

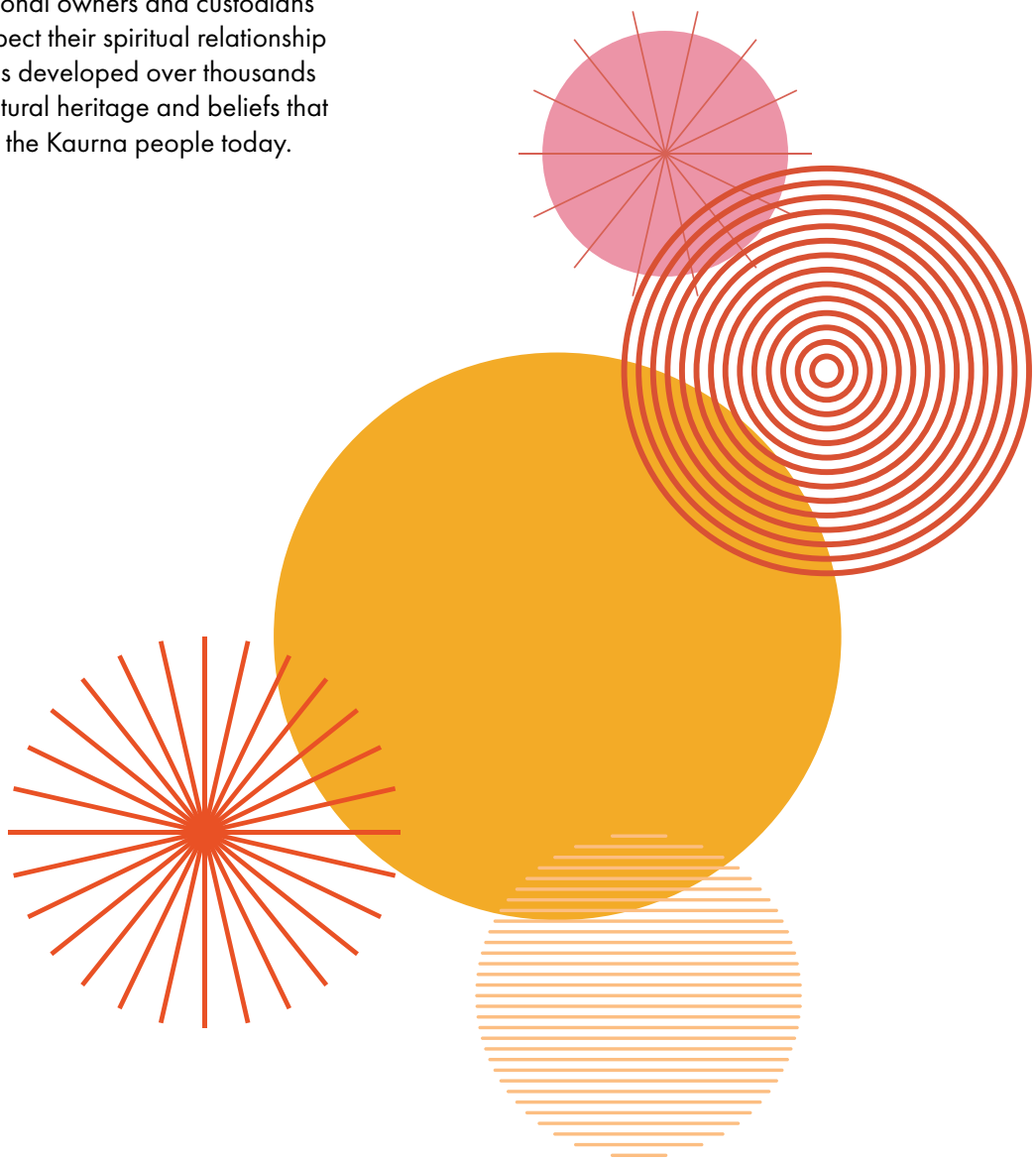
# Our Holdfast Annual Report 2023–24



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## Acknowledgment to Country

The City of Holdfast Bay acknowledges the Kaurna People as the traditional owners and custodians of the land. We respect their spiritual relationship with country that has developed over thousands of years and the cultural heritage and beliefs that remain important to the Kaurna people today.



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# Welcome to Our Holdfast

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This annual report is part of a strategic planning and reporting framework that guides Council's direction and measures our performance against the goals set out in the City of Holdfast Bay strategic plan—*Our Holdfast 2050+*.

This report records our achievements in line with the ambitious program of work outlined in the *Our Plan for Our Place Annual Business Plan 2023–24*.

## Our Vision

In Council's Strategic Plan *Our Holdfast 2050+* the vision is:

Protecting our heritage  
and beautiful coast, while  
creating a welcoming  
and healthy place for  
all in South Australia's  
most sustainable city.

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# Our Holdfast

## Adelaide's Favourite Coastal Destination

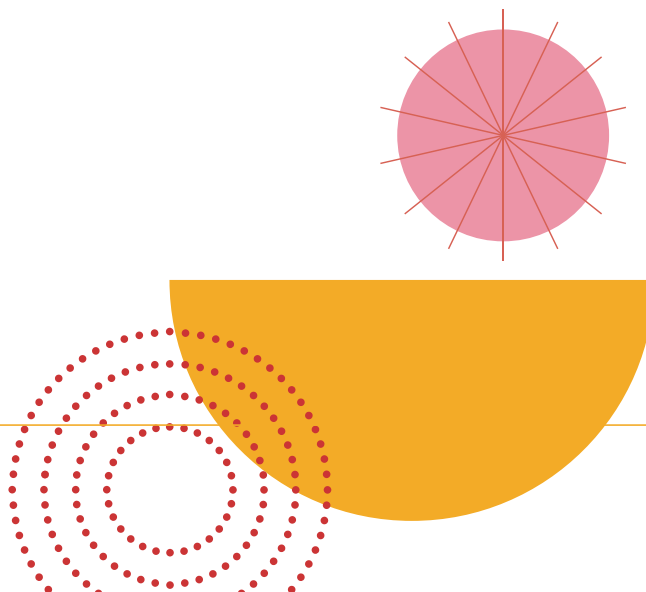
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For 65,000 years, Aboriginal people have inhabited the vast lands of Australia. The coastal environment of Holdfast Bay, with its freshwater lagoons and abundant plant and animal resources, was used for millennia as a meeting place for cultural celebrations,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

In 1836, Colonel William Light arrived on a ship named Rapid to survey the South Australian coast in search of a place for settlement. While the Rapid stood offshore near the mouth of the Patawalonga River, a storm blew in and the anchor held. Colonel Light consequently named the bay 'Holdfast Bay'.

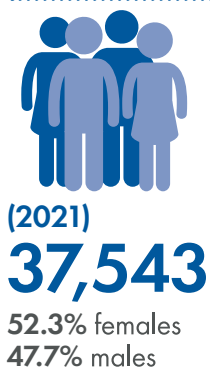
The Province of South Australia was proclaimed at Pathawilyangga in 1836, which became the municipality of Glenelg in 1855. Wituwaringga became the municipality of Brighton in 1858. In 1997, the City of Holdfast Bay was formed through the amalgamation of the Glenelg and Brighton councils.

Located just eleven kilometres from Adelaide's city centre and five minutes from Adelaide Airport, our city is now home to over 37,000 people and one of the most celebrated places to live, work and visit in the Adelaide metropolitan area. It boasts a beautiful natural environment; high-quality recreation and community facilities; superior health and education options; a vibrant tourism sector; thriving retail precincts; and a small light industrial area.



# Our Community

## TOTAL POPULATION



## VEHICLE USAGE

Private car is the most common travel method for journeys to work (80%). Public transport accounts for 8.5% and active travel (walking and cycling) 5%



## SNAPSHOT



### HIGH

- Average Income
- Education
- Housing Mortgages



### LOW

- Unemployment for those in the workforce, but the age group with the greatest number is not in the labour force.

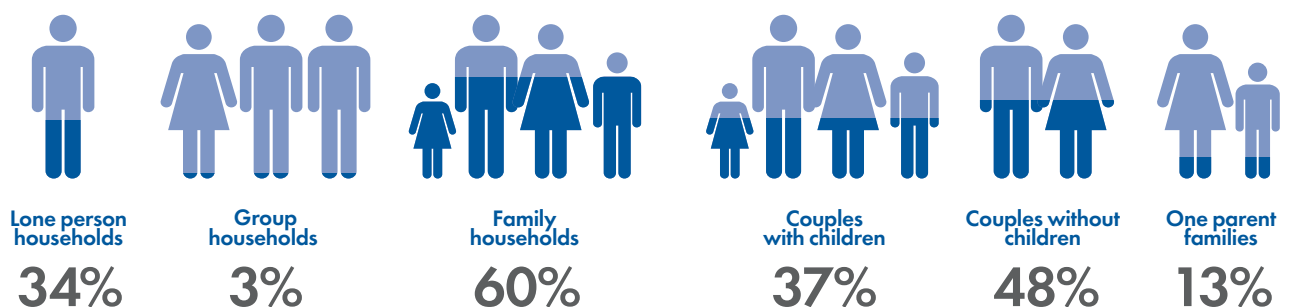
## MEDIAN AGE



## MOST COMMON AGE GROUP



## HOUSEHOLD TYPES



Source: ABS 2021

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# Message from the Mayor

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Welcome to the City of Holdfast Bay's Annual Report for 2023–24.

Our achievement's year-on-year are always impressive and only when we look back and reflect on the past 12 months, do we realise just how many great things we have achieved – both as a Council and as a community.

This year, more so than before, we celebrated a number of firsts – including a world-first – across many different areas of Council's business.

For the first time in its history, the 2024 Adelaide Festival was launched outside the city and opened on a warm February night on Glenelg Beach with the Australian and world premiere of Baleen Moondjan.

This major event, by creative visionary Stephen Page, was a celebration of our First Nations' stories and culture and the sacred resilience of Country.

Events of this nature contribute to Council's strategic aspirations to be recognised as the most vibrant arts and culture hub outside of the city centre.

Glenelg Beach was also the site for another Australian debut as part of the Adelaide Festival program of events. This came in the form of a life-size, hyper-real sperm whale which 'beached' on our sandy shores over the March long-weekend.

Called 'Whale', the theatre piece blurred the line between reality and fiction and brought with it a powerful statement about the environment and climate change.

It also attracted more than 100,000 people to the Bay over a weekend and garnered significant media coverage, locally and internationally.

Glenelg also played host to another arts festival during the winter of 2023, thanks to a collaboration with the producers from Gluttony, of Adelaide Fringe fame.

The Glenelg Winter Arts Festival held at Colley Reserve marked a significant shift from the traditional ice-skating model to a vibrant cultural celebration which attracted approximately 25,000 attendees who enjoyed a diverse line-up of 39 shows and workshops.

This two-week event enhanced Glenelg's reputation as a dynamic off-season destination and importantly, integrated local culture and commerce by hosting food stalls by Jetty Road, Glenelg traders, which in turn supported local businesses and enriched the festival experience.

There was a significant injection into the local economy, with an estimated \$24.8 million spent in Glenelg during the festival period, which was a 14% increase compared to the previous year's winter event.

The festival's success in drawing both locals and tourists underscored its potential as a staple in Adelaide's cultural calendar.

When Council developed its vision for the city, contained in *Our Holdfast 2050+*, a priority was to ensure Holdfast Bay remains a welcoming and healthy place for all.

This spirit of inclusion was evident this year across a range of activities, but none more so than the Kaurua signal fires event to mark Proclamation Day and the accessible beach days held over the summer months.



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On 28 December 2023, months of planning unfolded with a series of signal fires lit on the beach along Holdfast Bay's coastline, which followed the traditional Proclamation Day commemoration at the Old Gum Tree Reserve at Glenelg North.

Kaurna Elders and the Kaurna fire team from Firesticks - an Indigenous alliance across Australia reviving cultural burning and landscape management - with support from the City of Holdfast Bay, led this significant cultural event which the wider community was invited to take part in.

The signal fires were part of a joint approach by the Kaurna Nation, Firesticks and Council to provide further knowledge, truth-telling and education to our community around the significance of Proclamation Day, which signifies the founding of South Australia.

The revival of this cultural practice by Kaurna, which is a practice shared by many Aboriginal groups across Australia, acknowledged acts that took place in 1836, upon the arrival of colonial ships along South Australia's coastline.

The City of Holdfast Bay has built a respectful relationship with Kaurna, based on trust and a shared vision – to present the truth of colonial South Australia and the truth from a Kaurna perspective, equally.

Inclusion and accessibility were key features of the five accessible beach day events held over the 2023–24 summer months at Glenelg.

The City of Holdfast Bay partnered with Paraquadd South Australia and community volunteers to support more than 35 individuals to access the beach. In January 2024, the events were relocated to the newly constructed Disability Discrimination

Act (DDA) compliant ramp close to the Glenelg Jetty, and after an initial two-week trial of leaving the accessible mats out around the clock, they remained available for the rest of the season.

Making our public realm accessible is a critical part of including everyone in our city and it was so lovely to see the joy on the faces of people able to access the beach, who previously couldn't do so.

Accessibility is a key feature of the improvements at Glenelg Oval, which have taken place over many years.

Most recently, stages three and four of the masterplan were completed with new public toilets, including an accessible toilet, along with improved wheelchair access, spectator viewing area with a dedicated wheelchair viewing area and new cricket practice facilities for the Glenelg District Cricket Club.

It was also great to see the Glenelg Football Club win the 2023 SANFL Grand Final, which provided a significant boost to community pride.

Next to the oval, Margaret Messenger Reserve was upgraded with new fitness stations, a 3x3 basketball court and mini soccer goals with improved connectivity to Glenelg Oval.

This year, we began work on a much-improved Seacliff amenities block, which again has a focus on accessibility for all.

The new building includes five unisex toilets, one disability toilet and shower, an outdoor public shower area and handwashing station and improved beach ramp access for pedestrians and surf club vehicles onto our southern beaches.

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# Message from the Mayor

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An important aspect of the project is an upgrade of the area surrounding the new amenities building which will create continuous widened footpaths with more circulation space to improve access to the amenities area and beach for people with disabilities.

Another significant development in the area was the completion of the new kiosk at nearby Kingston Park.

Named Nest, it is located right next to the Brighton Beachfront Holiday Park with absolute beachfront views – and is accessible from the Coast Path or via the car park next to the holiday park.

Completed in April 2024, this beautiful new building includes indoor dining for 40 patrons, 42 seats in a shaded outdoor area, a takeaway servery, and both ambulant and disabled toilets.

Our connection to the coastline and our natural environment means that caring for our patch of the world is a constant area of focus in all that we do.

Council's comprehensive Green Living Rebates program was expanded further when we became the first Council on mainland Australia to offer rebates for e-bikes, which is helping us achieve our strategic goals of reducing community greenhouse gas emissions and increasing active transport.

The rebates came about when two electric cargo bike enthusiasts approached Council to suggest such a rebate and were pleasantly surprised that their idea was able to be instituted the next day.

Residents of the City of Holdfast Bay can now claim rebates of \$200 on e-bikes and regular cargo bikes. Rebates of \$300 are on offer for electric cargo bikes. This is now being promoted through local bike shops and was highlighted in an online feature article by the national organisation Bicycle Network.

Efforts to minimise waste sent to landfill are an important part of minimising climate change, but on the other side of the ledger we must also prepare for its impacts.

I was proud to launch the *Resilient South Regional Climate Action Plan 2024–29* alongside the Minister for Climate, Environment and Water, Susan Close, and the mayors of the cities of Marion, Mitcham and Onkaparinga in March 2024.

This plan provides a strategic roadmap for the next five years and is our collective commitment to continue to create a climate resilient region for southern Adelaide, with healthy and diverse natural environments, low emissions and connected communities.



**Amanda Wilson**  
Mayor  
City of Holdfast

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# Message from the CEO

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I am delighted to provide this message for the 2024–25 Annual Report as acting Chief Executive Officer of the City of Holdfast Bay. I took on this role in August 2024 after the retirement of our former CEO Roberto Bria.

I had the pleasure of working with Roberto for eight years, firstly as a colleague when he was a General Manager like myself, and then for the past six years after he was appointed CEO.

Over my many years with City of Holdfast Bay, I have seen the professional, highly skilled and committed staff we are lucky to have in our organisation and who all strive to make Holdfast Bay a wonderful place to live, work, stay and play.

In this past year, it has been a delight to see that many of them have been nominated for, or won, significant accolades or awards for projects, collaborations and initiatives – all of which are well deserving of further recognition.

This year's awards and recognition were many and varied.

As mentioned in the Mayor's Message, the 2023 Proclamation Day events included a series of signal fires which were lit on the beach along Holdfast Bay's coastline.

The signal fires were part of a joint approach by the Kurna Nation, Firesticks and Council and took many months of planning and collaboration which culminated on 28 December in what was a poignant and significant cultural event that we are proud to have been involved with.

This event was named the winner of the Excellence in Community Partnerships and Collaboration, which were announced at the Local Government Professionals Australia 23rd Annual Leadership Excellence Awards.

Notably at these awards, the City of Holdfast Bay had three finalists in different categories, which is the equal second highest number of finalists in South Australia.

Members of Council's Assets team were finalists in the Excellence in Infrastructure Delivery award for the Pine Gully Restoration project.

And our Council-wide implementation of weekly green-lid FOGO (food organics garden organics) collections was among finalists for the Excellence in Environmental Leadership and Sustainability category.

On the national stage, members of our Field Services team won a national award for Excellence in Sports Fields and Grounds Management presented by The Australian Sports Turf Managers Association.

The award recognised the work they do to maintain the excellent playing surface at Glenelg Oval, which plays hosts to both winter and summer sports, namely football and cricket, as well as school sports days and other community activities.

At the recent SA Volunteer Awards, organised by Volunteering SA and NT, our Volunteer Services Coordinator was shortlisted for Volunteer Manager of the Year award.

This award honours a volunteer manager for their outstanding contributions to the profession and we are lucky to have more than 300 volunteers who contribute so much to our community.

In the past year, our volunteers have dedicated approximately 59,400 hours this past year, translating to an economic value of \$2.769 million. The contribution our volunteers make is invaluable and they are greatly appreciated by Council and our community.

This year, inclusive participation and integrating volunteers in diverse roles across the city was

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# Message from the CEO

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the focus of the volunteer program, which resulted in expanded opportunities to support community members with disabilities.

A new initiative in collaboration with Minda Inc, to integrate people living with intellectual disabilities into volunteering roles, saw five volunteers successfully placed with plans for further expansion.

It also established reciprocal volunteering opportunities with Minda Inc to enhance the range of roles available and further enrich community service options.

The Holdfast Habitat Heroes, our environmental volunteers, received a special commendation in the Invasive Species Council's 2023 Froggatt Award.

These annual awards are given to those who have made a major contribution to protecting Australia's native plants and animals, ecosystems and people from invasive species and the Holdfast Habitat Heroes have been proactively working over the past 15 years to identify and control invasive species in the dunes.

In September 2023, at the Institute of Public Works Engineering Australasia South Australia Excellence Awards, the Pine Gully Restoration project won the category of Excellence in Water Project. This was in recognition of the transformation and restoration of this hidden natural space for the community to enjoy through significant stormwater, revegetation, access and amenity improvements.

The Glenelg Ice Cream Festival was a finalist in the Tourism Industry Council South Australia 2023 South Australian Tourism Awards, in the Festivals and Events category, which recognises festivals and events that enhance the profile, awareness and appeal of the destination they are held in, as well as creating economic impact, increased visitation and community involvement.

The Ice Cream Festival has become a staple on our summer event's calendar, with an estimated 40,000 people flocking to Jetty Road, Glenelg and the foreshore this year with plans now well underway for the 2025 event.

As well as awards and recognition, Council has been at the forefront of significant changes and has proven itself a leader time and time again.

The City of Holdfast Bay was the first council in South Australia to change its bin collection frequencies so that red-lid landfill bins are collected fortnightly and green-lid Food Organics Garden Organics (FOGO) bins are collected weekly.

This enabled our community to reach an outstanding 71% diversion of waste away from landfill – a South Australian first which has also prompted other councils to trial their own weekly FOGO bin collections.

This outstanding effort by our community also achieved a reduction in greenhouse gases that are produced when food and other organic items are sent to landfill.

Residents can now choose from several flexible waste collection options if they need to choose to upsize a bin or stay with the old service, but it is heartening to see 73% of residents participating in the sustainable service.

This commitment to reduce landfill was further supported by a grant from Green Industries SA for the installation of three trial public FOGO bins, which have been installed in Glenelg's Moseley Square and Chapel Plaza and next to the Brighton jetty.

These green FOGO bins are positioned with normal landfill and recycling bins, which have shelves on the side for 10c cans and bottles. All compostable items can go in these new bins,

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including wooden cutlery, bamboo and cardboard food containers, compostable cups and food scraps. These bins make it easier to keep waste out of landfill, diverting appropriate contents to industrial composting for South Australian farmers.

As well as being a fabulous place to live, work and play for residents, we are in the unique position of being one of the most visited places in the metropolitan area.

Data from Tourism Research Australia shows that Holdfast Bay attracted more than 1.3 million visitors, who stayed 554,000 nights and contributed \$316 million in visitor expenditure towards the local economy.

The visitor economy continues to be important particularly for our traders and businesses. Most of these are small businesses that employ many local people and are supported by visitors and residents alike.

Creating a welcoming and healthy place for all also saw a range of activities aimed at younger people in our community. While older people do make up a significant proportion of our demographic, as a small geographic area with 10 schools, we also have an important component of young people in our city.

This year saw the launch of new youth programs, co-designed with members of the HoldUp Youth Committee, which specifically targeted teenagers and engaged 120 young participants in various activities.

Programs included entrepreneurial opportunities through the expansion of youth maker markets and a SWOTVAC (study without teaching vacation) care pack initiative, which engaged close to 300 senior high school and university students. This program was aimed at alleviating stress during the exam periods and promoting mental health awareness.

In 2023–24, two of the city's community centres transitioned back to Council management. The Holdfast Bay Community Centre was previously managed by the YMCA and the Glenelg North Community Centre by the Glenelg Brass Band.

The move back to Council management created an opportunity to enhance the services provided and hopefully broaden their appeal to a wide cross section of the community. This strategic move ensures that these centres continue to deliver outstanding outcomes and contribute positively to our community's wellbeing.

The teams responsible for maintenance and renewal of our assets once again delivered an extraordinary number of projects across the city.

More than 5,576 linear meters of roads were resealed; 4,150 linear meters of kerbs were renewed; 3,927 linear metres of footpaths were repaired and 91 kerb ramps were upgraded to meet Disability Discrimination Act (DDA) requirements.

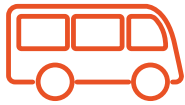
The construction of a signalised koala crossing on King George Avenue, Hove adjacent the McAuley Community School was also completed. This project significantly improved pedestrian safety for students and for people who frequent the Holdfast Bay Community Centre.



**Pamela Jackson**  
Chief Executive Officer  
(Acting)  
City of Holdfast Bay

# 2023–24 Highlights

In 2023–24:



**7,930**

community transport trips helped residents get out and about



**5,535**

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



**551**

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



**100%**

renewable electricity used by Council



**4,459**

immunisations were administered at our local clinics



**428,349**

library items were lent



**297**

invaluable volunteers contributed 59,400 hours within council programs (\$2.76 million economic value)



**43,400**

phone enquiries resolved



**34**

Community Grants issued totalling \$41,010

**62**

Youth Achievement sponsorship grants totalling \$9,250



**21**

local businesses received shopfront grants



**1,366,000**

people visited Holdfast Bay

**804**

street trees were planted



**70%**

of waste was diverted from landfill



**539**

events held at Partridge House



**1,000+**

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

**600,000+**

people attended Holdfast Bay hosted events



**17**

bus stops improved



**5,576**

linear metres of road, 4,150 linear metres of kerb and 3,927 linear metres of footpath were maintained or replaced



**964**

development applications were processed



**310**

new dwellings were approved (valued at \$214 million)



# A Day in the Life

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

Nearly

**1,224**

items are borrowed from our libraries at Glenelg and Brighton



More than

**198**

people attend our four Community Centres



**535**

people visit the libraries



**32**

trips on the Community Wellbeing bus



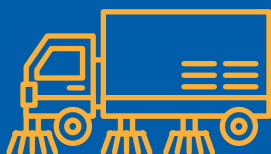
**60**

separate cleaning services are conducted at council buildings



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

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



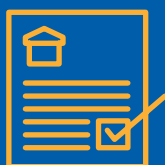
**174**  
**137**

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



**3,736**

page views on our website



**4**

Development Applications are processed and

**120**

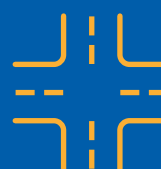
online forms are received



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



**22 linear metres**

of roads resealed

**17 linear metres**

of kerbs renewed



**3**

trees planted



**16 linear metres**

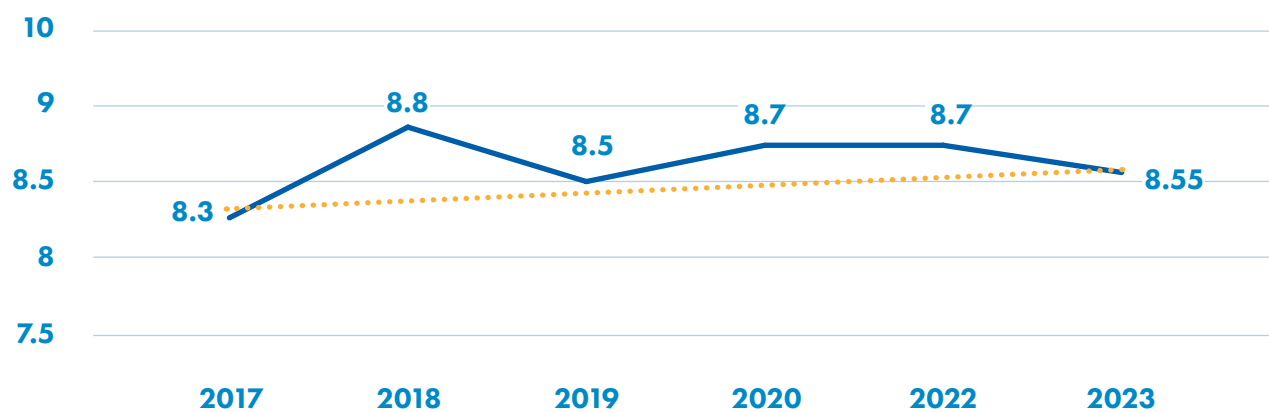
of footpaths repaired



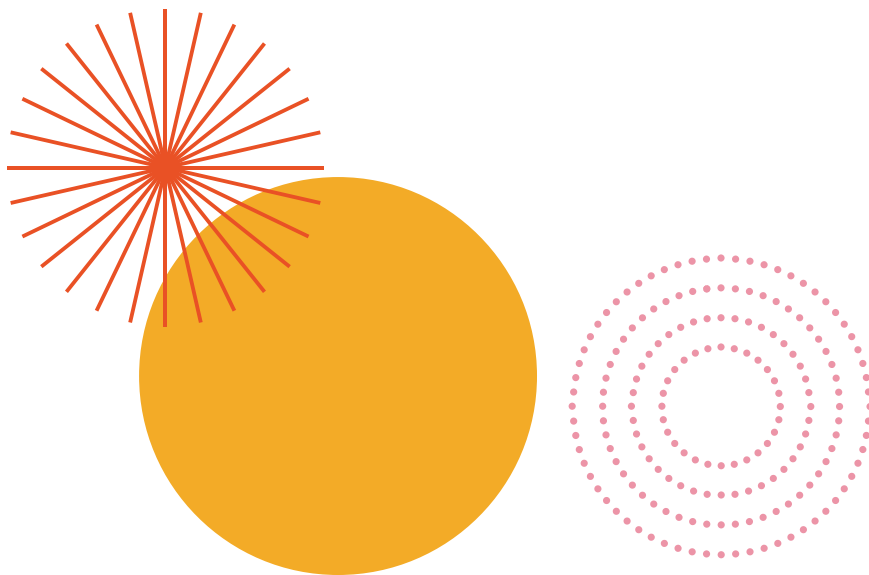
**73**

requests completed by our Field Services team

# Quality of Life Survey Results (2023)



The graph above shows that over the last six surveys the quality of life has remained very high with residents consistently rating Holdfast Bay as a great place to live.





# How you rated your council out of 10 (2023):



## COMMUNITY



**8.6**

Providing library services



**8.3**

Providing sporting facilities



**7.5**

Delivering services for the elderly and people with a disability



**8.1**

Providing programs and services that encourage a healthy and active lifestyle



**7.8**

Providing arts and cultural experiences



## PLACEMAKING



**7.1**

Maintaining roads and kerbing



**7.55**

Maintaining cycle networks



**8.7**

Access to shops, services and open space



## ENVIRONMENT



**8.1**

Maintaining beaches and coastal areas



**8.2**

Providing adequate waste management services



**Overall rating of Holdfast Bay as a place to live**



## ECONOMY



**7.8**

Encouraging a diverse range of businesses and services in the area



**7.85**

Supporting and promoting tourism and events



## CULTURE



**6.95**

Council provides good financial management and value for rates



**7.2**

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



**8.3**

Maintaining well laid out parks and reserves



**7.6**

Providing programs that foster social interaction and community wellbeing



**8.0**

Providing a sense of safety in neighbourhoods

This survey was conducted in May 2023 and reported in June 2023. In 2024–25 Council will institute a new type of community survey. As times have changed and people access information in very different ways it is important that our community surveys keep pace. The new survey will seek to engage a broader cross section of the community and focus more on the activities which Council provides or can influence.







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# Our Holdfast 2050+

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In November 2021 Council adopted a new Strategic Plan titled *Our Holdfast 2050+*. This Plan came into effect on 1 January 2022.

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

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

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

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

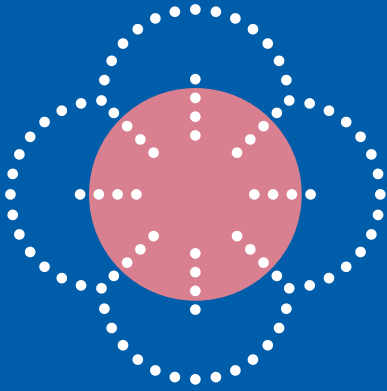
*Our Holdfast 2050+* has a focus on community—the people of Holdfast Bay as well as important infrastructure and assets. This recognises the need for a long-term, ambitious vision while allowing sufficient flexibility to adapt as conditions change and as our knowledge improves. *Our Holdfast 2050+* captures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

Protecting our heritage  
and beautiful coast, while  
creating a welcoming  
and healthy place for  
all in South Australia's  
most sustainable city.

This is supported by three focus areas:

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

The focus of *Our Holdfast 2050+* is on the city as a whole and the communities that work, live and play within it. To deliver this Plan the operations of the Council itself requires its own focus.



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# Wellbeing

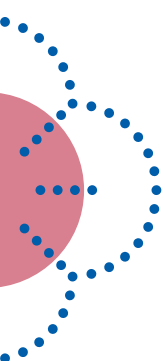
Good health and economic success in an environment and a community that supports wellbeing.

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## Kaurna Heritage and Culture

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

- › Regular meetings were held with Kaurna Elders to discuss Council projects and cultural initiatives and deliver outcomes that strengthen our communities' understanding of Kaurna culture, connection to place and our shared history.
- › Welcome to Country and/or Acknowledgement of Country continue to be embedded in community events and civic ceremonies.
- › Council provided a variety of workshops and training including cultural awareness, cultural heritage 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.
- › Kaurna Nation led the cultural focus of the 187th Proclamation Day ceremony at the Old Gum Tree on 28 December 2023, building upon the collaborative approach between Council and Kaurna to share our joint histories. This year's Proclamation Day commemorations for the first time, included a series of signal fires lit on the beach along Holdfast Bay's coastline. Kaurna Elders and the Kaurna Fire team from Firesticks – an Indigenous alliance across Australia reviving cultural burning and landscape management – with support from the City of Holdfast Bay, led this significant cultural event which the wider community were invited to take part in. At the 23rd Annual Local Government Professionals Australia Leadership Excellence Awards, Signal Fires won the Excellence in Community Partnerships and Collaboration award.
- › Identifying and managing cultural monitoring for projects on areas of Kaurna cultural heritage, as set out in The Heritage Research and Procedures Report.
- › Dual naming signage was applied on reserves and cultural sites throughout the city.
- › Reprinting and distribution of the 'On Kaurna Land' and Acknowledgement to Country cards that continue to be offered free to local residents, businesses and community organisations.



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# Wellbeing

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## Community Sport and Recreation

### Club Development

Council continued to assist and support local sporting clubs and recreation groups to develop positive and sustainable club management. This was achieved through workshops that support strategic planning, volunteer management, financial management and succession planning. Council also worked with individual clubs including the Brighton and Seacliff Yacht Club to progress grant funding opportunities for facility upgrades.

### Glenelg Oval Masterplan

Stages three and four of the Glenelg Oval masterplan were completed with the upgrades to Margaret Messenger Reserve and new playspace/fitness stations installed, along with a new 3x3 basketball court and mini soccer goals. New public toilets including an accessible toilet were also constructed, along with improved wheelchair access, spectator viewing areas and new cricket practice facilities for the Glenelg District Cricket Club.

### Somerton Park Tennis Club

The upgrades to the Somerton Park Tennis Club commenced including the reconstruction of all six courts, new competition standard lighting and new fencing. The upgrades will be completed in time for the 2024–25 summer season and will enable the club to host night matches, training and social tennis.

### Sporting and Community Club Leases and Licences

Council manages approximately 80 leases and licences that provide accommodation and facilities for the city's sporting and community groups. 25 of these tenancy agreements were renegotiated in the last 12 months, ensuring continuity of participation for the thousands of members and participants that rely on the many recreation and community clubs for their sporting and social pursuits.

### Playspace and Reserve Improvements

In 2023–24, Council upgraded the following playspaces and reserves;

- › Paringa Reserve playspace was upgraded with new equipment, shelters and seating in September 2023
- › Margaret Messenger Reserve was upgraded with a new playspace, fitness equipment, 3x3 basketball court, mini-soccer goals and BBQ shelter.



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## Community Wellbeing

### Community Transport

Community Transport services provided 7,930 one-way trips, providing essential connectivity for older residents to access critical services and participate actively in community life.

Highlights for the year included:

- › **Trips Provided**  
Facilitated crucial connectivity through 7,930 one-way trips for older residents.
- › **Volunteer Involvement**  
42 dedicated volunteers drove nearly all trips, underscoring the strong community involvement.
- › **Community Charters**  
Successfully conducted 80 charters, offering a community-based transportation option for various community groups to participate in activities across Adelaide.
- › **Mobile Shower Pilot**  
An eight-week pilot involved transporting mobile showers to support local emergency relief efforts, demonstrating our commitment to innovative community support solutions.

These activities support the strategic goals of enhancing mobility and accessibility for all residents, reducing social isolation, and fostering active ageing, which are key elements of the vision of *Our Holdfast 2050+* for a connected and inclusive community.

### Volunteer Services

Volunteer Services engaged 297 volunteers who dedicated approximately 59,400 hours, translating to an economic value of \$2.769 million. This emphasised inclusive participation by integrating volunteers in diverse roles across the city.

Highlights for the year included:

- › **Inclusive Volunteering**  
Expanded programs to support community members with disabilities, successfully integrating them into various volunteering roles, thereby enhancing service delivery and community engagement.
- › **Pilot Program with Minda Inc.**  
Launching a new initiative in collaboration with Minda Inc. to integrate people with intellectual disabilities into volunteering roles, successfully placing five volunteers, with plans for further expansion.
- › **Reciprocal Volunteering Opportunities**  
Establishing reciprocal volunteering opportunities with Minda Inc., enhancing the range of roles available and further enriching community service options.

These efforts advance the strategic objectives of promoting inclusivity, enhancing community engagement, and leveraging human capital to build a supportive, vibrant, and interconnected community, in line with the long-term goals of *Our Holdfast 2050+*.

We plan to strengthen our volunteer programs and community transport services, which are vital to maintaining a connected and accessible community. Enhancing these services will involve expanding our volunteer base and improving the efficiency and reach of our transport services. This will ensure that all residents, especially the elderly and those with mobility challenges, have access to necessary resources and community connections.

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# Wellbeing

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## Youth Initiatives

Our youth programs and events are designed to actively engage children and young people, contributing to the overarching strategic wellbeing outcomes. These initiatives prioritise youth participation, engagement, and co-design with the Council, providing platforms for young people to shape their community involvement and access opportunities tailored to their interests and needs.

Our targeted adolescent programming has successfully engaged a demographic historically harder to engage in Council programming, demonstrating our commitment to inclusivity and active youth engagement. These programs not only cater to the interests and needs of young people, but also encourage their active participation in community life.

Highlights for the year included:

- › **Engagement in Educational and Recreational Activities**

Successfully delivered four seasons of 'Play at the Bay' school holiday programming, engaging over 1,800 children and young people in a diverse range of educational, recreational, and creative activities.

- › **Youth Achievement and Recognition**

Administering 62 successful Youth Achievement Sponsorship grants, totalling \$9,250. These recognises and encourages the personal and academic achievements of young people within the community.

- › **Co-Design and Targeted Programming**

Launching new youth programs, co-designed with young people, which specifically targeted the 12–17 year-olds, engaging 120 young participants in various activities. This co-design process has been instrumental in ensuring that programs are relevant and appealing to our youth, leading to higher engagement and satisfaction.

- › **Innovation and Entrepreneurship**

Facilitating innovation and entrepreneurial opportunities through the expansion of Youth Maker Markets, providing a platform for 11 young business owners to develop and showcase their entrepreneurial skills.

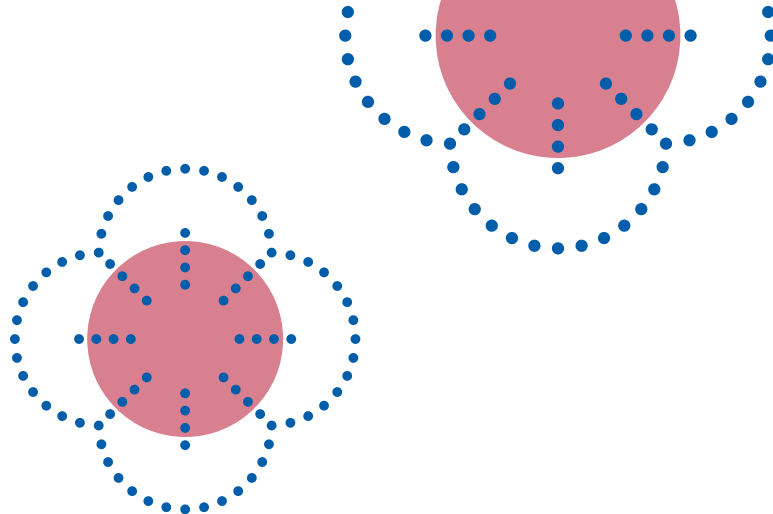
- › **SWOTVAC Care Pack Initiative**

Engaging close to 300 senior high school and university students in a co-designed SWOTVAC (study without teaching vacation) care pack initiative, aimed at alleviating stress during the main exam periods. This project not only supported students academically but also promoted mental health awareness. The success of this initiative demonstrates how targeted support can make a significant difference in the lives of young people at critical times in their educational journeys.

- › **Growth in Youth Volunteering**

Initiating new youth environmental volunteering roles, engaging up to 10 young people across two events, and actively involved young people in various youth network committees, fostering a strong sense of civic participation and community responsibility among participants.





### › **Inclusivity in Community Events**

Actively contributed to inclusivity measures through the addition of dedicated outdoor calming sensory zones within large-scale events like the Ice Cream Festival, further enhanced by partnerships with organisations like the Deaf Butterfly Effect and Guide Dogs SA.

We collaborated with local schools to support education opportunities that promote civic participation, engaging over 100 students in three projects designed to enhance their community involvement and skills. In part these supported gender equity through partnerships with local high schools, facilitating participation of young people in significant events like the Adelaide International Women's Day Breakfast.

The youth initiatives align with the strategic goals of enhancing youth engagement, fostering educational opportunities, and building pathways for young people to contribute to community life. This reflects the Holdfast Bay 2050+ vision of a dynamic community where young people are actively involved and valued

## **Community Centres**

The City of Holdfast Bay proudly operates four community centres that serve as vital hubs for fostering engagement, connection, and wellbeing among our residents. These centres are:

- › Glenelg Community Centre
- › Glenelg North Community Centre
- › Brighton Over 50s Community Centre
- › Holdfast Bay Community Centre.

The Holdfast Bay Community Centre and Glenelg North Community Centre, which were previously managed by the YMCA and Glenelg Brass Band respectively, successfully transitioned to council management in 2023–24. This transition has allowed us to directly oversee and enhance the services provided. This strategic move ensures that these centres continue to deliver outstanding outcomes and contribute positively to our community's wellbeing.

Highlights for the year included:

- › **Enhanced Accessibility**  
We increased onsite staff presence at Holdfast Bay Community Centre, improving service delivery and community interaction.
- › **Inclusive Initiatives**  
Notable programs included the volunteer gardening group from Minda Inc, promoting inclusivity and active participation in community life.
- › **Digital Advancements**  
Implementing the new digital booking platform, SpacetoCo, streamlining administrative processes and improving service efficiency.

# Wellbeing

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## › **Community Engagement**

Successfully conducting multiple community events and workshops that significantly increased local participation and engagement.

Our community centres provided spaces that encourage social, mental, and physical engagement. This is integral for achieving the objective of our strategic plan that 'our residents and visitors feel safe, healthy, and connected no matter their age or ability'.

## **Community Grants**

The Council allocated grants to a diverse array of initiatives designed to enhance community engagement, celebrate cultural diversity, advance environmental sustainability, and promote inclusivity. These grants aimed to boost community wellbeing, foster connections among community members, combat social isolation, and affirm our commitment to nurturing a supportive, vibrant, and dynamic environment.

Highlights for the year included:

### › **Grants Awarded**

We distributed grants totalling \$41,010 across 34 projects that fostered community connection and enhanced public spaces.

### › **Cultural Engagement**

Supporting events and projects that celebrated local heritage and fostered cultural connections, such as the "Bangladesh Night – A Tale of Bangladesh Through the Eyes of Children," which engaged young people in showcasing their cultural heritage and enhanced community pride.

## › **Environmental Stewardship**

Funding sustainable practices and green projects, like the "Green Waste Recycling Through Worm Farms" at Townsend Park Retirement Village, which reduced green waste and promoted environmental education.

## › **Health and Wellbeing**

Promoting active lifestyles and health awareness through community sports and health campaigns, exemplified by the "Shine a Light on Lung Cancer Community Walk," which raised significant awareness and funds for lung cancer research.

## › **Community Inclusion**

Facilitating inclusive events such as the "Minda Community Christmas Carols and Markets," a vibrant, family-friendly gathering that included performances, market stalls, and activities that engaged the whole community, demonstrating the power of inclusion and collective support.

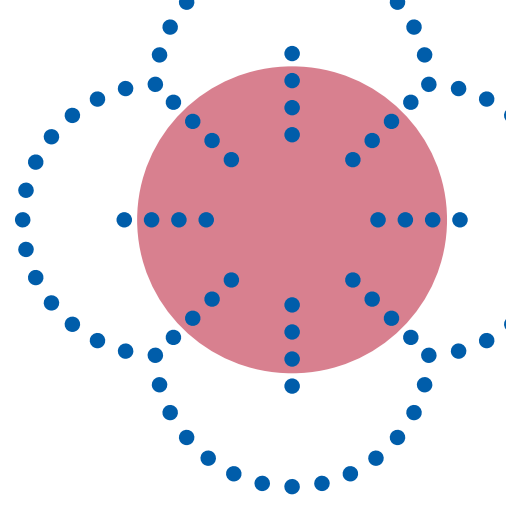
## › **Educational Enhancement**

Enhancing educational and recreational facilities to support lifelong learning and community development, with projects like the "Seacliff Recreation Centre Open Day" that offered free trials of various sports to engage local youth.

## › **Beautification and Safety Projects**

Improving public spaces through beautification projects and safety initiatives, making them more inviting and secure, such as the "Wall Art" project at Worn Again Op Shop in Glenelg that transformed a bland wall into a vibrant community feature.

These projects align with the strategic goals of enhancing wellbeing, fostering inclusivity, and promoting sustainability as outlined in *Our Holdfast 2050+*. By addressing these areas, the grants contribute directly to the vision of a dynamic, resilient, and culturally rich community.



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In the upcoming year, we are dedicated to expanding our community programs and enhancing service delivery, while continuing to refine our strategic initiatives. A key focus will be on supporting impactful projects through our community grants, which have made substantial contributions to fostering community engagement, promoting environmental sustainability, and enriching cultural diversity. These initiatives have demonstrated significant benefits, from reducing social isolation to enhancing communal spaces and engaging our youth in meaningful co-design processes.

## **Other Community Wellbeing Activities**

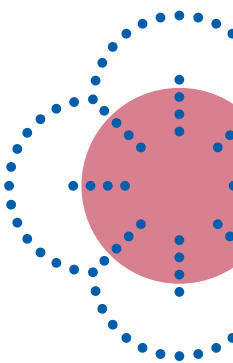
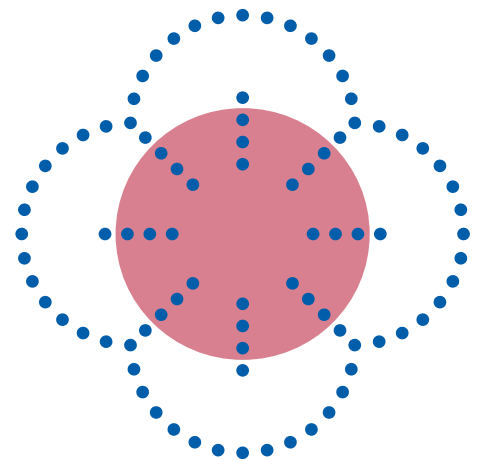
### **Street Meets**

Council supported 12 local "Street Meets" events, enhancing community connectedness and reducing social isolation in collaboration with Play Street Australia as part of their 1,000 Play Streets campaign.

This year we facilitated internal changes in traffic management for these community events, which activated community volunteers and reduced council expenditures. This improved operational efficiency and community involvement.

### **Wellbeing Hub**

We secured \$50,000 in seed funding from Preventive Health SA to establish a Wellbeing Hub at Holdfast Bay. This initiative supports a holistic approach to health and wellbeing, aligning with our strategic objective to enhance community health services and accessibility. Work has commenced on this initiative and will continue into 2024–25.





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# Alwyndor

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



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## 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.

Development of the 2024–27 Strategic Plan was a focus this year and delivery of initiatives and projects commenced in four themes:

- › Provide exceptional services and care
- › Maintaining a resilient, adaptive and sustainable business
- › Ensure a skilled and engaged workforce providing consistent person-centred experiences
- › Amplifying our impact.

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

Our strategic planning work included the development of a Digital Plan, a People Plan and a revised Work Health Safety Framework.

### Residential Care

Alwyndor’s residential care includes 144 residential, respite, transitional care and care awaiting placement beds. In 2023–24 our residential care occupancy rate remained steady with an average of 96%.

Our strategic focus included planning for our new model of care for people experiencing dementia, a model of reablement and continued commitment to the quality end of life care. Our focus on food and the dining experience has continued with great outcomes for our resident’s health, wellbeing and quality of life.

## Community Connections

2023–24 saw a targeted campaign to increase awareness of our range of Support at Home and Therapy and Wellness Services.

Our Support at Home service grew by 45% during the year to 551 home care packages and private clients. Home care packages include a full range of services from domestic support to complex clinical and end of life care. We have expanded our services as the selected provider for wider services, further increasing our footprint throughout the southern aged care region.

Therapy and Wellness programs are offered for individual clients and group settings at Alwyndor, in client homes, at the Holdfast Bay Community Centre, the Brighton Rugby Club, Kauri Community and Sports Centre and Hewitt Sports Centre. New services introduced this year include reformer pilates and massage.

Our services and classes also include:

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

## Day Respite

Our Day Respite program continues to grow in demand and offers half and full-day respite for carers by providing care and activities for loved ones. Indoor and outdoor activities are tailored to individual capability and need, and are provided together with any required clinical care and supports.

## Project Delivery

We commenced the process of reviewing and selecting a Human Resources Information System and Payroll platform to be implemented in late 2024. This is a platform that is integrated, easy to navigate and ensures improved accuracy and efficiency in the management of our employee and volunteer information.

Residential Specialisation and Optimisation is a multi-pronged project to optimise the ageing process through reablement, dementia care and restructure of resident units and staffing. The Reablement project has commenced with resident therapy classes and the planning for delivery of a residential gym space designed for physical, mental and social wellbeing.

Adopted in April 2024, the Digital Plan and People Plan projects commenced. The People Plan's focus is on employee relations; remuneration and benefits; workforce planning; talent acquisition and management; and organisational development. Our revenue and client numbers have grown rapidly over the last four years and our Digital Plan will ensure integrated services through a considered, coordinated, and consistent approach to technology investment.



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### Mobile Health Service

We launched our new Mobile Health Service which brings Therapy and Wellness services to clients in their own homes. We provide a comprehensive assessment and treatment services including Occupational Therapy, Physiotherapy, Exercise Physiology, Speech Therapy, Podiatry and Nursing. Our two vans are fully utilised and are also stocked with equipment and supports for clients to trial. We will add to this fleet in 2024–25.

### Accreditation

Alwyndor achieved full accreditation in all service delivery areas this year.

### Customer Experience

As a part of our commitment to the very best customer experience we monitor the quality and consistency of care and service delivery and ensuring client choice and control. These include:

- › A net promoter score (NPS) which asks survey respondents ‘How likely are you to recommend Alwyndor to a friend?’ Data collection began in January 2021 with Alwyndor continuing to score well above the benchmark of +44 for aged care. In general, an NPS score of +70 – +100 is rated as excellent and Alwyndor’s last measure was +89.
- › 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 we are proud of our score of 4.8 out of 5. This demonstrates that we welcome new clients with minimal complexity and demands.

- › Support at Home and Therapy and Wellness services scored an average satisfaction rating of 95%. This rated performance in ‘creating a welcoming environment with caring staff who provide responsive services which promote independence’.

### Aged Care Sector Reform

Alwyndor continues to respond to and implement the Federal aged care reforms with a focus on the development of appropriate governance systems and processes, policy and practice review and employee training and development.

Alwyndor complies with all requirements including the new Code of Conduct, the new National Quality Indicators and monitoring of the new satisfaction surveys in residential care.

A survey in early 2024 told us that residents feel safe and are treated with respect by staff, things are explained well, residents are encouraged to remain as independent as possible, and they would be very likely to recommend Alwyndor as a place of residence to others.

As required by the reform agenda, we implemented three Advisory Groups: a Quality Care Advisory Group consisting of community members and independent members who report to the Alwyndor Management Committee and two consumer groups, one in Residential and one in Community.

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# Wellbeing

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## 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 of highlights of the year were:

- › Provided 4,459 immunisations
- › Registration of 5,535 dogs
- › Reuniting 120 animals with their owners
- › 827 investigations for litter and local nuisance issues
- › 268 food safety assessments were undertaken. Allergen assessments have been included in the remit of food safety inspections and investigations. Nine food businesses required further enforcement action. Environmental Health Officers provided education to food businesses to assist them in meeting the new *Food Safety Standard 3.2.2a Food Safety Management Tools*
- › Patrolling traffic safety at schools up to twice a day during school days
- › Night patrols cover up to 150 km per night to keep a watch over our city and being available overnight to respond to complaints
- › 105 Mobile Food Vending Event Permits were issued
- › An extensive review of the new Temporary Street Traders Policy was undertaken and endorsed by Council
- › The number of immunisations has increased due to our new booking system and positive feedback has been received from the community in relation to the public immunisation clinics.

### Beach Patrols

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

### Rough Sleepers

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

### Immunisation

Higher levels of demand have been able to be met following improvements to the immunisation service.

### CCTV upgrades

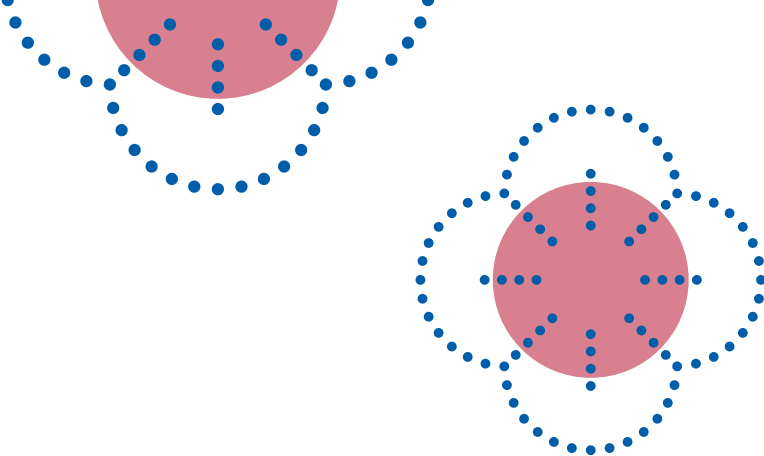
We also contributed to community safety by providing CCTV and public lighting in our council that deters crime and helps to create a safe environment for residents and visitors.

Upgrades to the Brighton, Seacliff and Glenelg wireless infrastructure were completed, at a cost of over \$100,000.

### Lighting Upgrades

Over \$600,000 was invested in upgrading, providing and maintaining our street lighting network. Across the city there are 3583 streetlights.





## 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 964 development applications and approved 310 new dwellings with a construction value of \$214 million.

### Greater Adelaide Regional Plan

The City of Holdfast Bay made a detailed submission to the Greater Adelaide Regional Plan Discussion Paper. This sought to protect the city's rich urban character and sensitive natural environment, whilst acknowledging the opportunities offered by its road and rail corridors to accommodate greater urban densities. Council's submission contributed to the Strategic Plan *Our Holdfast 2050+* by promoting the Vision of protecting our heritage and beautiful coast.

### 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. 227 benches currently have a commemorative plaque, most of them located on the beachfront.

## Buildings and Facilities

The Buildings and Facilities team provided renewal, maintenance and operational support for the City of Holdfast Bay's building assets.

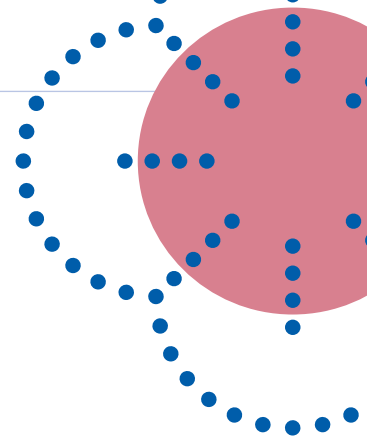
As part of the building portfolio, we operate 31 public toilet facilities that are available 17 hours every day of the year and are serviced daily. Council continually seeks to improve its public toilets for better accessibility, to promote public health and support community activities with these essential amenities for residents and visitors.

We delivered maintenance and cleaning services for Council buildings and facilities:

- › Cleaning – over 20,000 services at a cost of over \$750,000.
- › Maintenance and materials cost of over \$830,000.

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

- › Over 21,400 cleaning services this year across a range of building and Council assets.
- › Greater transparency around contract accountability and delivery of services.
- › More efficient response times and processing of reactive services requests.
- › Better management and alignment with service standards through training and auditing programs.



Council invested over \$1.5 million in renewal works to maintain community, sporting, civic and public facilities. These included:

## Community Facilities

- › Glenelg Library – fit out and painting
- › Holdfast Bay Community Centre – fit out
- › Glenelg North Community Centre – exterior paving.

## Heritage Assets

- › Rotunda roof replacement
- › Glenelg Town Hall – exterior repairs.

## Sporting Facilities

- › Glenelg Oval Grandstand – repairs
- › Somerton Surf Club – new roller doors
- › Brighton Sport and Social Club – new auto doors.

## Public Amenities

- › Broadway Public toilets – exeloo replacement
- › Gumtree Reserve Exeloo – internal finishes
- › Glenelg Town Hall – public toilet finishes.

## Commercial

- › Glenelg Oval – Function Centre – toilets.

## Administration Buildings

- › Glenelg Town Hall – air conditioning
- › Brighton Town Hall – air conditioning
- › Works Depot – lighting
- › Glenelg Town Hall – office accommodation.

## Communications

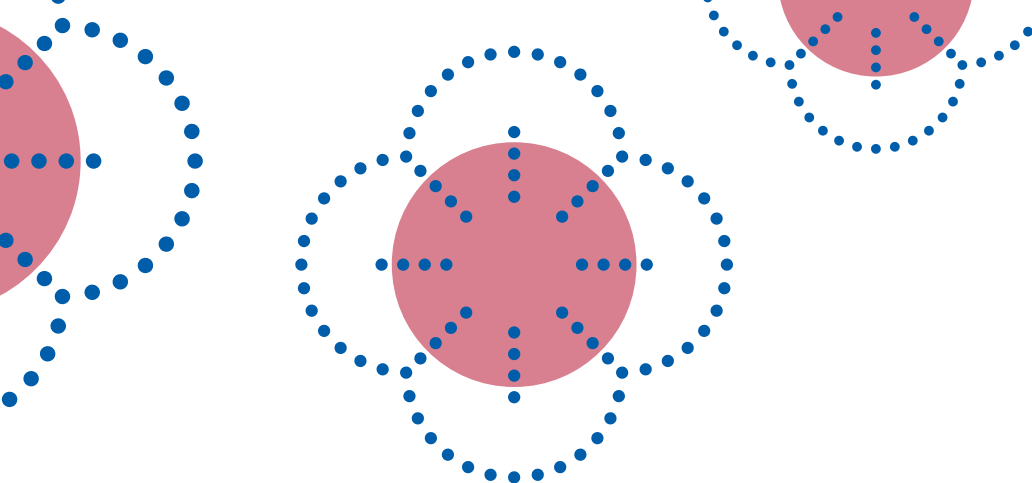
We are committed to communicating with our community in a clear and open way. This includes communicating via a range of traditional and digital media.

### Our Place magazine

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

### Newsletters

More than 6,600 people subscribe to receive our regular e-newsletters, including the fortnightly Holdfast News which features the latest council news, project updates and upcoming events. There are 3,100 subscribers to Holdfast News which has an average open rate of 54%. There are also newsletters for our libraries, sports clubs, Alwyndor and a Creative Holdfast newsletter that focuses on arts, culture and history information.



### Websites

We have five websites that provide information about and access to our services, events and projects. [Holdfast.sa.gov.au](https://holdfast.sa.gov.au) has more than 600 pages of up-to-date information, over 300 events listed each year, and we receive over 44,000 online request forms a year via the website.

In 2023–24 we successfully implemented an upgrade to the website that included additional features including a mapping tool to report an issue, a bin collection day finder tool and all public toilets added to the interactive location map. An accessibility feature was added to our engagement website, YourHoldfast.

The table below shows how our various websites are used.

Website	Users	Page views
City of Holdfast Bay	381,735	903,591
YourHoldfast	25,548	422,95
Jetty Road, Glenelg	132,538	243,013
Alwyndor	31,014	150,774
Partridge House	12,691	70,005

### Social Media

Social media and online platforms continue to be important tools to enable communication and engagement with our local community.

#### Facebook

Facebook is a staple social media platform used by a large proportion of the population, which we use to promote Council activities, major projects, events, exhibitions, library programs and community initiatives. In 2023–24:

- › At the end of June 2024, we had 14,010 Facebook followers and reached more than 500,000 Facebook accounts over 12 months.
- › We posted more than 400 times on our page, which included photos, videos and events.
- › The Facebook posts were shared 2,373 times by our followers.
- › A total of 37,241 likes or reactions, comments and shares.

Facebook posts about council’s accessible beach days were the most successful for the year.

In November 2023, a post to promote six future accessible beach days was shared 231 times and reached 142,834 accounts. It also garnered 276 comments and 2,088 reactions (likes and loves).

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## Instagram

Instagram is a tool we use to engage with our community with a particular focus on events; arts and culture; youth and library activations and tourism. In the 2023–24 year we:

- › Gained 477 more followers in the 12-month period, with 4,167 followers on Instagram to the end of June 2024.
- › Posted 139 on the Instagram page, complemented by 267 Instagram stories which are particularly useful for providing clickable links back to our website.
- › Published 37 reels, which are short-form videos with music, which were viewed 75,845 times.

Our most successful Instagram post for the 2023–24 year was in March 2024 with the Captain Boomer whale installation on Glenelg Beach, which was part of the Adelaide Festival. That video reached more than 7,993 Instagram accounts and was viewed more than 12,671 times. The video was also shared by 246 accounts.

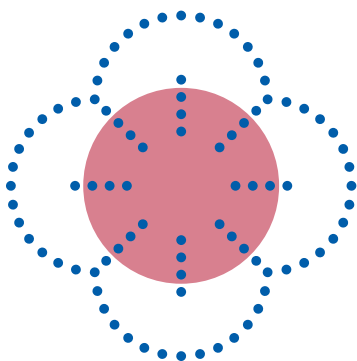
## Marketing and Branding

In 2023–24 we undertook a comprehensive refresh of the corporate and tourism brands. This initiative involved aligning the brands with our Disability Access and Inclusion Plan (DAIP), enhancing accessibility, and ensuring a modern and cohesive approach. The City of Holdfast Bay logo was slightly adjusted to enhance accessibility and improve co-branding opportunities.

## Marketing Campaigns

We undertook a wide range of marketing campaigns promoting various council services and events during 2023–24, including:

- › **Alwyndor Support at Home**  
Promoting Alwyndor services to the community.
- › **Council Events**  
Promoting major events such as New Year's Eve, Christmas Pageant, Glenelg Seafood Festival, Glenelg Ice Cream Festival, Brighton Winter Solstice and many library events.
- › **FOGO**  
Raising awareness about our weekly Food Organics and Garden Organics collection program.



GLENELG BRIGHTON SEACLIFF



Stay  
AND EXPLORE

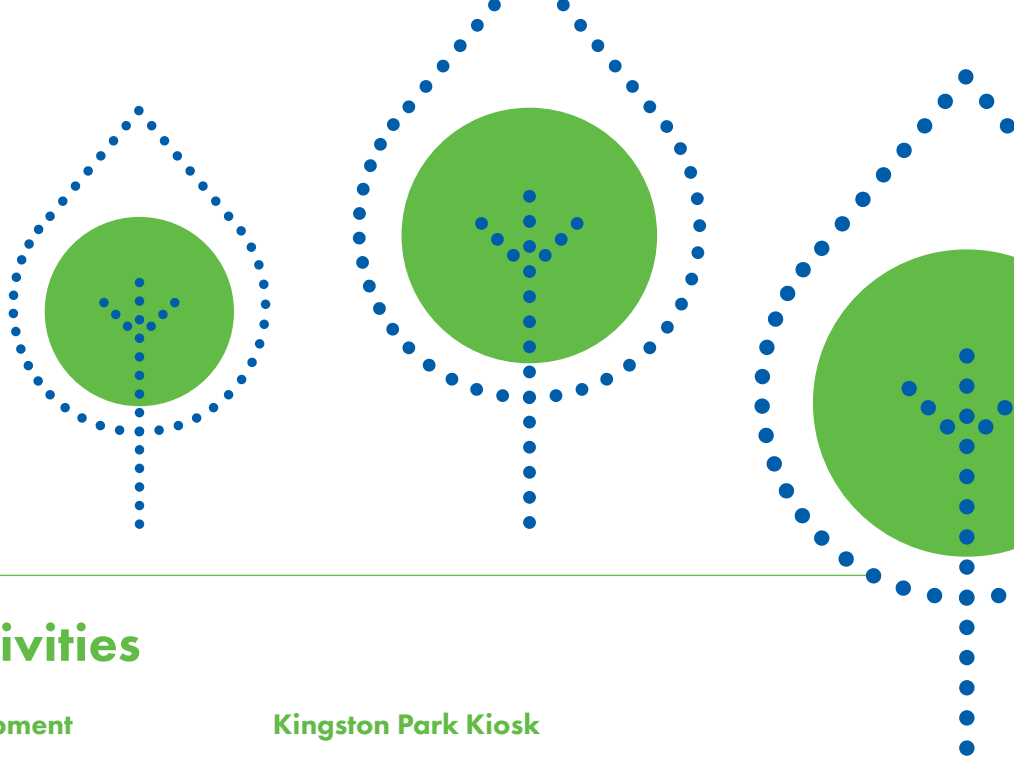




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# Sustainability

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



## Projects and Activities

### Former Buffalo site redevelopment

Construction commenced in mid-2024 and includes:

- › Re-alignment of the water frontage and interface with Wigley Reserve
- › Treatment of existing foundations of the former Buffalo replica
- › Importing fill material, and levelling of the site
- › Extension of rock revetment wall
- › New pavement, balustrade and landscaping such as additional turf and native plantings
- › New improved lighting, furniture, signage and artwork.

The surrounding area will create a continuous footpath with more circulation space to improve access and connectivity to the playspace, kiosk, car park and pedestrian loop around the Patawalonga.

### Sturt River Linear Path

The detailed design process continued including community consultation regarding the final path alignment with final designs due for completion in late 2024. Council will then be seeking external funding partners to assist in the path construction.

### Kingston House Reserve Tennis Courts

Council received a State Government grant to undertake the resurfacing and install new fencing of the two public tennis courts at Kingston House Reserve. This project was completed in April 2024 and courts are now available for use by the community.

### Kingston Park Kiosk

The construction of the Kingston Park kiosk, adjoining the Brighton Beachfront Holiday Park, was completed in April 2024 and is now a popular venue for locals and visitors. The new building includes:

- › Indoor dining for 40 patrons
- › 42 seats in a shaded outdoor area
- › A takeaway servery
- › Ambulant and disabled toilets.

### Brighton Beachfront Holiday Park upgrades

The next stage of the upgrades at the Brighton Beachfront Holiday Park were completed including a new maintenance shed and storage facility to consolidate back of house functions and provide flexibility in the park for future cabin developments. Old cabins were sold to make way for future additional car parking and new cabins.

### Seacliff Plaza Amenities Block

Construction of the new public amenities block commenced in April 2024. The new amenities building is located on the same level as the footpath and will include:

- › 5 unisex toilets
- › 1 disability toilet and shower
- › Outdoor public shower area and handwashing station
- › Improved beach ramp access for pedestrians and surf club vehicles.

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# Sustainability

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An important aspect of the project is an upgrade of the area surrounding the new amenities building, which will create continuous widened footpaths with more circulation space to improve access to the amenities area and beach for people with disabilities.

## Community Gardens

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

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

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

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

- › Individual and community plots
- › Seasonal workshops and working bees
- › Diversity within the gardens to include children's and sensory gardens
- › Social programs including morning/afternoon teas, arts, craft and food classes.

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

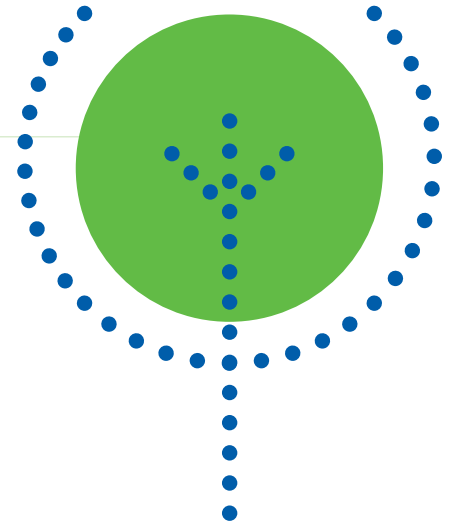
## Shopfront Character and Heritage Grants

During 2023–24 a grant scheme continued to support the conservation of our city's heritage premises and the character of our retail precincts. Aimed at encouraging people who own heritage listed or retail precinct properties to invest in maintaining their buildings, the grants proved very popular and were instrumental in helping to fund many important projects that enhanced the city's streetscape appeal. The grants supported conservation work for 22 heritage listed buildings, and shopfront enhancements to 21 business premises in 2023–24.









## 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 the climate, 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, including sand dunes, for native flora and fauna
- › Providing support for volunteer groups taking care of our natural reserves and dunes
- › Providing workshops and rebates for sustainable living
- › Holding Clean Up Australia Day and other community activities
- › Managing and improving waste collection services
- › Improving the diversion rate of household waste from landfill
- › Planting more than 800 trees
- › Continuing our participation in the Resilient South Regional Climate Partnership
- › Installing new water sensitive urban design features
- › Authorised Officer Training under the *Landscape South Australia Act 2019*, to access \$10,000 annually for pest plant and animal control from Green Adelaide.

### Our Climate

#### Resilient South Regional Climate Action Plan 2024–29

The Resilient South Regional Climate Action Plan was officially launched by Minister Susan Close, Minister for Climate, Environment and Water, and Mayors Amanda Wilson, Moira Were AM, Kris Hanna and Heather Holmes-Ross in March 2024.

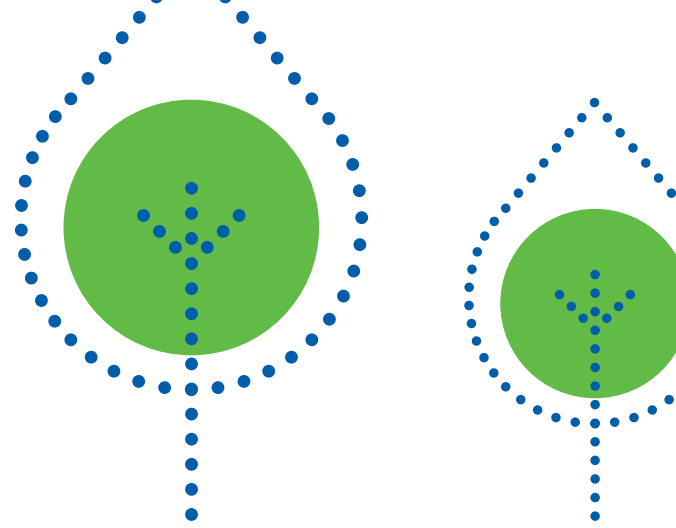
This plan is the Resilient South commitment to continue to create a climate resilient region for southern Adelaide, with healthy and diverse natural environments, low emissions and connected communities. The plan provides a strategic roadmap for the next five years.

### Carbon Neutral Plan

In 2019, Council recognised that the world is in a state of climate emergency.

In response to this, Council endorsed a target to become a carbon neutral organisation by 2030 and developed a Carbon Neutral Plan, providing a roadmap towards this target through undertaking greenhouse gas reduction activities between 2022 and 2030.

Building on the earlier achievements of the Carbon Neutral Plan (Fleet Transition Plan and 100% certified renewable electricity), Council has employed a Climate Data Officer to track and maintain our greenhouse gas emissions data and support related emissions reduction projects. This has enabled us to better manage the greenhouse gas inventory and significantly improve the accuracy of our emissions reporting. Better tracking of our emissions enables better decision-making and allows us to be more effective in our decarbonising strategy.

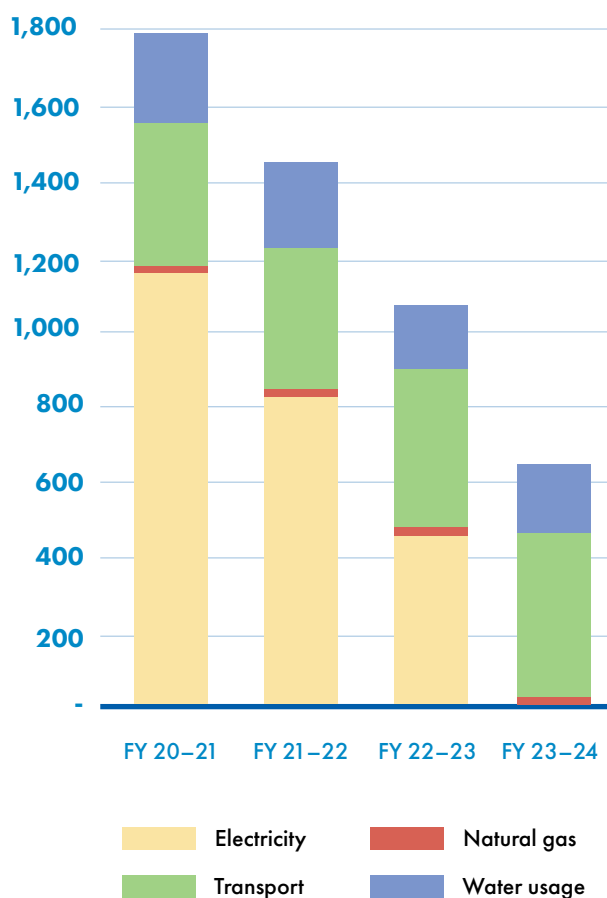


## Our carbon footprint

Greenhouse gas emissions are currently being tracked from electricity, gas, water use and vehicle fuel. Our emissions have reduced from 1,784 tonnes CO<sub>2</sub>-eq in 2020–21 (baseline year for the Carbon Neutral Plan) to 654 tonnes CO<sub>2</sub>-eq in 2023–24.

Most of the reduction has come from recent solar panel installations and the purchase of certified renewable electricity from our electricity suppliers.

This is a 60% reduction in our scope one and two emissions. Scope one emissions are “direct emissions” from sources that are owned or controlled by the council. Scope two emissions are the emissions released into the atmosphere from the use of purchased energy. However, most of our emissions are defined as scope three that come from purchased goods and services, which are very difficult to capture. We will be working on this in the coming years, including improving our sustainable procurement policies and procedures.



## Our Coast

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

## Our Nature

### Hooded Plovers

Holdfast Bay’s hooded plovers had two successful fledglings at the beginning of the season at Minda Dunes. These were believed to be the first chicks to fledge nationally. The pair had four nest attempts with nine chicks in total with seven lost to suspected predation or other factors and just two making it to fledging.

### 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.

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# Sustainability

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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 3,683 new plantings at the following locations:

- › Barton Gully: 83 plants
- › Pine Gully: 79 plants
- › Dunes: 1,630 plants
- › Minda Dunes: 363 plants
- › Kingston Cliff Face: 56 plants
- › Kingston House Reserve: 800 plants
- › Bob Lewis Reserve: 225 plants
- › Seacliff Railcare sites: 233 plants
- › Sullivan Street WSUD: 36 plants
- › Tweeddale Reserve: 148 plants
- › Cedar Avenue: 30 plants.

Weed control was undertaken by contractors at the following sites:

- › Barton Gully
- › Gilbertson Gully
- › Pine Gully
- › Dunes
- › Cedar Avenue
- › Tweeddale Reserve
- › Yurlo Wirra
- › Kingston House Reserve
- › Railway Terrace/Caroona Avenue
- › Silver Avenue
- › Fordham and Bob Lewis Reserves
- › Rockwalls
- › Pine Avenue.

Additional declared weed removal was undertaken by contractors in:

- › Gilbertson Gully
- › Dunes.

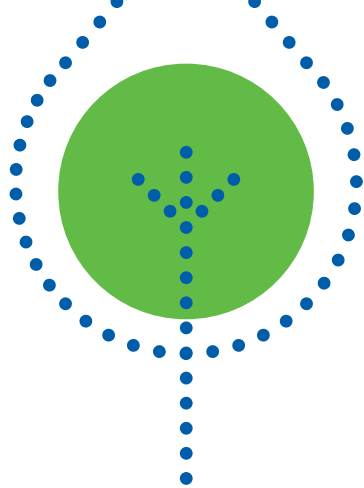
This year we gave away a total of 1,230 native plants to 188 residents through the Gazania Free Gardens Giveaway (a collaboration between Holdfast Bay, Green Adelaide and City of Marion), the NAIDOC Week Indigenous Plant Giveaway (a collaboration with Arts and Culture) and an additional Indigenous Plant Giveaway.

## Pine Gully Masterplan

The Pine Gully revitalisation project provided significant stormwater, revegetation, access and amenity improvements to create an enhanced natural space for the community to enjoy. The project included stormwater pipe installation, a rock-lined channel, a new trail, stairs for community access and landscaping.

The project was finalised with mulch spread across the new area, 3,135 tube stock planted by contractors, new fencing installed and plants watered twice monthly from October 2023 to April 2024. Council secured a Green Adelaide grant for \$150,000 to contribute to the revegetation and trail works.

This project won an award from the Institute of Public Works Engineering Australasia.



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## Rewilding

The Green Adelaide coastal team and the City of Holdfast Bay undertook a rewilding project for painted dragons at Minda Dunes. Surveys will be undertaken in summer to check on survivorship and a second translocation is being considered.

Bitterbush blue butterflies were released at Minda Dunes from a donor site in the north of Adelaide, which will hopefully be successful at establishing a new coastal population.

There was a grand opening for a new butterfly habitat garden at Minda Dunes, developed by the Friends of Minda Dunes and supported by Green Adelaide.

We re-introduced several threatened plant species working with Green Adelaide and the South Australian Seed Conservation Centre.

## Sustainable Resources

### Weekly FOGO (Food Organics Green Organics):

The City of Holdfast Bay was the first council in South Australia to change its bin collection frequencies so that red landfill bins are only collected fortnightly and green FOGO bins are collected weekly. This enabled our community to reach an outstanding 71% diversion of waste away from landfill – a South Australian first. It has also achieved a reduction in greenhouse gases that are produced when food and other organic items are sent to landfill. Residents can now also choose from several flexible waste collection options if they need to choose to upsize a bin or stay with the old service. It is notable that 73% of households in Holdfast Bay participate in the sustainable service, and those participants have an 83% landfill diversion rate.

## Public FOGO Bins

Funded by a grant from Green Industries SA, three public green (FOGO) bins were installed as a trial. One was installed in Moseley Square, one in Jetty Road, Glenelg and one near Brighton Jetty. All green bins are surrounded by normal landfill bins, which have shelves on the side for cans and bottles for the container deposit scheme. All compostable (not biodegradable) items can go in these new bins, including wooden cutlery, bamboo and cardboard food containers, compostable cups and food. As of 1 September 2024, more single use plastics will be phased out, including single-use coffee cups that are not recyclable or compostable. This will make it easier for people to dispose of all single-use food containers in these green bins and help to keep waste out of landfill, instead being diverted to industrial composting for South Australian farmers.

## Water sensitive urban design

A new planted swale system was constructed at Sullivan Street, Somerton Park, reducing ponding and volume of stormwater run-off.

Tree inlets were installed in 36 locations, promoting efficient water drainage and supporting tree health.

## Working Together

### Holdfast Habitat Heroes

We work closely with our nature volunteers who contributed more than 774 hours (equivalent to \$36,083), over 41 volunteer sessions, looking after our natural areas. Two species of rare plants were planted as a part of four of these activities. We also provided our volunteers, residents and partner groups with three learning opportunities, including butterfly habitat, microbat data analysis and coastal gardens workshops in collaboration with City of Marion and Green Adelaide.

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# Sustainability

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## Other Volunteer Groups

Volunteer effort was also contributed by the Friends of Minda Dunes, Friends of Pine Gully, Friends of Sturt River Landcare and Railcare at Seacliff. All groups are supported by, and work in partnership with, Council. This year we also worked with Brighton and Seacliff Yacht Club, McAuley Community School, Home Schooling Network and staff. We also started running activities as part of Play at the Bay.

## Community Planting Activities

This year six community planting events were held (Kingston House Reserve, Adelphi Crescent, Bob Lewis Reserve, Kauri Parade, Tweeddale Reserve and Seacliff Dunes). 63 volunteers attended contributing 567 hours, (equivalent to \$26,433) with 2,127 indigenous plants installed.

## Sturt River Greening Project – Shannon Avenue Reserve

This project is ongoing and this year we worked in the Shannon Avenue Reserve:

- › Order of 2,500 indigenous tubestock
- › Community engagement held on site with 20 attendees
- › Removal of encroaching declared weed, athel pine, on SA Water land
- › Installation of 16 TreeNet inlets
- › Installation of 17 juvenile river red gums
- › Two treatments to remove kikuyu in garden bed area
- › Mulch installed.

## Adelphi Crescent Verge Project

Trees For Life were successful in getting a grant from the Department for Infrastructure and Transport (DIT) to work with City of Holdfast Bay to add to our greening activities. The Environment and Open Space Teams collaborated with Trees for Life to green the verge on the corner of Adelphi Crescent and Brooklyn Avenue in Glenelg North with indigenous species. This involved:

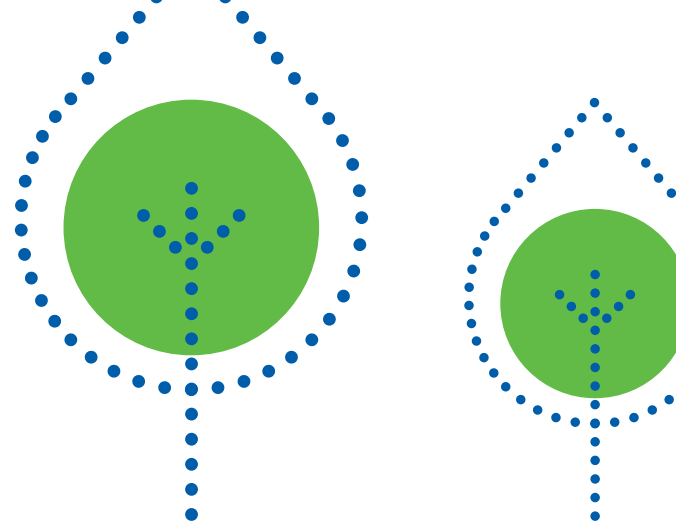
- › 1,122 indigenous plants
- › Communication with residents
- › Removal of weeds
- › Installation of mulch
- › Community planting event (reported in Events).

## Green Living

We held a range of Green Living workshops and events:

- › Six Nature Festival events
- › Two Green Living workshops
- › One free compost giveaway event
- › Clean Up Australia Day
- › Meet the Machines
- › OzHarvest NEST 6-week training course.

We provided Green Living rebates to 92 residents, including a new e-bike rebate, which was the second most popular item after gas-to-electric appliances. This was the first year that our Green Living budget was used before the end of the year.



## Economic Activation Plan

During 2023–24 an Economic Development Strategy was being developed that looks at an eight-year economic horizon for the city. Community consultation will occur during 2024–25 financial year to determine the aspirations of the strategy amongst the businesses, the community and key stakeholders.

The former Economic Activation Plan 2018–23 has completed 53 actions of a total 57 within the plan. These included supporting business through grants, training, access to data, precinct development, regional collaboration, tourism and business recovery and leveraging state and regional programs. Of the four actions not completed these were either reimagedined or not achieved due to changes in priorities relating to the after effects of the pandemic.

In June 2023, there were 3,592 actively trading businesses, providing 14,340 jobs. Approximately 97% are small businesses employing less than 20 people, with more than half having a turnover of less than \$200,000. This is an increase from 2021 when 85% had a turnover of less than \$200,000.

The sectors employing the highest proportion of people were:

- › Health care and social assistance services
- › Accommodation and food services
- › Retail trade.

The sectors with the greatest employment growth in 2023 were health care and social assistance services and education and training.

Spending patterns for the city indicated Holdfast Bay outperformed national trends during the Spring and Summer months, suggesting events and attractions help stimulate the local economy. Night-time spending increased overall, driven by greater levels of winter spending.

The Southern Business Mentoring program, in partnership with the cities of Marion and Onkaparinga continues to support Holdfast Bay businesses to grow and prosper. The program was successful in obtaining a State Government grant through the Office of Small and Family Business's Small Business Strategy to deliver additional subsidised mentoring sessions and workshops. The program offered mentoring for general business, retail and tourism, digital and strategic marketing, human resources, sustainability and grants and tendering.

### Glenelg Town Hall Pop Up space

The Glenelg Town Hall ground floor area provides temporary pop-up accommodation for small businesses interested in testing their product to market. The space serves as an incubator space for businesses to venture from home-based and market stall operations in a supported environment. Stores have ranged from homewares, gifts and accessories, fashion and small coffee cart operations. The flexible space is available for lease for up to six months.







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# Sustainability

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## Tourism and Marketing

The Tourism Recovery Plan 2023 was completed and reviewed with the report to be noted by Council in July 2024. The major objective of the Plan was to return visitation, nights stayed and visitor expenditure figures to pre COVID 19 levels as achieved in the 2019–20 financial year. Figures from Tourism Research Australia (year ending December 2023) show that Holdfast Bay had 1.366 million visitors, staying 554,000 nights and contributing \$316 million in visitor expenditure towards the local economy. Compared to pre-COVID levels:

- › Visitation was still down by 12%
- › Overnight Stays were down by 31%
- › Visitor Expenditure was up by 22%.

Overall, these results show that tourism for Holdfast Bay is doing well. Our domestic markets (intrastate and interstate) have come back to being on par with the results for 2019–20, while the international market is still recovering. The people who are visiting are spending a lot more while they are here but staying less nights. This means more work needs to be done to improve accommodation sales over the next 12 months.

The tourism branding for Holdfast Bay was updated in 2023–24. This improved branding was rolled out through signage (entry points, Moseley Square banner and Michael Herbert Bridge) and in all new marketing projects. These projects included:

- › Event Cinema advertising with Val Morgan
- › Adelaide Airport Welcome Sign advertising for LIV Golf and the AFL Gather Round
- › Print advertising with SA Life and SA Style magazines
- › Adelaide Concierge Map and Adelaide Visitor Guide.

Holdfast Bay was also chosen to host the 2024 Tourism Industry Council South Australia (TiCSA) South Australian Tourism Conference Welcome function, held in Mollys at the Colley Hotel in Glenelg.

The City of Holdfast Bay continues its relationship with the three other cities in the Western Adelaide Tourism Alliance (WATA), marketing the Western Adelaide region as Adelaide Beaches. We hosted a networking event in May 2024 with 75 attendees. The current WATA Tourism Destination Action Plan 2024 and Marketing Plan 2022–24 are currently under review. These plans will be updated over the next six months.



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# Sustainability

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## Events

Our community events are a vital contributor to the objectives of the *Our Holdfast 2050+*. This year, the city thrived with numerous events that bolstered community ties, attracted over 600,000 visitors, and showcased our commitment to environmental sustainability, cultural richness, and innovation. These events not only reinforced our community's cohesion but also aligned with our goals to enhance public spaces, support local economies, and maintain our cultural heritage, contributing significantly to the city's vision for a sustainable and inclusive future.

### Sea to Shore: Glenelg Seafood Festival

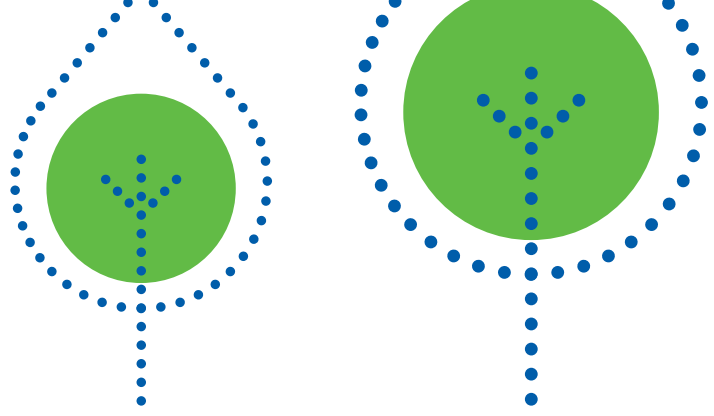
In 2023 the Sea to Shore Glenelg Seafood Festival returned for its second iteration to celebrate South Australia's rich seafood offerings. On 28 October from 11 am to 10 pm, the event unfolded along the Glenelg Foreshore and through Moseley Square into Jetty Road, attracting a total of 22,000 attendees. This year's Festival expanded its reach, featuring nine diverse food vendors on the foreshore and fifteen traders during the lively street party. Changes based on prior feedback enhanced the ease of movement from one venue to the next, reflecting a well-received evolution in event management.

The Festival directly boosts local tourism and economic activity, highlighting local culinary arts, and fostering community engagement and cultural celebrations. By bringing together local and external traders, the Festival also promotes Holdfast Bay's strategic vision of a connected,

vibrant, and economically sustainable community. The increased vendor variety and improved event layout contributed to a dynamic atmosphere, aligning with the strategic goals of enhancing public spaces and supporting the local economy.

### Glenelg Christmas Pageant

On 26 November 2023, the Glenelg Christmas Pageant once again captured the hearts of the community, marking the festive season's start at Holdfast Bay. With events spanning from Jetty Road to Moseley Square, including the new addition of accessible viewing areas, the Pageant was a spectacle of joy and entertainment for all. This year, approximately 25,000 attendees enjoyed a diverse lineup of floats, performers, and the beloved visit from Santa. This was all under the cheerful commentary of Alex Schultz and PJ Oaten who hosted a Channel 44 broadcast of the event. The Glenelg Sunset Markets again added to the activities on offer. The day was not only a celebration but also a significant boost for local commerce and community spirit, aligning with the strategic goals of promoting Glenelg's unique attributes and fostering community engagement.



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## Proclamation Day

On 28 December 2023, the City of Holdfast Bay marked the 187th anniversary of South Australia's Proclamation Day with ceremonies that celebrated both historical and contemporary cultural narratives. This year's observance at the iconic Old Gum Tree included traditional Kurna ceremonies, with an overnight camp and a smoking ceremony, symbolising a deep respect for the original custodians of the land. This was followed by the innovative Signal Fires event at Kingston Park, engaging the wider community in an immersive learning experience about Kurna communication traditions during colonial times. Kurna Elders and the Kurna Fire team from Firesticks – an Indigenous alliance across Australia reviving cultural burning and landscape management – with support from the City of Holdfast Bay, led this significant cultural event.

At the 23rd Annual Local Government Professionals Australia Leadership Excellence Awards, Signal Fires won the Excellence in Community Partnerships and Collaboration award.

These ceremonies reflect the city's commitment to foster community inclusivity and preserve local heritage while promoting cultural awareness. The event's incorporation of Kurna traditions not only honoured the Aboriginal heritage but also aligned with the city's strategic objectives of enhancing community wellbeing and strengthening cultural identity. This collaborative approach in conducting Proclamation Day aims to ensure the sustainable cultural enrichment of the Holdfast Bay community, reinforcing the city's role as a leader in promoting an inclusive and culturally rich society.

## New Year's Eve Celebrations

New Year's Eve 2023 in Glenelg and Brighton drew an estimated 60,000 revellers to a family-friendly, alcohol-free celebration highlighted by spectacular fireworks and lively DJ performances. This year's festivities featured enhanced crowd management and safety protocols, involving collaborations with local emergency services and government bodies. A detailed risk assessment and a fully operational Event Operations Centre ensured the night proceeded without major incidents, marking a return to the event's traditional size after last year's unusually high attendance. This mindful organisation and community engagement helped deliver a safe and joyous ringing in of the new year, underlining the event's role in fostering local community spirit and safety.

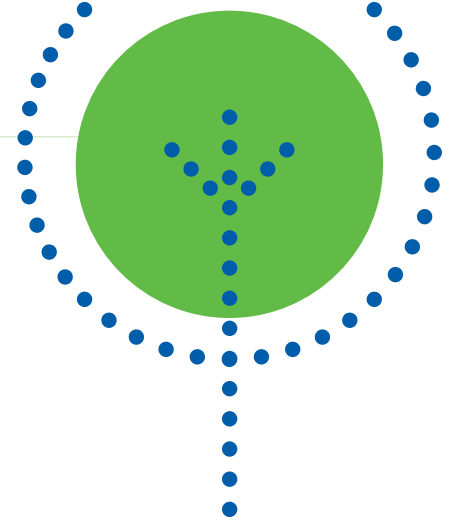
## Glenelg Ice Cream Festival

The 2024 Glenelg Ice Cream Festival, held on 12 January, was a delightful culmination of community and culture, drawing a record crowd of 35,000 attendees. This vibrant event transformed Jetty Road into an ice cream paradise, aligning perfectly with the festive summer spirit of South Australia's favourite beach destination. Featuring an expanded array of 11 external traders and numerous local activations, the Festival offered a rich tapestry of flavours and experiences, catering to a diverse audience. Key highlights included family-friendly activities and a new Sensory Zone, enhancing accessibility and inclusivity. This Sensory Zone is designed for people who have a sensory dysfunction or a sensory processing disorder.

This successful event not only boosted local business but also reinforced Glenelg's reputation as a prime location for community engagement and economic vitality, embodying the strategic goals of fostering a thriving, inclusive community as outlined in the *Our Holdfast 2050+* strategic plan.

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# Sustainability



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In September 2023, the Tourism Industry Council South Australia (TICSA) announced the Glenelg Ice Cream Festival as a finalist in the 2023 South Australian Tourism Awards.

## Tour Down Under – Race Start

The 2024 Santos Tour Down Under Women's Stage 2, hosted in Glenelg, was a milestone event, marking its first inclusion as a UCI World Tour stage. This also highlighted the City of Holdfast Bay's commitment to gender equality in sports. Held on 13 January, the event attracted significant attendance with its 104.2 kilometre route featuring a challenging 2,079 metres of climbing.

The race amplified the festive atmosphere, drawing both locals and visitors to enjoy a blend of elite sports and community engagement. The event's seamless execution demonstrated effective management and bolstered Glenelg's reputation as a prime destination for major events. This successful integration of sports and local culture not only entertained but also significantly contributed to the local economy and community spirit. This aligns with the strategic objectives of fostering economic and social vibrancy in a thriving environment.

## Australia Day

The 2024 Australia Day Ceremony at Jimmy Melrose Park on the Glenelg Foreshore witnessed the induction of 67 new citizens from 26 countries into the community. This significant occasion was highlighted by the announcement of the City of Holdfast Bay Australia Day award winners by Mayor Wilson. Recognitions included Peter Tidswell as Citizen of the Year and Josh Warne as Young Citizen of the Year. The Community Event of the Year was awarded to St Jude's Community Meal project,

and the Award for Active Citizenship recognized Greg and Richelle Patrick, Malcolm "Pip" Pearson, and Virginia Summers for their contributions. The ceremony, graced by distinguished guests such as Minister Penny Wong and other politicians, celebrated community contributions and the shared values that define Holdfast Bay, enhancing the city's vision of fostering a vibrant, inclusive community.

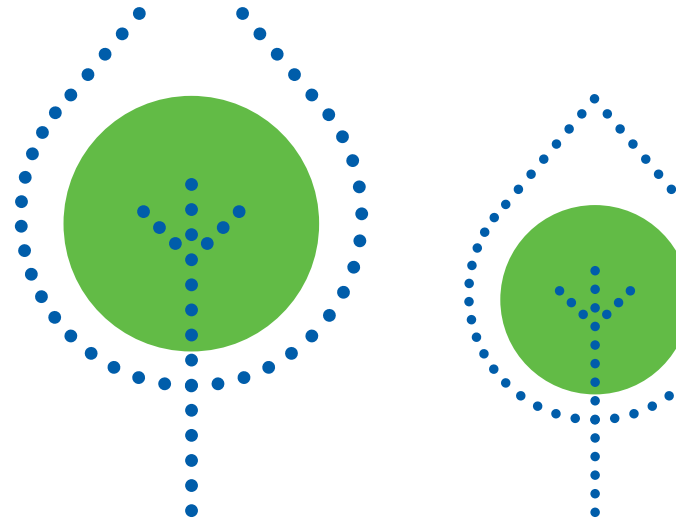
## Brighton Street Parties

The 2024 Brighton Winter Solstice, held on 22 June attracted 7,720 attendees—a record for the event. This street party, now a hallmark of the winter season, effectively infused local businesses with substantial economic benefits, particularly in the dining and entertainment sectors. The event's alignment with the broader community vision was evident as it fostered local connectivity and vibrancy, enhancing Holdfast Bay's appeal as a destination.

Leveraging strategic collaborations, the festival incorporated diverse attractions from live music to children's activities, enriching the community's cultural tapestry and strengthening local business involvement. Such initiatives underscore the festival's role in promoting community wellbeing and economic sustainability.

## Moseley Beach Club

The Moseley Beach Club completed its seventh season on the Glenelg foreshore from 2 December 2023 to 7 April 2024, with over 73,000 patrons attending. This season featured a fresh mix of Southeast Asian and European culinary influences, enhancing the beachside experience with delicious cocktails and food offerings. Notable was the "Taste of Greece" event series, which was particularly popular among both



locals and tourists, contributing significantly to the local economy. The Club enjoyed a growth of 9.23% compared to the previous year. This was bolstered by a 24.31% increased percentage of international visitors from 51 different nationalities.

The venue's infrastructure improvements, including extended boardwalks for better accessibility and improved site design resulted in a highly successful season. These efforts upheld the Club's reputation as a premier summer destination. Through strategic media engagements and social media platforms, the Moseley Beach Club effectively increased its brand visibility, reinforcing its role as a crucial component of Holdfast Bay's vibrant tourism sector.

### **MIX 102.3 Giant Wheel**

The 2023 season of the MIX 102.3 Giant Wheel, a beloved Glenelg landmark, surpassed expectations, drawing over 103,118 riders—a 7% increase from the previous year. This season was extended by two weeks and included more than fifty uses of the wheelchair-accessible gondola, emphasising inclusivity.

Key events like the Seafood Festival, New Year's festivities, and the Ice Cream Festival highlighted the Wheel's role in Glenelg's vibrant community life. Notable also was the engagement in promotional events such as the Easter Egg Hunt and the Asia Street Food Festival, enhancing the Wheel's appeal to both locals and visitors.

The 2023–24 season's success is a testament to the Giant Wheel's integration into Glenelg's cultural fabric. This offers unique experiences that resonate well beyond the immediate thrill of the ride, contributing significantly to local tourism and community engagement.

### **Baleen Moondjan**

For the first time ever, the Adelaide Festival launched outside the City of Adelaide and Glenelg was chosen as the place for this to occur. The 2024 Adelaide Festival through its highly anticipated presentation of Baleen Moondjan at Glenelg Beach splendidly showcased the City of Holdfast Bay's vibrant community spirit and commitment to fostering cultural richness. Held from 28 February to 2 March 2024, this event celebrated the artistic prowess of Stephen Page and attracted a large audience, highlighting Holdfast Bay as a premier cultural destination.

For this collaboration, the City of Holdfast Bay entered into a major sponsor agreement with the Festival. This provided significant exposure and enhanced community engagement, aligning seamlessly with the city's strategic objectives of cultural enhancement and community participation. The festival saw the City of Holdfast Bay stepping into a spotlight that showcased its coastal beauty and strengths in hosting major cultural events, bolstering its reputation both locally and nationally.

By hosting such an iconic event, the city not only reinforced its commitment to arts and culture but also drove substantial economic activity to the area, benefiting local businesses and the broader community. With 7,238 attendees over four nights, the event's success was also a testament to effective city planning and execution, reinforcing the City of Holdfast Bay's reputation as an ideal host for major national level events.

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# Sustainability

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## Glenelg Winter Arts Festival

The Glenelg Winter Arts Festival held at Colley Reserve from 6–23 July, 2023, marked a significant shift from the traditional ice-skating model to a vibrant cultural celebration, thanks to the innovative planning by Gluttony Food and Wine Pty Ltd. The event attracted approximately 25,000 attendees, with a strong ticket sale of 13,754 over 100 sessions, demonstrating robust community engagement and approval for the Festival's inaugural year.

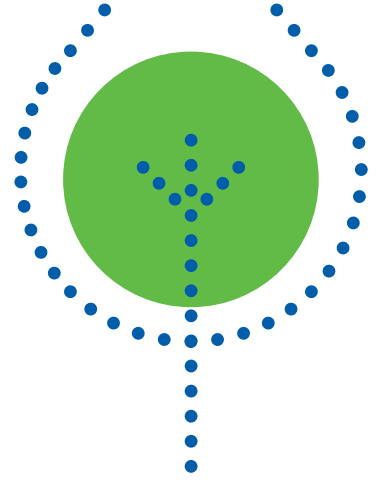
The Festival featured a diverse lineup of 39 shows and workshops, enhancing Glenelg's reputation as a dynamic off-season destination. Notably, the event integrated local culture and commerce, hosting food stalls by Jetty Road, Glenelg traders, which supported local businesses and enriched the Festival experience.

There was a significant injection into the local economy, with an estimated \$24.8 million spent in Glenelg during the Festival period—a 14% increase compared to the previous year's winter event. The Festival's success in drawing both locals and tourists underscored its potential as a staple in Adelaide's cultural calendar.

## Masters Games Foreshore Fiesta

The City of Holdfast Bay successfully hosted the Masters Games Foreshore Fiesta on 12 October 2023. This event capitalised on the vibrant atmosphere of the XIX Australian Masters Games. This drew an enthusiastic crowd to the Glenelg Foreshore, which energised the local economy and community spirit. The event featured engaging activities including live music by the Baker Boys Band and DJ Ashlee Grindle and offered a variety of food and drinks catered by local traders. The festive environment was further elevated with fire pits and festoon lighting, creating a welcoming space for approximately 1,200 attendees. The event was open to the public fostering inclusivity and broad community engagement.

Supported by council and local businesses, the Foreshore Fiesta was a leisure and entertainment hub and promoted local commerce, proving its value as a significant city event. Feedback was overwhelmingly positive, indicating strong community and economic benefits. There were several suggestions made for future events around increased promotional activities to maximise local trader participation and visitor spending.



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## City Assets

Council staff manage, maintain, and develop community assets and infrastructure in an environmentally and financially sustainable way. These assets include buildings, roads, coastal assets, stormwater assets, open space and general plant and equipment. Ongoing services include:

- › Traffic management support, investigations, and installation of traffic calming devices
- › Asset management service including asset planning, data, systems, and Geographic Information System (GIS)
- › Stormwater planning and investigations
- › Coordination and delivery of our capital works program including renewals and new infrastructure
- › Maintaining buildings and facilities
- › Maintaining the Patawaalonga River boat lock
- › Inspecting and resolving damage caused by developers and utility companies.

### Traffic and Transport

#### Capital Renewal Program

In 2023–24 the Capital Works team delivered the following transport works across the city:

- › 5,349 linear metres of road reseal
- › 3,376 linear metres of kerb renewal
- › 715 linear metres of footpath renewal
- › 91 DDA compliant kerb ramps upgrades
- › Improvements to 17 bus stops.

#### King George Avenue Koala Crossing

The construction of a signalised koala crossing (flashing light school crossing) on King George Avenue adjacent the McAuley Community School was completed.

### Asset Management

#### Resilient Asset Management

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

#### Stormwater Data Collection

Council completed a multi-year data collection across the city's underground stormwater network. This was completed one year early, and identified and removed any blockages or build-up of debris within our stormwater pits.

#### Transport Audit

As part of the annual condition assessment program, the Asset Management team undertook comprehensive data collection and condition assessments of road, kerb, footpath, kerb ramp, bus stop and bridge assets.

This data collection is critical for asset management planning to inform our renewal and upgrade programs across our transport assets to ensure we continue to provide a safe, efficient and sustainable transport network.



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# Sustainability

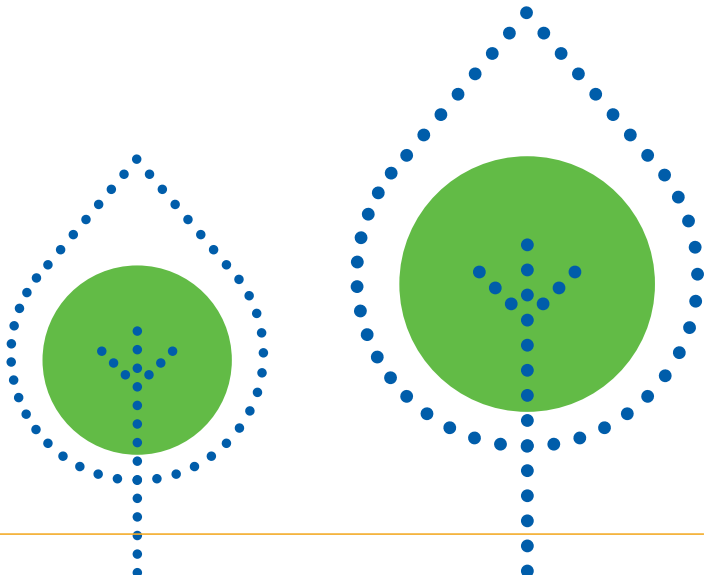
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## Field Services

Field Services continues to deliver an intensive maintenance program as part of our commitment to enhancing the city's image and safety. The Field Services team is comprised of Civil Construction, Open Space and City Clean and Rapid Response who are responsible for maintaining this city and its pristine coastline, shopping precincts and open spaces.

During 2023–24 our Field Services team:

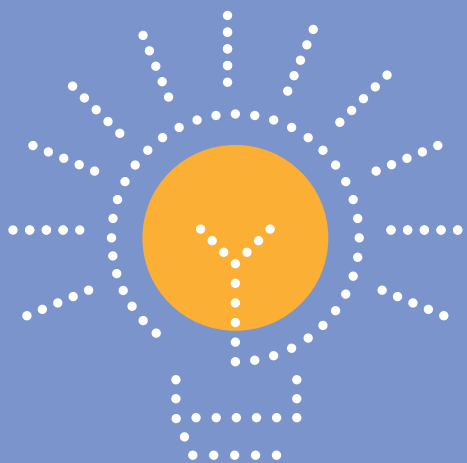
- › Continued to revise and develop our routine maintenance, open space and cleansing schedules to better meet community expectations
- › Maintained 56 areas – parks, reserves, sports ovals, significant verges (including Jetty Road Brighton and Anzac Hwy) and Partridge House and Lighthouse Church
- › Contributed to increasing biodiversity, working alongside the Environment team delivering projects and community events
- › Maintained services and facilities along our premier coastline to improve amenity for residents and visitors
- › Continued to develop our defect inspection program for our assets
- › Upgraded ageing open space facilities, which included bins, benches, showers and drinking fountains throughout the city
- › Planted over 800 new trees
- › Completed 6,390 customer requests
- › Completed 4,520 internal requests for work
- › Completed 7,171 maintenance schedules
- › Repaired 3,212 linear metres of footpath
- › Repaired 774.51 linear metres of kerbing
- › Repaired 227 linear metres of bitumen (pot holes)
- › Swept all streets a minimum of every four weeks.









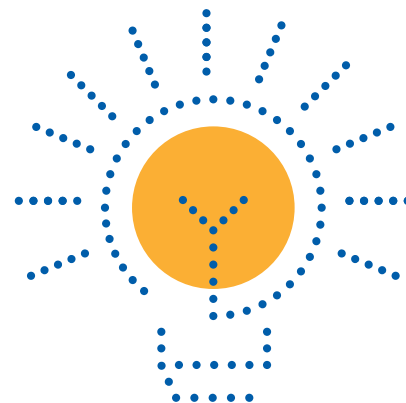


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# Innovation

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





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## Creative Holdfast

Summer and Winter Creative Holdfast Programs were produced which provided a range of arts, history and cultural events, workshops, talks, tours and exhibitions in Holdfast Bay.

Six public art works were installed throughout the city including:

- › The 'A Trip Down Flora Lane' mural along Esplanade at the Broadway
- › Screening artworks at NEST Kiosk, Kingston Park
- › The Return Sculpture installed along the Esplanade at Seacliff that was purchased by Council from the 2024 Brighton Jetty Classic event.

A significant number of actions from the Creative Holdfast Arts and Cultural Strategy (2019–2024), were delivered in 2023–24. These include the strategies to encourage and support local cultural activity, increase participation, develop the potential of artists, nurture local creative industry and support and promote cultural development.

## Holdfast Bay History

### Bay Discovery Centre and Visitor Services

#### Visitation

The Bay Discovery Centre (BDC) Museum, Gallery and Visitor Services area welcomed 69,409 people during the year, an increase of 14% on the previous year. The Museum had 44,219 visitors (up 16%) and the Visitor Services area gave tourism information and advice to 23,354 visitors (up 10%). We also had several group bookings and public programs attracting 1,836 people (up by 265%).

The Gallery received 28,188 (up 7%) visitors in 2023–24. The following exhibitions were held during the year:

- › Jam Factory icon Tom Moore – Abundant Wonder
- › Little Picassos – Postcards from the Heart
- › Sand Castles: Mansions and Estates of Holdfast Bay.

#### Donations

The Bay Discovery Centre Museum and Gallery area are a donation-based entity, with two donation boxes (one at the Gallery entrance and one on the stairs leading up to the Museum) and a Quest Electronic Donation machine (multiple choice for amounts). In 2023–24 the community donated \$23,374.13 towards BDC operations.

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# Innovation

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## Volunteer Program

The Bay Discovery Centre and Visitor Services are supported by 36 volunteers who contributed 3,255 hours of service. This equates to 90 hours per volunteer and the equivalent of 1.65 FTE staff members.

## Visitor Services

A new Visitor Services Officer position (1.0FTE) was approved in June 2023. This position is shared by two staff members (both 0.5FTE) working a 7 day roster. The brochure area has been updated with a new design and updated tourism branding.

## Public Programs and School Holidays

During 2023–24 the Visitor Services Officers worked closely with the Youth Coordinator to offer improved public programs and to enhance the children's offerings for the BDC during the school holidays. Public programs attracted 962 young people (up by 37%) during 2023–24. The BDC offered several free activities during each school holiday period which were well received and popular.

## School and Community Group Tours

During the year, the Bay Discovery Centre Museum and Gallery received several group bookings attracting 874 people (up by 49%). The aim is to further grow these markets in the coming year.

## Holdfast Bay History Centre

The Holdfast Bay History Centre celebrates and shares Holdfast Bay's unique history. Each year the Centre works to preserve its nationally significant collection to make it accessible to our community and ensure its safe keeping. During 2023–24, 21 volunteers dedicated over 1,500 hours to help deliver the Centre's extensive program. 838 records were digitised and made available to the public.

## Enquiry Program

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

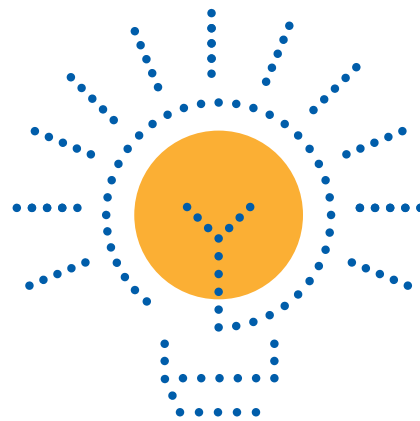
## History Festival

The South Australia History Festival ran from 1–31 May 2024. In this Festival, Holdfast Bay offered 10 tours and/or workshops in collaboration with Cancer Council SA, Sacred Heart College, Partridge House and community members who opened their private residence. 292 people attended events throughout May, with 31% of attendees being local residents, 62% from Metropolitan Adelaide and 7% from regional South Australia.

## Collection Donation Highlights

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

- › Carousel horse and Luna Park fortune telling scales donated by Sanderson family
- › Wedding dress and photographs donated by the Mawson family
- › Acquisition of Ron Blum photographic collection.



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## Libraries

Our welcoming library services at Brighton and Glenelg support wellbeing, sustainability and innovation through a community space that connects our community. We encourage sharing ideas, from a baby's first discovery of words and books to the stories and wisdom of our seniors.

There were 187,423 visits to the libraries an increase of 5%, with 428,349 items borrowed. Digital items borrowed increased by 23% to 102,855 through Libby, Borrow Box and Hoopla by using the Libraries SA app. Popular titles have fast turnover through express loans, exploring ideas from the First Nations and wellbeing collections and engaging minds with the high use borrowing of the toy library items and Nintendo Switch games.

Libraries encouraged community connection with 21,840 adults and children attending 1,057 learning programs and events, a 19% increase. Programs included Shut Up and Write, craft group, Writer's Week screening, Monday Movies and Book Clubs. Digital literacy one-on-one sessions to use your smart phone, using the photo scanning hub or Tech Talks on topics to avoid online scamming, understand AI or electric cars attracted 3,272 adults.

*Firstival* was held in July, a new event across SA public libraires encouraging the community to 'try something' for the first time. Holdfast featured cosy crime writer Amanda Hampton, World Chocolate Day and children enjoyed school holiday programs. With 501 participants, it created community connections and return visits throughout the year.

18,571 children and families explored early literacy with Wriggle and Rhyme and Words Grow Minds, discovering science in STEM sessions, fun holiday programs, Play and Stay Saturdays and testing their skill at the gaming zone.

The Learning team were successful in obtaining a \$5,500 grant in May 2024 from the *Libraries Board of South Australia* and *Words Grow Minds*, to develop early literacy kits and promote the Words Grow Minds early years development with our community.

This year's highlights included:

- › 12,387 members averaging 15 visits to the library per year
- › 428,349 items borrowed, including 326,494 physical items and 101,855 digital items
- › 178,423 physical visits to libraries, a 5% increase
- › 200 attended Youth Community Fair at the Brighton Library lawn
- › 1,300 participants at the library stand during the Christmas Pageant, Ice cream Festival and Winter Solstice events
- › 258 experimented with science and art at STEAM Club and 674 used microscopes at the discovery table in January
- › 501 attended *Firstival* events, 367 attending author talks; 184 at Writer's Week screening; 160 attending digital one-on-one training sessions; and 1,980 Book Club participants
- › 10,665 children attended early childhood programs, afterschool and holiday programs, and kindy visits, supported by 7,906 adults
- › Glenelg Library workroom was refurbished, planning for the library seating, and shelving is underway.

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# Innovation

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## Brighton Beachfront Holiday Park

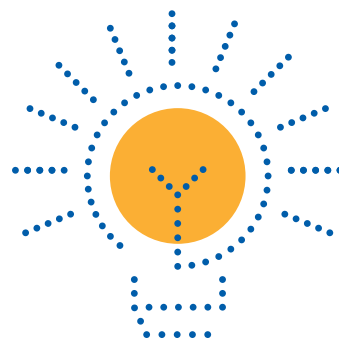
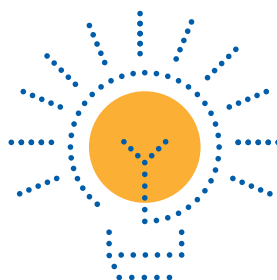
In a prime location with stunning views over the Gulf St Vincent, Brighton Beachfront Holiday Park continues to be a significant tourist asset for the City of Holdfast Bay. Results for the 2023–24 are:

- › Cabins income was 3% above year to date (YTD) budget – \$1,725,219
- › Site income was 2% above YTD budget – \$1,371,905
- › Shop income was down by 5% – \$27,559
- › Total income was \$3,206,944, 3% above YTD Budget
- › Cabin overall occupancy rate was 83.98%, 2.7% less than last year
- › Site occupancy averaged 81.36%, 0.12% higher than last year. This is well above State averages of 50% for powered sites and 65% for cabins, highlighting the Park's popularity and high demand.

Income from the Park resulted in more than \$1.603 million in revenue to council. In February 2024, the newly built \$1.4 million kiosk opened for the community and visitors, seating up to 80 patrons and offering a range of food and beverages and take-away servery.

## Partridge House

Partridge House is a much loved and valued community asset, offering residents and visitors memorable experiences. The beautiful gardens, elegant interiors and welcoming ambience provides a perfect backdrop for many weddings, community events and gatherings, funerals and a place for the community to recreate on the picnic area. There were 539 events hosted throughout the year including 307 community group events, 140 funerals, 28 weddings and 64 other events. Partridge House hosted a total of 518 events in 2023–24, including 303 community group events, 120 funerals, 22 weddings and 73 other events.

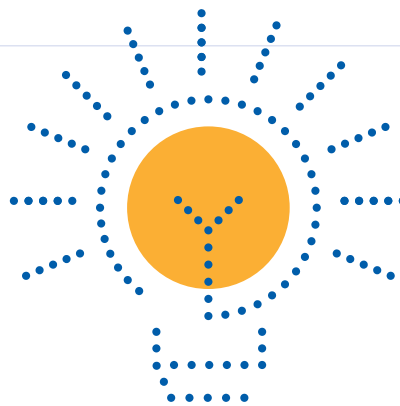






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# Innovation



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## 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.

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## Strategy and Governance

The Strategy and Governance team provides a range of strategic and corporate governance functions including:

- › Strategy development
- › Business planning
- › Corporate reporting
- › Procurement
- › Risk management
- › Internal audit
- › Policy development and maintenance
- › Project Oversight Committee support
- › Delegations and authorisations
- › Advisory services.

The achievements and outcomes for the year include:

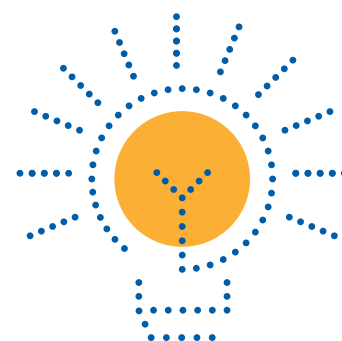
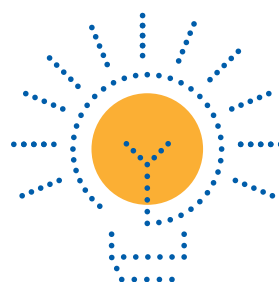
- › Developing and implementing a new Policy Development Framework and Manual
- › Reviewing and continuing to refresh a range of policies and procedures
- › Developed one of the first policies guiding organisational use of Generative AI in the local government sector in South Australia
- › Developing and implementing a new Project Management Framework and Manual, and Prioritisation Framework and Manual
- › Completing the review of all organisational delegations

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- › Assuring accountability by managing the Internal Audit program, which included four internal audits across the organisation, including one regarding procurement and one regarding strategic planning
  - › Pressure-tested updated business continuity plans and the organisational Crisis Management Plan
  - › Commenced operations of the new Project Oversight Committee, transitioning from the previous Project Board.
  - › Continuing the development of a Corporate Plan to operationalise the Strategic Plan, including identifying appropriate software to support forecasting and forward planning
  - › Implementing a new tool to measure community satisfaction, which includes a module to measure service satisfaction at the point of interaction
  - › Managed an unusually large engagement program relating to the 2024–25, Draft Annual Business Plan
  - › Staff participated in several cross-sector networks and activities, providing Executive Officer support, Committee membership and providing a number of presentations.

High performing corporate functions enable the organisation to effectively deliver the objectives and aspirations of the Strategic Plan. Strategy and Governance ensures that policies and central practices are aligned with the Strategic Plan and facilitate its delivery.

This year, the use of Generative Artificial Intelligence (AI) was a particularly hot topic in local government. As well as developing one of the first policies in the sector to guide organisational use of AI, Strategy and Governance staff were involved in a range of discussions and presentations across the sector about the topic via the Risk Managers Network, the Governance Network, the General Managers' Network and the Business Improvement and Performance Network.

In November 2023, Council adopted a Prioritisation Policy and associated Framework and Manual. This body of work provides a comprehensive and objective methodology for assessing the many possible activities Council could be involved in. This helps to build a project pipeline and to support Elected Members in evidence-based decision-making.





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# Innovation

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## Financial Services

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

Achievements for 2023–24 include:

- › Preparing a Long Term Financial Plan which modelled Council's financial position through to 2034
- › Budget revisions through the year and the preparation and adoption of the 2024–25 budget
- › Rate modelling, notice generation and distribution for 21,064 properties. This included 19,202 residential properties with 28% of properties paying the minimum rate of \$1,153
- › Annual financial statements, audit finalisation and adoption for 2022–23
- › Processed over 12,000 invoices with a total value in excess of \$38 million
- › Contribution to an Internal Audit on Council's procurement processes.

## Innovation and Technology

The council's commitment to innovation and technology is underpinned by the work of the Innovation and Technology Services (ITS) team. The ITS team's mission is to foster innovation, support business transformation, and ensure a seamless flow of technology services. The ITS clientele includes our staff, the community we serve, our business partners, and Alwyndor.

### Key Areas of Responsibility

ITS supports the organisation by:

- › **Facilitating transformation:** Guiding change implementation, maintenance, support, and enhancement of corporate systems. They also facilitate the transformation of corporate systems, functions, and processes to keep the organisation ahead of the curve.
- › **Corporate system and Information and Communication Technology (ICT) infrastructure:** Committed to providing service and support for corporate systems, ICT infrastructure, and core corporate applications.
- › **Business continuity:** Guardians of business continuity in corporate systems and technical ICT infrastructure, ensuring all ICT operations remain resilient.
- › **Security matters:** Ensuring the security of robust ICT infrastructure and corporate systems.
- › **Data and Information Management:** Managing data and information, ensuring they are well-preserved and secure.

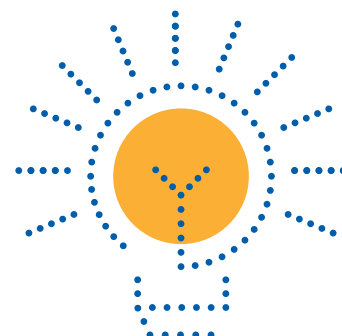
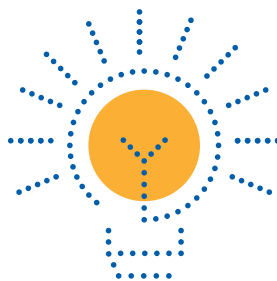
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Internal services provided by ITS includes:

- › **ICT support and maintenance:** Providing comprehensive internal ICT support and maintenance needs.
- › **Guidance and expertise:** Offering valuable ICT technical and business guidance to all areas of the organisation, maximising technology resources.
- › **Business intelligence:** Unlocking the power of data with business intelligence services that span across the organisation.
- › **Digital transformation:** Leading the charge with the Digital Transformation roadmap and project delivery, helping the organisation confidently embrace the future.
- › **Business analysis and improvement:** Engaging in business analysis, requirements development, and change management to help the organisation continuously improve its systems and processes.
- › **Data and information management:** Covering the organisation's information and data management needs.

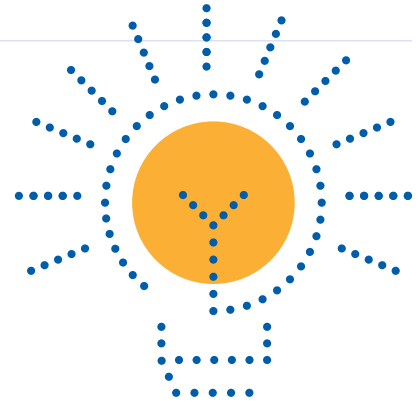
External Services supported by ITS include:

- › **Customer experience:** Managing customer requests and providing support to meet their needs. This is via the implementation of the new Request Management System.
- › **Community support:** Extending services beyond our organisation by offering ICT support to Elected Members and the community.



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# Innovation



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## Key Achievements

### Contractor Management

This project streamlined contractor management by modernising manual processes for assessing and maintaining contractor compliance, such as qualifications, licences, and insurance. The project improved reporting and aligned business processes with industry standards. The business benefits include improved efficiency, reduced manual workload, enhanced WHS management, and streamlined contractor data reporting.

### Information Management

The project focused on establishing a robust information and records management framework and systems and ensuring that the City of Holdfast Bay complies with the *State Records Act 1997* and other relevant legislation. The project has achieved the goal of maintaining an accessible, secure, and accurate repository of council records to support transparent governance and evidence-based decision-making. The benefits include enhanced compliance with legal requirements, improved transparency, and preserving the council's corporate memory.

### Request Management System (RMS)

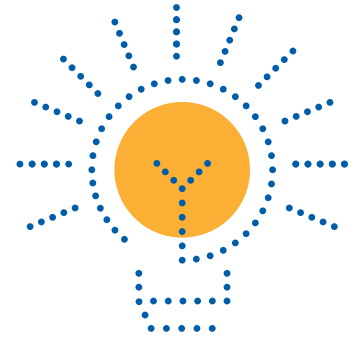
This initiative introduces a centralised system to manage all council requests, both internal and external. The design of RMS is to increase productivity by reducing reliance on emails and improving service delivery through better tracking and data-driven decision-making. The key benefits include increased productivity, better management of requests, real-time reporting, and data-driven decision-making.

### Data Analytics – Cleaning Contract Dashboard

This project involved developing a dashboard to analyse data from cleaning contracts. It enables the Council to monitor contract performance, highlight missed services, address poor service delivery, optimise cleaning schedules, and ensure the efficient use of resources based on data insights. The benefits include improved oversight, accountability, and optimised contract management.

### Community Centres

Now that council has taken on management of two community centres, ITS provides IT support, public internet, and AV equipment to the community centres reflects the council's commitment to enhancing accessibility and connectivity for residents. The ITS team ensures that community members can easily access digital services, participate in educational programs, and engage in various community activities by equipping these centres with robust technology infrastructure. The benefits of this initiative include improved digital inclusion, enhanced community engagement, and the ability to support a broader range of events and programs, thereby fostering a more connected and informed community.



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## Customer Experience

Council operates a face-to-face customer enquiry service between 8.30 am and 5.00 pm Monday to Friday from the Civic Centre at Brighton and the Glenelg Library (excluding public holidays) and 24-hour, seven-day phone and online services.

In the 2023–2024 year:

- › The contact centre team answered 43,400 phone calls with an average of 2 minutes 29 seconds talk time
- › Calls were answered immediately 95.5% of the time
- › Calls on hold were answered within 24 seconds and abandoned calls reduced by 20%
- › Phone call responses met 97% resolution on the first call
- › 34,072 requests and online forms emailed to [mail@holdfast.sa.gov.au](mailto:mail@holdfast.sa.gov.au) were actioned.

To continuously improve customer experience, we will:

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

Council's customer Request Management System (RMS) commenced across all service areas. RMS provides greater information for customers to be notified of the progress of the request, reduces duplication and increases resolution of the request. 22,060 requests were added this year and 97% were completed, with the top requests being Rates, Infringements, Waste, Trees and Strategy and Governance.

A portal is being developed for customers to add and track their requests. This will provide real time information to residents on the progress of their request and assist council teams to manage responses and resources effectively.

## Customer Experience Plan

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

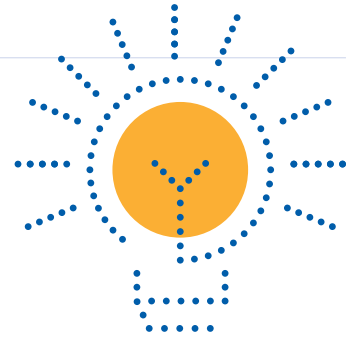
To provide the foundation for a world-class, customer-centred experience, we are developing a Customer Experience Plan. The focus has been to develop and use the request management system. The data the system is providing is guiding the development of the Customer Experience Plan including:

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



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# Innovation



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## People and Culture

The People and Culture function plays a crucial role in fostering a positive work environment prioritising employee culture, engagement, inclusion and the health and safety of our people.

Council is building an inclusive and diverse culture to reflect our multicultural and intergenerational workforce. This is supported by adapting to programs, professional development opportunities and wellbeing to support the employee experience and maintain a sustainable workplace.

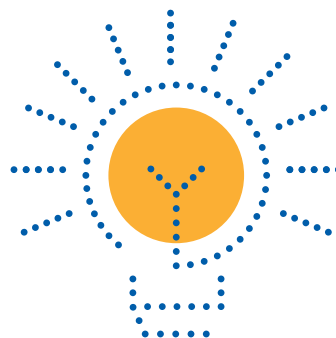
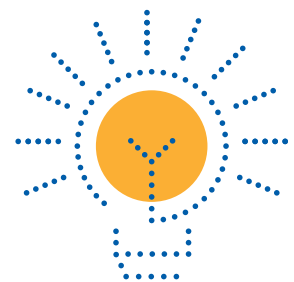
Our focus remains on enforcing and engaging in Work Health and Safety (WHS) practices and systems. This will establish a holistic approach for a strong and thriving culture to uphold employee welfare (both physical and mental health) and drive business performance.

The team continues to partner with Leadership to support attracting diverse talent that aligns with council's purpose and strategic vision. This partnership approach is essential for embedding a culture of transparency, open communication and fostering an environment where employees feel valued and heard.

Our Leadership promotes recognition, process improvement, clarity and enhances capabilities throughout the organisation.

Our people and culture function has made significant strides by successfully implementing a comprehensive People Plan across the organisation. This focuses on five pillars:

1. Effectively planning and attracting the right talent
2. Enhancing retention through robust talent management and meaningful interactions
3. Driving transformation with innovative human resource practices
4. Fostering a positive culture and prioritising wellbeing
5. Developing the necessary capabilities to address the future needs of our community and help to deliver our strategic priorities.

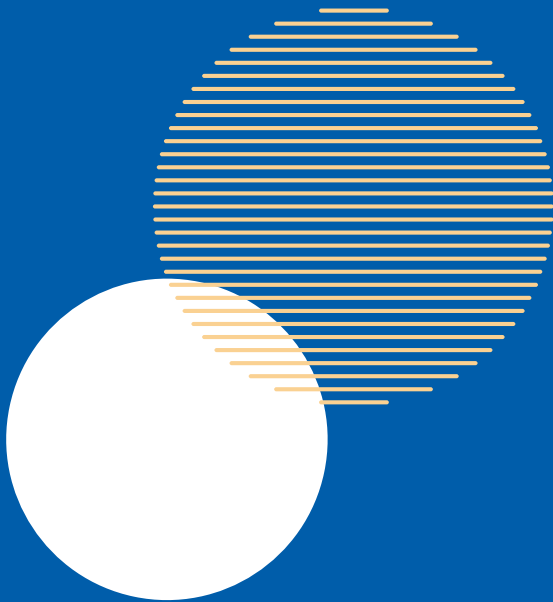






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# Strategic Management



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## 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.

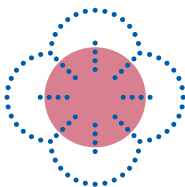
Strategic measures are used to track our progress towards achieving community objectives and improve our internal services. Information for these reports comes from a range of sources, including community surveys and a Business Confidence Survey.

Council's strategic plan, *Our Holdfast 2050+* includes three focus areas. In 2023–24 progress against the objectives in each of these focus areas was gathered as shown in the following tables:



# Strategic Management

## Wellbeing



### Highlights for 2023–24:

- › Glenelg Oval Masterplan works were completed after five years. This was a \$7.2million project which attracted funding from SACA, the AFL, Department of Education, the Local Government Infrastructure Partnership Program (LGIPP) through the SA Government and the Local Roads and Community Infrastructure Program (LRCI) through the Federal Government.
- › Council has taken on responsibility for managing the Holdfast Bay and Glenelg North Community Centres. These will provide increased opportunities to increase their usage and develop these into multi-purpose hubs.

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	<p>This matches the intent of the Disability Access and Inclusion Plan 2020–2024, which is reported to council annually.</p> <p>The designs for the redevelopment of Glenelg Oval stages 3 and 4 incorporated universal design principles including Disability Discrimination Act (DDA) compliant pathways, undercover viewing areas and public toilet. Adult fitness equipment was selected to be used and accessed by all ages and is placed on sealed rubber surface for ease of access.</p> <p>Council has also installed and upgraded approximately 170 DDA compliant kerb ramps, 30 bus stop improvements, and public toilet upgrades to meet DDA standards.</p> <p>We have also focused on training staff and contractors on universal design principles and reviewing accessible parking availability.</p>

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## Objectives 2020–2030

## Measures

## Baseline / Notes

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

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

A joint Council-Alwyndor program is being developed.

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

The number of participants in formal engagements increases year on year

In 2023–24, we received 2,131 submissions in formal community engagements (compared to 686 in 2022–23). 6,560 people downloaded material from the engagements to view. A total of 25,548 people were involved in community engagement, compared to 3,998 in the previous year.

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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

Fourteen new businesses have been approved to operate in mixed use neighbourhoods in 2023–24, compared to 11 for 2022–23 and 17 for the 2021–22 year.

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

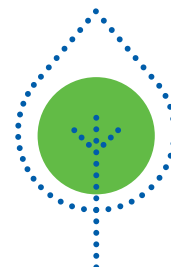
Utilisation of council owned buildings increases

The designs for the redevelopment of Glenelg Oval stages 3 and 4 created a multi-purpose community hub for recreation and organised sports to be used by all ages and abilities. Supporting infrastructure such as BBQ shelters, public toilets and DDA compliant pathways ensure it is a fully inclusive public space.

Council has taken on responsibility for managing two community centres. As council-managed facilities, there are greater opportunities to increase their usage and develop these into multi-purpose hubs.

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# Strategic Management



## Sustainability

### Highlights for 2023–24 were:

- › The Kingston Park Kiosk was completed after two years of planning and construction. This \$1.4 million project was opened in March 2024 with the NEST Kiosk already proving extremely popular with locals and visitors.
- › Council entered into an agreement for the Resilient South Regional Climate Action Plan. This was officially launched by Minister Susan Close, Minister for Climate, Environment and Water, and Mayors Amanda Wilson, Moira Were AM, Kris Hanna and Heather Holmes-Ross in March 2024.
- › The Pine Gully Master Plan works were completed in 2023–24. The Institute of Public Works Engineering Australasia (IPWEA) recognised the Pine Gully project which won their Excellence in Water Award at the South Australia Excellence Awards.

### 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 adopted by Council in August 2022. This includes a plan for council operations to be carbon neutral for Scope 1 (direct) and 2 (indirect from energy use) emissions by 2030.

Council started purchasing 100% renewable electricity from 1 January 2023. This eliminates our scope 2 emissions.

We also developed a *Fleet Transition Plan* in 2022–23, to understand more about transitioning our fleet to electric vehicles. Work is underway for this transition to take place.



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## Objectives 2020–2030

## Measures

## Baseline / Notes

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 a *Movement and Transport Plan* which was the subject of community consultation in April 2024. This Plan will provide guidance for appropriate streets to target for active transport.

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 2023–24, council continued to be active in lobbying for increased police presence in the city, particularly in Glenelg. Council staff are in very regular contact with SAPOL to resolve issues.

Council's night patrols cover up to 150 km per night to keep a watch over our city and being available to respond to complaints.

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

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

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

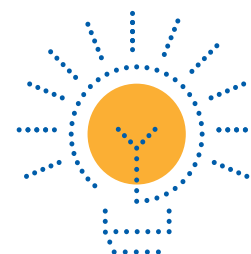
Encourage more community gardening, including biodiversity sensitive urban design, in public spaces, applying the long-held knowledge of Kaurua people as well as innovation

Number of community gardening spaces increases each year

There are two formal Community Gardens in the city; North Brighton and Glenelg North. Many 'informal' garden spaces such as verges are being taken up as community garden spaces. A baseline for this measure will be established in 2024–25.

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# Strategic Management



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## Innovation

### Highlights for 2023–24 were:

- › The development and rollout of council's Request Management System (RMS). The RMS is a centralised system to manage all community and internal requests. The design of RMS reduces reliance on emails and improves service delivery through better tracking and data-driven decision-making.
- › The Brighton and Glenelg Libraries had 187,423 visits which is 5% up on the previous year. This means that 12,387 members average 15 visits per year. Continuing a trend of increasing interest in digital mediums, there were 428,349 items borrowed, including 326,494 physical items and 101,855 digital items.
- › There were 18,571 children and families who took part in early literacy programs exploring new words with Wriggle and Rhyme and Words Grow Minds, discovering science in STEM sessions, fun holiday programs, Play and Stay Saturdays and testing their skill at the gaming zone.

### 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

The latest business count data from the ABS estimates that on 30 June 2023 there were 3,592 businesses in Holdfast Bay. This is an increase of 87 or 2.3% since 2021.

Data for home businesses is not readily available but is likely to reflect a similar upward trend.



Objectives 2020–2030	Measures	Baseline / Notes
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	<p>The library services at Brighton and Glenelg saw 21,840 participants in programs which is a 19% increase on 2022–23. Library visits increased by 5% to 187,423 in 2023–24.</p> <p>Maker and tech hub programs have increased at Glenelg and Brighton Libraries with the addition of a photo scanning hub, Cricut cutting machine, 3D printer, craft group and Shut Up and Write sessions.</p> <p>The Holdfast Bay Community Centre management is exploring the integration of maker spaces to support innovation and community engagement.</p> <p>In December 2023 Council considered a detailed report and decided not to proceed with developing a council-run business hub/co-working facility at this time.</p>
Partner to establish an innovator/entrepreneur in residence program that includes local schools and encourages life-long learning across the population	Program participation rates trend upwards	Program to be developed in collaboration with schools.
Partner to develop a centre of excellence in hospice care and dying well	Amount of support attracted is sufficient to establish a centre	A joint program with council, Alwyndor and other partners to be developed.
Partner to facilitate the provision of technology infrastructure to support creative and emerging industries, including mobility as a service, start-ups and other entrepreneurial activities	Number of start-ups, creative and technology-related businesses in the city increases	<p>In line with ABS data nationally, businesses have increased by 7% eclipsing what occurred in 2020 and 2021.</p> <p>Professional, Scientific and Technical Services are included in the top six industry sectors that account for 69.9% of total businesses within Holdfast Bay and attributing to 9.2% of the workforce.</p>

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# Strategic Management

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## 2024–25 Projects

In 2024–25, council will fund and undertake several major projects to support the vision and objectives outlined in its strategic plan, *Our Holdfast 2050+*. These include:

### Jetty Road, Glenelg

Jetty Road, Glenelg will be transformed into a modern, vibrant and world-class destination as part of a multi-million dollar project that will start in Spring 2024 and continue for three years.

The project will be undertaken in three zones – City, Transition and Coast – to minimise disruption to traders, residents and visitors.

Renewal works will start in Spring 2024 in the City zone, which begins at the Brighton Road intersection and extends west to the Partridge Street/Gordon Street intersection.

City zone plans include:

- › A new entry statement at the Brighton Road corner to create a sense of arrival
- › Installation of new continuous paved footpaths
- › Enhanced pedestrian safety with Disability Discrimination Act compliant and improved pedestrian areas
- › Improved stormwater to reduce ponding on the footpaths, parking bays and the road
- › Increased greenery and use of water sensitive urban design elements to reduce urban heat
- › Beautifying the existing street amenities and retaining its current function.

### Stormwater upgrades – Tarlton Street

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

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## Sport and Recreation Infrastructure Planning

In recent research and community engagement we have consistently found a need for informal sport and recreation infrastructure, often coupled with upgrades to playspaces.

This planning will help to deliver more accessible and versatile facilities that cater to a wide range of recreational interests. This is in line with the *Playspace Action Plan 2019–2029* that aims to enhance playspaces for diverse community needs.

### Cricket Club Chairlift

The Glenelg District Cricket Club (GDCC) is in a two-storey clubroom building in the north-western corner of the Glenelg Oval precinct. Up to date, there were no means by which a mobility impaired person could access the first floor, as there was no ramp to the first floor nor was there a lift in the building. This restricted the ability of the Club to hire the venue for various functions and was restrictive on who could visit the clubrooms to spectate cricket.

Council will contribute toward a stair chairlift, mounted to the balustrade and hand rails of the internal stairwell. This enables patrons with restricted mobility access to the first floor. The new installation of the stair chairlift delivers on some of Council's *Disability Access and Inclusion Plan (DAIP) (2020–24)* actions, including improving accessibility to council buildings, services and facilities.

## Wheatland Street Pocket Park

There is a small piece of land on the corner of Wheatland Street and Kauri Parade at Seacliff, which is currently covered in part by shrubs and in part by dolomite. The part that is covered by dolomite is used for unsanctioned car parking. Given Council's desire to increase greening, and the challenges of doing so in Seacliff due to the geography and dense infrastructure, this location provides a rare site to create some public green space. This project would be delivered using internal resources from the Depot, thereby maximising the value of the budget.

### Review of Stormwater Management Plan (joint with City of Marion)

The existing Stormwater Management Plan: Coastal Catchments Between Glenelg and Marino (SMP) 2014 is a coordinated approach to the management of stormwater with the City of Marion. This SMP is 10 years old and due for renewal. The City of Marion have agreed to fund \$50,000 in 2024–25, along with matched funding from City of Holdfast Bay and the Stormwater Management Authority, to undertake a review and refresh of the SMP.

This will inform our stormwater implementation plan and capital works upgrades across the city to reduce flooding risk and improve water quality.



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# Strategic Management

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## Biodiversity Assessment

The Environment Strategy 2020–2025 includes a target to increase the average biodiversity score from 12.8 in 2018 to 14 by 2025.

Since 2018 council has engaged an Urban Greening Officer, as well as undertaking large-scale weed control and revegetation projects in the dunes, gullies, and along the Sturt Creek. With this and other biodiversity work undertaken we anticipate the score to have increased, thereby demonstrating the value of this work.

The desired outcome of this project is to know the current state of our biodiversity, compared to 2018 and whether we have reached, not reached, or exceeded our 2018 biodiversity score.

## Resilient South Funding

Resilient South (RS) is an award-winning regional climate partnership between the Cities of Holdfast Bay, Marion, Mitcham and Onkaparinga, and the state government. It was formed in 2011 and is one of four such partnerships in the Adelaide and Fleurieu region. Council's contribution will ensure that the Regional Coordinator role continues for the duration of the *Regional Climate Action Plan 2024–2029*. In turn this will help to ensure that many of the actions in the plan will be delivered.

## Street Light Conversion Plan

In 2018–19 the City of Holdfast Bay converted around 2,300 of its 3,400 streetlights over to LED. There has been a 259 tonne decrease in council's CO2 greenhouse emissions through this work. We will develop a plan for the conversion/transition to LED of our remaining streetlights, which will include:

- › prioritised delivery schedule
- › highlight our compliance or deficiency risks
- › budget forecasts
- › any return-on-investment, in the form of energy savings.

## Movement and Transport Plan Implementation

The Movement and Transport Plan is currently under development. This is an indicative allocation to fund initiatives in this Plan. Allocation of funding this financial year will enable prompt implementation of actions and outcomes from the Movement and Transport Plan in an agile way.

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### **Patawalonga Frontage Irrigation Upgrade**

The current irrigation mainline that delivers quality water to the coastal reserves in Glenelg, is an ageing infrastructure that is approximately 20–25 years old. This project will create an irrigation system that is not only fit-for-purpose but also cost-effective and environmentally sustainable. The outcome will be a new resilient and sustainable irrigation system designed for the future, operating on recycled water with mains back up in strategic locations.

### **EV Charging Infrastructure for Council Fleet**

Council's Carbon Neutral Plan includes an action to electrify our fleet and a *Fleet Transition Plan (FTP)* was developed and endorsed by council in 2023. To facilitate the electric vehicles, charging infrastructure will be required at Brighton, Glenelg and Depot offices. This project establishes two electric vehicle charging stations, one at Glenelg and one at the Depot.

### **Wayfinding at Kingston Park**

An assessment was made of signage at the entry of the access road, to indicate the key attractions within the precinct, being the Holiday Park, Kiosk and Tjilbruke Spring.

It is recommended that a precinct sign, similar to other precincts within the City, such as Brighton Oval, would be appropriate for the location. The sign would include the various attractions within the precinct.

### **Sharing the National Collection**

Council have applied to take part in the National Gallery of Australia's (NGA) Sharing the National Collection initiative. Negotiations are under way to finalise the loan of appropriate artworks.

The program is fully funded by NGA, and this important partnership will enable City of Holdfast Bay to display a high calibre of artwork that would be otherwise out of reach as an individual council.

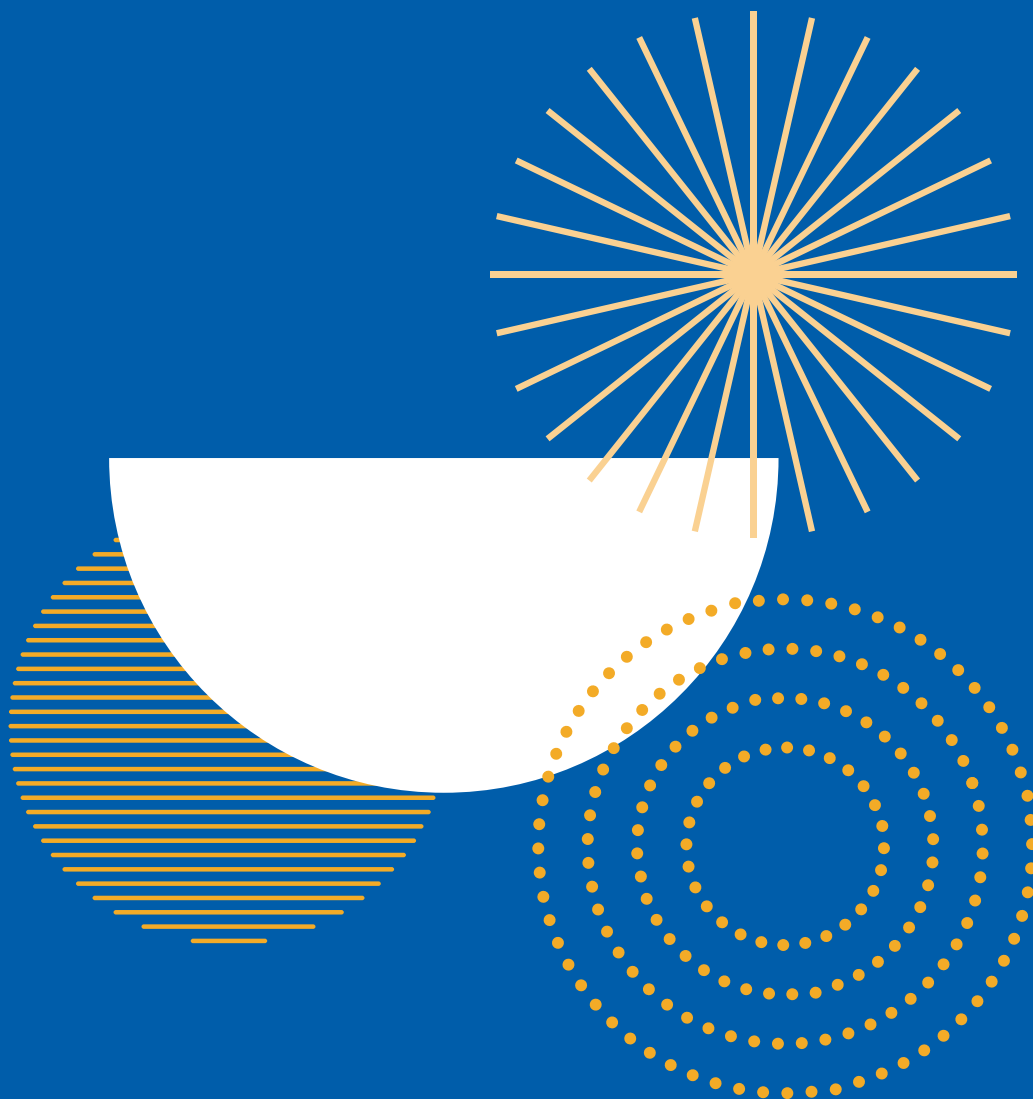
The allocation of funds from City of Holdfast Bay will be to upgrade lighting to showcase the public artwork at night and to increase safety and security of the installation location in the Glenelg area.

### **Technology and Innovation Capital Projects – Various ICT Improvements**

A range of technology projects aimed at improving efficiency and effectiveness in core business functions, including asset management and corporate planning. These projects will assist in planning and managing the work of council and essential in ensuring security of information and data.

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# Council of the City of Holdfast Bay



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## Elected Members

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**Mayor**  
Amanda Wilson

### Brighton Ward



Jane Fleming

### Glenelg Ward



Rebecca Abley

### Seacliff Ward



Annette Bradshaw

### Somerton Ward



William Miller



Robert Snewin



Allison Kane



Clare Lindop



Monique O'Donohue



Anthony Venning



Bob Patton



Susan Lonie



John Smedley

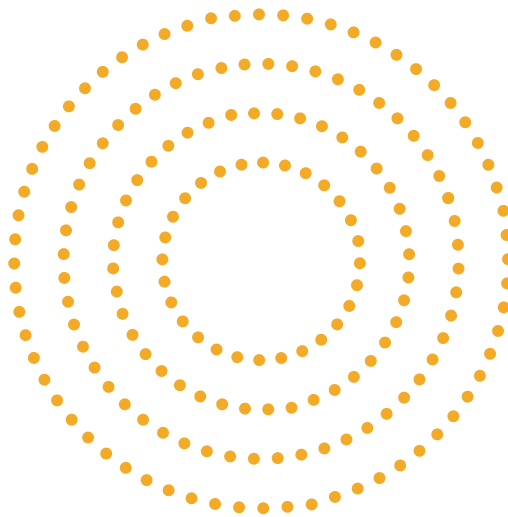
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# Council of the City of Holdfast Bay

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## Composition of Council

Our Council consists of the Principal Member (Mayor) and twelve councillors. Our city is made up of four wards, each electing three councillors, with the Mayor elected by the whole city. Elections are held every four years, with the next periodic election in November 2026.





# Elected Member Attendance at Council Meetings

Number of General Council Meetings held: 22

Number of Special Meetings of Council held: 0

**Total 22**

Elected Member	Notes	Meetings Attended
<b>Mayor</b>		
Amanda Wilson		20
<b>Seacliff Ward</b>		
Annette Bradshaw <sup>5</sup>		20
Clare Lindop	Deputy Mayor November 2022 – November 2023	19
Susan Lonie	Deputy Mayor November 2023 – Current	21
<b>Brighton Ward</b>		
Jane Fleming <sup>1</sup>		16
Robert Snewin		21
Anthony Venning		22
<b>Somerton Ward</b>		
Monique O'Donohue <sup>2</sup>		18
William Miller <sup>6</sup>		19
John Smedley <sup>3</sup>		19
<b>Glenelg Ward</b>		
Rebecca Abley <sup>4</sup>		21
Allison Kane		22
Bob Patton		21

1. Council approved Leave of Absence for Councillor Fleming for the period 25 July–29 August 2023.
2. Council approved Leave of Absence for Councillor O'Donohue for the periods 11–20 July 2023 and 9–24 April 2024.
3. Council approved Leave of Absence for Councillor Smedley for the period 9 May–10 June 2024.
4. Council approved Leave of Absence for Councillor Abley for the meeting 26 September 2023.
5. Council approved Leave of Absence for Councillor Bradshaw for the meeting 28 November 2023.
6. Council approved Leave of Absence for Councillor Miller for the meeting 10 October 2023.

# Council of the City of Holdfast Bay

## Allowances

Elected Member	Allowances 1 July 23 – 30 June 24	Allowance from Council Committees	IT Allowance	Total
<b>Mayor</b>				
Amanda Wilson	\$94,454.96		\$1,165.00	<b>\$95,619.96</b>
<b>Seacliff Ward</b>				
Annette Bradshaw	\$23,613.71		\$1,165.00	<b>\$24,778.71</b>
Clare Lindop <sup>1</sup>	\$26,209.85		\$1,165.00	<b>\$27,374.85</b>
Susan Lonie <sup>2</sup>	\$26,921.02		\$1,165.00	<b>\$28,086.02</b>
<b>Brighton Ward</b>				
Jane Fleming <sup>3</sup>	\$23,613.71	\$3,860.00	\$1,165.00	<b>\$28,638.71</b>
Robert Snewin <sup>4</sup>	\$23,613.71	\$2,830.00	\$1,165.00	<b>\$27,608.71</b>
Anthony Venning	\$23,613.71		\$1,165.00	<b>\$24,778.71</b>
<b>Somerton Ward</b>				
William Miller	\$23,613.71		\$1,165.00	<b>\$24,778.71</b>
Monique O'Donohue	\$23,613.71		\$1,165.00	<b>\$24,778.71</b>
John Smedley <sup>5</sup>	\$23,613.71	\$5,903.45	\$1,165.00	<b>\$30,682.16</b>
<b>Glenelg Ward</b>				
Rebecca Abley	\$23,613.71		\$1,165.00	<b>\$24,778.71</b>
Allison Kane	\$23,613.71		\$1,165.00	<b>\$24,778.71</b>
Bob Patton	\$23,613.71		\$1,165.00	<b>\$24,778.71</b>

1. Deputy Mayor November 2022 – November 2023.
2. Deputy Mayor November 2023 – June 2024.
3. Council Assessment Panel Member.
4. Council Assessment Panel Member.
5. Audit and Risk Committee Chair.

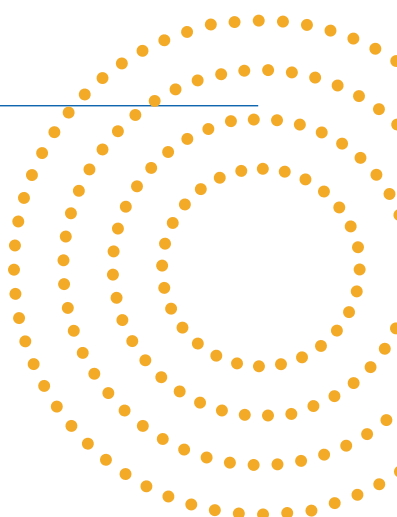


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## Member Behaviour

In 2023–24, in accordance with *Schedule 4, Clause 1 and Clause 2 of the Local Government Act 1999*, there were no contraventions of the Member's behaviour requirements as outlined in *Chapter 5 Part 4 Division 2 (Member behaviour)* or section 75G (*Health and Safety Duties*).

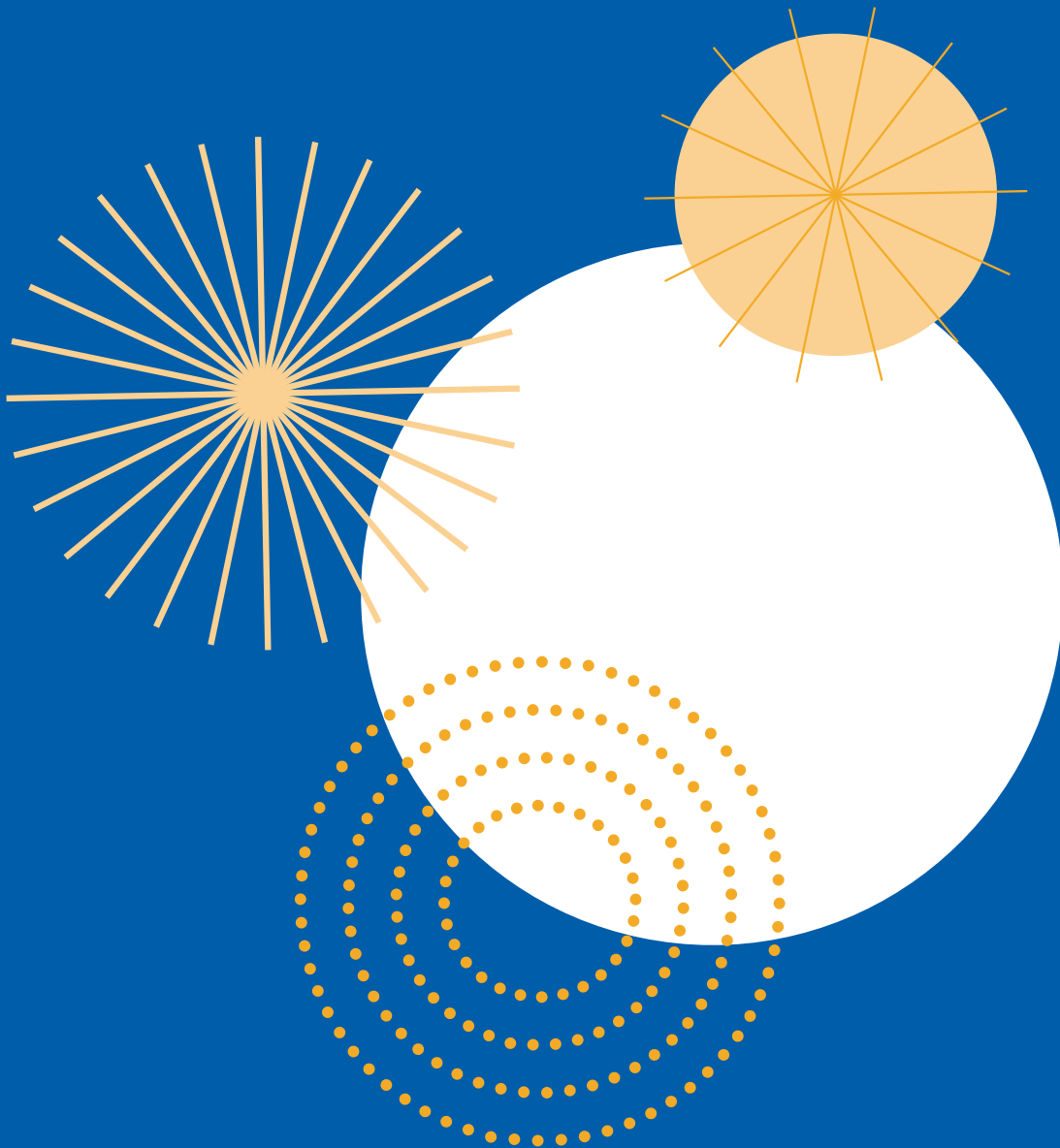
## Training and Development



	All Elected Member	Mayor Wilson	Cr Kane	Cr Abley	Total
<b>All of Council</b>					
<b>Workshop training only – inhouse and provided by Leadership Team</b>	Nil additional cost				
<b>Council Delegate Activities</b>					
LGA Conference registration and LGFA Annual General Meeting		\$275.00			\$275.00
Australian Local Government Association, National General Assembly Registration		\$1,120.00		\$1,120.00	\$2,240.00
LGA Training – Life's a Beach – The Role of a Council in Managing the Foreshore		\$410.00			\$410.00
Adelaide Economic Development Agency Summit			\$195.00		\$195.00
<b>Total training and development expenditure</b>		<b>\$1,805.00</b>	<b>\$195.00</b>	<b>\$1,120.00</b>	<b>\$3,120.00</b>

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# Decision Making Structure



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## Provisions for Meeting Procedures

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

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



# Decision Making Structure

## Council Committees and Panel

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

### Two statutory bodies

- › Audit and Risk Committee
- › Council Assessment Panel.

### One management committee

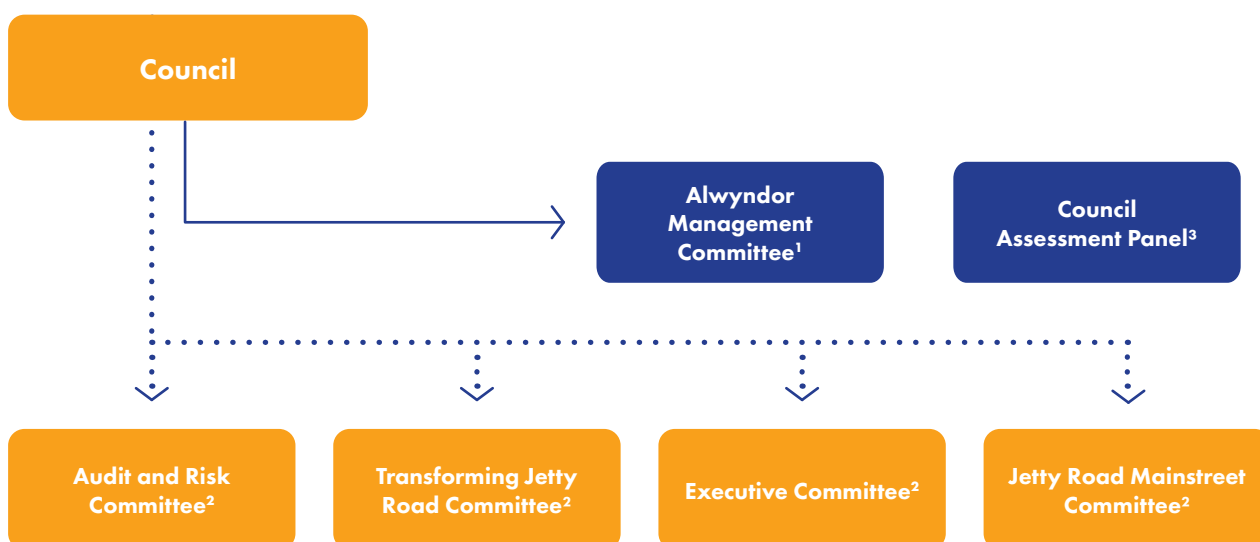
- › Alwyndor Management Committee.

### Three advisory committees

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

Committee meetings are open to the public unless confidential matters are considered. Notices of meetings, agendas, reports and minutes are available [www.holdfast.sa.gov.au/council/council-committees](http://www.holdfast.sa.gov.au/council/council-committees)

Council's current committee structure is shown below:



1. Delegated authority from Council to make decisions within budget and terms of reference.
2. Advisory body with no delegated authority.
3. Established under the *Planning, Development and Infrastructure Act 2016* with members appointed by Council but operated as an independent decision making body.

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## Council

Throughout 2023–24, Council met on the second and fourth Tuesdays of the month, except in December 2023 and January 2024 when it met once.

## Delegations

In accordance with sections 44 and 101 of the *Local Government Act 1999*, Council delegates relevant powers and duties to the Chief Executive Officer, who may sub-delegate to individual officers or committees. Council also delegates powers to the Alwyndor Management Committee to make decisions within the Committee's terms of reference. Delegations and individual sub-delegations are reflected in the Delegations Schedule.

## Audit and Risk Committee

The Audit and Risk Committee operates under Section 126 of the *Local Government Act 1999* and oversees Council's risk management and internal control frameworks. The Committee reports to the Council on a regular basis to confirm that these frameworks are in place and operating effectively. The Committee also reviews the Council 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 \$486.00 per meeting (July 2023–November 2023) and then \$515.00 per meeting (November 2023–June 2024).

### The Committee Members from July 2023 to June 2024 were:

- › Councillor John Smedley (Presiding Member)
- › Councillor Bob Snewin
- › Ms Paula Davies
- › Mr David Powell
- › Ms Corinne Garrett.

## Audit and Risk Committee 2023–24 Annual Report to Council

From 30 November 2023 under section 126(9) of the *Local Government Act 1999*, Council is now required to 'ensure that the annual report of its audit and risk committee is included in its annual report.' This section constitutes the annual report of the Audit and Risk Committee for the financial year 2023–24.

As per the Terms of Reference, the role of this Committee is to 'provide suggestions and recommendations to Council on matters relating to financial governance', including:

- › Financial reporting
- › Strategic management plans and the annual business plan
- › Internal controls and risk management systems
- › Public interest disclosures
- › Internal and external audits
- › Economy and efficiency audits and reporting responsibilities.

To ensure that the Committee acts appropriately and meets the requirements of the *Local Government Act*, the Terms of Reference are reviewed each year, with amendments made as needed.

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# Decision Making Structure

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## Work Program 2023–24

The Audit and Risk Committee is required to meet at least quarterly throughout the year, however for 2023–24, seven meetings were held.

Regular quarterly meetings were held, plus three special meetings relating to:

- › A review of key frameworks, including policy development, project management, prioritisation and service reviews (November 2023)
- › The Jetty Road Gelnelg Masterplan (February 2024)
- › The draft 2024–25 Annual Business Plan and the draft Long Term Financial Plan 2024–34 (April 2024).

## Regular Quarterly Reporting

Progress reports on key topics are provided quarterly. These include standing items, risk management and internal audit reporting.

Reporting on standing items provides updates against a range of matters, including:

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

Key discussions relating to standing items during 2023–24 included:

- › Detailed budget reviews
- › Quarterly financial statements and reporting
- › External Auditors feedback on the financial statements
- › One public interest disclosure matter relating to volunteer conduct

- › One complaint regarding Elected Member conduct
- › Confirmation of the annual meeting schedule.

The Quarterly Risk Management report provides updates on all strategic and high-rated operational risks, identifying movement in the risk profile, and highlighting progress against the annual risk work program.

The annual risk management workplan also included:

- › Feedback on the rolling review of corporate risk registers
- › Reporting on Senior Leadership discussions relating to new/emerging risks and opportunities
- › Focussed work on specific risk areas for the 2023–24 year including:
  - › Event management
  - › Asset management
  - › Project management
  - › Climate risk identification
  - › Emergency management.

The quarterly Internal Audit Reports provide assessments against the approved three-year internal audit program, as well as tracking outstanding actions from previous internal audits undertaken.

Currently, the program is in year two of the program which originally included:

- › Procurement and Contracting Audit (completed)
- › Strategic Planning Alignment (completed)
- › Fraud Detection–Alwyndor (in progress)
- › Asset Management–Buildings (deferred).

Due to a conflict of work programming already underway, the Asset Management–Buildings Internal Audit has been delayed, and is replaced with the Carbon Neutral Plan audit, for which a scope has been agreed and discovery has commenced.

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## Annual Reporting

Reporting for activities that occur annually included:

- › Annual review of investment performance
- › Annual insurance and claims
- › Annual review of loans receivable (confidential)
- › Alwyndor – annual investment portfolio (confidential)
- › Audited Financial Statements 2022–23
- › Long Term Financial Plan 2024–34 (LTFP)
- › Annual debtors report
- › Draft Annual Report (2022–23) review
- › Terms of Reference review
- › External auditors annual reflection
- › Draft 2024–25 Annual Business Plan (ABP)
- › Post public consultation ABP and LTFP
- › Annual business continuity report
- › Council’s budget position
- › Rating policy review.

## Ad Hoc Reporting

The Audit and Risk Committee also provides a value-added forum for review of a range of broader governance matters, which are presented on an ad-hoc basis.

Such items presented for the Committee’s consideration included:

- › Changes to accounting treatments
  - Library Materials
- › Policy Development Policy and Policy Development Framework and Manual
- › Project Management Policy and Project Management Framework and Manual
- › Prioritisation Policy and Prioritisation Framework and Manual
- › Service Review Policy and Service Review Framework and Manual
- › Organisational Generative AI Use Policy
- › Jetty Road, Glenelg Masterplan Stage 2 – Prudential Report
- › Financial Governance Report
- › Procurement policy exemptions
- › Significant procurement plans, such as that for the Transforming Jetty Road, Glenelg project
- › Service Reviews – traffic management for events
- › Glenelg Football Club loan
- › Treasury Management Policy
- › Financial Hardship Policy and Procedure
- › Entertainment and Hospitality Policy.

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# Decision Making Structure

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## Council Assessment Panel

The Council Assessment Panel (CAP) is an autonomous authority that considers development applications and makes development decisions. CAP is established under section 83 of the *Planning Development and Infrastructure Act 2016 (The PDI Act)*. It has delegated powers that are administered in accordance with the Act's statutory requirements.

CAP consists of one substantive and one deputy Elected Member who is appointed by the Council, and four independent members. The Council Assessment Panel met on the fourth Wednesday of the month as required. During 2023–24, the Panel met each month with the exception of December 2023 and March 2024.

In 2023–24 the Presiding Member received \$582 per meeting from July–December 2023 and \$610 per meeting from January 2024–June 2024. Ordinary independent Panel members (including Council members) received \$463 per meeting from July – December 2023 and \$515 per meeting from January 2024–June 2024.

In 2023–24, the Panel comprised:

- › Yvonne Svensson (Presiding Member)
- › Councillor Jane Fleming (Substantive member)
- › Councillor Robert Snewin (Deputy member)
- › Sarah Reachill
- › Terry Sutcliffe
- › Colleen Dunn.

## Transforming Jetty Road Committee

Council established the Transforming Jetty Road Project Committee to provide strategic oversight of the project. The Committee will provide high level advice and recommendations to Council relating to design outcomes, community consultation, budget and project governance. The Committee will meet bi-monthly and as required to meet project milestones.

In 2023–24, the Committee comprised:

- › Mayor Amanda Wilson (Chair)
- › Councillor John Smedley
- › Councillor Allison Kane
- › Councillor Susan Lonie
- › Ms Gilia Martin, Chair, Jetty Road Mainstreet Committee
- › Mr Chris Morley, Jetty Road Mainstreet Committee
- › Mr Con Maio, Jetty Road Landlord
- › Mr Russell Troop, Department of Infrastructure and Transport.

There are no allowances or sitting fees paid to members of this Committee.



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## Jetty Road Mainstreet Committee

The Jetty Road Mainstreet Committee is an advisory committee of Council. The Committee advises Council on enhancing and promoting the Jetty Road Glenelg Precinct as a vibrant shopping, leisure and recreation area with year-round appeal to residents and visitors. Activities are funded through the collection of a separate rate.

In 2023 Jetty Road launched a new brand strategy, introducing the new tagline 'More to Love'. The brand emphasises there is more on offer and to experience, and plenty more to love such as the connection to the environment, the community and family and friends.

Through the separate special rate collected to enhance and promote Jetty Road Glenelg Precinct the funds support the successful Glenelg Winter Arts Festival, Sea to Shore Seafood Festival, Glenelg Christmas Pageant, Ice Cream Festival and the popular Jetty Road Magazine and several other initiatives throughout each year.

The 2023–24 Committee comprised of 13 persons who are a mix of Jetty Road Glenelg Precinct business owners and commercial property owners (nine positions), Elected Members of Council (two positions) and independent members (two positions). Members are appointed on a two-year term with the current term running from 1 April 2023–31 March 2025. In January 2024, there was a call for Independent Members with the two positions filled from 1 March 2024.

The Committee Members for 2023–24 were:

- › Gilia Martin, Attitudes Boutique (Chair)
- › Councillor Rebecca Abley
- › Councillor Allison Kane
- › Angus Warren, Beach Burrito (Deputy Chair))
- › Tony Beatrice, Cibo Espresso
- › Adoni Fotopoulos, Ikos Holdings Trust
- › Chris Morley, Echelon Studio – Architecture and Design
- › Damien Murphy, Glenelg Finance
- › Anthony Chhoy, Chatime (until April 2024)
- › Bayley Millard, Yo-Chi
- › Shannon Smith, Royal Copenhagen Glenelg and Brighton (until May 2024)
- › Corey Brown, Independent Member (from 1 March 2024)
- › Stacey Mills, Independent Member (from 1 March 2024).

There are no allowances or sitting fees paid to members of this Committee.

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# Decision Making Structure

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## Executive Committee

The Executive Committee is established under Section 41 of the *Local Government Act 1999*. The Committee meets as required to:

- › Recommend to Council the form and process of the Chief Executive Officer's annual performance appraisal
- › Undertake the annual performance appraisal
- › Provide a report and to make recommendations to Council on any matters arising from the annual performance appraisal.

The Committee is comprised of the Mayor, Deputy Mayor and an Elected Member from each Ward.

The Committee Members in 2023–24 were:

- › Mayor Amanda Wilson (Chair)
- › Deputy Mayor Susan Lonie (Deputy Mayor from November 2023)
- › Councillor Clare Lindop – Seacliff Ward (Deputy Mayor until November 2023)
- › Councillor Bob Patton – Glenelg Ward
- › Councillor Jane Fleming – Brighton Ward
- › Councillor Monique O'Donohue – Somerton Ward
- › Ms Christine Molitor (Independent Advisor).

The Independent Advisor, is now required by the *Local Government Act 1999* and is paid a consultancy fee.

## Alwyndor Management Committee

The Alwyndor Management Committee oversees the governance of Alwyndor. In 2023–24 the Committee consisted of two Elected Members and six independent members. Independent members received \$486 per meeting from July–October 2023, and \$514 per meeting from November 2023–June 2024. The Chair received \$607 per meeting from July–October 2023 and \$643 per meeting from November 2023–June 2024.

In 2023–24 the Committee members were:

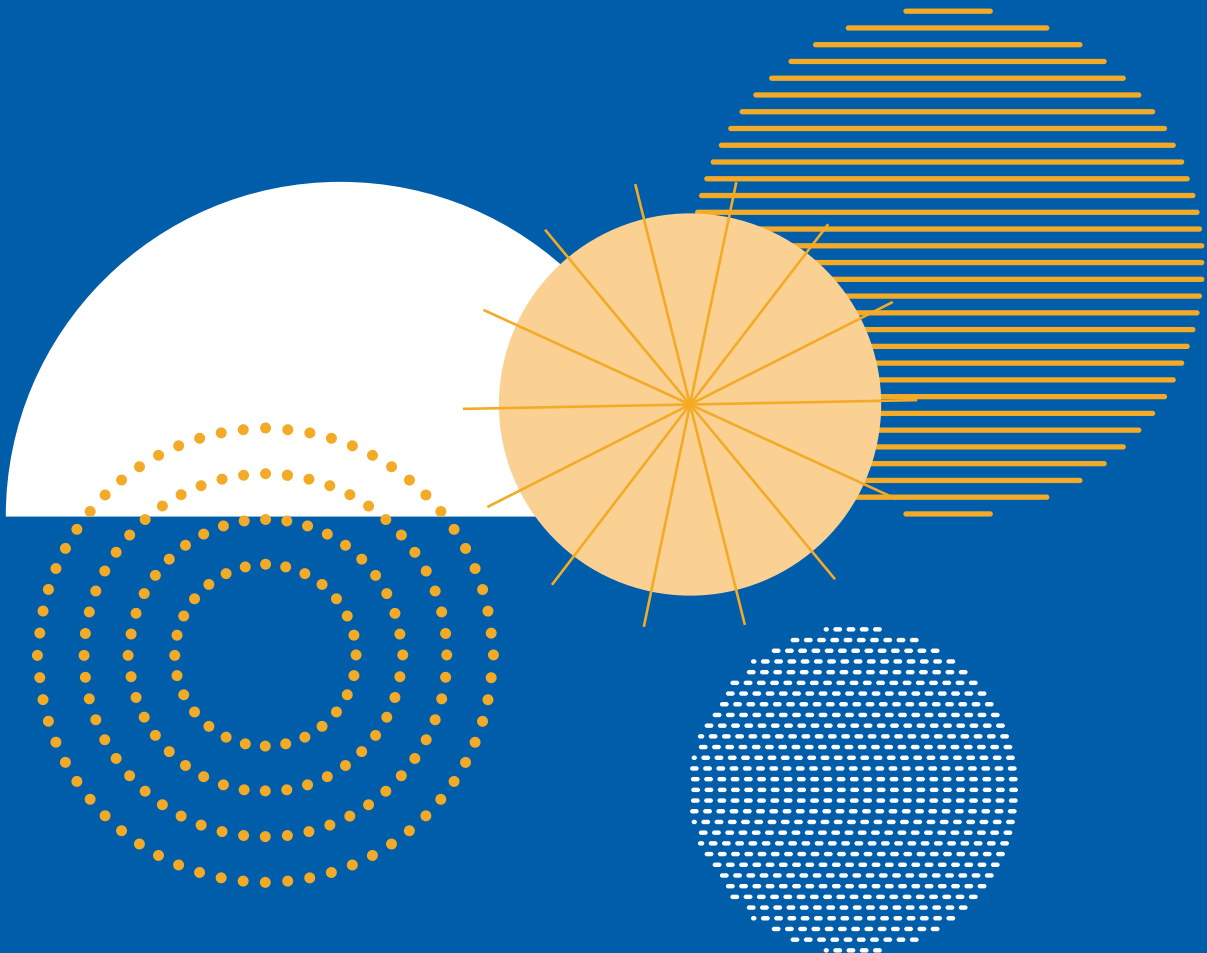
- › Mr Kim Cheater (Chair)
- › Councillor Susan Lonie
- › Councillor Bob Snewin
- › Ms Julie Bonnici
- › Ms Jo Cottle
- › Professor Judy Searle
- › Professor Lorraine Sheppard
- › Ms Trudy Sutton
- › Mr Kevin Whitford.





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# Corporation of the City of Holdfast Bay



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# Our Values

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Our ARISE values and behaviours are the way we achieve our vision.

## **Achievement**

Deliver agreed outcomes for our community.

## **Respect**

Act with honesty and integrity.

## **Innovation**

Seek better ways.

## **Simplicity**

Easy to do business with.

## **Engagement**

Provide opportunities for all to participate.







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## Organisational Structure (as at 30 June 2024)



**Roberto Bria**  
CEO



**Frank Primerano**  
Project Director  
Jetty Road Project

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### Assets and Delivery



**Pamela Jackson**  
General Manager Assets  
and Delivery (Acting)



**James Mitchell**  
Manager  
Engineering



**Bill Blyth**  
Manager Field  
Services



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



**Mathew Walsh**  
Manager Building  
and Facilities

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### Community and Business



**Marnie Lock**  
General Manager  
Community  
and Business



**Regan Forrest**  
Manager City  
Activation



**Brendan Kelly**  
Manager  
Community  
Wellbeing



**Tania Paull**  
Manager Customer  
Experience and  
Library Services



**Adrian Hill**  
Manager  
Community  
Safety



**Michelle Logie**  
Manager  
Communications and  
Engagement

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### Strategy and Corporate



**Sharon Wachtel**  
General Manager  
Strategy and  
Corporate (Acting)



**Cadel Blunt**  
Manager  
Finance



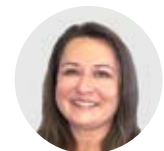
**Linda Gentilcore**  
Manager  
People and  
Culture



**Robert Zanin**  
Manager  
Innovation and  
Technology



**Anthony Marroncelli**  
Manager  
Development  
Services



**Ania Karzek**  
Manager  
Strategy and  
Governance

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### Alwyndor



**Beth Davidson-Park**  
General Manager  
Alwyndor



**Rafa Mirzaev**  
Chief Financial  
Officer



**Natasha Stone**  
Manager  
Residential Services



**Molly Salt**  
Manager Community  
Connections



**Lisa Hall**  
Manager People  
and Culture

# Corporation of the City of Holdfast Bay

## Senior Leadership Team

The governance and decision framework is led by a Senior Leadership Team. As at 30 June 2024 this comprised:

- › Chief Executive Officer, Roberto Bria
- › General Manager Alwyndor, Beth Davidson-Park
- › Acting General Manager Assets and Delivery, Pamela Jackson
- › General Manager Community and Business, Marnie Lock
- › Acting General Manager Strategy and Corporate, Sharon Wachtel.

Senior executive salary packages include the following benefits:

- › A competitive salary
- › The option of a fully maintained vehicle or novated vehicle lease
- › Employer-sponsored superannuation contributions
- › Membership of professional associations.

## Senior Leadership Team as at 30 June 2024

	Female	Male	Salary Range
CEO		1	\$294,841
General Manager	4		\$190,000 – \$218,000

## Staff Profile

Number of Employees as at 30 June 2024	Male	Female	Total
Municipal Employees	97	113	210
Alwyndor Employees	106	373	479
<b>Total</b>	<b>203</b>	<b>486</b>	<b>689</b>

In 2023–24, for the Municipal employees:

- › Total headcount at 1 July 2023 was 208
- › Total headcount at 30 June 2024 was 212
- › Total new hires was 35
- › Total departures was 31.

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## Work Health and Safety (WHS)

A four-year WHS Plan (2024–2027) was endorsed by the Senior Leadership Team with the following focus areas:

- › WHS Management and Training Systems
- › Safety Culture and Wellbeing
- › WHS Internal Audits
- › WHS Contractor Management.

The purpose of the Plan is to uphold council's aspiration and align with our culture and values to support Council's policy commitments for the provision of a safe system of work for all workers.

In 2023–24 the following key measures were realised for work health and safety

- › Total Hazards – 64
- › Total Incidents – 190
- › Total Injuries – 89.

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.

There was a renewed focus at council on compliance and reporting throughout the year. Emphasis was placed on adopting the latest WHS regulations concerning Psychosocial Risks and Hazards. This commitment will remain an integral part of our ongoing requirements.

Council achieved 100% of our Risk Evaluation Action Plan and steady progress on our Hazard Management Plan.

## Workforce Capability

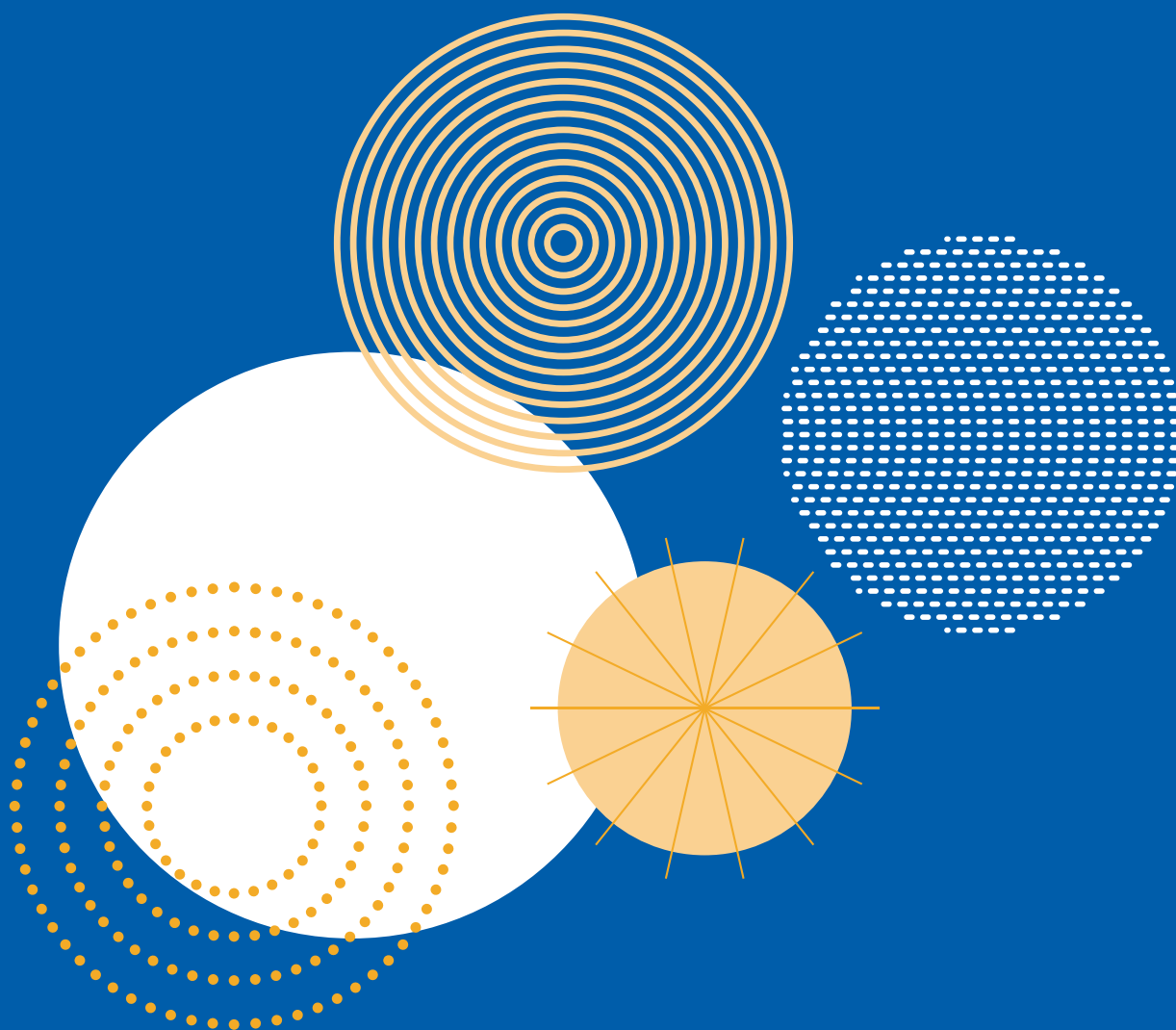
Council (excluding Alwyndor) invested \$160,000 directly into enhancing workforce skills to align to current and future demands, also covering essential mandatory training to comply with legislative requirements. There was a shift of emphasis from training to a learning approach to broaden development opportunities and cost effectiveness.

Amid the numerous regulatory and legal changes, there was a concerted effort to ensure that our staff remained informed and shared learnings about emerging trends involving changes and necessary requirements beyond mere compliance to meet growing community expectations.

Voluntary employee turnover (excluding casual employees) was 9.6% for council and 25.33% for Alwyndor.

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# Transparency



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## Community Engagement

We value the involvement of our community, and we are committed to ensuring the community's views help inform Council's decision-making.

Community engagement is an integral part of the planning of our projects and new initiatives and plays a vital role in enabling us to achieve the community's vision for the City of Holdfast Bay.

There were 16 targeted community engagements held throughout the year. We invited people to share their views through a variety of methods, including online hubs, drop-in sessions, focus groups, and surveys.

To find out more or to follow projects of interest visit [www.yourholdfast.com](http://www.yourholdfast.com).

## Community Land Management Plans

Community Land Management Plans identify the purpose and objectives of land held for community use and operate in accordance with Section 196 of the *Local Government Act 1999*.

The terms and conditions for several licences and leases were resolved by Council in 2023–24, including those for the Somerton Surf Life Saving Club Bistro, the Glenelg Football Club at Glenelg Oval, and the new Kingston Park Kiosk.

# Transparency

## Registers and Codes

The following documents are available to the public:

### Registers

- › Register of Interests (Elected Members)
- › Register of Gifts and Benefits (Elected Members)
- › Register of Allowances and Benefits which includes the Register of Training and Development (Elected Members)
- › Register of Conflicts of Interest (Elected Members)
- › Register of Mandatory Training (Elected Members)
- › Register of Remuneration, Salaries and Benefits (Employees)
- › Register of Gifts and Benefits (Employees)
- › Register of Community Land
- › Register of Community Leases
- › Register of Public Roads
- › Register of By-Laws and certified copies
- › Register of Fees and Charges
- › Register of Facilities
- › Record of Delegation.

### Codes

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

## Gifts Funded By Council

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

Description of gift	Recipients of gift	Value of gift for each individual
20, 25 and 30 year service and retirement recognition glassware	7 Employees	\$76.00
10 and 15 year service recognition glassware	4 Employees	\$58.50

## Legal Fees

In the 2023–24 financial year Council incurred legal costs totalling \$319,842. This was made up of:

- › Appeals – \$98,172
- › Enforcement – \$40,394
- › Advice – \$181,276.

In the same period, legal fees for Alwyndor were \$64,665.



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## Credit Card Use

In the 2023–24 financial year the total expenditure via credit cards was \$221,699.50. This expenditure is tightly controlled and in accordance with relevant legislation and regulation along with council policies and procedures.

## Interstate Travel

Mayor Wilson and Councillor 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 – \$2,750
- › Councillor Abley – \$2,933
- › Chief Executive Officer Roberto Bria – \$1,966.

There was no other interstate travel for Elected Members or employees in the 2023–24 year.

## Internal Review of Council Actions

We received four requests in 2023–24 to review Council decisions in line with section 270 of the *Local Government Act 1999–Internal Review of Council Decisions*. Following reviews, the original decisions of Council in all cases were upheld.

Year	Number of Reviews
2023–24	4
2022–23	0
2021–22	1
2020–21	1
2019–20	3
2018–19	4
2017–18	5
2016–17	1
2015–16	3

# Transparency

## Freedom of Information

During 2023–24, Council processed 12 Freedom of Information (FOI) requests.

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

A member of the public wishing to amend the council's records concerning their personal affairs may email [governance@holdfast.sa.gov.au](mailto:governance@holdfast.sa.gov.au) or phone (08) 8229 9999 and speak with an accredited FOI officer.

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

## Independent Auditors

The *Local Government Act 1999* 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 2023–24 external auditing services for both Municipal and Alwyndor operations, Dean Newbery were paid \$30,500 (excluding GST) for the annual audit of Council's financial statements.

## Local Nuisance and Litter Control

In 2023–24 in accordance the *Local Nuisance and Litter Control Act 2017*, 827 complaints were registered (a 70% increase on the previous year), eight abatement notices were provided, and three expiation notices were issued.

	Dust	Noise	Smoke	Odour	Animals	Light	Litter	Litter (Asbestos)	Unsanitary Conditions	Unsightly	Bill Posting	Total
Complaints	18	94	13	18	73	8	570	0	7	15	11	827
Abatement Notices							1			7		8
Expiations							2			1		3

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## National Competition Policy

Competitive neutrality is one of the key principles of the National Competition Policy. The principle is based on the concept of a level playing field for people competing for business. It relates to any situation where there is, or there is the potential for, competition between the private and public sectors.

Councils are required to identify their business activities and disclose those in Category One (annual gross operating income greater than \$2 million per year) and Category Two (annual gross operating income less than \$2 million per year).

In 2023–24 Council continued to maintain the following significant business activities:

- › **Category One**

- › Alwyndor.

- › **Category Two**

- › Brighton Caravan Park
- › Partridge House
- › Kauri Parade Sporting Complex
- › The Glenelg Visitor Information Centre
- › Partridge Street Car Parks.

## Competitive Tendering

Tenders are called for contracts above \$100,000 (ex GST), provided council is of the reasonable opinion that a competitive process is practicable and will deliver greater benefit than other methods. Tenders are also used for contracts of a lesser amount where the process is most appropriate. All tendering is managed within the following procurement principles:

- › Value for money
- › Transparent, accountable, fair and ethical
- › Social responsibility
- › Environmental sustainability
- › Buy local
- › Work health and safety.

# Transparency

## Representation Quota

Our Council is divided into four Wards, with three councillors representing each ward, plus a Mayor. The details for the City of Holdfast Bay elector representation ratios are below, alongside comparative data for councils of a similar population size.

Council	Members (including Mayor)	Total Electors	Representation Quota *
Norwood Payneham and St Peters	14	26,064	1:1,861
Unley	13	28,002	1:2,154
<b>Holdfast Bay</b>	<b>13</b>	<b>28,679</b>	<b>1:2,206</b>
Burnside	13	32,324	1:2,486
West Torrens	15	43,198	1:2,879
Campbelltown	11	37,148	1:3,377
Mitcham	13	49,608	1:3,816
<b>Average</b>			<b>1:2,679</b>

Council is required to conduct a review of representation at least once in every eight years or within a period specified by the Electoral Commissioner.

Council was required by the Minister for Local Government to undertake a Representation Review in October 2020 and October 2021. The review process involved two stages of public consultation as prescribed by the *Local Government Act* allowing the opportunity for public submissions.

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

## Number of Items Discussed in Confidence

The *Local Government Act 1999* requires that Council meetings be held in a public place. The Act provides for occasions where the need to keep information or discussion confidential outweighs the need for public access.

In 2023–24, Council was satisfied of the necessity to consider items in confidence under section 90(2) of the *Local Government Act 1999* on 35 occasions.

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

Grounds for Confidential Orders		Number of Grounds for Confidential Orders
A	Personal Affairs	7
B	Commercial Advantage	10
C	Trade Secret	0
D	Commercial Information not a trade secret	17
E	Security/safety	0
F	Maintenance of Law	1
G	Breach of Law	3
H	Legal Advice	1
I	Litigation	1
J	Minister of the Crown	5
K	Tenders for the supply of goods	2
M	Amendment to the Development Plan	0
N	<i>Freedom of Information Act 1982</i>	0
O	Proposed Award Recipient before the presentation of the award	0
<b>Total</b>		<b>47</b>

# Transparency

## Confidential Orders From Previous Years Released – 2023–24

In 2023–24 some items held in confidence from previous years were publicly released. The grounds of each confidential order that was released appears in the table on this page. This table does not include items discussed in confidence in 2023–24 and released from confidence in the same year.

130 confidential reports were released in 2023–24, noting that there can be multiple grounds for each confidential order.

Confidential Order Categories	Number of grounds under each confidential order
A Personal Affairs	12
B Commercial Advantage	59
C Trade Secret	1
D Commercial Information not a trade secret	76
E Security/Safety	9
F Maintenance of Law	0
G Breach of Law	3
H Legal Advice	3
I Litigation	1
J Minister of the Crown	4
K Tenders for the supply of goods	4
M Amendment to the Development Plan	0
N <i>Freedom of Information Act 1982</i>	0
O Proposed Award Recipient before the presentation of the award	0
<b>Total</b>	<b>172</b>



## Items Retained in Confidence

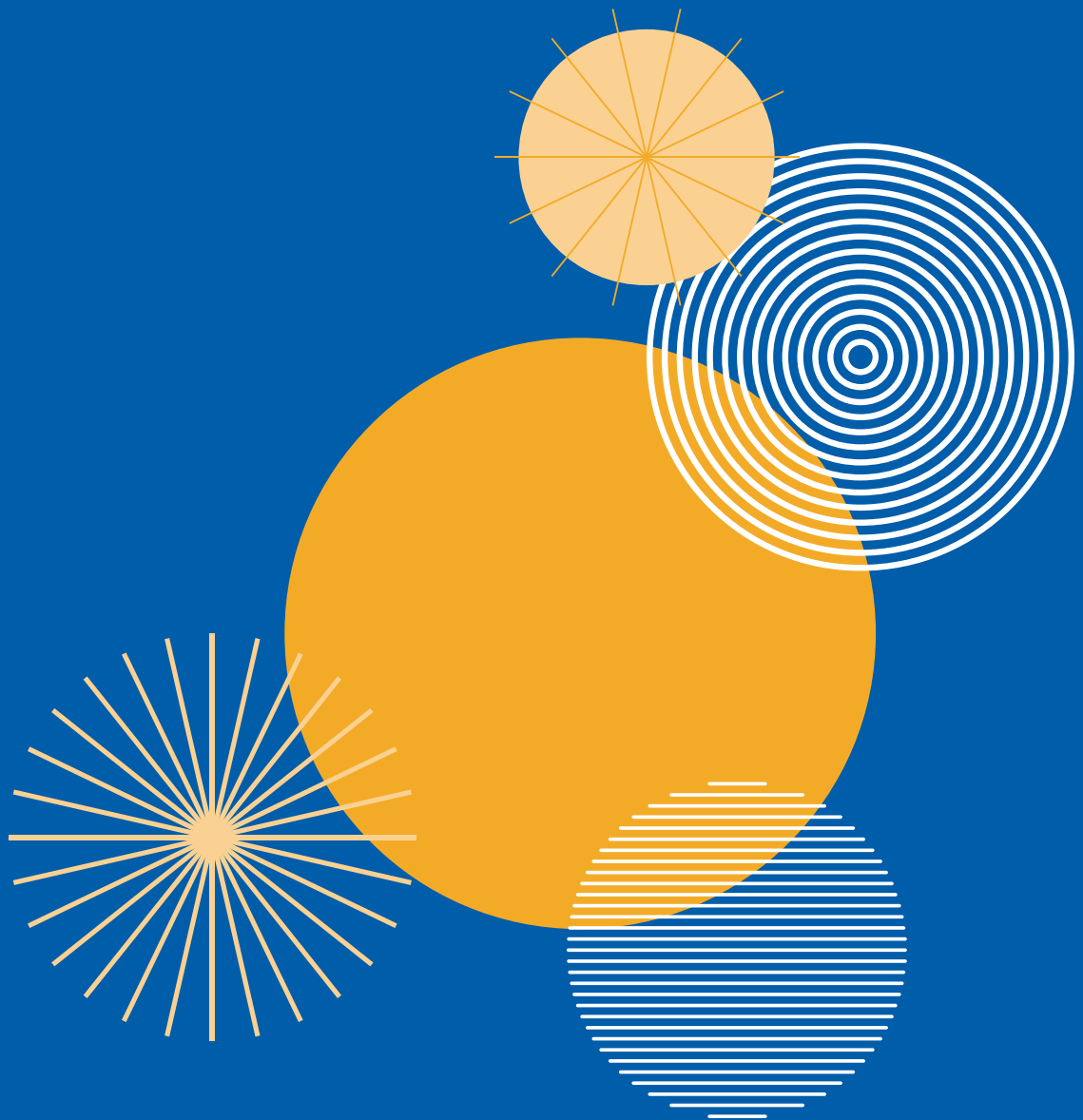
Following the release of items held in confidence as listed previously, this table reflects those items from previous years that remain in confidence. The total for 2023–24 provided here is not the same as that provided in the previous table as some items can be held in confidence and released in the same financial year.

Year	Number of Items
2003–04	0
2004–05	0
2005–06	0
2006–07	0
2007–08	0
2008–09	2
2009–10	0
2010–11	0
2011–12	1
2012–13	2
2013–14	0
2014–15	0
2015–16	3
2016–17	4
2017–18	16
2018–19	1
2019–20	6
2020–21	12
2021–22	28
2022–23	32
2023–24	37



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# Audited Financial Statements



## City of Holdfast Bay

### General Purpose Financial Statements

for the year ended 30 June 2024

#### Council certificate

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#### 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 2024 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.



P. Jackson  
Acting Chief Executive Officer

22 October 2024



S. Lonie  
Deputy Mayor

22 October 2024

## Statement of Comprehensive Income

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
<b>Income</b>			
Rates	2a	43,546	40,535
Statutory charges	2b	3,781	3,245
User charges	2c	12,122	10,577
Grants, subsidies and contributions - capital	2g	917	500
Grants, subsidies and contributions - operating	2g	19,923	17,115
Investment income	2d	1,208	888
Reimbursements	2e	8,300	5,806
Other income	2f	10,982	8,198
Net gain - equity accounted council businesses	19(a)	385	323
<b>Total income</b>		<b>101,164</b>	<b>87,187</b>
<b>Expenses</b>			
Employee costs	3a	51,028	41,708
Materials, contracts and other expenses	3b	33,860	29,862
Depreciation, amortisation and impairment	3c	12,837	11,715
Finance costs	3d	2,825	2,223
<b>Total expenses</b>		<b>100,550</b>	<b>85,508</b>
<b>Operating surplus / (deficit)</b>		<b>614</b>	<b>1,679</b>
Asset disposal and fair value adjustments	4	(729)	446
Amounts received specifically for new or upgraded assets	2g	2,001	582
<b>Net surplus / (deficit)</b>		<b>1,886</b>	<b>2,707</b>
<b>Other comprehensive income</b>			
<b>Amounts which will not be reclassified subsequently to operating result</b>			
Changes in revaluation surplus - I,PP&E	9a	27,135	3,855
<b>Total other comprehensive income</b>		<b>27,135</b>	<b>3,855</b>
<b>Total comprehensive income</b>		<b>29,021</b>	<b>6,562</b>

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

## Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalent assets	5a	6,448	2,715
Trade and other receivables	5b	8,816	6,674
<b>Total current assets</b>		<b>15,264</b>	<b>9,389</b>
<b>Non-current assets</b>			
Trade and other receivables	6a	13,841	12,984
Equity accounted investments in council businesses	6b	4,636	4,251
Other non-current assets	6c	4,080	3,390
Infrastructure, property, plant and equipment	7	929,206	899,441
<b>Total non-current assets</b>		<b>951,763</b>	<b>920,066</b>
<b>TOTAL ASSETS</b>		<b>967,027</b>	<b>929,455</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	8a	46,761	41,461
Borrowings	8b	4,577	1,362
Provisions	8c	6,878	5,801
<b>Total current liabilities</b>		<b>58,216</b>	<b>48,624</b>
<b>Non-current liabilities</b>			
Borrowings	8b	11,200	12,276
Provisions	8c	692	657
<b>Total non-current liabilities</b>		<b>11,892</b>	<b>12,933</b>
<b>TOTAL LIABILITIES</b>		<b>70,108</b>	<b>61,557</b>
<b>Net assets</b>		<b>896,919</b>	<b>867,898</b>
<b>EQUITY</b>			
Accumulated surplus		189,782	187,896
Asset revaluation reserves	9a	700,722	673,587
Other reserves	9b	6,415	6,415
<b>Total council equity</b>		<b>896,919</b>	<b>867,898</b>
<b>Total equity</b>		<b>896,919</b>	<b>867,898</b>

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 2024

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
<b>2024</b>					
Balance at the end of previous reporting period		187,896	673,587	6,415	867,898
Net surplus / (deficit) for year		1,886	—	—	1,886
<b>Other comprehensive income</b>					
- Gain (Loss) on Revaluation of I,PP&E	7a	—	27,135	—	27,135
Equity Accounted Council Business - asset revaluation adjustment		—	—	—	—
<b>Other comprehensive income</b>		<b>—</b>	<b>27,135</b>	<b>—</b>	<b>27,135</b>
<b>Total comprehensive income</b>		<b>1,886</b>	<b>27,135</b>	<b>—</b>	<b>29,021</b>
<b>Balance at the end of period</b>		<b>189,782</b>	<b>700,722</b>	<b>6,415</b>	<b>896,919</b>
<b>2023</b>					
Balance at the end of previous reporting period		185,189	669,732	6,415	861,336
Net surplus / (deficit) for year		2,707	—	—	2,707
<b>Other comprehensive income</b>					
- Gain (Loss) on Revaluation of I,PP&E	7a	—	3,855	—	3,855
Equity Accounted Council Business - asset revaluation adjustment		—	—	—	—
<b>Other comprehensive income</b>		<b>—</b>	<b>3,855</b>	<b>—</b>	<b>3,855</b>
<b>Total comprehensive income</b>		<b>2,707</b>	<b>3,855</b>	<b>—</b>	<b>6,562</b>
<b>Balance at the end of period</b>		<b>187,896</b>	<b>673,587</b>	<b>6,415</b>	<b>867,898</b>

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 2024

\$ '000	Notes	2024	2023
<b>Cash flows from operating activities</b>			
<u>Receipts</u>			
Rates		43,378	40,460
Investment receipts		1,208	888
Other receipts		11,143	8,640
Statutory charges		3,820	3,295
Reimbursements		8,309	5,814
User charges		12,478	10,913
Grants, subsidies and contributions (operating purpose)		19,619	17,483
<u>Payments</u>			
Finance payments		(721)	(682)
Payments to employees		(49,659)	(40,781)
Payments for materials, contracts and other expenses		(37,665)	(33,654)
<b>Net cash provided by (or used in) operating activities</b>	11b	<b>11,910</b>	<b>12,376</b>
<b>Cash flows from investing activities</b>			
<u>Receipts</u>			
Grants utilised for capital purposes		917	500
Net disposal of investment securities		2,972	–
Repayments of loans by community groups		165	270
Amounts received specifically for new/upgraded assets		2,001	582
Sale of surplus assets		–	722
Sale of replaced assets		461	528
<u>Payments</u>			
Net purchase of investment securities		(3,727)	(468)
Expenditure on renewal/replacement of assets		(9,192)	(9,243)
Expenditure on new/upgraded assets		(8,755)	(6,416)
<b>Net cash provided (or used in) investing activities</b>		<b>(15,158)</b>	<b>(13,525)</b>
<b>Cash flows from financing activities</b>			
<u>Receipts</u>			
Proceeds from aged care facility deposits		15,264	9,841
Proceeds from borrowings		3,500	249
<u>Payments</u>			
Repayment of bonds and deposits		–	(7)
Repayment of lease liabilities		(12)	(11)
Repayments of borrowings		(1,100)	(1,322)
Repayment of aged care facility deposits		(10,422)	(10,214)
<b>Net cash provided by (or used in) financing activities</b>		<b>7,230</b>	<b>(1,464)</b>
<b>Net increase (decrease) in cash held</b>		<b>3,982</b>	<b>(2,613)</b>
plus: cash & cash equivalents at beginning of period		2,466	5,079
<b>Cash and cash equivalents held at end of period</b>	11a	<b>6,448</b>	<b>2,466</b>

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 2024

### 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 2024

### Note 1. Summary of Material Accounting Policies

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

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

#### (1) Basis of preparation

##### 1.1 Compliance with Australian Accounting Standards

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

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

##### 1.2 Critical accounting estimates

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

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

##### 1.3 Rounding

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

##### 1.4 Aged Care Facility

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

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

Given Alwyndor is a charitable trust, no profits are distributed to beneficiaries and are retained in Equity on the Statement of Financial Position. Additional disclosure has been made in Note 24.

#### (2) The local government reporting entity

City of Holdfast Bay (Consolidated) is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 24 Jetty Road, Brighton. These consolidated financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

#### (3) Income recognition

The Council recognises revenue under *AASB 1058 Income of Not-for-Profit Entities* (AASB 1058) or *AASB 15 Revenue from Contracts with Customers* (AASB 15) when appropriate.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Council expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that

continued on next page ...

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 1. Summary of Material Accounting Policies (continued)

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

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

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

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

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

#### (4) Cash, cash equivalents and other financial instruments

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

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

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

Financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 13. Alwyndor investment financial assets are measured at fair value through profit and loss. Measurement is determined by Ord Minnett at market value as at 30 June 2024.

#### (5) Infrastructure, property, plant and equipment

##### 5.1 Initial Recognition

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

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

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 1. Summary of Material Accounting Policies (continued)

#### 5.2 Materiality

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

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

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

#### 5.3 Subsequent Recognition

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

#### 5.4 Depreciation of Non-Current Assets

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

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

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

##### *Plant, Furniture & Equipment*

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

##### *Building & Other Structures*

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

##### *Infrastructure*

Sealed Roads – Surface	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

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## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 1. Summary of Material Accounting Policies (continued)

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Traffic control	15 to 80 years
Paving & Footpaths	10 to 60 years
Drains / Culverts	50 to 150 years
Playground Equipment	5 to 20 years
Benches, seats, etc	7 to 25 years

#### 5.5 Impairment

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

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

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

#### (6) Payables

##### 6.1 Goods & Services

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

##### 6.2 Payments Received in Advance & Deposits

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

#### (7) Borrowings

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

#### (8) Employee benefits

##### 8.1 Salaries, Wages & Compensated Absences

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

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

##### 8.2 Superannuation

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

#### (9) Leases

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## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 1. Summary of Material Accounting Policies (continued)

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Council and Alwyndor Aged Care assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

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

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

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## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 1. Summary of Material Accounting Policies (continued)

#### i) Aged Care Refundable Accommodation Deposits/ Contributions

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

#### ii) Aged Care Resident Loans

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

##### *Resident loans - Aged Care Act 1997*

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

From December 2005 repayment to the resident is guaranteed by the Australian Government.

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

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

#### (10) Equity accounted Council businesses

Council participates in cooperative arrangements with other Councils for the provision of services and facilities. Council's interests in cooperative arrangements, which are only recognised if material, are accounted for in accordance with AASB 128 and set out in detail in Note 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 AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2024, 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 statements that could be applicable to Councils.

##### **Effective for NFP annual reporting periods beginning on or after 1 January 2024**

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current and associated standards (amended by AASB 2021-6 and AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants)
- AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.

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## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 1. Summary of Material Accounting Policies (continued)

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#### **(13) Comparative figures**

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

#### **(14) Disclaimer**

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

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 2. Income

\$ '000	2024	2023
<b>(a) Rates</b>		
<b>General rates</b>		
General rates	41,958	39,080
Less: mandatory rebates	(572)	(501)
Less: discretionary rebates, remissions and write-offs	(194)	(201)
<b>Total general rates</b>	<b>41,192</b>	<b>38,378</b>
<b>Other rates (including service charges)</b>		
Landscape levy	1,469	1,351
Separate and special rates	743	695
<b>Total other rates (including service charges)</b>	<b>2,212</b>	<b>2,046</b>
<b>Other charges</b>		
Penalties for late payment	103	77
Legal and other costs recovered	39	34
<b>Total other charges</b>	<b>142</b>	<b>111</b>
<b>Total rates</b>	<b>43,546</b>	<b>40,535</b>
<b>(b) Statutory charges</b>		
Development fees	460	548
Animal registration fees and fines	244	201
Parking fines / expiation fees	2,232	1,662
Other licences, fees and fines	845	834
<b>Total statutory charges</b>	<b>3,781</b>	<b>3,245</b>
<b>(c) User charges</b>		
Cemetery/crematoria fees	391	295
Parking fees	1,379	1,260
Sundry	42	38
Commercial Leases/Caravan Park	2,266	2,231
Aged Care Residential Fees and Rentals	7,956	6,585
Major Community Event	–	164
Other	88	4
<b>Total user charges</b>	<b>12,122</b>	<b>10,577</b>

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## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 2. Income (continued)

\$ '000	2024	2023
<b>(d) Investment income</b>		
Interest on investments		
- Local Government Finance Authority	310	214
- Interest on securities	111	91
- Banks and other	42	18
Investment Income		
- Dividend income and imputation credits (Alwyndor)	745	565
<b>Total investment income</b>	<b>1,208</b>	<b>888</b>
<b>(e) Reimbursements</b>		
Private works	158	150
Aged Care Facility - Home Care	7,828	5,382
Other	314	274
<b>Total reimbursements</b>	<b>8,300</b>	<b>5,806</b>
<b>(f) Other income</b>		
Rebates received	397	447
Sundry	416	457
Aged Care Facility - Home Care Management Fees	6,052	4,058
Aged Care Facility - COVID-19 Grant Income	145	338
Aged Care Facility - Accommodation and Care Fees	3,069	2,392
Aged Care Facility - Home Care	523	352
Other	380	154
<b>Total other income</b>	<b>10,982</b>	<b>8,198</b>

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## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 2. Income (continued)

<b>\$ '000</b>	<b>2024</b>	<b>2023</b>
<b>(g) Grants, subsidies and contributions</b>		
<b>Capital grants, subsidies and contributions</b>		
Amounts received specifically for new or upgraded assets	2,001	582
<b>Total amounts received for new or upgraded assets</b>	<b>2,001</b>	<b>582</b>
<b>Other grants, subsidies and contributions - capital</b>		
Untied - Local roads and community	917	500
<b>Total Other grants, subsidies and contributions - capital</b>	<b>917</b>	<b>500</b>
<b>Operating grants, subsidies and contributions</b>		
Other grants, subsidies and contributions	188	384
Aged Care Facility - Grants, Subsidies and Contributions	18,990	14,609
Untied - Financial Assistance Grant	253	1,484
Roads to Recovery	492	253
Individually significant item - additional Grants Commission payment	—	385
<b>Other grants, subsidies and contributions - operating</b>		
<b>Total other grants, subsidies and contributions - operating</b>	<b>19,923</b>	<b>17,115</b>
The functions to which operating grants relate are shown in Note 12.		
<b>Total grants, subsidies and contributions</b>	<b>22,841</b>	<b>18,197</b>
<b>(i) Sources of grants</b>		
Commonwealth Government	17,191	13,474
State Government	5,575	4,603
Other	75	120
<b>Total</b>	<b>22,841</b>	<b>18,197</b>

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 3. Expenses

\$ '000	Notes	2024	2023
<b>(a) Employee costs</b>			
Salaries and wages		42,554	34,582
Employee leave expense		3,025	2,993
Superannuation - defined contribution plan contributions	18	4,703	3,507
Superannuation - defined benefit plan contributions	18	148	169
Workers' compensation insurance		1,646	1,440
Less: capitalised and distributed costs		(1,048)	(983)
<b>Total operating employee costs</b>		<b>51,028</b>	<b>41,708</b>
City of Holdfast Bay		179	174
Aged Care Facility		319	272
<b>Total number of employees (full time equivalent at end of reporting period)</b>		<b>498</b>	<b>446</b>
<b>(b) Materials, contracts and other expenses</b>			
<b>(i) Prescribed expenses</b>			
Auditor's remuneration			
- Auditing the financial reports		31	31
Elected members' expenses		435	409
Election expenses		14	229
Lease expense - low value assets / short term leases		53	15
<b>Subtotal - prescribed expenses</b>		<b>533</b>	<b>684</b>
<b>(ii) Other materials, contracts and expenses</b>			
Contractors		7,387	7,251
Energy		741	516
Maintenance		3,123	2,522
Legal expenses		320	227
Levies paid to Government - Regional Landscape Levy		1,443	1,322
Professional services		3,290	3,071
Water		659	538
Materials		6,465	5,172
Insurances		737	639
Waste Management		4,527	4,259
Library Lending Materials		92	90
Other		4,543	3,571
<b>Subtotal - Other material, contracts and expenses</b>		<b>33,327</b>	<b>29,178</b>
<b>Total materials, contracts and other expenses</b>		<b>33,860</b>	<b>29,862</b>

continued on next page ...

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 3. Expenses (continued)

\$ '000	2024	2023
<b>(c) Depreciation, amortisation and impairment</b>		
<b>(i) Depreciation and amortisation</b>		
Buildings and other structures	3,269	3,248
Infrastructure		
- Stormwater drainage	671	663
- Roads	1,964	1,496
- Footpaths	1,116	1,121
- Kerb & Guttering	799	702
- Other Transport	572	581
- Open Space & Coastal	2,401	2,055
Right-of-use assets	11	12
Plant and equipment	1,174	1,101
Furniture & Fittings, Office Equipment	860	736
<b>Subtotal</b>	<b>12,837</b>	<b>11,715</b>
<b>Total depreciation, amortisation and impairment</b>	<b>12,837</b>	<b>11,715</b>

### (d) Finance costs

Interest on loans	620	581
Interest on leases	1	1
Aged Care Facility - Interest on Deposits	2,204	1,641
<b>Total finance costs</b>	<b>2,825</b>	<b>2,223</b>

### Note 4. Asset disposal and fair value adjustments

\$ '000	2024	2023
<b>Infrastructure, property, plant and equipment</b>		
<b>(i) Assets renewed or directly replaced</b>		
Proceeds from disposal	461	528
Less: carrying amount of assets sold	(1,790)	(1,151)
<b>Gain (loss) on disposal</b>	<b>(1,329)</b>	<b>(623)</b>
<b>(ii) Assets surplus to requirements</b>		
Proceeds from disposal	–	722
<b>Gain (loss) on disposal</b>	<b>–</b>	<b>722</b>
<b>Fair Value movements on Alwyndor Investment Portfolio</b>		
Net gain/(loss) on fair value movements	680	418
Net gain/(loss) on disposal of investments	(80)	(71)
<b>Gain (loss) on disposal</b>	<b>600</b>	<b>347</b>
<b>Net gain (loss) on disposal or revaluation of assets</b>	<b>(729)</b>	<b>446</b>

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 5. Current assets

<b>\$ '000</b>	<b>2024</b>	<b>2023</b>
<b>(a) Cash and cash equivalent assets</b>		
Cash on hand and at bank	1,410	197
Deposits at call	4,918	2,300
Other	120	218
<b>Total cash and cash equivalent assets</b>	<b>6,448</b>	<b>2,715</b>
<b>(b) Trade and other receivables</b>		
Rates - general and other	886	709
Council rates postponement scheme	39	48
Accrued revenues	1,905	1,796
Debtors - general	2,974	2,084
GST recoupment	274	558
Prepayments	884	754
Loans to community organisations	1,067	216
Aged care facility deposits	940	300
Investment Income and Imputation Credits	384	228
<b>Subtotal</b>	<b>9,353</b>	<b>6,693</b>
Less: provision for expected credit losses	(19)	(19)
Provision for Impairment on Loans to Community Organisations *	(518)	–
<b>Total trade and other receivables</b>	<b>8,816</b>	<b>6,674</b>

\*In April 2024, a loan settlement agreement was reached between City of Holdfast Bay and Glenelg Football Club with 50% of the debt to be repaid by the Club and the remaining 50% forgiven by Council. This agreement was realised in September 2024. Non-current Asset amounts of \$1,029,922 for loans to community organisations and a related \$517,780 provision for impairment have been transferred to Current Assets to account for this transaction.

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 6. Non-current assets

\$ '000	Notes	2024	2023
<b>(a) Trade and other receivables</b>			
<b>Receivables</b>			
Loans to community organisations		129	1,145
Provision for Impairment on Loans to Community Organisations *		—	(518)
<b>Subtotal</b>		<b>129</b>	<b>627</b>
<b>Total receivables</b>		<b>129</b>	<b>627</b>
<b>Other financial assets (investments)</b>			
Interest Rate Securities - Alwyndor Investments		10,205	9,607
Equity Securities - Alwyndor Investments		3,507	2,750
<b>Total other financial assets (investments)</b>	1(15)	<b>13,712</b>	<b>12,357</b>
<b>Total financial assets</b>		<b>13,841</b>	<b>12,984</b>
<b>(b) Equity accounted investments in council businesses</b>			
Southern Region Waste Resource Authority	19	4,636	4,251
<b>Total equity accounted investments in Council businesses</b>		<b>4,636</b>	<b>4,251</b>
<b>(c) Other non-current assets</b>			
<b>Other</b>			
Capital work in progress		4,080	3,390
<b>Total other</b>		<b>4,080</b>	<b>3,390</b>
<b>Total other non-current assets</b>		<b>4,080</b>	<b>3,390</b>

\*Please refer to Note 5 for details.

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

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

#### Infrastructure, property, plant and equipment

as at 30/06/23					Asset movements during the reporting period							as at 30/06/24			
\$ '000	Fair Value Level	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Adjustments & Transfers	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
	2	120,971	–	–	120,971	–	–	–	–	–	–	120,971	–	–	120,971
	3	383,251	230	–	383,481	–	–	–	–	–	–	383,251	230	–	383,481
	2	4,766	14	(3,958)	822	–	40	–	(96)	–	–	4,766	54	(4,054)	766
	3	172,314	876	(64,130)	109,060	4,085	1,522	(153)	(3,173)	–	–	171,491	6,569	(66,719)	111,341
	3	68,299	554	(27,436)	41,417	655	–	–	(671)	–	–	68,292	1,216	(28,107)	41,401
	3	119,134	9,303	(45,917)	82,520	–	2,220	(563)	(1,964)	524	23,443	171,957	2,220	(67,997)	106,180
	3	50,252	1,919	(23,971)	28,200	29	694	(424)	(1,116)	(468)	–	47,391	3,992	(24,468)	26,915
	3	63,828	7,555	(21,648)	49,735	–	1,111	(95)	(799)	656	3,692	78,656	1,111	(25,467)	54,300
	3	34,980	341	(9,600)	25,721	133	78	(79)	(572)	(717)	–	33,802	507	(9,745)	24,564
	3	76,508	–	(29,440)	47,068	2,868	953	(306)	(2,401)	5	–	75,954	3,821	(31,588)	48,187
		–	35	(12)	23	–	–	–	(11)	–	–	–	35	(23)	12
		–	12,524	(6,011)	6,513	300	1,482	(170)	(1,174)	–	–	–	13,480	(6,529)	6,951
		–	8,190	(4,280)	3,910	598	489	–	(860)	–	–	–	9,277	(5,140)	4,137
Total infrastructure, property, plant and equipment															
		1,094,303	41,541	(236,403)	899,441	8,668	8,589	(1,790)	(12,837)	–	27,135	1,156,531	42,512	(269,837)	929,206

Comparatives 1,059,800 54,084 (220,075) 893,809 5,403 9,240 1,151 (11,715) – 3,855 1,094,303 41,541 (236,403) 899,441

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## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

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

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

##### Valuation of assets

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

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

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

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

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

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

##### Information on valuations

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

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

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

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

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

##### Other information

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

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

##### Highest and best use

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

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

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## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

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

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

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

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

#### Transition to AASB 13 - Fair Value Measurement

The requirements of AASB 13 Fair Value Measurement have been applied to all valuations undertaken since 1 July 2013 as shown by the valuation dates by individual asset classes below.

#### Land & Land Improvements

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

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

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

#### Buildings & Other Structures

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

- Basis of valuation: Fair Value / Market Value / Written down current replacement cost
- Date of valuation: 30 June 2022
- Valuer: Public Private Property

#### Infrastructure

Infrastructure assets have been valued as follows:

##### *Roads, Kerb and Gutter*

- Basis of valuation: Written down current replacement cost
- Date of valuation: 01 July 2023
- Valuer: Public Private Property

##### *Footpaths*

- Basis of valuation: Written down current replacement cost
- Date of valuation: 31 December 2019
- Valuer: Public Private Property
- An updated valuation will be undertaken in 2024/25

##### *Stormwater Drainage*

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

##### *Other Transport - Bridges, Car Parks, Traffic Control Devices*

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

##### *Open Space, Coastal*

- Basis of valuation: Written down current replacement cost
- Date of valuation: 30 June 2023

continued on next page ...

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

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

- Valuer: Public Private Property

#### Plant & Equipment

These assets are recognised at cost.

#### Furniture & Fittings, Office Equipment

These assets are recognised at cost.

### Note 8. Liabilities

\$ '000	2024 Current	2024 Non Current	2023 Current	2023 Non Current
<b>(a) Trade and other payables</b>				
Goods and services	5,457	—	4,977	—
Payments received in advance	4,188	—	4,201	—
- Grants, subsidies, contributions - operating	39	—	354	—
Accrued expenses - employee entitlements	1,056	—	622	—
Accrued expenses - other	506	—	513	—
Aged care facility deposits	33,983	—	29,141	—
Deposits, retentions and bonds	1	—	1	—
Other	1,531	—	1,652	—
<b>Total trade and other payables</b>	<b>46,761</b>	<b>—</b>	<b>41,461</b>	<b>—</b>

\$ '000	Notes	2024 Current	2024 Non Current	2023 Current	2023 Non Current
<b>(b) Borrowings</b>					
Short term draw down facility		—	—	249	—
Loans		4,565	11,200	1,101	12,264
Lease liabilities	17b	12	—	12	12
<b>Total Borrowings</b>		<b>4,577</b>	<b>11,200</b>	<b>1,362</b>	<b>12,276</b>

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

#### (c) Provisions

Employee entitlements (including oncosts)	6,878	692	5,801	657
<b>Total provisions</b>	<b>6,878</b>	<b>692</b>	<b>5,801</b>	<b>657</b>

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 9. Reserves

	as at 30/06/23				as at 30/06/24
\$ '000	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
<b>(a) Asset revaluation reserve</b>					
Land - other	455,227	–	–	–	455,227
Buildings and other structures Infrastructure	54,076	–	–	–	54,076
- Stormwater drainage	21,213	–	–	–	21,213
- Roads	67,266	23,443	–	–	90,709
- Footpaths	13,389	–	–	–	13,389
- Kerb & Guttering	41,589	3,692	–	–	45,281
- Other Transport	8,307	–	–	–	8,307
- Open Space & Coastal	12,164	–	–	–	12,164
Equity Accounted Council Business - asset revaluation reserve	356	–	–	–	356
<b>Total asset revaluation reserve</b>	<b>673,587</b>	<b>27,135</b>	<b>–</b>	<b>–</b>	<b>700,722</b>
Comparatives	669,732	3,855	–	–	673,587

	as at 30/06/23				as at 30/06/24
\$ '000	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
<b>(b) Other reserves</b>					
Alwyndor General Reserve	6,415	–	–	–	6,415
<b>Total other reserves</b>	<b>6,415</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>6,415</b>
Comparatives	6,415	–	–	–	6,415

### (c) Purpose of Reserves

#### Asset Revaluation Reserve

The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non current assets (less any subsequent impairment losses, where applicable).

#### Other Reserves

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

### Note 10. Assets subject to restrictions

\$ '000	2024	2023
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.		
<b>Cash and Financial Assets</b>		
Aged Care Facility Deposits	940	300
<b>Total assets subject to externally imposed restrictions</b>	<b>940</b>	<b>300</b>

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2024	2023
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#### (a) Reconciliation of cash

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

Total cash and equivalent assets	5	6,448	2,715
Less: short-term borrowings	8	—	(249)
<b>Balances per Statement of Cash Flows</b>		<b>6,448</b>	<b>2,466</b>

#### (b) Reconciliation of Operating Result

<b>Net surplus/(deficit)</b>		<b>1,886</b>	<b>2,707</b>
<b>Non-cash items in income statements</b>			
Depreciation, amortisation and impairment		12,837	11,715
Equity movements in equity accounted investments (increase)/decrease		(385)	(323)
Grants for capital acquisitions treated as investing activity		(2,918)	(1,082)
Net (gain)/loss on disposals		729	(446)
		<b>12,149</b>	<b>12,571</b>
<b>Add (less): changes in net current assets</b>			
Net (increase)/decrease in receivables		(1,809)	(1,296)
Change in allowances for under-recovery of receivables		—	138
Net (increase)/decrease in other assets		—	(276)
Net increase/(decrease) in trade and other payables		458	469
Net increase/(decrease) in unpaid employee benefits		1,112	770
<b>Net cash provided by (or used in) operations</b>		<b>11,910</b>	<b>12,376</b>

#### (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	10,858	19,479

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 2024

### Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 12(b).										
\$ '000	OPERATING INCOME		OPERATING EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN OPERATING INCOME		TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Functions/Activities										
Business Undertakings	3,555	3,398	1,140	732	2,415	2,666	—	—	46,716	44,359
Community Services	46,387	35,652	52,124	41,328	(5,737)	(5,676)	19,049	14,634	192,037	185,593
Culture	265	274	4,555	4,583	(4,290)	(4,309)	188	188	27,339	27,201
Economic Development	916	910	2,902	2,666	(1,986)	(1,756)	10	20	1,554	1,227
Environment	780	424	9,120	8,911	(8,340)	(8,487)	93	151	44,892	44,813
Recreation	147	292	7,002	5,999	(6,855)	(5,707)	—	—	426,368	424,981
Regulatory Services	3,244	2,687	7,055	6,283	(3,811)	(3,596)	—	—	433	526
Transport & Communication	28	32	11,279	11,072	(11,251)	(11,040)	—	—	206,001	180,047
Unclassified Activities	—	—	—	—	—	—	—	—	2,977	2,806
Council Administration	45,842	43,518	5,373	3,934	40,469	39,584	583	2,122	18,710	17,902
Total Functions/Activities	101,164	87,187	100,550	85,508	614	1,679	19,923	17,115	967,027	929,455

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 2024

### Note 12(b). Components of functions

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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.

**Governance**

Audit & Assurance, Planning and Performance, Legal Services and Major Projects.

**Equity accounted Council businesses**

Net Gain equity accounting Council businesses

Net Loss equity accounting Council businesses



## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 13. Financial instruments

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#### Recognised financial instruments

##### Bank, deposits at call, short term deposits

**Accounting Policy:**

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

**Terms & Conditions:**

Deposits are returning fixed interest rates between 4.3% and 4.55% (2023: 1.05% and 4.30%). No short term deposits were placed during 2023-2024

**Carrying Amount:**

Approximates fair value due to the short term to maturity.

##### Receivables - rates and associated charges

**Accounting Policy:**

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

**Terms & Conditions:**

Secured over the subject land, arrears attract interest of 0.75% per month (2023: 0.48%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

**Carrying Amount:**

Approximates fair value (after deduction of any allowance).

##### Receivables - fees and other charges

**Accounting policy:**

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

**Terms and conditions:**

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

**Carrying amount:**

Approximates fair value (after deduction of any allowance).

##### Receivables - other levels of government

**Accounting policy:**

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

**Terms and conditions:**

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

**Carrying amount:**

Approximates fair value.

##### Receivables - Aged Care Facility Contributions

**Accounting Policy:**

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

continued on next page ...

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 13. Financial instruments (continued)

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**Terms & Conditions:**

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

**Carrying Amount:**

Approximates fair value (after deduction of any allowance).

**Liabilities - creditors and accruals****Accounting policy:**

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

**Terms and conditions:**

Liabilities are normally settled on 30 day terms.

**Carrying amount:**

Approximates fair value.

**Liabilities - Aged Care Facility Contributions****Accounting policy:**

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

**Terms and conditions:**

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

**Carrying amount:**

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

**Liabilities - interest bearing borrowings****Accounting Policy:**

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

**Terms & Conditions:**

Secured over future revenues, borrowings are repayable six monthly; interest is charged at fixed rates between 3.0% and 5.3% (2023: 1.30% and 5.63%).

Short term borrowings are payable on an interest only basis charged at variable rates between 5.05% and 6.15% (2023: 1.55% and 5.36%).

**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:**

continued on next page ...

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

## Note 13. Financial instruments (continued)

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

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

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the entity has transferred substantially all the risks and 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.

\$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial assets and liabilities</b>					
<b>2024</b>					
<b>Financial assets</b>					
Cash and cash equivalents	6,448	–	–	6,448	6,448
Receivables	9,201	101	69	9,371	9,169
Other financial assets	4,659	6,139	2,849	13,647	13,712
<b>Total financial assets</b>	<b>20,308</b>	<b>6,240</b>	<b>2,918</b>	<b>29,466</b>	<b>29,329</b>
<b>Financial liabilities</b>					
Payables	46,460	–	–	46,460	46,148
Current borrowings	5,048	–	–	5,048	4,565
Non-current borrowings	–	5,529	8,624	14,153	11,200
Lease liabilities	12	–	–	12	12
<b>Total financial liabilities</b>	<b>51,520</b>	<b>5,529</b>	<b>8,624</b>	<b>65,673</b>	<b>61,925</b>
<b>Total financial assets and liabilities</b>	<b>71,828</b>	<b>11,769</b>	<b>11,542</b>	<b>95,139</b>	<b>91,254</b>

**2023****Financial assets**

Cash and cash equivalents	2,716	–	–	2,716	2,715
Receivables	6,421	596	812	7,829	6,714
Other financial assets	3,859	5,915	2,745	12,519	12,357
<b>Total financial assets</b>	<b>12,996</b>	<b>6,511</b>	<b>3,557</b>	<b>23,064</b>	<b>21,786</b>

**Financial liabilities**

Payables	40,820	–	–	40,820	40,594
Current borrowings	1,893	–	–	1,893	1,350
Non-current borrowings	–	5,860	9,840	15,700	12,264
Lease liabilities	12	12	–	24	24

continued on next page ...

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 13. Financial instruments (continued)

Total financial liabilities	42,725	5,872	9,840	58,437	54,232
<u>Total financial assets and liabilities</u>	<u>55,721</u>	<u>12,383</u>	<u>13,397</u>	<u>81,501</u>	<u>76,018</u>

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

\$ '000	2024		2023	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	4.50%	15,777	4.01%	13,638
		<u>15,777</u>		<u>13,638</u>

#### Net fair value

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

### Risk exposures

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

**Market Risk** is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. Alwyndor is exposed to Market risk investments in equity investments, managed funds and income securities. Such risk is managed through diversification of investments across industries and geographic locations. Council's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor currency risk apply.

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

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

#### 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	2024	2023
As at 1 July	(24)	(157)
Provisions for Doubtful Debt	–	133
<u>As at 30 June</u>	<u>(24)</u>	<u>(24)</u>

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 14. Capital expenditure and investment property commitments

\$ '000	2024	2023
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#### Capital commitments

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

Buildings	703	1,428
Infrastructure	4,021	2,030
Reserves	2,323	710
Plant and equipment	524	587
	<u>7,571</u>	<u>4,755</u>

##### These expenditures are payable:

Not later than one year	7,571	4,755
	<u>7,571</u>	<u>4,755</u>

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 15. Financial indicators

	Indicator 2024	Indicators 2023	Indicators 2022
<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>			
<b>1. Operating Surplus Ratio</b>			
Operating surplus			
Total operating income	<b>0.6%</b>	1.9%	2.1%
<p><i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i></p>			
<b>2. Net Financial Liabilities Ratio</b>			
Net financial liabilities			
Total operating income	<b>41%</b>	45%	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>			
<b>Adjustments to Ratios</b>			
<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>			
<b>Adjusted Operating Surplus Ratio</b>			
Operating surplus			
Total operating income	<b>1.0%</b>	1.5%	1.4%
<b>Adjusted Net Financial Liabilities Ratio</b>			
Net financial liabilities			
Total operating income	<b>40%</b>	45%	52%
<b>3. Asset Renewal Funding Ratio</b>			
Asset renewals			
Infrastructure and Asset Management Plan required expenditure	<b>101%</b>	104%	93%
<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 2024

### Note 16. Uniform presentation of finances

\$ '000	2024	2023
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The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.

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

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

#### Income

Rates	43,546	40,535
Statutory charges	3,781	3,245
User charges	12,122	10,577
Grants, subsidies and contributions - capital	917	500
Grants, subsidies and contributions - operating	19,923	17,115
Investment income	1,208	888
Reimbursements	8,300	5,806
Other income	10,982	8,198
Net gain - equity accounted council businesses	385	323
<b>Total Income</b>	<b>101,164</b>	<b>87,187</b>

#### Expenses

Employee costs	51,028	41,708
Materials, contracts and other expenses	33,860	29,862
Depreciation, amortisation and impairment	12,837	11,715
Finance costs	2,825	2,223
<b>Total Expenses</b>	<b>100,550</b>	<b>85,508</b>

#### Operating surplus / (deficit)

	614	1,679
Less: grants, subsidies and contributions - capital	(917)	(500)
<b>Adjusted Operating surplus / (deficit)</b>	<b>(303)</b>	<b>1,179</b>

#### Net outlays on existing assets

Capital expenditure on renewal and replacement of existing assets	(9,192)	(9,243)
Add back depreciation, amortisation and impairment	12,837	11,715
Add back proceeds from sale of replaced assets	461	528
	<b>4,106</b>	<b>3,000</b>

#### Net outlays on new and upgraded assets

Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(8,755)	(6,416)
Add back grants, subsidies and contributions - capital new/upgraded	917	500
Add back amounts received specifically for new and upgraded assets	2,001	582
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	—	722
	<b>(5,837)</b>	<b>(4,612)</b>

<b>Annual net impact to financing activities (surplus/(deficit))</b>	<b>(2,034)</b>	<b>(433)</b>
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## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 17. Leases

#### (i) Council as a lessee

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

#### (a) Right of use assets

\$ '000	Ready to use	Total
<b>2024</b>		
Opening balance	23	23
Additions to right-of-use assets	–	–
Adjustments to right-of-use assets due to re-measurement of lease liability	–	–
Depreciation charge	(11)	(11)
Impairment of right-of-use assets	–	–
Other	–	–
<b>Balance at 30 June</b>	<b>12</b>	<b>12</b>
<b>2023</b>		
Opening balance	–	–
Additions to right-of-use assets	35	35
Adjustments to right-of-use assets due to re-measurement of lease liability	–	–
Depreciation charge	(12)	(12)
Impairment of right-of-use assets	–	–
Other	–	–
<b>Balance at 30 June</b>	<b>23</b>	<b>23</b>

#### (b) Lease liabilities

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

\$ '000	2024	2023
Balance at 1 July	24	–
Additions	–	35
Accretion of interest	–	1
Payments	(12)	(12)
<b>Balance at 30 June</b>	<b>12</b>	<b>24</b>
<b>Classified as:</b>		
Current	12	12
Non-current	–	12

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

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

The following are the amounts recognised in profit or loss:

Depreciation expense of right-of-use assets	12	11
Interest expense on lease liabilities	–	1

continued on next page ...

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 17. Leases (continued)

Total amount recognised in profit or loss	12	12
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#### 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	2024	2023
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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	619	570
Later than one year and not later than 5 years	1,707	1,865
Later than 5 years	295	614
	<u>2,621</u>	<u>3,049</u>

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### Note 18. Superannuation

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

#### **Accumulation only members**

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (11.00% in 2023/24; 10.50% in 2022/23). 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 2022/23) of "superannuation" salary.

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

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

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

#### **Contributions to other superannuation schemes**

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

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### 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	
	2024	2023	2024	2023
<b>Council's share of net income</b>				
Joint ventures	385	323	4,636	4,251
<b>Total Council's share of net income</b>	<b>385</b>	<b>323</b>	<b>4,636</b>	<b>4,251</b>

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

##### (a) Carrying amounts

\$ '000	Principal Activity	2024	2023
Southern Region Waste Resource Authority	Management of waste and waste facilities	4,636	4,251
<b>Total carrying amounts - joint ventures and associates</b>		<b>4,636</b>	<b>4,251</b>

##### **Southern Region Waste Resource Authority**

Established under Section 43 of the Local Government Act, 1999 to provide operate services for the management of waste and the management of waste facilities under its control on behalf of the constituent Council, being the City of Holdfast Bay, City of Marion, and City of Onkaparinga. The Authority has made provisions of \$13.7m in the accounts for landfill restoration. The measurement of the provisions requires significant estimates and assumptions. The next scheduled review of restoration costs is expected to occur in FY25. As a result, the value of the provisions may change materially in the FY25 financial statements.

##### (b) Relevant interests

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2024	2023	2024	2023	2024	2023
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	
	2024	2023
Opening Balance	4,251	3,928
Share in Operating Result	385	323
<b>Council's equity share in the joint venture or associate</b>	<b>4,636</b>	<b>4,251</b>

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

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

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

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

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

#### 1. Land under roads

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

At reporting date, Council controlled 179 km of road reserves of average width 8.6 metres.

#### 2. Potential insurance losses

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

Council insures against all known insurable risks using a range of insurance policies, each of which is subject to 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 3 appeals against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

#### 4. Southern Region Waste Resource Authority

Council has a 15% interest in Southern Region Waste Resource Authority. The Authority describes contingent liabilities in Note 13 to their Financial Statements for the year ended 30 June 2024.

### Note 22. Events after the balance sheet date

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Events that occur after the reporting date of 30 June 2024, 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 2024

### Note 23. Related party transactions

#### Key management personnel

##### Transactions with key management personnel

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

\$ '000	2024	2023
<b>The compensation paid to key management personnel comprises:</b>		
Short-term employee benefits	1,239	1,175
Post Employment Benefits	23	118
Payments to Mayor and Elected Members	413	370
Development Assessment Panel Independent Members, Alwyndor Management Committee	43	47
<b>Total</b>	<b>1,718</b>	<b>1,710</b>

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

## Notes to and forming part of the Financial Statements for the year ended 30 June 2024

### 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 2024

\$ '000	Consolidated		Excluding Alwyndor	
	2024	2023	2024	2023
<b>Income</b>				
Rates	43,546	40,535	43,546	40,535
Statutory Charges	3,781	3,245	3,781	3,245
User Charges	12,122	10,577	4,183	3,992
Grants, Subsidies and Contributions - capital	917	500	917	500
Grants, Subsidies and Contributions - operating	19,923	17,115	1,157	2,688
Investment Income	1,208	888	86	141
Reimbursements	8,300	5,806	780	725
Other income	10,982	8,198	1,287	1,318
Net Gain - Equity Accounted Council Businesses	385	323	385	323
<b>Total Income</b>	<b>101,164</b>	<b>87,187</b>	<b>56,122</b>	<b>53,467</b>
<b>Expenses</b>				
Employee Costs	51,028	41,708	20,347	18,953
Materials, Contracts and Other Expenses	33,860	29,862	22,884	21,039
Depreciation, Amortisation and Impairment	12,837	11,715	11,330	10,349
Finance Costs	2,825	2,223	621	582
<b>Total Expenses</b>	<b>100,550</b>	<b>85,508</b>	<b>55,182</b>	<b>50,923</b>
<b>Operating Surplus/(Deficit)</b>	<b>614</b>	<b>1,679</b>	<b>940</b>	<b>2,544</b>
Asset Disposal and Fair Value Adjustments	(729)	446	(1,375)	99
Amounts Received Specifically for New or Upgraded Assets	2,001	582	2,001	582
<b>Net Surplus/(Deficit)</b>	<b>1,886</b>	<b>2,707</b>	<b>1,566</b>	<b>3,225</b>
<b>Other Comprehensive Income</b>				
<b>Amounts which will not be classified subsequently to operating result</b>				
Changes in Revaluation Surplus - I,PP&E	27,135	3,855	27,135	3,855
<b>Total Other Comprehensive Income</b>	<b>27,135</b>	<b>3,855</b>	<b>27,135</b>	<b>3,855</b>
<b>Total Comprehensive Income</b>	<b>29,021</b>	<b>6,562</b>	<b>28,701</b>	<b>7,080</b>



## City of Holdfast Bay

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2024

## Note 24. Comparative Financial Reporting (continued)

\$ '000	Consolidated		Excluding Alwyndor	
	2024	2023	2024	2023
<b>Statement of Financial Position</b>				
as at 30 June 2024				
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and Cash Equivalents	6,448	2,715	159	114
Trade and Other Receivables	8,816	6,674	4,384	3,519
<b>Total current assets</b>	<b>15,264</b>	<b>9,389</b>	<b>4,543</b>	<b>3,633</b>
<b>Non-current Assets</b>				
Trade and Other Receivables	13,841	12,984	129	627
Equity accounted investments - Council Business	4,636	4,251	4,636	4,251
Other Non-Current Assets	4,080	3,390	4,035	3,386
Infrastructure, Property, Plant & Equipment	929,206	899,441	889,189	858,973
<b>Total non-current assets</b>	<b>951,763</b>	<b>920,066</b>	<b>897,989</b>	<b>867,237</b>
<b>TOTAL ASSETS</b>	<b>967,027</b>	<b>929,455</b>	<b>902,532</b>	<b>870,870</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Trade and Other Payables	46,761	41,461	9,190	8,813
Borrowings	4,577	1,362	4,577	1,362
Provisions	6,878	5,801	3,945	3,476
<b>Total Current Liabilities</b>	<b>58,216</b>	<b>48,624</b>	<b>17,712</b>	<b>13,651</b>
<b>Non-current liabilities</b>				
Borrowings	11,200	12,276	11,200	12,276
Provisions	692	657	251	275
<b>Total non-current liabilities</b>	<b>11,892</b>	<b>12,933</b>	<b>11,451</b>	<b>12,551</b>
<b>TOTAL LIABILITIES</b>	<b>70,108</b>	<b>61,557</b>	<b>29,163</b>	<b>26,202</b>
<b>Net Assets</b>	<b>896,919</b>	<b>867,898</b>	<b>873,369</b>	<b>844,668</b>
<b>EQUITY</b>				
Accumulated Surplus	189,782	187,896	185,070	183,504
Asset Revaluation Reserve	700,722	673,587	688,299	661,164
Other Reserves	6,415	6,415	-	-
<b>TOTAL EQUITY</b>	<b>896,919</b>	<b>867,898</b>	<b>873,369</b>	<b>844,668</b>

## City of Holdfast Bay

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2024

## Note 24. Comparative Financial Reporting (continued)

\$ '000	Consolidated		Excluding Alwyndor	
	2024	2023	2024	2023
<b>Statement of Changes in Equity</b> for the year ended 30 June 2024				
<b>Accumulated Surplus</b>				
Balance at beginning of period	187,896	185,189	183,504	180,279
Net Surplus/(Deficit) for Year	1,886	2,707	1,566	3,225
<b>Balance at end of period</b>	<b>189,782</b>	<b>187,896</b>	<b>185,070</b>	<b>183,504</b>
<b>Asset Revaluation Reserve</b>				
Balance at beginning of period	673,587	669,732	661,164	657,309
Gain/(Loss) on revaluation of I,PP&E	27,135	3,855	27,135	3,855
<b>Balance at end of period</b>	<b>700,722</b>	<b>673,587</b>	<b>688,299</b>	<b>661,164</b>
<b>Other Reserves</b>				
Balance at beginning of period - Alwyndor General	6,415	6,415	-	-
Transfer to/(from) Reserve	-	-	-	-
<b>Balance at end of period</b>	<b>6,415</b>	<b>6,415</b>	<b>-</b>	<b>-</b>
<b>TOTAL EQUITY</b>	<b>896,919</b>	<b>867,898</b>	<b>873,369</b>	<b>844,668</b>

	Consolidated		Excluding Alwyndor	
	2024	2023	2024	2023
<b>Financial Indicators</b> for the year ended 30 June 2024				
Operating Surplus Ratio	0.6%	1.9%	1.7%	4.8%
Net Financial Liabilities Ratio	41%	45%	46%	41%
Asset Renewal Funding Ratio	101%	104%	116%	111%

**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 2024, 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 2024, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

**Basis for Opinion**

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

**Council's Responsibility for the Financial Report**

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

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

**Auditor's Responsibilities for the Audit of the Financial Report**

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

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

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

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

**DEAN NEWBERY**



**SAMANTHA CRETEN**  
**DIRECTOR**

**6 November 2024**

**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 2023 to 30 June 2024.

**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 2023 to 30 June 2024 have been conducted properly and in accordance with law.

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

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

**The Council's Responsibility for the Internal Controls**

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

**Our Independence and Quality Control**

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

### Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on the Council's compliance with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures have been conducted properly and in accordance with law.

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

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

### Limitation on Use

This report has been prepared for the members of the Council in accordance with *Section 129(1)(b) of the Local Government Act 1999* in relation to the Internal Controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Council, or for any purpose other than that for which it was prepared.

### Limitations of Controls

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

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

DEAN NEWBERY



SAMANTHA CRETEN  
DIRECTOR

6 November 2024

## City of Holdfast Bay

## General Purpose Financial Statements

for the year ended 30 June 2024

## 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 2024, the Council's Auditor, Dean Newbery has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



P. Jackson  
Acting Chief Executive Officer



J. Smedley  
Presiding Member, Audit Committee

Date: 01 October 2024



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Dean Newbery  
ABN: 48 007 865 081

## 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 2024, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



**SAMANTHA CRETEN**

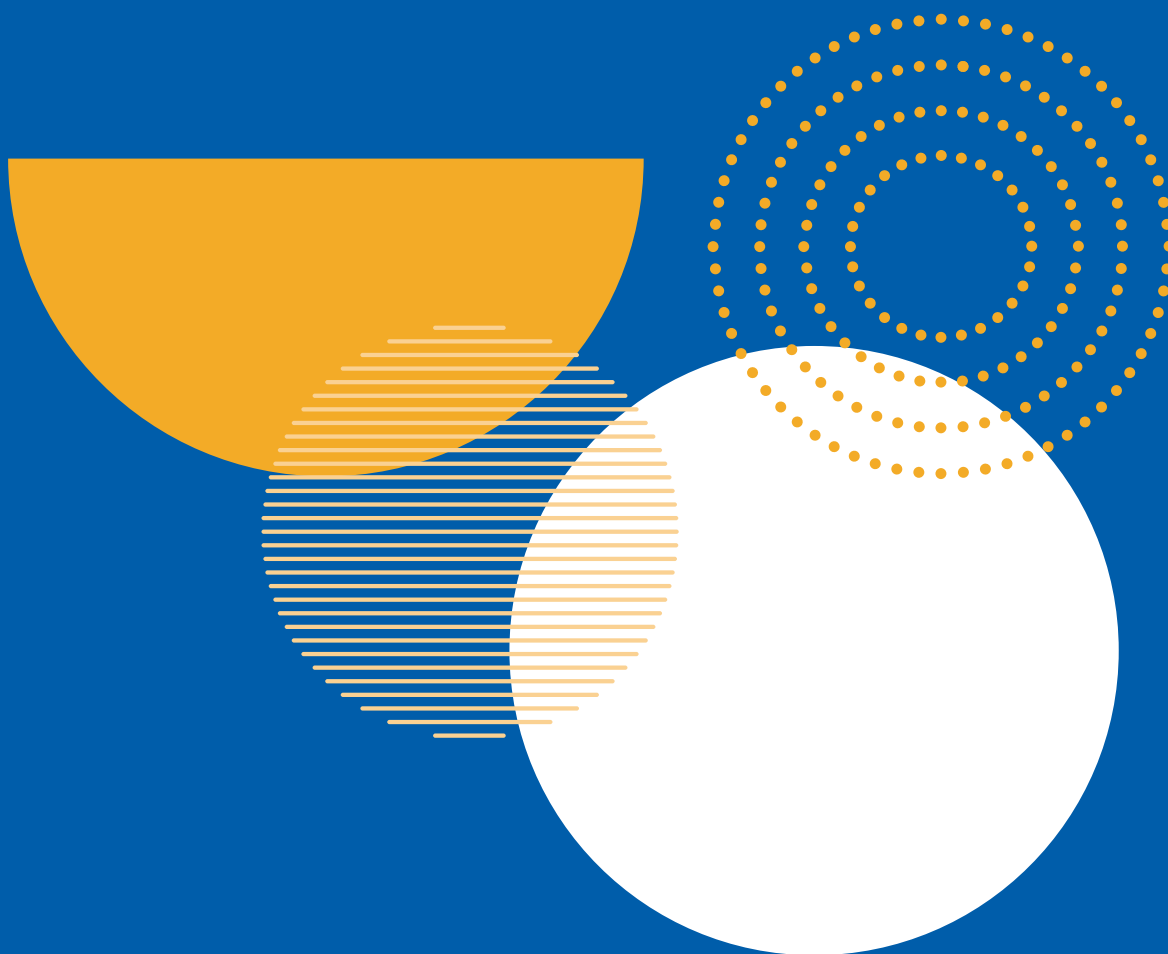
Director

**DEAN NEWBERY**

**6 November 2024**

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# Southern Region Waste Resource Authority Annual Report



A yellow Caterpillar dump truck is parked on a dirt road. The truck has 'CAT' and 'CATERPILLAR' branding. In the background, there is a large green industrial building with a corrugated metal roof. The scene is outdoors with some vegetation in the foreground.

# FINANCIAL REPORT

FOR THE FINANCIAL YEAR ENDED **30 JUNE 2024**

SOUTHERN REGION WASTE RESOURCE AUTHORITY

General Purpose Financial Report  
for the financial year ended 30 June 2024

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## SOUTHERN REGION WASTE RESOURCE AUTHORITY

### Annual Financial Statements for the financial year ended 30 June 2024

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#### 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 2024 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: 23 September 2024

## SOUTHERN REGION WASTE RESOURCE AUTHORITY

### Statement of Comprehensive Income for the financial year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
<b>Income</b>			
User charges	2	16,474	15,283
Investment income	2	921	891
Other	2	324	399
Net gain - equity accounted Joint Venture	13	1,482	1,717
<b>Total Income</b>		<b>19,201</b>	<b>18,290</b>
<b>Expenses</b>			
Employee costs	3	1,199	1,151
Finance costs		-	-
Materials, contracts & other expenses	3	14,170	13,591
Depreciation, amortisation & impairment	3	1,266	1,397
<b>Total Expenses</b>		<b>16,635</b>	<b>16,139</b>
<b>Operating Surplus</b>		<b>2,566</b>	<b>2,151</b>
Asset disposal & fair value adjustments	3	-	-
Amounts received specifically for new/upgraded assets		-	-
<b>Net Surplus</b>		<b>2,566</b>	<b>2,151</b>
<b>Other Comprehensive Income</b>			
Changes in revaluation surplus - property, plant & equipment		-	-
<b>Total Other Comprehensive Income</b>		<b>-</b>	<b>-</b>
<b>Total Comprehensive Income</b>		<b>2,566</b>	<b>2,151</b>

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 2024

	Notes	2024 \$'000	2023 \$'000
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	4	12,311	7,816
Trade & other receivables	4	2,804	3,759
Inventory		23	-
Loan - Related Party	11,13	-	400
<b>Total Current Assets</b>		<b>15,138</b>	<b>11,975</b>
<b>Non-current Assets</b>			
Equity accounted joint venture	13	9,440	9,508
Property, plant & equipment	5	23,905	24,868
<b>Total Non-current Assets</b>		<b>33,345</b>	<b>34,376</b>
<b>Total Assets</b>		<b>48,483</b>	<b>46,351</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade & other payables	6	3,716	4,153
Provisions	6	116	137
<b>Total Current Liabilities</b>		<b>3,832</b>	<b>4,290</b>
<b>Non-Current Liabilities</b>			
Provisions	6	13,749	13,725
<b>Total Non-current Liabilities</b>		<b>13,749</b>	<b>13,725</b>
<b>Total Liabilities</b>		<b>17,581</b>	<b>18,015</b>
<b>Net Assets</b>		<b>30,902</b>	<b>28,336</b>
<b>Equity</b>			
Accumulated surplus		28,527	25,961
Asset revaluation reserve		2,375	2,375
<b>Total Equity</b>		<b>30,902</b>	<b>28,336</b>

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 2024

	Accumulated Surplus \$'000	Asset Revaluation Reserve \$'000	Total Equity \$'000
<b>Balance at start of period - 1 July 2022</b>	<b>23,810</b>	<b>2,375</b>	<b>26,185</b>
Net Surplus/ (Deficit) for Year	2,151	-	2,151
<b>Other Comprehensive Income</b>			
Gain on revaluation of property, plant & equipment	-	-	-
Transfers between reserves	-	-	-
Distributions to Member Councils	-	-	-
<b>Balance at end of period - 30 June 2023</b>	<b>25,961</b>	<b>2,375</b>	<b>28,336</b>
<b>Balance at start of period - 1 July 2023</b>	<b>25,961</b>	<b>2,375</b>	<b>28,336</b>
Net Surplus/ (Deficit) for Year	2,566	-	2,566
<b>Other Comprehensive Income</b>			
Gain on revaluation of property, plant & equipment	-	-	-
Transfers between reserves	-	-	-
Distributions to Member Councils	-	-	-
<b>Balance at end of period - 30 June 2024</b>	<b>28,527</b>	<b>2,375</b>	<b>30,902</b>

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 2024

	Notes	2024 \$'000	2023 \$'000
<b>Cash Flows from Operating Activities</b>			
Operating receipts from customers		17,753	14,424
Investment receipts		921	891
Operating payments to suppliers & employees		(15,826)	(13,772)
Finance payments		-	-
<b>Net Cash provided by (or used in) Operating Activities</b>	7	<b>2,848</b>	<b>1,543</b>
<b>Cash Flows from Investing Activities</b>			
Amounts specifically for new or upgraded assets		-	-
Sale of replaced assets	3	-	-
Distributions from equity accounted Joint Ventures	13	1,550	1,750
Contributions to equity accounted Joint Ventures	13	-	(733)
Expenditure on renewal/replacement of assets	5	(303)	(310)
Expenditure on new/upgraded assets	5	-	(262)
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>1,247</b>	<b>445</b>
<b>Cash Flows from Financing Activities</b>			
Repayment Related Party Loans		400	-
Payment of Related Party Loans		-	-
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>400</b>	<b>-</b>
<b>Net Increase (Decrease) in cash held</b>		<b>4,495</b>	<b>1,988</b>
Cash & cash equivalents at beginning of period	4	7,816	5,828
<b>Cash &amp; cash equivalents at end of period</b>	4	<b>12,311</b>	<b>7,816</b>

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 2024

#### Note 1 – Significant Accounting Policies

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

##### 1 Basis of Preparation

###### 1.1 Compliance with Australian equivalents to International Financial Reporting Standards

This general-purpose financial report has been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS) as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board (AASB), Urgent Issues Group Interpretations (UIGs) and relevant South Australian legislation.

The Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of City of Onkaparinga, City of Marion and the City of Holdfast Bay.

Each Constituent Council hold the following equitable interest in the Authority:

- City of Onkaparinga	55%
- City of Marion	30%
- City of Holdfast Bay	15%

###### 1.2 Historical Cost Convention

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

###### 1.3 Critical Accounting Estimates

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

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

###### 1.4 Rounding

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

##### 2 The Local Government Reporting Entity

Southern Region Waste Resource Authority operates as a regional subsidiary pursuant to Section 43 of the SA Local Government Act 1999 and Section 25 of the Local Government Implementation Act 1999, and has its principal place of business at 112 Bakewell Dr, Seaford Heights SA 5169.

##### 3 Income recognition

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

##### 4 Cash, Cash Equivalents and other Financial Instruments

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

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## SOUTHERN REGION WASTE RESOURCE AUTHORITY

### Notes to the Financial Statements

for the year ended 30 June 2024

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All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 8.

#### 5 Infrastructure, Property, Plant & Equipment

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use".

##### 5.1 Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Authority includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Capital works still in progress at balance date are recognised as other non-current assets and transferred to infrastructure, property, plant & equipment when completed ready for use.

##### 5.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Authority for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. No capitalisation threshold is applied to the acquisition of land or interests in land.

Capitalisation threshold applied of \$1,000 for all asset classes. Any purchases greater than this amount are capitalised and depreciated on the Authority's asset register.

##### 5.3 Depreciation of Non-Current Assets

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives in a manner which reflects the consumption of the service potential embodied in those assets.

Depreciation is recognised on a straight-line basis. Major depreciation periods for each class are shown below. Depreciation of Landfill Construction and Future Capping, Rehabilitation and Restoration costs are amortised proportionately to the rate of filling based upon the projected remaining airspace of landfill cells as at the beginning of the reporting period. The Authority annually assesses the remaining airspace of landfill cells and accordingly, depreciation and amortisation rates are adjusted to reflect these estimates. Depreciation periods for infrastructure assets have been estimated based on the best information available to the Authority, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

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 2024

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#### 6 Payables

##### 6.1 Goods & Services

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

#### 7 Employee Benefits

##### 7.1 Salaries, Wages & Compensated Absences

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

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

The Authority recognises all presently entitled liabilities as current liabilities regardless of whether it is expected to be paid within the preceding 12 months of reporting date.

##### 7.2 Superannuation

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

###### Accumulation Fund Members

*Accumulation fund members receive both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings in accordance with Superannuation Guarantee Legislation 11% in 2023/24 (10.5% in 2022/23).*

*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 2024

#### 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 landfill capping, rehabilitation and restoration costs on an annual basis and makes adjustments to the liability as required to ensure an accurate projected cost of the liability is showing in the balance sheet.

A complete review of all future capping, rehabilitation and restoration costs including a review of all the key assumptions and estimates in relation to the measurement of these costs is performed on a regular basis with the assistance of external consultants to ensure all projected costs have been independently verified and details disclosed below.

The Authority has obtained an independent assessment of the liability estimate for its Closure and Post Closure Remediation Provisions which is based on a number of assumptions (as outlined in Note 14 - Fair Value Measurements) that have not yet been ratified by the Board.

The Authority as of 1 July 2023 has made the decision to retain the existing liability totalling \$13.7 million in the Balance Sheet which is expected to be sufficient to meet its closure and post closure obligations.

The dates of the last review of the key assumptions and estimates in relation to the measurement of the future capping, rehabilitation and restoration costs are shown below:

Costs	Effective Date	Independent Assessor
Capping costs	30 June 2019	Golder Associates
Restoration Costs	30 June 2018	Golder Associates
Post Closure Rehabilitation costs	30 June 2016	Katalyse Pty Ltd

#### 9 Inventory

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

#### 10 GST Implications

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

#### 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 2024

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#### 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 2024.

Land assets held by the Authority were valued by AssetVal with an effective valuation date of 30 June 2022 applied for financial reporting purposes. Where there is an active and liquid market as evidenced by sales transactions of similar property types, a Market approach by way of Direct Comparison or Income methods were utilised.

Some parcels of land are subject to restrictions as to use and sale and the value of these land assets has been determined after considering suitable market evidence and making necessary adjustment to account for these restrictions.

#### 14 Valuation of Landfill Assets

Landfill assets comprise the acquisition of landfills, cell development costs, landfill improvements costs and the assets related to future landfill capping, rehabilitation and restoration costs.

Assets related to future landfill capping, rehabilitation and restoration costs are valued based on the net present value of the future cash outflows expected to remediate the landfill which will include the costs of capping, rehabilitating and restoring the landfill asset. The assumptions used to estimate these costs and details of their regular review are described in item 8 – Provision for Landfill Capping, Rehabilitation and Restoration Costs.

All landfill assets are amortised proportionately to the rate of filling as described in Note 1.5.3 Depreciation of Non-Current Assets.

#### 15 Equity Accounted Joint Ventures

The Authority accounts for its interest in Joint Ventures applying the equity method per AASB 128. The value of investments held in Joint Venture entities are held at cost.



## SOUTHERN REGION WASTE RESOURCE AUTHORITY

### Notes to the Financial Statements for the financial year ended 30 June 2024

	2024 \$'000	2023 \$'000
<b>Note 2 - Income</b>		
<b>User Charges</b>		
Landfill Operations	16,474	15,283
	<b>16,474</b>	<b>15,283</b>
<b>Investment Income</b>		
Interest on investments	348	148
Rental income	573	743
	<b>921</b>	<b>891</b>
<b>Other Income</b>		
Other income	324	399
	<b>324</b>	<b>399</b>
<b>Note 3 - Expenses</b>		
<b>Employee Costs</b>		
Salaries and Wages	1,012	981
Employee leave expense	3	3
Superannuation	123	120
Workers' Compensation Insurance	61	47
Less: Capitalised and distributed costs	-	-
	<b>1,199</b>	<b>1,151</b>
<b>Materials, Contracts &amp; Other Expenses</b>		
Auditor's Remuneration	12	19
Board Expenses	42	46
Contractors	612	584
Fuels & oils	204	272
Equipment hire	34	130
Maintenance	417	588
Legal	10	21
Levies - EPA	12,300	11,372
Professional services	51	177
Sundry	488	382
	<b>14,170</b>	<b>13,591</b>

## SOUTHERN REGION WASTE RESOURCE AUTHORITY

### Notes to the Financial Statements for the financial year ended 30 June 2024

#### Note 3 - Expenses (cont)

	2024 \$'000	2023 \$'000
<b>Depreciation, Amortisation &amp; Impairment</b>		
Buildings & Structures	369	357
Plant & Equipment	302	292
Office Equipment	6	15
Super Cell	301	375
Super Cell Capping	259	316
Post Closure Rehabilitation	29	36
Future Restoration Costs	-	6
	<b>1,266</b>	<b>1,397</b>
<b>Asset Disposals</b>		
Proceeds from disposal	-	-
Less: Carrying amount of assets sold	-	-
<b>Gain (Loss) on disposal</b>	<b>-</b>	<b>-</b>

#### Note 4 - Current Assets

##### Cash & Cash Equivalents

Cash on Hand and at Bank	2,046	2,181
Short-term deposits	10,265	5,635
	<b>12,311</b>	<b>7,816</b>

##### Trade & Other Receivables

Debtors - general	2,576	3,575
Accrued Revenues	115	107
Prepayments	66	32
Sundry Debtors	47	45
	<b>2,804</b>	<b>3,759</b>

## SOUTHERN REGION WASTE RESOURCE AUTHORITY

Notes to the Financial Statements  
for the financial year ended 30 June 2024

### Note 5 - Property, Plant & Equipment

	2023 \$'000				2024 \$'000			
	At Fair Value	At Cost	Accumulated Depreciation	Carrying Amount	At Fair Value	At Cost	Accumulated Depreciation	Carrying Amount
Land	6,335	-	-	6,335	6,335	-	-	6,335
Buildings & Structures	560	11,875	(1,622)	10,813	560	11,875	(1,992)	10,443
Plant & Equipment	-	5,138	(3,242)	1,896	-	5,273	(3,542)	1,731
Office Equipment	-	143	(132)	11	-	154	(141)	13
Super Cell	-	8,988	(6,131)	2,857	-	8,988	(6,432)	2,556
Super Cell Capping	5,426	-	(3,021)	2,405	9,654	-	(7,454)	2,200
Post Closure Rehabilitation	6,143	-	(5,869)	274	6,143	-	(5,898)	245
Future Restoration Costs	4,228	-	(4,173)	55	-	-	-	-
Work in Progress	-	222	-	222	-	382	-	382
	<b>22,692</b>	<b>26,366</b>	<b>(24,190)</b>	<b>24,868</b>	<b>22,692</b>	<b>26,672</b>	<b>(25,459)</b>	<b>23,905</b>

## SOUTHERN REGION WASTE RESOURCE AUTHORITY

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the financial year ended 30 June 2024

#### Note 5 - Property, Plant & Equipment

Movement in Property, Plant & Equipment during the Financial Year									
	2023 \$'000						2024 \$'000		
	Carrying Value	Additions Renewal / Replacement	New/Upgrade	Disposals	Revaluation	Adjustment / Transfer	Depreciation	Carrying Value	
Land	6,335	-	-	-	-	-	-	6,335	
Buildings & Structures	10,813	-	-	-	-	(11)	(369)	10,443	
Plant & Equipment	1,896	137	-	-	-	-	(302)	1,731	
Office Equipment	11	8	-	-	-	-	(6)	13	
Super Cell	2,857	-	-	-	-	-	(301)	2,556	
Super Cell Capping	2,405	-	-	-	-	54	(259)	2,200	
Post Closure Rehabilitation	274	-	-	-	-	-	(29)	245	
Future Restoration Costs	55	-	-	-	-	(55)	-	-	
Work in Progress	222	160	-	-	-	-	-	382	
	24,868	305	-	-	-	(2)	(1,266)	23,905	
2023 \$'000	25,693	310	260	-	-	2	(1,397)	24,868	

## SOUTHERN REGION WASTE RESOURCE AUTHORITY

### Notes to the Financial Statements for the financial year ended 30 June 2024

#### Note 6 - Liabilities

	2024 \$'000		2023 \$'000	
	Current	Non-current	Current	Non-current
<b>Trade &amp; Other Payables</b>				
Goods & services	3,699	-	4,137	-
Payments received in advance	17	-	16	-
	<b>3,716</b>	<b>-</b>	<b>4,153</b>	<b>-</b>
<b>Provisions</b>				
Annual Leave	63	-	76	-
Long Service Leave	53	31	61	7
Super Cell Capping	-	9,654	-	7,980
Post Closure Rehabilitation	-	4,064	-	4,064
Future Restoration Costs	-	-	-	1,674
	<b>116</b>	<b>13,749</b>	<b>137</b>	<b>13,725</b>

#### Reconciliation of Movement in Landfill & Restoration Provisions

	Super Cell Capping	Post Closure Rehabilitation	Future Restoration Costs	Total
<b>Opening Balance</b>	<b>7,980</b>	<b>4,064</b>	<b>1,674</b>	<b>13,718</b>
Additional Amounts Recognised/ (Derecognised)	1,674	-	(1,674)	-
Payments	-	-	-	-
Unwinding of Present Value Discounts	-	-	-	-
<b>Closing Balance</b>	<b>9,654</b>	<b>4,064</b>	<b>-</b>	<b>13,718</b>

Please refer to Note 1 part 8 for details regarding the valuation of landfill capping, post closure rehabilitation cost and restoration cost provisions. This information is important for the interpretation of these financial statements.

## SOUTHERN REGION WASTE RESOURCE AUTHORITY

### Notes to the Financial Statements for the financial year ended 30 June 2024

#### 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:

	2024 \$'000	2023 \$'000
Total cash & equivalent assets	12,311	7,816
Less: Short-term borrowings	-	-
Balances per Cash Flow Statement	<u>12,311</u>	<u>7,816</u>

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

Net Surplus (Deficit)	2,566	2,151
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	1,266	1,397
Net (Gain) Loss on equity accounted joint ventures	(1,482)	(1,717)
Provision unwinding - finance costs	-	-
	<u>2,350</u>	<u>1,831</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	955	(1,258)
Net (increase) decrease in inventory	(23)	-
Net increase (decrease) in trade & other payables	(437)	950
Net increase (decrease) in other provisions	3	20
<b>Net Cash provided by (or used in) operations</b>	<u><b>2,848</b></u>	<u><b>1,543</b></u>

##### (c) Financing Arrangements

Corporate Credit Cards	20	20
Cash Advance Debenture (CAD) Facility*	500	500

\*The CAD facility is held with the Local Government Finance Authority (LGFA) and the Authority has no drawdown of funds from the facility as at reporting date.

## SOUTHERN REGION WASTE RESOURCE AUTHORITY

### Notes to the Financial Statements for the financial year ended 30 June 2024

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#### Note 8 - Financial Instruments

##### Recognised Financial Instruments

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

**Deposits** **Terms & conditions:** Deposits on Call do not have a maturity period and have an average interest rates of 4.3% (2023: 4%).

**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 debts. An **Fees & Associated** allowance for doubtful debts is recognised (and re-assessed annually) when collection in **Charges** 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 for **and Accruals** 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 2024

### Note 8 - Financial Instruments

#### Liquidity Analysis

	2024	≤ 1 year	Maturity > 1 year ≤ 5 years	> 5 years	Non- interest bearing	Total
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Financial Assets</b>						
<b>Amortised Cost</b>						
Cash Assets		12,311	-	-	-	12,311
Receivables		-	-	-	2,804	2,804
<b>Total</b>		<b>12,311</b>	<b>-</b>	<b>-</b>	<b>2,804</b>	<b>15,115</b>
<b>Financial Liabilities</b>						
Payables		-	-	-	3,716	3,716
Borrowings		-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>3,716</b>	<b>3,716</b>

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

## SOUTHERN REGION WASTE RESOURCE AUTHORITY

### Notes to the Financial Statements for the financial year ended 30 June 2024

#### Note 9 - Commitments for Expenditure

	2024 \$'000	2023 \$'000
<b>Capital Commitments</b>		

The Authority had no committed capital expenditure commitments as at reporting date to disclose.

#### Note 10 - Events Occurring After Reporting Date

There were no events that occurred after reporting date that requires to be disclosed.

#### Note 11 - Disclosure of Related Party Transactions

The Key Management Personnel include the Chair of the Board, Chief Executive and other officers prescribed under Section 112 of the *Local Government Act 1999*. In all, 6 persons were paid the following total compensation:

Salaries, allowances & other short term benefits	454	499
<b>Total</b>	<b>454</b>	<b>499</b>

#### Transactions with Related Parties:

The following transactions occurred with Related Parties:

Related Party Entity	Sale of Goods and Services (\$'000)	Amounts Outstanding from Related Parties (\$'000)	Description of Services Provided to Related Parties
City of Onkaparinga (Member Council)	8,562	281	Provision of waste disposal services
City of Holdfast Bay (Member Council)	1,365	74	Provision of waste disposal services
City of Marion (Member Council)	3,793	284	Provision of waste disposal services
Southern Materials Recycling Facility (Joint Venture)	2,721	282	Provision of waste disposal services
Southern Recycling Centre (Joint venture)	7,833	453	Provision of waste disposal services

Amounts recorded as outstanding from Related Parties are recorded in Trade and other receivables in Note 4. Member Councils have equal representation on the Board of the Authority and accordingly have significant influence on the financial and operating decisions of the Authority. No one Member Council individually has control of those policies.

## SOUTHERN REGION WASTE RESOURCE AUTHORITY

### Notes to the Financial Statements for the financial year ended 30 June 2024

#### Note 12 - Uniform Presentation of Finances

	2024 \$'000	2023 \$'000
<b>Income</b>		
<i>User charges</i>	16,474	15,283
<i>Investment income</i>	921	891
<i>Other</i>	324	399
<i>Net gain - equity accounted Joint Venture</i>	1,482	1,717
	<b>19,201</b>	<b>18,290</b>
<b>Expenses</b>		
<i>Employee costs</i>	1,199	1,151
<i>Finance costs</i>	-	-
<i>Materials, contracts &amp; other expenses</i>	14,170	13,591
<i>Depreciation, amortisation &amp; impairment</i>	1,266	1,397
	<b>(16,635)</b>	<b>(16,139)</b>
<b>Operating Surplus / (Deficit)</b>	<b>2,566</b>	<b>2,151</b>
<b>Net Outlays on Existing Assets</b>		
<i>Capital Expenditure on renewal and replacement of Existing Assets</i>	(303)	(310)
<i>Depreciation, Amortisation, Impairment and Movement in Landfill Provisions</i>	1,266	1,397
<i>Proceeds from Sale of Replaced Assets</i>	-	-
	<b>963</b>	<b>1,087</b>
<b>Net Outlays on New and Upgraded Assets</b>		
<i>Capital Expenditure on New and Upgraded Assets</i>	-	(262)
<i>Amounts received specifically for New and Upgraded Assets</i>	-	-
<i>Proceeds from Sale of Surplus Assets</i>	-	-
	<b>-</b>	<b>(262)</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>3,529</b>	<b>2,976</b>

## SOUTHERN REGION WASTE RESOURCE AUTHORITY

### Notes to the Financial Statements for the financial year ended 30 June 2024

#### 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.

	2024 \$'000	2023 \$'000
<b>The Authority's respective interests are:</b>		
- interest in operating result:	50.00%	50.00%
- ownership of equity	49.99%	49.99%
- the proportion of voting power	50.00%	50.00%
<b><u>Movement in Investment in Joint Operation:</u></b>		
Opening Balance	1,410	1,620
New Capital Contributions	-	-
Share in Operating Result	1,507	1,540
Equity Adjustment	-	-
Distributions Received	(1,550)	(1,750)
<b>Share in Equity of Joint Operation</b>	<b>1,367</b>	<b>1,410</b>

##### 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 2024

#### 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.

	2024 \$'000	2023 \$'000
<b>The Authority's respective interests are:</b>		
- interest in operating result:	50.00%	50.00%
- ownership of equity	50.00%	50.00%
- the proportion of voting power	50.00%	50.00%
<b><u>Movement in Investment in Joint Operation:</u></b>		
Opening Balance	8,098	7,188
Capital Contributions (cash contribution)	-	733
Capital Contributions (transfer of plant assets)	-	-
Capital Contribution (conversion to loan)	-	-
Share in Operating Result	(25)	177
<b>Share in Equity of Joint Operation</b>	<b>8,073</b>	<b>8,098</b>

The Authority applies AASB 1058 when recognising income from Grants in line with the applicable treatment applied by not-for-profit entities. The Joint Venture recognises grant income on a different basis which has resulted in an inconsistent application of accounting policy between the entities on the timing of recognising income from grant revenues. As a result of this different application in accounting standards and policy on grant revenue recognition, this has resulted in an adjustment to the Share in Operating Result of \$0.154 million (decrease) (FY23: \$0.495 million increase) in the current financial year.

##### Expenditure Commitments

There are no capital construction commitments as at reporting date to disclose.

##### Contingent Liabilities

There were no contingent liabilities at reporting date that required to be recognised in the financial statements.

**SOUTHERN REGION WASTE RESOURCE AUTHORITY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2024

**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 the asset or liability, either directly or indirectly.	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 2024

	Note	Level 1 \$	Level 2 \$	Level 3 \$	Total \$
<b>2024</b>					
Recurring fair value measurements					
<b>Property, Plant &amp; Equipment and Landfill Assets</b>					
- Land	5	-	6,335	-	6,335
- Buildings	5	-	560	-	560
- Super Cell Capping	5	-	-	9,654	9,654
- Post Closure Rehabilitation	5	-	-	6,143	6,143
<b>Total financial assets recognised at fair value</b>		<b>-</b>	<b>6,895</b>	<b>15,797</b>	<b>22,692</b>
<b>2023</b>					
Recurring fair value measurements					
<b>Property, Plant &amp; Equipment and Landfill Assets</b>					
- 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
<b>Total financial assets recognised at fair value</b>		<b>-</b>	<b>6,895</b>	<b>15,797</b>	<b>22,692</b>

**(b) Disclosed fair value measurements**

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

	Fair Value Hierarchy Level	Valuation Technique	Inputs Used
There has been no change in the valuation technique(s) used to calculate the fair values disclosed in the financial statements.	2	Market Value	Observable sales of similar properties – both vacant land and land with improvements



## SOUTHERN REGION WASTE RESOURCE AUTHORITY

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2024

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



**Southern Region Waste Resource Authority**

**Audit & Risk Committee – Auditor Independence**

**Presiding Member Certification**

I, David Powell, the person occupying the position of Presiding Member of the Southern Region Waste Resource Authority Audit & Risk Committee, for the financial year ending, 30 June 2024, do hereby certify, for the purposes of Regulation 22 (3) of the Local Government (Financial Management) Regulations 2011, that the auditor of the Southern Region Waste Resource Authority, Galpins, has not been engaged by the Southern Region Waste Resource Authority to provide services to the Southern Region Waste Resource Authority outside the scope of the audit functions under the Local Government Act 1999.

David Powell  
Presiding Member  
Southern Region Waste Resource Authority  
Audit & Risk Committee

7 August 2024

Dated



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Galpins Trading Pty Ltd

## SOUTHERN REGION WASTE RESOURCE AUTHORITY

### GENERAL PURPOSE FINANCIAL STATEMENTS For the year ended 30 June 2024

#### 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 2024, 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 'T Muhlhausler'.

**Tim Muhlhausler** CA, Registered Company Auditor

Director

26 September 2024



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Galpins Trading Pty Ltd

## 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 2024, 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 2024, and its financial performance and its cash flow for the year then ended in accordance with the Australia Accounting Standards, *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*.

#### Basis for Opinion

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

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

Without modifying our opinion, we draw attention to Note 1 part 8 of the financial report, which describes the postponed adoption of the revaluation of landfill capping and post closure liabilities. The Authority has made the decision to retain the existing liabilities totalling \$13.7 million in the balance sheet. The Authority expects these liabilities to be sufficient to meet its closure and post closure obligations. These circumstances impact the reliability of the reported provision balances and related amounts in the statement of comprehensive income. Our opinion is not modified in respect of this matter.

#### Responsibility for the Financial Report

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

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

## Auditor's Responsibility for the Audit of the Financial Report

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

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

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

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

## GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



**Tim Muhlhausler** CA, Registered Company Auditor

Director

26 September 2024



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Galpins Trading Pty Ltd

## 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 2023 to 30 June 2024 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 2023 to 30 June 2024.

#### 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 2023 to 30 June 2024. 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 2023 to 30 June 2024. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

### Limitations of Controls

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

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

### Limitations of Use

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

### GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



**Tim Muhlhausler** CA, Registered Company Auditor

Director

26 September 2024





## Southern Region Waste Resource Authority

### Board Chairperson – Auditor Independence

I, Mark Booth, the person occupying the position of Chairperson of the Southern Region Waste Resource Authority Board, for the financial year ending, 30 June 2024, do hereby certify, for the purposes of Regulation 22 (3) of the Local Government (Financial Management) Regulations 2011, that the auditor of the Southern Region Waste Resource Authority, Galpins, has not been engaged by the Southern Region Waste Resource Authority to provide services to the Southern Region Waste Resource Authority outside the scope of the audit functions under the Local Government Act 1999.

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Mark Booth  
Chairperson  
Southern Region Waste Resource Authority

Dated 7 August 2024

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

I, Phu Nguyen, the person occupying the position of Chief Executive Officer of the City of Onkaparinga, for the financial year ending, 30 June 2024, being a Constituent Council of the Southern Region Waste Resource Authority, do hereby certify, for the purposes of Regulation 22 (3) of the Local Government (Financial Management) Regulations 2011, that the auditor of the subsidiary, Galpins, has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999.



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Phu Nguyen  
Chief Executive Officer  
City of Onkaparinga

Dated 20 August 2024

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CITY OF ONKAPARINGA

PO Box 1, Noarlunga Centre SA 5168 | (08) 8384 0666 | onkaparingacity.com

ABN 97 047 258 128

## Chief Executive Officer's Certificate of Compliance

### Auditor Independence

#### Southern Region Waste Resource Authority

I, Tony Harrison, the person occupying the position of Chief Executive Officer of the City of Marion, for the financial year ending, 30 June 2024, being a Constituent Council of the Southern Region Waste Resource Authority, do hereby certify, for the purposes of Regulation 22 (3) of the Local Government (Financial Management) Regulations 2011, that the auditor of the subsidiary, Galpins, has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999.



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Tony Harrison  
Chief Executive Officer  
City of Marion

06/08/2024

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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[marion.sa.gov.au](https://marion.sa.gov.au)



## Chief Executive Officer's Certificate of Compliance

### Auditor Independence

### Southern Region Waste Resource Authority

I, Roberto Bria, the person occupying the position of Chief Executive Officer of the City of Holdfast Bay, for the financial year ending, 30 June 2024, being a Constituent Council of the Southern Region Waste Resource Authority, do hereby certify, for the purposes of Regulation 22 (3) of the Local Government (Financial Management) Regulations 2011, that the auditor of the subsidiary, Galpins, has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999.



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Roberto Bria  
Chief Executive Officer  
City of Holdfast Bay

7 August 2024  
Dated

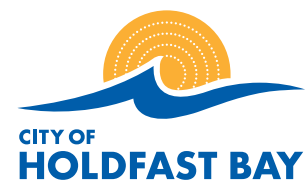
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## Notes





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