the *Work Health and Safety Act 2012* and are competent in the provision of goods or services. Compliant certifications are required to be held by suppliers and made available to the Council on request.

4.8 Fit for Purpose

Services and materials sourced for Council projects must meet Australian standards for design, manufacture and fabrication and be clearly outlined to suppliers during the purchasing process.

4.9 Procurement Thresholds

The Requesting Officer will choose from one of the following minimum requirements for all procurements, where there is no Contracted Supplier agreement in place:

Value of purchase (excluding GST)	Direct Purchasing	Request for Quotes (2 quotes)	Request for Quotes (3 Quotes)		Tender (Open/ Select)		Panel Contract		Strategic Alliances
Less than $15,000	✓			**Or**		**Or**	✓	**Or**	✓
$15,001 to $34,999		✓ RFQ $15,001 to $34,999 required		**Or**		**Or**	✓	**Or**	✓
$35,000 to $100,000			✓ RFQ $35,000 to $100,000 required	**Or**	✓	**Or**	✓	**Or**	✓
Greater than $100,000					✓		✓		✓

The value of the purchase will be calculated (exclusive of GST) as follows:

- one-off purchase: the total value of the purchase
- multiple purchases: the total value of items/ purchases for a particular project/activity (whole of life costs)
- ongoing purchases: the annual value of the purchases from the supplier.

Purchases must not be broken into parts to circumvent this policy. For clarity, circumvention does not occur if a project or activity is genuinely multi-stage (that is, one stage must logically be completed before the next stage can be planned).

4.10 Exemptions to Procurement Policy

The Procurement Policy does not apply to:

- the continuation of work or services under existing arrangements (for example, variations or minor extensions to existing work orders or contracts to facilitate completion)
- works, goods or services that have been subject to a recent competitive procurement process and the pricing is still valid
- works, goods or services being provided under warranty, servicing, maintenance or defects liability
- works, goods or services where the supply market is known to be limited to the extent that adhering to procurement processes is not feasible.

4.11 Exceptional Circumstances

In certain circumstances and emergencies, the Chief Executive Officer or Council may exempt/waive application of the Procurement Policy and pursue a method which will bring the best outcome for the Council.

This includes when there are timing constraints and where the supply market is known e.g., monopoly exists, limited specialist goods/services required and can only be provided by a single provider (sole supplier), emergency need etc. (not an exhaustive list).

Where an exemption is due to an emergency situation:

- expenditure should be limited to that required to alleviate the emergency situation
- purchasers must ensure that appropriate methods of purchase are resumed as soon as practicable (i.e. purchase order generated, quotations sought for remainder of the goods, works or services other than that required for the emergency response).

On an annual basis an exceptional circumstances report will be provided to Council's Audit and Risk Committee by Procurement Services.

4.12 Under $100,000

General Manager approval is required if a different purchasing method for purchases under $100,000 (excluding GST) are used other than those prescribed in this Policy. Approval may be granted for considerations such as market conditions, value for money or availability of the required goods/services from an Aboriginal, local, or other relevant business. Under such circumstances the cost of these purchases should be benchmarked (e.g. quantity survey) for value for money.

4.13 Over $100,000

Tenders must be called for contracts for goods and services more than $100,000 (excluding GST) unless:

- a panel contract or strategic alliances are used
- a different competitive process will deliver greater benefit than other methods
- market conditions or circumstances are such that a tender process will not deliver value for money
- the required outcomes to be delivered require Aboriginal expertise and an Aboriginal business can supply the required goods/services
- a local business can supply the required goods/services, and the procurement will demonstrably contribute a significant economic, environmental and/or social good to the City. For clarity, 'demonstrable' means measurable, not indirect/general economic activity. Examples could include, for example, additional long-term jobs in the city, social enterprises directly created by the procurement, new investments made in accessibility or sustainability in the city, etc.

Under such circumstances, the cost of these purchases should be benchmarked (e.g., quantity survey) for value for money.

Purchases between $100,000 to $500,000 (excluding GST) require approval of the Chief Executive Officer if a tender, panel contract or strategic alliances are not to be used and an exemption is required. It is at the Chief Executive Officer's discretion to determine whether Council (the elected body) should be notified of the exemption at a following Council meeting (via Items in Brief).

However, purchases more than $500,000 (excluding GST) require Council's (the elected body's) approval if another purchasing method is to be used other than a tender, panel contract or strategic alliance (via Report to Council).

Exemptions Register: Council's Administration is to record its reasons in writing for exempting the application of this Policy and retained in Council's document management system for probity purposes.

4.14 Unsolicited Proposals

Refer to Council's Unsolicited Proposals Policy.

4.15 Prudential Requirements

It is a requirement that a Prudential Report is prepared for projects exceeding a prescribed value, prior to any purchasing being undertaken (refer to Council's Prudential Management Policy).

8. Definitions

Key term or acronym	Definition
Employee	Means any full-time, part-time, contract, casual, work experience, trainees, and volunteers, as well as those persons working at a Council workplace through a contract or other similar external arrangement.
Local supplier	Means those suppliers and contractors located within the City of Holdfast Bay's boundaries.
Value for money	Refers to the balance between the quality and cost of a product, service, or investment.
Probity	Refers to the quality of having strong moral principles, honesty, and integrity. In practice, it means behaving ethically, transparently, and fairly, particularly in situations that involve public trust or fiduciary responsibility.

Accountability	Is the obligation of council to take responsibility for their actions, decisions, and policies and to be answerable to stakeholders or the public.
Transparent	Means being open, clear, and straightforward about actions, decisions, and processes, without hiding or withholding information.
Social responsibility	Refers to the obligation of individuals, organizations, and governments to act in ways that benefit society as a whole. This involves considering the impact of actions on the community, environment, and economy, and striving to make positive contributions beyond self-interest or profit. Social responsibility can take many forms, including: • Environmental sustainability: Reducing waste, conserving resources, and minimizing environmental impact. • Ethical practices: Ensuring fair labor conditions, promoting diversity, and acting with integrity.
Environmental sustainability	Environmental sustainability refers to responsible practices that aim to protect and conserve natural resources, ensuring that ecosystems remain healthy and resilient over time.

5. Administration Use Only

Reference Number:	Document Set ID 5241442
Strategic Alignment:	Statutory requirement
Strategic Risk:	Poor or ineffective budget development and management.
Responsible Officer(s):	Manager Strategy & Governance Procurement & Supplier Management Officer Manager Finance
First Issued / Approved:	01/08/11
Minutes Date and Council Resolution Number:	TBA
Last Reviewed:	28/06/22, TBA
Next Review Date:	TBA
Applicable Legislation:	• *Local Government Act 1999* • Trade Practices Amendment (Australian Consumer Law) Act (No.1) 2010 • *Work Health and Safety Act 2012*
Related Policies:	• Code of Conduct • Disposal of Assets Policy • Organisational Procurement Procedure • Prudential Management Policy • Risk Management Policy, Framework and Procedure • SA Public Participation Policy • SA Public Participation Policy Procedural Guidelines • Supplier Charter • Unsolicited Proposals Policy • WHS Contractor Management Policy
Other Reference Documents:	https://www.lga.sa.gov.au/lgaprocurement