

OUR PLACE

**2021-22
ANNUAL REPORT**

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 Place: 2030*, which was in effect until 31 December 2021.

This report records our achievements in line with the ambitious program of work outlined in our *Annual Business Plan 2021–22*, and reports on our performance compared to last financial year's budget and strategic aims.

In November 2021 Council adopted a new Strategic Plan titled *Our Holdfast 2050+*. This Plan came into effect on 1 January 2022. For continuity this Annual Report is described against the previous Strategic Plan *Our Place 2030*, as this was the basis of the *Annual Business Plan 2021–22 Our Plan for Our Place*.

In 2021–22, Council undertook a range of improvements on behalf of the community and continued to deliver an extensive suite of high-quality services—while containing our rate revenue increase to a modest 2.4 per cent, which is well below annual CPI.



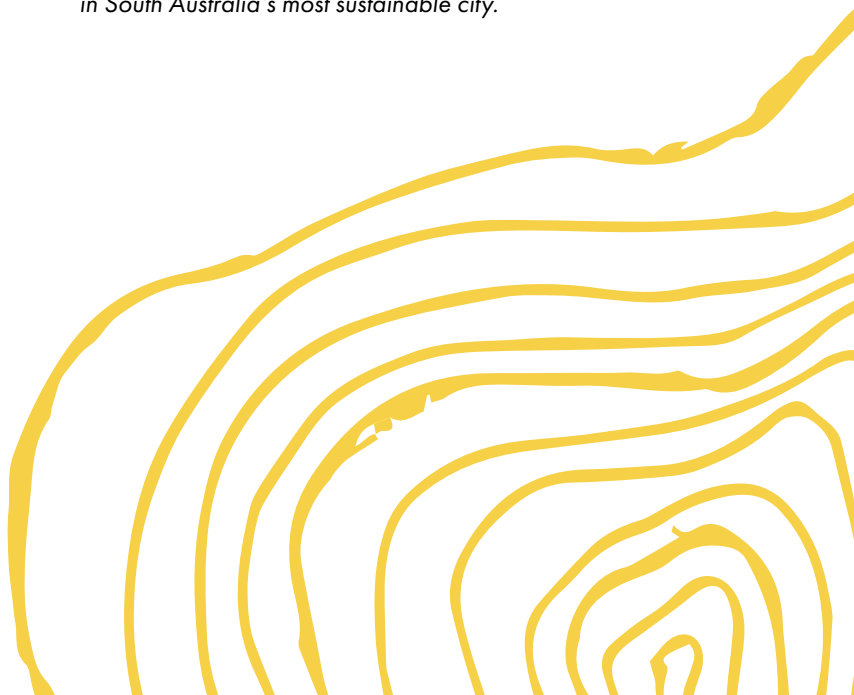
OUR VISION

The vision in *Our Place 2030* was:

Balancing our progress with our heritage, we lead in coastal management to deliver high quality public spaces and services to build a welcoming, safe and active community where resident, visitor and business prosperity meet.

In *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 Kurna people. It continues to be a place of significant Kurna 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. Wituwaringga became the municipality of Brighton in 1858.

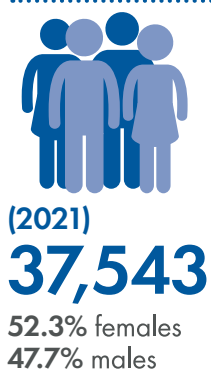
In 1997, the City of Holdfast Bay was formed through the amalgamation of the Glenelg and Brighton councils.

Located just 11 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 cohort with the greatest number is not in the labour force.

MEDIAN AGE



MOST COMMON AGE GROUP



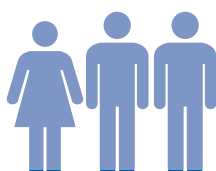
60–69yrs

5,633 people (15%)
Older population

HOUSEHOLD TYPES



34%



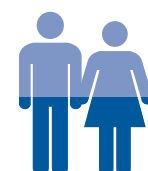
3%



60%



37%



48%



13%

OF THE 60% FAMILY HOUSEHOLDS

Source: ABS 2021



MESSAGE FROM THE CEO

As the impacts of the pandemic continued to be felt by all, here at Holdfast Bay, we turned our attention to what we could achieve within our own patch of the world.

We achieved a lot in the 2021–22 financial year with a focus on the environment one of the standouts. Actions were taken from goals listed in our Environment Strategy which included purchasing our first electric vehicle, to launching a multi-million dollar recycling plant that is the biggest and most high-tech material recycling facility in South Australia.

The November 2021 launch of the \$23 million Southern Material Recycling Facility (SMRF) was a game changer in the way councils deal with household waste.

The SMRF was 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.

The state-of-the-art facility sits in a 4,400m² purpose-built building and uses advanced screening and optical sorting technologies for cardboard, plastic and glass. It can process up to 60,000 tonnes of yellow-bin recyclables every year.

This facility is a great example of councils working together to show leadership and to deliver the best outcomes for our residents and for the greater environment.

Our focus on reducing the amount of waste sent to landfill extended further when we led a state-first change to weekly household bin collections with weekly green-lid FOGO (Food Organics Garden Organics) bin collections.

An initial year-long trial proved so successful with more than 1,000 households taking part. It was extended for an additional six months with an opt-out model also introduced. This helped to inform the city-wide move to weekly FOGO bin collections, which was announced in June 2022 and implemented at the start of July.

Being the first SA council to announce this change thrust Holdfast Bay into the spotlight for good reason, and we have set the bar for other councils to follow.

The move to weekly FOGO bin collections resulted in 6,288 tonnes of waste being diverted from landfill and that figure is set to increase year on year.

Several other long-term projects also came to fruition in the past year, including the unveiling of Chapel Plaza as part of the first stage of the Jetty Road, Glenelg Masterplan.

The former roadway was transformed over six months into a spacious and inviting pedestrian plaza and community space, with a new central harbour and landscaping, creative lighting, seating and a 3m-tall thought-provoking sculpture.

Titled Sesquipedalian Sea Squirt, the sculpture was created by South Australian artist Michael Kutschbach, and took inspiration from the colours and shapes of local sea squirts found on Glenelg Beach.

Across the road, Hindmarsh Lane was also transformed as part of the precinct's \$3.6 million upgrade. The State Government part funded the project with a \$1.8 million grant through the Planning and Development Fund.

The space was upgraded with new paving, seating and increased public amenities, including a Changing Places toilet, which provides suitable facilities for people with complex disabilities who cannot use standard accessible toilets.

Glenelg is now one of only 16 places in South Australia with an accredited Changing Places toilet.

The installation of nine glass petals on the pergola create a colourful canopy in the space throughout the day and night.

The lane's name was also changed to Bouchée Walk, to honour Holdfast Bay's longest-serving female Elected Member, Councillor Mikki Bouchée, who passed away in July 2021.

Councillor Bouchée spent 25 years on Council, joining the then City of Glenelg in 1987. She was elected as an Alderman for four years, before the amalgamation of Brighton and Glenelg councils which created the City of Holdfast Bay. Councillor Bouchée was then elected a further seven times as a councillor for Holdfast Bay, serving for an amazing 18 years, including a period as Deputy Mayor.

A memorial to honour the service of animals in war times was installed on the western side of the Glenelg Town Hall which was an initiative proposed by Councillor Bouchée.

The spotlight on ensuring Holdfast Bay is accessible was showcased when we hosted our very first Accessible Beach Day in January this year. The event enabled people living with a disability to access the sand and water, with the equipment provided and operated by Push Mobility.

Following the outstanding success of the event, Council committed to building an accessible beach ramp at Glenelg along with purchasing a beach mat.

Council also approved an upgrade of the Seacliff amenities block and beach access, which will provide compliant accessibility amenities for users of Seacliff Beach.

Pedestrian access was further improved across the city with 120 new kerb ramps built which meet the requirements of the *Disability Discrimination Act* (DDA).

Accessible changerooms were also included in the construction of multi-purpose changerooms at Glenelg Oval. The changerooms also give equal access to players of all genders and also meet modern standards for state level football and cricket set by the SANFL and Cricket Australia.

The City of Holdfast Bay contributed \$476,000 towards the project, in addition to funding grants from the State and Federal governments.

Driving visitation to the City to support traders and to drive economic recovery was a priority for Council, particularly once state borders reopened.

The City hosted more than 400 events, from small community gatherings to an outdoor opera spectacular on Glenelg Beach.

In another first, the 185th Proclamation Day event on 28 December 2021, was jointly hosted by the City of Holdfast Bay together with the Kurna Nation.

Although the day commemorates the founding of South Australia, it also reflects our shared history and truth telling, which was an important cultural shift for the commemoration.

It further highlighted Council's strong and respectful relationship with Kurna Nation which we will continue to foster into the future.

I'd also like to extend my thanks to our dedicated team of volunteers, who have contributed 46,800 hours of their time to the community, which is equal to \$2.1 million in economic value to the City.

A further 4,557 hours of social activities were delivered to engage older people in the community through programs offered through Alwyndor, which is our aged care provider based at Hove.

Due to the ongoing impact of the pandemic, we conducted 378 COVID-19 welfare checks for the most vulnerable older people in our community.

Council's commitment to enhancing our City's image and safety was demonstrated by our vigorous maintenance program, carried out daily by our Field Services team.

More than 2,000m² of footpaths were replaced with maintenance and repairs carried out on another 6,000 linear metres as part of our accelerated maintenance program.

We now have in place our new Strategic Plan, *Our Holdfast 2050+*, which has an increased focus on community—the people of Holdfast Bay as well as our infrastructure and assets. It will help guide our decisions into the future to ultimately benefit everyone who lives, works and plays in the City of Holdfast Bay.



Roberto Bria

Chief Executive Officer
City of Holdfast Bay

A DAY IN THE LIFE

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

Nearly

1,500

items are borrowed from our libraries at Glenelg and Brighton



More than

300

people attend our four Community Centres



747

people visit the libraries



20

trips on the Community Wellbeing bus



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



206sq metres of roads resealed



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



2.3

linear metres

of kerb replaced



170

phone calls &

100

emails

are responded to by our Customer Service team



3,246

page views on our website



4

Development Applications processed

8sq metres

of footpath replaced

26sq metres

of footpaths repaired

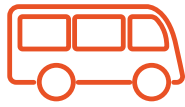


52

requests completed by our Field Services team

2021-22 HIGHLIGHTS

In 2021-22:



6,152

community transport trips helped residents get out and about



5,609

Holdfast Hounds were registered and 119 animals were reunited with their owners



379

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



2,363

immunisations were administered at our local clinics



522,970

library items were lent to 13,420 members



4,000

people participated in Aboriginal heritage and culture events



378

COVID welfare checks



28

Community Grants issued totalling \$41,828



295

invaluable volunteers contributed 46,800 hours within council programs (\$2.1 million economic value)



42,021

phone enquiries resolved



71

businesses assisted through council's mentoring and support services



>1,000

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

584

street trees were planted



538

events held at Partridge House



1,011,000

people visited Holdfast Bay



6,288

tonnes of waste was diverted from landfill

80

beach safety signs upgraded



400

events hosted by council



383,000

people attended Holdfast Bay hosted events



51,700m²

of road, 2,180 linear metres of kerb and 8,626m² of footpath were maintained or replaced



1,005

development applications were processed



304

new dwellings were approved (valued at \$159 million)

QUALITY OF LIFE SURVEY RESULTS (2022)

How you rated your council out of 10



COMMUNITY



8.6

Providing library services



8.1

Providing sporting facilities



7.5

Delivering services for the elderly and people with a disability



7.65

Providing programs and services that encourage an active lifestyle



7.5

Providing arts & cultural experiences



PLACEMAKING



7.3

Maintaining roads and kerbing



7.2

Maintaining cycle networks



8.7

Access to shops, services and open space



ENVIRONMENT



8.0

Maintaining beaches and coastal areas



8.0

Providing adequate waste management services



ECONOMY



8.1

Encouraging a diverse range of businesses and services in the area



7.6

Supporting and promoting tourism and events



CULTURE



6.8

Council provides good financial management and value for rates



6.9

Overall satisfaction with the quality of service and performance of the council



Overall rating of Holdfast Bay as a place to live



8.3

Maintaining well laid out parks and reserves



7.8

Providing programs that foster social interaction and community wellbeing



8.2

Providing a sense of safety in neighbourhoods







COMMUNITY

A HEALTHY, CREATIVE, CONNECTED COMMUNITY

In 2021–22, Council delivered many projects and services that contributed to building a healthy, active and resilient community; celebrating culture and diversity; providing welcoming, accessible facilities; and fostering an engaged community.

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 through workshops that support strategic planning, volunteer management, financial management and succession planning. Due to restrictions associated with COVID-19, club development seminars and workshops were not held in 2021–22.

Glenelg Oval Masterplan

Council completed stage two of the Glenelg Oval Masterplan in October 2021 with the completion of the new unisex changerooms for players and officials. This building comprises four unisex player changerooms and two unisex umpire changerooms, along with a new *Disability Discrimination Act* (DDA) compliant public toilet facility.

Stage three and four of the Masterplan commenced in December 2021 with the construction of indented parking along Williams Avenue and the demolition of the old changeroom building. Detailed designs continue for the remaining aspects of stages three and four and Council is working with all stakeholders to deliver this project in the coming year.

Playspace and reserve improvements

In 2021–22, Council upgraded the following playspaces and reserves.

- › John Miller Reserve with the redevelopment of the playspace, construction of a regulation size 3-on-3 basketball court and the installation of new outdoor fitness equipment.
- › Gregory Reserve received an upgrade to amenities including a new barbeque, shelter, seating and access paths.
- › Bowker Oval Reserve playspace was renewed and now includes a wider variety of play equipment and improved landscaping.

Former Buffalo site redevelopment

Following extensive public consultation, Council endorsed a preferred concept plan and agreed to proceed to detailed design for the former Buffalo site. The plans include a new kiosk / café, new seating areas and small event spaces, along with access to the water's edge via new stairs and ramps. Detailed design will commence later in 2022 once further site investigations are undertaken.



Sturt River Linear Path

Council endorsed a preferred concept plan and agreed to proceed to detailed design for a new shared use path along the Sturt River between Pine Avenue and Tapleys Hill Road. The plans were developed following extensive public consultation, includes a sealed shared use linear path, new landscaping, upgrades to Fordham Reserve Playspace, new seating and shelters.

Glenelg Beach entry points upgrades

Concept plans were developed for new beach entry points at Glenelg Beach between Glenelg Jetty and The Broadway. Seven existing locations will be upgraded with new infrastructure including steps, handrails, seating, shelter and a DDA compliant beach access ramp to the immediate north of Glenelg Jetty. A tender was awarded for the design and construction of this project which will commence later in 2022.

Community Wellbeing

The Community Wellbeing program provided 4,810 bus trips for groups of people, whilst personal transport volunteers delivered 1,342 individual transport 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.

Due to the ongoing impact of the pandemic, we conducted 378 COVID-19 welfare checks for the most vulnerable older people in our community.

4,557 hours of social activities were delivered to engage older people in the community who hold a current My Aged Care referral for Social Support (Group).

Volunteers

Across the City of Holdfast Bay, 295 volunteers contributed 46,800 hours of support, equating to \$2.1 million in economic value to the City.

New volunteer programs were introduced, including the development of a Centrelink Mutual Obligation volunteer pool to community centres. We also facilitated community capacity building through referral of 27 volunteers to local service organisations and special interest support groups.

We facilitated greater inclusion through tailoring volunteer roles to suit people with disability, resulting in new placements in community centres (2 people), community gardens (1 person) and across the City of Holdfast Bay programs in libraries (2 people), environment programs (2 people) and at the Bay Discovery Centre (2 people).

We were able to increase volunteering across the organisation with new placements in;

- › Youth programs – 7 people,
- › Environmental programs – 12 people,
- › the Bay Discovery Centre – 15 people,
- › Library programs – 3 people,
- › Alwyndor programs 2 people,
- › Community bus – 4 people,
- › Poo bag refill (PBR) – 1 person,
- › Justice of the Peace – 1 person,
- › Arts programs – 1 person,
- › the History Centre – 10 people, and
- › Social Support – 2 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 and deliver over 80 low-cost programs that include health and fitness, education, arts and crafts, social and personal development as well as luncheons, charity events, 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 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 North 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.

Community development projects

There were three UniSA student placements across Council and local community groups in 2021–22.

Over 40 people took part in our community shed consultation/initiative. They all had a shared interest and received information on anticipated roles to develop a community shed. Council is now working with an interested community group to facilitate funding, resources and people to develop the shed.





Council facilitated the development of the Keeping Bees @ Kibby Project, providing mentoring and support to Veterans with Post Traumatic Stress Disorder (PTSD). This enables skill development towards a self-employment pathway and non-clinical mental health support.

We partnered with seven metropolitan and regional councils, state government departments and community organisations to develop a Food Systems Mapping project. This project is working to ensure food resilience is embedded in local policy and strategic planning.

There are a number of community partnerships with local organisations which support programs to address disadvantage and loneliness. Others support lifelong learning, good neighbours, health and nutrition, sensory and invisible disabilities. Support for each service organisation varies dependent upon gaps and 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 for young people included:

- › The award winning The Local Battle of the Bands event partnering with Hold Up Youth Committee and City of Marion.
- › An active Hold Up Youth Committee regularly providing opportunities for consultation and collaboration regarding youth projects and events.
- › \$3,900 sponsorship funding delivered through the Youth Achievement Sponsorship grant program supporting 31 young people in recognition of their achievements in the community.
- › Expansive youth consultation seeking feedback regarding the Council's *Youth Action Plan (2018–2023)*. This involved local schools, community events and online survey distribution and promotion.
- › Partnership with local business offering a youth specific barista course to develop employability skills.

- › Four seasons of the Play at the Bay school holiday program connecting various internal departments promoting opportunities to the community for youth activities.
- › Collaboration with the Council Events team in the implementation of the Street Meets (1000 Play Street) initiative in partnership with Play Australia.
- › Participation in the Resilient South Joint Youth Committee collaborating with Green Adelaide, City of Marion and City of Onkaparinga providing future youth environmental project opportunities.
- › Active representation in various youth network committees including Local Government Youth Development Network (LGYDN) and Southern Youth Collective Network (SYNC).
- › An after-school youth program taster at Glenelg Community Centre with various activities including working with sponsors to Building Your Own Computer, arts and craft, IT, games and other projects of interest.

Community Grants

Council supports a range of organisations with the provision of targeted grants. In 2021–22, 28 Community Grants totalling \$41,828 were made in the following categories:

- › Arts & Culture \$4,000.
- › Recreation & Wellbeing \$15,034.
- › Events & Festivals \$5,000.
- › Community Chest \$17,794.

Key achievements

The Community Wellbeing team were recognised in 2021–22 with a nomination in the Local Government Excellence Awards for the South Australian Best Practice Guide for Grant Management in Local Government.



Kurna Heritage and Culture

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

- › Regular meetings were held with Kurna Elders to discuss Council projects and cultural initiatives and deliver outcomes that strengthen our communities' understanding of Kurna culture, connection to place and our shared history.
- › 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.
- › Traditional Welcome to Country and smoking ceremonies were held by Kurna Elders and Senior Kurna Leaders at community events and civic ceremonies.
- › The 'On Kurna Land' window stickers were designed by Kurna Ngarrindjeri Yankuntjatjara artist, Allan Sumner and have been made available free to local residents, businesses and community organisations.
- › In celebration of National Reconciliation Week, History Month and NAIDOC Week cultural workshops and tours were facilitated by Kurna Elders and Aboriginal cultural leaders.
- › Kurna Nation had a significant involvement in the 185th Proclamation Day Commemorations at the Old Gum Tree on the 28 December 2021 with a focus on the Letters Patent and the coming together to acknowledge and reflect on the joint histories of the State.
- › We reviewed, identified and managed projects and cultural monitoring on areas of Kurna cultural and European historic heritage, as set out in The Heritage Research and Procedures Report.
- › Dual naming signage was applied on reserves and cultural sites throughout the City.
- › The Discover Our Place resource packages were distributed throughout kindergartens and schools supporting students to learn about the history, culture and the local natural landscapes.

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

Six public art works were installed throughout the City including two new artworks in Chapel Plaza and Bouchée Walk (formally Hindmarsh Lane) Glenelg as part of Stage One of the Jetty Road Glenelg Masterplan redevelopment. Light Tapestry by Skunk Control in Bouchée Walk and Sesquipedalian Sea Squirt by Michael Kutschbach in Chapel Plaza have added some colour, life and intrigue to the space.

The Jimmy Melrose Memorial Artwork by sculptor Ken Martin was installed along Jimmy Melrose Reserve, Glenelg South. The bronze bust and granite plinth is a fitting tribute to the young aviator Charles James (Jimmy) Melrose (1913–1936).

The colourful mural by artist Fortrose made a splash of colour to the walls of the Event Cinema at Cowper Street, Glenelg. The artwork represents shapes and motifs mixed with a fresh colour palette, soft undertones and bold bright accents and works beautifully on the interesting architectural lines of the building.

A new War Service Animal Memorial has been installed on the western side of the Glenelg Town Hall to honour the deeds and sacrifice of war service animals. The public memorial aims to create a lasting reminder of the important, selfless and loyal contribution animals make during times of conflict.

Rugged Beauty, a sculptural sandstone bench, was installed in Dulcie Perry Reserve, North Brighton. The two sided sandstone work that has been beautifully carved by Rockstar was purchased by Council from the 2022 Brighton Jetty Sculptures event.

Arts and Cultural Grants and Donations

In 2021–22 two public art murals were funded by our Public Art Donations Grants and five community music initiatives or cultural events received Community Chest funding.

Arts and Culture Strategy

A significant number of actions have been delivered over the last 12 twelve months from the *Creative Holdfast Arts & Culture Strategy (2019–2024)*. This included encouraging and supporting local cultural activity, increasing participation, developing the potential of artists, nurturing local creative industry and supporting and promoting cultural development.

Holdfast Bay History

Bay Discovery Centre

In 2021–22, the Bay Discovery Centre delivered a comprehensive cultural program, presenting a broad range of projects and exhibitions. Volunteers dedicated over 950 hours to help deliver the Centre's extensive program.

This year's highlights include:

- › A total of 28,324 visitors, including school and community groups (an increase of 50 per cent from 2019–20).
- › History Festival exhibition, The Finishing Touch attracted 9,298 visitors, the Gallery's largest numbers since 2019.
- › School Holiday programs hosted with over 2,000 attendees to various workshops.
- › International award winner, Best in Heritage, for Kurna Nation co-curated exhibition Tiati Wangkanthi Kumangka (Truth-Telling Together). Best in Heritage is a global award program run in partnership between International Council of Museums and Europa Nostra.
- › Hosted National Reconciliation Week and NAIDOC Week activities in partnership with the Kurna Nation.

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 in order to make it accessible to our community and ensure its safe keeping. During the 2021–22 financial year volunteers dedicated over 1,356 hours to help deliver the Centre's extensive program.

This year's highlights include:

- › Answering over 330 community history enquiries, including the delivery of House History, War History and Family History programs.
- › Digitising over 440 collection items including photographs, objects and paintings.
- › Completing research and print of the *Historic Seacliff and Kingston Park Walking Brochure*.
- › Successfully attracting \$16,000 in grant funding via the History Trust of South Australia's Museums and Collections (MaC) Program for the conservation of a Victorian era, 1880s two piece women's dress.
- › Delivering the 2022 History Festival, including 10 events across the month of May attracting over 500 community and state attendees.
- › Providing research and content for exhibition within the Bay Discovery Centre museum and across online platforms.

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 ground 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 offers two popular programs to help members of the public commemorate their loved ones—the Seaside Stone Memorials (granite sculptures by the Glenelg and Brighton jetties, with names engraved) and the plaques affixed on public benches. 206 benches currently have a commemorative plaque, most of them located along the beachfront.

Kauri Community and Sports Centre

The Kauri Community and Sports 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, Belgravia Leisure operated the public spaces at the Centre on behalf of Council, 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. Management of the Centre has since transitioned from Belgravia to the Clubs, with the next 12 months focussed on Council facilitating and consolidating the new self-managed approach from the Clubs. In 2021–22, the function room was booked for a total of 305 hours (in addition to existing clubs' use).

Libraries

Our accessible, progressive library service encourages community wellbeing and creativity through reading, literacy development and supporting lifelong learning. Our libraries at Brighton and Glenelg are valued and rated highly by the community receiving 8.6 out of ten in the Annual Quality of Life survey. Although COVID-19 restrictions limited participation during the year, library customers are returning to regular patterns. A 'click and collect' service was introduced to increase community confidence when collecting their items.

To encourage family connection through play, a new toy collection was added and has been well used. Tech Time and Lego Challenges were popular along with digital hub sessions for robotics, coding, circuit designs and 3D printing. Larger spaces to deliver programs has encouraged use of other venues including the Brighton Sports and Social Club, Kauri Community Sport Centre and youth program at the Glenelg Community Centre.

An array of coloured dots was added to the Glenelg library façade to provide a welcoming street appeal.

10,056 people attended programs for children throughout the year including regular early literacy sessions, NAIDOC and Reconciliation Week activities and collaborations for Book Week with Charles Sturt, Marion and Port Adelaide Enfield Libraries. We also hosted two 'authors online' to school groups, adults attended learning sessions, community information workshops, author events and sharing memories with Kapara residents.

Digital training increased to 407 participants with funding from the Libraries Board to establish Being Digital programs and 1:1 digital support. Book discussion groups reconnected book lovers and a new writing program called Shut Up and Write was very popular.

This year's highlights include:

- › 522,970 items borrowed, a 16% increase
- › 77,700 digital loans of eBooks and eAudiobooks
- › 12,745 members, with 1,118 new borrowers
- › 164,875 physical visits to libraries
- › 12,554 total attendees to library sessions
- › 2,092 attended sessions for adults including author talks, book clubs, writing and poetry groups
- › 406 attended digital one-on-one learning sessions and digital hub STEM sessions
- › 5,449 attended Wriggle and Rhyme, Toddler Time, Story Time and Stay and Play sessions
- › 566 children enjoyed holiday programs, Little Bang science and summer reading programs
- › 1,300 online story times viewed through Facebook, and
- › Regular kindy visits seeing 570 children.

Community Safety

The Community Safety team protects the health and safety of the local community and visitors. The team provides immunisation, environmental health, community safety and security services.

Some highlights of the year were:

- › Providing 2,363 immunisations
- › Registering 5,609 dogs
- › Reuniting 119 animals with their owners
- › 402 investigations for litter and local nuisance issues
- › Undertaking 276 food business inspections, and
- › Patrolling traffic safety at schools twice daily during school days.

Beach patrols

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

Rough sleepers

The Community Safety Officers have been working closely with external agencies who have been able to provide support and housing for rough sleepers.

Immunisation

The Health team have modernised their immunisation service by adding an online booking process to benefit the community. This has been well received and has seen a significant increase in the number of attendees at the clinics.

ALWYNDOR AGED CARE

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

Alwyndor 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.

Alwyndor's Strategic Plan 2020–23

Delivery of Alwyndor's Strategic Plan progressed on target this year. The plan is based on four themes:

- › Customer experience is at the centre of all that we do, aiming to ensure we understand and meet the needs of all clients at all stages of support and care with well trained and long-serving employees.
- › Connecting communities supports the role of Alwyndor in the wider community, promoting Alwyndor as a community hub and contributing to the social capital of the local area.
- › Growth enables a business development focus for our therapy and wellness and support at-home services as well as promoting our residential services to ensure we continue to be a care home of choice.
- › Sustainability ensures Alwyndor takes a multi-faceted sustainable approach to our business with financial, environmental, and social strategies as well as sound asset management and ensuring we continue to meet all quality standards.

Alwyndor's residential care includes 144 residential, respite, transitional care and care awaiting placement beds. In 2021–22, our residential care occupancy rate average was 96.9 per cent.

Our support-at-home service grew by nearly 40 per cent during the year to 379 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.

Therapy and wellness programs are offered as one-on-one and in-group settings at Alwyndor, as well as in clients' homes and online. Despite the ongoing impacts of the COVID-19 pandemic, we continue to maintain the current level of services offered throughout the year. Our services and classes include:

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

Day respite

Alwyndor's day respite program 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 together with any required clinical care. This year the program expanded to five days a week with up to ten people per day.



Catering review

Alwyndor is committed to providing excellence in its residential services and recognises the importance of food, nutrition and the dining experience as an integral part of this commitment. A review of our catering services resulted in the development of a new catering model which has now been implemented to ensure high quality meals which are well presented and nutritious and which offer our residents a more 'home like' meal experience. The new model has included an investment of \$300,000 in upgraded kitchenettes throughout Alwyndor as well as the main kitchen and an operational increase in daily food expenditure.

Garden upgrade

Alwyndor's gardens are celebrated throughout the City of Holdfast Bay with their history dating back to the 1950's when they were designed and established by Stephen Cheater. In recent years features of the garden have been returned to their former glory. This year a project to reinstate the sunken garden water feature was completed. Taking inspiration from Japanese gardens, a gravel raking method was used and the garden replanted with a selection of traditional plants and includes a rock feature with flowing water.

Outdoor gym

Alwyndor was successful in gaining a Federal Government grant for an outdoor gym to help promote the health and fitness of Alwyndor residents and clients. The 'five-station' gym can be used for balance, strength, and cardio exercises and will have a shade sail and soft fall flooring. Group wellness programs to use the new equipment have been developed, which are similar to our popular indoor circuit style classes.

Palliative care

Our commitment to ensuring the best possible end-of-life care in both community and residential care was further enhanced this year through undertaking 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.

Accreditation

Alwyndor has maintained full accreditation in all business areas.

Customer Experience Plan

As a part of our commitment to the very best customer experience we report on a number of satisfaction measures which monitor the quality and consistency of care and service delivery in an 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 whereas the benchmark for aged care is +44.
- › A customer effort score assesses the ease of client entry into our services—noting that entry into the aged care system can be confusing and lengthy. Alwyndor's average score was 4.8 out of a possible 5, demonstrating that we welcome new clients with a minimum of complexity.
- › Home care and community support services scored an average satisfaction rating of 95%. This rated performance in creating a welcoming environment with caring staff who provide responsive services that promote independence.



ENVIRONMENT

A COMMUNITY CONNECTED TO OUR NATURAL ENVIRONMENT

Southern Material Recycling Facility (SMRF)

The \$23 million Southern Material Recycling Facility (SMRF) was launched in November 2021. 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 4,400m² 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 eight 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. The funding 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.

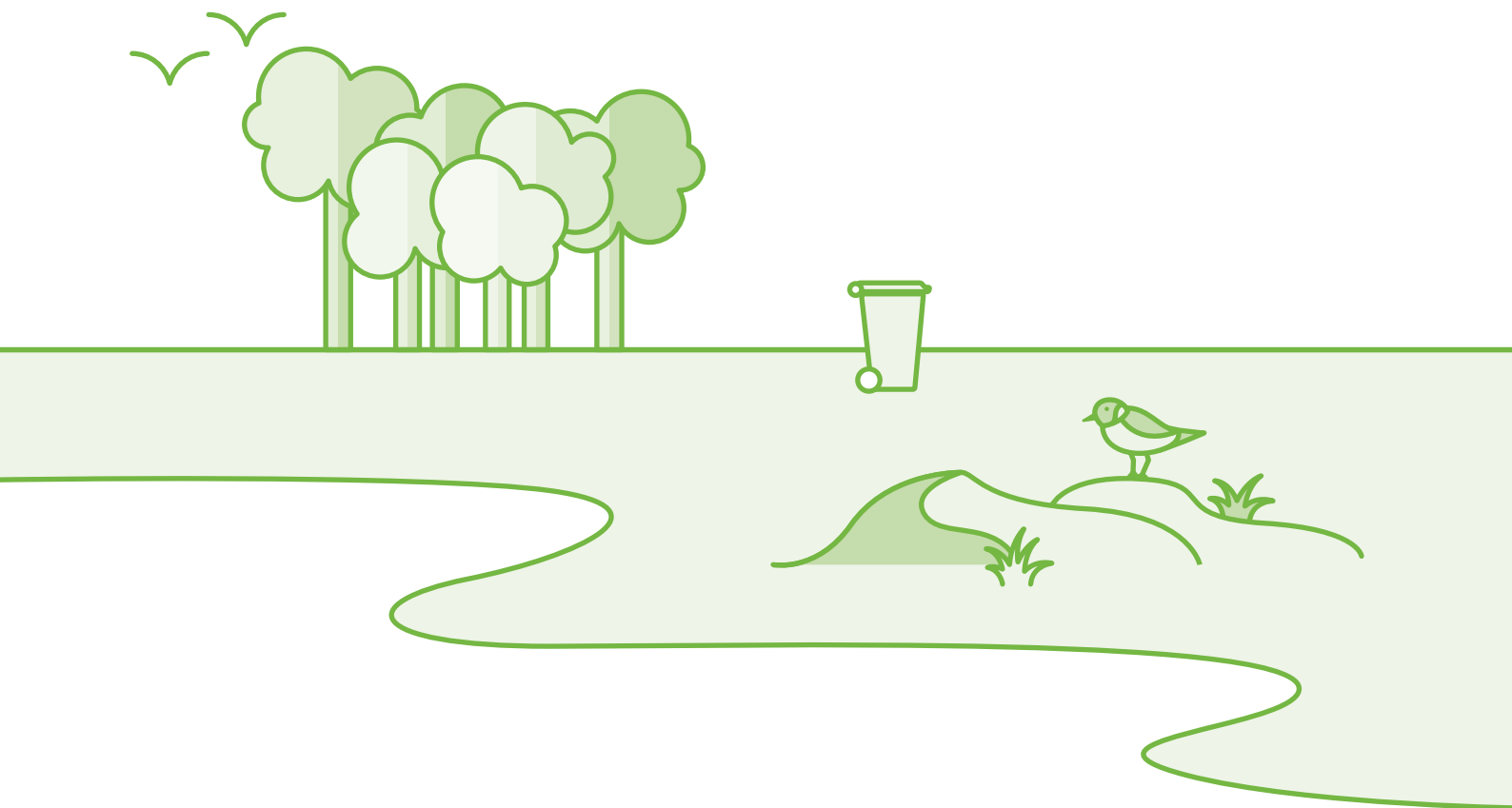
Environment Strategy

Environment and Community: Thriving Together

This year, as a part of Council's Environment Strategy, staff undertook a range of actions 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. These 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 sand dunes.





- › providing workshops and subsidies for sustainable living.
- › holding Clean Up Australia Day and National Tree Day community activities.
- › managing waste collection services.
- › delivering programs that improved the diversion rate of household waste from landfill.
- › awarding four Greening Our Community grants.
- › planting 584 street trees.
- › continuing our participation in the Resilient South Regional Climate Partnership.
- › improving stormwater infrastructure and constructing new water sensitive urban design installations.

Our climate

Council has committed to becoming a carbon neutral organisation by 2030. To support this target, a Carbon Neutral Plan has been developed to provide a pathway to carbon neutrality. The Plan includes emissions profiles for Council and Alwyndor, as well as actions for both organisations between now and 2030.

This year we doubled the solar generation capacity on top of Brighton Civic Centre and Library, and installed new solar panels on Glenelg Library. We converted the internal lighting in the Brighton Civic Centre and Library to energy efficient LEDs and we purchased our first electric passenger car.



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 replaced a number of dune path fences to improve safety and to manage beach and dune access.

In order to reduce stormwater going out to Gulf St Vincent we installed 35 tree inlets, which redirect rainwater to our trees.

Our nature

Hooded Plovers

Holdfast Bay's hooded plover family once again returned to Seaclyff this year and built three nests, each with three eggs. During their breeding season, seven chicks were seen but none survived to fledgling. Unfortunately the female of the pair was found dead in January.

Holdfast Bay Urban Forest – Tree Audit (Year 1 of 2)

This year we conducted the first ever street tree audit. Every single one of our more than 18,100 street trees has had a series of data captured about it in a spatial data system. The audit also captured potential spaces for future planting. This data will feed into the development of a comprehensive tree management plan in order to help us achieve increased canopy coverage, beautiful streets and a cooler city. Retaining canopy on private land remains our biggest challenge in terms of overall canopy coverage.

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 5,481 new plantings at the following locations:

- › Barton Gully: 395 plants,
- › Pine Gully: 200 plants,
- › Gilbertson Gully: 260 plants,
- › Kingston Cliff Face: 165 plants,

- › Dunes and coast: 1,967 plants,
- › Minda Dunes: 1,040 plants,
- › Kingston House garden: 1,000 plants, and
- › Others: 454 plants.

For the first time this year we gave away a total of 990 native plants to our community.

Our two-year 'Reclaim the Dunes' project, in partnership with Trees For Life, won a Highly Commended Coastcare Award from the Landcare Association of South Australia.

This year we reintroduced three rare and endangered plant species to boost their populations.

We also eradicated Athel Pine, a major Weed of National Significance, on all Council land.

Sustainable Resources

Weekly Food Organics Garden Organics (FOGO) Trial Phase 2

This program won the 2022 South Australian LGA Professionals Award for Excellence in Environment and Sustainability. Starting in August 2021 we began an opt-out weekly green FOGO and fortnightly landfill bin collection trial across 315 households. The model provided an option for households to opt out to the old weekly landfill and fortnightly FOGO service. Larger landfill and recycling bin options were also available for households with five or more people, or with family members in nappies. Over 85 per cent of households stayed on the weekly FOGO service. The model achieved a nation leading 76 per cent landfill diversion rate.





Working together

Holdfast Habitat Heroes

We work closely with our nature volunteers who contributed more than 1,100 hours, over 43 volunteer sessions, looking after our natural areas.

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 SLSC, Brighton & Seacliff Yacht Club, McAuley Community School, Sacred Heart College and Seacliff Primary School.

Greening Our Community Grants

We continue to support our community to take action and in 2021–22 we provided four local community organisations with a total of \$11,348.50 in grant funding. The recipients were:

- › Brighton Bowling Club – \$520 to improve waste management,
- › St Peters Woodlands School – \$5,000 for their Nature Play Guardians,

- › Brighton Lacrosse Club – \$828 to improve waste management, and
- › Brighton Secondary School – \$5,000 to build a new Plastic Recycling Workshop.

Green Living

We held a range of Green Living workshops and events:

- › Three Green Living workshops with 60 participants (Nature Journaling, Green Cleaning, Natural Homes and Indoor Plants),
- › Six events held with 80 participants as part of the Nature Festival (Forest Bathing, Nest Box workshop, Native Bees, Minda wildflower walk and Ask an Arborist),
- › 30 volunteers at the Clean Up Australia Day event at Glenelg Beach, and
- › National Tree Day at the Seacliff dunes with about 50 volunteers.

We also provided Green Living subsidies to 81 residents.



ECONOMY

A DIVERSE AND RESILIENT LOCAL ECONOMY

Council assists the Holdfast Bay economy by supporting and growing local businesses; making it easier to do business; harnessing emerging technology and boosting the visitor economy.

Economic Activation Plan

The *Economic Activation Plan 2018–23* (EAP) is in its fourth year, continuing to focus on five key strategic areas:

- › Business Capacity Building
- › Investment Growth and Attraction
- › Innovation and Digital Evolution
- › Regional Collaboration
- › Adelaide's Premier Seaside Destination.

The EAP fosters a whole of city approach to economic development, encompassing the broader alignment with regional and state objectives. The Plan supports prioritisation of projects and programs that enhance and cement our competitive advantage into the future.

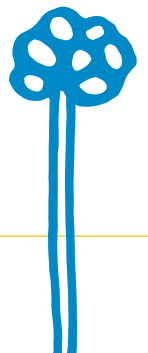
Achievements in 2021–22

In 2021–22 conditions for business continued to be challenging. In supporting businesses some of Council's achievements were:

- › 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. In May 2022 an e-commerce (shopping cart) facility was added to the directory allowing existing businesses an additional avenue for point of sale.

Businesses without a shopping cart can apply for a grant to assist them with an affordable way to develop their own e-commerce platform.

- › the Shopfront Grants continue to assist commercial property owners and businesses across the city to enhance their exterior appearances and add to the character and charm of our premier seaside destination. In 2021–22 Council allocated over \$62,000 in grant support to businesses which facilitated other investment resulting in over \$203,000 of improvements to shopfronts across the city.
- › a Business Confidence Survey was conducted in quarter four of 2021. The survey occurs every two years to identify and understand future needs and aspirations of businesses located in the City and to assist Council to develop programs associated with growing our local economy. The findings reported considerable optimism in the business community with all levels of the economy (national, state and local) over the next 12 months. The primary concerns differ from previous surveys and now focus on workforce shortages, cost of overheads and the overall economic climate.





- › 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. The program supported 71 businesses with individual mentoring and four business networking events were hosted throughout the southern region.
- › Introduced a 'Shop now' provision on the Holdfast Bay and Jetty Road business directories. This allows businesses, including homebased and creative industries businesses an additional avenue to sell their products. Businesses are able to access a small grant to assist in setting up their shopping cart through the services of Shop Local SA which also provides them with the opportunity to be displayed on this state based e-commerce website.

Business precinct activation continues to bring the community together with the success of the Brighton Jetty Road Street Party and Solstice Festival. Both events attracted over 1,500 local residents and visitors throughout the duration of these events. Data for the Brighton Jetty Road Street Party in April indicated a related spend of \$3.65m followed by a 5 per cent increase post event. Figures for the June 2022 Solstice Festival indicated a total spend in Brighton of \$3.57m which was 5 per cent more than the previous weekend and 2 per cent more for the same day post event.

Tourism and Marketing

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.
- › supporting the operations of the 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.

Prior to the onset of COVID-19, Holdfast Bay experienced unprecedented growth in tourism visitation and expenditure. COVID-19 has significantly reduced visitor numbers and visitor expenditure to Holdfast Bay, particularly in the last two financial years. After being closed on and off for 18 months, both interstate and international borders officially opened up late in 2021. This delivered a much needed boost to the tourism industry throughout the state. Holdfast Bay is now experiencing a return of interstate visitors (particularly from Victoria, New South Wales and Queensland) and the re-emergence of international visitors.

The latest tourism figures for Holdfast Bay during the calendar year ending December 2021 show;

Visitation;

- › International – 13,000
- › Domestic – 98,000
- › Day Trips – 900,000
- › **Total Visitors – 1,011,000**

Nights;

- › International – 132,000
- › Domestic – 418,000
- › **Total Nights – 550,000**

Visitor Expenditure;

- › International – \$14M
- › Domestic – \$78M
- › Day Trips – \$56M
- › **Total Visitor Expenditure – \$148M**

Council's *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 and aims to build and restore the overall tourism figures for Holdfast Bay to pre COVID-19 levels.

Events

Community events are a key component of the Tourism Plan and the Events Strategy. This year, our City hosted more than 400 events, which increased visitation by almost half a million people. Council continued to support many of these events through specialist advice, event planning, sponsorship and in-kind support. These events included the well-established Channel 7 Brighton Jetty Classic Swim, Brighton Jetty Classic Sculptures, Bay Sports Festival, two major beach concerts (featuring the Teskey Brothers, Jimmy Barnes, Mondo Rock, Xavier Rudd, Kasey Chambers, Holy Holy and Tulliah), the Skyline Observation Wheel as well as the Glenelg and Brighton ANZAC Day dawn services. We welcomed back the October Street Party and the Moseley Beach Club.

Christmas Street Meets

In partnership with Play Australia, five Christmas themed 'Street Meets' events were held over two weekends in December 2021. Street Meets focus on creating play spaces by temporarily closing streets to traffic so children and parents can play outside. The events were successful in creating opportunities for residents to create social connections with neighbours of all ages, and feel a stronger sense of safety in their communities, particularly during the isolating time of the pandemic.

Brighton Street Party

The Brighton Street Party was held on Saturday 2 April from 10am to 10pm on Jetty Road and Twining Lane. The street came alive with a blend of local hospitality, retail and music programmed by local Porch Records, spilling onto the street to make a festive atmosphere for the day and evening for locals and visitors. A positive response was received from both local business and community, with a fireworks display off the jetty concluding the celebrations.

Brighton Winter Solstice

The second Brighton Winter Solstice was held on Saturday 18 June from 10am to 9pm. Like the Brighton Street Party, Jetty Road and Twining Lane were closed for a winter style activation, featuring festoon lighting, fire pits and music programming by Porch Records. The event is becoming a staple in the Brighton event calendar, with local businesses on Jetty Road experiencing an approximate spend of \$376,000 over the course of the event.

Bohème on the Beach

This event was staged on Glenelg Beach Saturday 26 March 2022 with over 6,000 people attending.

Set under the stars on Glenelg Beach, this one-night-only special event presented Puccini's iconic opera *La bohème* against the stunning natural backdrop of the beach at sunset.

Presented by State Opera South Australia and featuring top Australian operatic talent with the State Opera Chorus and the Adelaide Symphony Orchestra, this event was an unforgettable "you had to be there" cultural experience on the beach.

Glenelg Ice Cream Festival

Glenelg Ice Cream Festival was a fun spring time activation with live music, fashion parades, food and wine. The event was held under a COVID Management Plan with 5,000 patrons attending the event at any given time, with a total of 20,000 across the festival.

Equinox Festival

The Glenelg Equinox Festival adapts and extends the popular street party format. Jetty Road west of Partridge Street and selected side streets were closed from early afternoon Friday 18 March until late evening of Saturday 20 March. The event included live entertainment, fashion parades, kids' activities on the foreshore and food and wine experiences.



Christmas at the Bay

Christmas at the Bay was a new event that replaced the traditional Glenelg Christmas Pageant. Council supported this event that included live entertainment on the foreshore, iconic Christmas floats from the Adelaide Christmas Pageant and Santa's Hut located in the Bay Discovery Centre.

Proclamation Day

The 185th Proclamation Day Commemoration formalities were led by a Welcome to Country and smoking ceremony from Kurna Njarrindjeri Yankunytjara man Allan Sumner, followed by a speech on behalf of Traditional Owners the Kurna Nation. 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 Amanda Wilson, Her Worship the Mayor of the City of Holdfast Bay and the Honourable Steven Marshall MP Premier of South Australia. Also in attendance were the Honourable Peter Malinauskas MP, the Leader of the Opposition, other MPs, Mayors and Councillors from across South Australia.

Australia Day

Australia Day Celebrations were held at the Stamford Grand Adelaide due to the COVID-19 restrictions in place at the time. Council recognised and celebrated the outstanding achievements and contributions of members in our community and welcomed new residents as Australian citizens as part of the citizenship ceremony. The Australia Day Awards winners in 2022 were:

- › Citizen of the Year – Jacinta Day
- › Young Citizen of the Year – Jack Shepherd
- › Community Event of the Year – Brighton Oval Open Day: Andrea Matthews (Brighton Cricket and Football Club), Kevin Bailie (Rugby Club), Patricia Lawson and Howard Wood (Croquet Club) and Traci Mathwin (Lacrosse Club)
- › Award for Active Citizenship – The Seacliff Rail Care Group: Sue Wiseman, Kate Ellis and Kaleo Selah

Moseley Beach Club

The Moseley Beach Club returned to Glenelg in 2022. Offering sun lounges and beds with table service, it also featured a casual dining area and bar with live acoustic music. The Moseley Beach Club employed 45 new staff, sourced local produce, welcomed over 60,000 visitors, engaged local businesses, was well supported by the local community and increased patronage to the surrounding retail precinct.

Brighton Beachfront Holiday Park

While it has been a challenging year with the continuation of the COVID-19 pandemic, it has also been a successful year for the Park achieving all of Council's objectives. The Park enjoyed 79.46 per cent occupancy of its cabins and 72.3 per cent on sites, outstripping both the national and state industry averages. With its absolute beachfront location and its stunning views over the Gulf St Vincent, the Park is a significant tourist asset for the City of Holdfast Bay. Despite difficult conditions the Park brought in nearly \$1.4 million income for 2021–22, with nearly 38,000 guest nights.

Council is continuing with the scoping of works and design for the second stage of redevelopment. A number of these initiatives have commenced and will be completed over the coming years.

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, including eight regular groups offering weekly activities. Partridge House hosted a total of 538 events in 2021–22.





PLACEMAKING

AN ACCESSIBLE, VIBRANT AND SAFE COASTAL CITY THAT CELEBRATES OUR PAST TO BUILD FOR OUR FUTURE

A well-planned, accessible, and safe city provides various movement, transport, employment, recreation, and housing choices. A balance between the natural and built environment and well-connected public spaces helps to support community wellbeing.

Kingston Park Kiosk

An architect and design team were appointed to undertake the detailed designs for the new Kingston Park Kiosk. These plans were nearing completion in June 2022 and will be issued for a construction tender later in 2022.

Completion of Chapel Plaza / Bouchée Walk

Council officially opened the redevelopment of Chapel Plaza and Bouchée Walk (formerly Hindmarsh Lane) in October 2021. This project involved the permanent closure of part of Chapel Street, converting it to a pedestrian friendly plaza suitable for small outdoor events, activations and passive relaxation.

Bouchée Walk also received a significant upgrade, enhancing the amenity of the laneway with modern and accessible public toilets, a certified Changing Places ablution facility along with public art installations.

Seacliff Plaza amenities block

Designs were approved by Council for the new Seacliff Beach amenities block, to replace the current ageing and non-compliant building. Extensive public consultation was undertaken to ensure the final designs were modern in design, fully accessible, environmentally friendly and in keeping with the locality, while being fit for purpose. Detailed designs will be undertaken later in 2022.

Maintaining Our Built Heritage

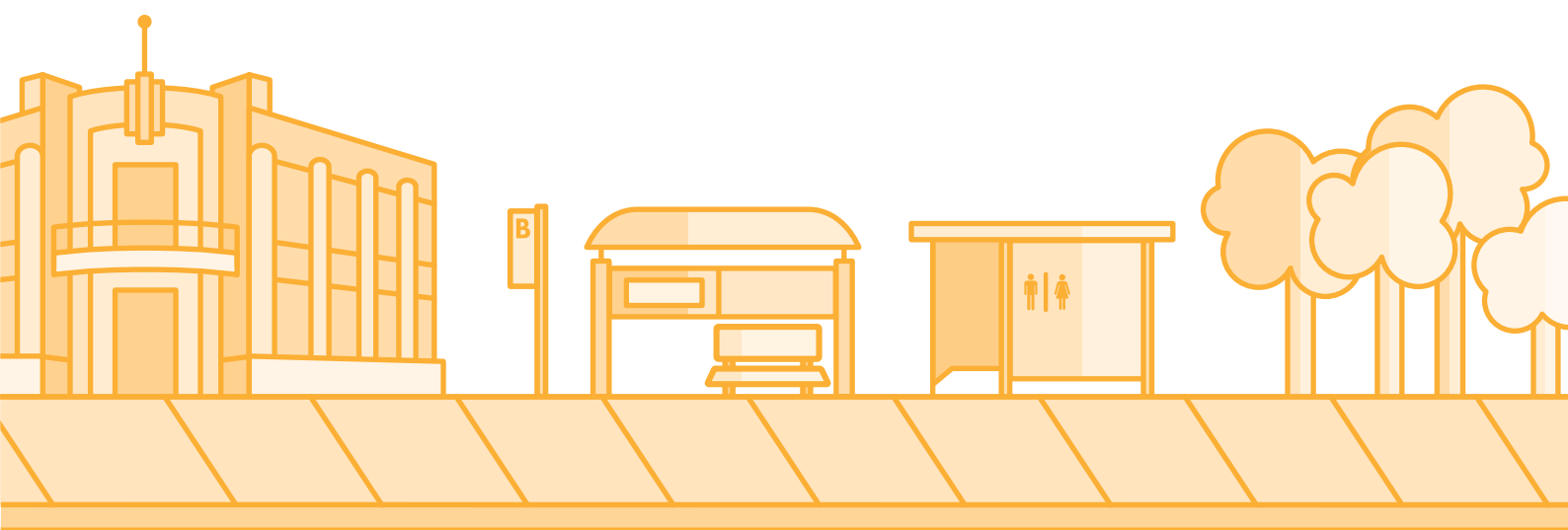
Glenelg Town Hall conservation

Originally known as the Glenelg Institute Building, Glenelg Town Hall was designed by Edmund Wright, architect, and former Mayor of Adelaide. The foundation stone was laid on 11 December 1875 by Sir Henry Ayers, and the Institute formally opened in 1877 with lecture rooms, a concert hall, and a library. The City of Glenelg acquired the hall in 1887. Today it hosts the Bay Discovery Centre, Glenelg Visitor Centre, and the Council Chambers. Restoration of this important historic building commenced in 2019.

Significant conservation works have been undertaken at a cost of \$3.5 million to date. Onsite works for stages two and three were completed by June 2022. These works included:

- › Continuation of paint removal process to rendered and timber surfaces.
- › Repairs and conservation works to external rendered surfaces.
- › Painting of all external surfaces.
- › Upgrades to stormwater systems on the western side of the building.





- › Increased load capacity to existing balcony to allow for future use.
- › Upgraded exterior light.
- › Installation of ceiling to existing western balcony.

Development Services

Council's development assessment, development advice and building compliance services recognise opportunities while protecting the character and amenity of our suburbs. This year, we processed 1,005 development applications and approved 304 new dwellings with a construction value of \$159 million. In addition, Council has successfully transitioned to the new Planning and Design Code, which introduced major changes to the way that development applications are processed and assessed.

Shopfront Character and Heritage Grants

During 2021–22 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.

Heritage Register

A Local Heritage Development Plan Amendment (DPA) to ensure that the City's built heritage was adequately recognised under the new Planning and Design Code was finalised. This supported the Minister for Planning acceding to Council's request to elevate 27 properties from Contributory Item status to Local Heritage Place status on 1 October 2021.

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; and
- › inspecting and resolving damage caused by developers and utility companies.

Transport

A focus area for traffic management is improvements of active transport networks such as walking and cycling. New sharrows (cycle pavement markings) have been installed in 110 locations within the Marino Rocks Greenway to indicate the preferred on-road low traffic cycle route.

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 identify opportunities to fund climate-resilient approaches.

During 2021–22 City Asset staff:

- › resealed 51,700m² of road.
- › replaced 2,180 linear metres (lm) of kerb (plus an additional 887 lm through the depot's kerb maintenance program).
- › replaced 2,020m² of footpath and undertook significant footpath maintenance on 6,606 lm as part of the accelerated maintenance program.
- › improved pedestrian access through 120 new DDA kerb ramps installed including Brighton High School pedestrian activated crossing and new Paringa Park Primary School crossing.
- › upgraded 6 bus stops.



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, City Clean and Rapid Response who are responsible for maintaining this City and its pristine coastline, shopping precincts and open spaces.

During 2021–22 our Field Services team:

- › continued to revise and develop our routine maintenance, open space and cleansing schedules to better meet community expectations.
- › maintained services and facilities along our premier coastline to improve amenity for residents and visitors.
- › continued to development 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 584 new trees.
- › completed 3,204 customer requests.
- › completed 7,656 maintenance schedules.
- › completed 4,478 internal requests for work.
- › repaired 6,606m² of footpath.
- › repaired 887m of kerbing.
- › repaired 579m² of bitumen (pot holes).
- › swept all streets at a minimum of every four weeks.

Buildings and Facilities

The Buildings and Facilities team provided maintenance and operational support for the City of Holdfast Bay's buildings assets. As part of the building portfolio we operate 31 public toilet facilities available 17 hours every day of the year, with each toilet 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 annual cleaning services across a range of buildings 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 within the Council's buildings, open space and coastal portfolio.

Some of these projects comprise:

- › solar system installations at Brighton and Glenelg Libraries, Brighton Tennis Club, William Kibby VC Men's Shed.
- › Somerton Park Yacht Club refurbishment.
- › Brighton Town Hall air conditioning renewal.
- › public lighting upgrades for Cygnet Court, Glenelg Foreshore, Nadilo Reserve.
- › Brighton Oval sports field netting installation.
- › Brighton Oval Rotary Club – building renewal.
- › Kingston House storage shed replacement.
- › Works Depot – fire system compliance upgrades.
- › renewal of beach access and safety signage.



CULTURE

AN EFFECTIVE, CUSTOMER-CENTRED ORGANISATION

At all times, the City of Holdfast Bay aims to provide customer-centred services; be financially accountable; enable high performance; and support excellent, efficient operations.

Business Services

Council staff deliver services in an accountable, transparent way that meets legislative requirements and provides 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 2021–22 Council undertook a range of strategy and governance activities to support the efficient and effective delivery of its roles and functions.

Achievements include:

- › consulting on and finalised a new Strategic Plan that expands on Council's commitments to sustainability, community wellbeing and prosperity, with an ambitious vision to 2050 and beyond.
- › completing a Representation Review to ensure the interests of the community continue to be represented effectively in decision-making for the city.
- › continuing development of the Integrated Transport and Movement Strategy, which 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.
- › reviewing Council's procurement policy to improve efficiency and respond to changing market conditions, and managing over 60 tenders and contracts over the course of the year.
- › developing concept designs for potential future redevelopment of the Civic Centre as a community hub.

- › commencing a trial of a car-sharing service in Glenelg in collaboration with the RAA and Flexicar to support the development of a greater range of transport options for residents and visitors.
- › undertaking a review of delegations and authorisations to ensure administrative efficiency and effective decision-making.
- › continuing to refresh policies, including the development of a new Risk Policy and Procedure.
- › assuring accountability by managing the Internal Audit program, which included six internal audits across the organisation.
- › establishing a Project Board and a Project Design Review Authority.

Financial Services

The Financial Services 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 2021–22 include:

- › refining and using the *Municipal Long-Term Financial Plan* for developing the 2022–23 draft budget, including presentation of funding scenarios to a series of budget workshops.

- › budget revisions (2021–22) and budget adoption (2022–23).
- › rate modelling, notice generation and distribution.
- › annual financial statements, audit finalisation and adoption for 2020–21.
- › updated the *Long-term Financial Plan* with improved development including capital projects.
- › contribution to organisational management software testing and implementation.
- › contribution to internal audits in areas of budget management and internal financial controls.

Innovation and Technology

Information technology supports the Council's mission. Information technology investments improve service delivery to the community; help to monitor how work is performed; support our customers; improve decision making; adhere to various laws, regulations, and policies; and help the organisation manage its risks. The Council's business transformation program continues to deliver business and customer benefits. The focus has been on improving core business systems and technology, ensuring service delivery, security and customer interaction can occur anywhere and anytime. The benefit of this capability has continued with the continuing COVID-19 pandemic. Continued enhancements will make Council information systems more secure and accessible for ratepayers and visitors.

Council is continuing to work with the state government and other councils on Smart Cities. This involves a range of initiatives that will, over time, provide improved information, safety and security. It will also allow Council to plan activities and change programs in line with customer needs.

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 phone service. Customer feedback regarding high demand requests was used to improve online forms and schedule emails or texts sent to residents which improved customer wait times.

In the 2021–22 year:

- › There was a 32 per cent reduction in average call wait time.
- › Staff answered 42,021 phone calls with an average of 2 minutes 21 seconds talk time.
- › Phone call responses received a 95.8 per cent positive rating.
- › 100 per cent of WebChat enquiries were rated as positive.
- › 24,000 mail@holdfast.sa.gov.au requests were received and allocated to resolve.

To continuously improve customer experience, we will:

- › design with our customers in mind.
- › reduce customer effort.
- › keep customers informed.
- › focus our investment on channels our customers prefer.
- › ensure accessibility and inclusion for all.

Work is underway to complete the Council's customer request management system for roll out in 2023. The system will provide an improved customer experience to track requests across the organisation and greater integration of data across Council systems.

Customer Experience Strategy

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 Strategy. Initial pillars of the draft strategy include:

- › focusing on creating experiences from the perspective of the community.
- › seeking ways to improve our service to customers.
- › ensuring the Council is easy to do business with.
- › two-way engagement through listening and informing.
- › creating positive experiences that the customers want to tell others about.

People and Culture

The People and Culture team provide an advisory, support and education service to Council's departments to assist them 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 include:

- › 100 per cent completion rate of the *WHS Risk Evaluation Action Plan*.
- › development and introduction of "Home Safe Every Time. What's Your Reason?" campaign and video to enhance WHS engagement and awareness.
- › 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.
- › achievement of Child Safe Environment compliance for a further five years.
- › refresh the advertisements, recruitment drivers and careers website to attract quality candidates to vacancies.
- › completion of mentor program for Field Services Leadership Team to enhance leadership in the department.

Communications

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

Social media and online

Social media and online platforms continue to be important tools to enable communication and engagement with our local community. The Council's websites are growing in their popularity and functionality.

The table below shows usage over the 2021–22 year.

Website	Users	Page views
City of Holdfast Bay	256,500	733,500
Jetty Road Glenelg	78,000	175,500
Alwyndor	22,300	92,400
Adelaide beaches (Western Alliance)	79,600	158,200
Partridge House (old site)	9,500	25,200

Instagram

Instagram is a growing social media avenue for communication and engagement with our community. In the 2021–22 year we:

- › gained 543 more followers in the 12 month period
- › posted 148 times
- › published 307 Instagram stories
- › reached an average of 5,066 accounts a week
- › had our most successful post in January 2022 with photos from the Accessible Beach Day at Glenelg reaching more than 7,000 Instagram accounts.

Facebook

Facebook is a staple social media platform used by a large proportion of the population. In 2021–22:

- › Council Facebook followers grew to 14,989 by the end of June 2022.
- › Council posted 357 times on Facebook.
- › 63 Facebook events were created, ranging from library events, community gatherings and large-scale events like Christmas at the Bay and Glenelg Ice Cream Festival.
- › our Facebook posts were shared 2,378 times by our followers.
- › an average 20,086 people were reached each week.
- › our most successful post was in August 2021 regarding the mask recycling boxes we put in place at the Glenelg Library and Brighton Civic Centre. The post reached 33,908 accounts and was shared 240 times.




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.

The table below shows progress toward achieving measures from the City of Holdfast Bay strategic plan—*Our Place: 2030*. Data is shown against the five pillars of the Plan.



Strategic Measures



COMMUNITY

INDICATOR	TARGET (TIMEFRAME)	BASELINE (IF APPLICABLE)	ACTUAL 2021–22
Increase resident wellbeing Using PERMA model (Positive emotion, Engagement, Relationships, Meaning, Accomplishment/Achievement)	5 per cent increase (life of plan)	2018–19 represents baseline	Measure no longer available – program ceased by SAHMRI.
Deliver wellbeing and resilience workshops Number of workshops undertaken annually	≥2 workshops (p/a)	N/A	No wellbeing and resilience workshops delivered. Material is currently being reworked in partnership with Uni SA. New measures will be in place when material is ready to deliver.
Achieve a high level of community satisfaction with playgrounds and open space Quality of Life Survey Results	≥7 (each measure)	N/A	The average rating survey participants provided for this indicator in the 2021–22 Quality of Life Survey was 8.3 out of 10. Achieved for 2021–22
Complete new sporting and community hubs Completion of sporting and community hub projects Kauri Community and Sports Centre has been completed	2 (life of plan)	N/A	Stage 2 of the Glenelg Oval Masterplan completed with four uni-sex player change rooms, 2 unisex umpire change rooms, and a new DDA public toilet facility. Stages three and four of the Masterplan commenced with detailed design underway.
Attract new community initiatives through our Community Donations Program Number of new community initiatives	3 (p/a)	N/A	This year Council provided a total of \$45,258 in donations to 56 representatives, community groups and organisations for outstanding achievements and new community and wellbeing initiatives. Achieved for 2021–22
Achieve a high level of community satisfaction with the range and quality of services and programs Quality of Life Survey Results	≥7 (each measure)	N/A	The average rating survey participants provided for this indicator in the 2021–22 Quality of Life survey was 7.7 out of 10. Achieved for 2021–22

Strategic Measures (continued)

INDICATOR	TARGET (TIMEFRAME)	BASELINE (IF APPLICABLE)	ACTUAL 2021–22
Increase community engagement with culture and heritage and Aboriginal cultural programs through participation in events and activities Number of participants	200 (p/a)	N/A	This year over 4,000 people participated in a range of Aboriginal heritage events and culture programs, including Kaurua language, cultural awareness workshops. Council also rolled out the 'On Kaurua Land' trader and resident stickers and continue to work with traditional owners on joint projects and cultural initiatives.
Increase the number of people accessing our community centres and libraries Number of people accessing facilities	5 per cent increase (p/a)	195,512	The community centres collect data regarding participation in classes, which equate to almost 81,100 visits per year. The libraries received 164,875 visits. Total of 245,975 visits. Achieved for 2021–22
Achieve a high level of community satisfaction with community facilities including libraries, services and programs Quality of Life Survey Results	≥7 (each measure)	N/A	The average rating survey participants provided for these indicators in the 2021–22 Quality of Life survey was 8.6 out of 10 for libraries and 7.8 for community centres. Achieved for 2021–22
Increase the number of volunteering opportunities Number of volunteering opportunities	5 per cent increase (p/a)	537	301 active volunteers fulfilled 380 active roles (many volunteers doing more than one role). This represents a reduction of 5.64 per cent in volunteering due to COVID-19 influence.
Increase our "Your Holdfast" (online engagement site) subscription Number of people subscribed	10 per cent sample of population (life of plan)	1,788 (4.9 per cent sample of population)	The number of YourHoldfast.com users was 8,165 which includes 8,009 active users. The total number of users represents 21.6 per cent of the population.
Increase awareness of volunteering opportunities within our city	Develop successful partnerships with a range of groups/industries (life of plan)		Working with 20 other organisations in Holdfast Bay who offer volunteering opportunities across the community. A Council run volunteer program operates at Glenelg Community Centre. Continue to work closely with Volunteer SA & NT. Progressing – trending on track.

Strategic Measures (continued)



ENVIRONMENT

INDICATOR	TARGET (TIMEFRAME)	BASELINE (IF APPLICABLE)	ACTUAL 2021–22
Increase native flora (species and population) in natural areas Types of species (flora) and density score using 'Bush Rat' assessment tool	10 per cent increase (life of plan)	12.8	Baseline 2018 for this measure of 12.8 (overall biodiversity score). This score can be broken down into the following areas: <ul style="list-style-type: none"> › Coastal Biodiversity – Average 15.63 › Nature Reserve Biodiversity – Good 23.39 › Parks and Ovals Biodiversity – Poor 9.77
Increase native fauna habitats in natural areas Type of species (flora) an density score using 'Bush Rat' assessment tool	10 per cent increase (life of plan)	12.8	An indicator of native fauna habitats is the measurement of native flora. The baseline of the native flora measure can also be used for this measure – baseline of 12.8.
Increase tree canopy within our city Per cent of tree canopy cover increase	10 per cent increase (life of plan)	15.28 per cent	Canopy analysis from the Urban Heat and Tree Canopy Mapping project is expected to be available at the end of 2022–23 financial year. This will provide a three year span from initial capture.
Maintain our dune systems and increase recreational beach widths Recreational beach width (based on land survey and aerial photography)	10 per cent increase (life of plan)	Not yet available	Works undertaken to increase recreational beach width, including conservation works, sand bag groynes and sand replenishment program. Baseline not established.
Reduce heat island areas within our city Surface temperature (thermal imaging or equivalent) across the city	10 per cent decrease (life of plan)	Not yet available	Heat mapping undertaken in 2018–19 for the first time to identify heat islands. Another heat map was done in 2022 – data not yet available.
Reduce flash flooding within our city during rain events less than 20mm Registered events of flash floods	0 flash floods in less than 20mm rain (life of plan)	Nil flooding	Occurrences of brief flooding within roadways were resolved with no property damage. Nil flash flooding. Achieved for 2021–22

Strategic Measures (continued)

INDICATOR	TARGET (TIMEFRAME)	BASELINE (IF APPLICABLE)	ACTUAL 2021–22
Decrease Council's greenhouse emissions Carbon footprint assessment (only fuel and electricity usage at this time)	12 per cent reduction (life of plan)	Fuel – 352 tonnes CO ₂ .e Electricity – 1,902 tonnes CO ₂ .e	Fuel – 376 tonnes CO ₂ .e Electricity – 830 tonnes CO ₂ .e
Increase waste diverted from landfill Tonnage diverted from landfill	10 per cent increase (life of plan)	8,274.6 tonnes	6,288.88 tonnes were diverted away from landfill in 2021–22. Domestic diversion rate was 52 per cent. Reduction of 95 tonnes of waste sent to landfill compared to 2020–21.
Reduce stormwater discharge Stormwater discharge to sea (ML)	30 per cent reduction (life of plan)	2,108 ML (p/a)	35 new tree inlets installed with permeable paving on Allan Terrace, Glenelg East and a permeable paved roundabout in the Brighton Cemetery which all reduce stormwater discharge to the marine environment.
Increase number of environmental volunteering opportunities Number of volunteers	50 per cent increase (life of plan)	0	47 events were held with 552 volunteers equalling 1,104 hours of work (each event runs for, on average, 2 hours). Note that for the first time this included volunteers from schools.

Strategic Measures (continued)



ECONOMY

INDICATOR	TARGET (TIMEFRAME)	BASELINE (IF APPLICABLE)	ACTUAL 2021–22
Increase business satisfaction in Council's support for business Business Confidence Survey Results	≥7 (each measure)	N/A	In 2021 the Business Confidence Survey asked to rate their level of satisfaction with various Council business initiatives. The 10 areas were in the range of 4.7 to 5.2 (out of 10), were statistically significant and vastly improved on the 2019 survey.
Increase business satisfaction in doing business with Council Business Confidence Survey Results	≥7 (each measure)	N/A	11 types of experiences in doing business with Council were surveyed in 2021. Ratings ranged from 4.77 to 6.59 out of 10. Almost all ratings increased from the previous survey and those that did were statistically significant.
Develop and commence implementation of a Digital Economy Strategy Endorsement of Strategy	Endorsement (by 1 July 2017)	N/A	A Digital Economy Strategy has been incorporated into the Economic Activation Plan 2018–2023, and was endorsed in July 2018. Strategy three of the Economic Activation Plan 2018–23 sets eight strategic actions in relation to the digital economy. Completed
Increase percentage of properties able to connect to high-speed internet	100 per cent increase (life of plan)	0	The volume build of NBN in Holdfast Bay is now completed. Additionally Jetty Road, Glenelg and Somerton Park Industrial Precinct became an NBN Business Fibre Zone providing businesses with opportunity to link with NBN's premium direct fibre product – Enterprise Ethernet with speeds of up to 1 Gigabite per second. Completed
Increase the number of visitors to Holdfast Bay Number of visitors	15 per cent increase (by 2022)	1,295,000 visitors	Although tourist visitation numbers for Holdfast Bay increased significantly (by 22 per cent) from last year's figures to a new total of 1,011,000 visitors, this is still below pre-COVID levels. Not achieved for 2021–22

Strategic Measures (continued)



PLACEMAKING

INDICATOR	TARGET (TIMEFRAME)	BASELINE (IF APPLICABLE)	ACTUAL 2021–22
Achieve a high level of community satisfaction with the quality and feel of our major main street precincts Quality of Life Survey Results	≥7 (each measure)	N/A	The average rating that residents provided for this indicator in the 2021–22 Quality of Life Survey was as follows: <ul style="list-style-type: none"> › Jetty Road, Glenelg: 7.1 out of 10. › Jetty Road, Brighton: 7.6 out of 10. › The Broadway, Glenelg: 7.8 out of 10. Achieved for all precincts in 2021–22
Achieve a high level of community satisfaction with walkability and access to local shops, services, public transport and open space Quality of Life Survey Results	≥7 (each measure)	N/A	The average rating that residents provided for this indicator in the 2021–22 Quality of Life Survey was 8.7 out of 10. Achieved for 2021–22
Increase the number of people travelling to local destinations via active travel options	20 per cent increase (life of plan)		Data not available at time of report. A baseline for this measure is yet to be established. Council is currently developing an Integrated Transport Strategy with active travel as a key objective. Measure not yet available.
Achieve a high level of community satisfaction with the design of new buildings and their contribution to local character Quality of Life Survey Results	≥7 (each measure)	N/A	The average rating that residents provided for this indicator in the 2021–22 Quality of Life survey was 6.1 out of 10. Not achieved for 2021–22
Increase the proportion of non-detached dwelling types (the ‘missing middle’) in our city	10 per cent increase (life of plan)	43.3 per cent	Results based on trend data, shows a negligible (0.33 per cent) increase to be steady at 46 per cent. Based on this trend data, we are on track to record a minimum 1 per cent increase to the proportion of our missing middle housing to 2030. Progressing – trend at risk.

Strategic Measures (continued)



CULTURE

INDICATOR	TARGET (TIMEFRAME)	BASELINE (IF APPLICABLE)	ACTUAL 2021–22
Achieve a high level of community satisfaction with Council's services Quality of Life Survey Results	≥7 (each measure)	N/A	The average rating that residents provided for this indicator in the 2021–22 Quality of Life survey was 6.9 out of 10. Not achieved for 2021–22
Increase number of customer services available through a digital platform in addition to other service channels	100 per cent of customer services (life of plan)	N/A	Council is undergoing improvements with customer forms online. Council had 62 customer forms in PDF on the Council website, that are being reviewed and converted to an e-form, to date 29 (47 per cent) forms were converted with 18 (29 per cent) more PDF forms identified as suitable to convert to online forms this coming financial year. This has and will continue to improve useability and accessibility and increase efficiency.
Achieve delivery on Annual Business Plan Completion of projects and programs outlined in the Annual Business Plan	100 per cent delivery (p/a)	N/A	92 per cent of projects in 2021–22 were completed or on track. 8 per cent were on watch, 1 per cent were off track and 1 per cent were ceased.
Achieve a high level of satisfaction with our Culture Brand Organisational Culture Survey Results	90 per cent (each measure)	N/A	Format of the survey was changed to allow us to be benchmarked with other councils within Australia and New Zealand. The Overall Staff Satisfaction rating measured in April 2022 indicated 4.23 (out of 5). This is an increase when compared with the 2020–21 survey which showed Overall Staff Satisfaction was 4.11. An additional measure for the Survey completed in April 2022 indicated the Overall Organisational Climate Rating was 3.78 (out of 5). This is an increase when compared with the 2021 survey which showed the Climate Rating as 3.61.
Achieve a high score in our annual leadership survey Organisational Leadership Survey Results	≥8 (each measure)	N/A	This indicator has changed and therefore no annual leadership survey was undertaken in the 2021–22 Financial Year.

Strategic Measures (continued)

INDICATOR	TARGET (TIMEFRAME)	BASELINE (IF APPLICABLE)	ACTUAL 2021–22
Achieve annual financial targets Performance of annual financial targets	100 per cent achievement (p/a)	N/A	Operating Result: \$2.88 million surplus (5 year rolling average is \$1.86m surplus) Operating Ratio: 5.7 per cent (5 year rolling average is 3.8 per cent) Net Financial Liabilities Ratio: 43 per cent Interest Cover Ratio: 1.2 per cent Asset Sustainability Ratio: 92 per cent Achieved for 2021–22 These results and ratios are for Council's Municipal operations.
Achieve high level of community satisfaction with Council's provision of good financial management and value for the rate dollar Quality of Life Survey Results	≥7 (each measure)	N/A	The average rating that residents provided for this indicator in the 2021–22 Quality of Life survey was 6.8 out of 10. Not achieved for 2021–22
Reduce reliance on rate revenue Percentage of total revenue	<70 per cent (life of plan)	2016–17 71 per cent (excluding separate rates)	76% Not achieved for 2021–22
Achieve recognition in operating efficiency: target – benchmarked as top 5 metropolitan councils	Benchmark as top 5 (life of plan)	Not yet available	Measure not yet available.
Achieve high level of community satisfaction on Council's performance Quality of Life Survey Results	≥7 (each measure)	N/A	The average rating provided for satisfaction with the performance and quality of Council services in 2022 was 6.9 out of 10. Not achieved for 2021–22

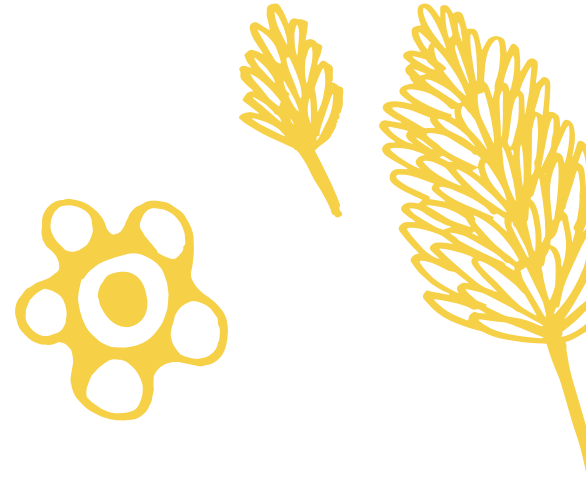
INDICATOR	TARGET (TIMEFRAME)	BASELINE (IF APPLICABLE)	ACTUAL 2021–22
Achieve recognition for work undertaken across our organisation Number of awards received	3 awards of excellence (p/a)	N/A	<p>City of Holdfast Bay was recognised in Award programs with;</p> <ul style="list-style-type: none"> › 4 Winners › 2 Highly Commended › 1 Commended › 2 Finalists › 1 Nominations <p>These were for the following Awards:</p> <p>Local Government Professionals SA Awards:</p> <ul style="list-style-type: none"> › Excellence in Infrastructure Delivery (Finalist) City of Holdfast Bay Public Realm & Urban Design Team – Jetty Road Masterplan Stage 1: Chapel Plaza and Bouchée Walk (formerly Hindmarsh Lane) Redevelopment › Excellence in Environmental Leadership and Sustainability (Winner) City of Holdfast Bay Waste Management Team – Driving Landfill Reduction Through Weekly FOGO Collection Trial › Excellence in Cross Council Collaboration (Highly Commended) City of Holdfast Bay HoldUp Youth Committee and City of Marion Youth Collective Committee – Rocket League Tournament and The Local Battle of the Bands Youth Led Events <p>Parks & Leisure Australia (SA/NT):</p> <ul style="list-style-type: none"> › Major Event of the Year (Winner) & (National Finalist) The Local Battle of the Bands youth event, a joint collaboration with City of Marion <p>IPWEA Australasia Excellence Awards 2022 (National):</p> <ul style="list-style-type: none"> › Young IPWEA Emerging Leader Award (Winner) City of Holdfast Bay, James Mitchell › Excellence in Environment & Sustainability (Nomination) City of Holdfast Bay, Use of Compostable Produce Bags in Supermarkets <p>South Australian Landcare Awards 2021</p> <ul style="list-style-type: none"> › Coastcare Award (Highly Commended) ‘Reclaim the Dunes Project’, Trees for Life and the City of Holdfast Habitat Heroes <p>Mainstreet SA Awards:</p> <ul style="list-style-type: none"> › Commendation for the Best COVID-19 response initiative Awarded to City of Holdfast Bay/Jetty Road Mainstreet Committee <p>Best in Heritage in collaboration with ICOM Europa Nostra Award:</p> <ul style="list-style-type: none"> › For Project of Influence (Winner) Awarded to Bay Discovery Centre, for Tiati Wangkanthi Kumangka (Truth Telling Together)



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. For continuity this Annual Report is described against the previous Strategic Plan *Our Place 2030*, as this was the basis of the *Annual Business Plan 2021–22 Our Plan for Our Place*.





Council is required by law to periodically review its strategic and future plans. In 2021 a strategic plan review was influenced by the COVID-19 pandemic which caused much disruption and uncertainty. The pandemic prompted everyone to re-examine priorities and contemplate what may be possible in the future.

In spite of COVID-19 restrictions, members of the public were given opportunities to be involved in the development and review of the strategic plan. Through July and early August 2021 views were sought via digital and analogue methods. Comments were received and incorporated, to help form *Our Holdfast 2050+*.

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 the convergence of technologies, changing needs, changing social values and changing expectations.

Along with considering the VUCA conditions, the strategic plan review was informed by legislative changes, strategic and organisational changes within Council and the advent of COVID-19. This meant that several changes were made from the previous *Our Place 2030* strategic plan. These changes included:

- › a new longer-term vision, that provides a clear 'north star' against which decisions can be evaluated;
- › a new focus from community and Council operations to community only;
- › a move from five discipline-based pillars to three inter-disciplinary focus areas;
- › the reduction in the number of objectives (from 20 to 15) and targets/measures (from 43 to 15); and
- › a new 2050 time horizon and the addition of aspirational 'sign posts' to guide decision making along the way.

In developing *Our Holdfast 2050+*, Council considered what long-term challenges might be predictably 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 new 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 ensure that the strategic aspirations in *Our Holdfast 2050+* are embedded into the operations of Council, an integrated Corporate Plan will be developed in 2022–23.

As the 2021–22 *Annual Business Plan* was based on the *Our Place 2030* and *Our Holdfast 2050+* has only been in place for six months, a full report against the objectives of *Our Holdfast 2050+* is not available at this time. However, for transparency, the Objectives, measures and currently-known baselines follow:

Wellbeing

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 <i>Disability Action and Inclusion Plan 2020–2024</i> , 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.	Joint Council–Alwyndor program to be 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.	Seek to increase awareness from 2021–22 of 970 people formally involved in providing submissions, by ensuring meaningful engagement opportunities are further identified.
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.	Seventeen (17) new businesses have been approved to operate in mixed use neighbourhoods in 2021–22, compared with nine (9) for the 2020–21 financial year.
Establish community hubs that integrate community support, recreational and commercial services in multi-purpose 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 2022–23 year.

Sustainability

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 developed in 2021–22, and adopted by Council on 23 August 2022, which includes a plan for Council operations to be carbon neutral for Scope 1 (direct) and 2 (indirect from energy use) emissions by 2030.
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.
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 2021–22, Council was active in lobbying for increased police presence in the City, particularly in Glenelg.
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 Kaurna 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.

Innovation

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: As at 8 July 2022 there were 2,937 businesses in the combined neighbourhood zones (the best estimate of home based businesses), out of a total of 3,738 (78%).
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 2021–22 at least one council facility had been identified as having capacity to provide maker spaces for commercial activity. This opportunity will be further explored in 2022–23 to seek expressions of interest for the creative industries sector, retailers and hospitality to utilise the space.
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	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	100% of the NBN network has been rolled out across the City of Holdfast Bay including the introduction of a Business Fibre Zone in Glenelg and Somerton Park. This initiative gave businesses within the zone access to NBN's premium direct fibre product 'Enterprise Ethernet' at no capital cost with guaranteed speeds of up to 1 Gigabit per second.

PLANS AND PROJECTS

In 2022–23 Council will fund and undertake a number of major projects to support the vision and objectives outlined in its strategic plan, *Our Holdfast 2050+*.

These include:

Wellbeing:

- › Seacliff Amenities Building and Beach Access Redevelopment (\$1 million grant funding received).
- › Glenelg *Disability Discrimination Act 1992* (DDA) compliant beach access funded in 2021–22.
- › Glenelg Oval Masterplan Stages three and four – \$967,000 including grant funding (confirmed).

Sustainability:

- › Brighton Beachfront Holiday Park Stage 2 – \$845,000.
- › Kingston Park Kiosk – funded in 2021–22.

Innovation:

- › Jetty Road Masterplan.

Continuing projects and activities are wide ranging and the focus on funding and delivering projects which improve resilience to climate change, and form part of the five year *Environment Strategy* includes the following:

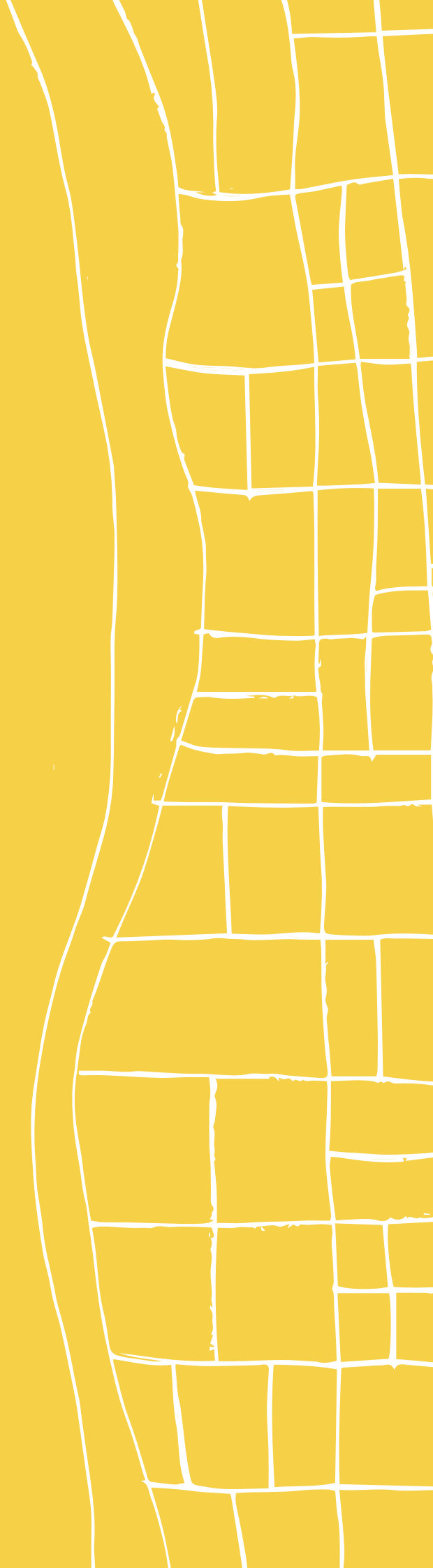
Sustainability

- › planning and delivering water sensitive urban design projects.
- › remediating the three gullies.
- › maintaining the City's prized beaches.
- › replacing Council fleet vehicles with non-fossil fuel vehicles—the first electric vehicle deployed.
- › rolling out significant changes to collection of food and organic waste.
- › spending \$1.2 million on stormwater infrastructure.
- › continuing to renew and upgrade roads and kerbs (\$3.63million) including DDA compliant footpath ramps.

Innovation

- › focusing on attracting tourists and holiday makers to retail and entertainment precincts to create a lively and welcoming place.

COUNCIL OF THE CITY OF HOLDFAST BAY



ELECTED MEMBERS



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

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 2022.

* Councillor Bouchée passed away 30 July 2021.

** Councillor Fletcher was elected to Council via the Supplementary Election held 15 November 2021.



Mikki Bouchée*

ELECTED MEMBER ATTENDANCE AT COUNCIL MEETINGS

Number of General Council Meetings Held	22
Number of Special Meetings of Council	0
TOTAL	22

Elected Members Number of Council meetings attended July 2021 – June 2022

Mayor

Amanda Wilson	20
---------------	----

Seacliff Ward

Annette Bradshaw	21
Clare Lindop	21
Susan Lonie	21

Brighton Ward

Rosemary Clancy	20
Jane Fleming	20
Robert Snewin	21

Somerton Ward

Janet Fletcher **	11
William Miller	22
John Smedley ***	18
Deputy Mayor December 2021 – current	
Rosalina (Mikki) Bouchée*	1

Glenelg Ward

Rebecca Abley	18
Deputy Mayor December 2020 – November 2021	
Philip Chabrel ****	10
Bob Patton	22

* Councillor Bouchée passed away 30 July 2021.

** Councillor Fletcher was elected to Council via the Supplementary Election held 15 November 2021.

*** Council approved Leave of Absence for Councillor Smedley for the period 27 April to 12 June 2022 inclusive.

**** Council approved Leave of Absence for Councillor Chabrel for the period 13 July 2021 until 29 October 2021.

ALLOWANCES

Elected Member	Allowances 1 July 2021 – 30 June 2022	Allowance from Council Committees	IT Allowance	TOTAL	Notes
Mayor					
Amanda Wilson	\$95,133.57		\$1,181.22	\$96,314.79	
Seacliff Ward					
Annette Bradshaw	\$23,783.39		\$1,181.22	\$24,964.61	
Clare Lindop	\$23,783.39		\$1,181.22	\$24,964.61	
Susan Lonie	\$23,783.39		\$1,181.22	\$24,964.61	
Brighton Ward					
Rosemary Clancy	\$23,783.39		\$1,181.22	\$24,964.61	
Jane Fleming	\$23,783.39	\$4,884.00	\$1,181.22	\$29,848.61	CAP Member
Robert Snewin	\$23,783.39		\$1,181.22	\$24,964.61	
Somerton Ward					
Janet Fletcher	\$14,774.64		\$1,688.25*	\$16,462.89	Elected in Supplementary Election
William Miller	\$23,783.39	\$1,344.00	\$1,181.22	\$26,308.61	CAP Deputy Member
John Smedley	\$23,783.39	\$5,945.91	\$1,181.22	\$30,910.52	Audit Committee Chair Deputy Mayor from 1/12/21
Glenelg Ward					
Rebecca Abley	\$23,783.39	\$2,436.84	\$1,181.22	\$27,401.45	Deputy Mayor until 30/11/21
Philip Chabrel	\$17,957.73		\$1,181.22	\$19,138.95	Leave of absence
Bob Patton	\$23,783.39		\$1,181.22	\$24,964.61	
Mikki Bouchée	\$2,499.20			\$2,499.20	Deceased 30/07/21

* IT Allowance for first year of appointment is higher as per Elected Member Entitlement Policy.

TRAINING AND DEVELOPMENT

	All Elected Members	Mayor Wilson	Cr Abley	Cr Fletcher	TOTAL
All of Council					
Workshop training only provided in house and provided by Leadership Team	Nil additional cost				
Council Delegate Activities					
Australian Local Government Association, National General Assembly*		\$2,646.61	\$2,665.82		\$5,312.43
LGA AGM and Lunch only (28/29 October 2021) Registration		\$55.00			\$55.00
Elected Member Training					
Elected Member Forum #3 Leadership – Lessons for the Future					\$385.00
Post Supplementary Election Module 1–3 Mandatory EM Training (24 November)				\$2,062.50	\$2,062.50
Post Supplementary Election Module 4 Mandatory EM Training (26 November)				\$660.00	\$660.00
Total training and development expenditure					\$8,474.93

* Interstate travel

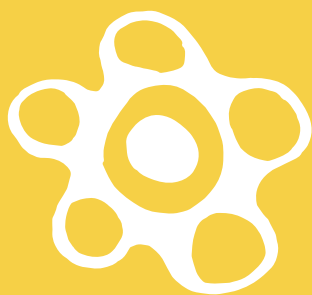
Mayor Wilson and Cr Abley travelled interstate for the Australian Local Government Association National General Assembly along with the CEO.

Interstate travel and accommodation costs were as follows:

- › Mayor Wilson \$1,747.
- › Cr Abley \$1,766.
- › CEO \$1,804.

There was no other interstate travel for Elected Members or employees in the 2021–22 year.

DECISION-MAKING STRUCTURE



PROVISIONS FOR MEETING PROCEDURES

The *Local Government Act 1999* is the primary legislation for the operation of Local Government in South Australia and its provisions are supported by *Local Government (General) Regulations 2013*.

All Council and Committee meetings are conducted in accordance with the *Local Government Act (Procedures at Meetings) Regulations 2013*. Meetings for the Council Assessment Panel are convened under the *Planning, Development and Infrastructure Act 2016*.

COUNCIL

Throughout 2021–22, Council met twice per month (on the second and fourth Tuesday of the month).





COUNCIL COMMITTEES

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

1. One management committee:

- › Alwyndor Management Committee.

2. Two statutory committees:

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

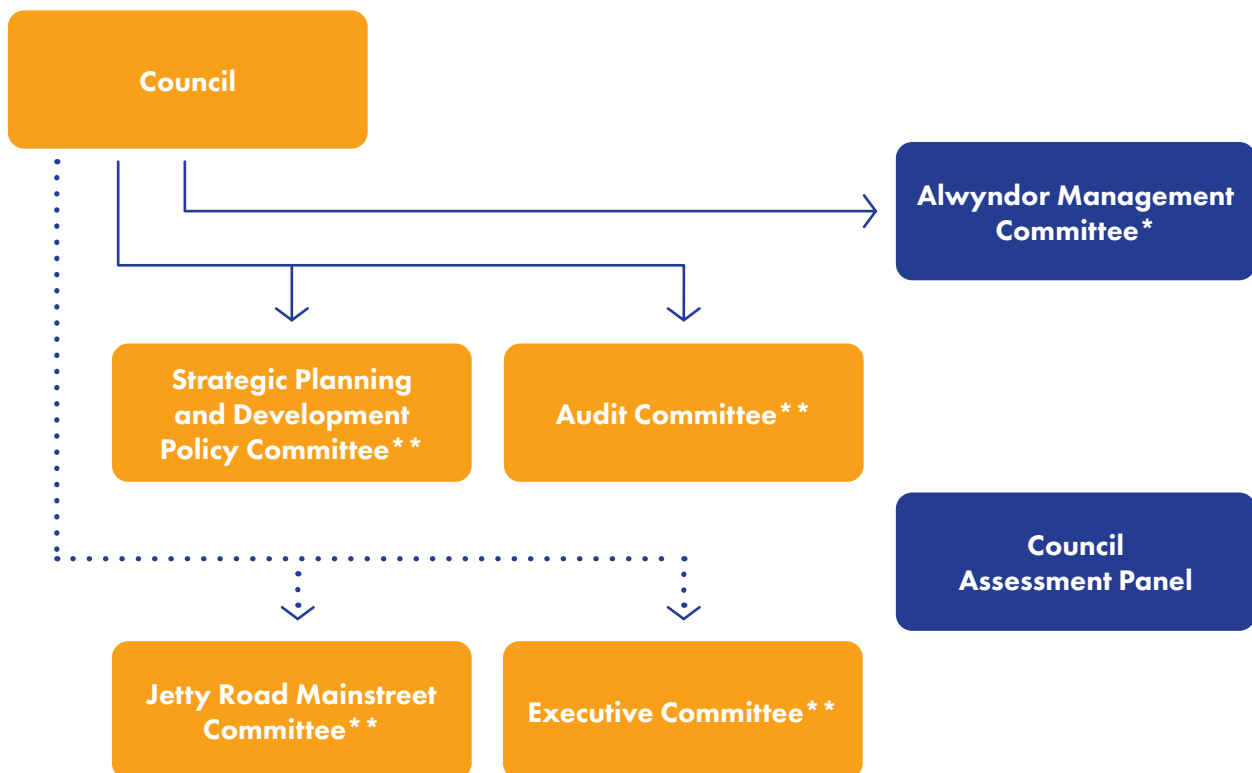
3. Two advisory committees:

- › 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:



* delegated authority from Council to make decisions within budget and terms of reference.

** advisory only, with no delegations.

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 COMMITTEE

The Audit 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 Council on a regular basis to confirm that these frameworks are in place and operating effectively. The Committee also reviews Council's annual financial statements, Annual Business Plan and Long-Term Financial Plan.

The Committee comprises two Elected Members including the Presiding Member. The independent members each received an allowance per meeting attended of \$437.00 per meeting (July 2021 – November 2021) and then \$448.00 per meeting (December 2021 – June 2022).

The Committee Members from July 2021 to June 2022 were:

- › Councillor Smedley – Chair
- › Mr S Tu – Independent Member
- › Ms Paula Davies – Independent Member
- › Mr David Powell – Independent Member
- › Councillor Snewin

STRATEGIC PLANNING AND DEVELOPMENT POLICY COMMITTEE

The Strategic Planning and Development Policy Committee is formed under Section 41 of the *Local Government Act 1999* and is a requirement of the *Development Act 1993*. The Committee provides advice to Council on strategic planning and development policy issues. The Committee comprises all members of Council and convenes 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.

The 2021–22 Committee comprised two Elected Members and nine independent members. The members represent traders and property owners in the precinct, with no allowances paid. The Committee Members are as follows:

- › Con Maios, Maios Investments – Chairperson (resigned April 2022)
- › Gilia Martin, Attitudes Boutique – Deputy Chairperson, Chairperson (from June 2022)
- › Gina Britton, Daisy & Hen – Deputy Chairperson (from June 2022)
- › Angus Warren, Beach Burrito
- › Tony Beatrice, Cibo Espresso
- › Adoni Fotopoulos, Ikos Holdings Trust
- › Tristan Chai, Good Physio (resigned March 2022)
- › Glenn Watson, The Royal Moody (resigned March 2022)
- › David Elmes, The Jetty Hotel (resigned March 2022)
- › Chris Morley, Echelon Studio – Architecture and Design (from May 2022)
- › Brock Meuris, Terra & Sol (from May 2022)
- › Jason Rayment, Smart Hearing Solutions (from May 2022)
- › Damien Murphy, Glenelg Finance (from May 2022)
- › Councillor William Miller
- › Councillor Rebecca Abley

EXECUTIVE COMMITTEE

The Executive Committee is established under Section 41 of the *Local Government Act 1999*. The Committee meets as required to undertake the annual performance appraisal of the Chief Executive Officer.

The functions of the Executive Committee are:

- › To recommend to Council the form and process of the Chief Executive Officer's annual performance appraisal;
- › To undertake the annual performance appraisal; and
- › To provide a report and to make recommendations to Council on any matters arising from the annual performance appraisal.

The Committee Members are as follows:

- › Mayor Amanda Wilson – Chair
- › Deputy Mayor John Smedley (Somerton Ward representative until November 2021; Deputy Mayor from November 2021)
- › Councillor Susan Lonie – Seacliff Ward
- › Councillor Robert Snewin – Brighton Ward
- › Councillor Rebecca Abley – Glenelg Ward (Deputy Mayor until November 2021; Glenelg Ward representative from November 2021)
- › Councillor Robert Patton – Glenelg Ward (until November 2021)
- › Councillor William Miller – Somerton Ward (from March 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 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 2021–22, the Panel meets each month. The Presiding Member received \$568 per meeting (July – October 2021) and then \$582 per meeting (November 2021 – June 2022). Independent Panel members received \$437 per meeting (July – October 2021) and then \$448 per meeting (November 2021 – June 2022).

In 2021–22, the Panel comprised:

- › Mr David Bailey – Presiding Member;
- › Mr Jim Gronthos – Independent Member
- › Ms Sarah Reachill – Independent Member
- › Ms Yvonne Svensson – Independent Member
- › Councillor Jane Fleming
- › Councillor William Miller (Deputy Elected Member)

ALWYNDOR MANAGEMENT COMMITTEE

The Alwyndor Management Committee oversees the governance of Alwyndor. The 2021–22 Committee consisted of two Elected Members and seven independent members. Independent members received \$437 per meeting from July – October 2021 and then \$448 per meeting from November 2021 – June 2022. The Chair received \$531 per meeting from July – October 2021 and then \$560 per meeting from November 2021 – June 2022.

NAME	ROLE
Mr Kim Cheater	Chair
Ms Julie Bonnici	Deputy Chair
Councillor Susan Lonie	
Councillor Mikki Bouchée	July 21 – Sept 21
Councillor Robert Snewin	from Oct 21
Ms Trudy Sutton	Independent Member
Prof Judy Searle	Independent Member
Prof Lorraine Sheppard	Independent Member
Mr Kevin Whitford	Independent Member
Ms Joanne Cottle	Independent Member (from March 2022)

Footnotes for page 71

1. James Mitchell commenced as Manager Engineering on 13 September 2021
2. Regan Forest commenced as Manager City Activation on 26 July 2021
3. Leisa Humphry Manager Finance on leave from 20 September 2021; Damian Capurro – (ACTING) Manager Finance commenced 22 July 2021
4. Lisa Hall – Manager People & Culture commenced 01 November 2021

ORGANISATIONAL STRUCTURE



Roberto Bria
CEO

Assets and Delivery



Michael de Heus
GENERAL MANAGER
ASSETS & DELIVERY



James Mitchell
MANAGER
ENGINEERING¹



Bill Blyth
MANAGER FIELD
SERVICES



Mathew Walsh
BUILDING & FACILITIES
MANAGER

Community and Business



Marnie Lock
GENERAL
MANAGER
COMMUNITY
& BUSINESS



Regan Forrest
MANAGER
CITY
ACTIVATION²



Monica DuPlessis
MANAGER
COMMUNITY
WELLBEING



Tania Paull
MANAGER
CUSTOMER
EXPERIENCE &
LIBRARY SERVICES



Adrian Hill
MANAGER
COMMUNITY
SAFETY



Michelle Logie
MANAGER
COMMUNICATIONS &
ENGAGEMENT

Strategy and Corporate



Pamela Jackson
GENERAL
MANAGER
STRATEGY &
CORPORATE



John Newton
MANAGER
FINANCIAL
SERVICES



Sharon Somerville
MANAGER
PEOPLE &
CULTURE



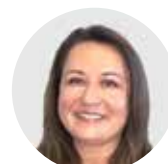
Robert Zanin
MANAGER
INNOVATION &
TECHNOLOGY



Matthew Rechner
MANAGER
PUBLIC REALM &
URBAN DESIGN



Anthony Marroncelli
MANAGER
DEVELOPMENT
SERVICES



Ania Karzek
MANAGER
STRATEGY &
GOVERNANCE

Alwyndor



Beth Davidson-Park
GENERAL MANAGER
ALWYNDOR



Damian Capurro
(ACTING)
MANAGER
FINANCE³



Natasha Stone
RESIDENTIAL
SERVICES
MANAGER



Molly Salt
MANAGER
COMMUNITY
CONNECTIONS



Lisa Hall
MANAGER
PEOPLE &
CULTURE⁴

CORPORATION OF THE CITY OF HOLDFAST BAY



OUR VALUES

Our ARISE values 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.

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 Aged Care, Beth Davidson Park
- › General Manager Assets and Delivery, Michael de Heus
- › 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; and
- › employer-sponsored superannuation contributions.



REMUNERATION PROFILE

	COUNCIL		ALWYNDOR		TOTAL	
Total remuneration as at 30.06.2022 (excluding superannuation)	Male	Female	Male	Female	Male	Female
< \$25,000	2	16	25	98	27	114
\$25,000 – \$35,000	0	2	5	29	5	31
\$35,001 – \$45,000	1	1	8	28	9	29
\$45,001 – \$55,000	2	11	12	30	14	41
\$55,001 – \$65,000	4	10	6	35	10	45
\$65,001 – \$75,000	39	16	4	17	43	33
\$75,001 – \$85,000	10	11	2	17	12	28
\$85,001 – \$95,000	15	17	1	9	16	26
\$95,001 – \$105,000	8	11	0	3	8	14
\$105,001 – \$115,000	6	3	1	1	7	4
\$115,001 – \$125,000	2	1	1	0	3	1
\$125,001 – \$150,000	6	5	1	2	7	7
>\$150,000	2	2	0	1	2	3
Total	97	106	66	270	163	376

WORK HEALTH AND SAFETY

In 2021–22 the following key measures were realised in regards to work, health and safety:

- › Total Hazards: 57
- › Total Incidents: 140
- › Total Injuries: 82

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.

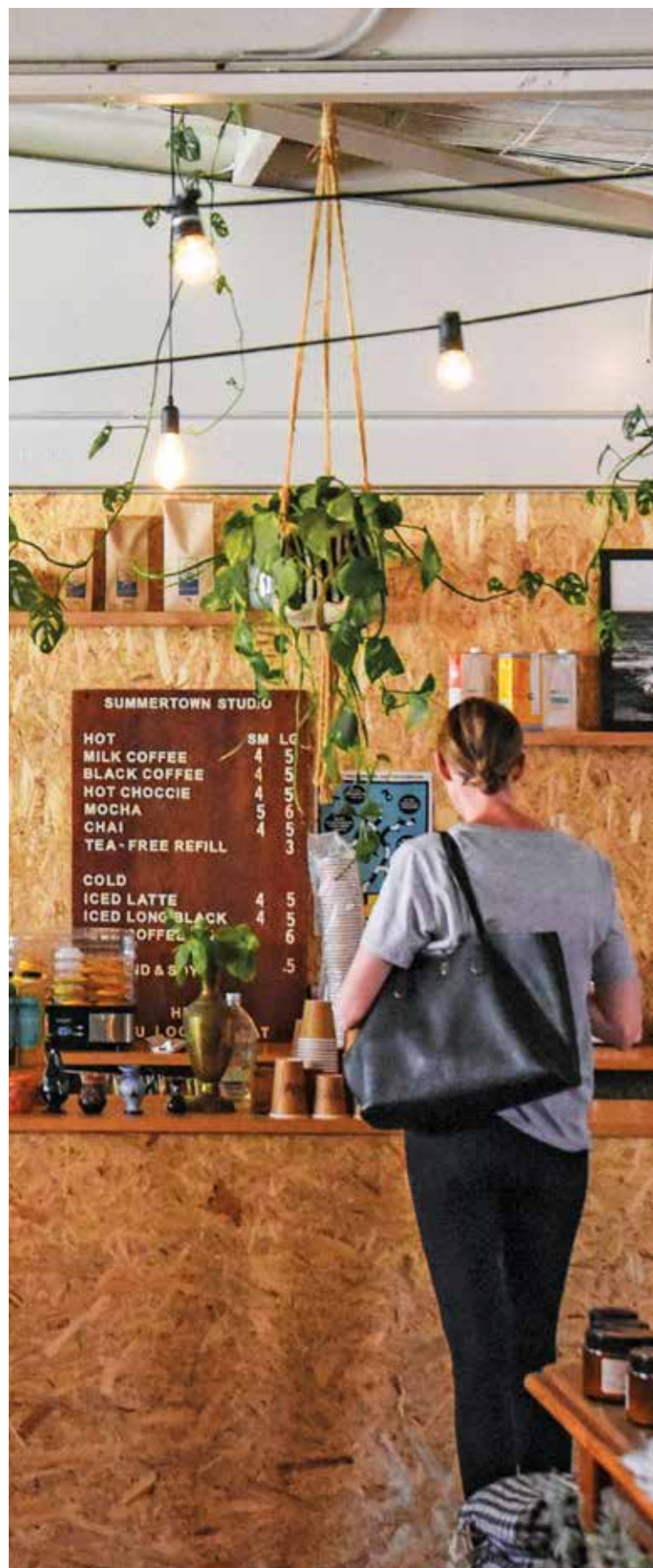
WORKFORCE PLANNING

Work continues on 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 on required experience and skills, and on behaviours in line with our organisational values and customer experience requirements. Staff benefits, including flexible working arrangements, continue to be developed to ensure the attraction of high quality candidates and retention of staff.

Voluntary employee turnover for Council was 14 per cent. Alwyndor Aged Care's turnover was 37.14 per cent.

TRAINING AND DEVELOPMENT

Approximately \$187,829 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 as well as governance obligations. A review of Council's training needs analysis was also undertaken to ensure Council's legislative obligations were being met. This will result in a program of training events to be implemented over the next five years.



TRANSPARENCY



COMMUNITY ENGAGEMENT

We value the involvement of our community and we are committed to ensuring the views of the community help to inform the 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 our vision for the City of Holdfast Bay.

There were 16 targeted community engagements held throughout the year, where 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 visit www.yourholdfast.com.

COMMUNICATIONS

As a part of our commitment to communicating with our community in a clear and open way, we provide many ways for the community to interact with us. As described previously in this Annual Report, this includes a myriad of online and social media channels. It also includes direct contact with Council staff via the telephone or in person at the Brighton Civic Centre or in our libraries. We can also be contacted by telephone, mail, email, via our website and social media. Council information is provided on our website – holdfast.sa.gov.au – as well as our community engagement site – yourholdfast.com – and through a range of Council publications and social media.

More than 5,000 people have subscribed to receive our regular e-newsletters such as the fortnightly *Holdfast News* which features the latest Council news, project updates and forthcoming events. There are also newsletters for our libraries, Alwyndor and *Creative Holdfast* that focuses on arts, culture and history information.

A quarterly Council magazine, *Our Place*, is distributed to all ratepayers in Holdfast Bay.

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 leases were resolved by Council in 2021–22, including the extension of existing leases with the Brighton Over 50's Social Club Incorporated in respect of the Brighton Community Centre, Young Men's Christian Association Incorporated in respect of the Holdfast Bay Community Centre, Glenelg Brass Band Incorporated in respect of the

Glenelg North Community Centre, and the Tramside Kiosk at Wigley Reserve. The terms and conditions for new leases were also established, including those for a Telecommunications Tower at Glenelg Oval, the Kauri Community and Sports Centre at Seacliff, and a new sublease between The Holdfast Bay Bowls and Croquet Club Incorporated and Bowls SA Incorporated.

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 (Elected Members)
- › Register of Conflicts of Interest (Elected Members)
- › Register of Remuneration, Salaries and Benefits (Employees)
- › Register of Interests (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 Building Upgrade Agreements
- › Register of Facilities
- › Record of Delegation

Codes

- › Code of Conduct (Council Members)
- › Code of Practice – Meeting Procedures
- › Code of Practice – Access to Meetings and Documents
- › Code of Conduct (Employees)

GIFTS FUNDED BY COUNCIL

Schedule 4, of the *Local Government Act (1999)* requires the Annual Report to provide a summary of the details (including the cost) of any gifts above the value of \$50 provided to Elected Members or employees that were funded in whole or in part by the Council. The following table provides details of such gifts:

Description of Gift	Recipients of Gift	Value of Gift for each Individual
10, 20, 25 and 30 year service and retirement recognition glassware	15 Employees	\$76

LEGAL FEES

In the 2021–22 financial year Council incurred legal costs totalling \$150,286. This was made up of:

- › Appeals \$41,204.
- › Enforcement \$7,454.
- › Advice \$101,628.

In the same period, legal fees for Alwyndor were \$21,548.

CREDIT CARD USE

In the 2021–22 financial year the total expenditure via credit cards was \$157,310.70. This expenditure is tightly controlled and in accordance with relevant legislation and regulation along with Council policies and procedures.

INTERNAL REVIEW OF COUNCIL ACTIONS – SECTION 270 OF THE LOCAL GOVERNMENT ACT 1999

We recognise the importance of transparency in decision-making and the need to provide a fair procedure for the review of Council decisions, including matters relating to the impact of rates and service charges on ratepayers.

We received one request in 2021–22 to review Council decisions in accordance with the provisions of Section 270 of the *Local Government Act 1999 – Internal Review of Council Decisions*.

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

The details for the 2021–22 review are:

- › **Description of matter**
Internal review request received regarding a Representation Review.
- › **Date received**
8 January 2021.
- › **Outcome of review**
Review completed and decision was upheld.

FREEDOM OF INFORMATION APPLICATIONS

During 2021–22, Council processed 13 Freedom of Information (FOI) requests, one request for internal review of an FOI determination and provided its Annual Return to State Records.

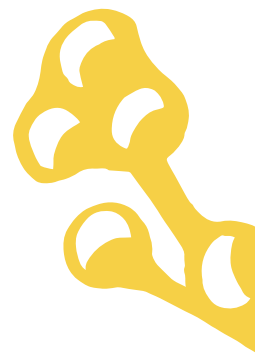
Information on the FOI process, application forms, fees and access to documents is available from Council's accredited FOI officers. If required, these officers will assist anyone seeking to amend Council records containing their personal affairs. More information on, and application forms for, the FOI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

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. This information is detailed in other sections of this annual report and can be viewed on Council's website.

INDEPENDENT AUDITORS

The *Local Government Act 1999* provides that Auditors be appointed on the recommendation of the Audit Committee for a term no longer than five years. As of 1 July 2020, Dean Newbery were appointed as Council's external auditors for a period of five years. For the 2021–22 external auditing services for both Municipal and Alwyndor operations, Dean Newbery were paid \$30,500 (excluding GST) for the annual audit of Council's financial statements, and \$200 (excluding GST) for additional grant acquittals audits.



LOCAL NUISANCE AND LITTER CONTROL

In 2021–22 in accordance with the *Local Nuisance and Litter Control Act 2017*, 402 complaints were registered, six abatement notices were provided and nine expiation notices were issued.

	Dust	Noise	Smoke	Odour	Animals	Litter (Asbestos)	Litter	Insanitary Conditions	Unsanitary Conditions	Bill Posting	Total
Complaints	15	39	8	2	24	250	1	12	51	0	402
Abatement Notices					1	1		2	2		6
Expiations						9					9

NATIONAL COMPETITION POLICY

Competitive neutrality is one of the key principles of the National Competition Policy. The principle is based on the concept of a level playing field for people competing for business and 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 2021–22 Council continued to maintain the following significant business activities:

- › Category One
 - » Alwyndor Aged Care Facility
- › Category Two
 - » Brighton Caravan Park
 - » Partridge House
 - » Kauri Community and Sports Centre
 - » Glenelg Visitor Information Centre
 - » Partridge Street Car Parks.

COMPETITIVE TENDERING

Tenders are called for contracts in excess of \$100,000, provided Council is of the reasonable opinion that a competitive process is practicable and will deliver greater benefit than through other methods. Likewise tenders are used for contracts of a lesser amount where the process is considered to be 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.



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 and comparative data for similar councils.*

Council	No of Elected Members (Excluding elected Mayors)	Electors	Representation Quota
Norwood Payneham St Peters (15.1km ²)	13	26,451	1:2,035
Unley (14.29km ²)	12	28,141	1:2,345
Holdfast Bay (13.72km ²)	12	29,037	1:2,420
Burnside (27.53km ²)	12	32,585	1:2,715
West Torrens (37.07km ²)	14	43,332	1:3,095
Campbelltown (24.35km ²)	10	37,119	1:3,712
Mitcham (75.55km ²)	13	49,633	1:3,818
Average			1 per 2,877

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.

As required under the *Local Government Act 1999*, Section 12(4), a review of the Council's composition and structure was considered in 2012–13 and came into effect at the periodic Local Government elections in November 2014. Council was required by the Minister for Local Government to undertake a recent Representation Review in October 2020 and October 2021, which has been undertaken. The review process involved two stages of public consultation as prescribed by the Local Government Act allowing opportunity for public submissions to be provided to the Council during the review process.

*Source: Electoral Commission South Australia Council enrolment data as at 25 February 2022.



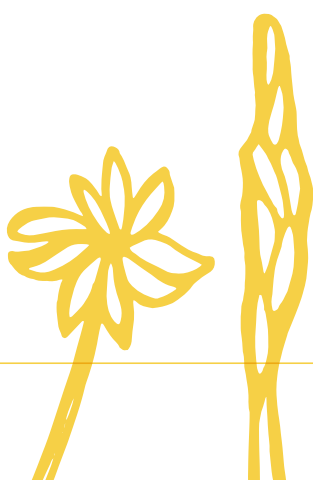
NUMBER OF ITEMS DISCUSSED IN CONFIDENCE

The *Local Government Act 1999* determines that Council meetings be held in a public place. On occasions the need to keep information or discussion confidential outweighs the need for public meetings for reasons predetermined in the *Local Government Act 1999*.

From 1 July 2021 to 30 June 2022, the City of Holdfast Bay was satisfied of the necessity to consider items in confidence on 60 occasions under Section 90(2) of the *Local Government Act 1999*.

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

Grounds of Confidential Orders	Grounds for Confidential Orders
A Personal Affairs	4
B Commercial Advantage	33
C Trade Secret	0
D Commercial Information not a trade secret	27
E Security/safety	2
F Maintenance of Law	0
G Breach of Law	1
H Legal Advice	6
I Litigation	9
J Minister of the Crown	2
K Tenders for the supply of goods	0
M Amendment to the Development Plan	0
N Freedom of Information Act 1982	0
O Proposed Award Recipient before the presentation of the award	0
Total	84



CONFIDENTIAL ORDERS FROM PREVIOUS YEARS RELEASED – 2021–22

The grounds of each confidential order released during 2021–22 for items held in confidence from previous years are reflected in the table below. This table does not include items discussed in confidence in 2021–22 and released from confidence in the same year.

Confidential Order Categories	Number of Grounds under each Confidential order
A Personal Affairs	2
B Commercial Advantage	13
C Trade Secret	0
D Commercial Information not a trade secret	14
E Security/Safety	0
F Maintenance of Law	0
G Breach of Law	1
H Legal Advice	7
I Litigation	0
J Minister of the Crown	0
K Tenders for the supply of goods	2
M Amendment to the <i>Development Plan</i>	0
N <i>Freedom of Information Act 1982</i>	0
O Proposed Award Recipient before the presentation of the award	0
Total	39

ITEMS RETAINED IN CONFIDENCE

Following the release of items held in confidence as listed above, the table below reflects those items from previous years that still remain in confidence. The total for 2021–22 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.

	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
Number of Items	1	1	0	0	8	3	0	0	1	2	0	1	3	11	25	15	18	32	57

The background of the page is a solid dark blue. Overlaid on this are several white, wavy, concentric lines that resemble topographical map contours or liquid ripples. These lines are primarily located on the left side and curve towards the right, creating a sense of movement and depth.

AUDITED FINANCIAL STATEMENTS

General Purpose Financial Statements
for the year ended 30 June 2022

Certification of Financial Statements

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

In our opinion:

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



R. Bria
Chief Executive Officer

25 October 2022



A. Wilson
Mayor

25 October 2022

Statement of Comprehensive Income

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Income			
Rates	2a	39,060	37,977
Statutory Charges	2b	2,801	2,263
User Charges	2c	8,882	7,754
Grants, Subsidies and Contributions	2g	14,743	15,515
Investment Income	2d	363	191
Reimbursements	2e	4,046	3,575
Other income	2f	5,387	4,398
Net Gain - Equity Accounted Council Businesses	19(a)	441	66
Total Income		75,723	71,739
Expenses			
Employee costs	3a	35,007	32,712
Materials, Contracts and Other Expenses	3b	26,258	25,240
Depreciation, Amortisation and Impairment	3c	11,104	10,684
Finance Costs	3d	1,758	1,814
Total Expenses		74,127	70,450
Operating Surplus / (Deficit)		1,596	1,289
Asset Disposal & Fair Value Adjustments	4	(2,340)	(1,379)
Amounts Received Specifically for New or Upgraded Assets	2g	1,544	5,631
Net Surplus / (Deficit)		800	5,541
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus - I,PP&E	9a	157,837	5,567
Share of Other Comprehensive Income - Equity Accounted Council Businesses	19	173	21
Total Other Comprehensive Income		158,010	5,588
Total Comprehensive Income		158,810	11,129

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

Statement of Financial Position

as at 30 June 2022

\$ '000	Notes	2022	2021
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	5,079	19,200
Trade & Other Receivables	5b	6,276	4,000
<u>Subtotal</u>		<u>11,355</u>	<u>23,200</u>
Total current assets		<u>11,355</u>	<u>23,200</u>
Non-current assets			
Financial Assets	6a	12,403	1,133
Equity Accounted Investments in Council Businesses	6b	3,928	3,314
Other Non-Current Assets	6c	2,339	4,497
Infrastructure, Property, Plant & Equipment	7a(i)	894,636	732,135
Total non-current assets		<u>913,306</u>	<u>741,079</u>
TOTAL ASSETS		<u>924,661</u>	<u>764,279</u>
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	42,372	39,818
Borrowings	8b	1,073	1,473
Provisions	8c	5,197	4,706
<u>Subtotal</u>		<u>48,642</u>	<u>45,997</u>
Total Current Liabilities		<u>48,642</u>	<u>45,997</u>
Non-Current Liabilities			
Borrowings	8b	13,365	14,439
Provisions	8c	491	490
Total Non-Current Liabilities		<u>13,856</u>	<u>14,929</u>
TOTAL LIABILITIES		<u>62,498</u>	<u>60,926</u>
Net Assets		<u>862,163</u>	<u>703,353</u>
EQUITY			
Accumulated surplus		185,662	185,045
Asset revaluation reserves	9a	670,086	511,893
Other reserves	9b	6,415	6,415
Total Council Equity		<u>862,163</u>	<u>703,353</u>
Total Equity		<u>862,163</u>	<u>703,353</u>

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

Statement of Changes in Equity

for the year ended 30 June 2022

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2022					
Balance at the end of previous reporting period		185,045	511,893	6,415	703,353
Net Surplus / (Deficit) for Year		800	—	—	800
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	—	157,837	—	157,837
Equity Accounted Council Business - asset revaluation adjustment		(183)	356	—	173
Other comprehensive income		(183)	158,193	—	158,010
Total comprehensive income		617	158,193	—	158,810
Balance at the end of period		185,662	670,086	6,415	862,163
2021					
Balance at the end of previous reporting period		179,483	506,326	6,415	692,224
Net Surplus / (Deficit) for Year		5,541	—	—	5,541
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	—	5,567	—	5,567
Equity Accounted Council Business - asset revaluation adjustment		21	—	—	21
Other comprehensive income		21	5,567	—	5,588
Total comprehensive income		5,562	5,567	—	11,129
Balance at the end of period		185,045	511,893	6,415	703,353

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

Statement of Cash Flows

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Cash flows from operating activities			
<u>Receipts</u>			
Rates		38,989	38,696
Statutory Charges		2,821	2,263
Investment Receipts		364	191
Reimbursements		4,062	3,589
Other Receipts		7,442	2,907
User Charges		9,169	7,767
Grants, Subsidies and Contributions (operating purpose)		16,389	13,030
<u>Payments</u>			
Payments for Materials, Contracts & Other Expenses		(30,205)	(25,463)
Finance Payments		(723)	(657)
Payments to Employees		(34,478)	(32,673)
Net cash provided by (or used in) Operating Activities	11b	13,830	9,650
Cash flows from investing activities			
<u>Receipts</u>			
Sale of Surplus Assets		34	12
Repayments of Loans by Community Groups		239	32
Amounts Received Specifically for New/Upgraded Assets		1,544	5,632
Sale of Replaced Assets		43	261
<u>Payments</u>			
Net Purchase of Investment Securities		(12,407)	–
Expenditure on Renewal/Replacement of Assets		(9,504)	(8,758)
Expenditure on New/Upgraded Assets		(5,655)	(9,715)
Net cash provided (or used in) investing activities		(25,706)	(12,536)
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from Aged Care Facility Deposits		7,573	6,146
Proceeds from Borrowings		–	5,000
Proceeds from Bonds & Deposits		7	–
<u>Payments</u>			
Repayment of Aged Care Facility Deposits		(8,351)	(7,717)
Repayments of Borrowings		(1,117)	(3,055)
Net Cash provided by (or used in) Financing Activities		(1,888)	374
Net Increase (Decrease) in Cash Held		(13,764)	(2,512)
plus: Cash & Cash Equivalents at beginning of period		18,843	21,355
Cash and cash equivalents held at end of period	11a	5,079	18,843

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

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

Contents of the Notes accompanying the General Purpose Financial Statements

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

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

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

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

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

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.

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

(5) Infrastructure, Property, Plant & Equipment

5.1 Initial Recognition

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

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

5.2 Materiality

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

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

Office Furniture & Fittings	\$2,000
Equipment	\$2,000
Buildings	\$5,000

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

Note 1. Summary of Significant Accounting Policies (continued)

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

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 50 years
Drains / Culverts	15 to 150 years
Playground Equipment	10 to 20 years
Benches, seats, etc	7 to 25 years

Other Assets

Library Lending Materials	7 years
---------------------------	---------

5.5 Impairment

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

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

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

Note 1. Summary of Significant Accounting Policies (continued)

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

(6) Payables

6.1 Goods & Services

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

6.2 Payments Received in Advance & Deposits

Amounts other than grants received from external parties in advance of service delivery, and security deposits held against possible damage to 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 Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

(9) Leases

Council and Alwyndor Aged Care assess 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.).

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

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

Note 1. Summary of Significant Accounting Policies (continued)

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

Amendments to AASB 16 Covid-19 Related Rent Concessions

In 2020, the AASB issued AASB 2020-4, Amendments to AASBs - Covid-19-Related Rent Concessions. The amendments provide relief to lessees from applying AASB 16 guidance on lease modification accounting for rent concessions arising as a direct consequence of the Covid-19 pandemic. As a practical expedient, a lessee may elect not to assess whether a Covid-19 related rent concession from a lessor is a lease modification. A lessee that makes this election accounts for any change in lease payments resulting from the Covid-19 related rent concession the same way it would account for the change under IFRS 16, if the change were not a lease modification. The amendment was intended to apply until 30 June 2021, but as the impact of the Covid-19 pandemic is continuing, in 2021 the AASB extended the period of application of the practical expedient to 30 June 2022. The amendment applies to annual reporting periods beginning on or after 1 April 2021. This amendment had no impact on the consolidated financial statements of the Group.

Standards issued by the AASB not yet effective

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

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

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

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

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

Note 1. Summary of Significant Accounting Policies (continued)

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

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

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

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

(13) Disclaimer

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

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

Note 2. Income

\$ '000	2022	2021
(a) Rates		
General Rates		
General Rates	37,903	36,625
Less: Mandatory Rebates	(518)	(511)
Less: Discretionary Rebates, Remissions & Write Offs	(411)	(195)
Total General Rates	36,974	35,919
Other Rates (Including Service Charges)		
Landscape Levy	1,327	1,309
Separate & Special Rates	673	657
Total Other Rates (Including Service Charges)	2,000	1,966
Other Charges		
Penalties for Late Payment	74	64
Legal & Other Costs Recovered	12	28
Total Other Charges	86	92
Total Rates	39,060	37,977
(b) Statutory Charges		
Development Act Fees	498	421
Animal Registration Fees & Fines	191	191
Parking Fines / Expiation Fees	1,590	1,193
Other Licences, Fees & Fines	522	458
Total Statutory Charges	2,801	2,263
(c) User Charges		
Cemetery/Crematoria Fees	274	199
Parking Fees	1,054	977
Sundry	65	92
Commercial Leases/Caravan Park	1,994	1,917
Aged Care Residential Fees and Rentals	5,492	4,505
Major Community Event	–	61
Other	3	3
Total User Charges	8,882	7,754

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

Note 2. Income (continued)

\$ '000	2022	2021
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(d) Investment Income

Interest on Investments		
- Local Government Finance Authority	119	177
- Banks & Other	244	14
Total Investment Income	363	191

(e) Reimbursements

Private Works	59	88
Aged Care Facility - Home Care	3,733	3,193
Other	254	294
Total Reimbursements	4,046	3,575

(f) Other income

Rebates Received	416	449
Sundry	385	258
Aged Care Facility - Home Care Management Fees	2,185	1,524
Aged Care Facility - Accommodation and Care Fees	1,614	1,632
Aged Care Facility - Home Care	435	465
Other	352	70
Total Other income	5,387	4,398

(g) Grants, Subsidies, Contributions

Amounts Received Specifically for New or Upgraded Assets	1,544	5,631
Total Amounts Received Specifically for New or Upgraded Assets	1,544	5,631
Other Grants, Subsidies and Contributions	480	634
Aged Care Facility - Grants, Subsidies and Contributions	11,980	12,184
Untied - Financial Assistance Grant	1,410	1,073
Roads to Recovery	373	374
Home and Community Care Grant	—	143
Local Roads and Community Infrastructure Program	—	1,053
Individually Significant Item - Additional Grants Commission Payment (refer below)	500	54
Total Other Grants, Subsidies and Contributions	14,743	15,515
Total Grants, Subsidies, Contributions	16,287	21,146

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

(i) Sources of grants

Commonwealth Government	11,735	16,340
State Government	4,203	4,173
Other	349	633
Total	16,287	21,146

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

Note 3. Expenses

\$ '000	Notes	2022	2021
(a) Employee costs			
Salaries and Wages		29,532	27,219
Employee Leave Expense		2,201	2,433
Superannuation - Defined Contribution Plan Contributions	18	2,727	2,540
Superannuation - Defined Benefit Plan Contributions	18	199	224
Workers' Compensation Insurance		1,282	1,205
Less: Capitalised and Distributed Costs		(934)	(909)
Total Operating Employee Costs		35,007	32,712
City of Holdfast Bay		175	175
Aged Care Facility		213	174
Total Number of Employees (full time equivalent at end of reporting period)		388	349
(b) Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		31	31
Elected Members' Expenses		367	361
Election Expenses		43	11
Lease Expense - Low Value Assets / Short Term Leases		16	17
Subtotal - Prescribed Expenses		457	420
(ii) Other Materials, Contracts and Expenses			
Contractors		7,107	6,968
Energy		372	434
Maintenance		2,312	2,386
Legal Expenses		168	151
Levies Paid to Government - NRM levy		1,302	1,287
Professional Services		2,884	2,823
Water		521	561
Materials		2,892	2,590
Insurances		596	551
Waste Management		4,087	4,068
Covid 19 Related Expenditure		31	169
Other		3,529	2,832
Subtotal - Other Material, Contracts & Expenses		25,801	24,820
Total Materials, Contracts and Other Expenses		26,258	25,240

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

Note 3. Expenses (continued)

\$ '000	2022	2021
(c) Depreciation, Amortisation and Impairment		
(i) Depreciation and Amortisation		
Buildings & Other Structures	3,015	2,933
Infrastructure		
- Stormwater Drainage	568	510
- Roads	1,485	1,470
- Footpaths	973	966
- Kerb & Guttering	683	676
- Other Transport	589	465
- Open Space & Coastal	2,105	2,000
Plant & Equipment	941	965
Furniture & Fittings, Office Equipment	595	549
Library Lending Materials	150	150
Subtotal	11,104	10,684
Total Depreciation, Amortisation and Impairment	11,104	10,684

(d) Finance Costs

Interest on Loans	641	587
Aged Care Facility - Interest on Deposits	1,117	1,227
Total Finance Costs	1,758	1,814

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	2022	2021
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	44	261
Less: Carrying Amount of Assets Sold	(1,549)	(1,626)
Gain (Loss) on Disposal	(1,505)	(1,365)
(ii) Assets Surplus to Requirements		
Proceeds from Disposal	31	12
Less: Carrying Amount of Assets Sold	(1)	(26)
Gain (Loss) on Disposal	30	(14)
Fair Value movements on Alwyndor Investment Portfolio		
Net gain/(loss) on fair value movements	(836)	—
Net gain/(loss) on disposal of investments	(29)	—
Gain (Loss) on Disposal	(865)	—
Net Gain (Loss) on Disposal or Revaluation of Assets	(2,340)	(1,379)

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

Note 5. Current Assets

\$ '000	2022	2021
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	306	610
Deposits at Call	4,553	4,090
Short Term Deposits & Bills, etc.	–	14,500
Other	220	–
Total Cash & Cash Equivalent Assets	5,079	19,200

(b) Trade & Other Receivables

Rates - General & Other	644	577
Council Rates Postponement Scheme	38	34
Accrued Revenues	1,186	519
Debtors - General	2,105	1,514
GST Recoupment	320	302
Prepayments	508	355
Loans to Community Organisations	252	219
Aged Care Facility Deposits	1,300	610
Investment Income and Imputation Credits	80	–
Subtotal	6,433	4,130
Less: Allowance for Doubtful Debts	(157)	(130)
Total Trade & Other Receivables	6,276	4,000

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

Note 6. Non-Current Assets

\$ '000	Notes	2022	2021
(a) Financial Assets			
Receivables			
Loans to Community Organisations		1,379	1,651
Provision for Impairment on Loans to Community Organisations		(518)	(518)
Subtotal		861	1,133
Total Receivables		861	1,133
Other Financial Assets (Investments)			
Interest Rate Securities - Alwyndor Investments		8,904	—
Equity Securities - Alwyndor Investments		2,638	—
Total Other Financial Assets (Investments)		11,542	—
Total Financial Assets		12,403	1,133
(b) Equity Accounted Investments in Council Businesses			
Southern Region Waste Resource Authority	19	3,928	3,314
Total Equity Accounted Investments in Council Businesses		3,928	3,314
(c) Other Non-Current Assets			
Other			
Capital Works-in-Progress		2,339	4,497
Total Other		2,339	4,497
Total Other Non-Current Assets		2,339	4,497

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

	as at 30/06/21	Asset movements during the reporting period	as at 30/06/22
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Notes to and forming part of the Financial Statements for the year ended 30 June 2022

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

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

Valuation of Assets

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

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

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

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

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

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

Information on Valuations

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

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

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

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

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

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.

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

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

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

Footpaths

- Basis of valuation: Written down current replacement cost
- Date of valuation: 31 December 2019
- Valuer: Public Private Property

Stormwater Drainage

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

Other Transport - Bridges, Car Parks, Traffic Control Devices

- Basis of valuation: Written down current replacement cost
- Date of valuation: 30 June 2021
- Valuer: Asset Engineering

Open Space, Coastal

- Basis of valuation: Written down current replacement cost
- Date of valuation: 30 June 2018
- Valuer: Jones Lang LaSalle

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

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

- An updated valuation will be undertaken in 2022/23

Plant & Equipment

These assets are recognised at cost.

Library Lending Materials

Library Lending Materials were valued as at 30 June 2022 by Council senior library officers.

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

Note 8. Liabilities

\$ '000	2022 Current	2022 Non Current	2021 Current	2021 Non Current
(a) Trade and Other Payables				
Goods & Services	4,762	—	4,734	—
Payments Received in Advance	4,382	—	1,582	—
Accrued Expenses - Employee Entitlements	349	—	236	—
Accrued Expenses - Other	450	—	340	—
Aged Care Facility Deposits	30,514	—	30,601	—
Deposits, Retentions & Bonds	8	—	1	—
Other	1,907	—	2,324	—
Total Trade and Other Payables	42,372	—	39,818	—

(b) Borrowings

Short Term Draw Down Facility	—	—	357	—
Loans	1,073	13,365	1,116	14,439
Total Borrowings	1,073	13,365	1,473	14,439

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

(c) Provisions

Employee Entitlements (including oncosts)	5,197	491	4,706	490
Total Provisions	5,197	491	4,706	490

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

Note 9. Reserves

	as at 30/06/21				as at 30/06/22
\$ '000	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
(a) Asset Revaluation Reserve					
Land - Other	310,456	144,771	—	—	455,227
Buildings & Other Structures	40,198	13,878	—	—	54,076
Infrastructure					
- Stormwater Drainage	22,004	(791)	—	—	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	—	—	—	8,309
Library Books	375	(21)	—	—	354
Equity Accounted Council Business - asset revaluation reserve	—	356	—	—	356
Total Asset Revaluation Reserve	511,893	158,193	—	—	670,086
Comparatives	506,326	5,567	—	—	511,893

	as at 30/06/21				as at 30/06/22
\$ '000	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
(b) Other Reserves					
Alwyndor General Reserve	6,414	—	—	—	6,414
Total Other Reserves	6,414	—	—	—	6,414
Comparatives	6,414	—	—	—	6,414

(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	2022	2021
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	1,300	610
Total Assets Subject to Externally Imposed Restrictions	1,300	610

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

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2022	2021
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(a) Reconciliation of Cash

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Total Cash & Equivalent Assets	5	5,079	19,200
Less: Short-Term Borrowings	8	—	(357)
Balances per Statement of Cash Flows		5,079	18,843

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

Net Surplus/(Deficit)		800	5,541
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		11,102	10,684
Equity Movements in Equity Accounted Investments (Increase)/Decrease		(441)	(66)
Grants for capital acquisitions treated as Investing Activity		(1,544)	(5,631)
Net (Gain) Loss on Disposals		2,340	1,379
		12,257	11,907
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		(1,580)	479
Change in Allowances for Under-Recovery of Receivables		(27)	297
Net (Increase)/Decrease in Inventories		—	10
Net (Increase)/Decrease in Other Assets		54	(594)
Net Increase/(Decrease) in Trade & Other Payables		2,634	(2,558)
Net Increase/(Decrease) in Unpaid Employee Benefits		492	109
Net Cash provided by (or used in) operations		13,830	9,650

(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	19,728	19,371

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 12(a). Functions

Functions/Activities	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 12(b).									
	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
\$ '000										
Functions/Activities										
Business Undertakings	2,937	2,796	710	1,234	2,227	1,562	–	–	103,734	80,628
Community Services	26,103	24,226	32,477	29,367	(6,374)	(5,141)	12,023	12,604	125,570	95,152
Culture	333	321	4,383	3,693	(4,050)	(3,372)	224	270	27,455	18,086
Economic Development	843	756	2,382	2,366	(1,539)	(1,610)	20	20	1,285	1,285
Environment	906	457	7,679	8,171	(6,773)	(7,714)	160	123	45,116	43,626
Recreation	224	203	6,996	7,064	(6,772)	(6,861)	–	–	420,329	325,825
Regulatory Services	2,463	1,959	5,903	6,105	(3,440)	(4,146)	–	–	629	609
Transport & Communication	20	34	9,171	8,388	(9,151)	(8,354)	–	–	179,878	180,766
Unclassified Activities	–	–	–	–	–	–	–	–	3,233	3,233
Council Administration	41,894	41,008	4,426	4,062	37,468	36,946	2,316	2,498	17,432	15,069
Total Functions/Activities	75,723	71,760	74,127	70,450	1,596	1,310	14,743	15,515	924,661	764,279

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

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

Note 12(b). Components of Functions

The activities relating to Council functions are as follows:

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 2022

Note 13. Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning fixed interest rates between 0.3% and 1.05% (2021: 0.3% and 1.7%). Short term deposits have an average maturity of 65 days and an average interest rate of 0.3% (2021: 100 days and 1%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - Rates & Associated Charges

Accounting Policy:

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

Terms & Conditions:

Secured over the subject land, arrears attract interest of 0.48% per month (2021: 0.43%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Fees & Other Charges

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Other Levels of Government

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value.

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.

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

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 & 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 & 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 3% and 5.63% (2021: 1.3% and 7.05%).

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

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

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 financial 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 rewards of ownership. When there is no reasonable expectation of recovering part or all of a financial asset, its carrying value is written off.

Impairment

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

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

Note 13. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets and Liabilities					
2022					
Financial Assets					
Cash & 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
2021					
Financial Assets					
Cash & Cash Equivalents	19,200	–	–	19,200	19,200
Receivables	3,992	820	979	5,791	4,927
Total Financial Assets	23,192	820	979	24,991	24,127
Financial Liabilities					
Payables	39,963	–	–	39,963	37,896
Current Borrowings	1,749	–	–	1,749	1,473
Non-Current Borrowings	–	6,408	12,605	19,013	14,439
Total Financial Liabilities	41,712	6,408	12,605	60,725	53,808

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

\$ '000	2022		2021	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	4.09%	14,438	4.06%	15,912
		14,438		15,912

Net Fair Value

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

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

Note 13. Financial Instruments (continued)

Risk Exposures

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

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

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

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

Expected Credit Losses (ECL)

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

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

\$ '000	2022	2021
As at 1 July	(130)	(130)
Provisions for Doubtful Debt	(27)	—
As at 30 June	(157)	(130)

Note 14. Capital Expenditure and Investment Property Commitments

\$ '000	2022	2021
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Capital Commitments

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

Buildings	503	1,798
Infrastructure	2,261	3,062
Reserves	187	231
Plant & Equipment	897	591
	3,848	5,682

These expenditures are payable:

Not later than one year	3,848	5,682
	3,848	5,682

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

Note 15. Financial Indicators

	Indicator 2022	Indicators 2021	Indicators 2020
<p>Financial Indicators overview</p> <p><i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i></p>			
1. Operating Surplus Ratio			
Operating Surplus			
Total Operating Income	2.1%	1.8%	(1.7)%
<p><i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i></p>			
2. Net Financial Liabilities Ratio			
Net Financial Liabilities			
Total Operating Income	51%	51%	51%
<p><i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i></p>			
Adjusted Operating Surplus Ratio			
Operating Surplus			
Total Operating Income	1.5%	1.8%	(1.7)%
<p>Adjustments to Ratios</p> <p><i>In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.</i></p>			
Adjusted Net Financial Liabilities Ratio			
Net Financial Liabilities			
Total Operating Income	52%	51%	51%
3. Asset Renewal Funding Ratio			
Asset Renewals			
Infrastructure & Asset Management Plan required expenditure	95%	116%	134%
<p><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></p>			

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

Note 16. Uniform Presentation of Finances

\$ '000	2022	2021
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The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.

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

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

Income	75,723	71,739
less Expenses	(74,127)	(70,450)
Operating Surplus / (Deficit)	1,596	1,289
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(9,504)	(8,758)
add back Depreciation, Amortisation and Impairment	11,104	10,684
add back Proceeds from Sale of Replaced Assets	43	261
	1,643	2,187
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(5,655)	(9,715)
add back Amounts Received Specifically for New and Upgraded Assets	1,544	5,632
add back Proceeds from Sale of Surplus Assets (including investment property, real estate developments & non-current assets held for resale)	31	12
	(4,080)	(4,071)
Net Lending / (Borrowing) for Financial Year	(841)	(595)

Note 17. Leases

Council as a lessor

Leases Providing Revenue to the Council

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

\$ '000	2022	2021
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Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:

Not later than one year	538	436
Later than one year and not later than 5 years	1,841	1,664
Later than 5 years	1,286	877
	3,665	2,977

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

Note 18. Superannuation

The Council makes employer superannuation contributions in respect of its employees to Hostplus Super 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 (10.00% in 2021/22; 9.50% in 2020/21). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

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

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

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

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of 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 2022

Note 19. Interests in Other Entities

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

\$ '000	Council's Share of Net Income		Council's Share of Net Assets	
	2022	2021	2022	2021
Council's Share of Net Income				
Joint Ventures	441	66	3,928	3,314
Total Council's Share of Net Income	441	66	3,928	3,314

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

(a) Carrying Amounts

\$ '000	Principal Activity	2022	2021
Southern Region Waste Resource Authority	Management of waste and waste facilities	3,928	3,314
Total Carrying Amounts - Joint Ventures & Associates		3,928	3,314

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 made a provision of \$13.7m in the accounts for landfill restoration which is considered reasonable.

(b) Relevant Interests

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2022	2021	2022	2021	2022	2021
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	
	2022	2021
Opening Balance	3,314	3,227
Share in Operating Result	441	66
Share in Other Comprehensive Income	173	21
Council's Equity Share in the Joint Venture or Associate	3,928	3,314

Note 20. Non-Current Assets Held for Sale & Discontinued Operations

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

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

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

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

1. Land under roads

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

At reporting date, Council controlled **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 13 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 15 to their Financial Statements for the year ended 30 June 2022.

Note 22. Events after the Balance Sheet Date

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

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

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

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

Note 23. Related Party Transactions

Key Management Personnel

Transactions with Key Management Personnel

The Key Management Personnel of the Council include the Mayor, Councillors, Alwyndor Management Committee CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 30 persons were paid the following total compensation:

\$ '000	2022	2021
The compensation paid to Key Management Personnel comprises:		
Short-Term Employee Benefits	1,136	1,270
Post Employment Benefits	18	16
Payments to Mayor and Elected Members	402	375
Development Assessment Panel Independent Members, Alwyndor Management Committee	53	46
Total	1,609	1,707

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

City of Holdfast Bay

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

Note 24. 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 2022

\$ '000	Consolidated		Excluding Alwyndor	
	2022	2021	2022	2021
Income				
Rates	39,060	37,977	39,060	37,977
Statutory Charges	2,801	2,263	2,801	2,263
User Charges	8,882	7,754	3,401	3,249
Grants, Subsidies and Contributions	14,743	15,515	3,138	3,490
Investment Income	363	191	21	31
Reimbursements	4,046	3,575	520	380
Other income	5,387	4,398	1,347	1,204
Net Gain - Equity Accounted Council Business	441	66	441	66
Total Income	75,723	71,739	50,729	48,660
Expenses				
Employee Costs	35,007	32,712	17,892	17,090
Materials, Contracts and Other Expenses	26,258	25,240	19,442	19,472
Depreciation, Amortisation and Impairment	11,104	10,684	9,861	9,449
Finance Costs	1,758	1,814	641	603
Total Expenses	74,127	70,450	47,836	46,614
Operating Surplus/(Deficit)	1,596	1,289	2,893	2,046
Asset Disposal and Fair Value Adjustments	(2,340)	(1,379)	(1,476)	(1,365)
Amounts Received Specifically for New or Upgraded Assets	1,544	5,631	1,466	5,631
Net Surplus/(Deficit)	800	5,541	2,883	6,312
Other Comprehensive Income				
Amounts which will not be classified subsequently to operating result				
Asset Disposal and Fair Value Adjustments	157,837	5,567	154,485	5,567
Share of Other Comprehensive Income - Equity Accounted Council Business	173	21	173	21
Total Other Comprehensive Income	158,010	5,588	154,658	5,588
Total Comprehensive Income	158,810	11,129	157,541	11,900

City of Holdfast Bay

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

Note 24. Comparative Financial Reporting (continued)

\$ '000	Consolidated		Excluding Alwyndor	
	2022	2021	2022	2021
Statement of Financial Position				
as at 30 June 2022				
ASSETS				
Current assets				
Cash and Cash Equivalents	5,079	19,200	842	443
Trade and Other Receivables	6,276	4,000	3,216	2,421
Total current assets	11,355	23,200	4,058	2,864
Non-current Assets				
Financial Assets	12,403	1,133	861	1,133
Equity accounted investments - Council Business	3,928	3,314	3,928	3,314
Other Non-Current Assets	2,339	4,497	2,339	4,497
Infrastructure, Property, Plant & Equipment	894,636	732,135	854,056	694,277
Total non-current assets	913,306	741,079	861,184	703,221
TOTAL ASSETS	924,661	764,279	865,242	706,085
LIABILITIES				
Current Liabilities				
Trade and Other Payables	42,372	39,818	8,795	6,099
Borrowings	1,073	1,473	1,073	1,473
Provisions	5,197	4,706	3,312	2,908
Total Current Liabilities	48,642	45,997	13,180	10,480
Non-current liabilities				
Borrowings	13,365	14,439	13,365	14,439
Provisions	491	490	282	292
Total non-current liabilities	13,856	14,929	13,647	14,731
TOTAL LIABILITIES	62,498	60,926	26,827	25,211
Net Assets	862,163	703,353	838,415	680,874
EQUITY				
Accumulated Surplus	185,662	185,045	183,360	180,304
Asset Revaluation Reserve	670,086	511,893	655,055	500,570
Other Reserves	6,415	6,415	-	-
TOTAL EQUITY	862,163	703,353	838,415	680,874

of Holdfast Bay

es to and forming part of the Financial Statements
 ie year ended 30 June 2022

e 24. Comparative Financial Reporting (continued)

	Consolidated		Excluding Alwyndor	
	2022	2021	2022	2021

Statement of Changes in Equity

ie year ended 30 June 2022

Accumulated Surplus

Balance at beginning of period	185,045	179,483	180,304	173,971
Surplus/(Deficit) for Year	800	5,541	2,883	6,312
By Accounted Council Business - asset				
Revaluation adjustment	(183)	21	(183)	21
Balance at end of period	185,662	185,045	183,004	180,304

Intangible Revaluation Reserve

Balance at beginning of period	511,893	506,326	500,570	495,003
(Loss) on revaluation of I,PP&E	157,837	5,567	154,485	5,567
By Accounted Council Business - asset				
Revaluation adjustment	356	-	356	-
Balance at end of period	670,086	511,893	655,411	500,570

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	-	-

NET ASSETS

	862,163	703,353	838,415	680,874
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	Consolidated		Excluding Alwyndor	
	2022	2021	2022	2021

Financial Indicators

ie year ended 30 June 2022

Operating Surplus Ratio	2.1%	1.8%	5.7%	4.2%
Financial Liabilities Ratio	51%	51%	43%	44%
Net Renewal Funding Ratio	95%	116%	92%	135%

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 2022, 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 2022, 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
PARTNER

Signed on the 28th day of October 2022,
at 214 Melbourne Street, North Adelaide, South Australia, 5006

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 2021 to 30 June 2022.

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 2021 to 30 June 2022 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
PARTNER

Signed on the 28th day of October 2022
at 214 Melbourne Street, North Adelaide, South Australia, 5006

General Purpose Financial Statements
for the year ended 30 June 2022

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of 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: 19/10/2022

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 2022, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



SAMANTHA CRETEN

Partner

DEAN NEWBERY

Dated this 28th day of October 2022

The background is a solid yellow color with white, hand-drawn style contour lines. These lines are irregular and wavy, resembling topographic map lines or perhaps stylized wood grain patterns. They are distributed across the entire page, with some areas having more closely spaced lines than others.

SOUTHERN REGION WASTE RESOURCE AUTHORITY ANNUAL REPORT

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Annual Financial Statements
for the financial year ended 30 June 2022

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 2022 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.



Chris Adams
Chief Executive Officer



Mark Booth
Chairperson

Date: 19 September 2022

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Statement of Comprehensive Income for the financial year ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000
Income			
User charges	2	10,534	11,774
Investment income	2	656	487
Other	2	2,309	454
Net gain - equity accounted Joint Venture	13	2,988	1,032
Total Income		16,487	13,747
Expenses			
Employee costs	3	951	1,131
Finance costs		1	-
Materials, contracts & other expenses	3	11,671	11,176
Depreciation, amortisation & impairment	3	936	1,002
Total Expenses		13,559	13,309
Operating Surplus		2,928	438
Asset disposal & fair value adjustments	3	13	140
Amounts received specifically for new/upgraded assets		-	-
Net Surplus		2,941	578
Other Comprehensive Income			
Changes in revaluation surplus - property, plant & equipment		1,153	-
Total Other Comprehensive Income		1,153	-
Total Comprehensive Income		4,094	578

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 2022

	Notes	2022 \$'000	2021 \$'000
Assets			
Current Assets			
Cash and cash equivalents	4	5,828	4,643
Trade & other receivables	4	2,501	3,008
Loan - Related Party	11,13	400	1,500
Total Current Assets		8,729	9,151
Non-current Assets			
Equity accounted joint venture	13	8,808	5,801
Property, plant & equipment	5	25,693	25,745
Total Non-current Assets		34,501	31,546
Total Assets		43,230	40,697
Liabilities			
Current Liabilities			
Trade & other payables	6	3,203	4,752
Provisions	6	119	128
Total Current Liabilities		3,322	4,880
Non-Current Liabilities			
Provisions	6	13,723	13,726
Total Non-current Liabilities		13,723	13,726
Total Liabilities		17,045	18,606
Net Assets		26,185	22,091
Equity			
Accumulated surplus		23,810	20,869
Asset revaluation reserve		2,375	1,222
Total Equity		26,185	22,091

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 2022

	Accumulated Surplus \$'000	Asset Revaluation Reserve \$'000	Total Equity \$'000
Balance at start of period - 1 July 2020	20,291	1,222	21,513
Net Surplus/ (Deficit) for Year	578	-	578
Other Comprehensive Income			
Gain on revaluation of property, plant & equipment	-	-	-
Transfers between reserves	-	-	-
Distributions to Member Councils	-	-	-
Balance at end of period - 30 June 2021	20,869	1,222	22,091
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

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 2022

	Notes	2022 \$'000	2021 \$'000
Cash Flows from Operating Activities			
Operating receipts from customers		13,334	11,450
Investment receipts		656	487
Operating payments to suppliers & employees		(12,228)	(9,920)
Finance payments		(1)	-
Net Cash provided by (or used in) Operating Activities	7	1,761	2,017
Cash Flows from Investing Activities			
Amounts specifically for new or upgraded assets		-	-
Sale of replaced assets	3	57	244
Distributions from equity accounted Joint Ventures	13	700	600
Contributions to equity accounted Joint Ventures	13	(703)	(513)
Expenditure on equity accounted contributed assets	13	-	(5,679)
Expenditure on renewal/replacement of assets	5	-	(634)
Expenditure on new/upgraded assets	5	(1,730)	(6,898)
Net Cash provided by (or used in) Investing Activities		(1,676)	(12,880)
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		1,185	(10,863)
Cash & cash equivalents at beginning of period	4	4,643	15,506
Cash & cash equivalents at end of period	4	5,828	4,643

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 2022

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 3A Local Government Act 1999 and Section 25 of the Local Government Implementation Act 1999, and has its principal place of business at 112 Bakewell Dr, Seaford Heights SA 5169.

3 Income recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Authority obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

4 Cash, Cash Equivalents and other Financial Instruments

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

Receivables are generally unsecured and do not bear interest.

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Notes to the Financial Statements

for the year ended 30 June 2022

Note 1 (cont.) – Significant Accounting Policies

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

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

5 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 2022

Note 1 (cont.) – Significant Accounting Policies

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% in 2021/22 (9.5% in 2020/21).

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 2022

Note 1 (cont.) – Significant Accounting Policies

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.

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
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.

11 Comparative Information

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

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Notes to the Financial Statements

for the year ended 30 June 2022

Note 1 (cont.) – Significant Accounting Policies

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 2022.

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.

16 COVID-19

Given the nature of the business activities undertaken by the Authority, there has been no restrictions imposed on waste processing operations of the Authority due to government enforced restrictions introduced as a result of the COVID-19 pandemic event.

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Notes to the Financial Statements for the financial year ended 30 June 2022

	2022 \$'000	2021 \$'000
Note 2 - Income		
User Charges		
Landfill Operations	10,534	11,774
	10,534	11,774
Investment Income		
Interest on investments	34	102
Rental income	622	385
	656	487
Other Income		
Other income	353	171
Joint Venture cost reimbursement *	1,956	283
	2,309	454
Note 3 - Expenses		
Employee Costs		
Salaries and Wages	829	1,092
Employee leave expense	(13)	(25)
Superannuation	99	98
Workers' Compensation Insurance	36	47
Less: Capitalised and distributed costs	-	(81)
	951	1,131
Materials, Contracts & Other Expenses		
Auditor's Remuneration	39	21
Board Expenses	52	36
Contractors	403	397
Fuels & oils	199	128
Equipment hire	28	10
Maintenance	292	450
Legal	52	160
Levies - EPA	8,137	9,570
Professional services	166	26
Joint Venture costs*	1,956	108
Sundry	347	270
	11,671	11,176

* Expenses recorded for the Southern Materials Recycling Facility relate to leasehold improvements undertaken on the recycling shed premises by the Authority which were reimbursed by the Joint Venture and recorded as income in Note2. The leasehold improvements are recognised as an asset by the Joint Venture.

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Notes to the Financial Statements for the financial year ended 30 June 2022

Note 3 - Expenses (cont)

	2022 \$'000	2021 \$'000
Depreciation, Amortisation & Impairment		
Buildings & Structures	314	184
Plant & Equipment	310	408
Office Equipment	6	8
Super Cell	156	205
Super Cell Capping	132	174
Post Closure Rehabilitation	15	19
Future Restoration Costs	3	4
Work in Progress	-	-
	936	1,002
Asset Disposals		
Proceeds from disposal	57	244
Less: Carrying amount of assets sold	(44)	(104)
Gain (Loss) on disposal	13	140

Note 4 - Current Assets

Cash & Cash Equivalents

Cash on Hand and at Bank	2,575	4,519
Short-term deposits	3,253	124
	5,828	4,643

Trade & Other Receivables

Debtors - general	2,394	3,008
Accrued Revenues	13	-
Prepayments	49	-
Sundry Debtors	45	-
	2,501	3,008

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Notes to the Financial Statements
for the financial year ended 30 June 2022

Note 5 - Property, Plant & Equipment

	2021 \$'000				2022 \$'000			
	At Fair Value	At Cost	Accumulated Depreciation	Carrying Amount	At Fair Value	At Cost	Accumulated Depreciation	Carrying Amount
Land	5,205	-	-	5,205	6,335	-	-	6,335
Buildings & Structures	560	5,810	(955)	5,415	560	11,637	(1,265)	10,932
Plant & Equipment	-	4,938	(2,718)	2,220	-	4,994	(2,950)	2,044
Office Equipment	-	172	(141)	31	-	122	(118)	4
Super Cell	-	8,970	(5,599)	3,371	-	8,988	(5,756)	3,232
Super Cell Capping	5,426	-	(2,570)	2,856	5,426	-	(2,702)	2,724
Post Closure Rehabilitation	6,143	-	(5,818)	325	6,143	-	(5,833)	310
Future Restoration Costs	4,228	-	(4,169)	59	4,228	-	(4,172)	56
Work in Progress	-	6,263	-	6,263	-	56	-	56
	21,562	26,153	(21,970)	25,745	22,692	25,797	(22,796)	25,693

SOUTHERN REGION WASTE RESOURCE AUTHORITY

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the financial year ended 30 June 2022

Note 5 - Property, Plant & Equipment

	2021 Carrying Value \$'000	Movement in Property, Plant & Equipment during the Financial Year					2022 Carrying Value \$'000
		Renewal / Replacement	Additions New/Upgrade	Disposals	Revaluation	Adjustment / Transfer	Depreciation
Land	5,205	-	-	(23)	1,153	-	-
Buildings & Structures	5,415	-	-	-	-	5,831	(314)
Plant & Equipment	2,220	-	-	-	-	134	(310)
Office Equipment	31	-	-	(21)	-	-	(6)
Super Cell	3,371	-	17	-	-	-	(156)
Super Cell Capping	2,856	-	-	-	-	-	(132)
Post Closure Rehabilitation	325	-	-	-	-	-	(15)
Future Restoration Costs	59	-	-	-	-	-	(3)
* Work in Progress	6,263	-	1,713	-	-	(7,920)	-
	25,745	-	1,730	(44)	1,153	(1,955)	(936)
2021 \$'000	19,319	634	12,577	(104)	-	(5,679)	25,745

* A transfer of Work in Progress totalling \$1,955 million to operating expenses occurred during the financial year as improvements to the recycling shed were agreed to be taken on by the Joint Venture as a leasehold improvement. A disclosure has been included in Note 3 to show the total cost of the project and the funds reimbursed by the Joint Venture to the Authority for works undertaken.

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Notes to the Financial Statements for the financial year ended 30 June 2022

Note 6 - Liabilities

	2022 \$'000		2021 \$'000	
	Current	Non-current	Current	Non-current
Trade & Other Payables				
Goods & services	3,186	-	4,752	-
Payments received in advance	17	-	-	-
	3,203	-	4,752	-

Provisions

Annual Leave	58	-	70	-
Long Service Leave	61	5	58	8
Super Cell Capping	-	7,980	-	7,980
Post Closure Rehabilitation	-	4,064	-	4,064
Future Restoration Costs	-	1,674	-	1,674
	119	13,723	128	13,726

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

An independent review and update of key assumptions and estimates included in the calculation of landfill capping and post closure liabilities is planned to be conducted in 2022/23. As part of the review and update to the liabilities, consideration will be given to key assumptions relating to the estimated remaining filling life and available capping techniques/technology. Details relating to the previous review of the landfill liabilities has been disclosed in Note 1.8.

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Notes to the Financial Statements for the financial year ended 30 June 2022

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:

	2022 \$'000	2021 \$'000
Total cash & equivalent assets	5,828	4,643
Less: Short-term borrowings	-	-
Balances per Cash Flow Statement	<u>5,828</u>	<u>4,643</u>

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

Net Surplus (Deficit)	2,941	578
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	936	1,002
Transfer of Work in Progress	1,955	-
Equity adjustment - Joint Venture	(16)	-
Net (Gain) Loss on equity accounted joint ventures	(2,988)	(1,032)
Net (Gain) Loss on disposal of assets	(13)	(140)
	<u>2,815</u>	<u>408</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	507	(778)
Net increase (decrease) in trade & other payables	(1,549)	2,411
Net increase (decrease) in other provisions	(12)	(24)
Net Cash provided by (or used in) operations	<u>1,761</u>	<u>2,017</u>

(c) Financing Arrangements

Corporate Credit Cards	20	18
Cash Advance Debenture (CAD) Facility*	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 2022

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 0.5% - 1.05% (2021: 0.3%).
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 2022

Note 8 - Financial Instruments

Liquidity Analysis

2022	Maturity			Non-interest bearing	Total
	≤ 1 year	> 1 year ≤ 5 years	> 5 years		
	\$'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

2021	Maturity			Non-interest bearing	Total
	≤ 1 year	> 1 year ≤ 5 years	> 5 years		
	\$'000	\$'000	\$'000	\$'000	\$'000
Financial Assets					
Amortised Cost					
Cash Assets	4,643	-	-	-	4,643
Receivables	-	-	-	3,008	3,008
Total	4,643	-	-	3,008	7,651
Financial Liabilities					
Payables	-	-	-	4,752	4,752
Borrowings	-	-	-	-	-
Total	-	-	-	4,752	4,752

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Notes to the Financial Statements for the financial year ended 30 June 2022

Note 9 - Commitments for Expenditure

	2022 \$'000	2021 \$'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	1,250
	79	1,250

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	402	404
Total	402	404

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)	7,913	466	Provision of waste disposal services
City of Holdfast Bay (Member Council)	1,446	115	Provision of waste disposal services
City of Marion (Member Council)	3,526	313	Provision of waste disposal services
Southern Materials Recycling Facility (Joint Venture)	3,309	362	Provision of waste disposal services
Southern Recycling Centre (Joint venture)	6,327	593	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.

In addition to the waste disposal services above, SRWRA undertook \$1.956 million of works to upgrade the Material Recovery Facility by the Southern Materials Recycling Facility Joint Venture. The income and expenses relating to this activity have been disclosed in Note 2 and 3.

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Notes to the Financial Statements for the financial year ended 30 June 2022

Note 12 - Uniform Presentation of Finances

	2022 \$'000	2021 \$'000
Income	16,487	13,747
Expenses	(13,559)	(13,309)
Operating Surplus / (Deficit)	<u>2,928</u>	<u>438</u>
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	-	(634)
Depreciation, Amortisation, Impairment and Movement in Landfill Provisions	936	1,002
Proceeds from Sale of Replaced Assets	57	244
	<u>993</u>	<u>612</u>
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets	(1,730)	(6,898)
Amounts received specifically for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets	-	-
	<u>(1,730)</u>	<u>(6,898)</u>
Net Lending / (Borrowing) for Financial Year	<u><u>2,191</u></u>	<u><u>(5,848)</u></u>

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Notes to the Financial Statements for the financial year ended 30 June 2022

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.

	2022 \$'000	2021 \$'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	1,164	677
New Capital Contributions	-	-
Share in Operating Result	1,140	1,087
Equity Adjustment	16	-
Distributions Received	(700)	(600)
Share in Equity of Joint Operation	1,620	1,164

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 2022

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.

	2022 \$'000	2021 \$'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	4,637	-
Capital Contributions (cash contribution)	703	513
Capital Contributions (transfer of plant assets)	-	5,679
Capital Contribution (conversion to loan)	-	(1,500)
Share in Operating Result	1,848	(55)
Share in Equity of Joint Operation	7,188	4,637

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 \$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 (FY21: \$1.5 million) as at the reporting date.

Expenditure Commitments

The Joint Venture has a \$3.956 million capital commitment as at reporting date relating to the construction of plant and equipment which is expected to be completed in the 2022/23 period.

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 2022

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 2022

Note 14 (cont.) - Fair Value Measurements

	Note	Level 1	Level 2	Level 3	Total
		\$	\$	\$	\$
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
2021					
Recurring fair value measurements					
Property, Plant & Equipment and Landfill Assets					
- Land	5	-	3,450	1,755	5,205
- 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		-	4,010	17,552	21,562

SOUTHERN REGION WASTE RESOURCE AUTHORITY

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2022

Note 14 (cont.) - Fair Value Measurements

(b) Disclosed fair value measurements

The following tables provide the level of the fair value hierarchy within which the disclosed fair value measurements are categorised in their entirety and a description of the valuation technique(s) and inputs used.

	Fair Value Hierarchy Level	Valuation Technique	Inputs Used
There has been no change in the valuation technique(s) used to calculate the fair values disclosed in the financial statements.	2	Market Value	Observable sales of similar properties – both vacant land and land with improvements
There has been no change in the valuation technique(s) used to calculate the fair values disclosed in the financial statements.	3	Cost Approach	Landfill assets unobservable inputs. The measure of these costs requires significant estimates and assumptions such as: discount rate, inflation rate, assessment of EPA requirements, the timing, extent and costs of the required activities and the estimated remaining airspace of the landfill.
There has been no change in the valuation technique(s) used to determine the value of parcels of land where there are restrictions as to use and sale of these assets.	3	Market Value	Land assets unobservable inputs. Some parcels of land are subject to restrictions as to use and sale and the value of these land assets has been determined after considering suitable market evidence and making necessary adjustments to account for these restrictions. These adjustments are usually unobservable inputs that are likely to have a significant effect on valuation.



Southern Region Waste Resource Authority

Audit Committee - Auditor Independence

Presiding Member Certification

I, Greg Connor, the person occupying the position of Presiding Member of the Southern Region Waste Resource Authority's Audit Committee, do hereby certify (for the purposes of Regulation 21 (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.



Greg Connor
Presiding Member

Southern Region Waste Resource Authority Audit Committee

22/8/2022
Dated



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SOUTHERN REGION WASTE RESOURCE AUTHORITY

GENERAL PURPOSE FINANCIAL STATEMENTS For the year ended 30 June 2022

Statement by Auditor

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

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

Tim Muhlhausler CA, Registered Company Auditor

Director

21 September 2022



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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 2022, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the 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 2022, and its financial performance and its cash flow for the year then ended in accordance with the Australia Accounting Standards, *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

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

Responsibility for the Financial Report

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

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

Auditor's Responsibility for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatements, whether due to fraud or error, and to issue 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

21 September 2022



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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 2021 to 30 June 2022 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 2021 to 30 June 2022.

Basis for Opinion

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance 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 2021 to 30 June 2022. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

The 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 2021 to 30 June 2022. 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

21 September 2022



**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's Board, 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 of the scope of the audit functions under the Local Government Act 1999

Mark Booth
Chairperson
Southern Region Waste Resource Authority

24 / 08/ 2022...

Date

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

I, Julia Grant, the person for the time being occupying the position of Acting Chief Executive Officer of the City of Onkaparinga, 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 of the scope of the audit functions under the Local Government Act 1999.


.....
Acting Chief Executive Officer
City of Onkaparinga

24/08/2022.
Dated

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

I, Tony Harrison, the person for the time being occupying the position of Chief Executive Officer of the City of Marion, 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 of the scope of the audit functions under the Local Government Act 1999.



.....
Chief Executive Officer
City of Marion

18 / 08 / 2022
Dated

The City of Marion acknowledges it is part of Kaurna land and recognises the Kaurna people
as the traditional and continuing custodians of the land.



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youtube.com/CityofMarion

marion.sa.gov.au



holdfast.sa.gov.au

Brighton Civic Centre 24 Jetty Road, Brighton SA 5048
PO Box 19 Brighton SA 5048

P 08 8229 9999 F 08 8298 4561

Glenelg Customer Service Centre and Library
2 Colley Terrace, Glenelg SA 5045

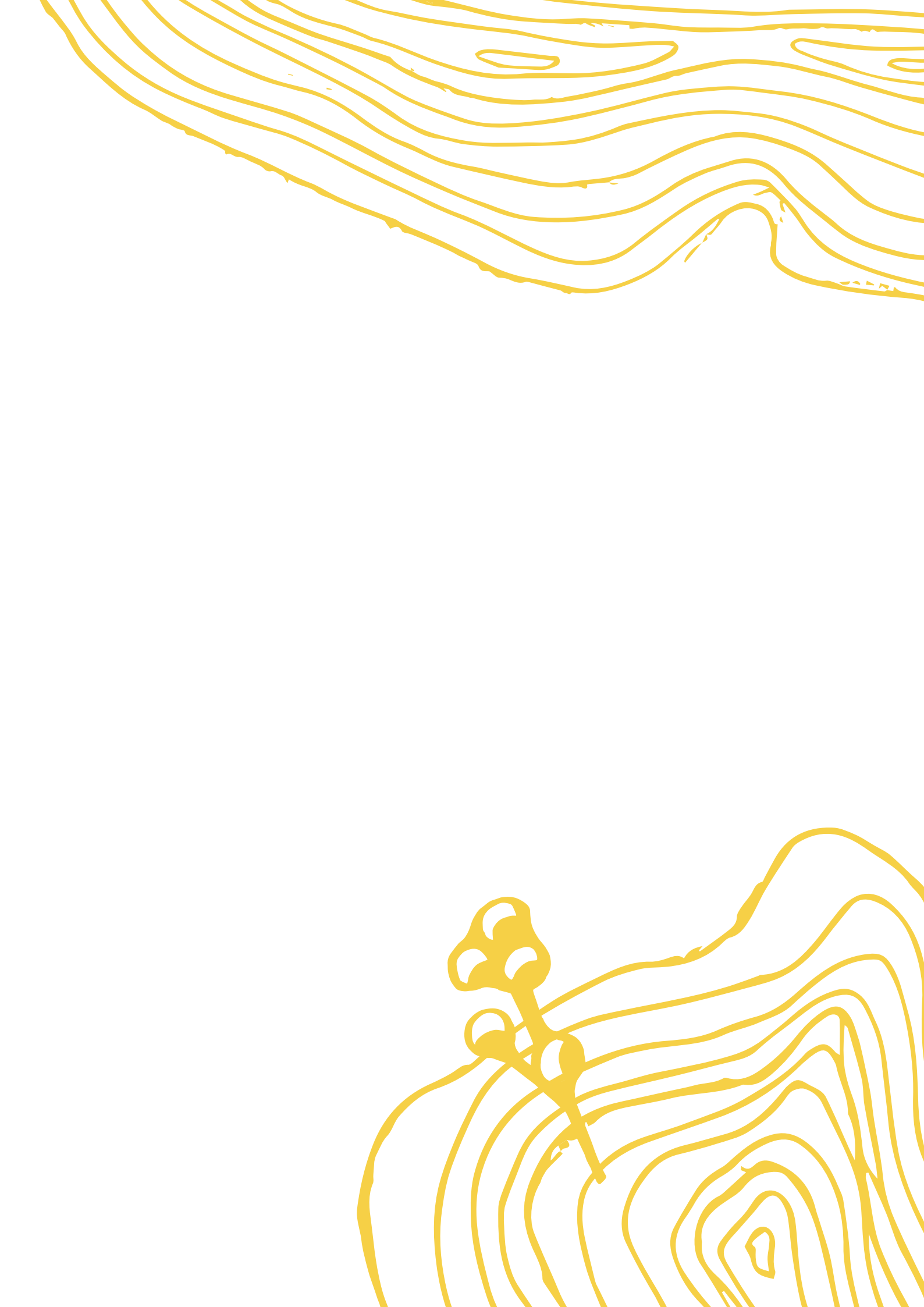
19 August 2022

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

I, Roberto Bria, the person for the time being occupying the position of Chief Executive Officer of the City of Holdfast Bay, 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 of the scope of the audit functions under the *Local Government Act 1999*.

Chief Executive Officer
City of Holdfast Bay

19/8/22
Dated





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