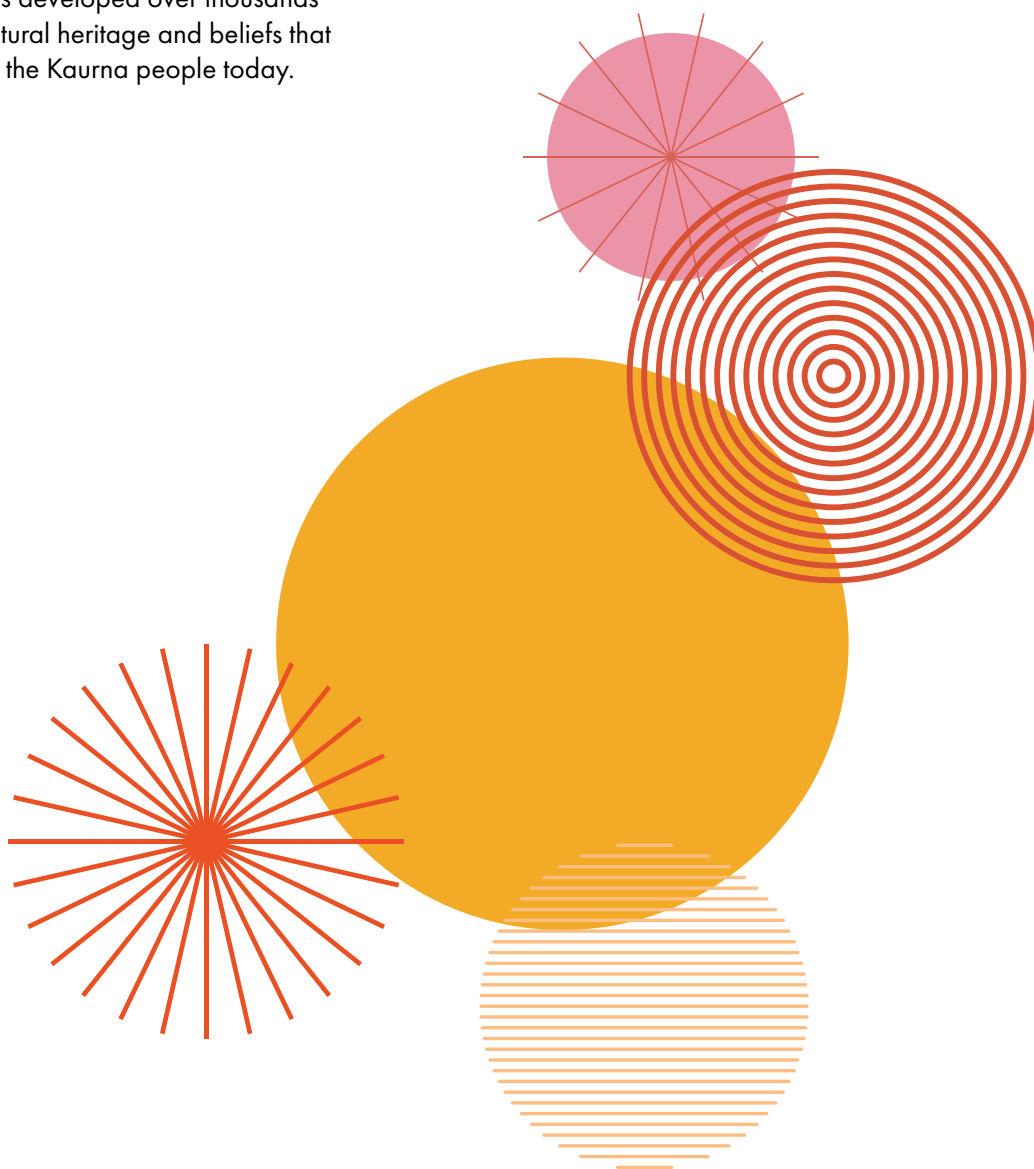


Annual Report 2022–23



Traditional Custodians

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 Place

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 *Our Plan for Our Place Annual Business Plan 2022–23*.

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 Place

Adelaide's Favourite Coastal Destination

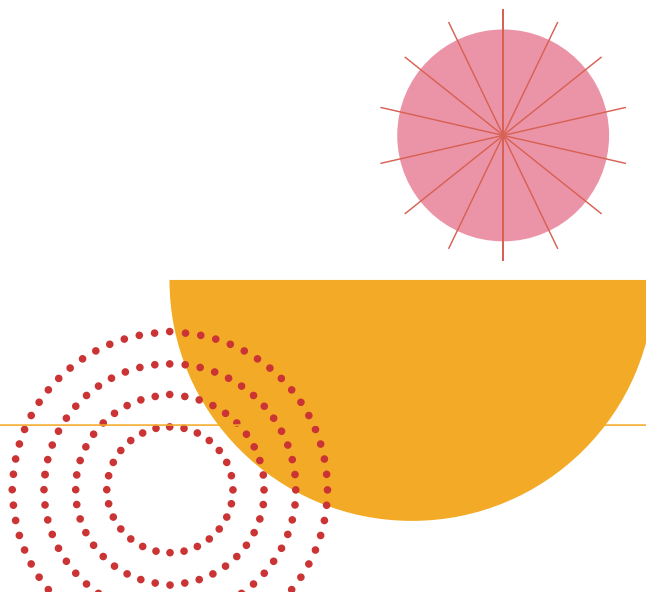
For 65,000 years, Aboriginal people have inhabited the vast lands of Australia. The coastal environment of Holdfast Bay, with its freshwater lagoons and abundant plant and animal resources, was used for millennia as a meeting place for cultural celebrations, ceremony, and trade by the local Kaurna people. It continues to be a place of significant Kaurna cultural heritage.

In 1836, Colonel William Light arrived on a ship named Rapid on a mission 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.

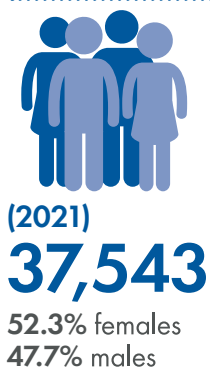
In 1997, the City of Holdfast Bay was formed through the amalgamation of the Glenelg and Brighton councils.

Located just eleven kilometres from Adelaide's city centre and five minutes from Adelaide Airport, our city is now home to over 37,000 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



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.

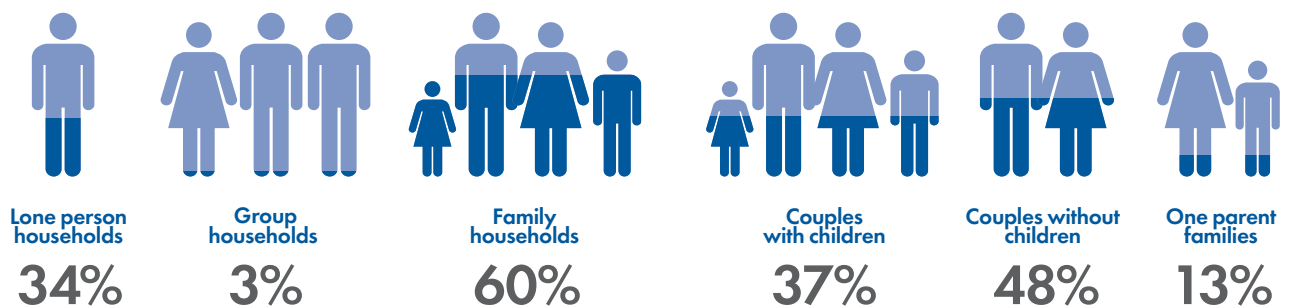
MEDIAN AGE



MOST COMMON AGE GROUP



HOUSEHOLD TYPES



Source: ABS 2021

Message from the Mayor

A city, economy and community that is resilient and sustainable is one of three pillars we are guided by in all that we do, in line with our Strategic Plan, *Our Holdfast 2050+*.

In addition to this, our proximity to the coastline – 9km of which is a significant portion of our council area – means that caring for our environment has been, and will continue to be, a major area of focus in all that we do.

This Annual Report demonstrates how the City of Holdfast Bay has proven its leadership in sustainable environmental practices, in particular waste management, year on year.

We have become a member of a recently formed Adelaide Coastal Councils Network, to advocate and collaborate with other Adelaide metropolitan councils and state agencies.

In line with our *Carbon Neutral Plan*, we have been on 100 per cent renewable electricity since January this year. This has been supported with the installation of additional solar systems at the Glenelg Library, Brighton Library, Brighton Tennis Club and the William Kibby VC Veterans' Shed at Glenelg North.

We have supported Green Living workshops and offered our residents financial rebates to assist them to live greener lives.

Council staff have also worked closely with our nature volunteers who contributed more than 1,152 hours (equivalent to \$74,880), over 43 volunteer sessions, looking after our natural areas, gullies and reserves.

A two-year campaign to capture the number, status and health of our public trees across streets and reserves has been completed through the Urban Forest Tree Audit.

We have approximately 21,500 trees and in the past year, planted another 798 street trees, which all contribute to our goal of increasing the city's tree canopy.

The most significant change we introduced was weekly green-lid FOGO (Food Organics Garden Organics) bin collections, which was a first for any council in South Australia.

This change was a powerful demonstration of Council's leadership in the environmental and waste management space.

After an 18-month trial, the city-wide rollout of our new default kerbside bin collection service started in July 2022 and we have now diverted 70 per cent of waste away from landfill – another South Australian first.

This change has also achieved a reduction in greenhouse gases that are produced when food and other organic items are sent to landfill.

Our focus on the environment has also extended to future-proofing our natural assets.

The Pine Gully revitalisation project transformed the Kingston Park site, with the installation of stormwater pipes, a rock-lined channel, a new trail and stairs for community access and landscaping.

We secured a Green Adelaide grant for \$150,000 to contribute to the revegetation and trail works, which has resulted in a wonderful community asset that will be enjoyed for decades to come.

Community and sporting facilities are essential services provided by councils and we have continued a significant investment to create even more assets that are so important to our community.

The Glenelg Oval Masterplan has progressed into Stages 3 and 4, resulting in the installation of a new LED scoreboard and new behind goal netting in time for the 2023 SANFL season.

Community consultation was undertaken for the upgrades to the adjoining Margaret Messenger Reserve and detailed designs were finalised for the remaining aspects of the Masterplan including *Disability Discrimination Act* (DDA) compliant access between Glenelg Oval and the reserve and new public toilets.

At South Brighton, the Dover Square Tennis Club benefitted from court upgrades and the installation of new competition-standard lighting. This again demonstrates our commitment to supporting sports and community clubs at a grass roots level.

At our two major visitor precincts – Jetty Road, Glenelg and Jetty Road, Brighton – we've improved both our security provisions and lighting for increased safety and accessibility.

Jetty Road, Brighton has undergone a street lighting upgrade to improve the amenity and energy efficiency.

All street lighting from the Esplanade at Brighton to the train line has been replaced with energy efficient LEDs. Further to this, we installed more than 30 LED solar bollards to boost visibility and accessibility in the precinct.

The change to LED lights along the street is part of Council's overall plan, in partnership with SA Power Networks, to fit LEDs into all 2,550 streetlights across the city.

At Glenelg, we undertook a major upgrade and expansion of the CCTV network – from the Esplanade and Foreshore to the retail precinct of Jetty Road.

Almost half the existing cameras were replaced with new hardware and another 38 cameras were added to the network, taking the number to almost 80 cameras in total.

The project cost was \$630,000 and was funded by Council together with a grant from the Federal Government's Local Roads and Community Infrastructure Program.

Events have continued to play a vital role in supporting our economy, local businesses and the hospitality and tourism industries, and we welcomed more than 1,098,850 visitors to the city, with an estimated 600,000 people attending events we hosted.

A highlight was the return of the Glenelg Christmas Pageant in November 2022, after a two-year hiatus. An estimated 25,000 people lined Jetty Road to view the parade which included more than 50 floats and 1800 participants.

We also took Christmas to the suburbs by supporting 10 Christmas Street Meets, in which neighbours celebrate the spirit of Christmas together in their local street.

Of course, this is just a snapshot of the past year with many more highlighted in this document. I hope you enjoy reflecting on our achievements as I have.

I look forward to watching our community continue to prosper in the years ahead.



Amanda Wilson
Mayor
City of Holdfast Bay

Message from the CEO

Reflecting on the past 12 months is an insightful and rewarding exercise to undertake.

Not only to review and celebrate our city's achievements, of which there are many, but then to look forward to what we can further achieve in the future.

Council's focus on caring and supporting our community, from our youth to our seniors, has been outstanding.

We see the value in nurturing the younger members in our community while caring for our ageing population – while also celebrating their wisdom and acknowledging their valuable contributions.

This was demonstrated through the Seniors for Seniors project in which senior members of our community shared their tips for life and success with the 2022 year 12 seniors from our two local high schools.

The moving video was initiated by Council's Community Wellbeing team, which has also been instrumental in further promoting the achievements of young people in Holdfast Bay.

The HoldUp Youth Committee is an active group which provides opportunities for consultation and collaboration regarding youth projects and events.

More than a dozen young artists transformed the Zig Zag ramp at Seacliff, bringing to life our community asset with a bright mural.

Council also supported 65 young people with Youth Achievement Sponsorship grants, totalling \$9,250 in recognition of and to encourage their sporting goals and achievements.

Maintaining and upgrading community assets for young ones to enjoy also saw the upgrade of several playspaces and reserves, including the Patawilya Reserve bike and scooter track at Glenelg North.

At South Brighton, the Dover Square Reserve playspace was renewed with new soft fall and some new play equipment, and community consultation was undertaken for the design of Paringa Reserve playspace.

Our Community Wellbeing program is also essential in helping older people engage with their local community. We provided residents with 7,459 one-way transport trips, be it to allow people to attend medical appointments, shopping or personal business.

Council staff also worked closely with Community Centre volunteers to attract more than 8,000 visitors each month. Activities included more than 80 low-cost programs with a focus on health and fitness, education, arts and crafts, social and personal development as well as luncheons, charity events and Adelaide Fringe and Adelaide Festival shows.

Through our aged care provider Alwyndor, more than 550 people were supported to live safely and healthily at home with Alwyndor's home care packages, which increased by 45 per cent on the previous year.

Offering our senior residents the chance to continue to live independently in their own homes, while receiving the assistance or care they need, is another critical service for our community.

Alwyndor is also home to the intergenerational playgroup, Tots at Dots, which returned in 2023 after being put on hold during the pandemic.

Tots at Dots offers the unique opportunity for inter-generational play and interactions that are equally beneficial for the children, parents, guardians, and Alwyndor's residents and is endorsed by Playgroup SA.

We know that without the contribution of our volunteers, we would be unable to offer so many great experiences and services to our community.

I want to thank the 309 volunteers who worked so diligently and contributed 59,328 hours to council programs over the past year, which is equal to \$2.76 million in economic value.

We had many volunteers assist us in hosting two very successful accessible beach days at Glenelg, held in partnership with the Paraplegic and Quadriplegic Association of South Australia and with support from the Rotary Club of Holdfast Bay and Rotary Club of Glenelg.

The events were designed to give people with disabilities and others with mobility difficulties the opportunity to access the beach and go into the ocean in a safe manner.

Further to that, we identified the need to make our beaches accessible to everyone in our community and have delivered this essential service for both residents and visitors to enjoy.

A *Disability Discrimination Act* (DDA) compliant beach access ramp was constructed just north of Glenelg Jetty and now provides year-round access to the beach.

Another six access points onto Glenelg Beach were also upgraded between the jetty and Broadway Kiosk. The new stairways have greater ability to cope with fluctuating sand levels and reduce maintenance requirements for Council. There is also a ramp, located near Pier and Robert Streets, which has a non-slip surface.

Council's ongoing commitment to enhancing our city's image, safety and accessibility was undertaken by our Engineering and Field Services teams.

A total of 6,176 linear metres of road were resealed, 4,461 linear metres of kerb renewed, 102 DDA-compliant kerb ramps upgraded, with another 19 bus stops improved.

Upgrades were also undertaken at the Gordon and Augusta Streets roundabout at Glenelg and an emu crossing was installed at Margaret Avenue, North Brighton, adjacent to Paringa Park Primary School.

The volume of work undertaken by our Field Services team has also been significant in the past 12 months.

Our accelerated footpath program has seen 5849m² of footpaths repaired in addition to the regular repair program. On top of this, the team repaired 1,230m of kerbing and 366m² of bitumen (potholes).

The team maintains 56 areas – parks, reserves, sports ovals, significant verges and Partridge House - as well as daily street cleaning and routine maintenance of bins, benches, showers and drinking fountains.

The response of the team was nothing short of outstanding when, in November last year, Adelaide experienced one of the most destructive storm events seen in recent years.

More than 20 staff members gave up their weekend and worked tirelessly to help clean-up after flooding and fallen trees.

The reactive works continued for months after the storm, with a record being set for the number of work requests completed.

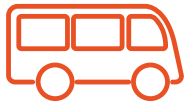
As detailed in this report, our list of achievements for the past year is impressive and it is thanks to the commitment of all council staff – who have shown themselves to be leaders in their fields – that this has been accomplished.



Roberto Bria
Chief Executive Officer
City of Holdfast Bay

2022–23 Highlights

In 2022–23:



7,459

community transport trips helped residents get out and about



6,171

Holdfast Hounds were registered and 57 animals were reunited with their owners



551

people were supported to live safely and healthily at home with Alwyndor's home care packages



100%

renewable electricity used by Council



3,060

immunisations were administered at our local clinics



526,376

library items were lent to 13,420 members



309

invaluable volunteers contributed 59,328 hours within council programs (\$2.76 million economic value)



43,088

phone enquiries resolved



28

Community Grants issued totalling \$42,171

65

Youth Achievement sponsorship grants totalling \$9,250



\$64,000

allocated to local businesses in shopfront grants



1,098,850

people visited Holdfast Bay



798

street trees were planted



70%

of waste was diverted from landfill



518

events held at Partridge House



1,000+

local businesses can be found on the Holdfast Bay Business Directory and MyHoldfast App

600,000+

people attended Holdfast Bay hosted events



6,176

linear metres of road, 4,461 linear metres of kerb and 8,626m² of footpath were maintained or replaced



981

development applications were processed



274

new dwellings were approved (valued at \$122 million)



A Day in the Life

Did you know that on a normal day in the City of Holdfast Bay:

Nearly

1,508

items are borrowed from our libraries at Glenelg and Brighton



More than

322

people attend our four Community Centres



511

people visit the libraries



30 trips on the Community Wellbeing bus



60

separate cleaning services are conducted at council buildings



Each of our **31** public toilet facilities are serviced and cleaned

Our two Jetty Roads at Glenelg and Brighton are serviced by street sweepers



174 phone calls and **95** emails are responded to by our Customer Service team



3,242 page views on our website



4

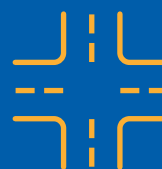
Development Applications processed



Maintenance and other works are carried out at Glenelg Oval by our Open Spaces team

7,200

bins lifts for residential and business waste collection



25 linear metres of roads resealed

18 linear metres of kerb replaced



3 trees planted



24sq metres of footpaths repaired



33 requests completed by our Field Services team

Quality of Life Survey Results (2023)

How you rated your council out of 10:



COMMUNITY



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



PLACEMAKING



7.1

Maintaining roads and kerbing



7.55

Maintaining cycle networks



8.7

Access to shops, services and open space



ENVIRONMENT



8.1

Maintaining beaches and coastal areas



8.2

Providing adequate waste management services



Overall rating of Holdfast Bay as a place to live



ECONOMY



7.8

Encouraging a diverse range of businesses and services in the area



7.85

Supporting and promoting tourism and events



CULTURE



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



Our Holdfast 2050+

In November 2021 Council adopted a new Strategic Plan titled *Our Holdfast 2050+*. This Plan came into effect on 1 January 2022. This means that 2022–23 was the first full year under this new Plan.

This Strategic Plan was in direct response to changing conditions and being set up to respond to an uncertain future. While change has occurred throughout human history, we are living in a world characterised by:

- › V = Volatility: the nature, speed and dynamics of change, forces and catalysts
- › U = Uncertainty: the lack of predictability, prospects for surprise, and awareness and understanding of issues and events
- › C = Complexity: the multiplex of forces, no cause-and-effect chain and confusion
- › A = Ambiguity: the haziness of reality, the potential for misreads, and mixed meanings of conditions.

These VUCA conditions are amplified by advancing technologies, changing needs and social values and increased expectations.

In developing *Our Holdfast 2050+*, Council considered what long-term challenges may be expected and how to best address them. These include challenges such as climate change and infill development, which could have the potential to erode the quality of life in Holdfast Bay over the medium to long term.

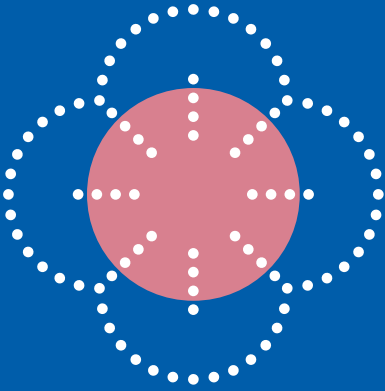
Our Holdfast 2050+ has an increased focus on community—the people of Holdfast Bay as well as important infrastructure and assets. This recognises the need for a long-term, ambitious vision while allowing sufficient flexibility to adapt as conditions change and as our knowledge improves. *Our Holdfast 2050+* captures the spirit of these aspirations for everyone who lives, works and plays in the City of Holdfast Bay. The vision for *Our Holdfast 2050+* is:

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:

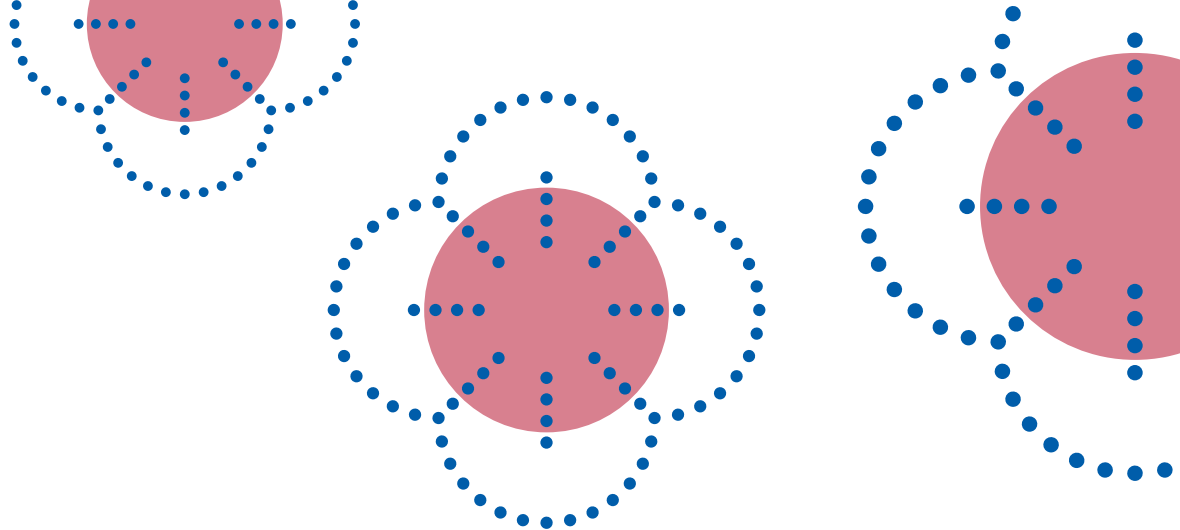
- › **Wellbeing**
Good health and economic success in an environment and a community that supports wellbeing.
- › **Sustainability**
A city, economy and community that is resilient and sustainable.
- › **Innovation**
A thriving economy and community that values life-long education, research, creativity and entrepreneurialism.

The focus of *Our Holdfast 2050+* is on the city as a whole and the communities that work, live and play within it. To deliver this Plan the operations of the Council itself requires its own focus. To create this focus, an integrated Corporate Plan will be developed in 2023–24.



Wellbeing

Good health and economic success in an environment and a community that supports wellbeing.



Kaurna Heritage and Culture

The City of Holdfast Bay continues to foster and strengthen relationships with the Kaurna people to honour, promote and protect their culture, heritage and connection to the land. Some activities include:

- › Regular meetings were held with Kaurna Elders to discuss Council projects and cultural initiatives and deliver outcomes that strengthen our community's understanding of Kaurna culture, connection to place and our shared history.
- › Welcome to Country and/or Acknowledgement of Country continue to be embedded in community events and civic ceremonies.
- › Council provided a variety of workshops and training including cultural awareness, cultural heritage sessions, language workshops and arts and cultural activities. These initiatives encouraged cultural learning and sharing and provided a greater understanding and respect for Aboriginal heritage and culture and the significant sites throughout the city.
- › In celebration of National Reconciliation Week, South Australia's History Festival and NAIDOC week, cultural workshops and tours were facilitated by Kaurna Elders and Aboriginal cultural leaders. The theme for NAIDOC week 2023 being 'For our Elders', Council worked with Senior Kaurna Elder Lynette Crocker to share a short film on some of the influential Kaurna and Aboriginal women in her life.
- › Kaurna Nation led the cultural focus of the 186th Proclamation Day ceremony at the Old Gum Tree on the 28 December, building upon the collaborative approach between Council and Kaurna to share our joint histories.

Community Sport and Recreation

Club Development

Council provides assistance and support to local sporting clubs and recreation groups to develop positive and sustainable club management. This is achieved through workshops that support strategic planning, volunteer management, financial management and succession planning. Council also works with individual clubs to progress grant funding opportunities for facility upgrades.

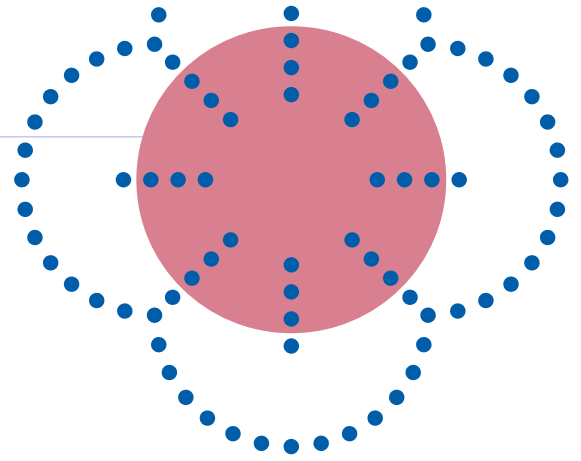
Glenelg Oval Masterplan

Construction of stages three and four of the Masterplan commenced with the installation of a new LED scoreboard and new behind goal netting in time for the 2023 SANFL season. Community consultation was also undertaken for the upgrades to Margaret Messenger Reserve and new playspace / fitness stations. Detailed designs were finalised for the remaining aspects of the Masterplan, including upgrades to Margaret Messenger Reserve and new public toilets which will start construction in September 2023.

Dover Square Tennis club

The upgrades to the Dover Square Tennis Club were undertaken and included the construction of two new courts and new competition-standard lighting for all four courts. The upgrades that were completed in February 2023 will enable the Club to host night matches, training and social tennis.

Wellbeing



Kauri Community and Sports Centre

The Kauri Community and Sport Centre is home to the Holdfast Music Centre, Seacliff Uniting Church Netball Club, Seacliff Tennis Club and Seacliff Hockey Club. During the previous 12 months, the Clubs have operated under a self-management model, with the objective to maximise the use of the Centre by the rest of the community and to offer a range of social, recreational, educational and personal development programs. The next 12 months will focus on Council facilitating and consolidating the new self-managed approach with the Clubs.

Playspace and Reserve improvements

In 2022–23, Council upgraded the following playspaces and reserves:

- › Patawilya Reserve bike / scooter track was upgraded and resurfaced.
- › Dover Square Reserve playspace was renewed with new soft fall and some new play equipment.
- › Community consultation was undertaken for the design of Paringa Reserve playspace to be upgraded with new equipment, shelters and seating in September 2023.
- › Wigley Reserve had new sports lighting installed for use by community groups and personal trainers for after-dark use of a section of the reserve.

Glenelg Beach entry points upgrades

Seven existing beach access points between the Glenelg Jetty and Broadway kiosk have been upgraded. This includes new infrastructure such as non-slip steps, handrails, seating, shelter and a *Disability Discrimination Act* (DDA) compliant beach access ramp north of Glenelg Jetty.

Community Wellbeing

The Community Wellbeing Program provided residents with 7,459 trips. These trips are for older people who rely on community transport to engage with their local community, attend medical appointments, shopping and personal business.

Volunteers

Across the City of Holdfast Bay, 309 volunteers contributed 59,328 hours of support, equating to \$2.76 million in economic value. This is an increase of 31 per cent from 2021–22.

Volunteer Services have referred 35 volunteers to local service organisations and supported special interest groups. We have supported inclusion by developing programs for more members of the community with disabilities.

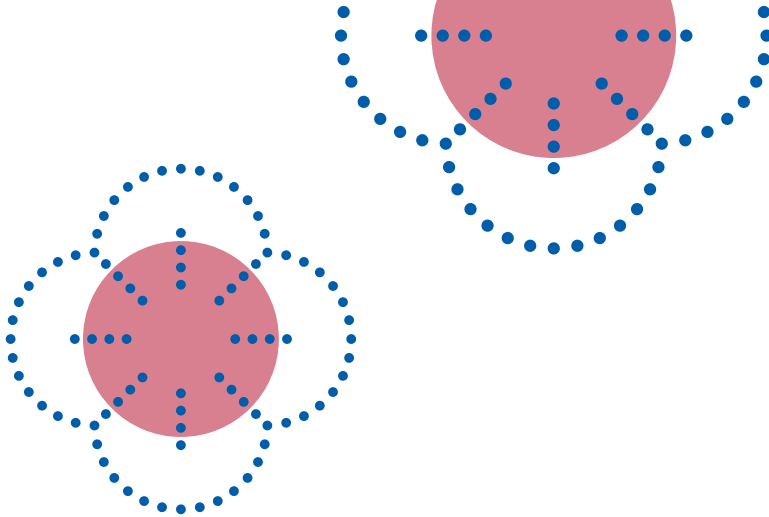
New volunteer programs were introduced, these include:

- › Veterans' Shed volunteering
- › Millie Dorsch Sisterhood Support Program
- › Wednesday Gardening Group
- › Hove Kitchen Program
- › Library IT Program.

We have been able to place volunteers across the organisation with new placements in:

- › Youth Programs – two people
- › Environmental programs – nine people
- › The Bay Discovery Centre – 16 people
- › Library programs – five people





- › Alwyndor programs – three people
- › Community bus – 12 people
- › Poo bag refill (PBR) – two people
- › Justice of the Peace – one person
- › Arts programs – two people
- › The History Centre – nine people
- › Social Support – two people
- › Veterans’ Shed volunteering – seven people
- › Millie Dorsch Sisterhood Support Program – five people
- › Wednesday Gardening Group – six people
- › Hove Kitchen Program – four people
- › Library IT Program – three people
- › Advanced Care Directive Program – two people.

Community Centres

The City of Holdfast Bay offers four community centres:

- › Glenelg Community Centre
- › Glenelg North Community Centre
- › Brighton Community Centre
- › Holdfast Bay Community Centre.

Council staff work closely with Centre volunteers to attract more than 8,000 visitors each month. Activities included over 80 low-cost programs such as health and fitness, education, arts and crafts, social and personal development as well as luncheons, charity events, and Fringe and Festival shows.

The community centres support local charities by delivering social events that raise awareness of issues and by sharing information on services available within the community. The Glenelg Brass Band offers free community concerts at a range of community events while traditional social events like Easter, Christmas, seniors and seasonal luncheons attract up to 100 people each.

Community Development Projects

There are several community partnerships with local organisations which support programs to address disadvantage, loneliness and homelessness. Others support lifelong learning, good neighbours, health and nutrition, sensory and invisible disabilities. Support for each service organisation varies dependent upon gaps. Support includes assistance in grant application and management, collection and collation of data, program planning, network and resource connections, and subject matter expertise.

Youth program

Council’s programs and initiatives targeting children and young people included:

- › An active HoldUp Youth Committee regularly providing opportunities for consultation and collaboration regarding youth projects and events.
- › Grant recipient for DHS (Dept Human Services) Youth Week initiative, involving 15 young people in collectively designing and facilitating a public art mural.

Council was also awarded a South Australian Commissioner for Children and Young People Period Poverty Grant to address period poverty in the local area.

Wellbeing

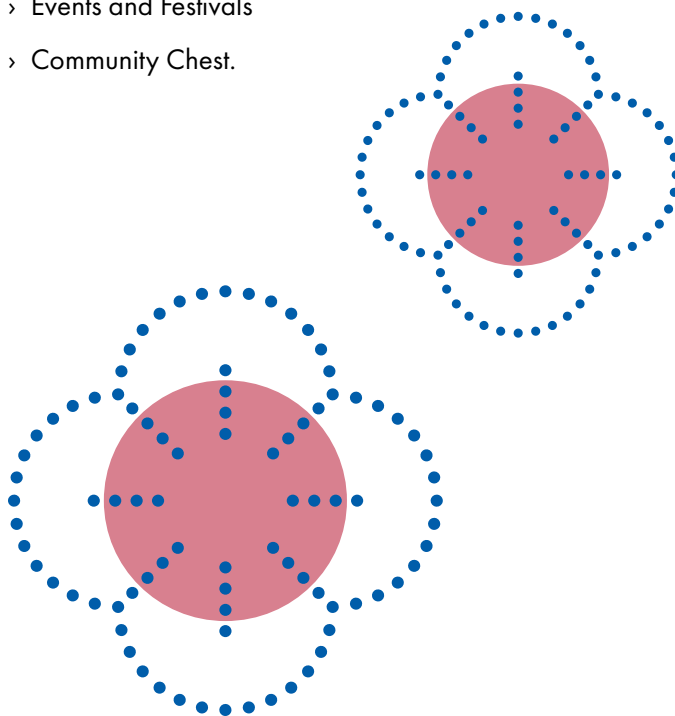
- › Supported 10 Street Meets local events, as a wider partner of Play Street Australia in their 1,000 Play Streets campaign.
- › Expanded and re-branded the quarterly Play at the Bay school holiday program, engaging over 1,500 children and young people.
- › Facilitated an innovation opportunity through the establishment of a Youth Maker Market community event, supporting 23 young makers and encouraging entrepreneurial opportunities.
- › Launched an intergenerational community project targeting young adults in partnership with local schools.
- › Worked in partnership with a local high school supporting education opportunities to connect with community learning.
- › Facilitated the co-design of a youth environmental project in partnership with local business.
- › Supported a partnership event with Carclew Youth Arts, the state's leading art and cultural organisation, raising awareness of opportunities for young artists.
- › Collaborated cross departmentally for the inclusion of designated children's activation spaces within larger community events.
- › Seasonal placemaking activation of public spaces (Brighton Library).
- › Administered 65 successful Youth Achievement Sponsorship grants, totalling \$9,250, recognising and encouraging the achievements of young people within the community.

- › Facilitated a local business partnership targeting employability skills through the provision of four youth barista workshops.
- › Active representation in various youth network committees including Local Government Youth Development Network, Western Workers with Youth Network and Southern Youth Collective Network.

Community Grants

Council supports a range of organisations with the provision of targeted grants. In 2022–23, 28 Community Grants totalling \$42,171 were made in the following categories:

- › Arts and Culture
- › Recreation and Wellbeing
- › Events and Festivals
- › Community Chest.







Alwyndor

Alwyndor aims to support Adelaide's southern metropolitan community to live healthy, engaged and fulfilled lives through a range of personalised support services.



Alwyndor offers a continuum of care, including residential living, therapy and wellness services, and support at home services—ranging from nursing care to home maintenance and gardening.

Delivery of our Strategic Plan progressed to completion this year. The plan was based on four themes:

- › Customer experience
- › Connecting communities
- › Growth
- › Sustainability.

A new Strategic Plan for the next stages of Alwyndor's business will commence in the new year.

Alwyndor's residential care includes 144 residential, respite, transitional care and care awaiting placement beds. In 2022–23 our residential care occupancy rate remained steady with an average of 96.9 per cent.

Community Connections

Our Support at Home Service grew by 45 per cent during the year to 551 home care packages and private clients. Home care packages include a full range of services from domestic matters to complex clinical and end of life care. Home and social support services increased with the City of Holdfast Bay social support services transferring to Alwyndor, increasing our presence to the Kauri Community and Sports Centre as well as the Brighton Sports and Social Club.

Therapy and wellness programs are offered as one-on-one and group settings at Alwyndor, as well as in client homes and online. New services introduced this year include Balance and Core at the Barre and Dance Fusion. Our services and classes also include:

- › Podiatry
- › Physiotherapy
- › Occupational therapy
- › Speech therapy
- › Exercise physiology
- › Yoga
- › Fit ball drumming
- › Circuit
- › Weights
- › Tai chi.

Day Respite

Our Day Respite Program has continued to grow in demand and offers half and full-day respite for carers by providing care and activities. Indoor and outdoor activities are tailored to individual capability and need and are provided with any required clinical care and supports.

Project Delivery

We are committed to providing the best possible services and experiences and recognise the importance of food, nutrition and the dining experience. We have completed a review and implemented an in-house catering model, dining room and kitchen upgrades, and seasonal menus. We have also increased resident involvement in their health and nutrition as well as the broader dining experience and have increased our food expenditure.

AlyayaCare, our new online platform for managing our Support at Home and Therapy and Wellness services has been successfully implemented.

Our phone system upgrade has been completed and provides a more user-friendly experience for clients and staff.

Tots at Dots – intergenerational playgroup

This popular activity that was put on hold during the pandemic, returned to Alwyndor in 2023. Held on Monday mornings during school terms, Tots at Dots offers the unique opportunity for intergenerational play and interactions that are equally beneficial for the children, parents, guardians and our residents. Tots at Dots participants enjoy a range of interactive activities within a relaxed, fun semi-structured environment.

Palliative Care

Our commitment to ensuring the best possible end of life care in both community and residential settings was further enhanced this year through the Program of Experience in the Palliative Approach (PEPA), provided by Palliative Care SA. The aim of this work was to improve the knowledge, skills and confidence to offer quality palliative care for residents, clients, families and loved ones. Alwyndor supports both residents and clients to work with their medical practitioner to utilise the Voluntary Assisted Dying legislation if they wish.

Accreditation

Alwyndor has full accreditation in all business areas.

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 in our environment of client choice and control. These include:

- › A net promoter score (NPS) which asks, 'How likely are you to recommend Alwyndor to a friend?' Data collection began in January 2021 with Alwyndor scoring a world class +81.9, well above the benchmark for aged care of +44.
- › A customer effort score assesses the ease of client entry into our services. Entry into the aged care system can be confusing and lengthy and we are proud of our score of 4.8 out of 5. This demonstrates that our systems are as simple as possible in welcoming new clients.
- › Support at Home care and Therapy and Wellness services scored an average satisfaction rating of 95 per cent. This rated performance



in 'creating a welcoming environment with caring staff who provide responsive services which promote independence'.

Aged Care Sector Reform

Alwyndor continues to implement the aged care reforms arising from the myriad of outcomes of the Royal Commission into Aged Care Quality and Safety. This year Alwyndor complied with all requirements including the new Code of Conduct, commenced reporting on the new National Quality Indicators, implemented the revised Support at Home funding model, the mandated Serious Incident reporting in all areas, and commenced monitoring new satisfaction surveys in residential care, which was rated 4 stars on 30 June 2023.

The recent survey told us that residents feel safe and are treated with respect by staff, things are explained well, residents are encouraged to remain as independent as possible and they would be very likely to recommend Alwyndor as a place of residence to others.

Our next focus is to implement the mandated Governance reforms.



Wellbeing

Community Safety

CCTV upgrades Glenelg

The Glenelg CCTV expansion project involved upgrading and expanding the precinct-based CCTV infrastructure in the area. This included upgrading existing cameras and network, which brought the total locations covered to 39. The project cost was \$630,000 and was funded by a Local Roads and Community Infrastructure (LRCI) grant and council. The main area of focus for the project was improving coverage of Jetty Road, Glenelg, and the Glenelg foreshore from Broadway Kiosk to the Breakwater. Upgrades included the installation of new cameras, as well as the replacement of some existing cameras to improve frame rate and low light performance. A new video management platform was also installed.

Lighting Upgrades

Public lighting upgrades were delivered in sections of the Glenelg Foreshore along the pathways and around Brian Nadilo Reserve, at a cost of \$34,982.

Health and 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.

Some of highlights of the year were:

- › Providing 3,060 immunisations
- › Registering 6,171 dogs
- › Reuniting 57 animals with their owners
- › 485 investigations for litter and local nuisance issues
- › Undertaking 428 food business inspections
- › Patrolling traffic safety at schools up to twice a day during school days.

Beach Patrols

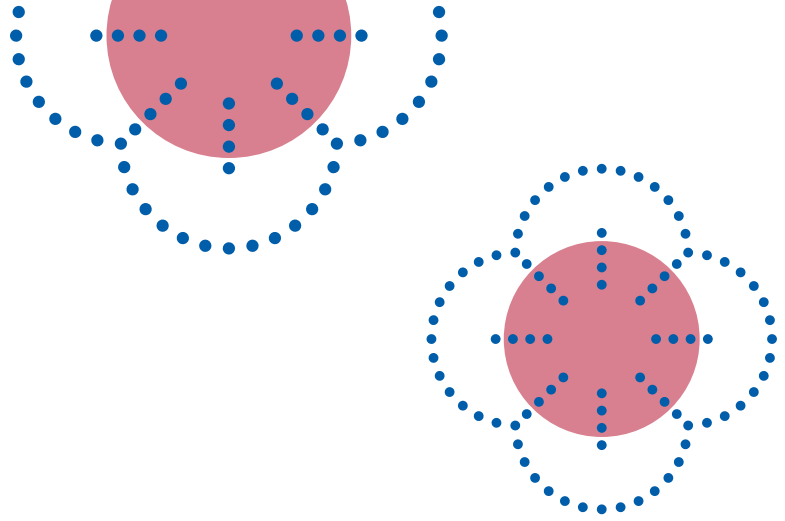
Regular beach patrols have continued this year, to protect native wildlife (especially the hooded plovers) and encourage responsible dog ownership. As a result, there was a significant improvement in compliance with local laws.

Rough Sleepers

The Community Safety Officers have continued working closely with community and government agencies providing support for rough sleepers.

Immunisation

The Health team have managed additional school vaccinations with the addition of year 7s in the high school program.



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 981 development applications and approved 274 new dwellings with a construction value of \$122 million.

Cemeteries

The North Brighton and St Judes cemeteries are owned by Council with their daily operations managed by the Adelaide Cemetery Authority. Council continues to maintain the cemeteries, with grounds improvements performed in the last 12 months, including new paths, repairs to collapsed gravesites and landscaping work to soften the environment. Grounds improvements will continue into the next financial year.

Memorial Programs

Council manages the seaside stone memorials, which are granite sculptures by the Glenelg and Brighton jetties, with names engraved. We also manage the plaques affixed on public benches. 212 benches currently have a commemorative plaque, most of them located on the beachfront. These programs have enabled the public to commemorate their loved ones.

Buildings and Facilities

The Buildings and Facilities team provided maintenance and operational support for the City of Holdfast Bay's building assets. As part of the building portfolio, we operate 31 public toilet facilities that are available 17 hours every day of the year, with each serviced daily.

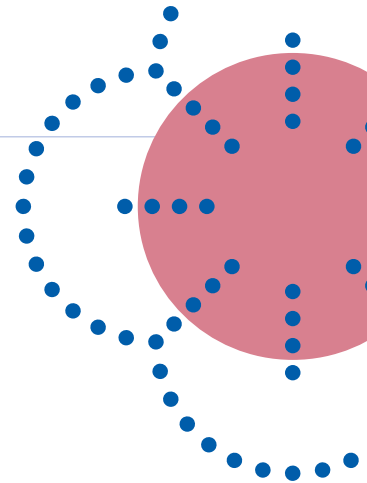
Buildings and Facilities developed and tendered a revised cleaning specification. Some of the key deliverables under this revised specification will be:

- › 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.

The Building and Facilities team also delivered 32 projects comprising renewal and new works on a range of assets.

These included:

- › Solar system installations at Brighton and Glenelg Libraries, Brighton Tennis Club, William Kibby VC Veterans' Shed
- › Somerton Park Yacht Club refurbishment
- › Brighton Civic Centre air conditioning renewal
- › Public lighting upgrades for Cygnet Court, Glenelg Foreshore and Nadilo Reserve
- › Brighton Oval sports field netting installation
- › Brighton Oval Rotary Club building renewal



Wellbeing

- › Kingston House storage shed replacement
- › Works Depot fire system compliance upgrades
- › Renewal of beach access and safety signage.

Brighton Rotary Club Shed replacement

The Brighton Rotary Club's old storage facility, located at Brighton Oval, reached the end of its useful life, and was demolished. In its place a new facility was constructed, which includes storage space for the Club's equipment, as well as a small office and kitchenette. The project cost \$132,328 and was fully funded by the City of Holdfast Bay.

Renewal Works Program

Council invested \$201,847 in renewal works to maintain community and sporting facilities at the following locations:

- › Seacliff Youth Centre southern hall roof replacement
- › Somerton Bowls Club roof replacement
- › Holdfast Bowls Club toilet repairs
- › Holdfast Dog Training Centre exterior fencing
- › Bowker Oval Clubroom switchboard upgrades
- › Kingston House shed replacement.

Community Amenities and Services

Council invested \$222,829 in enhancing and upgrading public amenities at the following location:

- › Glenelg Foreshore public toilets
- › Glenelg Beachouse exterior public toilets
- › Kauri Community and Sports Centre exterior public toilet
- › Partridge House toilets.

Communications

We are committed to communicating to and with our community in a clear and open way. This includes communicating via a range of traditional and digital media.

Our Place magazine

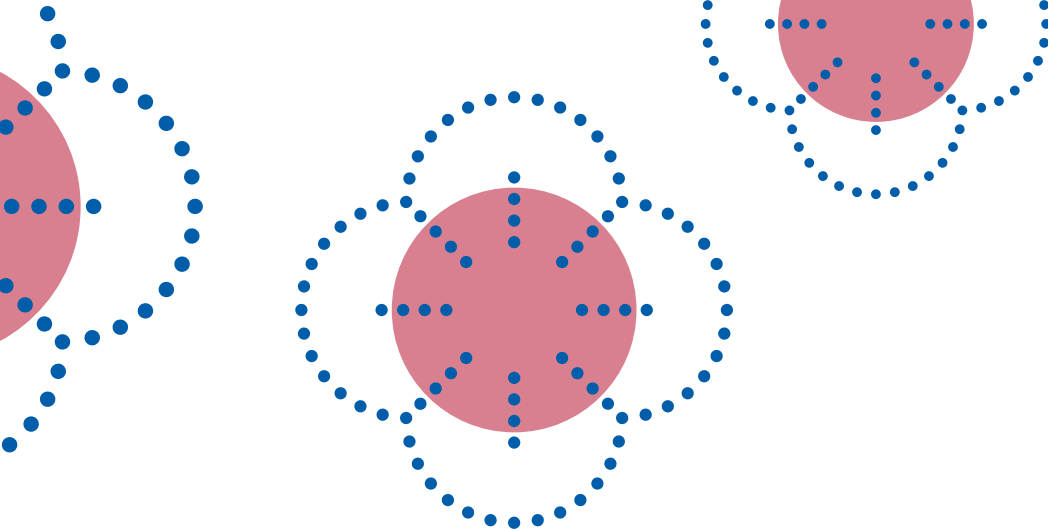
A quarterly Council magazine, *Our Place*, is distributed to all ratepayers in Holdfast Bay and made available in the wider community. The magazine provides an overview of major projects, a comprehensive what's on listing, tourism experiences, environmental initiatives and other council projects and activities.

Newsletters

More than 5,700 people subscribe to receive our regular e-newsletters, including the fortnightly *Holdfast News* which features the latest council news, project updates and forthcoming events. There are 2,661 subscribers to *Holdfast News* which has an average open rate of 54.2 per cent. There are also newsletters for our libraries, Alwyndor and a *Creative Holdfast* newsletter that focuses on arts, culture and history information.

Website

We have five websites to provide information on our services to the community and are a primary place for the community to access information and services from council. Holdfast.sa.gov.au has more than 650 pages of up-to-date information, around 300 events listed each year, and we receive more than 3,000 online requests a month via the website alone. We also collaborate with three other councils (the Western Alliance) to manage the tourism website, Adelaide Beaches.



Website	Users	Page views
City of Holdfast Bay	315,318	851,620
YourHoldfast	11,245	16,087
Jetty Road, Glenelg	20,449	94,183
Alwyndor	25,015	105,848
Partridge House	10,124	28,964
Adelaide Beaches (Western Alliance)	41,330	86,494

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. In 2022–23:

- › Council Facebook followers grew to 15,963 by the end of June 2022
- › We posted 334 times on Facebook which includes photos, videos and events
- › An average 19,749 people were reached each week

- › Our Facebook posts were shared 2,055 times by our followers
- › A total of 112,746 likes or reactions, comments and shares.

The Facebook post which informed the community of the relocation of Tram 361 in April 2023 reached 216,800 accounts, which was the highest number for the year.

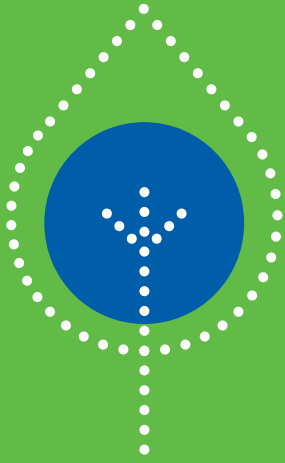
Instagram

Instagram is a growing social media avenue for communication and engagement with our community, with a greater focus on tourism, arts, culture, history and events.

In the 2022–23 year we:

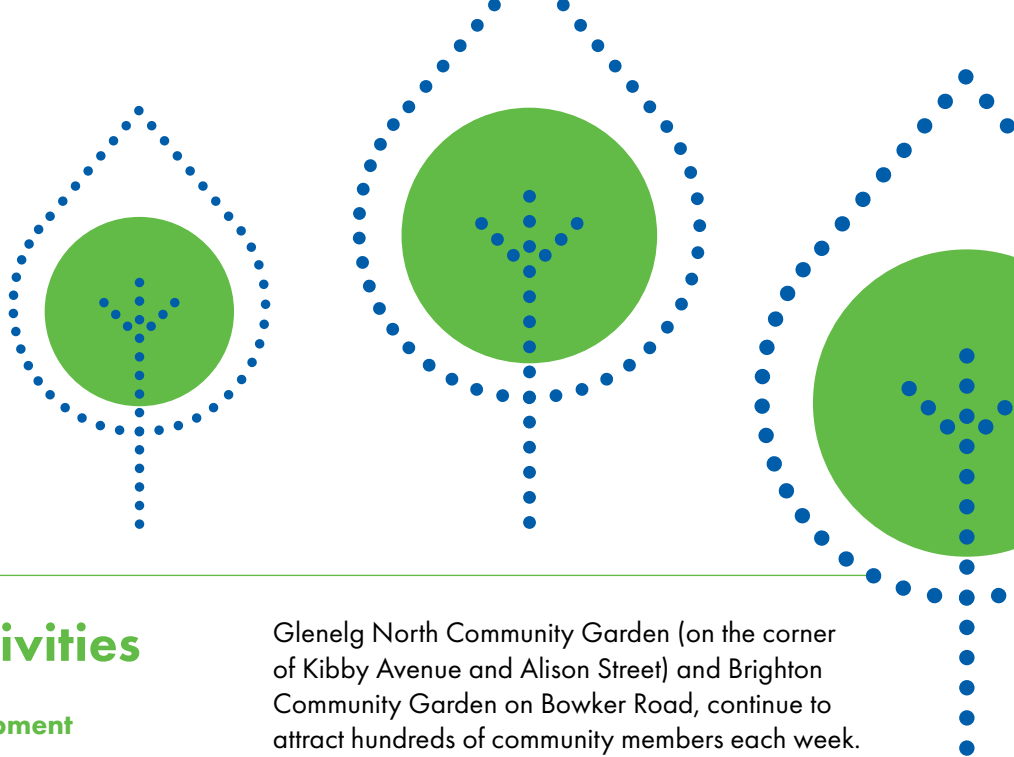
- › Gained 517 more followers in the 12-month period, with 3,666 followers on Instagram to end of June 2023
- › Posted 130 times
- › Published 332 Instagram stories
- › Published 50 Reel videos, which are short-form videos with music, which were viewed 64,006 times
- › Reached an average of 1,997 accounts a week.

Our most successful post was in November with a Reel video capturing highlights from the Glenelg Christmas Pageant. It reached 3,708 accounts.



Sustainability

A city, economy and community
that is resilient and sustainable.



Projects and Activities

Former Buffalo site redevelopment

Following further site investigations regarding constructability of the original concept designs, detailed designs commenced in mid-2023. These revised plans will be implemented with \$2.2 million allocated to construction in the 2023–24 budget. Construction is scheduled to commence in early 2024.

Sturt River Linear Path

The detailed design process was commenced and further targeted community consultation undertaken to refine the final alignment of the path. Designs are progressing with anticipated completion in late 2023. Council will then be seeking external funding partners to assist in the path construction.

Community Gardens

There has been a significant growth in the interest in community gardens and sustainable environmental practices within both private and public spaces. Membership within the two Holdfast Bay Community Gardens has grown. Program offerings have diversified to include composting, recycling, food systems, arts and craft, indigenous plantings, seasonal produce, food swaps, garden planning workshops, bee keeping and chickens.

Although interest is high, the number of community garden spaces has not increased in the last year as alternative gardening sites (verge gardens) and increasing home garden knowledge has shown greater demand.

Glenelg North Community Garden (on the corner of Kibby Avenue and Alison Street) and Brighton Community Garden on Bowker Road, continue to attract hundreds of community members each week.

Council also supports community gardens through funding and project development, governance direction and volunteer recruitment. The gardens deliver a large range of community led programs including:

- › individual and community plots
- › seasonal workshops and working bees
- › diversity within the gardens to include children's and sensory gardens
- › social programs including morning/afternoon teas, arts, craft and food classes.

The gardens are a vibrant and inclusive environment to share sustainable practices and learn about topics such as wicking beds, chickens, bees, tree pruning and the benefits of working in an environmentally friendly way.

Kingston Park Kiosk

Construction of the Kingston Park Kiosk adjoining the Brighton Beachfront Holiday Park commenced in mid-2023 and is progressing on time for completion in late 2023.

Brighton Beachfront Holiday Park upgrades

Three new ensuite site structures have been constructed at the northern end of the Holiday Park providing more accommodation options for park guests. A new maintenance shed and storage facility is also being constructed to consolidate 'back-of-house' functions and provide flexibility in the park for future cabin developments.

Sustainability

Seacliff Plaza Amenities Block

Designs were approved for the new Seacliff Plaza amenities block, and the tender for construction was issued in mid-2023 and is awaiting assessment. Construction is due to commence in late 2023.

Shopfront Character and Heritage Grants

During 2022–23 a grant scheme was 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 26 heritage listed buildings, and shopfront enhancements to 17 business premises in 2022–23.

Southern Material Recycling Facility (SMRF)

The \$23 million Southern Material Recycling Facility (SMRF) was launched in November 2021. This makes 2022–23 its first full financial year of operation. SMRF is a joint initiative of Southern Region Waste Recycling Authority (SRWRA) – a subsidiary of the City of Holdfast Bay, City of Marion and City of Onkaparinga – and Australian recycling and resource recovery specialist Re.Group.

Recyclables from Holdfast Bay residents’ yellow-lid kerbside bins are now being processed through the biggest and most high-tech material recycling facility in South Australia. The state-of-the-art facility sits in a 4,400 square metre, purpose-built building and has been designed to meet the highest standards of recycling purity to ensure that nothing goes to waste.

The facility boasts seven laser light optical sorting machines, which were imported from Canada earlier this year. They are programmed to identify different recyclable objects from glass bottles to tin cans.

The facility was made available thanks to \$3.1 million of funding, courtesy of the State and Federal Governments’ Recycling Modernisation Fund. This was on top of a Federal Government Community Development Grant worth \$5.35 million. This has allowed the facility to greatly increase capacity and expand beyond processing the recyclables of the three partner councils to also service other regional councils and commercial businesses.

Environment Strategy

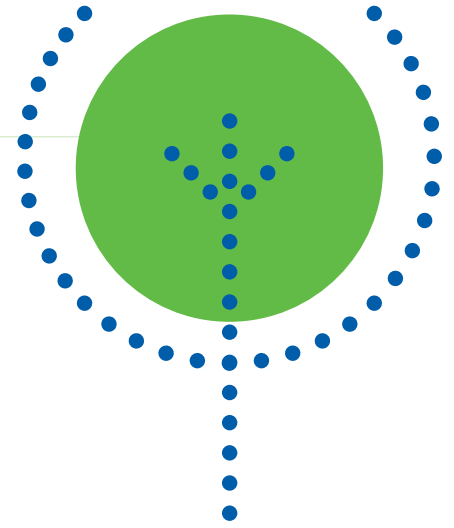
Environment and Community: Thriving Together

As a part of Council’s Environment Strategy, staff worked to reduce our impact on climate change, improve and protect our nature, improve our coast, support our community to live sustainably and manage our resources sustainably. Activities included:

- › Maintenance and rehabilitation of natural reserves and coastal areas
- › Protection and improvement of habitats for native flora and fauna including sand dunes
- › 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 National Tree Day community activities
- › Managing and improving waste collection services



Sustainability



- › Improving the diversion rate of household waste from landfill
- › Planting more than 700 street trees
- › Continuing our participation in the Resilient South Regional Climate Partnership
- › Installing new water sensitive urban design installations.

Our Climate

Carbon Neutral Plan

In 2019, Council recognised that the world is in a state of climate emergency. As part of its commitment to becoming a carbon neutral organisation by 2030, Council endorsed the *City of Holdfast Bay Carbon Neutral Plan*. This Plan provides a roadmap towards our target through undertaking greenhouse gas reduction activities between now and 2030. This includes changing our fleet to electric vehicles, purchasing 100 per cent renewable energy and holding carbon neutral events. Council has used 100 per cent renewable electricity since January 2023.

Fleet Transition Plan

Development of an *Electric Vehicle Transition Plan* for council's operational fleet was completed in line with Council's *Carbon Neutral Plan 2030*.

Our Coast

Our beaches have been managed with the Department of Environment and Water who undertake the annual sand pumping activity each winter. We have become a member of the newly formed Adelaide Coastal Councils Network to advocate and collaborate with other Adelaide metropolitan councils and state agencies.

Our Nature

Hooded Plovers

Holdfast Bay's hooded plover family once again returned to Seacliff this year and laid five nests, each with three eggs. Most of the eggs were taken by foxes but one clutch did hatch successfully, with one chick surviving to adulthood. The Green Adelaide conservation dog swept through the dunes three times to search for fox dens, but none were found.

Urban Forest Tree Audit

It has taken two years to fully survey all our public trees across our streets and reserves. They have been mapped spatially so that we know exactly where they are. Each tree had a range of information collected about it including its species, size, health, age and risk status. We now have access to new information on the demographics of our urban forest, such as the most common species, an age profile for our trees and we know we have approximately 21,500 trees. All this information will feed into a new *Urban Forest Plan* to increase our tree canopy.

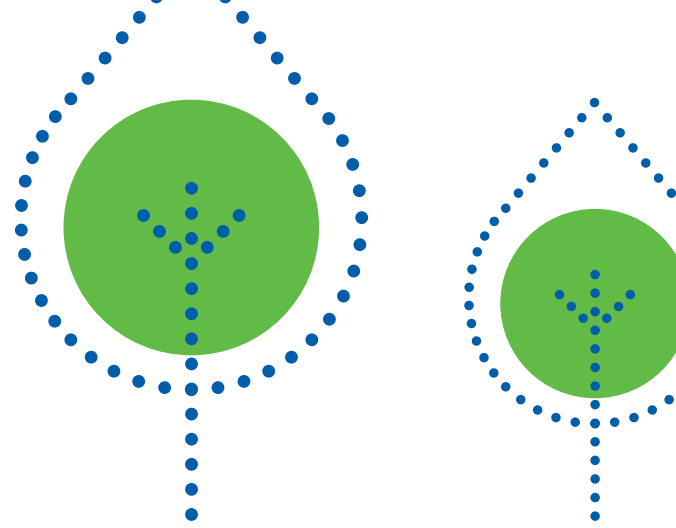
Natural Areas Rehabilitation and Maintenance

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 weed control and revegetation took place with 13,097 new plantings at the following locations:

- › Barton Gully: 1,312 plants



- › Pine Gully: 2,500 plants
- › Gilbertson Gully: 805 plants
- › Dunes and coast: 2,180 plants
- › Minda Dunes: 150 plants
- › Kingston House Garden: 840 plants
- › Cedar Avenue Reserve: 145 plants
- › Gazania Free Gardens Giveaway: 800 plants
- › Native Plant Giveaway: 800 plants
- › Good Neighbour Garden: 215 plants
- › Warriparrri Reserves in-fill: 270 plants
- › Hove Greening Project (new initiative): 3,080 plants.

This year we gave away a total of 1,370 native plants to our community.

We also received \$17,000 worth of weed control funding from Green Adelaide for the Kingston Cliff Face and our dunes. Green Adelaide also provided \$10,000 for pest animal and weed control, which we used to remove the remaining high priority coastal tea trees along the Brighton to Seacliff section of the Esplanade.

Pine Gully Masterplan

The Pine Gully revitalisation project provided significant stormwater, revegetation, access and amenity improvements to create an enhanced natural space for the community to enjoy. The project included stormwater pipe installation, a rock-lined channel, a new trail and stairs for community access, and landscaping. This included planting 2,500 new native plants with volunteer input. We secured a Green Adelaide grant for \$150,000 to contribute to the revegetation and trail works.

Sustainable Resources

Weekly Food Organics Garden Organics (FOGO) Trial Phase 2

The City of Holdfast Bay has become the first Council in South Australia to change its bin collection frequencies so that red landfill bins are only collected fortnightly and green FOGO bins are collected weekly. This has enabled our community to reach an outstanding 70 per cent diversion of waste away from landfill – a South Australian first. It has also achieved a reduction in greenhouse gases that are produced when food and other organic items are sent to landfill. Residents can now also choose from some flexible bin options if they need to choose an upsize or stay with the old service.

Working Together

Holdfast Habitat Heroes

We work closely with our nature volunteers who contributed more than 1,152 hours (equivalent to \$74,880), over 43 volunteer sessions, looking after our natural areas. We also provided our volunteers, residents and partner groups with four learning opportunities, including grass identification, Planting for Success, Bush For Life introductory training and Coastal Gardens.

Volunteer effort was also contributed by the Friends of Minda Dunes, the Friends of Pine Gully, and the Friends of Sturt River Landcare – all groups that are supported by and work in partnership with Council. This year we also worked with Seacliff Surf Life Saving Club (SLSC), Brighton and Seacliff Yacht Club, McAuley Community School and Sacred Heart College.

Sustainability

Seacliff and Hove Rail Care Projects

Together with the Seacliff Rail Care Group and the Department of Infrastructure and Transport, we removed several old shrubs and weeds and planted 930 local native plants. We also built a new trail next to the 'To Adelaide' platform of the Seacliff Railway Station. 36 volunteers were involved, working a total of 72 hours at this site.

Along the Hove railway section on Railway Terrace, Caroon Avenue and Addison Road, we worked with 37 local residents and Holdfast Habitat Heroes to plant 2,100 local native plants.

Green Living

We held a range of Green Living workshops and events:

- › Six Nature Festival events
- › Two Green Living workshops
- › Three free compost giveaway events
- › Clean Up Australia Day
- › National Tree Day
- › Meet the Machines
- › OzHarvest NEST six week training course.

We also provided Green Living rebates to 70 residents.

Solar installation and energy reduction works

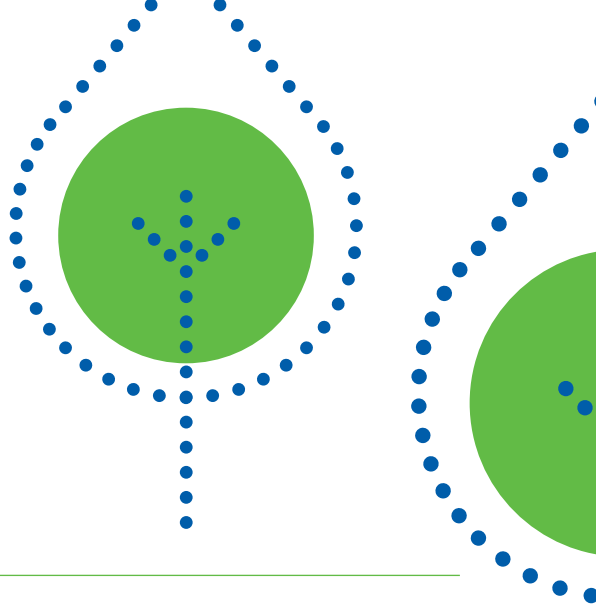
The Council will reduce energy consumption and costs through the installation of additional solar systems at the Glenelg Library, Brighton Library, Brighton Tennis Club and the William Kirby Veterans Shed. These installations cost \$62,535 and aim to provide both the Council and the users with reduced electricity costs. Additionally, the Council reviewed the lighting at the Brighton Civic Centre and replaced some of the existing lights with more energy-efficient units.

Economic Activation Plan

The *Economic Activation Plan 2018–23* (EAP) is in its final year. It continues to focus on five key strategic areas and support prioritisation of projects and programs that enhance our competitive advantage into the future.

The EAP fosters a whole of city approach to economic development, building on the objectives under the focus areas of the *Our Holdfast 2050+*. It also has broader alignment with regional and state objectives.

The latest business count data from the ABS conducted in June 2021 estimates that there were 3,513 actively trading businesses registered in Holdfast Bay. This trends positively in comparison to previous business counts with an increase of 4.1 per cent over the previous two years. Growth over this time has proven strong in the Professional, Scientific and Technical Services industry, growing by 37 businesses (7.1 per cent) in the last two years. The Rental Hiring and Real Estate Services industry is another sector that has grown, with an additional 27 businesses (5.3 per cent).



The top six industries make up 69.2 per cent of total businesses, with the leading industries being Construction (565), Professional, Scientific and Technical Services (561) as well as Rental, Hiring and Real Estate Services (532).

Most of these businesses (98.4 per cent) are small businesses, employing fewer than 20 people, and 84.9 per cent have a turnover of less than \$200,000.

Achievements in 2022–23

In supporting businesses some of Council's achievements were:

- › The Southern Business Mentoring program, in partnership with the cities of Marion, Onkaparinga and Yankalilla, continues to support Holdfast Bay businesses to grow and prosper. Following an over subscription in 2021–22 the program saw a drop in businesses seeking individual mentoring and many requesting that the program offer more intense lengthier sessions. Additional industry support was added to the program offering mentors specialising in sustainability and tourism. Most subscribed support has been for general business advice, social and digital marketing and retail. In June 2023 the program was successful in gaining a State Government grant to extend the offering for more intense advisory sessions.
- › The Holdfast Bay business directory hosts over 1,000 local businesses on the council website and during peak months receives over 4,500 visitors to the site.
- › The Shopfront Grant continues to assist commercial property owners and businesses across the city to enhance their exterior appearances. This adds to the character and charm of our premier seaside destination. Council provided more than \$64,000 to businesses through this scheme in 2022–23.
- › Business precinct activation continues to bring the community together with the success of the Brighton Jetty Road Street Party and Winter Solstice Festival. The street parties are a much loved and welcomed addition to the precinct with the community, businesses and visitors embracing the festivities and reporting it creates a real sense of community and vibrancy not experienced in many other event locations. Event specific data indicated that the three sectors of hospitality, retail and specialised goods experienced a significant increase in spend by visitors to the precinct.

Glenelg Town Hall Pop Up space

The ground floor area of Glenelg Town Hall formerly occupied by Boomers Café was transformed into a commercial pop-up space in time for summer. This served as an incubator space for businesses to venture from home-based and market stall operations in a supported environment. As at the end of the 2022–23 financial year, all four stores had been let until January 2024.

JETT YARD
GLENELG

STAY
AND
EAT

STAY
AND
PLAY

STAY
AND
PLAY

25

ROAD
WORK
AHEAD

ATTITUDES



Tourism and Marketing

Over the past financial year, the South Australian visitor economy has grown considerably, outstripping the projected targets to reach \$9.365 billion statewide (Tourism Research Australia results – year ending March 2023).

Visitation and visitor spend in Adelaide has increased during this time. Adelaide now gets 52 per cent of the overall State visitor expenditure (\$4.897 billion) and the regions now get 48 per cent (\$4.468 billion). This has changed markedly from a 45 per cent Adelaide/55 per cent regions split in the previous 12 months.

Council continued to develop an environment that supports the future viability of local businesses and creates opportunities to enhance the City's tourism offering. Our visitor and business services include:

- › Supporting a wide range of events to increase visitation, expenditure and length of stay in the Holdfast area.
- › Delivering quality tourism visitor services through the Glenelg Visitor Information Outlet (servicing 24,390 visitor information enquiries).
- › Supporting the operations of Bay Discovery Centre as a major visitor attraction for Holdfast Bay.
- › Providing targeted tourism and marketing services aligned with current strategies and plans.
- › Providing business and product development advice to local tourism businesses.
- › Working with the Western Adelaide Tourism Alliance to promote the Western Adelaide region and Adelaide Beaches, with a new *Tourism Destination Action Plan 2024* written and accepted by all four Councils (Cities of Holdfast Bay, Charles Sturt, West Torrens and Port Adelaide Enfield).

- › Latest tourism figures for Holdfast Bay show that overall visitation to the area has increased by 9 per cent to 1,098,850 visitors, our visitor economy has grown to \$171.76 million (up by 16 per cent) and overnight stays has increased slightly to 555,500 nights (up by 1 per cent).

Visitation:

- › International – 17,290
- › Domestic – 90,160
- › Day Trips – 991,400
- › **Total Visitors – 1,098,850**
(up 9 per cent from 2022)

Nights:

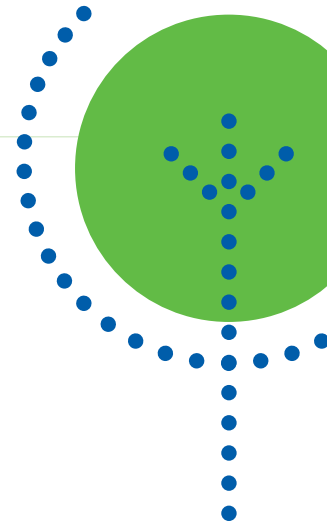
- › International – 158,400
- › Domestic – 397,100
- › **Total Nights – 555,500**
(up 1 per cent from 2022)

Visitor Expenditure:

- › International – \$16.8 million
- › Domestic – \$96.72 million
- › Day Trips – \$58.24 million
- › **Total Visitor Expenditure – \$171.76 million**
(up 16 per cent from 2022)

The *Tourism Recovery Plan 2023* aims to restimulate tourism in our region and help businesses and tourism operators recover from the impact of the COVID-19 pandemic. The Plan has one more year to go and aims to build and restore the overall tourism figures for Holdfast Bay to pre COVID-19 levels.

Sustainability



Events

Community events remain the heartbeat of Holdfast Bay, echoing our commitment to the Tourism Plan and the Events Strategy. This year, the City of Holdfast Bay was alive with a plethora of events, fostering community connections, and attracting over 600,000 event-specific visitors. Council ensured success in many of these events, offering expert advice, meticulous event planning, sponsorship and in-kind support.

Sea to Shore: Glenelg Seafood Festival

On 29 October 2022 the inaugural Sea to Shore event showcased some of Australia's finest seafood. This was brought fresh to visitors from top South Australian producers and chefs. The Glenelg Foreshore came alive with seafood stalls selling carefully curated dishes, accompanied by a bar selling South Australian wine, beers, spritzers and gin. Later in the afternoon restaurants and businesses took over Jetty Road Glenelg with the street closed to create a piazza-style activation running into the evening. An estimated 25,000 people experienced Sea to Shore on the Foreshore and Jetty Road.

Glenelg Christmas Pageant

On 27 November 2022, the Christmas Pageant returned to Glenelg for the first time since 2019. An estimated 25,000 people lined Jetty Road to view the parade of 50+ floats featuring more than 1,800 participants. Floats represented a number of community groups as well as local traders. At the conclusion of the Pageant, Moseley Square came alive with the Children's Christmas village featuring a range of children's activities such as letter writing to Santa. There was also the opportunity for children and families to have their photo taken with Santa and Mrs Claus in the Glenelg Town Hall.

Christmas Street Meets

Ten Christmas Street Meets were organised across various streets in Holdfast Bay. From Rutland Avenue, Brighton to Giles Avenue, Glenelg, these Street Meets created festive atmospheres, fostering community bonds and celebrating the spirit of Christmas.

Proclamation Day

The City of Holdfast Bay plans its annual Proclamation commemorations in close consultation with representatives of the Kurna Nation. Formalities were led by a Welcome to Country and smoking ceremony, followed by a speech by senior Aboriginal man Michael Kumatpi O'Brien on behalf of Kurna Traditional Owners. The Proclamation of South Australia was read by Her Excellency the Honourable Francis Adamson AC, Governor of South Australia. Proclamation Day addresses were then delivered by Mayor Amanda Wilson, the Honourable Peter Malinauskas MP, Premier of South Australia, and the Governor.

New Year's Eve Celebrations

Brighton and Glenelg both hosted grand celebrations to bid adieu to 2022 and welcome 2023. With fireworks lighting up the night sky and jubilant crowds of 100,000 across the evening, it was a night to remember.

Glenelg Ice Cream Festival

The Glenelg Ice Cream Festival was held on 14 January 2023 on Jetty Road, Glenelg comprising a number of pop-up bars, retail activations and an ice cream zone. An extensive marketing campaign was undertaken to drive both visitation and brand awareness. The overarching strategy of this campaign was to position Glenelg top of mind as Adelaide's key summer and ice cream destination.



Tour Down Under

The City of Holdfast Bay hosted two race stage starts for the 2023 Santos Tour Down Under: the Ziptrak® Women's Stage 1 (Glenelg to Aldinga) on Sunday 15 January; and the Oakley Men's Stage 2 (Brighton to Victor Harbor) on Thursday 19 January. This was the first time a race stage was hosted in Brighton, and the first time Holdfast Bay hosted a women's race stage. An estimated total of 17,000 people attended (5,000 in Glenelg and 12,000 in Brighton). Brighton was awarded the Best Dressed Town for the Men's Stage 2 event.

Australia Day

On Council's Australia Day Ceremony held on the Glenelg Foreshore Lawns, 70 new citizens from 22 countries made their citizenship pledge and Mayor Wilson announced the City of Holdfast Bay Australia Day Award winners:

- › Citizen of the Year – Cheryle Pinkess.
- › Young Citizen of the Year – Hayley Hosking.
- › Community Event of the Year – Rotary Youth Photographic Exhibition, Somerton Park Rotary Club.
- › Award for Active Citizenship – Rotary Club of Holdfast Bay.
- › Local Hero – Bronwyn Watt.

Brighton Street Parties

The Street Party and Winter Solstice, held on 18 June 2022 and 24 June 2023 on Jetty Road, Brighton, saw the community come together to celebrate with fervour and warmth. As a testament to its growing popularity, the solstice is swiftly becoming an anticipated annual event in our Brighton calendar.

Moseley Beach Club

The Moseley Beach Club, an iconic destination situated on the Glenelg beach in South Australia, successfully completed its sixth season from 3 December 2022 to 16 April 2023. The season saw an impressive turnout of over 65,000 attendees over 19 weeks, with a significant 21.84 per cent being international visitors from 47 nationalities. The Club also enjoyed media coverage with appearances on national television and features in renowned magazines.

MIX 102.3 Giant Wheel

The MIX 102.3 Giant Wheel, returned for another successful year, marking its continued presence as a summer favourite in Adelaide. From 28 October 2022 to 30 April 2023, the Giant Wheel, standing 35 metres tall, attracted a total of 96,533 riders. It offered panoramic views of the beach and Adelaide cityscape, cementing its status as a staple of summer fun for families and individuals alike.

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 facilities, open space and general plant and equipment.

Ongoing services include:

- › Providing traffic management support, investigations, and installation of traffic calming devices.
- › Maintaining buildings and facilities.
- › Maintaining the Patawalonga River boat lock.
- › Inspecting and resolving damage caused by developers and utility companies.

Traffic and Transport

In 2022–23 the Engineering team delivered these transport works across the city:

- › 6,176 linear metres of road reseal.
- › 4,461 linear metres of kerb renewal.
- › 166 linear metres of spoon drain renewal.
- › 102 DDA compliant kerb ramps upgrades.
- › Improvements to 19 bus stops.

Gordon Street / Augusta Street Roundabout upgrade

Upgrade and landscaping improvements of the Gordon Street / Augusta Street Roundabout in Glenelg North were undertaken.

Paringa Primary Pedestrian Crossing

An emu crossing (flagged school crossing) was constructed on Margaret Avenue adjacent the Paringa Park Primary School through a funding partnership via the Department of Infrastructure and Transport's Way2Go program.

Jetty Road Brighton Lighting Upgrades

Jetty Road, Brighton has undergone a street lighting upgrade to improve the amenity and energy efficiency. All street lighting from the Esplanade to the train line has been replaced with energy efficient LEDs. In addition to the street lighting upgrade, solar LED lighting bollards have been installed throughout the commercial precinct to increase ambient lighting at the footpath level to improve visibility and accessibility.

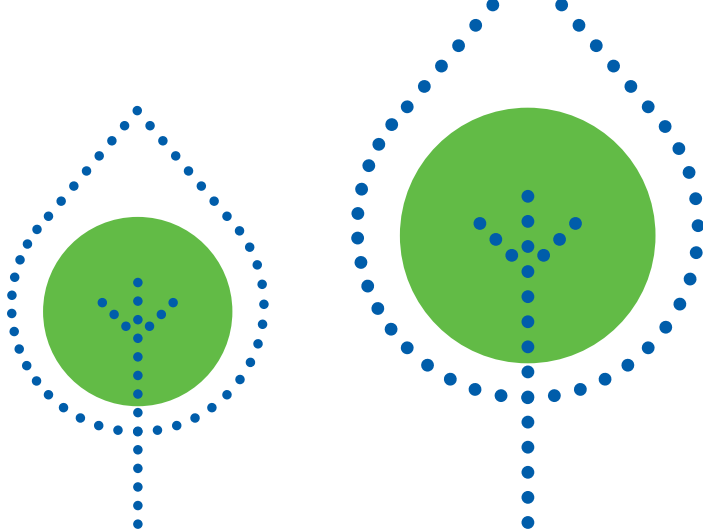
Asset Management

Resilient Asset Management

The City of Holdfast Bay is contributing to a multi-year collaborative project being undertaken by the four Resilient South councils (the Cities of Holdfast Bay, Marion, Mitcham and Onkaparinga). The Resilient Asset Management Project (RAMP) is piloting the integration of climate risk data into our asset management processes to improve our ability to maintain service standards in the face of increased climate risk and to identify opportunities to fund climate-resilient approaches.

Stormwater Data Collection

Year one of three for data collection across the city's underground stormwater network was completed.



Open Space Audit

As part of the annual condition assessment program, the Asset Management team undertook a comprehensive condition assessment of all open space assets across the council area. This data collection is critical for asset management planning to inform our renewal and upgrade programs across our reserves, parks, playgrounds, sporting facilities and public realm to ensure we continue to provide quality places for the community to enjoy.

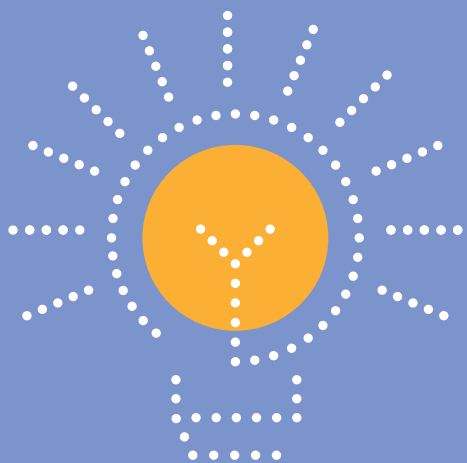
Field Services

A vigorous maintenance program is 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 this city and its pristine coastline, shopping precincts and open spaces.

During 2022–23 our Field Services team:

- › Continued to revise and develop our routine maintenance, open space and cleansing schedules to better meet community expectations.
- › Maintained 56 areas – parks, reserves, sports ovals, significant verges (Jetty Road, Brighton – Anzac Highway), Partridge House and Lighthouse Church.
- › Maintained services and facilities along our premier coastline to improve amenity for residents and visitors.
- › Continued the development of a defect inspection program for our assets.
- › Upgraded ageing open space facilities, which included bins, benches, showers and drinking fountains throughout the city.
- › Continued the accelerated footpath program to the value of \$300,000.
- › Planted 798 new trees.
- › Completed 3,664 customer requests.
- › Completed 4,520 internal requests for work.
- › Completed 7,158 maintenance schedules.
- › Repaired 5,849 square metres of footpath.
- › Repaired 1,230 metres of kerbing.
- › Repaired 366 square metres of bitumen (potholes).
- › Swept all streets at a minimum of every four weeks.

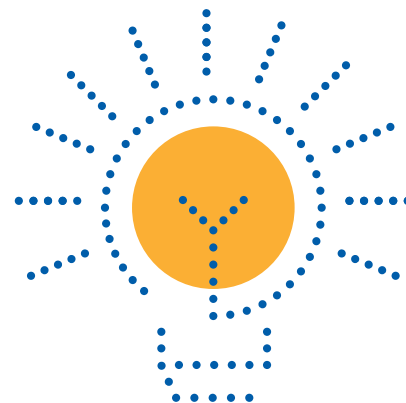
On Saturday the 12 November 2022 a storm front rolled through Adelaide and was one of the most destructive seen in years especially for Holdfast Bay's urban forest. The Field Services' response was outstanding with 20 staff members coming in on their weekend to help with the responses to flooding and clean-up of fallen trees. The team worked tirelessly on the Saturday and Sunday with urgent clean-ups. The reactive works continued for months after the actual event with a record being set for work orders completed.



Innovation

A thriving economy and community that values life-long education, research, creativity and entrepreneurialism.





Art and Activations

Creative Holdfast Summer and Winter Programs and Monthly Newsletters

The summer and winter creative programs provided a range of arts, history and cultural events, workshops, talks, tours and exhibitions held in Holdfast Bay. The Creative Holdfast newsletter, continued to be shared monthly with its readers to promote and celebrate the creative activities and events in the community and promote upcoming art initiatives and opportunities.

Public Art Installations

In February 2023, a mural was installed on Hove Pumping Station by Pitjantjatjara and Yankunytjatjara artist Elizabeth Close.

As part of a SA Youth Week event, 15 young artists mentored by local artist Sair Bean, painted a mural on the Seaciff Zig-zag ramp.

Foreshore Fridays

Held every second Friday over the summer months, Foreshore Fridays are a series of free, family friendly pop-up events showcasing local live music.

Fringe at Partridge

This was an event held at Partridge House, Glenelg in collaboration with the Youth team as part of Adelaide Fringe. This was aimed at families with young children and featured a range of Fringe performances, roving acts, creative activities, Youth Maker Markets, live music and more.

Holdfast Bay History

Bay Discovery Centre

The Bay Discovery Centre welcomed a total of 65,196 visitors during 2022–23 financial year, representing an increase of 24,390, or 35 per cent from 2018–19, the last year unaffected by COVID and building works.

The Centre's Gallery space featured a full and diverse calendar of exhibitions that attracted 26,389 visitors:

- › Palindrome by Adelaide visual artist John Whitney (part of SALA 2022)
- › Little Picassos, a display of spring-themed art by local children
- › Rotary Youth Photographic Prize, a collaboration between Council and the Somerton Rotary Club
- › Living Memory National Photographic Portrait Prize, on tour from the National Portrait Gallery
- › Summer Fun for Everyone: interactive artworks by David Archer.

Volunteer Program

The Bay Discovery Centre operations for both the Visitor Information Outlet (VIO), Museum and Gallery were supported by a team of 33 volunteers contributing 3,573 hours of service (an average of 108 hours per volunteer).

Public Programs and School Holidays

Public programs for the Bay Discovery Centre are run throughout the year and are designed to offer a range of further opportunities for temporary exhibitions. During 2022–23, public programs attracted 704 attendees. A range of school holiday programs, often free, are offered throughout the year.

Innovation

The Bay Discovery Centre collaborates with artists, local businesses and multiple Council departments to deliver this program.

School and Community Group Tours

A total of 16 school groups visited the Bay Discovery Centre throughout 2022–23. In total, 585 students visited the BDC, with 245 of these students being from local schools, including Glenelg Primary and Brighton Secondary School. The remainder visited from schools across South Australia and as far as Murray Bridge, Balaklava and Mylor.

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 the 2022–23 financial year volunteers dedicated over 935 hours to help deliver the Centre's extensive program.

Enquiry Program

The History Centre received 190 enquiries from members of the public including general research enquiries, family history enquiries, donation enquiries and burial enquiries. In total, 22 House History reports were completed, raising \$660 in donations.

History Festival

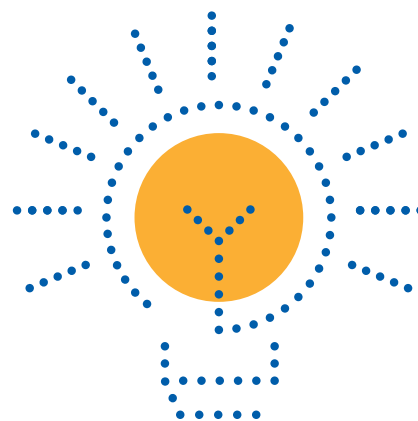
The South Australia History Festival ran from 1 to 31 May 2023, with Holdfast Bay offering nine tours and/or workshops in collaboration with Holdfast Bay Libraries, Sacred Heart College, Kurna Nation and community members who opened their private residence. 361 people attended events throughout May, with 32 per cent of attendees being local residents, 61 per cent from Metropolitan Adelaide and 7 per cent from regional South Australia.

Collection Donation Highlights

Donations remain predominantly driven by the generosity of the South Australian community. The following donations were made via the public:

- › English Pembroke Mahogany table, donated via the Abbott family whose descendants transported the table via the Buffalo in 1836.
- › Somerton House photographic collection, Glenelg Lock Master collection.

Acquisitions are funded by revenue secured via the House History program and History Festival.



Libraries

Our accessible and welcoming library service contributes to community wellbeing, sustainability and innovation through reading, literacy development and supporting lifelong learning. Libraries at Brighton and Glenelg are valued and consistently rated highly by the community receiving 8.6 in the annual Quality of Life survey. The focus this year has encouraged the community to reconnect with the library achieving a 25 per cent increase in new members joining the library and borrowing 526,376 items. This included 18 per cent of loans being digital items being borrowed from Borrow Box, Libby and Hoopla, new Japanese titles and the express loan collection for popular titles.

The library was successful in obtaining two SA Libraries Board innovation grants in collaboration with neighbouring councils. The funding created Lit for Life, a literary program with the Adelaide Symphony Orchestra, Windmill and Patch Theatres and OnTrack, an interactive STEM program. A Science Week grant supported a popular astronomy session run at Kauri Community and Sports Centre. The need for larger spaces to deliver programs has encouraged use of other venues including the Brighton Sports and Social Club for events like Cycling through France and Introduction to AI author events. Over 18,392 adults and children attended library programs, an increase of 47 per cent.

Children and families welcomed the relaxing of restrictions on group numbers at regular early literacy sessions, Wriggle and Rhyme, Toddler Time and Play and Stay reaching 8,877 children. Digital hub and STEM programs, Lego Club and online story time sessions were also well used.

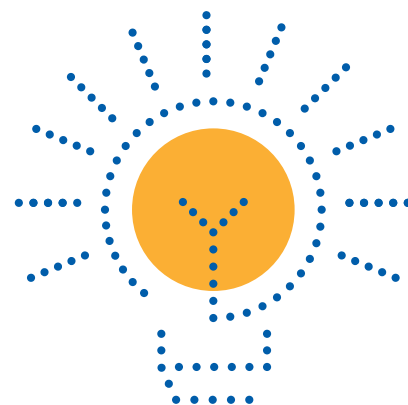
Being Digital programs, digital one-to-one support to use phones, laptops and other devices, digital hub sessions exploring 3D printing, circuit design and photo digitisation to preserve family collections reached 1,483 adults.

Learning programs saw 2,250 adults engage in Saturday sessions on worm farming and sustainability topics. NAIDOC Week and Reconciliation reading promotion, regular movie Mondays, book clubs, Shut Up and Write and Holdfast Crafts were all positive ways for the community to connect, learn and create.

This year's highlights include:

- › 526,376 items borrowed, including 442,867 items and 83,509 digital content
- › 12,418 members, with a 25 per cent increase in new borrowers of 1,403
- › 178,381 physical visits to libraries, an 8 per cent increase
- › 18,392 total attendees to library sessions. 1,417 attended sessions for adults including author talks, book clubs, writing and poetry groups
- › 1,483 attended digital one-on-one learning sessions and digital hub STEM sessions
- › 8,877 attended Wriggle and Rhyme, Toddler Time, story time and Stay and Play sessions
- › 404 children enjoyed holiday programs Little Bang science and summer reading programs
- › 565 online story times viewed through Facebook and Story Box viewed
- › Regular kindy visits seeing 652 children





- › School visits seeing children 943 children
- › Lit for Life saw 676 attendees for Holdfast events
- › Science Week attracted over 900 participants
- › Library activation at City Activation events
Brighton Street parties and Youth Fringe
at Partridge with 3,940 attendees.

Brighton Beachfront Holiday Park

With its absolute beachfront location and its stunning views over the Gulf St Vincent, the Brighton Beachfront Holiday Park continues to be a significant tourist asset for the City of Holdfast Bay. For the full year, site occupancy averaged 79.5 per cent and cabins just below 87 per cent. This is well above State averages of 54 per cent for powered sites and 64 per cent for cabins, highlighting the site's popularity.

Partridge House

With its luscious gardens, elegant interiors and welcoming ambience, beautiful Partridge House remains a much-valued community facility. It serves to celebrate all of life's special occasions, from weddings to private functions such as parties and corporate events, as well as funerals. It is also a hub for the community with a range of social and recreational programs running throughout the year. Partridge House hosted a total of 518 events in 2022–23, including 303 community group events, 120 funerals, 22 weddings and 73 other events.

Business Services

Council staff deliver services in an accountable, transparent way that meet legislative requirements and provide the best value for money.

The business areas providing corporate services to support Council's administration include:

- › Business planning and improvement
- › Commercial and strategic services
- › Corporate communications and media management
- › Elected member and CEO support
- › Finance
- › Governance and policy
- › Information and technology services
- › People and culture
- › Procurement
- › Property management and leases
- › Rates
- › Records management
- › Risk management
- › Work health and safety.

Strategy and Governance

In 2022–23 Council undertook a range of strategy and governance activities to support the efficient and effective delivery of its roles and functions.

Achievements include:

- › Commencing the development of a Corporate Plan to enable the Strategic Plan to be operationalised. It will also improve mid-range forecasting and project prioritisation and pipeline management.
- › Negotiating agreements to install electric vehicle charging stations in two locations in the city.

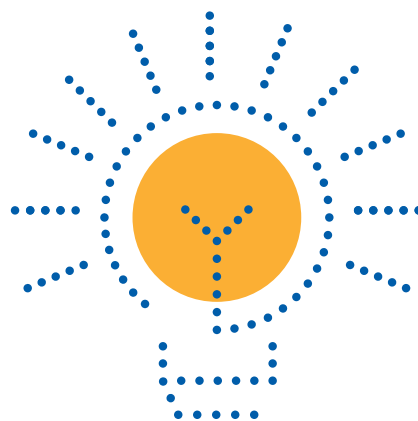
- › Developing and testing a Service Review Framework.
- › Commencing development of an Economic Strategy, to replace the *Economic Activation Plan*, which expires in 2023.
- › Continuing the development of the *Integrated Transport and Movement Strategy*. This will provide a strategic framework and high-level implementation plan for safe and efficient movement throughout the city, including a strong focus on healthy transport choices.
- › Commencing a trial of a car-sharing service in Glenelg in collaboration with the RAA and Flexicar. This will support the development of a greater range of transport options for residents and visitors.
- › Developing a Strategic Planning Framework, a Strategy Development Service Model, and commencing development of a Strategy and Policy Framework.
- › Continuing to refresh policies and procedures, including the development of a new Risk Policy and Procedure.
- › Continuing the review of delegations, including developing a new delegations framework.
- › Assuring accountability by managing the Internal Audit program, which included four internal audits across the organisation.
- › Participated in risk forums such as the National Local Government Vulnerability Program and both climate adaptation and asset risk programs with Resilient South.
- › Completed a review of Business Continuity Plans and made practical improvements through the creation of 'go boxes' for each location.

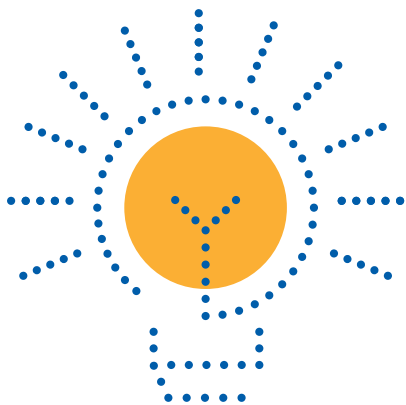
Financial Services

The Finance team provides services including strategic long-term financial planning; annual budgeting compilation and monitoring; rates administration; year-end financial accounting and audit; financial systems and internal control; payroll; and accounts payable/receivable.

Achievements for 2022–23 include:

- › Refining and using the *Municipal Long-Term Financial Plan* for developing the 2023–24 draft budget, including presentation of funding scenarios through a series of budget workshops.
- › Budget revisions (2022–23) and budget adoption (2023–24).
- › Rate modelling, notice generation and distribution.
- › Annual financial statements, audit finalisation and adoption for 2021–22.
- › Contribution to organisational management software testing and implementation.
- › Contribution to internal audits in areas of Fraud Detection and Internal Financial Controls.





Innovation and Technology

The council's commitment to innovation and technology is instrumental in advancing its mission. Through strategic information technology investments, the council has achieved remarkable improvements in service delivery to the community, enabling more efficient monitoring of work processes. These investments have greatly enhanced customer support and helped better organisational decision-making.

We will continue to bolster core business systems and technology to ensure seamless service delivery, enhanced security measures, and customer interactions anytime, anywhere.

We prioritise the security and accessibility of council information systems for our staff, ratepayers, and visitors. Embracing a diverse range of initiatives, we aim to provide improved information, safety, and security and greater flexibility to align our activities and programs with the ever-evolving needs of our customers.

Customer Experience

Council operates a face-to-face customer enquiry service between 8.30 am and 5.00 pm Monday to Friday (excluding public holidays) and a 24-hour, seven-day a week phone service. From July to September as the Food Organics Green Organics (FOGO) waste program was introduced, the customer experience team handled 6,479 green living and waste calls. This was a 50 per cent increase in calls providing waste information to residents.

In the 2022–23 year:

- › Customer experience staff answered 43,088 phone calls with an average of 3 minutes 27 seconds talk time.
- › Calls on hold were answered within 23 seconds and abandoned calls reduced by 24 per cent.
- › Phone call responses were resolved on the first call 94 per cent of the time.
- › One hundred per cent of WebChat enquiries were rated as positive.
- › 23,536 mail@holdfast.sa.gov.au requests were received and allocated for resolution.

To continuously improve customer experience, we will:

- › Design services with our customers
- › Reduce customer effort
- › Keep customers informed
- › Focus our investment on channels our customers prefer
- › Ensure accessibility and inclusion for all.

Council's new customer request management system commenced in May 2023 across all service areas. The system provides greater information on customer request tracking, timeliness and resolution of requests and greater integration of data across council. A portal is being developed for customers to add and track their requests. It will provide real time information to residents on the progress of requests and assist council teams to manage responses.

Innovation

Customer Experience Plan

Council provides a wide range of services to many different types of customers, including residents, businesses, community and sporting groups, visitors and tourists.

To provide the foundation for a world-class, customer-centred service experience, we are developing a *Customer Experience Plan*. The focus has been to develop and commence use of the request management system. The data the system is providing is guiding the development of the *Customer Experience Plan* including:

- › Seeking ways to improve our service to customers
- › Ensuring council is easy to do business with
- › Two-way engagement through listening and informing
- › Creating positive experiences for customers.

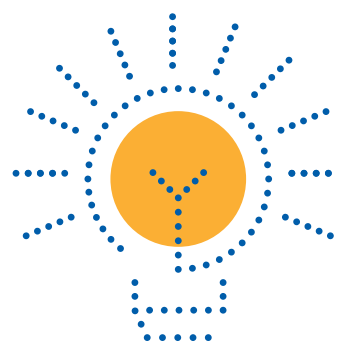
People and Culture

The People and Culture team provide an advisory, support and education service across council. This assists teams to lead and manage their resources safely and effectively. Areas of support include:

- › Workforce planning (including recruitment and selection)
- › Workplace relations
- › Organisational development
- › Reward and recognition
- › Work health and safety (WHS)
- › Return to work/injury management.

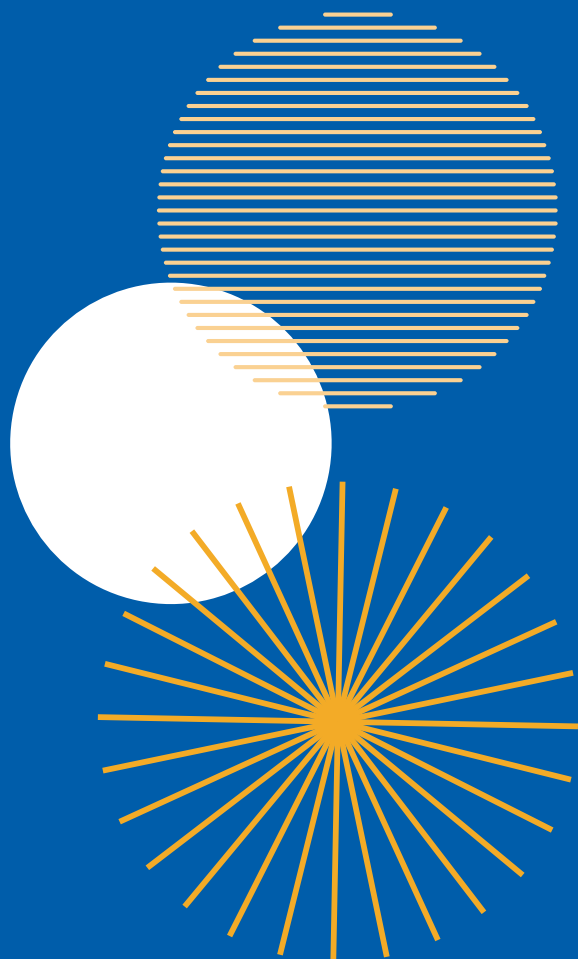
Highlights for 2022–23 include:

- › A 100 per cent completion rate for *WHS Risk Evaluation Action Plan*.
- › The successful completion of WHS Audit with achievable actions to address non-conformances.
- › Continuation of the Early Intervention Program for Field Services.
- › The successful launch of a mental health and wellbeing program in Field Services – “Any Time Mate”.
- › Receiving a WHS Merit Award for the “Any Time Mate” Program, from the Local Government Association Workers Compensation Scheme.
- › The development and implementation of an internal training calendar (both WHS and general topics available for staff).
- › Arising Stars Program completed and participation in the Local Government Management Challenge.
- › *Disability Access and Inclusion Plan* requirements met.
- › The successful development and implementation of Leadership That Heals program.
- › Refreshing a culture video to support recruitment processes.





Strategic Management



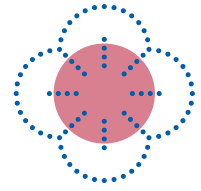
How We Measure Our Performance

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, including a comprehensive Quality of Life Survey and Business Confidence Survey.

Council's strategic plan, *Our Holdfast 2050+* includes three focus areas. In 2022–23 progress against the objectives in each of these focus areas was gathered as shown in these tables:

Wellbeing



Progress towards 2050+

- › Nearly 60,000 hours contributed by City of Holdfast Bay volunteers (equivalent to \$2.76 million).
- › 7,459 one-way community transport trips to support older residents to remain in their own homes.

Objectives 2020–2030

Measures

Baseline / Notes

Apply the principles of universal design and social inclusion to all Council activities

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.

Assist the city's mainstreet precincts in becoming dementia-friendly

The number of businesses recognised as dementia-friendly increases year on year

A joint Council-Alwyndor program is being developed.

Increase participation rates in community engagements across all age groups, particularly under-represented demographics such as children and young people by using methods that are appealing and appropriate

The number of participants in formal engagements increases year on year

In 2022–23 686 people provided submissions in formal community engagements (compared to 970 in 2021–22) A further 3,312 people viewed material for a total of 3,998 total people involved in community engagement.

Support businesses to operate in mixed use neighbourhoods to improve local access to goods and services and reduce supply transport distances

The proportion of mixed-use developments increases

11 new businesses have been approved to operate in mixed use neighbourhoods in 2022–23, compared to 17 for 2021–22 and nine for the 2020–21 year.

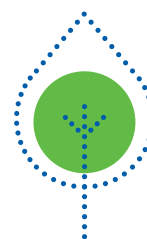
Establish community hubs that integrate community support, recreational, and commercial services in multi-purposes spaces that include frequently excluded demographics such as children and young people, people with disabilities, Aboriginal and Torres Strait Islander people and people from culturally and linguistically diverse backgrounds

Utilisation of council owned buildings increases

A baseline for this measure will be gathered in 2023–24 year.

Strategic Management

Sustainability



Progress towards 2050+

- › 70 per cent of waste diverted from landfill.
- › 100 per cent renewable electricity used by Council.

Objectives 2020–2030

Measures

Baseline / Notes

Become a carbon-neutral council by 2030

Emissions from council operations decrease each year or are offset

A *Carbon Neutral Plan* was endorsed 23 August 2022, which includes a plan for council operations to be carbon neutral for Scope 1 (direct) and Scope 2 (indirect from energy use) emissions by 2030.

Council started purchasing 100 per cent renewable electricity from 1 January 2023. This completely eliminates our Scope 2 emissions.

We also developed a *Fleet Transition Plan* in 2022–23, to understand more about transitioning our fleet to electric vehicles.

Prioritise sustainable and active transport (such as walking and cycling) across the city, including by reclaiming streets for play and nature and improving walkability to support healthy ageing

Number of kilometres of street prioritised for active transport increases, measured every five years

Work is continuing on the development of an Integrated Transport Strategy. This Strategy will provide guidance for appropriate streets to target for active transport.

Objectives 2020–2030

Measures

Baseline / Notes

Support the creation of safer places by improving the public realm and collaborating with transport providers to increase transport options

Programs supporting community safety are developed and implemented

In 2022–23, Council was active in lobbying for increased police presence in the city, particularly in Glenelg. Council staff are in very regular contact with SAPOL to resolve issues.

Support mixed use neighbourhood development while honouring heritage values to encourage walking and cycling and support healthy ageing

Walkability score increases in all Holdfast Bay suburbs, measured using a 'citizen science' approach every three years

A citizen science program is being developed based on the Healthy Urban Neighbourhood Transition Tool.

Encourage more community gardening, including biodiversity sensitive urban design, in public spaces, applying the long-held knowledge of Kaurua people as well as innovation

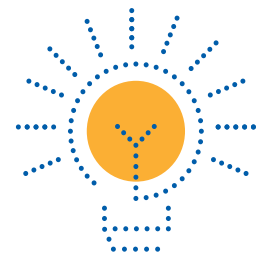
Number of community gardening spaces increases each year

There are two formal Community Gardens in the City; North Brighton and Glenelg North. Many 'informal' garden spaces such as verges are being taken up as community garden spaces. A baseline for this measure will be established in 2022–23.

Council's Adopt a Tree program continued in 2022–23.



Innovation



Progress towards 2050+

- › 65,196 visitors to the Bay Discovery Centre – a 35 per cent increase on pre-COVID levels.
- › Over half a million items borrowed from our libraries including 83,509 digital content.

Objectives 2020–2030

Measures

Baseline / Notes

Facilitate growth in the number of home-based businesses where practical to reduce transit distances

The number of home-based businesses increases as reported via Census data

According to Remplan data:
In line with ABS data nationally, businesses have increased by 7 per cent eclipsing what occurred in 2020 and 2021.

Maximise the value of public buildings, including libraries, to support innovation by creating co-working spaces and technology/prototyping/maker spaces and hubs

Utilisation of council buildings increases

In 2022–23 one council facility had been identified as having capacity to provide 'maker spaces' for commercial activity. Opportunities for other council facilities for such use are always being investigated.

Partner to establish an Innovator/Entrepreneur in Residence Program that includes local schools and encourages life-long learning across the population

Program participation rates trend upwards

Program to be developed in collaboration with schools.

Partner to develop a centre of excellence in hospice care and dying well

Amount of support attracted is sufficient to establish a centre

A joint program with council, Alwyndor and other partners to be developed.

Partner to facilitate the provision of technology infrastructure to support creative and emerging industries, including mobility as a service, start-ups and other entrepreneurial activities

Number of start-ups, creative and technology-related businesses in the city increases

In line with ABS data nationally, businesses have increased by 7 per cent eclipsing what occurred in 2020 and 2021.

Strategic Management

2023–24 Projects

In 2023–24, council will fund and undertake several major projects to support the vision and objectives outlined in its strategic plan, *Our Holdfast 2050+*. These include:

Stormwater upgrades – Tarlton Street \$1,000,000

This stormwater infrastructure upgrade will decrease the likelihood of flooding in a high-risk flood zone. It was identified as priority from the *Stormwater Management Plan* and *Stormwater Implementation Plan* and is part funded by the Federal Government.

Glenelg Oval upgrade Stages 3 and 4 \$1,847,000

Continuing the upgrade of this important community asset the work for 2023–24 includes upgrades to the spectator mound including playspace, elevated *Disability Discrimination Act* (DDA) viewing area and tiered seating. Other improvements will include rebuilding cricket practice pitches and netting, as well as upgrading the curator facility and adjoining public toilet block.

Brighton Beachfront Holiday Park \$673,000

Works will continue with capital improvements to the Brighton Beachfront Holiday Park in line with the Masterplan for the site. This includes installation of a new maintenance and storage shed, stage 2 retaining wall construction and improvements for the guest experience including upgrades to powered sites and cabin accommodation.

Former Buffalo Site – Amenity Improvements \$2,200,000

Undertake important remediation work and amenity improvements at the former Buffalo site. This includes rock revetment walls and fill to ground level. Fencing at the water's edge and improvements to walking paths and landscaping will be completed.

Public Toilets, Patawalonga Lake \$220,000

Install public toilets around the Patawalonga Lake to help attract more people to use the facilities in the area.

Brighton and Seacliff Yacht Club to upgrade change rooms \$500,000

Subject to Club, grant or other partner funding. This amount would cover improvements to the showers, toilets, change rooms and *Disability Discrimination Act* (DDA) compliant toilets, enabling better quality facilities that are appropriate for mixed ages as well as the public.

Glenelg Library upgrade \$200,000

Refresh the Glenelg Library ground floor as an innovative and creative community space with accessible meeting rooms, learning and maker spaces, attractive collections and updated staff workspaces.

Economic Development Strategy Implementation \$30,000

The *Economic Development Strategy* (EDS) is currently under development. This is an indicative allocation to fund initiatives in this Strategy. Allocation of funding this financial year will enable prompt implementation of actions and outcomes from the *Economic Development Strategy* in an agile way.

Community Wellbeing Strategy \$25,000

Development of a *Community Wellbeing Strategy* and action plans for focus areas, in partnership with the Holdfast Bay community. The *Community Wellbeing Strategy* will guide the efficient and effective development of multiple council strategies and action plans within the *Community Wellbeing* space that are due to expire in 2023 (e.g., *Volunteering Strategy 2018–2023*; *Youth Action Plan 2018–2023*).

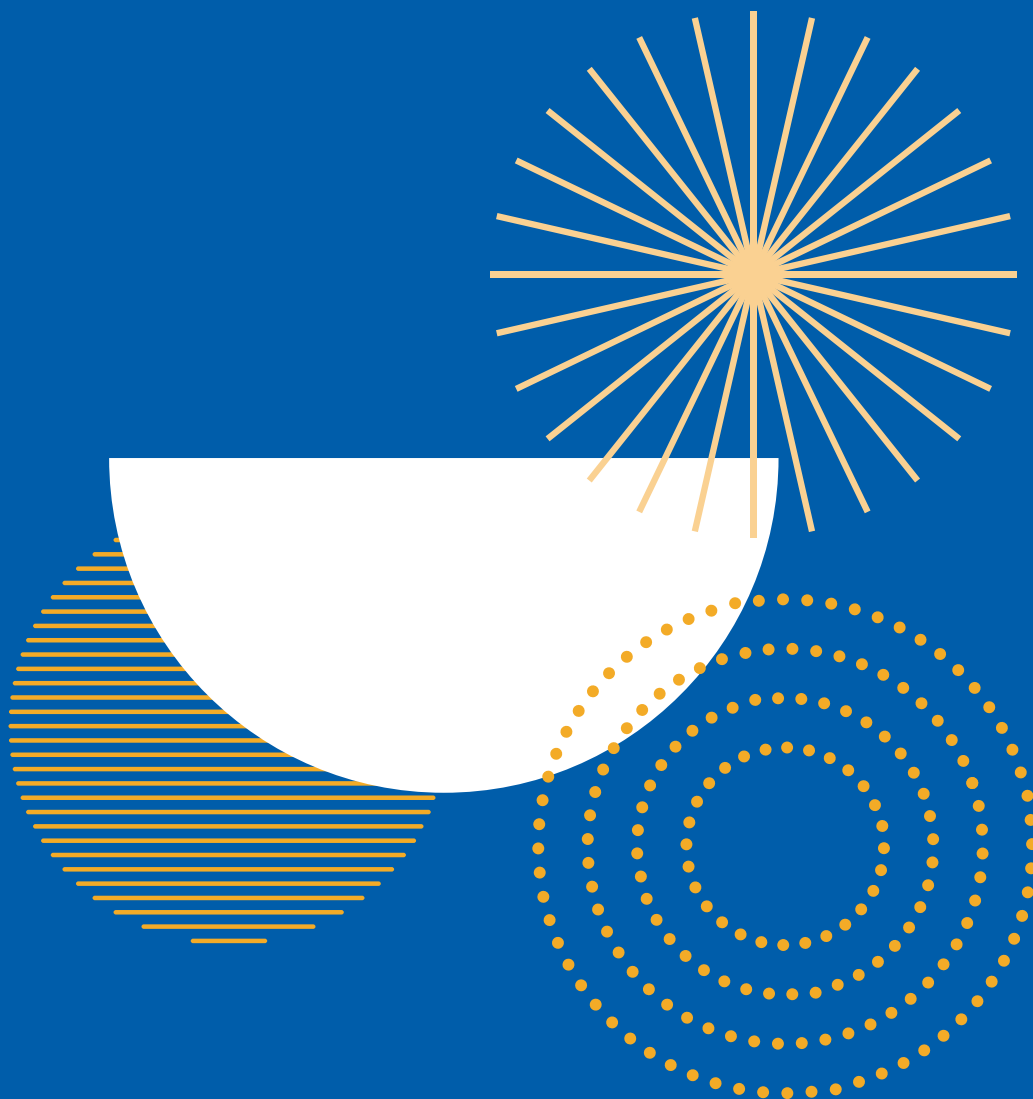
Climate Change Adaptation \$60,000

As a result of a recent Climate Change Adaption Governance Assessment, this will provide an additional position who will work across council in such areas as climate, adaption and climate neutral planning.

Innovation Projects \$800,000

Delivery of request management, contractor management, corporate planning and reporting, data and information knowledge management and asset management systems.

Council of the City of Holdfast Bay



Elected Members

July – November 2022



Mayor
Amanda Wilson

Brighton Ward



Rosemary Clancy

Glenelg Ward



Rebecca Abley

Seacliff Ward



Annette Bradshaw

Somerton Ward



Janet Fletcher



Jane Fleming



Phillip Chabrel



Clare Lindop



William Miller



Robert Snewin



Bob Patton



Susan Lonie



John Smedley

Council of the City of Holdfast Bay

Local Government Elections 2022

The South Australian 2022 Local Government elections were held from September to November 2022. The scrutiny and count was conducted by the Electoral Commission of South Australia on 12–13 November 2022 at the Brighton Civic Centre.

Three out of the four wards within the City of Holdfast Bay were highly contested, with Brighton Wards' candidates duly elected uncontested.

- › Two candidates stood for the position of Mayor (one position available)
- › Three for Brighton Ward uncontested
- › Eight for Glenelg Ward (three positions available)
- › Five for Seacliff Ward (three positions available)
- › Six for Somerton Ward (three positions available).

City of Holdfast Bay had a very good participation rate of 32 per cent of electors returning their ballot material. In the Brighton Ward there was no need for a local Elected Member return, so all returns for that Ward were solely for the Mayoral election.

Ward	Electors On Roll	Ballots Returned	Percentage Returned
Glenelg	7,032	2,150	30.57
Somerton	7,216	2,365	32.77
Brighton	7,197	2,336	32.46
Seacliff	7,218	2,320	32.14
Total	28,663	9,171	32.00

Ten members of the former Council were re-elected, and three new members elected.

Notably, Holdfast Bay's Mayor and seven of our twelve elected members are women.

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

Elected in November 2022



Mayor
Amanda Wilson

Brighton Ward



Jane Fleming

Glenelg Ward



Rebecca Abley

Seacliff Ward



Annette Bradshaw

Somerton Ward



William Miller



Robert Snewin



Allison Kane



Clare Lindop



Monique O'Donohue



Anthony Venning



Bob Patton



Susan Lonie



John Smedley

Elected Member Attendance at Council Meetings

Number of General Council Meetings held:	21
Number of Special Meetings of Council held:	0
Total	21

Elected Member	Notes	Meetings Attended
Mayor		
Amanda Wilson		17
Seacliff Ward		
Annette Bradshaw		20
Clare Lindop		20
Susan Lonie		18
Brighton Ward		
Jane Fleming		21
Robert Snewin	Approved Leave of Absence 17 October – 31 October 2022	17
Anthony Venning ²		10
Rosemary Clancy ¹	Approved Leave of Absence 10 August 2022 – 10 September 2022	5
Somerton Ward		
William Miller	Approved Leave of Absence for the 14 February 2023 and 28 February 2023 meetings	17
Monique O'Donohue ²		12
John Smedley		18
Janet Fletcher ¹		8
Glenelg Ward		
Rebecca Abley		18
Allison Kane ²		11
Bob Patton		21
Phillip Chabrel ¹		7

1. Non returning member. Role concluded 10 November 2022.

2. New member. Role commenced 29 November 2022.

Allowances

Elected Member	Allowances 1 July 22 – 30 June 23	Allowance from Council Committees	IT Allowance	Total
Mayor				
Amanda Wilson	\$82,814.64		\$1,700.00	\$88,130.17
Seacliff Ward				
Annette Bradshaw	\$20,703.64		\$1,700.00	\$22,403.64
Clare Lindop ¹	\$24,032.71		\$1,700.00	\$25,732.71
Susan Lonie	\$20,703.64		\$1,700.00	\$22,403.64
Brighton Ward				
Jane Fleming	\$20,703.64	\$3,644.00	\$1,700.00	\$26,047.64
Robert Snewin	\$20,703.64	\$926.00	\$1,700.00	\$23,329.64
Anthony Venning ³	\$13,316.32		\$1,700.00	\$15,016.32
Rosemary Clancy ²	\$7,387.32			\$7,387.32
Somerton Ward				
William Miller	\$20,703.64	\$448.00	\$1,700.00	\$22,851.64
Monique O'Donohue ³	\$13,316.32		\$1,700.00	\$16,976.32
John Smedley ⁴	\$22,088.76	\$1,279.50	\$1,700.00	\$25,068.26
Janet Fletcher ²	\$7,387.32			\$7,387.32
Glenelg Ward				
Rebecca Abley	\$20,703.64		\$1,700.00	\$22,403.64
Allison Kane ³	\$13,316.32		\$1,700.00	\$15,100.73
Bob Patton	\$20,703.64		\$1,700.00	\$22,403.64
Philip Chabrel ²	\$7,387.32			\$7,387.32

1. Deputy Mayor from November 2022.
2. Non returning member following November Local Government Election.
3. New member elected following November Local Government Election.
4. Deputy Mayor prior to November 2022 Local Government Election.

Member Behaviour

In 2022–23, 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

All of Council

Kelley Jones: Caring about Caretaker: Navigating the Caretaker period (August 2022)	\$1,200
Kelley Jones: Induction Program – Mandatory Training New Council (November 2022)	\$2,250
Kelley Jones: Mandatory Training Civic Module 2 (January 2023)	\$2,321
Jeff Tate Consulting: Mandatory Training Finance & Strategy Module 4 (January 2023)	\$2,090
Kelley Jones: Mandatory Training Legal Module 3 (March 2023)	\$2,321
Kelley Jones: Mandatory Training Behaviours Module 1 – Part 1 (April 2023)	\$1,045
Jeff Tate Consulting: Mandatory Training Behaviours Module 1 – Part 2 (April 2023)	\$1,045
Kelley Jones/Ball Public Relations: Media Interactions and Social Media Utilisation (May 2023)	\$2,200

Workshop training only provided in house and provided by Leadership Team

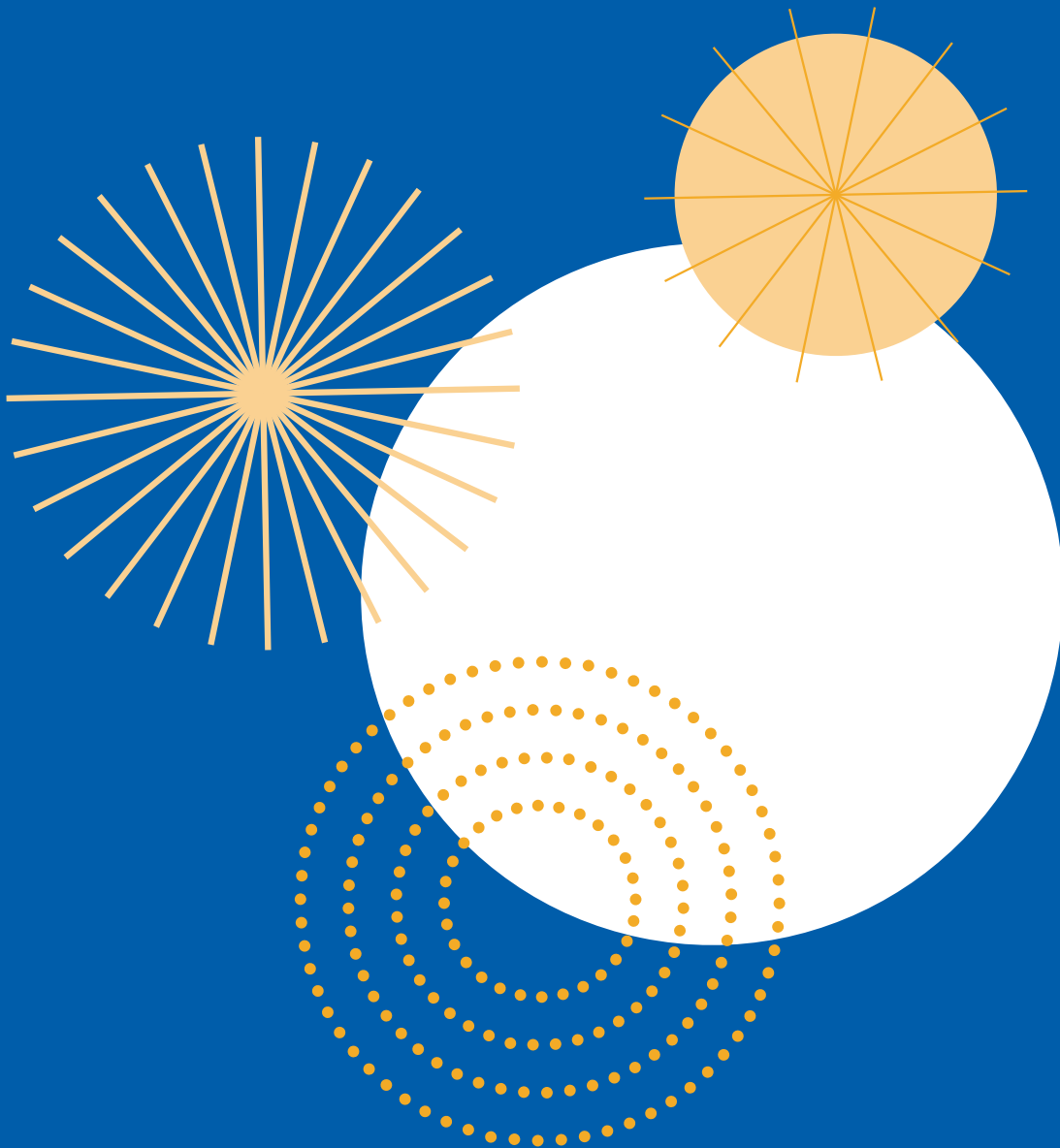
Nil additional cost

Total (All Elected Members) **\$14,472**

	Mayor Wilson	Deputy Mayor Lindop	Cr Miller	Cr Snewin	Cr Kane	Total
Council Delegate Activities						
Australian Local Government Association, National General Assembly (June 2023)	\$1,070				\$1,070	
Reimbursements from LGA Conference	\$119				\$84	
Elected Member Training						
National Parks and Leisure Australia Gala Dinner and Awards Ceremony (October 2022)			\$210			
Audit and Risk Committee Forum 2022 (October 2022)				\$480		
Local Government Association SA OGM (13–14 April 2023)	\$275	\$275				
Deputy Mayor Forum (14 May 2023)		\$605				
Total training and development expenditure	\$1,464	\$880	\$210	\$480	\$1,154	\$18,457



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

Council is supported by a number of committees. These are:

1. One management committee:

- › Alwyndor Management Committee.

2. Two statutory committees:

- › Audit and Risk Committee.
- › Strategic Planning and Development Policy Committee.

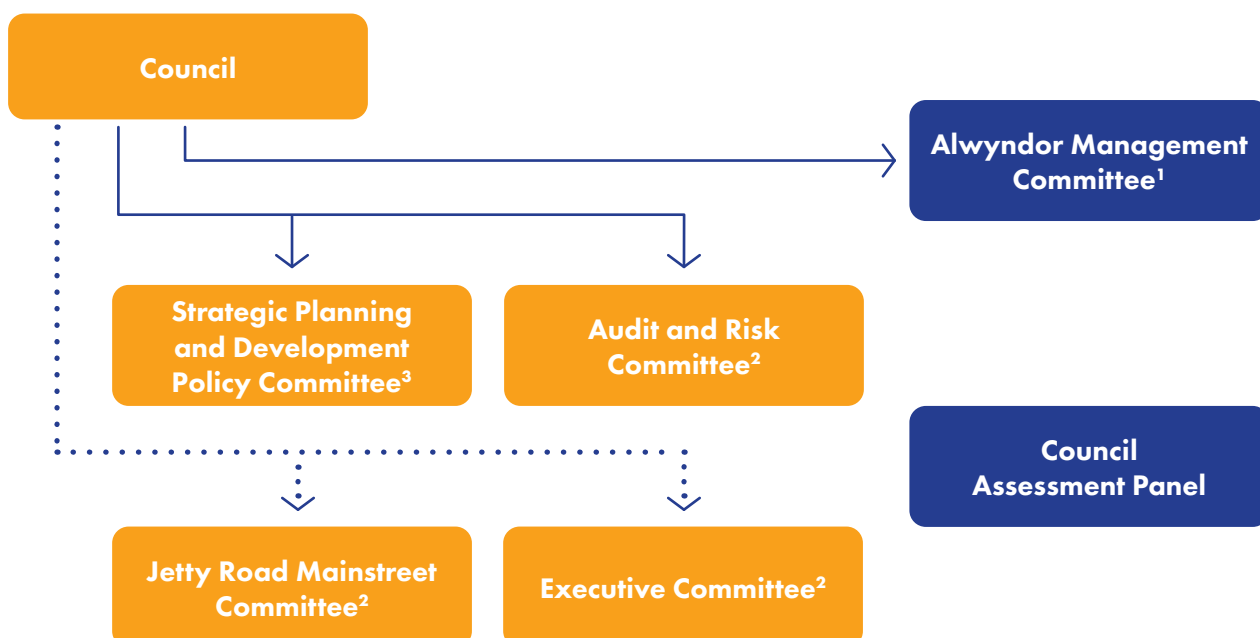
3. Two advisory committees:

- › Jetty Road Mainstreet Committee.
- › Executive Committee.

The Council Assessment Panel is established under section 83 of the *Planning Development and Infrastructure Act 2016* (The PDI Act).

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 current committee structure is shown below:



1. Delegated authority from Council to make decisions within budget and terms of reference.

2. Advisory only, with no delegations.

3. The Strategic Planning and Development Policy Committee was dissolved in July 2022.

Council

Throughout 2022–23, Council met on the second and fourth Tuesdays of the month, except in December 2022 and January 2023. They also did not meet in November due to the Election. The new Council was sworn in on 29 November.

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 annual financial statements, *Annual Business Plan* and *Long-Term Financial Plan*.

The Committee comprises of two Elected Members and three independent members. The independent members each received an allowance of \$448 per meeting (July 2022 – November 2022) and then \$486 per meeting (November 2022 – June 2023).

The Committee Members from July 2022 to June 2023 were:

- › Councillor John Smedley (Presiding Member)
- › Councillor Bob Snewin
- › Mr David Powell – Independent Member
- › Ms Paula Davis – Independent Member
- › Mr Sean Tu – Independent Member (to 21 May 2023)
- › Ms Corinne Garrett – Independent Member (from 13 May 2023).

Strategic Policy and Development Policy Committee

The Strategic Policy and Development Policy Committee was dissolved in July 2022 by a resolution of Council. It was formed under section 41 of the *Local Government Act 1999* and was a requirement of the *Development Act 1993*. The Committee provided advice to Council on strategic planning and development policy issues. The Committee comprised all members of Council and was convened as required.

Jetty Road Mainstreet Committee

The Jetty Road Mainstreet Committee is funded through the collection of a separate rate to assist Council to enhance and promote Glenelg's Jetty Road as a vibrant shopping, leisure and recreational precinct.

Decision Making Structure

The 2022–23 Committee comprised two Elected Members and nine independent members.

The independent members represent traders and property owners in the precinct, with no allowances paid. Members are appointed on a two-year term. The member term concluded on 31 March 2023 with the current term commencing 1 April 2023. Three new members joined the Committee with six returning members. With the Council elections in November 2022, there was also a change in Elected Member representation. The Committee Members for 2022–23 were:

- › Gilia Martin, Attitudes Boutique (Chair)
- › Angus Warren, Beach Burrito (Deputy Chair from April 2023)
- › Tony Beatrice, Cibo Espresso
- › Adoni Fotopoulos, Ikos Holdings Trust
- › Chris Morley, Echelon Studio – Architecture and Design
- › Damien Murphy, Glenelg Finance
- › Anthony Chhoy, Chatime (from April 2023)
- › Bayley Millard, Yo-Chi (from April 2023)
- › Shannon Smith, Royal Copenhagen Glenelg and Brighton (from April 2023)
- › Brock Meuris, Terra & Sol (until 31 March 2023)
- › Jason Rayment, Smart Hearing Solutions (until 31 March 2023)
- › Gina Britton, Daisy & Hen, (Deputy Chair) (until 31 March 2023)
- › Councillor Rebecca Abley
- › Councillor Allison Kane (from December 2022)
- › Councillor William Miller (until November 2022).

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 Members in 2022–23 were:

- › Mayor Amanda Wilson – Chair
- › Deputy Mayor Clare Lindop (Deputy Mayor from November 2022)
- › Councillor John Smedley (Deputy Mayor until November 2022)
- › Councillor Susan Lonie – Seacliff Ward
- › Councillor Robert Snewin – Brighton Ward (until November 2022)
- › Councillor Jane Fleming – Brighton Ward (from November 2022)
- › Councillor Rebecca Abley – Glenelg Ward (until November 2022)
- › Councillor Bob Patton – Glenelg Ward (from November 2022)
- › Councillor William Miller – Somerton Ward (until November 2022)
- › Councillor Monique O’Donohue – Somerton Ward (from November 2022).

Council Assessment Panel

The Council Assessment Panel (CAP) is an autonomous authority that considers development applications and makes development decisions. It was established in accordance with the *Planning, Development and Infrastructure Act 2016* and has delegated powers that are administered in accordance with the Act's statutory requirements. It consists of one substantive and one deputy Elected Member who is appointed by the Council and four independent members. The Council Assessment Panel met on the fourth Wednesday of the month as required. During 2022–23, the Panel met each month. The Presiding Member received \$582 per meeting from July – October 2022 and \$601 per meeting from November 2022 – June 2023. Ordinary independent Panel members (including Council member) received \$448 per meeting from July – October 2022 and \$463 per meeting from November 2022 – June 2023.

In 2022–23, the Panel comprised:

- › Councillor Jane Fleming (Substantive member)
- › Councillor William Miller
(Deputy member to October 2022)
- › Councillor Robert Snewin
(Deputy member from December 2022)
- › David Bailey (Presiding Member
July 2022 to March 2023)
- › Yvonne Svensson (Independent Member
from July 2022 to March 2023, then
Presiding Member from April 2023)
- › Sarah Reachill

- › Terry Sutcliffe (from April 2023)
- › Colleen Dunn (from April 2023).

Alwyndor Management Committee

The Alwyndor Management Committee oversees the governance of Alwyndor. In 2022–23 the Committee consisted of two Elected Members and seven independent members. Independent members received \$448 per meeting from July – October 2022, and \$486 per meeting from November 2022 – June 2023. The Chair received \$560 per meeting from July – October 2022 and \$607 per meeting from November 2022 – June 2023.

- › Mr Kim Cheater – Chair
- › Ms Julie Bonnici – Deputy Chair
- › Cr Susan Lonie – CoHB Member
- › Cr Robert Snewin – CoHB Member
- › Ms Trudy Sutton – Member
- › Prof Judy Searle – Member
- › Prof Lorraine Sheppard – Member
- › Mr Kevin Whitford – Member
- › Ms Joanne Cottle – Member.

Organisational Structure (as at 30 June 2023)



Roberto Bria
CEO

Assets and Delivery



James Mitchell
General Manager Assets
and Delivery (Acting)



Muni Krishna
Manager
Engineering (Acting)



Bill Blyth
Manager Field
Services



Mathew Walsh
Building and Facilities
Manager

Community and Business



Marnie Lock
General Manager
Community
and Business



**Regan
Forrest**
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



Pamela Jackson
General Manager
Strategy and
Corporate



Cadel Blunt
Manager
Finance



**Sharon
Somerville**
Manager
People and
Culture



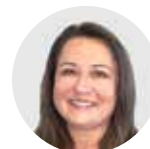
Robert Zanin
Manager
Innovation and
Technology



**Matthew
Rechner**
Manager Public
Realm and
Urban Design

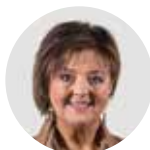


**Anthony
Marroncelli**
Manager
Development
Services



Ania Karzek
Manager
Strategy and
Governance

Alwyndor



Beth Davidson-Park
General Manager
Alwyndor



Rafa Mirzaev
Chief Financial
Officer



Natasha Stone
Residential Services
Manager



Molly Salt
Manager Community
Connections



Lisa Hall
Manager People
and Culture

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.

Decision Making Structure

Senior Leadership Team

Council is supported in its decision making by a Senior Leadership team, which comprises:

- › Chief Executive Officer, Roberto Bria
- › General Manager Alwyndor, Beth Davidson Park
- › General Manager Assets and Delivery, Michael de Heus (until 28 May 2023)
- › Acting General Manager Assets and Delivery, James Mitchell (from 29 May to 30 June 2023)
- › General Manager Community and Business, Marnie Lock
- › General Manager Strategy and Corporate, Pamela Jackson.

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.

	Female	Male	Salary Range
CEO		1	\$272,103
General Manager	3	1	\$185,091 – \$202,250

Staff Profile

Number of Employees as at 30 June 2023	Male	Female	Total
Municipal Employees	97	108	205
Alwyndor Employees	90	327	417
Total	187	435	622

Work Health and Safety

In 2022–23 the following key measures were realised for work health and safety:

- › Total Hazards 46
- › Total Incidents 137
- › Total Injuries 73.

Note: This includes totals for Alwyndor.

The Local Government Association Workers Compensation Scheme (LGAWCS) provides the City of Holdfast Bay with a fully integrated Claims, Return to Work and Work Health Safety Service. Claims are determined and coordinated by LGAWCS as our Insurer.

Workforce Planning

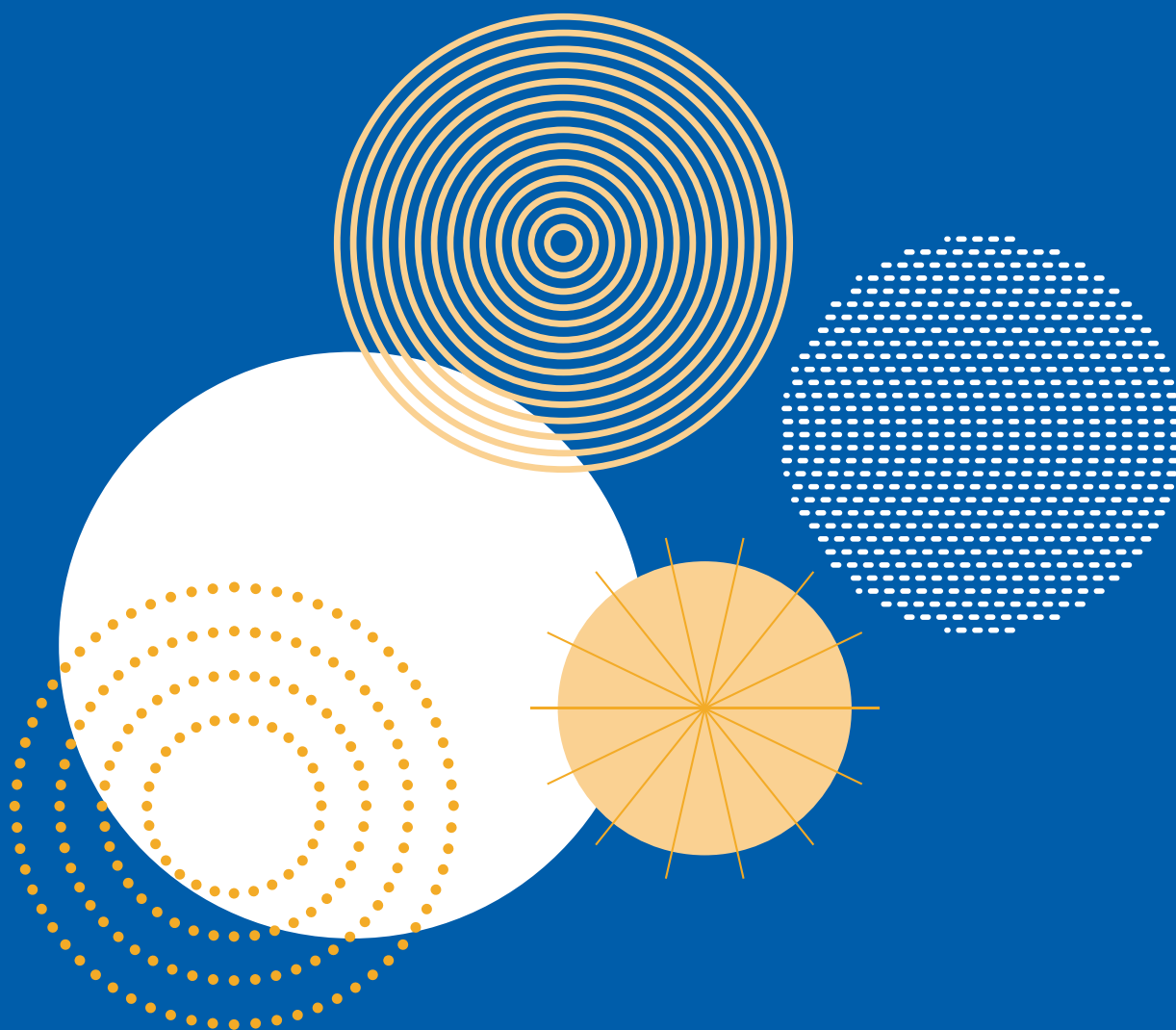
Work continues building skills and capability across our workforce to provide excellent customer experience and provide flexibility in times of changing service demands and technology. Recruitment focuses not only on required experience and skills, but also on behaviours in line with our organisational values and customer experience requirements. Staff benefits, including flexible working arrangements, continue to be offered to ensure the attraction of high-quality candidates and retention of staff.

Voluntary employee turnover for Council was 17.22 per cent. Alwyndor's turnover was 33.9 per cent.

Training and Development

\$231,063 was spent on developing workforce skills to meet current and future needs. This included mandatory training to meet legislative requirements such as work health and safety (WHS) and governance obligations. Council's training needs analysis was assessed to ensure legislative obligations were being met in line with the *WHS Training Plan*. Council also undertook a review of its cultural wellbeing and designed and implemented a comprehensive leadership training program.

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 four targeted community engagements held throughout the year, which was lower than the previous year as no engagements were held during the Election caretaker period. We invited people to share their views through a variety of methods, including online hubs, drop-in sessions, workshops, 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 2022–23, including those for the Glenelg District Cricket Club at Glenelg Oval, and the Tramside Kiosk at Wigley Reserve. The terms and conditions for new leases were also progressed, including those for the new Kingston Park Kiosk and Glenelg Football Club.

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 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).

The Register of Interest for Employees (Prescribed Officers) is maintained but not made publicly available.

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
Long service and retirement recognition glassware	13 Employees	\$76.00
Farewell Gifts	Cr Clancy	\$350.00
	Cr Chabrel	\$128.91

Legal Fees

In the 2022–23 financial year Council incurred legal costs totalling \$227,309. This was made up of:

- › Appeals \$90,058
- › Enforcement \$7,678
- › Advice \$129,573.

In the same period, legal fees for Alwyndor were \$39,085.

Credit Card Use

In the 2022–23 financial year the total expenditure via credit cards was \$197,157.73. This expenditure is tightly controlled and in accordance with relevant legislation, regulation and Council policies and procedures.

Interstate Travel

Mayor Wilson and Councillor Kane travelled interstate for the Australian Local Government Association National General Assembly along with the Chief Executive Officer. Interstate travel and accommodation costs were as follows:

- › Mayor Wilson – \$2,256.93
- › Councillor Kane – \$2,256.93
- › Chief Executive Officer Roberto Bria – \$1,424.22

Councillor Miller travelled interstate for the National Parks and Leisure Australia Gala Dinner and Awards Ceremony. Interstate travel and accommodation costs were \$725.20.

Three other staff members travelled interstate in 2022–23:

- › The Environmental Officer attended the International Conference on Assessing Waste and Recycling in Melbourne on 14 November 2022. Interstate travel and accommodation costs were \$1,510.00.
- › Two staff from the Innovation and Technology Services team attended the Technology One Showcase. The Showcase was held in Melbourne on 28 October 2022. Flights and accommodation were provided by TechnologyOne. There was a cost of \$300.00 for transport in Melbourne.

Internal Review of Council Actions

We received no requests in 2022–23 to review Council decisions in line with section 270 of the *Local Government Act 1999* – *Internal Review of Council Decisions*.

Year	Number of Reviews
2022–23	0
2021–22	1
2020–21	1
2019–20	3
2018–19	4
2017–18	5
2016–17	1
2015–16	3
2014–15	3

Transparency

Freedom of Information

During 2022–23, Council processed 15 Freedom of Information (FOI) requests.

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

In accordance with section 9 of the *Freedom of Information Act 1991*, council must make available for public inspection an annual 'Information Statement' that provides an overview of its structure, functions and documents.

Independent Auditors

The *Local Government Act 1999* stipulates that auditors be appointed on the recommendation of the Audit Committee for no longer than five years.

From 1 July 2020, Dean Newbery were appointed as council's external auditors for a period of five years. For both Municipal and Alwyndor operations in 2022–23, Dean Newbery were paid \$30,500 (excluding GST) for the annual audit of council's financial statements, and \$600 (excluding GST) for additional grant acquittals audits.

Local Nuisance and Litter Control

In 2022–23 in accordance the *Local Nuisance and Litter Control Act 2017*, 486 complaints were registered, three abatement notices were provided and seven expiation notices were issued.

	Dust	Noise	Smoke	Odour	Animals	Litter	Litter (Asbestos)	Insanitary Conditions	Unsanitary	Bill Posting	Total
Complaints	6	25	8	0	22	378	0	16	30	1	486
Abatement Notices								1	2		3
Expiations						5			1	1	7

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 2022–23 council continued to maintain the following significant business activities:

- › **Category One**

- › Alwyndor

- › **Category Two**

- › Brighton Beachfront Holiday Park
- › Partridge House
- › Kauri Parade Community and Sports Centre
- › The Glenelg Visitor Information Centre
- › Partridge Street 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	26,147	1:1,867
Unley	13	28,092	1:2,160
Holdfast Bay	13	28,533	1:2,194
Burnside	13	32,295	1:2,484
West Torrens	15	43,195	1:2,879
Campbelltown	11	37,038	1:3,367
Mitcham	13	49,411	1:3,800
Average			1:2,679

*Representation quota for the purposes of Schedule 4 of the *Local Government Act 1999*. Data derived from information provided by the Electoral Commission of SA.

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.

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 2022–23, Council was satisfied of the necessity to consider items in confidence under section 90(2) of the *Local Government Act 1999* on 41 occasions.

The grounds for these matters to be heard in confidence are detailed in the table below. There can be multiple grounds for each confidential item.

Grounds of Confidential Orders	Grounds for Confidential Orders
A Personal Affairs	5
B Commercial Advantage	14
C Trade Secret	0
D Commercial Information not a trade secret	21
E Security/safety	0
F Maintenance of Law	0
G Breach of Law	2
H Legal Advice	3
I Litigation	4
J Minister of the Crown	1
K Tenders for the supply of goods	4
M Amendment to the Development Plan	0
N <i>Freedom of Information Act 1982</i>	0
O Proposed Award Recipient before the presentation of the award	2
Total	56

Transparency

Confidential Orders From Previous Years Released – 2022–23

In 2022–23 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 2022–23 and released from confidence in the same year.

44 confidential reports were released in 2022–2023, noting that there can be multiple grounds for each confidential order.

Confidential Order Categories	Number of grounds under each confidential order
A Personal affairs	7
B Commercial advantage	19
C Trade secret	0
D Commercial information not a trade secret	16
E Security – safety	2
F Maintenance of law	0
G Breach of law	0
H Legal advice	3
I Litigation	3
J Minister of the Crown	2
K Tenders for the supply of goods	0
M Amendment to the Development Plan	0
N <i>Freedom of Information Act 1982</i>	0
O Proposed award recipient before the presentation of the award	0
Total	52

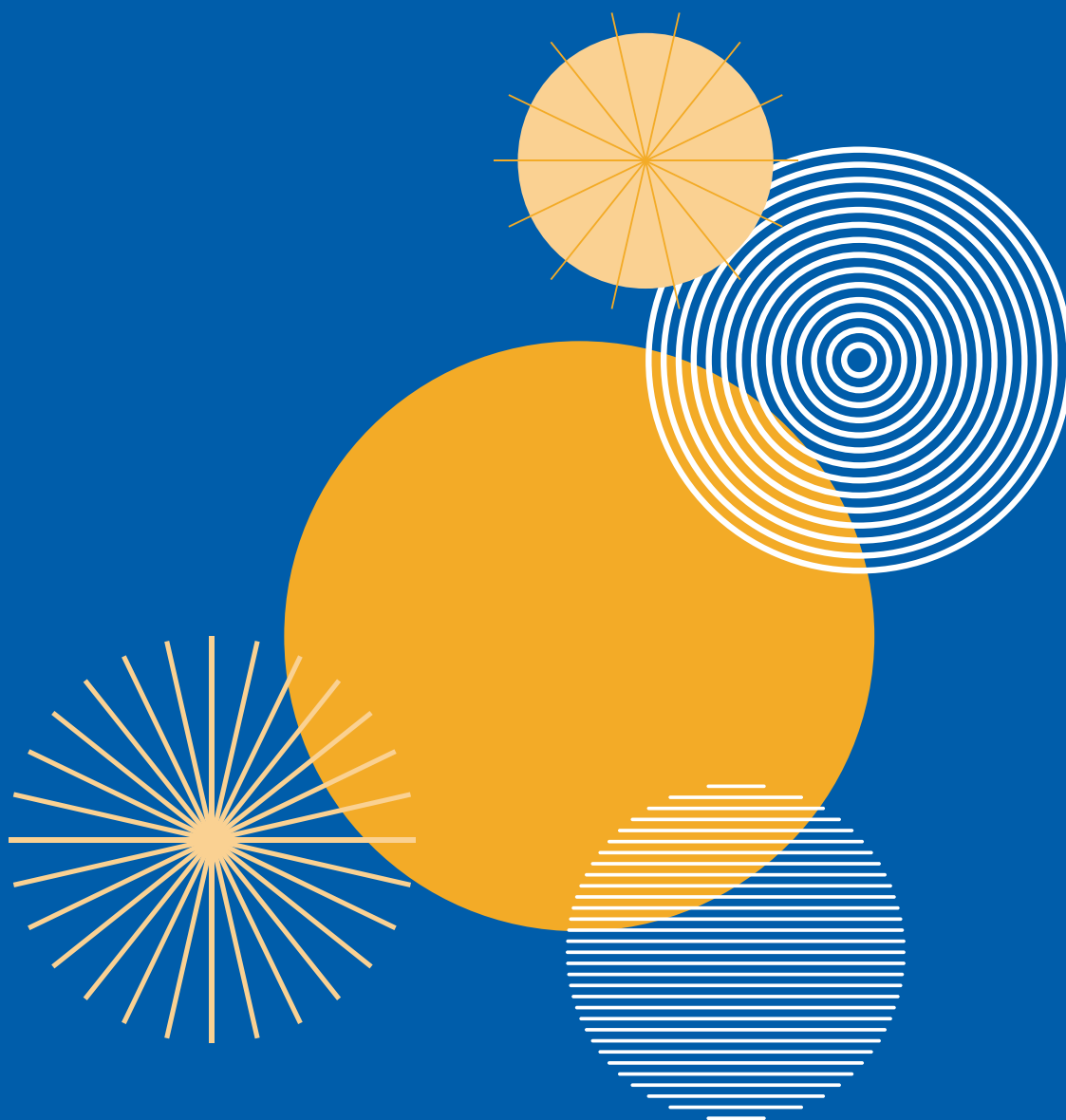


Items Retained in Confidence

The table adjacent reflects those items from previous years that remain in confidence. The total for 2022–23 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
2012–2013	2
2013–2014	0
2014–2015	1
2015–2016	3
2016–2017	7
2017–2018	23
2018–2019	15
2019–2020	11
2020–2021	27
2021–2022	42
2022–2023	50

Audited Financial Statements



General Purpose Financial Statements for the year ended 30 June 2023

Certification of Financial Statements

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

In our opinion:

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



R. Brad
Chief Executive Officer

24 October 2023



A. Wilson
Mayor

24 October 2023

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Income			
Rates	2a	40,535	39,060
Statutory charges	2b	3,245	2,801
User charges	2c	10,577	8,882
Grants, subsidies and contributions - operating	2g	17,615	14,657
Investment income	2d	888	363
Reimbursements	2e	5,806	4,046
Other income	2f	8,198	5,387
Net gain - equity accounted council businesses	19(a)	323	441
Total income		87,187	75,637
Expenses			
Employee costs	3a	41,708	35,007
Materials, contracts and other expenses	3b	29,862	26,337
Depreciation, amortisation and impairment	3c	11,715	10,954
Finance costs	3d	2,223	1,758
Total expenses		85,508	74,056
Operating surplus / (deficit)		1,679	1,581
Asset disposal and fair value adjustments	4	446	(2,340)
Amounts received specifically for new or upgraded assets	2g	582	1,544
Net surplus / (deficit)		2,707	785
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9a	3,855	157,858
Share of other comprehensive income - equity accounted council businesses	19	—	173
Total other comprehensive income		3,855	158,031
Total comprehensive income		6,562	158,816

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

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	2,715	5,079
Trade and other receivables	5b	6,674	6,276
<u>Subtotal</u>		<u>9,389</u>	<u>11,355</u>
Total current assets		9,389	11,355
Non-current assets			
Trade and other receivables	6a	12,984	12,403
Equity accounted investments in council businesses	6b	4,251	3,928
Other non-current assets	6c	3,390	2,339
Infrastructure, property, plant and equipment	7	899,441	893,809
Total non-current assets		920,066	912,479
TOTAL ASSETS		929,455	923,834
LIABILITIES			
Current liabilities			
Trade and other payables	8a	41,461	42,372
Borrowings	8b	1,362	1,073
Provisions	8c	5,801	5,197
<u>Subtotal</u>		<u>48,624</u>	<u>48,642</u>
Total current liabilities		48,624	48,642
Non-current liabilities			
Borrowings	8b	12,276	13,365
Provisions	8c	657	491
Total non-current liabilities		12,933	13,856
TOTAL LIABILITIES		61,557	62,498
Net assets		867,898	861,336
EQUITY			
Accumulated surplus		187,896	185,189
Asset revaluation reserves	9a	673,587	669,732
Other reserves	9b	6,415	6,415
Total council equity		867,898	861,336
Total equity		867,898	861,336

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

Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2023					
Balance at the end of previous reporting period		185,189	669,732	6,415	861,336
Net surplus / (deficit) for year		2,707	—	—	2,707
Other comprehensive income					
- Gain (Loss) on Revaluation of I,PP&E	7a	—	3,855	—	3,855
Equity Accounted Council Business - asset revaluation adjustment		—	—	—	—
Other comprehensive income		<u>—</u>	<u>3,855</u>	<u>—</u>	<u>3,855</u>
Total comprehensive income		<u>2,707</u>	<u>3,855</u>	<u>—</u>	<u>6,562</u>
Balance at the end of period		<u>187,896</u>	<u>673,587</u>	<u>6,415</u>	<u>867,898</u>
2022					
Balance at the end of previous reporting period		185,045	511,893	6,415	703,353
Adjustments (due to voluntary changes in accounting policies)	24	(458)	(375)	—	(833)
Net surplus / (deficit) for year		785	—	—	785
Other comprehensive income					
- Gain (Loss) on Revaluation of I,PP&E	7a	—	157,858	—	157,858
Equity Accounted Council Business - asset revaluation adjustment		(183)	356	—	173
Other comprehensive income		<u>(183)</u>	<u>158,214</u>	<u>—</u>	<u>158,031</u>
Total comprehensive income		<u>602</u>	<u>158,214</u>	<u>—</u>	<u>158,816</u>
Balance at the end of period		<u>185,189</u>	<u>669,732</u>	<u>6,415</u>	<u>861,336</u>

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

Statement of Cash Flows

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Cash flows from operating activities			
<u>Receipts</u>			
Rates		40,460	38,989
Statutory charges		3,295	2,821
Investment receipts		888	364
Reimbursements		5,814	4,062
Other receipts		8,640	7,442
User charges		10,913	9,169
Grants, subsidies and contributions (operating purpose)		17,983	16,389
<u>Payments</u>			
Payments for materials, contracts and other expenses		(33,654)	(30,370)
Finance payments		(682)	(723)
Payments to employees		(40,781)	(34,478)
Net cash provided by (or used in) operating activities	11b	<u>12,876</u>	<u>13,665</u>
Cash flows from investing activities			
<u>Receipts</u>			
Sale of surplus assets		722	34
Repayments of loans by community groups		270	239
Amounts received specifically for new/upgraded assets		582	1,544
Sale of replaced assets		528	43
<u>Payments</u>			
Net purchase of investment securities		(468)	(12,407)
Expenditure on renewal/replacement of assets		(9,243)	(9,339)
Expenditure on new/upgraded assets		(6,416)	(5,655)
Net cash provided (or used in) investing activities		<u>(14,025)</u>	<u>(25,541)</u>
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from aged care facility deposits		9,841	7,573
Proceeds from borrowings		249	–
Proceeds from bonds and deposits		–	7
<u>Payments</u>			
Repayment of bonds and deposits		(7)	–
Repayment of lease liabilities		(11)	–
Repayment of aged care facility deposits		(10,214)	(8,351)
Repayments of borrowings		(1,322)	(1,117)
Net cash provided by (or used in) financing activities		<u>(1,464)</u>	<u>(1,888)</u>
Net increase (decrease) in cash held		<u>(2,613)</u>	<u>(13,764)</u>
plus: cash & cash equivalents at beginning of period		5,079	18,843
Cash and cash equivalents held at end of period	11a	<u>2,466</u>	<u>5,079</u>

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

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

Contents of the Notes accompanying the General Purpose Financial Statements

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

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

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

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 24.

(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 ...

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

Note 1. Summary of Significant 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

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

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

(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 13. 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 2023.

(5) Infrastructure, property, plant and equipment

5.1 Initial Recognition

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

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

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

Note 1. Summary of Significant Accounting Policies (continued)

5.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is 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	15 to 40 years
Sealed Roads – Structure	120 to 150 years
Sealed Roads – Sub-base	300 years
Sealed Roads – Kerbing	100 years
Bridges	100 years
Paving & Footpaths	10 to 60 years
Drains / Culverts	15 to 150 years
Playground Equipment	10 to 20 years
Benches, seats, etc	7 to 25 years

continued on next page ...

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

Note 1. Summary of Significant Accounting Policies (continued)

5.5 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 18.

(9) Leases

Council and Alwyndor Aged Care 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.

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.).

continued on next page ...

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

Note 1. Summary of Significant 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. The impact of the change in policy is described further in note 1 (12).

(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 19.

(11) GST implications

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

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

(12) New accounting standards and UIG interpretations

The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

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

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

- AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current.

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

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

continued on next page ...

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

Note 1. Summary of Significant Accounting Policies (continued)

(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.

During the year the Council changed its asset accounting policy, the change has been retrospectively applied and comparative information has been restated, refer to Note 24 for detail.

An error in the figures previously reported in Note 25 when comparing Consolidated and Excluding Alwyndor figures was identified and corrected. Refer to Note 25 for detail.

(14) Disclaimer

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income

\$ '000	2023	2022
(a) Rates		
General rates		
General rates	39,080	37,903
Less: mandatory rebates	(501)	(518)
Less: discretionary rebates, remissions and write-offs	(201)	(411)
Total general rates	38,378	36,974
Other rates (including service charges)		
Landscape levy	1,351	1,327
Separate and special rates	695	673
Total other rates (including service charges)	2,046	2,000
Other charges		
Penalties for late payment	77	74
Legal and other costs recovered	34	12
Total other charges	111	86
Total rates	40,535	39,060
(b) Statutory charges		
Development Act fees	548	498
Animal registration fees and fines	201	191
Parking fines / expiation fees	1,662	1,590
Other licences, fees and fines	834	522
Total statutory charges	3,245	2,801
(c) User charges		
Cemetery/crematoria fees	295	274
Parking fees	1,260	1,054
Sundry	38	65
Commercial Leases/Caravan Park	2,231	1,994
Aged Care Residential Fees and Rentals	6,585	5,492
Major Community Event	164	–
Other	4	3
Total user charges	10,577	8,882

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

Note 2. Income (continued)

\$ '000	2023	2022
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	214	119
- Interest on securities	91	—
- Banks and other	18	244
Investment Income		
- Dividend income and imputation credits (Alwyndor)	565	—
Total investment income	888	363

(e) Reimbursements

Private works	150	59
Aged Care Facility - Home Care	5,382	3,733
Other	274	254
Total reimbursements	5,806	4,046

(f) Other income

Rebates received	447	416
Sundry	457	385
Aged Care Facility - Home Care Management Fees	4,058	2,185
Aged Care Facility - COVID-19 Grant Income	338	247
Aged Care Facility - Accommodation and Care Fees	2,392	1,614
Aged Care Facility - Home Care	352	435
Other	154	105
Total other income	8,198	5,387

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

Note 2. Income (continued)

\$ '000	2023	2022
(g) Grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	582	1,544
Total	582	1,544
Other grants, subsidies and contributions		
Other grants, subsidies and contributions	384	394
Aged Care Facility - Grants, Subsidies and Contributions	14,609	11,980
Untied - Financial Assistance Grant	1,484	1,410
Roads to Recovery	253	373
Local Roads and Community Infrastructure Program	500	–
Individually significant item - additional Grants Commission payment (refer below)	385	500
Total other grants, subsidies and contributions	17,615	14,657
Total grants, subsidies and contributions	18,197	16,201
The functions to which these grants relate are shown in Note 12.		
(i) Sources of grants		
Commonwealth Government	13,656	11,735
State Government	4,603	4,203
Other	(62)	263
Total	18,197	16,201

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

Note 3. Expenses

\$ '000	Notes	2023	2022
(a) Employee costs			
Salaries and wages		34,582	29,532
Employee leave expense		2,993	2,201
Superannuation - defined contribution plan contributions	18	3,507	2,727
Superannuation - defined benefit plan contributions	18	169	199
Workers' compensation insurance		1,440	1,282
Less: capitalised and distributed costs		(983)	(934)
Total operating employee costs		41,708	35,007
City of Holdfast Bay		174	175
Aged Care Facility		272	213
Total number of employees (full time equivalent at end of reporting period)		446	388
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		31	31
Elected members' expenses		409	367
Election expenses		229	43
Lease expense - low value assets / short term leases		15	16
Subtotal - prescribed expenses		684	457
(ii) Other materials, contracts and expenses			
Contractors		7,251	7,107
Energy		516	372
Maintenance		2,522	2,312
Legal expenses		227	168
Levies paid to Government - NRM levy		1,322	1,302
Professional services		3,071	2,884
Water		538	521
Materials		5,172	2,892
Insurances		639	596
Waste Management		4,259	4,087
Library Lending Materials		90	79
Covid 19 Related Expenditure		-	31
Other		3,571	3,529
Subtotal - Other material, contracts and expenses		29,178	25,880
Total materials, contracts and other expenses		29,862	26,337

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

Note 3. Expenses (continued)

\$ '000	2023	2022
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Buildings and other structures	3,248	3,015
Infrastructure		
- Stormwater drainage	663	568
- Roads	1,496	1,485
- Footpaths	1,121	973
- Kerb & Guttering	702	683
- Other Transport	581	589
- Open Space & Coastal	2,055	2,105
Right-of-use assets	12	–
Plant and equipment	1,101	941
Furniture & Fittings, Office Equipment	736	595
Subtotal	11,715	10,954
Total depreciation, amortisation and impairment	11,715	10,954
(d) Finance costs		
Interest on loans	581	641
Interest on leases	1	–
Aged Care Facility - Interest on Deposits	1,641	1,117
Total finance costs	2,223	1,758

Note 4. Asset disposal and fair value adjustments

\$ '000	2023	2022
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	528	44
Less: carrying amount of assets sold	(1,151)	(1,549)
Gain (loss) on disposal	(623)	(1,505)
(ii) Assets surplus to requirements		
Proceeds from disposal	722	31
Less: carrying amount of assets sold	–	(1)
Gain (loss) on disposal	722	30
Fair Value movements on Alwyndor Investment Portfolio		
Net gain/(loss) on fair value movements	418	(836)
Net gain/(loss) on disposal of investments	(71)	(29)
Gain (loss) on disposal	347	(865)
Net gain (loss) on disposal or revaluation of assets	446	(2,340)

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

Note 5. Current assets

\$ '000	2023	2022
(a) Cash and cash equivalent assets		
Cash on hand and at bank	197	306
Deposits at call	2,300	4,553
Other	218	220
Total cash and cash equivalent assets	2,715	5,079
(b) Trade and other receivables		
Rates - general and other	709	644
Council rates postponement scheme	48	38
Accrued revenues	1,796	1,186
Debtors - general	2,084	2,105
GST recoupment	558	320
Prepayments	754	508
Loans to community organisations	216	252
Aged care facility deposits	300	1,300
Investment Income and Imputation Credits	228	80
Subtotal	6,693	6,433
Less: provision for expected credit losses	(19)	(157)
Total trade and other receivables	6,674	6,276

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

Note 6. Non-current assets

\$ '000	Notes	2023	2022
(a) Trade and other receivables			
Receivables			
Loans to community organisations		1,145	1,379
Provision for Impairment on Loans to Community Organisations		(518)	(518)
Subtotal		627	861
Total receivables		627	861
Other financial assets (investments)			
Interest Rate Securities - Alwyndor Investments		9,607	8,904
Equity Securities - Alwyndor Investments		2,750	2,638
Total other financial assets (investments)	1(15)	12,357	11,542
Total financial assets		12,984	12,403
(b) Equity accounted investments in council businesses			
Southern Region Waste Resource Authority	19	4,251	3,928
Total equity accounted investments in Council businesses		4,251	3,928
(c) Other non-current assets			
Other			
Capital work in progress		3,390	2,339
Total other		3,390	2,339
Total other non-current assets		3,390	2,339

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

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

Infrastructure, property, plant and equipment

		as at 30/06/22				Asset movements during the reporting period							as at 30/06/23			
		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) & Transfers	Revaluation Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
\$ '000																
Land	2		120,971	-	-	120,971	-	-	-	-	-	-	120,971	-	-	120,971
Land	3		383,251	-	-	383,251	230	-	-	-	-	-	383,251	230	-	383,481
Buildings and other structures	2		4,766	-	(3,962)	904	-	14	-	(96)	-	-	4,766	14	(3,958)	822
Buildings and other structures	3		172,315	-	(61,061)	111,254	105	856	3	(3,152)	-	-	172,314	876	(64,130)	109,060
Infrastructure																
- Stormwater drainage	3		68,267	-	(26,764)	41,503	500	56	-	(663)	21	-	68,299	554	(27,436)	41,417
- Roads	3		119,134	8,265	(45,296)	82,103	-	2,361	448	(1,496)	-	-	119,134	9,303	(45,917)	82,520
- Footpaths	3		44,367	1,296	(21,108)	24,555	122	687	90	(1,121)	4,047	-	50,252	1,919	(23,971)	28,200
- Kerb & Guttering	3		63,318	6,223	(20,786)	48,753	-	1,509	103	(702)	278	-	63,828	7,555	(21,648)	49,735
- Other Transport	3		35,277	37	(9,139)	26,175	-	304	-	(581)	(177)	-	34,980	341	(9,600)	25,721
- Open Space & Coastal	3		48,134	19,620	(22,604)	45,150	3,437	1,030	180	(2,055)	(4,169)	3,855	76,508	-	(23,440)	47,068
Right-of-use assets			-	-	-	-	35	-	-	(12)	-	-	-	35	(12)	23
Plant and equipment			-	11,525	(5,890)	5,635	411	1,895	327	(1,101)	-	-	-	12,524	(6,011)	6,513
Furniture & Fittings, Office Equipment			-	7,118	(3,563)	3,555	563	528	-	(736)	-	-	-	8,190	(4,280)	3,910
Total Infrastructure, property, plant and equipment			1,059,800	54,084	(220,075)	893,809	5,403	9,240	1,151	(11,715)	-	3,855	1,094,303	41,541	(236,403)	899,441
Comparatives			863,641	65,593	(197,932)	731,302	7,504	9,650	(1,548)	(10,954)	-	(2,062)	1,059,800	54,084	(220,075)	893,809

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

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

Valuation of infrastructure, property, plant & equipment and investment property

Valuation of assets

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

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

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

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

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

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

Information on valuations

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

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

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

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

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

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

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

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

Infrastructure

Infrastructure assets have been valued as follows:

Roads, Kerb and Gutter

- Basis of valuation: Written down current replacement cost
- Date of valuation: 30 June 2019
- Valuer: Public Private Property
- An updated valuation will be undertaken in 2023/24

Footpaths

- Basis of valuation: Written down current replacement cost
- Date of valuation: 31 December 2019
- Valuer: Public Private Property
- An updated valuation will be undertaken in 2023/24

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: 30 June 2021
- Valuer: Asset Engineering

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 2023

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	2023 Current	2023 Non Current	2022 Current	2022 Non Current
(a) Trade and other payables				
Goods and services	4,977	—	4,762	—
Payments received in advance	4,201	—	4,382	—
- Grants, subsidies, contributions - operating	354	—	—	—
Accrued expenses - employee entitlements	622	—	349	—
Accrued expenses - other	513	—	450	—
Aged care facility deposits	29,141	—	30,514	—
Deposits, retentions and bonds	1	—	8	—
Other	1,652	—	1,907	—
Total trade and other payables	41,461	—	42,372	—

\$ '000	Notes	2023 Current	2023 Non Current	2022 Current	2022 Non Current
(b) Borrowings					
Short term draw down facility		249	—	—	—
Loans		1,101	12,264	1,073	13,365
Lease liabilities	17b	12	12	—	—
Total Borrowings		1,362	12,276	1,073	13,365

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

(c) Provisions

Employee entitlements (including oncosts)	5,801	657	5,197	491
Total provisions	5,801	657	5,197	491

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

Note 9. Reserves

	as at 30/06/22				as at 30/06/23
\$ '000	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
(a) Asset revaluation reserve					
Land - other	455,227	—	—	—	455,227
Buildings and other structures	54,076	—	—	—	54,076
Infrastructure					
- Stormwater drainage	21,213	—	—	—	21,213
- Roads	67,266	—	—	—	67,266
- Footpaths	13,389	—	—	—	13,389
- Kerb & Guttering	41,589	—	—	—	41,589
- Other Transport	8,307	—	—	—	8,307
- Open Space & Coastal	8,309	3,855	—	—	12,164
Equity Accounted Council Business - asset revaluation reserve	356	—	—	—	356
Total asset revaluation reserve	669,732	3,855	—	—	673,587
Comparatives	511,518	158,214	—	—	669,732

	as at 30/06/22				as at 30/06/23
\$ '000	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
(b) Other reserves					
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	2023	2022
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	300	1,300
Total assets subject to externally imposed restrictions	300	1,300

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

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2023	2022
(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	2,715	5,079
Less: short-term borrowings	8	(249)	–
Balances per Statement of Cash Flows		2,466	5,079

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

Net surplus/(deficit)		2,707	785
Non-cash items in income statements			
Depreciation, amortisation and impairment		11,715	10,952
Equity movements in equity accounted investments (increase)/decrease		(323)	(441)
Grants for capital acquisitions treated as investing activity		(582)	(1,544)
Net (gain)/loss on disposals		(446)	2,340
		13,071	12,092
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		(1,296)	(1,580)
Change in allowances for under-recovery of receivables		138	(27)
Net (increase)/decrease in other assets		(276)	54
Net increase/(decrease) in trade and other payables		469	2,634
Net increase/(decrease) in unpaid employee benefits		770	492
Net cash provided by (or used in) operations		12,876	13,665

(c) Financing arrangements

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

Corporate credit cards	100	100
LGFA cash advance debenture facility	19,479	19,728

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 12(b).										
\$ '000	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Functions/Activities										
Business Undertakings	3,398	2,937	732	710	2,666	2,227	–	(86)	44,359	102,907
Community Services	35,652	26,103	41,328	32,477	(5,676)	(6,374)	14,634	12,023	185,593	125,570
Culture	274	247	4,583	4,312	(4,309)	(4,065)	188	224	27,201	27,455
Economic Development	910	843	2,666	2,382	(1,756)	(1,539)	20	20	1,227	1,285
Environment	424	906	8,911	7,679	(8,487)	(6,773)	151	160	44,813	45,116
Recreation	292	224	5,999	6,996	(5,707)	(6,772)	–	–	424,981	420,329
Regulatory Services	2,687	2,463	6,283	5,903	(3,596)	(3,440)	–	–	526	629
Transport & Communication	32	20	11,072	9,171	(11,040)	(9,151)	–	–	180,047	179,878
Unclassified Activities	–	–	–	–	–	–	–	–	2,806	3,233
Council Administration	43,518	41,894	3,934	4,426	39,584	37,468	2,622	2,316	17,902	17,432
Total Functions/Activities	87,187	75,637	85,508	74,056	1,679	1,581	17,615	14,657	929,455	923,834

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

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

Note 12(b). Components of functions

The activities relating to Council functions are as follows:

Business undertakings

Caravan Parks, Off-street Car Parks, Private Works, Commercial Property, Commercial Activities.

Community services

Public Order and Safety, Crime Prevention, Health Services, Nursing Homes, Elderly Citizens Facilities, Home Assistance Scheme, Aged and Disabled Services, Youth Services, Community Bus, Community Amenities including Cemeteries and Public Conveniences.

Culture

Library Services, Heritage and Museum Facilities and Services.

Economic development

Tourism and Local Businesses Support.

Environment

Domestic Waste & Green Waste, Recycling, Coastal Protection, Stormwater and other Drainage, Street Cleaning, Street Lighting.

Recreation

Jetties, Other Marine Facilities, Parks and Gardens, Sports Facilities.

Regulatory services

Dog and Cat Control, Building Control, Town Planning, Health Inspection, Litter and Parking Control.

Transport

Construction and Maintenance of Roads, Footpaths, Traffic Control, Streetscape, Kerb and Water Table, Bridges.

Council administration

Administration n.e.c., Elected Members, Organisational, Support Services, Rate Revenue.

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

Note 13. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning fixed interest rates between 1.05% and 4.30% (2022: 0.30% and 1.05%). No short term deposits were placed during 2022-2023.

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges

Accounting Policy:

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

Terms & Conditions:

Secured over the subject land, arrears attract interest of 0.48% per month (2022: 0.42%). 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.

continued on next page ...

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

Note 13. 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 (describe basis); interest is charged at fixed rates between 1.30% and 5.63% (2022: 3% and 5.63%).

Carrying Amount:

Approximates fair value.

Liabilities - leases

Accounting Policy:

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

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

continued on next page ...

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

Note 13. Financial instruments (continued)

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
2023					
Financial assets					
Cash and cash equivalents	2,716	–	–	2,716	2,715
Receivables	6,421	596	812	7,829	6,714
Other financial assets	3,859	5,915	2,745	12,519	12,357
Total financial assets	12,996	6,511	3,557	23,064	21,786
Financial liabilities					
Payables	40,820	–	–	40,820	40,594
Current borrowings	1,893	–	–	1,893	1,350
Non-current borrowings	–	5,860	9,840	15,700	12,264
Lease liabilities	12	12	–	24	24
Total financial liabilities	42,725	5,872	9,840	58,437	54,232
Total financial assets and liabilities	55,721	12,383	13,397	81,501	76,018
2022					
Financial assets					
Cash and cash equivalents	5,079	–	–	5,079	5,079
Receivables	6,175	690	824	7,689	6,936
Other financial assets	3,688	5,600	2,598	11,886	11,542
Total financial assets	14,942	6,290	3,422	24,654	23,557
Financial liabilities					
Payables	41,777	–	–	41,777	41,922
Current borrowings	1,656	–	–	1,656	1,073
Non-current borrowings	–	6,300	11,057	17,357	13,365
Total financial liabilities	43,433	6,300	11,057	60,790	56,360
Total financial assets and liabilities	58,375	12,590	14,479	85,444	79,917

continued on next page ...

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

Note 13. Financial instruments (continued)

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

\$ '000	2023		2022	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	4.01%	13,638	4.09%	14,438
		<u>13,638</u>		<u>14,438</u>

Net fair value

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

Risk exposures

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

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. 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 Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. Council also has available a range of bank overdraft and standby borrowing facilities that it can access.

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

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

Note 13. 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	2023	2022
As at 1 July	(157)	(130)
Provisions for Doubtful Debt	133	(27)
As at 30 June	(24)	(157)

Note 14. Capital expenditure and investment property commitments

\$ '000	2023	2022
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Capital commitments

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

Buildings	1,428	503
Infrastructure	2,030	2,261
Reserves	710	187
Plant and equipment	587	897
	<u>4,755</u>	<u>3,848</u>

These expenditures are payable:

Not later than one year	<u>4,755</u>	<u>3,848</u>
	<u>4,755</u>	<u>3,848</u>

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

Note 15. Financial indicators

	Indicator 2023	Indicators 2022	Indicators 2021
Financial Indicators overview			
<i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i>			
1. Operating Surplus Ratio			
Operating surplus			
Total operating income	1.9%	2.1%	1.8%
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>			
2. Net Financial Liabilities Ratio			
Net financial liabilities			
Total operating income	45%	51%	51%
<i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i>			
Adjusted Operating Surplus Ratio			
Operating surplus			
Total operating income	1.5%	1.4%	1.8%
Adjustments to Ratios			
<i>In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.</i>			
Adjusted Net Financial Liabilities Ratio			
Net financial liabilities			
Total operating income	45%	52%	51%
3. Asset Renewal Funding Ratio			
Asset renewals			
Infrastructure and Asset Management Plan required expenditure	104%	93%	116%
<i>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.</i>			

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

Note 16. Uniform presentation of finances

\$ '000	2023	2022
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.		
<u>Income</u>		
Rates	40,535	39,060
Statutory charges	3,245	2,801
User charges	10,577	8,882
Grants, subsidies and contributions - operating	17,615	14,657
Investment income	888	363
Reimbursements	5,806	4,046
Other income	8,198	5,387
Net gain - equity accounted council businesses	323	441
Total Income	87,187	75,637
<u>Expenses</u>		
Employee costs	41,708	35,007
Materials, contracts and other expenses	29,862	26,337
Depreciation, amortisation and impairment	11,715	10,954
Finance costs	2,223	1,758
Total Expenses	85,508	74,056
Operating surplus / (deficit)	1,679	1,581
Adjusted Operating surplus / (deficit)	1,679	1,581
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(9,243)	(9,339)
Add back depreciation, amortisation and impairment	11,715	10,954
Add back proceeds from sale of replaced assets	528	43
	3,000	1,658
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(6,416)	(5,655)
Add back amounts received specifically for new and upgraded assets	582	1,544
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	722	31
	(5,112)	(4,080)
Annual net impact to financing activities (surplus/(deficit))	(433)	(841)

Note 17. 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:

continued on next page ...

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

Note 17. Leases (continued)

(a) Right of use assets

\$ '000	Ready to use	Total
2023		
Opening balance	–	–
Additions to right-of-use assets	35	35
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	24	24
2022		
Opening balance	–	–
Additions to right-of-use assets	–	–
Adjustments to right-of-use assets due to re-measurement of lease liability	–	–
Depreciation charge	–	–
Impairment of right-of-use assets	–	–
Other	–	–
Balance at 30 June	–	–

(b) Lease liabilities

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

\$ '000	2023	2022
Balance at 1 July	–	–
Additions	35	–
Accretion of interest	1	–
Payments	(12)	–
Balance at 30 June	24	–
Classified as:		
Current	12	–
Non-current	12	–

The maturity analysis of lease liabilities is included in Note 13.

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

The following are the amounts recognised in profit or loss:

Depreciation expense of right-of-use assets	11	–
Interest expense on lease liabilities	1	–
Total amount recognised in profit or loss	12	–

Council as a lessor

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 17. Leases (continued)

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	2023	2022
Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:		
Not later than one year	570	538
Later than one year and not later than 5 years	1,865	1,841
Later than 5 years	614	1,286
	<u>3,049</u>	<u>3,665</u>

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

Note 18. Superannuation

The Council makes employer superannuation contributions in respect of its employees to Hostplus Super 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 (10.50% in 2022/23; 10% in 2021/22). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) members

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

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

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

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2020. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to other superannuation schemes

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

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

Note 19. Interests in other entities

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

\$ '000	Council's Share of Net Income		Council's Share of Net Assets	
	2023	2022	2023	2022
Council's share of net income				
Joint ventures	323	441	4,251	3,928
Total Council's share of net income	323	441	4,251	3,928

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

(a) Carrying amounts

\$ '000	Principal Activity	2023	2022
Southern Region Waste Resource Authority	Management of waste and waste facilities	4,251	3,928
Total carrying amounts - joint ventures and associates		4,251	3,928

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 \$13.7m in the accounts for landfill restoration. The measurement of the provisions requires significant estimates and assumptions. The next scheduled review of restoration costs is expected to occur in FY24. As a result, the value of the provisions may change materially in the FY24 financial statements.

(b) Relevant interests

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2023	2022	2023	2022	2023	2022
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	
	2023	2022
Opening Balance	3,928	3,314
Share in Operating Result	323	441
Share in Other Comprehensive Income	—	173
Council's equity share in the joint venture or associate	4,251	3,928

Note 20. Non-current assets held for sale and discontinued operations

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

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

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

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

1. Land under roads

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

At reporting date, Council controlled 178 km of road reserves of average width 8.7 metres.

2. Potential insurance losses

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

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

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

3. 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 7 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 2023.

Note 22. Events after the balance sheet date

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

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

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

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

Note 23. Related party transactions

Key management personnel

Transactions with key management personnel

The Key Management Personnel of the Council include the Mayor, Councillors, 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	2023	2022
The compensation paid to key management personnel comprises:		
Short-term employee benefits	1,175	1,136
Post Employment Benefits	118	18
Payments to Mayor and Elected Members	370	402
Development Assessment Panel Independent Members, Alwyndor Management Committee	47	53
Total	1,710	1,609

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

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

Note 24. Retrospective restatement of comparative data

Voluntary changes in accounting policies

Nature of changes in accounting policies

During the year ended 30 June 2023, the Council revised its Asset Accounting Policy and removed the asset class Library Lending Materials (Other Assets). The adoption of the change in policy has resulted in the classification of Library Lending Materials as an expense in the Statement of Comprehensive Income.

The accounting policy change identified above has been applied by restating the balances at the beginning of the earliest period presented (1 July 2021) and taking the adjustment through to accumulated surplus at that date.

Comparatives have been changed to reflect the accounting policy changes. The impact on each line item is shown in the tables below.

Statement of Financial Position

\$ '000	Original Balance 30 June, 2022	Impact Increase/ (decrease)	Restated Balance 30 June, 2022
Infrastructure, property, plant and equipment	894,636	(827)	893,809
Net assets	862,163	(827)	861,336
Accumulated surplus	185,662	(473)	185,189
Asset revaluation reserves	670,086	(354)	669,732
Total equity	862,163	(827)	861,336

Statement of Comprehensive Income

\$ '000	Original Balance 30 June, 2022	Impact Increase/ (decrease)	Restated Balance 30 June, 2022
Grants, Subsidies and Contributions	14,743	(86)	14,657
Materials, contracts and other expenses	(26,258)	(79)	(26,337)
Depreciation, amortisation and impairment	(11,104)	150	(10,954)
Net surplus / (deficit)	800	(15)	785
Changes in revaluation surplus - I,PP&E	157,837	21	157,858
Other comprehensive income	158,010	21	158,031
Total comprehensive income for the year	158,810	6	158,816

continued on next page ...

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

Note 24. Retrospective restatement of comparative data (continued)

Adjustments to the comparative figures for the year ended 30 June 2022

Statement of Changes in Equity

\$ '000	Original Balance 30 June, 2022	Impact Increase/ (decrease)	Restated Balance 30 June, 2022
Accumulated surplus			
Balance at beginning of period	185,045	(458)	184,587
Net Surplus/(Deficit) for Year	800	(15)	785
Balance at end of period	185,662	(473)	185,189
Asset revaluation reserve			
Balance at beginning of period	511,893	(375)	511,518
Gain/(Loss) on revaluation of I,PP&E	157,837	21	157,858
Balance at end of period	670,086	(354)	669,732
Total equity	862,163	(827)	861,336

\$ '000	Original Balance 30 June, 2022	Impact Increase/ (decrease)	Restated Balance 30 June, 2022
Note 7 Infrastructure, property, plant & equipment and investment property			
Library lending materials	827	(827)	—
Total Infrastructure, property, plant & equipment	894,636	(827)	893,809

Note 9. Reserves

(a) Asset Revaluation Reserve

Library Books	354	(354)	—
Total Asset Revaluation Reserve	670,086	(354)	669,732

City of Holdfast Bay

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 25. 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 2023

\$ '000	Consolidated		Excluding Alwyndor	
	2023	2022	2023	2022
Income				
Rates	40,535	39,060	40,535	39,060
Statutory Charges	3,245	2,801	3,245	2,801
User Charges	10,577	8,882	3,992	3,401
Grants, Subsidies and Contributions	17,615	14,657	3,188	3,052
Investment Income	888	363	141	21
Reimbursements	5,806	4,046	725	520
Other income	8,198	5,387	1,318	1,347
Net Gain - Equity Accounted Council Business	323	441	323	441
Total Income	87,187	75,637	53,467	50,643
Expenses				
Employee Costs	41,708	35,007	18,953	17,892
Materials, Contracts and Other Expenses	29,862	26,337	21,039	19,521
Depreciation, Amortisation and Impairment	11,715	10,954	10,349	9,711
Finance Costs	2,223	1,758	582	641
Total Expenses	85,508	74,056	50,923	47,765
Operating Surplus/(Deficit)	1,679	1,581	2,544	2,878
Asset Disposal and Fair Value Adjustments	446	(2,340)	99	(1,476)
Amounts Received Specifically for New or Upgraded Assets	582	1,544	582	1,466
Net Surplus/(Deficit)	2,707	785	3,225	2,868
Other Comprehensive Income				
Amounts which will not be classified subsequently to operating result				
Asset Disposal and Fair Value Adjustments	3,855	157,858	3,855	154,506
Share of Other Comprehensive Income - Equity Accounted Council Business	-	173	-	173
Total Other Comprehensive Income	3,855	158,031	3,855	154,679
Total Comprehensive Income	6,562	158,816	7,080	157,547

City of Holdfast Bay

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

Note 25. Comparative Financial Reporting (continued)

\$ '000	Consolidated		Excluding Alwyndor	
	2023	2022	2023	2022
Statement of Financial Position				
as at 30 June 2023				
ASSETS				
Current assets				
Cash and Cash Equivalents	2,715	5,079	114	842
Trade and Other Receivables	6,674	6,276	3,519	3,216
Total current assets	9,389	11,355	3,633	4,058
Non-current Assets				
Financial Assets	12,984	12,403	627	861
Equity accounted investments - Council Business	4,251	3,928	4,251	3,928
Other Non-Current Assets	3,390	2,339	3,386	2,339
Infrastructure, Property, Plant & Equipment	899,441	893,809	858,973	853,229
Total non-current assets	920,066	912,479	867,237	860,357
TOTAL ASSETS	929,455	923,834	870,870	864,415
LIABILITIES				
Current Liabilities				
Trade and Other Payables	41,461	42,372	8,813	8,795
Borrowings	1,362	1,073	1,362	1,073
Provisions	5,801	5,197	3,476	3,312
Total Current Liabilities	48,624	48,642	13,651	13,180
Non-current liabilities				
Borrowings	12,276	13,365	12,276	13,365
Provisions	657	491	275	282
Total non-current liabilities	12,933	13,856	12,551	13,647
TOTAL LIABILITIES	61,557	62,498	26,202	26,827
Net Assets	867,898	861,336	844,668	837,588
EQUITY				
Accumulated Surplus	187,896	185,189	183,504	180,279
Asset Revaluation Reserve	673,587	669,732	661,164	657,309
Other Reserves	6,415	6,415	-	-
TOTAL EQUITY	867,898	861,336	844,668	837,588

City of Holdfast Bay

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

Note 25. Comparative Financial Reporting (continued)

\$ '000	Consolidated		Excluding Alwyndor	
	2023	2022	2023	2022
Statement of Changes in Equity				
for the year ended 30 June 2023				
Accumulated Surplus				
Balance at beginning of period	185,189	185,045	180,279	178,052
Net Surplus/(Deficit) for Year	2,707	785	3,225	2,868
Adjustments (due to voluntary changes in accounting policies)	-	(458)	-	(458)
Equity Accounted Council Business - asset revaluation adjustment	-	(183)	-	(183)
Balance at end of period	187,896	185,189	183,504	180,279
Asset Revaluation Reserve				
Balance at beginning of period	669,732	511,893	657,309	502,822
Gain/(Loss) on revaluation of I,PP&E	3,855	157,858	3,855	154,506
Adjustments (due to voluntary changes in accounting policies)	-	(375)	-	(375)
Equity Accounted Council Business - asset revaluation adjustment	-	356	-	356
Balance at end of period	673,587	669,732	661,164	657,309
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	867,898	861,336	844,668	837,588

	Consolidated		Excluding Alwyndor	
	2023	2022	2023	2022

Financial Indicators

for the year ended 30 June 2023

Operating Surplus Ratio	1.9%	2.1%	4.8%	5.7%
Net Financial Liabilities Ratio	45%	51%	41%	43%
Asset Renewal Funding Ratio	104%	93%	111%	90%

An error in the Excluding Alwyndor comparatives for previous years was identified. An amount of \$2,252,000 had been included in Accumulated Surplus but related to Council's Asset Revaluation Reserve. The comparatives for 2022 have been restated to correct this error. Consolidated amounts were correct and remain unchanged.

Independent Auditor's Report

To the members of the City of Holdfast Bay

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 2023, statement of comprehensive income, statement 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 financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2023, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 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 (Including Independence Standards)* (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.

Council's Responsibility for the Financial Report

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

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

Auditor's 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 Council.
- Conclude on the appropriateness of the Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

DEAN NEWBERY



SAMANTHA CRETEN
DIRECTOR

27/10/2023

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

Opinion

In our opinion, 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 2022 to 30 June 2023.

Basis for opinion

We have audited the Internal Controls of the City of Holdfast Bay (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 2022 to 30 June 2023 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.

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.

DEAN NEWBERY



SAMANTHA CRETEN
DIRECTOR

27/10/2023

General Purpose Financial Statements
for the year ended 30 June 2023

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of City of Holdfast Bay (Consolidated) for the year ended 30 June 2022, 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*.



R. Bria
Chief Executive Officer

J. Smedley
Presiding Member, Audit Committee

Date: 18 October 2023

Certification of Auditor's Independence

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

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



SAMANTHA CRETEN

Director

DEAN NEWBERY

27/10/2023

Southern Region Waste Resource Authority Annual Report



SOUTHERN REGION WASTE RESOURCE AUTHORITY

Annual Financial Statements for the financial year ended 30 June 2023

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 2023 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.



Chris Adams
Chief Executive Officer



Mark Booth
Chairperson

Date: 25/9/2023

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Statement of Comprehensive Income for the financial year ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000
Income			
User charges	2	15,283	10,534
Investment income	2	891	656
Other	2	399	2,309
Net gain - equity accounted Joint Venture	13	1,717	2,988
Total Income		18,290	16,487
Expenses			
Employee costs	3	1,151	951
Finance costs	3	-	1
Materials, contracts & other expenses	3	13,591	11,671
Depreciation, amortisation & impairment	3	1,397	936
Total Expenses		16,139	13,559
Operating Surplus		2,151	2,928
Asset disposal & fair value adjustments	3	-	13
Amounts received specifically for new/upgraded assets		-	-
Net Surplus		2,151	2,941
Other Comprehensive Income			
Changes in revaluation surplus - property, plant & equipment		-	1,153
Total Other Comprehensive Income		-	1,153
Total Comprehensive Income		2,151	4,094

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 2023

	Notes	2023 \$'000	2022 \$'000
Assets			
Current Assets			
Cash and cash equivalents	4	7,816	5,828
Trade & other receivables	4	3,759	2,501
Loan - Related Party	11,13	400	400
Total Current Assets		11,975	8,729
Non-current Assets			
Equity accounted joint venture	13	9,508	8,808
Property, plant & equipment	5	24,868	25,693
Total Non-current Assets		34,376	34,501
Total Assets		46,351	43,230
Liabilities			
Current Liabilities			
Trade & other payables	6	4,153	3,203
Provisions	6	137	119
Total Current Liabilities		4,290	3,322
Non-Current Liabilities			
Provisions	6	13,725	13,723
Total Non-current Liabilities		13,725	13,723
Total Liabilities		18,015	17,045
Net Assets		28,336	26,185
Equity			
Accumulated surplus		25,961	23,810
Asset revaluation reserve		2,375	2,375
Total Equity		28,336	26,185

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

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

	Accumulated Surplus \$'000	Asset Revaluation Reserve \$'000	Total Equity \$'000
Balance at start of period - 1 July 2021	20,869	1,222	22,091
Net Surplus/ (Deficit) for Year	2,941	-	2,941
Other Comprehensive Income			
Gain on revaluation of property, plant & equipment	-	1,153	1,153
Transfers between reserves	-	-	-
Distributions to Member Councils	-	-	-
Balance at end of period - 30 June 2022	23,810	2,375	26,185
 Balance at start of period - 1 July 2022	 23,810	 2,375	 26,185
Net Surplus/ (Deficit) for Year	2,151	-	2,151
Other Comprehensive Income			
Gain on revaluation of property, plant & equipment	-	-	-
Transfers between reserves	-	-	-
Distributions to Member Councils	-	-	-
Balance at end of period - 30 June 2023	25,961	2,375	28,336

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 2023

	Notes	2023 \$'000	2022 \$'000
Cash Flows from Operating Activities			
Operating receipts from customers		14,424	13,334
Investment receipts		891	656
Operating payments to suppliers & employees		(13,772)	(12,228)
Finance payments		-	(1)
Net Cash provided by (or used in) Operating Activities	7	1,543	1,761
Cash Flows from Investing Activities			
Amounts specifically for new or upgraded assets		-	-
Sale of replaced assets	3	-	57
Distributions from equity accounted Joint Ventures	13	1,750	700
Contributions to equity accounted Joint Ventures	13	(733)	(703)
Expenditure on renewal/replacement of assets	5	(310)	-
Expenditure on new/upgraded assets	5	(262)	(1,730)
Net Cash provided by (or used in) Investing Activities		445	(1,676)
Cash Flows from Financing Activities			
Repayment Related Party Loans		-	1,500
Payment of Related Party Loans		-	(400)
Net Cash provided by (or used in) Financing Activities		-	1,100
Net Increase (Decrease) in cash held		1,988	1,185
Cash & cash equivalents at beginning of period	4	5,828	4,643
Cash & cash equivalents at end of period	4	7,816	5,828

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

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Notes to the Financial Statements

for the year ended 30 June 2023

Note 1 – Significant Accounting Policies

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

1 Basis of Preparation

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.

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Notes to the Financial Statements

for the year ended 30 June 2023

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

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Notes to the Financial Statements

for the year ended 30 June 2023

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 10.5% in 2022/23 (10.0% in 2021/22).

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 2021.

The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to the Authority's contribution rates at some future time.

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.

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Notes to the Financial Statements

for the year ended 30 June 2023

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. However - strategic decisions potentially impacting the expected remaining life and future management strategies for the landfill are currently under consideration by the Board, and as such revaluation of the provision has been intentionally delayed causing the value of the provision to be overdue for reassessment. The next scheduled review of all capping and closure liability estimates is expected to occur in FY24, by which time it is expected that decisions regarding the future management of the landfill will have been finalised. As a result, readers of these financial statements should be aware that the value of the provisions, and related impact on the statement of comprehensive income, may change materially in the FY24 financial statements, and these financial statements should be read in this context.

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	30 June 2019	Golder Associates
Restoration Costs	30 June 2018	Golder Associates
Post Closure Rehabilitation costs	30 June 2016	Katalyse Pty Ltd

9 Inventory

Inventory held by the Authority reflect materials stored on site which have either been purchased or gifted which will be used for future Cell and Capping construction works to be undertaken in future years.

10 GST Implications

In accordance with UIG Abstract 1031 "Accounting for the Goods & Services Tax". Receivables and Creditors include GST receivable and payable. Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable. Non-current assets and capital expenditures include GST net of any recoupment. Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Notes to the Financial Statements

for the year ended 30 June 2023

11 Comparative Information

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

12 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.

13 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. All purchases made post 30 June 2014 have been recorded at cost. Since 1 July 2019, the Authority has undertaken significant building construction works which represent 65% of the recorded "At Cost" balance of assets recorded in Note 5 as at 30 June 2023.

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.

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.

14 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.

15 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.

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

	2023 \$'000	2022 \$'000
Note 2 - Income		
User Charges		
Landfill Operations	15,283	10,534
	15,283	10,534
Investment Income		
Interest on investments	148	34
Rental income	743	622
	891	656
Other Income		
Other income	399	353
Joint Venture cost reimbursement	-	1,956
	399	2,309
Note 3 - Expenses		
Employee Costs		
Salaries and Wages	981	829
Employee leave expense	3	(13)
Superannuation	120	99
Workers' Compensation Insurance	47	36
Less: Capitalised and distributed costs	-	-
	1,151	951
Materials, Contracts & Other Expenses		
Auditor's Remuneration	19	39
Board Expenses	46	52
Contractors	584	403
Fuels & oils	272	199
Equipment hire	130	28
Maintenance	588	292
Legal	21	52
Levies - EPA	11,372	8,137
Professional services	177	166
Joint Venture costs*	-	1,956
Sundry	382	347
	13,591	11,671

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

Note 3 - Expenses (cont)

	2023 \$'000	2022 \$'000
Depreciation, Amortisation & Impairment		
Buildings & Structures	357	314
Plant & Equipment	292	310
Office Equipment	15	6
Super Cell	375	156
Super Cell Capping	316	132
Post Closure Rehabilitation	36	15
Future Restoration Costs	6	3
	1,397	936
Asset Disposals		
Proceeds from disposal	-	57
Less: Carrying amount of assets sold	-	(44)
Gain (Loss) on disposal	-	13

Note 4 - Current Assets

Cash & Cash Equivalents		
Cash on Hand and at Bank	2,181	2,575
Short-term deposits	5,635	3,253
	7,816	5,828
Trade & Other Receivables		
Debtors - general	3,575	2,394
Accrued Revenues	107	13
Prepayments	32	49
Sundry Debtors	45	45
	3,759	2,501

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

Note 5 - Property, Plant & Equipment

	2022 \$'000				2023 \$'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	11,637	(1,265)	10,932	560	11,875	(1,622)	10,813
Plant & Equipment	-	4,994	(2,950)	2,044	-	5,138	(3,242)	1,896
Office Equipment	-	122	(118)	4	-	143	(132)	11
Super Cell	-	8,988	(5,756)	3,232	-	8,988	(6,131)	2,857
Super Cell Capping	5,426	-	(2,702)	2,724	5,426	-	(3,021)	2,405
Post Closure Rehabilitation	6,143	-	(5,833)	310	6,143	-	(5,869)	274
Future Restoration Costs	4,228	-	(4,172)	56	4,228	-	(4,173)	55
Work in Progress	-	56	-	56	-	222	-	222
	22,692	25,797	(22,796)	25,693	22,692	26,366	(24,190)	24,868

SOUTHERN REGION WASTE RESOURCE AUTHORITY

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the financial year ended 30 June 2023

Note 5 - Property, Plant & Equipment

	2022 \$'000	Movement in Property, Plant & Equipment during the Financial Year						2023 \$'000
	Carrying Value	Additions Renewal / Replacement	New/Upgrade	Disposals	Revaluation	Adjustment / Transfer	Depreciation	Carrying Value
Land	6,335	-	-	-	-	-	-	6,335
Buildings & Structures	10,932	-	238	-	-	-	(357)	10,813
Plant & Equipment	2,044	144	-	-	-	-	(292)	1,896
Office Equipment	4	-	22	-	-	-	(15)	11
Super Cell	3,232	-	-	-	-	-	(375)	2,857
Super Cell Capping	2,724	-	-	-	-	(30)	(316)	2,405
Post Closure Rehabilitation	310	-	-	-	-	-	(36)	274
Future Restoration Costs	56	-	-	-	-	5	(6)	55
Work in Progress	56	166	-	-	-	-	-	222
	25,693	310	260	-	-	2	(1,397)	24,868
2022 \$'000	25,745	-	1,730	(44)	1,153	(1,955)	(936)	25,693

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

Note 6 - Liabilities

	2023 \$'000		2022 \$'000	
	Current	Non-current	Current	Non-current
Trade & Other Payables				
Goods & services	4,137	-	3,186	-
Payments received in advance	16	-	17	-
	4,153	-	3,203	-

Provisions

Annual Leave	76	-	58	-
Long Service Leave	61	7	61	5
Super Cell Capping	-	7,980	-	7,980
Post Closure Rehabilitation	-	4,064	-	4,064
Future Restoration Costs	-	1,674	-	1,674
	137	13,725	119	13,723

Reconciliation of Movement in Landfill & Restoration Provisions

	Super Cell Capping	Post Closure Rehabilitation	Future Restoration Costs	Total
Opening Balance	7,980	4,064	1,674	13,718
Additional Amounts Recognised/ (Derecognised)	-	-	-	-
Payments	-	-	-	-
Unwinding of Present Value Discounts	-	-	-	-
Closing Balance	7,980	4,064	1,674	13,718

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.

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

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:

	2023 \$'000	2022 \$'000
Total cash & equivalent assets	7,816	5,828
Less: Short-term borrowings	-	-
Balances per Cash Flow Statement	<u>7,816</u>	<u>5,828</u>

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

Net Surplus (Deficit)	2,151	2,941
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	1,397	936
Transfer of Work in Progress	-	1,955
Equity adjustment - Joint Venture	-	(16)
Net (Gain) Loss on equity accounted joint ventures	(1,717)	(2,988)
Net (Gain) Loss on disposal of assets	-	(13)
	<u>1,831</u>	<u>2,815</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(1,258)	507
Net increase (decrease) in trade & other payables	950	(1,549)
Net increase (decrease) in other provisions	20	(12)
Net Cash provided by (or used in) operations	<u>1,543</u>	<u>1,761</u>

(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.

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

Note 8 - Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Accounting Policy: Carried at lower of cost and net realisable value; Interest is
Call, Short Term recognised when earned.

Deposits **Terms & conditions:** Deposits on Call do not have a maturity period and have an average interest rates of 4% (2022: 0.5%).

Carrying amount: approximates fair value due to the short term to maturity.

Receivables - Gate Accounting Policy: Carried at nominal values less any allowance for doubtful
Fees & Associated debts. An allowance for doubtful debts is recognised (and re-assessed annually)
Charges when collection in full is no longer probable.

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

Liabilities - Creditors Accounting Policy: Liabilities are recognised for amounts to be paid in the future
and Accruals 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.

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

Note 8 - Financial Instruments

Liquidity Analysis

	2023	≤ 1 year	Maturity > 1 year ≤ 5 years	> 5 years	Non- interest bearing	Total
		\$'000	\$'000	\$'000	\$'000	\$'000
Financial Assets						
Amortised Cost						
Cash Assets		7,816	-	-	-	7,816
Receivables		-	-	-	3,759	3,759
Total		7,816	-	-	3,759	11,575
Financial Liabilities						
Payables		-	-	-	4,153	4,153
Borrowings		-	-	-	-	-
Total		-	-	-	4,153	4,153

	2022	≤ 1 year	Maturity > 1 year ≤ 5 years	> 5 years	Non- interest bearing	Total
		\$'000	\$'000	\$'000	\$'000	\$'000
Financial Assets						
Amortised Cost						
Cash Assets		5,828	-	-	-	5,828
Receivables		-	-	-	2,501	2,501
Total		5,828	-	-	2,501	8,329
Financial Liabilities						
Payables		-	-	-	3,203	3,203
Borrowings		-	-	-	-	-
Total		-	-	-	3,203	3,203

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

Note 9 - Commitments for Expenditure

	2023 \$'000	2022 \$'000
Capital Commitments		
Capital expenditure committed at reporting date but which is not recognised in the financial statements as liabilities are as follows:		
Committed Projects	-	79
	-	79

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, 6 persons were paid the following total compensation:

Salaries, allowances & other short term benefits	499	402
Total	499	402

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)	8,077	363	Provision of waste disposal services
City of Holdfast Bay (Member Council)	1,289	101	Provision of waste disposal services
City of Marion (Member Council)	3,576	311	Provision of waste disposal services
Southern Materials Recycling Facility (Joint Venture)	2,747	751	Provision of waste disposal services
Southern Recycling Centre (Joint venture)	7,425	893	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.

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

Note 12 - Uniform Presentation of Finances

	2023 \$'000	2022 \$'000
Income		
<i>User charges</i>	15,283	10,534
<i>Investment income</i>	891	656
<i>Other</i>	399	2,309
<i>Net gain - equity accounted Joint Venture</i>	1,717	2,988
	18,290	16,487
Expenses		
<i>Employee costs</i>	1,151	951
<i>Finance costs</i>	-	1
<i>Materials, contracts & other expenses</i>	13,591	11,671
<i>Depreciation, amortisation & impairment</i>	1,397	936
	(16,139)	(13,559)
 Operating Surplus / (Deficit)	 2,151	 2,928
Net Outlays on Existing Assets		
<i>Capital Expenditure on renewal and replacement of Existing Assets</i>	(310)	-
<i>Depreciation, Amortisation, Impairment and Movement in Landfill Provisions</i>	1,397	936
<i>Proceeds from Sale of Replaced Assets</i>	-	57
	1,087	993
Net Outlays on New and Upgraded Assets		
<i>Capital Expenditure on New and Upgraded Assets</i>	(262)	(1,730)
<i>Amounts received specifically for New and Upgraded Assets</i>	-	-
<i>Proceeds from Sale of Surplus Assets</i>	-	-
	(262)	(1,730)
 Net Lending / (Borrowing) for Financial Year	 2,976	 2,191

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

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.

	2023 \$'000	2022 \$'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%
<u>Movement in Investment in Joint Operation:</u>		
Opening Balance	1,620	1,164
New Capital Contributions	-	-
Share in Operating Result	1,540	1,140
Equity Adjustment	-	16
Distributions Received	(1,750)	(700)
Share in Equity of Joint Operation	1,410	1,620

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.

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Notes to the financial statements for the financial year ended 30 June 2023

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.

	2023 \$'000	2022 \$'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%
<u>Movement in Investment in Joint Operation:</u>		
Opening Balance	7,188	4,637
Capital Contributions (cash contribution)	733	703
Capital Contributions (transfer of plant assets)	-	-
Capital Contribution (conversion to loan)	-	-
Share in Operating Result	177	1,848
Share in Equity of Joint Operation	8,098	7,188

The Authority applies AASB 1058 when recognising income from Grants in line with the applicable treatment applied by not-for-profit entities. 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 \$0.495 million (increase) (FY22: \$2.327 million increase) in the current financial year.

The Authority has an outstanding receivable loan with the Southern Materials Recovery Facility totalling \$0.4 million (FY22: \$0.4 million) as at the reporting date.

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.

SOUTHERN REGION WASTE RESOURCE AUTHORITY
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2023

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.

SOUTHERN REGION WASTE RESOURCE AUTHORITY

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

	Note	Level 1 \$	Level 2 \$	Level 3 \$	Total \$
2023					
Recurring fair value measurements					
Property, Plant & Equipment and Landfill Assets					
- Land	5	-	6,335	-	6,335
- Buildings	5	-	560	-	560
- Super Cell Capping	5	-	-	5,426	5,426
- Post Closure Rehabilitation	5	-	-	6,143	6,143
- Future Restoration Costs	5	-	-	4,228	4,228
Total financial assets recognised at fair value		-	6,895	15,797	22,692

2022					
Recurring fair value measurements					
Property, Plant & Equipment and Landfill Assets					
- Land	5	-	6,335	-	6,335
- Buildings	5	-	560	-	560
- Super Cell Capping	5	-	-	5,426	5,426
- Post Closure Rehabilitation	5	-	-	6,143	6,143
- Future Restoration Costs	5	-	-	4,228	4,228
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

SOUTHERN REGION WASTE RESOURCE AUTHORITY

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

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

I, Greg Connor, the person occupying the position of Presiding Member of the Southern Region Waste Resource Authority Audit & Risk Committee, for the financial year ending, 30 June 2023, do hereby certify, for the purposes of Regulation 22 (3) of the Local Government (Financial Management) Regulations 2011, that the auditor of the Southern Region Waste Resource Authority, Galpins, has not been engaged by the Southern Region Waste Resource Authority to provide services to the Southern Region Waste Resource Authority outside the scope of the audit functions under the Local Government Act 1999.

A handwritten signature in black ink, appearing to read 'Greg Connor', is positioned above a horizontal line.

22 August 2023

Greg Connor
Presiding Member
Southern Region Waste Resource Authority
Audit & Risk Committee

Dated



SOUTHERN REGION WASTE RESOURCE AUTHORITY

GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2023

Statement by Auditor

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor

Director

26 September 2023

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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 2023, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the 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 2023, 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.

Emphasis of Matter – Postponed revaluation of landfill capping and post closure liabilities

Without modifying our opinion, we draw attention to Note 1 part 8 of the financial report, which describes the postponed revaluation of landfill capping and post closure liabilities. The postponement is to allow greater clarity over the strategic direction of the landfill, which will inform the appropriate assumptions to be used for the revaluation. These circumstances impact the reliability of the reported provision balances and related amounts in the statement of comprehensive income. Our opinion is not modified in respect of this matter.

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit of the financial report in order to design 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

26 September 2023



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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 2022 to 30 June 2023 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 2022 to 30 June 2023.

Basis for Opinion

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance 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 2022 to 30 June 2023. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

The 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.

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 2022 to 30 June 2023. 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

26 September 2023



Southern Region Waste Resource Authority

Board Chairperson – Auditor Independence

I, Mark Booth, the person occupying the position of Chairperson of the Southern Region Waste Resource Authority Board, for the financial year ending, 30 June 2023, do hereby certify, for the purposes of Regulation 22 (3) of the Local Government (Financial Management) Regulations 2011, that the auditor of the Southern Region Waste Resource Authority, Galpins, has not been engaged by the Southern Region Waste Resource Authority to provide services to the Southern Region Waste Resource Authority outside the scope of the audit functions under the Local Government Act 1999.


Mark Booth
Chairperson

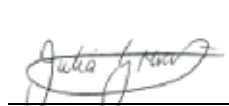
Southern Region Waste Resource Authority

23.8.23

Dated

Chief Executive Officer's Certificate of Compliance**Auditor Independence****Southern Region Waste Resource Authority**

I, Julia Grant, the person occupying the position of Acting Chief Executive Officer of the City of Onkaparinga, for the financial year ending, 30 June 2023, being a Constituent Council of the Southern Region Waste Resource Authority, do hereby certify, for the purposes of Regulation 22 (3) of the Local Government (Financial Management) Regulations 2011, that the auditor of the subsidiary, Galpins, has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999.



Julia Grant
Acting Chief Executive Officer for the 22/23 financial year
City of Onkaparinga

25/08/2023

Dated

CITY OF ONKAPARINGA

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**Chief Executive Officer's Certificate of Compliance
Auditor Independence
Southern Region Waste Resource Authority**

I, Tony Harrison, the person occupying the position of Chief Executive Officer of the City of Marion, for the financial year ending, 30 June 2023, being a Constituent Council of the Southern Region Waste Resource Authority, do hereby certify, for the purposes of Regulation 22 (3) of the Local Government (Financial Management) Regulations 2011, that the auditor of the subsidiary, Galpins, has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999.



23/08/2023

Tony Harrison

Dated

Chief Executive Officer

City of Marion

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.



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marion.sa.gov.au



holdfast.sa.gov.au

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23 August 2023

**Chief Executive Officer's Certificate of Compliance
Auditor Independence
Southern Region Waste Resource Authority**

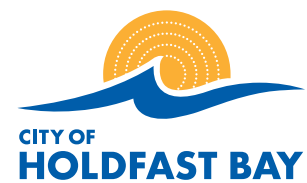
I, Roberto Bria, the person occupying the position of Chief Executive Officer of the City of Holdfast Bay, for the financial year ending, 30 June 2023, being a Constituent Council of the Southern Region Waste Resource Authority, do hereby certify, for the purposes of Regulation 22 (3) of the Local Government (Financial Management) Regulations 2011, that the auditor of the subsidiary, Galpins, has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999.

Roberto Bria
Chief Executive Officer
City of Holdfast Bay

Dated

23/8/23

Notes



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