



ANNUAL REPORT 2022-2023





Acknowledgement of Country

The City of Salisbury acknowledges that we are on the traditional Country of the Kaurna people of the Adelaide Plains and pays respect to Elders past and present. We recognise and respect their cultural heritage, beliefs and relationship with the land. We acknowledge that they are of continuing importance to the Kaurna people living today.



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Foreword

We're very excited to present to you the 2022/23 Annual Report, where you'll find updates on everything that's been happening in the City of Salisbury for the past 12 months. Elected Members and our staff have been very busy working towards the goals outlined in the City Plan, with key highlights reflected in this report.

We saw some fantastic milestones over the last 12 months. The Bridgestone Athletic Centre received more than 100,000 school participants using the space for sports carnivals, Burton Community Hub celebrated its first birthday, and Salisbury Community Hub celebrated its one millionth visitor.

The Salisbury Aquatic Centre is progressing wonderfully, with the structure quickly taking shape and the project on track for completion in mid-2024.

We marched on with our commitment to sustainability and maintaining the environment around us, and have made some excellent strides in the way of recycling and reusing, as well as planning for the future of our water catchments. Our civil construction projects have recycled materials incorporated into them, and our roads have recycled asphalt.

We've been dedicated to the finalisation of the Dry Creek Stormwater Management plan, and have been working very hard on flood prevention and management planning. We continue to work with Northern Adelaide Waste Management Authority (NAWMA) for waste management, and have hosted a Green Adelaide Nature Education Team who attend schools within the City, promoting behaviours that positively impact the environment.

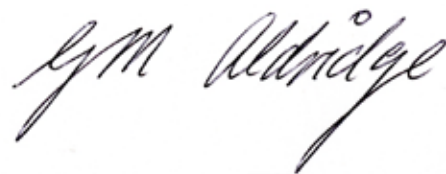
In terms of growth, our Economic Development team work tirelessly to support the network of new and

existing businesses within the City of Salisbury. Council's Polaris Business Development Centre have assisted more than 600 local businesses, helped launch 23 new businesses, and hosted a wide range of informative networking events, workshops and seminars. Under the Salisbury Living brand, Council delivered award-winning residential development projects and will continue to do so with community engagement, affordability and sustainability at the forefront of the projects.

This financial year has also seen upgrades to the Operations Centre to better service the community, and upgrades in Council's technology platform to ensure that our systems and processes are delivering the best community experience possible.

We look forward to what 2023/24 brings, and servicing our community over the next financial year.

**Mayor Gillian Aldridge OAM,
City of Salisbury**



City Plan 2035

The Local Government Act requires Councils to regularly prepare strategic management plans. This City Plan, along with Council's 'Long Term Financial Plan' and 'Strategic Asset Management Plan', address the Council's obligations.

In preparing this Plan, Council has:

- assessed economic, environmental, social and demographic trends and projections
- reviewed State Government policies and directions, including the 'State Infrastructure Strategy', 'Growth State', 'Planning and Design Code' and 'Climate Change Strategy' (some of which are not yet finalised)
- identified regional development projects and initiatives that could affect Salisbury
- reviewed other Council strategies, including the 'Adapting Northern Adelaide Climate Adaptation Plan', 'Sustainability Strategy', 'Digital Strategy', 'Intercultural Plan', 'Youth Action Plan', 'Growth Action Plan' and 'Ability Inclusion Strategic Plan'

- commissioned an economic report into how to grow Salisbury's economy and ways for residents to benefit from that growth
- reviewed Council research, such as the 'Community Perceptions Survey'
- engaged with the community and stakeholders to inform the City Plan's priorities and directions.

A City Dashboard that highlights the social, environmental and economic factors shaping our City, as well as key indicators for the performance and sustainability of Council, is part of this plan. These indicators introduce each of the directions outlined in this document.

Other factors may impact on our City over the life of this plan. These include the rapid advance of technology; changes in work practices as a result of Covid 19; the continued evolution of social media; on-demand services and autonomous systems; and changing expectations on all levels of government.

City Plan Structure

City Plan 2035 contains a vision for Salisbury to be ‘a progressive, sustainable and connected community’. It has three directions that capture the social, environmental and economic influences on Salisbury, and one direction that addresses factors within Salisbury Council itself.

| | | | |
|--|---|--|--|
|  <p>A welcoming and liveable City</p> |  <p>A sustainable City</p> |  <p>A growing City that creates new opportunities</p> |  <p>Innovation and Business Development</p> |
| <p>Encompasses issues that affect the liveability of the City and the health and wellbeing of its people, including safety, social connections, the look and feel of our neighbourhoods, and the facilities and programs available to support our community’s aspirations.</p> | <p>Includes protecting and conserving our diverse natural environment to support biodiversity, reducing Council’s environmental footprint, ensuring we make the most of our resources and enabling our community, environment and infrastructure to be resilient to a changing climate.</p> | <p>This focuses on how we support the success and growth of local businesses, job opportunities for our residents, attracting investment, quality urban planning and providing infrastructure that supports economic activity.</p> | <p>Outlines how Council will work to provide exceptional experiences, deliver quality outcomes and be recognised as a great place to work.</p> |

Several ‘Foundations’ are then identified for each of the 4 directions.
 Council has determined that these Foundations are the goals that we will seek to achieve for Salisbury. They are supported by critical actions that outline the Council’s priority deliverables over the life of the plan.

CRITICAL ACTIONS

Our critical actions range from operational and site-specific projects that will have immediate impact, to strategic objectives that will guide how and what Council achieves in the longer term.

| | | | | | |
|--|---|---|---|---|--|
| <p>Immediately noticeable impact</p> <table border="0"> <tr> <td data-bbox="188 1856 454 2049"> <p>Strategic projects significant stand-alone projects to be delivered by Council within the next four years</p> </td> <td data-bbox="459 1856 758 2049"> <p>Operational focus services that community feedback has highlighted must be Council priorities through feedback from our community</p> </td> </tr> </table> | <p>Strategic projects significant stand-alone projects to be delivered by Council within the next four years</p> | <p>Operational focus services that community feedback has highlighted must be Council priorities through feedback from our community</p> | <p>Medium to longer term impact</p> <table border="0"> <tr> <td data-bbox="852 1856 1102 2049"> <p>Future planning strategies and plans Council will develop or review that are important for delivering our City Vision</p> </td> <td data-bbox="1107 1856 1428 2049"> <p>Advocacy priorities priority projects for which investment will be sought from other organisations</p> </td> </tr> </table> | <p>Future planning strategies and plans Council will develop or review that are important for delivering our City Vision</p> | <p>Advocacy priorities priority projects for which investment will be sought from other organisations</p> |
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Accompanying the above is a range of corporate indicators that highlight the progress being made in addressing the foundations.

Our Vision

Salisbury

a progressive, sustainable
and connected community

Council's vision is for Salisbury to be a progressive, sustainable and connected community.

Council's Elected Members developed this vision after they considered the factors that characterise successful cities and their aspirations for Salisbury.

Successful communities are **progressive**. They embrace change as essential if they are to be liveable and competitive in a changing environment and economy. At the same time, successful communities take pride in their heritage and use their history as the foundation for identifying and creating opportunities and for understanding how to respond to challenges.

Successful cities think about the long term while making decisions today – this is the essence of **sustainability**. They care about the environment, their people and the legacy they leave for future generations. Internally, they are financially responsible, have excellent systems in place and promote a culture that values enduring outcomes.

Connections abound and take many forms. Some connections are social, such as friendships formed through community groups or with neighbours. Some are environmental, including the connections people have with nature or the biodiversity corridors that support wildlife. Other connections are economic, such as the links between residents, jobs and businesses. Salisbury is a diverse community and we value connections between our many cultures. For connections to prosper, there must be appropriate infrastructure that enables people to move and connect with places further afield.

The Salisbury community consists of the 147,602 people who live in our 32 suburbs, whether they have been here all their lives or are new arrivals; the 7,872 businesses and 53,963 workers that make Salisbury the state's fourth largest economy; and the community groups, schools, churches and sporting clubs that bring people together.

Salisbury has many of the building blocks in place to achieve its vision. This City Plan outlines the actions that Council will prioritise over the next four years to enable Salisbury to achieve it.

Long Term Financial Plan and Annual Business Plan for 2023-24

Looking ahead to 2023/24

The City of Salisbury continues to put the needs of our community first. In the new Financial Year 2023/24 Council continues to invest in increasing the level of services that matter to you and community assets for the future.

The 2023/24 Long Term Financial Plan and Annual Business Plan (Annual Business Plan) continues the exciting development of the Salisbury Recreation Precinct, which is scheduled for completion in 2024 and incorporates significant investment across space, amenity, connection, safety and social spheres. Important initiatives that will be delivered during the 2023/24 Financial Year include:

Community Spaces

Council has increased its commitment to events and community activities that activate and enliven our shared spaces and increase participation and connectedness across the district. A \$3.7m investment in 2023/24 across Council sporting, recreation, community and other civic centres will refresh public facilities for ongoing amenity and enjoyment now and into the future.

City Amenity

The Little Para Catchment Native Forest project will increase natural habitat and amenity along this valuable natural corridor. Council's Streetscape Program vibrantly transforms the City's streetscape, improving its overall attractiveness and accessibility. Planned new School & Pedestrian Crossings and Footpath & Kerb Ramps will provide additional safety and access for everyone.

Commercial Precincts

The Church and John Street Revitalisation was a key project as part of the City Centre revitalisation, that has upgraded and refreshed these important City Centre locations. The ambitious and exciting revitalisation supports the community, traders and visitors to the City Centre. The project created a high-quality environment that encourages economic investment and increased visitation.

Traffic Improvements

Pooraka's Pratt Avenue Bridge redevelopment costing \$3.4m will see this asset renewed, ensuring this key road and bus route linking Main North Road and Bridge Road remains a safe and reliable connector. Council's Major Traffic Improvements Program will address identified, specific major traffic network deficiencies, which in 2023/24 include the Light Common/Main Street intersection and Helps/Edinburgh Roundabout modifications. Through the 2023/24 Annual Business Plan, Council maintains its delivery of the City Plan Vision, while remaining mindful of and committed to long-term financial sustainability to ensure we are best placed to support our community in the coming years. Our vision of a progressive, sustainable and connected community serves to improve and enhance our City for the benefit of all.



Long Term Financial Plan and Annual Business Plan for 2023-24

Features of the 2023/24 Budget

2023/24 will see significant construction works occurring at Happy Homes Reserve, Salisbury North, in preparation for the opening of the new Salisbury Aquatic Centre in 2024. Works include a new outdoor 50m pool, 10m high triple waterslide tower, seating and shelters, waterplay and splashpad. Internally this facility will have a gym, 25m lap and leisure pool and warm water program pool, kiosk and change facilities. This new Council facility is partly funded by State Government, \$7.185 million and the upgrade of the entry way and redevelopment of the carpark \$1.5 million is funded by the Federal Government.

Some of the key identified projects for the 2023/24 plan are as follows:

- New changerooms and amenities, Hausler Reserve, Paralowie \$1.2 million
- New dog park for small dogs at Unity Park, Pooraka - \$84,000
- Renewal of Kingswood Crescent Reserve, Paralowie, Dog Park - \$138,000
- Renewal of acrylic tennis courts at Unity Park, Pooraka, over 2023/24 & 2024/25 financial years - year one \$385,000
- Completion of Salisbury Aquatic Centre - total progress cost \$1.95 million in 2023/24
- Renewal of the northern carpark, Carisbrooke Park, Salisbury Park - \$400,000
- Pratt Avenue, Pooraka, Bridge Replacement, over 2023/24 & 2024/25 financial years - \$3.4 million
- Salisbury Downs Oval Clubrooms, Building Renewal - \$1.9 million
- Brahma Lodge Oval, Sports Lighting Renewal - \$350,000
- Playground compliance and renewal across various locations - \$1 million
- Watercourse renewal within major waterways within the City at various locations - \$800,000
- Road Reseal Renewal across various locations - \$9.8 million
- Irrigation Controller Renewal \$1 million

Long Term Financial Plan and Annual Business Plan for 2022-23

How do we set rates?

Setting rates is a balance between funding Council operations, maintaining our financial sustainability and the need to contain increases to minimise the impact on ratepayers. Council is mindful of the impact and affordability of rates and regularly compares our rates with those of other metropolitan councils; in terms of average rates Salisbury ranks fourth lowest based on available 2022/23 data.

The first step we take in setting rates is to remove the impact of the average market increase/decrease in property values for the year. What this means is that if property values go up 15 per cent on average in a year, we adjust our calculations down to remove this impact. Then we apply the increase we need to fund Council services and projects for the coming year.

For the financial year 2023/24 Council has adopted an average residential rate increase of 6.9 per cent, and an average commercial and industrial increase of 6.9 per cent. The increase for each property may vary where the change in market value is different to the average market movement, or as a result of improvements, a change in land use or zoning, a change in ownership, or a correction to property values.

Rate Categories

Minimum Rates apply to all properties where the capital value falls below a certain level so that all ratepayers make a fair contribution. The minimum rate for 2023/24 has increased from \$1,081 in 2022/23 to \$1,156 in 2023/24 reflecting a 6.9 per cent increase over the 2022/23 minimum rate.

Differential Rating - different rates may be applied to different categories of property called 'land uses' as determined by the Valuer General. A loading is applied to commercial and industrial properties and to vacant land. Residential and other properties pay the base rate. The differential rate for vacant land is 30 per cent higher compared to the residential rate to support development of land.

Separate Rates - Council collects rates for other organisations:

- Salisbury Business Association - to enable it to market and promote the City Centre
- Globe Derby Community Club - to maintain an area of common land held through 63 shares
- Regional Landscape (RL) Levy which councils are required to collect on behalf of the State Government. All enquiries about the RL Levy can be directed to the Green Adelaide Board on 8204 7910 or at dew.greenadelaide@sa.gov.au

Annual Plan for 2023-24


| OPERATING BUDGET BY KEY DIRECTION | 2023/24 | | |
|--|----------------|----------------|----------------|
| | EXP \$000's | INC \$000's | NET \$000's |
| A WELCOMING AND LIVEABLE CITY | | | |
| Community Development | 2,656 | 28 | 2,628 |
| Library Services | 4,793 | 610 | 4,183 |
| Community Centres | 1,848 | 116 | 1,732 |
| Recreation Services | 1,763 | 161 | 1,602 |
| Community Sport and Club Facilities | 2,539 | - | 2,539 |
| Community Health and Wellbeing | 4,915 | 3,835 | 1,080 |
| Cemetery | 605 | 700 | (95) |
| Food and Health Regulation | 988 | 251 | 737 |
| Community Compliance Services | 751 | 308 | 443 |
| Dog and Cat Management | 1,441 | 1,189 | 252 |
| Crime Prevention and Repair | 305 | - | 305 |
| Street Lighting | 3,285 | - | 3,285 |
| TOTAL A WELCOMING AND LIVEABLE CITY | 25,889 | 7,198 | 18,691 |
| A SUSTAINABLE CITY | | | |
| City Infrastructure | 4,382 | 1,096 | 3,286 |
| Water Management | 5,082 | 2,842 | 2,240 |
| Waste Management | 19,528 | 261 | 19,267 |
| Parks and Landscapes | 21,309 | 124 | 21,185 |
| TOTAL A SUSTAINABLE CITY | 50,301 | 4,323 | 45,978 |
| A GROWING CITY THAT CREATES NEW OPPORTUNITIES | | | |
| Economic Development | 1,166 | 109 | 1,057 |
| Development Services | 3,525 | 1,669 | 1,856 |
| Urban Planning and Development | 1,461 | - | 1,461 |
| Roads | 3,270 | 3,460 | (190) |
| Footpaths | 868 | - | 868 |
| TOTAL A GROWING CITY THAT CREATES NEW OPPORTUNITIES | 10,290 | 5,238 | 5,052 |
| INNOVATION AND BUSINESS DEVELOPMENT | | | |
| Innovation and Business Development | 18,570 | 730 | 17,840 |
| Council | 3,262 | 2 | 3,260 |
| Sundry | 7,211 | 8,307 | (1,096) |
| Infrastructure Depreciation | 28,223 | - | 28,223 |
| TOTAL INNOVATION AND BUSINESS DEVELOPMENT | 57,266 | 9,039 | 48,227 |
| Rates Revenue | - | 121,134 | (121,134) |
| TOTAL OPERATING SURPLUS / (DEFICIT) | 143,746 | 146,932 | 3,186 |

Elected Members

Council Information

Local Government elections were held in November 2022 when we welcomed 7 new Councillors. The following Councillors ended their term as Councillors in 2022:

- Cr Adam Duncan
- Cr Julie Woodman
- Cr Graham Reynolds
- Cr Maria Blackmore
- Cr Natasha Henningsen
- Cr Lisa Braun



Mayor Gillian Aldridge OAM
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galdridge@salisbury.sa.gov.au

MAYOR



**Deputy Mayor
Chad Buchanan JP**
0403 677 807
cbuchanan@salisbury.sa.gov.au

**CENTRAL
WARD**



Cr Kylie Grenfell
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kgrenfell@salisbury.sa.gov.au



Cr Sarah Ouk JP
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souk@salisbury.sa.gov.au

PARA WARD



Cr David Hood JP
0432 799 931
dhood@salisbury.sa.gov.au

**NORTH
WARD**



Cr Beau Brug JP
8406 8222
bbrug@salisbury.sa.gov.au



Cr Sharon McKell
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WEST WARD



Cr Johnny Chewparsad
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Cr Moni Mazzeo
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mmazzeo@salisbury.sa.gov.au

EAST WARD



Cr Peter Jensen JP
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Cr Shiralee Reardon JP
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HILLS WARD



Cr Lauren Brug
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lbrug@salisbury.sa.gov.au



Cr Alan Graham
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SOUTH WARD

*CENTRAL WARD: Position vacant. Cr Severina Burner filled the position of Ward Councillor for Central Ward from November 2022 to 13 June 2023. Vacancy created due to the removal from office of Cr Severina Burner on 13 June 2023 pursuant to section 54(1)(d) of the Local Government Act 1999 on the basis of absence for 3 consecutive Council meetings without leave of absence.

**NORTH WARD: Position vacant. Cr Grace Bawden filled the position of North Ward Councillor from November 2022 to 13 June 2023. Vacancy created due to the removal from office of Cr Grace Bawden on 13 June 2023 pursuant to section 54(1)(d) of the Local Government Act 1999 on the basis of absence for 3 consecutive Council meetings without leave of absence.

Ward Boundaries



Council

Elector Representation

The community of the City of Salisbury is currently represented on Council by a Mayor who is elected from the whole community, and 14 Elected Members representing seven wards with two Elected Members per ward. Elected Members are elected by the residents of their respective ward.

In accordance with Section 12 of the Local Government Act 1999 (the Act), Council is required to conduct an Elector Representation Review as prescribed by the Local Government (General) Regulations 2013 and published by notice in the South Australian Government Gazette.

The City of Salisbury conducted a Representation Review in 2016-2017, in readiness for the November 2018 Local Government Elections. The next review is scheduled for 2024 -2025.

The Act sets out the requirements and processes that councils are required to follow when undertaking and elector representation review. The Representation Review process requires Council to review all aspects of the composition of Council including ward boundaries. The process involves the public notification and opportunity for community submissions at key stages of the review.

The representation quota for the City of Salisbury, that is the number of electors represented by each Councillor, is shown in the table below¹. The City of Salisbury has approximately 98,481 electors across seven wards, represented by 14 Elected Members plus the Mayor. Comparative data for other major metropolitan Councils in Adelaide has also been included in the table below. The representation quota has been determined by dividing the total number of electors for each council by the number of Elected Members.

| Council | Elected Members ² | Electors | Representation Quota ³ |
|---------------------------|------------------------------|----------|-----------------------------------|
| Salisbury | 15 | 98,481 | 6,565 |
| Playford | 16 | 69,426 | 4,339 |
| West Torrens | 15 | 43,195 | 2,879 |
| Charles Sturt | 17 | 903,56 | 5,315 |
| Port Adelaide/ Enfield | 18 | 89,660 | 4,981 |
| Marion | 13 | 68,260 | 5,250 |
| Onkaparinga | 13 | 132,502 | 10,192 |
| Tea Tree Gully | 13 | 74,704 | 5,746 |

¹ Data source: Electoral Commission SA 2023 (available from the LGA SA).

² Including the Mayor

³ Representation quota for the purposes of Schedule 4 of the Local Government Act 1999.

¹ Data supplied by the Local Government Association.

Council

Elected Member Allowances

Each Elected Member receives an annual allowance, paid monthly in arrears. The Remuneration Tribunal is responsible for the determination of Elected Member Allowances to be applied.

For the period July 2022 through to October 2022, allowances were calculated based on Remuneration Tribunal Determination No. 6 of 2018 as follows:

| | |
|---|---|
| Mayor, Gillian Aldridge OAM: | \$100,332 per annum |
| Deputy Mayor, Cr Chad Buchanan: | \$31,353.75 per annum |
| Chair of Standing Committee Cr Chad Buchanan | Nil (not cumulative as already incorporated in remuneration for position of Deputy Mayor) |
| Cr Donna Proleta | \$31,353.75 per annum |
| Cr Julie Woodman | \$31,353.75 per annum |
| Cr Lisa Braun | \$31,353.75 per annum |
| Cr Adam Duncan | \$31,353.75 per annum |
| Cr Kylie Grenfell | \$31,353.75 per annum |
| Cr Graham Reynolds | \$31,353.75 per annum |
| Councillor | |
| Cr Maria Blackmore | \$25,083 per annum |
| Cr Peter Jensen | \$25,083 per annum |
| Cr Shiralee Reardon | \$25,083 per annum |
| Cr David Hood | \$25,083 per annum |
| Cr Sarah Ouk | \$25,083 per annum |
| Cr Julie Woodman | \$25,083 per annum |
| Cr Natasha Henningsen | \$25,083 per annum |
| Cr Beau Brug | \$25,083 per annum |
| Chair of Sub Committee Cr Beau Brug Cr Chad Buchanan (ineligible due to holding position of Deputy Mayor) Cr Maria Blackmore Cr Shiralee Reardon | \$248 per meeting limited to an aggregate amount of \$1,483 per annum |

Elected Member allowances were reviewed by the Remuneration Tribunal in Determination No. 2 of 2022, which resulted in an increase to allowances for City of Salisbury Elected Members as follows, effective November 2022:

| | |
|---|---|
| Mayor, Gillian Aldridge OAM: | \$103,352 per annum |
| Deputy Mayor, Cr Chad Buchanan: | \$32,297.50 per annum |
| Chair of Standing Committee Cr Chad Buchanan | Nil (not cumulative as already incorporated in remuneration for position of Deputy Mayor) |
| Cr Beau Brug | \$32,297.50 per annum |
| Cr Peter Jensen | \$32,297.50 per annum |
| Cr Sarah Ouk | \$32,297.50 per annum |
| Cr David Hood | \$32,297.50 per annum |
| Cr Kylie Grenfell | \$32,297.50 per annum |
| Cr Shiralee Reardon | \$32,297.50 per annum |
| Councillor | |
| Cr Grace Bawden (removed from office 13 June 2023 after which remuneration ceased) | \$25,838 per annum |
| Cr Lauren Brug | \$25,838 per annum |
| Cr Severina Burner (removed from office 13 June 2023 after which remuneration ceased) | \$25,838 per annum |
| Cr Johnny Chewparsad | \$25,838 per annum |
| Cr Alan Graham | \$25,838 per annum |
| Cr Moni Mazzeo | \$25,838 per annum |
| Cr Sharon McKell | \$25,838 per annum |
| Chair of Sub Committee Cr Alan Graham Cr Lauren Brug Cr Johnny Chewparsad Cr Moni Mazzeo | \$255 per meeting limited to an aggregate amount of \$1,527 per annum |

Council

In accordance with section 76 of the Act, the allowances set out in Remuneration Tribunal Determination No. 2 of 2022 for Members of Local Government councils will be adjusted annually on the first, second and third anniversary of the 2022 local government election to reflect changes in the Consumer Price Index, where the Consumer Price Index is defined as “the Consumer Price Index (All groups index for Adelaide)” Published by the Australian Bureau of Statistics.

In addition to an allowance, Elected Members are provided with resources to assist in the representation of their community and conducting Council business. This includes the option to request an Apple iPad, laptop computer and printer, headset, internet access, stationery, business cards, name badges, Adelaide Now subscription and access to corporate attire. The Mayor has access to a personal assistant and is provided with a mobile phone and vehicle. The Elected Member Allowances and Benefits Policy provides full details of resources (including reimbursement of expenses) provided to Elected Members. The policy as well as a register that records all Elected Member allowances and support, is publicly available to view on the City of Salisbury website.

Independent members of the Audit and Risk Committee and the Council Assessment Panel are paid a sitting fee to attend meetings, as outlined below:

- Audit and Risk Committee
 - \$500 per meeting attended

- Council Assessment Panel
 - Presiding Member - \$500 per meeting attended
 - Independent members - \$400 per meeting attended
 - Elected Member attendance: currently Cr Beau Brug, receives \$320 per meeting attended in addition to his standard Councillor allowance listed above.

Gifts and Benefits

Gifts and benefits are declared as provided to Council Members during the 2022/2023 financial year is provided on the Elected Member Gift and Benefits Register, available on the City of Salisbury Website.

Council

Council and Committee Structure

Council is supported in its decision-making process by 6 Committees and 4 Sub-Committees

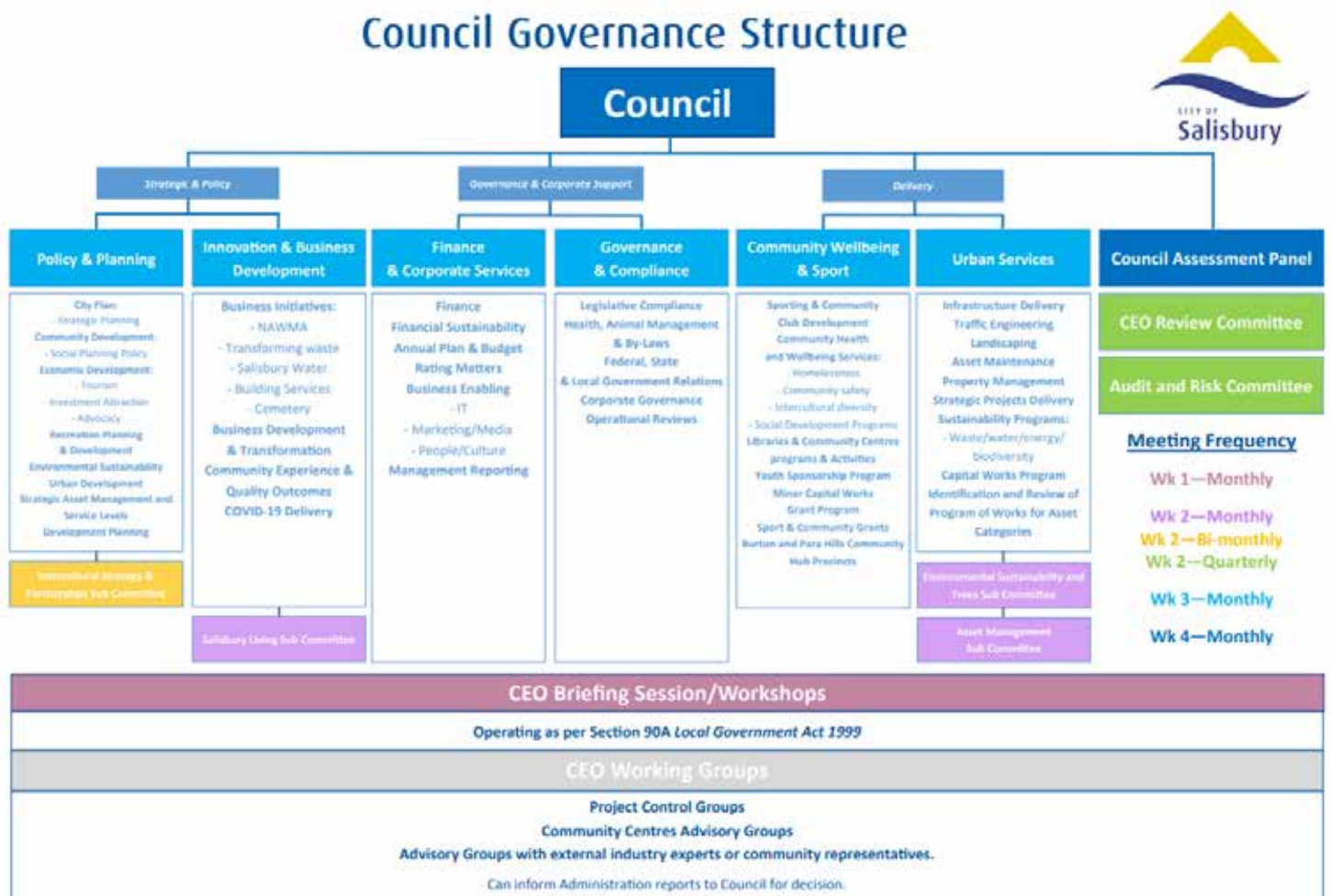
In addition, two other committees are established under legislation, the Audit and Risk Committee and the Council Assessment Panel (CAP), which are independent Committees comprising of experts external to Council as well as an Elected Member representation.

The CEO Review Committee has also been established by Council and meets at a minimum twice per year or as required.

The Committee structure and membership is set out below. Terms of Reference for each Committee can be found on our website.

Council also maintains a Delegations Register on our website to support efficient and effective decision making.

Council and Committee meetings are open to the public and we encourage community members to attend. All meetings dates and times are available on our website.



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Council

There were 18 Council meetings held between 1 July 2022 and 30 June 2023; of these, 12 were Ordinary Council meetings and 6 were Special Council meetings:

| 2018-2022 Council Term | | | | | | 2022-2026 Council Term | | | | | | | | | | | | | | | | |
|---------------------------------|--------|--------|--------|--------|----------------|------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|--------|--------|--------|---------------|----------------|
| Members | 26 Jul | 23 Aug | 27 Sep | 25 Oct | Total Attended | Members | 28 Nov | 19 Dec | 23 Jan | 31 Jan | 27 Feb | 08 Mar | 27 Mar | 24 Apr | 22 May | 29 May | 5 Jun | 13 Jun | 26 Jun | 28 Jun | Meetings held | Total Attended |
| Mayor G Aldridge (Chairman) | ✓ | ✓ | ✓ | ✓ | 4 | Mayor G Aldridge (Chairman) | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | Apo | ✓ | ✓ | 14 | 13 |
| Cr M Blackmore | ✓ | ✓ | ✓ | - | 4 | Cr G Bawden | ✓ | ✓ | ✓ | ✓ | ✓ | Apo | Apo | Apo | Apo | Abs | Apo | Abs | * | * | 14 | 5 |
| Cr L Braun | ✓ | ✓ | ✓ | ✓ | 4 | Cr B Brug | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | Apo | 14 | 13 |
| Cr B Brug | ✓ | ✓ | ✓ | ✓ | 4 | Cr L Brug | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | Apo | 14 | 13 |
| Cr C Buchanan (Deputy Chairman) | ✓ | ✓ | ✓ | ✓ | 4 | Cr C Buchanan (Deputy Mayor) | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 14 | 14 |
| Cr A Duncan | ✓ | ✓ | ✓ | ✓ | 4 | Cr S Burner | ✓ | ✓ | ✓ | ✓ | ✓ | Apo | Apo | Apo | Apo | Abs | Apo | Abs | ** | ** | 14 | 5 |
| Cr K Grenfell | ✓ | ✓ | ✓ | ✓ | 4 | Cr J Chewparsad | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 14 | 14 |
| Cr N Henningsen | ✓ | - | ✓ | ✓ | 3 | Cr A Graham | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | Apo | ✓ | ✓ | ✓ | 14 | 13 |
| Cr D Hood | ✓ | ✓ | ✓ | ✓ | 4 | Cr K Grenfell | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 14 | 14 |
| Cr P Jensen | ✓ | ✓ | ✓ | ✓ | 3 | Cr D Hood | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 14 | 14 |
| Cr S Ouk | ✓ | ✓ | ✓ | ✓ | 4 | Cr P Jensen | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 14 | 14 |
| Cr D Proleta | ✓ | ✓ | ✓ | ✓ | 4 | Cr M Mazzeo | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | Apo | ✓ | Apo | ✓ | ✓ | ✓ | 14 | 12 |
| Cr S Reardon | ✓ | ✓ | ✓ | ✓ | 4 | Cr S McKell | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 14 | 14 |
| Cr G Reynolds | ✓ | ✓ | ✓ | ✓ | 4 | Cr S Ouk | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 14 | 14 |
| Cr J Woodman | ✓ | ✓ | ✓ | ✓ | 4 | Cr S Reardon | ✓ | ✓ | ✓ | ✓ | *** | *** | *** | ✓ | Apo | ✓ | ✓ | ✓ | ✓ | ✓ | 14 | 10 |

LOA – Leave of Absence

Abs – Absent

Apo – Apologies given

* vacancy created due to the removal from office of Cr Grace Bawden on 13 June 2023

** vacancy created due to the removal from office of Cr Severina Burner on 13 June 2023

*** vacancy by operation of Section 54 (1)(h) of the Local Government Act 1999, then retrospectively re-instated following the passing of the Local Government (Casual Vacancies) Amendment Bill 2023

Council

Committee and Sub Committees

NOTE: The Mayor is an ex officio member of some committees of Council (with the exception of the Audit and Risk Committee and the Council Assessment Panel). Some committees meet concurrently and as such in those instances the Mayor is unable to attend both meetings concurrently.

Policy and Planning Committee

This Committee is formed under Section 41 of the Local Government Act 1999. The Committee meets on the third Monday of each month. The Committee operates in accordance with the provisions under the Local Government Act 1999, the Local Government (Procedures at Meetings) Regulations 2013 and its Terms of Reference. There were seven (7) Policy and Planning Committee meetings held between 1 July 2022 and 30 June 2023.

Composition:

| 2018 - 2022 | 2022 - 2026 |
|--|---|
| Cr C Buchanan (Chairman) Cr M Blackmore (Deputy Chairman) All members of Council | Cr C Buchanan (Chairman) Cr P Jensen (Deputy Chairman) All members of Council |

Attendance:

| 2018-2022 Council Term | | | | 2022-2026 Council Term | | | | | | | |
|---------------------------------|--------|--------|----------------|-------------------------------|--------|--------|--------|--------|--------|---------------|----------------|
| Members | 18 Jul | 15 Aug | Total Attended | Members | 23 Jan | 20 Feb | 20 Mar | 17 Apr | 19 Jun | Meetings held | Total Attended |
| Mayor G Aldridge (Chairman) | ✓ | ✓ | 2 | Mayor G Aldridge | ✓ | ✓ | Apo | ✓ | ✓ | 5 | 4 |
| Cr M Blackmore | ✓ | ✓ | 2 | Cr G Bawden | ✓ | Apo | ✓ | Apo | * | 5 | 2 |
| Cr L Braun | ✓ | ✓ | 2 | Cr B Brug | ✓ | ✓ | ✓ | ✓ | Apo | 5 | 4 |
| Cr B Brug | ✓ | ✓ | 2 | Cr L Brug | ✓ | ✓ | ✓ | Apo | Apo | 5 | 3 |
| Cr C Buchanan (Deputy Chairman) | ✓ | ✓ | 2 | Cr C Buchanan (Chairman) | ✓ | ✓ | ✓ | ✓ | ✓ | 5 | 5 |
| Cr A Duncan | ✓ | Apo | 1 | Cr S Burner | ✓ | ✓ | ✓ | Apo | ** | 5 | 3 |
| Cr K Grenfell | ✓ | ✓ | 2 | Cr J Chewparsad | ✓ | ✓ | ✓ | ✓ | Apo | 5 | 4 |
| Cr N Henningsen | ✓ | ✓ | 2 | Cr A Graham | ✓ | ✓ | ✓ | ✓ | ✓ | 5 | 5 |
| Cr D Hood | Apo | ✓ | 1 | Cr K Grenfell | ✓ | ✓ | ✓ | ✓ | ✓ | 5 | 5 |
| Cr P Jensen | ✓ | ✓ | 2 | Cr D Hood | ✓ | Apo | ✓ | ✓ | ✓ | 5 | 4 |
| Cr S Ouk | ✓ | ✓ | 2 | Cr P Jensen (Deputy Chairman) | ✓ | ✓ | ✓ | ✓ | ✓ | 5 | 5 |
| Cr D Proleta | ✓ | ✓ | 2 | Cr M Mazzeo | ✓ | Apo | ✓ | ✓ | ✓ | 5 | 4 |
| Cr S Reardon | ✓ | ✓ | 2 | Cr S McKell | ✓ | ✓ | ✓ | ✓ | Apo | 5 | 4 |
| Cr G Reynolds | ✓ | ✓ | 2 | Cr S Ouk | ✓ | ✓ | ✓ | ✓ | ✓ | 5 | 5 |
| Cr J Woodman | ✓ | Apo | 1 | Cr S Reardon | ✓ | *** | ✓ | ✓ | ✓ | 5 | 4 |

LOA – Leave of Absence

Abs – Absent

Apo – Apologies given

* Cr Grace Bawden removed from office on 13 June 2023

** Cr Severina Burner removed from office on 13 June 2023

*** vacancy by operation of Section 54 (1)(h) of the Local Government Act 1999

Council

Urban Services Committee

This Committee is formed under Section 41 of the Local Government Act 1999. The Committee meets on the third Monday of each month. The Committee operates in accordance with the provisions under the Local Government Act 1999, the Local Government (Procedures at Meetings) Regulations 2013 and its Terms of Reference. The Urban Services Committee held nine (9) meetings between 1 July 2022 and 30 June 2023.

Composition:

| 2018 - 2022 | 2022 - 2026 |
|-----------------------------|---------------------------------|
| Cr L Braun (Chairman) | Cr S Ouk (Chairman) |
| Cr D Hood (Deputy Chairman) | Cr C Buchanan (Deputy Chairman) |
| Cr M Blackmore | Cr G Bawden |
| Cr C Buchanan | Cr B Brug |
| Cr N Henningsen | Cr A Graham |
| Cr P Jensen | Cr M Mazzeo |
| Cr S Ouk | Cr S Reardon |

**The Mayor is, ex-officio, a member of this Committee

Attendance:

| 2018-2022 Council Term | | | | | 2022-2026 Council Term | | | | | | | | |
|-------------------------------|--------|--------|--------|----------------|---------------------------------|--------|--------|--------|--------|--------|--------|---------------|----------------|
| Members | 18 Jul | 15 Aug | 17 Oct | Total Attended | Members | 23 Jan | 20 Feb | 20 Mar | 17 Apr | 15 May | 19 Jun | Meetings held | Total Attended |
| Mayor G Aldridge (ex officio) | ✓ | ✓ | ✓ | 3 | Mayor G Aldridge (ex officio) | ✓ | Apo | Apo | ✓ | ✓ | ✓ | 6 | 4 |
| Cr M Blackmore | ✓ | ✓ | Apo | 2 | Cr G Bawden | Abs | Apo | Abs | Apo | Apo | * | 6 | 0 |
| Cr L Braun (Chairman) | ✓ | ✓ | ✓ | 3 | Cr B Brug | ✓ | ✓ | ✓ | ✓ | ✓ | Apo | 6 | 5 |
| Cr C Buchanan | ✓ | ✓ | ✓ | 3 | Cr C Buchanan (Deputy Chairman) | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 | 6 |
| Cr N Henningsen | ✓ | ✓ | Apo | 2 | Cr A Graham | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 | 6 |
| Cr D Hood (Deputy Chairman) | Apo | ✓ | ✓ | 2 | Cr M Mazzeo | ✓ | Apo | ✓ | ✓ | Apo | ✓ | 6 | 4 |
| Cr P Jensen | ✓ | ✓ | Apo | 2 | Cr S Ouk (Chairman) | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 | 6 |
| Cr S Ouk | ✓ | ✓ | ✓ | 3 | Cr S Reardon | ✓ | *** | ✓ | ✓ | ✓ | ✓ | 6 | 5 |

LOA – Leave of Absence

Abs – Absent

Apo – Apologies given

* Cr Grace Bawden removed from office on 13 June 2023

*** vacancy by operation of Section 54 (1)(h) of the Local Government Act 1999

Council

Governance and Compliance Committee

This Committee is formed under Section 41 of the Local Government Act 1999. The Committee meets on the third Monday of each month. The Committee operates in accordance with the provisions under the Local Government Act 1999, the Local Government (Procedures and Meetings) Regulations 2013 and its Terms of Reference. The Governance and Compliance Committee held eight (8) meetings between 1 July 2022 and 30 June 2023.

Composition:

| 2018 - 2022 | 2022 - 2026 |
|---|--|
| Cr J Woodman (Chairman) Cr S Reardon (Deputy Chairman) Cr B Brug Cr A Duncan Cr K Grenfell Cr D Proleta Cr G Reynolds | Cr P Jensen (Chairman) Cr D Hood (Deputy Chairman) Cr L Brug Cr S Burner Cr J Chewparsad Cr K Grenfell Cr S McKell |

**The Mayor is, ex-officio, a member of this Committee

Attendance:

| 2018-2022 Council Term | | | | | 2022-2026 Council Term | | | | | | | |
|--------------------------------|--------|--------|--------|----------------|-------------------------------|--------|--------|--------|--------|--------|---------------|----------------|
| Members | 18 Jul | 15 Aug | 17 Oct | Total Attended | Members | 23 Jan | 20 Feb | 20 Mar | 17 Apr | 15 May | Meetings held | Total Attended |
| Mayor G Aldridge (ex officio) | ✓ | ✓ | Apo | 2 | Mayor G Aldridge (ex officio) | ✓ | Apo | Apo | ✓ | ✓ | 5 | 3 |
| Cr B Brug | ✓ | ✓ | Apo | 2 | Cr L Brug | ✓ | ✓ | ✓ | Apo | ✓ | 5 | 4 |
| Cr A Duncan | ✓ | Apo | Apo | 1 | Cr S Burner | Abs | ✓ | Abs | Apo | Apo | 5 | 1 |
| Cr K Grenfell | ✓ | ✓ | ✓ | 3 | Cr J Chewparsad | ✓ | ✓ | ✓ | ✓ | ✓ | 5 | 5 |
| Cr D Proleta | ✓ | ✓ | ✓ | 3 | Cr K Grenfell | ✓ | ✓ | ✓ | ✓ | ✓ | 5 | 5 |
| Cr S Reardon (Deputy Chairman) | ✓ | ✓ | ✓ | 3 | Cr D Hood (Deputy Chairman) | ✓ | Apo | ✓ | ✓ | ✓ | 5 | 4 |
| Cr G Reynolds | ✓ | ✓ | ✓ | 3 | Cr P Jensen (Chairman) | ✓ | ✓ | ✓ | ✓ | ✓ | 5 | 5 |
| Cr J Woodman (Chairman) | ✓ | Apo | ✓ | 2 | Cr S McKell | ✓ | ✓ | ✓ | ✓ | ✓ | 5 | 5 |

Note: June 2023 Governance and Compliance Committee cancelled due to lack of quorum.

Abs – Absent

Apo – Apologies given

Council

Finance and Corporate Services Committee

This Committee is formed under Section 41 of the Local Government Act 1999. The Committee meets on the third Monday of each month. The Committee operates in accordance with the provisions under the Local Government Act 1999, the Local Government (Procedures at Meetings) Regulations 2013 and its Terms of Reference. The Finance and Corporate Services Committee held nine (9) meetings between 1 July 2022 and 30 June 2023.

Composition:

| 2018 - 2022 | 2022 - 2026 |
|--|---|
| Cr D Proleta (Chairman) Cr P Jensen (Deputy Chairman) All members of Council | Cr B Brug (Chairman) Cr C Buchanan (Deputy Chairman) All members of Council |

Attendance:

| Members | 18 Jul | 15 Aug | 17 Oct | Total Attended | Members | 23 Jan | 20 Feb | 20 Mar | 17 Apr | 15 May | 19 Jun | Meetings held | Total Attended |
|---------------------------------|--------|--------|--------|----------------|---------------------------------|--------|--------|--------|--------|--------|--------|---------------|----------------|
| Mayor G Aldridge (Chairman) | ✓ | ✓ | ✓ | 3 | Mayor G Aldridge | ✓ | ✓ | Apo | ✓ | ✓ | ✓ | 6 | 5 |
| Cr M Blackmore | ✓ | ✓ | Apo | 2 | Cr G Bawden | Abs | Apo | Abs | Apo | Apo | * | 6 | 1 |
| Cr L Braun | ✓ | ✓ | ✓ | 3 | Cr B Brug (Chairman) | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 | 6 |
| Cr B Brug | ✓ | ✓ | Apo | 2 | Cr L Brug | ✓ | ✓ | ✓ | Apo | ✓ | ✓ | 6 | 5 |
| Cr C Buchanan (Deputy Chairman) | ✓ | ✓ | ✓ | 3 | Cr C Buchanan (Deputy Chairman) | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 | 6 |
| Cr A Duncan | ✓ | Apo | Apo | 1 | Cr S Burner | Abs | ✓ | Abs | Apo | Apo | ** | 6 | 2 |
| Cr K Grenfell | ✓ | ✓ | ✓ | 2 | Cr J Chewparsad | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 | 6 |
| Cr N | ✓ | ✓ | Apo | 2 | Cr A Graham | ✓ | ✓ | ✓ | ✓ | ✓ | Apo | 6 | 5 |
| Cr D Hood | Apo | ✓ | ✓ | 1 | Cr K Grenfell | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 | 6 |
| Cr P Jensen | ✓ | ✓ | Apo | 2 | Cr D Hood | ✓ | Apo | ✓ | ✓ | ✓ | ✓ | 6 | 5 |
| Cr S Ouk | ✓ | ✓ | ✓ | 2 | Cr P Jensen | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 | 6 |
| Cr D Proleta | ✓ | ✓ | ✓ | 2 | Cr M Mazzeo | ✓ | Apo | ✓ | ✓ | Apo | Apo | 6 | 3 |
| Cr S Reardon | ✓ | ✓ | ✓ | 2 | Cr S McKell | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 | 6 |
| Cr G Reynolds | ✓ | ✓ | ✓ | 2 | Cr S Ouk | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 | 6 |
| Cr J Woodman | ✓ | Apo | ✓ | 1 | Cr S Reardon | ✓ | *** | ✓ | ✓ | ✓ | ✓ | 6 | 5 |

Abs – Absent

Apo – Apologies given

** Cr Grace Bawden removed from office on 13 June 2023*

*** Cr Severina Burner removed from office on 13 June 2023*

**** vacancy by operation of Section 54 (1)(h) of the Local Government Act 1999*

Council

Community Wellbeing and Sport Committee

This Committee is formed under Section 41 of the Local Government Act 1999. The Committee meets on the third Tuesday of each month. The Committee operates in accordance with the provisions under the Local Government Act 1999, the Local Government (Procedures at Meetings) Regulations 2013 and its Terms of Reference. The Committee has delegation to make decisions within its Council approved Terms of Reference. The Community Wellbeing and Sport Committee held eight (8) meetings between 1 July 2022 and 30 June 2023.

Composition:

| 2018 - 2022 | 2022 - 2026 |
|---------------------------------|---------------------------------|
| Cr A Duncan (Chairman) | Cr D Hood (Chairman) |
| Cr C Buchanan (Deputy Chairman) | Cr C Buchanan (Deputy Chairman) |
| Cr B Brug | Cr A Graham |
| Cr D Hood | Cr P Jensen |
| Cr P Jensen | Cr M Mazzeo |
| Cr S Ouk | Cr S McKell |
| Cr J Woodman | Cr S Ouk |

**The Mayor is, ex-officio, a member of this Committee

Attendance:

| 2018-2022 Council Term | | | | 2022-2026 Council Term | | | | | | | | | |
|---------------------------------|--------|--------|----------------|---------------------------------|--------|--------|--------|--------|--------|--------|---------------|----------------|--|
| Members | 19 Jul | 16 Aug | Total Attended | Members | 24 Jan | 21 Feb | 21 Mar | 18 Apr | 16 May | 20 Jun | Meetings held | Total Attended | |
| Mayor G Aldridge (ex officio) | ✓ | ✓ | 2 | Mayor G Aldridge (ex officio) | ✓ | ✓ | ✓ | ✓ | Apo | ✓ | 6 | 5 | |
| Cr B Brug | ✓ | ✓ | 2 | Cr C Buchanan (Deputy Chairman) | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 | 6 | |
| Cr C Buchanan (Deputy Chairman) | ✓ | ✓ | 2 | Cr A Graham | ✓ | ✓ | Apo | ✓ | ✓ | Apo | 6 | 4 | |
| Cr A Duncan (Chairman) | ✓ | Apo | 1 | Cr D Hood (Chairman) | ✓ | Apo | ✓ | ✓ | ✓ | ✓ | 6 | 5 | |
| Cr D Hood | Apo | ✓ | 1 | Cr P Jensen | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 6 | 6 | |
| Cr P Jensen | ✓ | Apo | 1 | Cr M Mazzeo | Apo | Apo | Apo | ✓ | Apo | Apo | 6 | 1 | |
| Cr S Ouk | ✓ | ✓ | 2 | Cr S McKell | ✓ | Apo | ✓ | ✓ | ✓ | ✓ | 6 | 5 | |
| Cr J Woodman | ✓ | ✓ | 2 | Cr S Ouk | ✓ | ✓ | Apo | ✓ | ✓ | ✓ | 6 | 5 | |

Apo - Apologies given

Council

Innovation and Business Development Committee

This Committee is formed under Section 41 of the Local Government Act 1999. The Committee meets on the third Tuesday of each month. The Committee operates in accordance with the provisions under the Local Government Act 1999, the Local Government (Procedures at Meetings) Regulations 2013 and its Terms of Reference. The Innovation and Business Development Committee held eight (8) meetings between 1 July 2022 and 30 June 2023.

Composition:

| 2018 - 2022 | 2022 - 2026 |
|--|--|
| Cr K Grenfell (Chairman) Cr B Brug (Deputy Chairman) Cr M Blackmore Cr C Buchanan Cr P Jensen Cr G Reynolds Cr J Woodman | Cr S Reardon (Chairman) Cr K Grenfell (Deputy Chairman) Cr L Brug Cr C Buchanan Cr M Mazzeo Cr S McKell |

**The Mayor is, ex-officio, a member of this Committee

Attendance:

| 2018-2022 Council Term | | | | | 2022-2026 Council Term | | | | | | | |
|-------------------------------|--------|--------|--------|----------------|---------------------------------|--------|--------|--------|--------|--------|---------------|----------------|
| Members | 19 Jul | 16 Aug | 17 Oct | Total Attended | Members | 24 Jan | 21 Feb | 21 Mar | 18 Apr | 20 Jun | Meetings held | Total Attended |
| Mayor G Aldridge (ex officio) | ✓ | ✓ | ✓ | 3 | Mayor G Aldridge (ex officio) | ✓ | ✓ | ✓ | ✓ | ✓ | 5 | 5 |
| Cr M Blackmore | ✓ | ✓ | Apo | 2 | Cr L Brug | ✓ | ✓ | ✓ | ✓ | Apo | 5 | 4 |
| Cr B Brug (Deputy Chairman) | ✓ | Apo | Apo | 1 | Cr C Buchanan | ✓ | ✓ | Apo | ✓ | Apo | 5 | 5 |
| Cr C Buchanan | ✓ | ✓ | ✓ | 3 | Cr K Grenfell (Deputy Chairman) | ✓ | Apo | ✓ | ✓ | ✓ | 5 | 5 |
| Cr K Grenfell (Chairman) | ✓ | ✓ | ✓ | 3 | Cr M Mazzeo (Chairman to April) | Apo | Apo | Apo | ✓ | Apo | 5 | 1 |
| Cr P Jensen | ✓ | Apo | Apo | 1 | Cr S McKell | ✓ | Apo | ✓ | ✓ | ✓ | 5 | 4 |
| Cr G Reynolds | ✓ | ✓ | ✓ | 3 | Cr S Reardon (Chairman) | ✓ | *** | ✓ | ✓ | Apo | 5 | 3 |
| Cr J Woodman | ✓ | ✓ | ✓ | 3 | | | | | | | | |

Apo – Apologies given

*** vacancy by operation of Section 54 (1)(h) of the Local Government Act 1999

Council

CEO Review Committee

This Committee is formed under Section 41 of the Local Government Act 1999. The Committee meets quarterly in the second week of the month. The Committee operates in accordance with the provisions under the Local Government Act 1999, the Local Government (Procedures at Meetings) Regulations 2013 and its Terms of Reference. The Committee has delegation to make decisions within its Council approved Terms of Reference. The CEO Review Committee held two (2) meetings between the 1 July 2022 and 30 June 2023.

Composition:

| 2018 - 2022 | 2022 - 2026 |
|--|--|
| Mayor G Aldridge (Chairman) Cr C Buchanan (Deputy Chairman) Cr D Proleta Cr S Reardon Cr J Woodman | Mayor G Aldridge (Chairman) Cr C Buchanan (Deputy Chairman) Cr D Hood Cr P Jensen Cr S Reardon |

Attendance:

| 2018-2022 Council Term | | | 2022-2026 Council Term | | | |
|---------------------------------|--------|----------------|---------------------------------|--------|---------------|----------------|
| Members | 12 Jul | Total Attended | Members | 14 Feb | Meetings held | Total Attended |
| Mayor G Aldridge (Chairman) | ✓ | 1 | Mayor G Aldridge (Chairman) | ✓ | 1 | 1 |
| Cr C Buchanan (Deputy Chairman) | ✓ | 1 | Cr C Buchanan (Deputy Chairman) | ✓ | 1 | 1 |
| Cr D Proleta | Apo | 0 | Cr D Hood | Apo | 1 | 0 |
| Cr S Reardon | ✓ | 1 | Cr P Jensen | ✓ | 1 | 1 |
| Cr J Woodman | ✓ | 1 | Cr S Reardon | *** | 1 | 1 |

Apo - Apologies given

*** vacancy by operation of Section 54 (1)(h) of the Local Government Act 1999

Council

Audit and Risk Committee

This Committee is formed under section 126 of the Local Government Act 1999. The Committee ordinarily meets on a quarterly basis. The Committee operates in accordance with the provisions under the Local Government Act 1999, the Local Government (Procedures at Meetings) Regulations 2013 and its Terms of Reference. The Audit and Risk Committee held five (5) meetings between 1 July 2022 and 30 June 2023.

Composition:

| 2018 - 2022 | 2022 - 2026 |
|--|---|
| Cr G Reynolds (Chairman) Cr K Grenfell (Deputy Chairman) Mr Neil Ediriweera (Independent Member) Mr Craig Johnson (Independent Member) Ms Paula Davies (Independent Member) (from February 2021) | Cr K Grenfell (Chairman) Cr B Brug (Deputy Chairman) Mr Neil Ediriweera (Independent Member) Mr Craig Johnson (Independent Member) Ms Paula Davies (Independent Member) |

Attendance:

| 2018-2022 Council Term | | | | | 2022-2026 Council Term | | | | |
|---------------------------------|--------|--------|-------|----------------|-----------------------------|--------|--------|---------------|----------------|
| Members | 12 Jul | 11 Oct | 8 Nov | Total Attended | Members | 15 Feb | 12 Apr | Meetings held | Total Attended |
| Cr G Reynolds (Chairman) | ✓ | ✓ | ✓ | 3 | Cr K Grenfell (Chairman) | ✓ | ✓ | 2 | 2 |
| Cr K Grenfell (Deputy Chairman) | ✓ | ✓ | ✓ | 3 | Cr B Brug (Deputy Chairman) | ✓ | ✓ | 2 | 2 |

Council Assessment Panel

Appointed as a relevant authority in accordance with the Planning Development and Infrastructure Act 2016 by Council resolution. The Committee meets on the fourth Tuesday of each month. The Committee operates in accordance with the Planning, Development and Infrastructure Act 2016, Planning, Development and Infrastructure General Regulations 2017 and its Terms of Reference. The Council Assessment Panel held 10 meetings between 1 July 2022 and 30 June 2023.

Composition:

| 2018 - 2022 | 2022 - 2026 |
|---|---|
| Mr Terry Mosel (Presiding Member) Mr Ross Bateup (Independent Member) Ms Cherie Gill (Independent Member) Mr Matt Atkinson (Independent Member) Cr B Brug | Mr Terry Mosel (Presiding Member) Mr Ross Bateup (Independent Member) Ms Cherie Gill (Independent Member) Mr Matt Atkinson (Independent Member) Cr B Brug |

Attendance:

| CAP | 26 Jul | 23 Aug | 27 Sep | 25 Oct | 20 Dec | 28 Feb | 28 Mar | 26 Apr | 23 May | 27 Jun | Meetings held | Total Attended |
|-----------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------------|----------------|
| Cr B Brug | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 10 | 10 |

Council

Sub Committees

The City of Salisbury has four (4) Sub-Committees in the 2022 Council term, each formed under Section 41 of the Local Government Act 1999. The Sub-Committees operate in accordance with the provisions under the Local Government Act 1999, the Local Government (Procedures at Meetings) Regulations 2013 and the individual Committee Terms of Reference.

Asset Management Sub Committee

The membership of the Asset Management Sub Committee is determined by Council. The Asset Management Sub Committee is established under section 41 of the Local Government Act 1999 as a sub Committee reporting to the Urban Services Committee for the purpose of providing advice to Council on the plans and priority programs of work, related to Asset Management. The Committee meets on the second Monday of the month. The Asset Management

Composition:

| 2018 - 2022 | 2022 - 2026 |
|--|--|
| Cr B Brug (Chairman) Cr L Braun Deputy Mayor, Cr C Buchanan Cr D Hood (Deputy Chairman) Cr S Ouk Cr S Reardon | Cr A Graham (Chairman) Cr S McKell (Deputy Chairman) Cr C Buchanan Cr D Hood Cr P Jensen |

**The Mayor is, ex-officio, a member of this Committee

Attendance:

| 2018-2022 Council Term | | | | 2022-2026 Council Term | | | | | | |
|-------------------------------|--------|---------------|----------------|-------------------------------|--------|--------|--------|--------|---------------|----------------|
| Members | 19 Jul | Meetings Held | Total Attended | Members | 21 Feb | 21 Mar | 18 Apr | 20 Jun | Meetings held | Total Attended |
| Mayor G Aldridge (ex officio) | ✓ | 1 | 1 | Mayor G Aldridge (ex Officio) | ✓ | ✓ | ✓ | Apo | 5 | 3 |
| Cr L Braun | ✓ | 1 | 1 | Cr C Buchanan | ✓ | ✓ | ✓ | ✓ | 5 | 4 |
| Cr B Brug (Chairman) | ✓ | 1 | 1 | Cr Alan Graham (Chairman) | ✓ | ✓ | ✓ | Apo | 5 | 3 |
| Cr C Buchanan | ✓ | 1 | 1 | Cr D Hood | Apo | ✓ | ✓ | ✓ | 5 | 3 |
| Cr D Hood (Deputy Chairman) | ✓ | 1 | 1 | Cr P Jensen | ✓ | ✓ | ✓ | ✓ | 5 | 4 |
| Cr S Ouk | ✓ | 1 | 1 | Cr S McKell | ✓ | ✓ | Apo | ✓ | 5 | 3 |
| Cr S Reardon | ✓ | 1 | 1 | | | | | | | |

Apo - Apologies given

Council

Environmental Sustainability and Trees Sub Committee (ESTSC)

The membership of the ESTSC comprises of six Elected Members as nominated by Council. The ESTSC is established under section 41 of the Local Government Act 1999 as a subcommittee reporting to the Urban Services Committee for the purposes of making providing advice to Council. The ESTSC has delegation to make decisions within its Council approved Terms of Reference. The ESTSC held five (5) meetings between 1 July 2022 and 30 June 2023.

| 2022 - 2026 |
|-------------------------------|
| Cr L Brug (Chairman) |
| Cr S McKell (Deputy Chairman) |
| Cr C Buchanan |
| Cr J Chewparsad |
| Cr P Jensen |
| Cr S Ouk |

Attendance:

| TMASC | 13 Feb | 14 Mar | 11 Apr | 8 May | 13 Jun | Meetings held | Total Attended |
|-------------------------------|---------------|---------------|---------------|--------------|---------------|----------------------|-----------------------|
| Mayor G Aldridge (ex officio) | ✓ | ✓ | ✓ | ✓ | Apo | 5 | 4 |
| Cr L Brug (Chairman) | ✓ | ✓ | ✓ | ✓ | ✓ | 5 | 5 |
| Cr C Buchanan | ✓ | ✓ | ✓ | ✓ | ✓ | 5 | 5 |
| Cr J Chewparsad | ✓ | ✓ | ✓ | ✓ | ✓ | 5 | 5 |
| Cr P Jensen | ✓ | ✓ | ✓ | ✓ | ✓ | 5 | 5 |
| Cr S Mckell (Deputy Chairman) | ✓ | ✓ | ✓ | Apo | ✓ | 5 | 4 |
| Cr S Ouk | ✓ | ✓ | ✓ | ✓ | ✓ | 5 | 5 |

Apo - Apologies given

Council

Tree Management Appeals Sub Committee (TMASC)

The membership of the TMASC comprises of four Elected Members as nominated by Council. The TMASC is established under section 41 of the Local Government Act 1999 as a subcommittee reporting to the Urban Services Committee for the purposes of making decisions under delegated authority and providing advice to Council. The TMASC meets as required to assess tree management appeals. The TMASC held one (1) meeting between 1 July 2022 and 30 June 2023.

| 2022 - 2026 |
|-------------------------------|
| Cr S Reardon (Chairman) |
| Cr P Jensen (Deputy Chairman) |
| Cr C Buchanan |
| Cr S Ouk |

***The Mayor is, ex-officio, a member of this Committee*

Attendance:

| TMASC | 13 Jun | Meetings held | Total Attended |
|-------------------------------|---------------|----------------------|-----------------------|
| Mayor G Aldridge (ex officio) | ✓ | 1 | 1 |
| Cr C Buchanan | ✓ | 1 | 1 |
| Cr P Jensen (Deputy Chairman) | ✓ | 1 | 1 |
| Cr S Ouk | ✓ | 1 | 1 |
| Cr S Reardon (Chairman) | ✓ | 1 | 1 |

The Tree Management Appeals Sub Committee did not continue in the 2022-2026 Council Term.

Council

Intercultural Strategy and Partnerships Sub Committee

The Intercultural Strategy and Partnerships Sub Committee is established under section 41 of the Local Government Act 1999 as a subcommittee and an advisory committee to the Policy and Planning Committee for the purpose of providing advice to Council. The Intercultural Strategy and Partnerships Sub Committee holds meetings as required. The Intercultural Strategy and Partnerships Sub Committee held two (2) meetings between 1 July 2022 and 30 June 2023.

Composition:

| 2018 - 2022 | 2022 - 2026 |
|--|--|
| Cr M Blackmore (Chairman) Cr S Ouk (Deputy Chairman) Cr N Henningsen Cr D Proleta Cr J Woodman | Cr J Chewparsad (Chairman) Cr S Ouk (Deputy Chairman) Cr C Buchanan Cr S McKell Cr S Reardon |

***The Mayor is, ex-officio, a member of this Committee*

Attendance:

| 2018-2022 Council Term | | 2022-2026 Council Term | | | | |
|-------------------------------|---------------|-------------------------------|--------|--------|---------------|----------------|
| Members | Meetings Held | Members | 15 Feb | 12 Apr | Meetings held | Total Attended |
| Mayor G Aldridge (ex officio) | 0 | Mayor G Aldridge (Ex Officio) | ✓ | Apo | 2 | 1 |
| Cr M Blackmore (Chairman) | 0 | Cr C Buchanan | ✓ | ✓ | 2 | 2 |
| Cr N Henningsen | 0 | Cr J Chewparsad (Chairman) | ✓ | ✓ | 2 | 2 |
| Cr S Ouk (Deputy Chairman) | 0 | Cr S McKell | ✓ | ✓ | 2 | 2 |
| Cr D Proleta | 0 | Cr S Ouk (Deputy Chairman) | ✓ | ✓ | 2 | 2 |
| Cr J Woodman | 0 | Cr S Reardon | ✓ | ✓ | 2 | 2 |

Apo – Apologies given

Council

Salisbury Living Sub Committee 2022-2026

The Salisbury Living Sub Committee is established under section 41 of the Local Government Act 1999 as a subcommittee and an advisory committee to the Innovation and Business Development Committee and providing advice to Council. The Salisbury Living Sub Committee meets monthly on the second Monday or Tuesday of the month. The Salisbury Living Sub Committee held three (3) meetings between 1 July 2022 and 30 June 2023.

| 2022 - 2026 |
|---------------------------------|
| Cr M Mazzeo (Chairman) |
| Cr K Grenfell (Deputy Chairman) |
| Cr B Brug |
| Cr C Buchanan |
| Cr P Jensen |

**The Mayor is, ex-officio, a member of this Committee

Attendance:

| Members | 16 Jan | 14 Mar | 11 Apr | Meetings held | Total Attended |
|---------------------------------|--------|--------|--------|---------------|----------------|
| Mayor G Aldridge (ex officio) | ✓ | ✓ | ✓ | 3 | 3 |
| Cr B Brug | ✓ | ✓ | ✓ | 3 | 3 |
| Cr C Buchanan | ✓ | ✓ | ✓ | 3 | 3 |
| Cr K Grenfell (Deputy Chairman) | ✓ | ✓ | ✓ | 3 | 3 |
| Cr P Jensen | ✓ | ✓ | ✓ | 3 | 3 |
| Cr M Mazzeo (Chairman) | Apo | ✓ | ✓ | 3 | 2 |

Apo - Apologies given

Council

Strategic Property Development Sub Committee

The Strategic Property Development Sub Committee was established under section 41 of the Local Government Act 1999 as a subcommittee and an advisory committee to the Innovation and Business Development Committee and providing advice to Council. The Strategic Property Development Sub Committee met every three months or as required on the second Monday of the month. The Strategic Property Development Sub Committee held one (1) Meeting between 1 July 2022 and 30 June 2023.

The Strategic Property Development Sub Committee did not continue in the 2022-2026 Council Term.

Composition:

| 2022 – 2026 |
|------------------------------|
| Cr P Jensen (Chair) |
| Cr K Grenfell (Deputy Chair) |
| Cr D Proleta |
| Cr G Reynolds |
| Cr J Woodman |

***The Mayor is, ex-officio, a member of this Committee*

Attendance:

| Members | 11 Jul | Meetings held | Total Attended |
|---------------------------------|---------------|----------------------|-----------------------|
| Mayor G Aldridge (ex officio) | ✓ | 1 | 1 |
| Cr C Buchanan | ✓ | 1 | 1 |
| Cr K Grenfell (Deputy Chairman) | ✓ | 1 | 1 |
| Cr P Jensen (Chairman) | ✓ | 1 | 1 |
| Cr D Proleta | Apo | 1 | 0 |
| Cr G Reynolds | ✓ | 1 | 1 |
| Cr J Woodman | ✓ | 1 | 1 |

Apo – Apologies given

Council

Youth Council Sub Committee

The Youth Council Sub Committee is established under section 41 of the Local Government Act 1999 as a subcommittee and an advisory committee to the Policy and Planning Committee and providing advice to Council. The Youth Council Sub Committee is structured to ensure maximum participation and inclusion of young people. The Youth Council meets six times per annum (February, April, June, August, October and December) Meetings are held on the second week of the month. The Youth Council Sub Committee held 6 Meetings between 1 July 2021 and 30 June 2022.

Composition:

The membership of the Youth Council comprised:

18 young people (aged 14-25 years), 6 mentors, up to 3 Elected Members (Cr M Blackmore, Cr P Jensen, Cr G Reynolds and the Mayor (ex-officio).

Attendance:

| Members | 9 Aug | 11 Oct | Meetings held | Total Attended |
|-------------------------------|-------|--------|---------------|----------------|
| Mayor G Aldridge (ex officio) | Apo | Apo | 2 | 0 |
| Cr M Blackmore | ✓ | ✓ | 2 | 2 |
| Cr P Jensen | Apo | Apo | 2 | 0 |
| Cr G Reynolds | ✓ | ✓ | 2 | 2 |

The Youth Council Sub Committee did not continue in the 2022-2026 Council Term and an alternate approach to youth governance is being developed through a Youth Summit in late 2023.

Apo – Apologies given

Council

Para Hills Community Hub Precinct Sub Committee

The Para Hills Community Hub Precinct Sub Committee was established under section 41 of the Local Government Act 1999 as a subcommittee as an advisory committee to the Community Wellbeing and Sport Committee and providing advice to Council. The Para Hills Community Hub Precinct Sub Committee met quarterly on the second Monday or Tuesday of the month. The Para Hills Community Hub Precinct Sub Committee was scheduled to have one (1) meeting between 1 July 2022 and 30 June 2023 however the meeting was cancelled due to lack of Quorum.

Composition:

Cr S Reardon (Chairman)

Cr P Jensen (Deputy Chairman)

Mr R Taylor (Independent Member)

Ms K Winter (Independent Member)

**The Mayor was, ex-officio, a member of this Committee

The Para Hills Community Hub Precinct Sub Committee did not continue in the 2022-2026 Council Term.

Burton Community Hub Precinct Sub Committee

The Burton Community Hub Precinct Sub Committee was established under section 41 of the Local Government Act 1999 as a subcommittee as an advisory committee to the Community Wellbeing and Sport Committee and providing advice to Council. The Burton Community Hub Precinct Sub Committee met quarterly on the second Monday or Tuesday of the month. The Burton Community Hub Precinct Sub Committee was scheduled to have 1 meeting between 1 July 2022 and 30 June 2023 however the meeting was cancelled due to lack of Quorum.

Composition:

Cr C Buchanan (Chairman)

Cr D Proleta (Deputy Chairman)

Ms K Blandford (Independent Member)

Ms J Cook (Independent Member)

Mr T Dalwood (Independent Member)

**The Mayor was, ex-officio, a member of this Committee

The Burton Community Hub Precinct Sub Committee did not continue in the 2022-2026 Council Term.

Council

Open and transparent decision-making

Council continues to ensure its commitment to open and transparent decision making, a commitment which recognises that on some occasions it may be necessary to exclude the public. On these occasions the principle of having the meeting open to the public is outweighed by the need to keep the information or discussion confidential for prescribed reasons set out in the Local Government Act 1999 and for example, include matters that concern personal affairs, legal issues or commercial in confidence matters.

During 2022/23 financial year, a total of 674 items were considered by Council and Committees. Of these, 69 items were considered in accordance with section 90(3) of the Local Government Act 1999, where it was necessary to exclude the public from the discussion of a particular matter.

| | No. of items considered in confidence | Confidential items as a % of total no. of items considered |
|---------|---------------------------------------|--|
| 2018/19 | 31 | 5.64% |
| 2019/20 | 43 | 7.06% |
| 2020/21 | 63 | 8.7% |
| 2021/22 | 48 | 7.92% |
| 2022/23 | 69 | 10.23% |

Of the 69 items where members of the public were excluded, all or part of the documents presented remained confidential after discussion in confidence had taken place.

The following table is a summary of the number of occasions that the provisions listed in Section 90(2) (excluding the public during proceedings) or Section 91 (7)(documents to be kept confidential for a period of time) of the Local Government Act 1999 were used during the 2022-2023 financial year.

47 confidentiality orders were revoked or expired in full during 2022/23, with 2 orders having partial release. Remaining orders will be reviewed internally twice per year and should it be deemed appropriate, the Chief Executive Officer can exercise delegation to revoke orders if granted by Council by resolution.

168 orders remained operative at the end of 2022/23.

Council

| Date | Item | Subject matter | Section 90(3) subsection reference | Number of occasions moved into confidence Section 90(2) | Number of occasions with retention order on reports, minutes and/or appendices. |
|--------------|--------|---|------------------------------------|---|---|
| July 2022 | SPDSC2 | Lake Windemere Business Case | (b)(i) (b)(ii) | 3 | 1 |
| July 2022 | 1.4.1 | Strategic Growth Framework Waterloo Corner and Bolivar Corridor | (a) | 2 | 1 |
| July 2022 | 4.4.1 | NAWMA - Capital Upgrade Agreement - Pooraka Resource Recovery Centre - Research Road, Pooraka | (d)(i) (d)(ii) | 2 | 1 |
| July 2022 | 5.4.1 | Transfer of Land & Buildings | (d)(i) (d)(ii) | 2 | 1 |
| July 2022 | 5.4.2 | TreeClimb | (d)(i) | 2 | 1 |
| July 2022 | 7.4.1 | Internal Audit Report on Cybersecurity Improvement Program Pre-Implementation Audit | (b)(i) (d)(i) (e) | 2 | 1 |
| August 2022 | 4.4.1 | Verge Maintenance Update | (d)(i) + (d)(ii) | 2 | 1 |
| August 2022 | 4.4.2 | Salisbury West Library | (b)(i) + (b)(ii) | 2 | 1 |
| August 2022 | 5.4.1 | Recreation Assets – Future Management Model | (d)(i) | 2 | 1 |
| August 2022 | 5.4.2 | Salisbury Memorial Park – Mausoleum | (d)(i) | 2 | 1 |
| August 2022 | 6.4.1 | Ryans Road Land Disposal Revised Concept Masterplan | (b)(i) + (b)(ii) | 2 | 1 |
| August 2022 | C1 | Request for Extension of Confidentiality Orders | (b)(i) + (b)(ii) | 1 | 1 |
| October 2022 | 6.4.1 | Enterprise Resource Planning and Customer Relationship Management Update | (k) | 2 | 1 |
| October 2022 | C1 | Request for Extension of Confidentiality Orders | (a) | 1 | 1 |

Council

| Date | Item | Subject matter | Section 90(3) subsection reference | Number of occasions moved into confidence Section 90(2) | Number of occasions with retention order on reports, minutes and/or appendices Section 91(7) |
|---------------|-------------------------------|--|------------------------------------|---|--|
| December 2022 | 7.4.1 | Cybersecurity Improvement program (CIP) Audit Actions and Project Status Update (from the 08/11/22 A&R Cmte Mtg) | (b)(i) + (b)(ii) (e) | 2 | 1 |
| December 2022 | C1 | Complaint from Member of the Public | (a) | 1 | 1 |
| January 2023 | C1 - 23/01/23 Special Council | Request for Extension of Confidentiality Orders | (b)(i) + (b)(ii) (a) | 1 | 1 |
| January 2023 | C2 - 23/01/23 Special Council | Council Business Practice | (e) | 1 | 1 |
| January 2023 | 5.4.1 | Mausoleum - Expiration of Contract | (d)(i) | 2 | 1 |
| January 2023 | 6.4.1 | Enterprise Resource Planning and Customer Relationship Management Update | (k) | 2 | 1 |
| February 2023 | P&P-OB1 | State Planning Commission Submission (Verbal Item - no report) | (j) | 2 | 1 |
| February 2023 | 5.4.1 | TreeClimb Salisbury | (b)(i)+(ii) (d)(i)+(ii) | 2 | 1 |
| February 2023 | 5.4.2 | Mausoleum - Contract Update | (b)(i)+(ii) (d)(i)+(ii) | 2 | 1 |
| February 2023 | 5.4.3 | Little Para Gold Course - Future Management Model | (b)(i)+(ii) | 2 | 1 |
| February 2023 | 7.4.1 | Quarterly Cybersecurity Report | (b)(i)+(ii) | 2 | 1 |

Council

| Date | Item | Subject matter | Section 90(3) subsection reference | Number of occasions moved into confidence Section 90(2) | Number of occasions with retention order on reports, minutes and/or appendices. |
|---------------|-------|---|------------------------------------|---|---|
| February 2023 | 7.4.2 | Litigation Update | (h) (i) | 2 | 1 |
| February 2023 | 9.1.3 | Contract Matter | (a) | 2 | 1 |
| February 2023 | C1 | Renascor Resources – Purified Spherical Graphite Manufacturing Plant – Robinson Road, Bolivar | (j) (ii) | 1 | 1 |
| February 2023 | C2 | Tenancy Matter | (d)(i)+(ii) | 1 | 1 |
| March 2023 | 1.4.1 | Thematic Heritage Study – Stage 2 Item Identification | (b)(i) + (b)(ii) (d)(i) | 2 | 1 |
| March 2023 | 2.4.1 | Budget Bid 2023/24 – Confidential Items | (b)(i) | 2 | 1 |
| March 2023 | SLSC2 | Strategic Property Matter – Confidential | (b)(i) + (b)(ii) | 3 | 1 |
| March 2023 | C1 | Elected Member Behavior – Complaint | (a) | 1 | 1 |
| March 2023 | C2 | Elected Member Behavior – Complaints | (a) | 1 | 1 |
| April 2023 | 2.4.1 | Update on Action on Rates Assessment Outstanding under Section 184 of the Local Government Act 1999 | (a) | 2 | 1 |
| April 2023 | 4.4.1 | Acquisition of Surplus Land – Bolivar | (b)(i) + (b)(ii) | 2 | 1 |
| April 2023 | 4.4.2 | Acquisition of Land – Direk | (b)(i) + (b)(ii) | 2 | 1 |
| April 2023 | 4.4.3 | Disposal of Council Property – Council | (b)(i) + (b)(ii) | 2 | 1 |
| April 2023 | 5.4.1 | Salisbury Memorial Park and Chapel of the Holy Family Mausoleum Review | (d) | 2 | 1 |

Council

| Date | Item | Subject matter | Section 90(3) subsection reference | Number of occasions moved into confidence Section 90(2) | Number of occasions with retention order on reports, minutes and/or appendices. |
|------------|--|--|------------------------------------|---|---|
| April 2023 | 5.4.2 | Autism SA Tenancy Proposal | (b)(i) | 2 | 1 |
| April 2023 | 5.4.3 | Indoor Recreation Centres – Strategic Review and Management Contract | (b)(i) | 2 | 1 |
| April 2023 | SLSC2 | Salisbury City Centre Expression of Interest Outcome | (b)(i) + (b)(ii) | 3 | 1 |
| April 2023 | 7.4.1 | Quarterly Cybersecurity Report October 2022-December 2022 | (b)(i) + (e) | 2 | 1 |
| April 2023 | 7.4.2 | ERP / Project Connect – Verbal Update | (b)(i) + (b)(ii) | 2 | 1 |
| April 2023 | C1 | Request for Extension of Confidentiality Orders | (b)(i) +(b)(ii) | 1 | 1 |
| April 2023 | C2 | Elected Member Behavior – Complaints | (a) | 1 | 1 |
| April 2023 | C3 | Elected Member Behavior - Complaints | (a) | 1 | 1 |
| May 2023 | C1 | Complaint 29 January 2023 | (a) | 1 | 1 |
| May 2023 | C4 | Complaint 24 February 2023 | (a) | 1 | 1 |
| May 2023 | 5.1.1 + Further Information Item 5.1.1 | Minor Capital Works Grant Program – Para Hills Soccer Club Incorporated – Para Hills Knights | (d)(i) | 2 | 1 |
| May 2023 | C1 29/05/23 Special Council | Consideration of Elected Members' Absence Pursuant to section 54(1)(d) of the Local Government Act 1999 - Cr Grace Bawden and Cr Severina Burner | (a) | 1 | 1 |
| May 2023 | MWON2 29/05/23 Special Council | Motion without Notice – Further Motion | (a) | 1 | 1 |

Council

| Date | Item | Subject matter | Section 90(3) subsection reference | Number of occasions moved into confidence Section 90(2) | Number of occasions with retention order on reports, minutes and/or appendices. |
|-----------|--|---|------------------------------------|---|---|
| June 2023 | C1 05/06/23 Special Council | Absenteeism Cr Severina Burner | (a) | 1 | 1 |
| June 2023 | C2 05/06/23 Special Council | Absenteeism Cr Grace Bawden | (a) | 1 | 1 |
| June 2023 | C1 13/06/23 Special Council | Absenteeism Cr Severina Burner | (a) | 1 | 1 |
| June 2023 | C2 13/06/23 Special Council | Absenteeism Cr Grace Bawden | (a) | 1 | 1 |
| June 2023 | 1.4.1 + Further Information Item 1.4.1 | Strategic Growth Framework Waterloo Corner and Bolivar Corridor Update | (b)(i) (d)(i) (j)(i) | 2 | 1 |
| June 2023 | 5.1.6 | Salisbury Aquatic Centre Redevelopment – Project Budget and Progress Update | (b)(i)+(ii) | 2 | 1 |
| June 2023 | 6.4.1 | Community Centers Governance Review | (a)(b)(i) (d)(i)+(ii) | 1 | 1 |
| June 2023 | C1 | Request for Extension of Confidentiality Orders | (a) (b)(i)+(ii) (d) (i)+(ii) | 1 | 1 |
| June 2023 | C2 | Chapel of the Holy Family Mausoleum – Expiry of Lease Arrangements | (d)(i) (h) (i) | 1 | 1 |
| June 2023 | Cnl-0B1 | Legal Proceedings Update (Verbal update by Manager Governance) | (h) | 1 | 1 |
| June 2023 | C1 28/06/23 Special Council | Chapel of the Holy Family Mausoleum - Expiry of Lease Arrangements | (h) (i) | 1 | 1 |
| June 2023 | C2 28/06/23 Special Council | Legal Proceedings Update | (h) (i) | 1 | 1 |

Council

Management and Governance

The City of Salisbury places particular emphasis on its commitment to democratic principles. These principles include fair representation, openness and transparency in all its operations.

The Local Government Act 1999 and the Local Government (Elections) Act 1999 provide the legislative foundation for Council and contain a range of reporting and operating requirements that contribute toward good governance. As part of its compliance, the City of Salisbury maintains the following registers, codes of conduct and policies:

Registers

- Elected Member Register of Interests
- Elected Member Allowances and Benefits Register
- Register of Salaries
- Register of Interests (Officers)
- Register of Public Roads
- Register of By-laws
- Elected Member Gifts and Benefits Register
- Employee Gifts and Benefits Register
- Fees and Charges Register
- Register of Community Land
- Register of Buildings Upgrade Agreements
- Delegations Register
- Dog Registrations
- Confidential Orders Register
- Elected Member Training and Development Register

Codes / Standards

- Code of Practice - Access to Meetings and Associated Documents
- Code of Practice for Meeting Procedures
- Code of Conduct for Volunteers
- Code of Conduct for Council Employees
- Elected Member Behavioural Standards

The City of Salisbury has the following By-laws:

- By-law 1 Permits Penalties
- By-law 2 Movable Signs
- By-law 3 Roads
- By-law 4 Local Government Land
- By-law 5 Dogs
- By-law 6 Waste Management

Policies

- City of Salisbury Council Policies are publicly accessible on our website. Policies are reviewed under our Policy Management Framework.

A comprehensive list of codes, documents, policies and registers are available for public inspection either at the Council offices, 34 Church Street, Salisbury or at www.salisbury.sa.gov.au

Copies of most documents are available for purchase for a small fee. All of these documents are updated on a regular basis as required by the Act.

Council

Number of Requests for a Review of Council Decisions

During the 2022/23 Financial Year, the City of Salisbury received two (2) applications requesting a review of decisions made by the Council. These applications are outlined as follows:

- Council received an application to review a decision regarding the construction of a carpark at Treetop Court, Paralowie. The applicants had purchased property located on Treetop Court, adjacent to a natural landscape. The Council had resolved to use this area for the construction of a twelve-bay carpark to address parking overflow issues. The applicants contended that the Council's decision-making process did not take into account all relevant considerations, and that it was not acting as a representative, informed, and responsible decision maker in the interests of its community. The findings revealed that the Council did not have a statutory obligation to undertake consultation regarding the carpark proposal. However, the carpark would reasonably be expected to result in a reduction of amenity and outlook from the applicant's property, as well as an increase in traffic movements. The finding was that the applicants (as well as other impacted residents) should have been consulted before the Council considered and determined this matter. As a result, the Council determined that public consultation should be undertaken on a discretionary basis before proceeding with the carpark project.
- Council received an application to review a planning decision made by Council administration in relation to the assessment of a yoga home business activity located in Mawson Lakes. The applicant resided adjacent to the residence where the yoga home business activity was occurring. The applicant contended that the Council failed to assess the yoga business in accordance with Council's home-based

activity guidelines, as the criteria were not satisfied. The review findings identified that the relevant Council officer had adhered to the Home Activity definition in the relevant regulations. However, the applicant believed that the officer was required to make a decision in line with Council's guidelines, which contained additional criteria. The finding clarified that this interpretation was incorrect, and the officer was required to consider the statutory position and the regulations. Consequently, the Chief Executive Officer determined that the original decision would remain unchanged, but that Council should revise the guideline material on its website to eliminate any potential confusion.

Council

Local Nuisance and Litter Control Act 2016 Annual Report 2022/23

Section 8 — Annual reports by councils

A council must, in its annual report prepared pursuant to section 131 of the Local Government Act 1999 in relation to a particular financial year, include details of the performance by the council during that year of functions conferred on it under the Local Nuisance and Litter Control Act 2016 (the Act).

Section 5 — Annual reports by councils

For the purposes of section 8 of the Act, a council's annual report should include details of—

(a) the number of complaints of local nuisance or littering received by the council; and

(b) the number and nature of—

(i) offences under the Act that were expiated;

and

(ii) offences under the Act that were prosecuted;

and

(iii) nuisance abatement notices or litter abatement notices issued; and

(iv) civil penalties negotiated under section 34 of the Act; and

(v) applications by the council to the Court for orders for civil penalties under section 34 of the Act and the number of orders made by the Court on those applications; and

(c) any other functions performed by the council under the Act

Council

5 – Annual reports by councils

For the purposes of section 8 of the Act, a council's annual report should include details of—

| (a) The number of complaints of local nuisance or littering received by the council | 2022/23 |
|---|-------------|
| General Litter - Development Pollution | 59 |
| General Litter - Discharge Liquid Waste | 75 |
| Litter Bill Posting | 1 |
| Litter Class A - Asbestos | 1 |
| Litter Class B - Glass/Syringe/lit cigarettes | 2 |
| Litter General - Litter dumped/thrown/deposited | 703 |
| Nuisance Animal - Offensive Odour | 13 |
| Nuisance Animal Mosquitoes Residential | 17 |
| Nuisance Animals (other) | 152 |
| Nuisance Animals Vermin/Rats/Mice | 110 |
| Nuisance Dust | 30 |
| Nuisance Insanitary Condition Offensive Material/Odour | 24 |
| Nuisance Insanitary Condition Rodents/Other Pests | 15 |
| Nuisance Noise | 108 |
| Nuisance Noise Environmental Health S17(1)(a) LNLC | 26 |
| Nuisance Odours/Fumes/Aerosols | 41 |
| Nuisance Projection Image onto Property | 2 |
| Nuisance Smoke | 10 |
| Nuisance Smoke Combustion Heaters | 24 |
| Nuisance Unsightly Condition Excessive Vegetation | 19 |
| Nuisance Unsightly Condition Graffiti | 3 |
| Nuisance Unsightly Disused/Derelict Items/Material | 34 |
| Nuisance Unsightly Excessive Vegetation/Vacant Land | 19 |
| Nuisance Unsightly Rubbish/Waste - Excessive/Unconstrained | 121 |
| Nuisance Vibration | 0 |
| Totals | 1609 |

Council

| | |
|---|----------------|
| (b) i - The number and nature of offences that were expiated | 2022/23 |
| Causing a local nuisance | 0 |
| Disposing of 50L or more of litter | 4 |
| Disposing of up to 50L of General Litter | 0 |
| Failing to comply with abatement notice | 1 |
| Post a bill on property without the consent | 1 |
| Totals | 6 |
| (b) ii -The number and nature of offences that were prosecuted | 2022/23 |
| | 0 |
| Totals | 0 |
| (b) iii - The number and nature of nuisance abatement notices or litter abatement notices | 2022/23 |
| LNL Act 2016 Nuisance Abatement Notice S30(1)(a) - Insanitary Condition | 0 |
| LNL Act 2016 Nuisance Abatement Notice S30(1)(a) -Nuisance Animals | 3 |
| LNL Act 2016 Nuisance Abatement Notice S30(1)(a) -Unsightly condition | 8 |
| LNL Act 2016 Nuisance Abatement Notice S30(1)(a) - Noise Construction | 0 |
| LNL Act 2016 Nuisance Abatement Notice S30(1)(a) -Noise, odour, smoke, fumes, aerosols or dust; | 1 |
| LNL Act 2016 Litter Abatement Notice S30(1)(b) - littering / depositing materials | 6 |
| Totals | 12 |
| (b) The number and nature of | 2022/23 |
| iv - civil penalties negotiated under section 34 of the Act | 0 |
| v - applications by the council to the Court for orders for civil penalties under section 34 of the Act and the number of orders made by the Court on those applications; | 0 |
| Totals | 0 |
| (c) any other functions performed by the council under the Act. | 2022/23 |
| No other functions | 0 |
| Totals | 0 |

Council

Audit and Risk Committee of Council

The Audit and Risk Committee reports to Council and is a critical component of the Council's governance framework. The Audit and Risk Committee is established in accordance with Section 126 of the Local Government Act 1999. Its functions as per the Act are as follows:

- reviewing annual financial statements to ensure that they present fairly the state of affairs of the council;
- proposing, and providing information relevant to, a review of the council's strategic management plans or annual business plan;
- proposing, and reviewing, the exercise of powers under section 130A;

- liaising with the council's auditor; and
- reviewing the adequacy of the accounting, internal control, reporting and other financial management systems and practices of the council on a regular basis.

Further information regarding the roles and responsibilities of The Audit and Risk Committee are contained in its Terms of Reference, which are available on the City of Salisbury website.

The Audit and Risk Committee consists of five members, three of whom are independent of the Council. Independent members are appointed by Council based on their individual skills, knowledge and experience to ensure the effective discharge of the Committee's responsibilities.

Audit and Risk Committee (formerly Audit Committee) Membership July 2022 – June 2023

| Name | Elected Member or Independent Member | Term and Period | Total Number of Meetings Attended |
|--|--------------------------------------|--|-----------------------------------|
| Cr Graham Reynolds | Elected Member | As Chair (Up to February 2023) | 3 out of 3 |
| Cr Kylie Grenfell | Elected Member | As Deputy Chair (Up to February 2023) As Chair (from February 2023 onwards) | 5 out of 5 |
| Cr Beau Brug | Elected Member | As Deputy Chair (from February 2023 onwards) | 2 out of 2 |
| Mr Craig Johnson Independent consultant | Independent Member | Continuing member for full Financial Year | 5 out of 5 |
| Mr Neil Ediriweera Partner, KPMG | Independent Member | Continuing member for full Financial Year | 5 out of 5 |
| Ms Paula Davies Professional Standards Director | Independent Member | Continuing member for full Financial Year | 5 out of 5 |

Financial Internal Controls Framework

The City of Salisbury applies the Local Government Better Practice Model – Financial Internal Control for South Australian Councils. In order to demonstrate compliance with this model, the City operates an extensive financial internal controls framework. The framework is designed

to ensure financial processes, procedures, policies and systems are applied efficiently and effectively in order to mitigate the financial risks identified in the Model. Oversight of the financial internal control framework is provided by The Audit and Risk Committee of Council, through the Governance Division. The financial internal controls framework of the Council is audited by the City of Salisbury's external auditor.

Council

Internal Controls

The City of Salisbury utilises a risk and control management application called Control Track, to monitor and review its internal financial controls. There are approximately 260 controls within Control Track across 7 classes: Assets, Expenses, External Services, Liabilities, Revenue, Strategic Financial Planning and Financial Governance.

We use a five-point rating scale when self-assessing the effectiveness of our internal financial controls (1 = ineffective, 2 = requires significant improvement, 3 = partially effective, 4 = majority effective and 5 = effective).

All of the 260 controls in the Better Practice Model were assessed and reviewed in 2022/23. Three controls (1.15%) were assessed as being partially effective, and

the other controls assessed are rated as either effective or majority effective. Treatment plans have been established to improve the rating for the three controls that are assessed as partially effective.

Internal Audits

The City of Salisbury operates a risk-based Internal Audit Plan, where audits are conducted to provide assurance on the risks identified in the Strategic Risk Register. Internal audits are undertaken in line with the Institute of Internal Auditors International Standards for Professional Practice of Internal Auditing and their Code of Ethics, and relevant industry best practice standards. A summary of internal audit status at different stages of the internal audit activity life cycle is shown below:

| Audit Engagement | Start Date | Report Date | Q1 (Jul-Sep 2022) | Q2 (Oct-Dec 2022) | Q3 (Jan-Mar 2023) | Q4 (Apr-Jun 2023) |
|--|------------|-------------|-------------------|-------------------|-------------------|-------------------|
| Strategic Reporting Process Audit | May-23 | In progress | | | | 10% |
| Desktop Audit on Strategic Alignment of Investments in ERP Solutions Audit | Jan-23 | In progress | | | | 80% |
| Fleet, Heavy Vehicle, High Value & Portable Assets Audit | Nov-21 | Nov-22 | | | | |
| Cybersecurity Improvement Program Pre-Implementation Audit | Sep-21 | May-22 | | | | |
| Capital Works Project Audit | | Mar-22 | | | | |
| Volunteers Management Audit | May-21 | Sep-21 | | | | |
| Event Incident Management Framework | Mar-21 | Jun-21 | | | | |
| Complaints Handling Process Audit | Feb-21 | Mar-21 | | | | |
| Management of Contaminated Sites Audit | Jan-20 | Aug-20 | | | | |
| Asset Management Audit | Jul-19 | Dec-19 | | | | |
| LGASA 2019 Risk Evaluation | Jun-19 | Nov-19 | | | | |

Internal Audit Key

| | | | | |
|-------------|--------------|-------------------------|-------------------------------------|--|
| 1. Planning | 2. Fieldwork | 3. Management Reporting | 4. Audit & Risk Committee Reporting | 5. Follow up on actions from completed Internal Audits |
|-------------|--------------|-------------------------|-------------------------------------|--|

Council

Internal Audits cont'd

During the year, the Audit and Risk Committee reviewed the follow-up status of 23 actions from eight completed audits (shaded blue), out of which six actions were resolved and closed. A total 17 actions remained at the end of the year, with completion deadlines and action owners agreed. The Cybersecurity Improvement Program Pre-Implementation audit report and the Fleet, Heavy Vehicle, High Value & Portable Assets audit report were presented to the Audit and Risk Committee during the year.

Risk Management

During the year, the Audit and Risk Committee reviewed COS's Enterprise Risk Management Framework, covering the Council's risk appetite, following the review of its Enterprise Risk Management Policy in the previous year. The Risk Management and Internal Controls Activities report was reviewed by the Audit and Risk Committee which captures the review of strategic risk register and other risk management and internal control activities on a quarterly basis.

Freedom of Information

During the 2022/23 Financial Year, the City of Salisbury received 12 applications under the provision of the Freedom of Information Act 1991.

Of these 12, one application was granted full release:

- One was in relation to the identity of a dog owner and pet insurance. [414]

Of these 12, six applications were granted partial release:

- One was in relation to a request for all documents and correspondence regarding grants funded or committed to local sporting clubs by the Malinauskas Labour Government. [413]
- One was in relation to a request for a copy of all

building plans, specifications and council applications for property located in Ingle Farm. [415]

- One was a request for copies of any records related to the presence or use of asbestos at a property located at Ingle Farm and copies of all development applications, building plans and specification and detail of building work undertaken and materials used at the property. [419]
- One was a request for a copy of the audio recording from the General Council meeting held on 31st January 2023. [420]
- One was a request for all records relating to a residential smoke complaint [422]
- One was a request for a copy of the register of High Risk Manufactured Water Systems [424]

Of these 12, one application was denied release:

- One was in relation to the identity of a dog owner. [412]

Of these 12, two applications were closed as Council did not receive payment for fees and charges payable in accordance with Section 17 of the Freedom of Information Act 1991 and Subclause 1 of Schedule 1 of the Freedom of Information (Fees and Charges) Regulations 2018:

- One was a request to access the records of removal of disposed litter at a location in Parafield Gardens. [416]
- One was a request for all information relating to the applicant on Council's records within a set time period. [417]

Of these 12, two applications were refused:

- One was in relation to a request for extensive records regarding "Smart Cities", "LoRa alliances" and the "Internet of Things." The request was exceedingly broad such that it would substantially and unreasonably divert the Council's resources from

Council

their use by Council in the exercise of its functions.
[418]

- One was in relation to a request for information regarding the name of individual(s) who had made allegations or complaints against the applicant including details of the nature of the allegations or complaints. [421]

Council

Overseas and Interstate Travel by Elected Members and Staff for 2022/2023

In accordance with Regulation 35(2) of the Local Government (General) Regulations 2013, Council is required to publish details of travel (overseas and interstate) for Elected Members and Staff.

The following table provides a summary of the details of interstate and international travel (excluding prescribed interstate travel) undertaken by members of the Council during the relevant financial year funded by the Council:

| Date | Location of Travel | Purpose | Elected Member | Total Cost |
|-----------------------------|-------------------------|--|------------------|------------|
| 31 May 2022– 1 June 2023 | Sydney, New South Wales | Local Government Professionals Conference | Cr Chad Buchanan | \$2,676.42 |
| 31 May 2022– 1 June 2023 | Sydney, New South Wales | Local Government Professionals Conference | Cr Alan Graham | \$2,780.22 |
| 31 May – 1 June 2023 | Sydney, New South Wales | Local Government Professionals Conference | Cr Moni Mazzeo | \$2,459.99 |
| 31 May – 1 June 2023 | Sydney, New South Wales | Local Government Professionals Conference | Cr Sara Ouk | \$2,632.00 |

Note: Total Cost includes the cost of transport, accommodation, registration fees and incidentals.

The following table provides a summary of the details of interstate and international travel (excluding prescribed interstate travel) undertaken by employees of the Council during the relevant financial year funded by the Council:

| Date | Location of Travel | Purpose | Staff Member | Total Cost |
|---------------------------|----------------------------|--|---|--|
| 20 – 22 July 2022 | Sydney, New South Wales | Australian Institute of Traffic Planning and Management National Conference | Team Leader Civil and Transport Assets | \$3,001.57 |
| 8 – 9 February 2023 | Melbourne, Victoria | Smart Cities Conference | General Manager, City Infrastructure | \$587.19 <i>*Registration and accommodation paid for by conference organiser as General Manager, City Infrastructure was a presenter at this conference.</i> |
| 27 – 29 March 2023 | Brisbane, Queensland | Institute of Public Works Engineering Australasia Fleet Conference | Manager Field Services, Coordinator Fleet | \$2,017.42 |
| 16 – 19 May 2023 | Darwin, Northern Territory | National Housing and Homelessness Conference | General Manager, Community Development | \$3,298.90 |
| 5 – 6 June 2023 | Dandenong, Victoria | Brightly Illuminate Roadshow | Team Leader Asset Systems & Support, Senior Asset Management Officer | \$840.92 |
| 14 – 15 June 2023 | Gold Coast, Queensland | Institute of Public Works Engineering Australasia Conference | General Manager, City Infrastructure | \$2,164.41 |

Note: Total Cost includes the cost of transport, accommodation, registration fees and incidentals.

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Overseas and Interstate Travel by Elected Members and Staff for 2022/2023 cont'd

The following table provides a summary of the details of interstate and international travel (excluding prescribed interstate travel) undertaken by employees of the Council during the relevant financial year funded by the Council (cont'd):

| Date | Location of Travel | Purpose | Staff Member | Total Cost |
|----------------------|-------------------------|---------------------------------|-----------------------------------|------------|
| 12 - 14 October 2022 | Sydney, New South Wales | Economic Development Conference | General Manager, City Development | \$1,877.00 |
| 24 - 26 October 2022 | Sydney, New South Wales | Holmes Dyer Study Tour | General Manager, City Development | \$1,877.00 |

Note: Total Cost includes the cost of transport, accommodation, registration fees and incidentals.

Employee Gifts by Council:

In accordance with Regulation 35(2) of the Local

| Award Date | Years of Service | Amount |
|-----------------|------------------|--------|
| 19 January 2023 | 40 | \$ 400 |
| 21 March 2023 | 35 | \$ 350 |
| 31 March 2023 | 20 | \$ 200 |
| 5 April 2023 | 35 | \$ 350 |
| 11 April 2023 | 35 | \$ 350 |
| 6 June 2023 | 35 | \$ 350 |

Council

Elected Member Training and Development

The City of Salisbury is committed to providing training and development activities for the Elected Members in accordance with the Elected Member Training and Development Policy.

The Local Government Act 1999 and Local Government (General) Regulations 2013 set out the legal requirements for training and development for Elected Members. Members must comply with the prescribed mandatory requirements, which includes training standards under the following key competencies:

- Behaviour
- Civic
- Legal
- Strategy and Finance

During the 2022/2023 financial year the training and development program for Elected Members included the following mandatory training sessions:

General Induction

- 21 November 2022
- 5 December 2022

Behaviour

- 7 December 2022
- 4 July 2023

Civic

- 14 December 2022
- 22 February 2023

Legal

- 18 January 2023

Strategy and Finance

- 8 February 2023

Behaviour and Civic (Mayor only)

- 17 and 18 February 2023

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In addition to mandatory training, the table below indicates additional training and development activities attended by Elected Members during the 2022/23 financial year, noting this period covers two Council terms:

2018-2022 Council Term - Nil

2022-2026 Council Term

| | |
|------------------|--|
| Cr Beau Brug | Council Assessment Panel Training |
| Cr Chad Buchanan | Local Government Professionals Conference, Sydney |
| Cr Sarah Ouk | Local Government Professionals Conference, Sydney |
| *Cr Alan Graham | Local Government Professionals Conference, Sydney Online Mental Health First Aider Training |
| *Cr Moni Mazzeo | Local Government Professionals Conference, Sydney |

*Elected to Council in November 2022.

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Elected Members Representation on External and Community Organisations

| 2018-2022 Council Term | |
|------------------------|---|
| Cr Lisa Braun | Local Government Finance Authority (Deputy Voting Delegate) until November 2022 |
| Cr Adam Duncan | Salisbury East High School Governing Council (Chair) until November 2022 |
| Cr Natasha Henningsen | Local Government Finance Authority of SA (Voting Representative) until November 2022 |
| Cr Graham Reynolds | Salisbury Business Association (Member) until November 2022 Northern Adelaide Waste Management Authority Board (Member) until November 2022 Salisbury High School Governing Council (until November 2022) |
| Cr Julie Woodman | Australian Local Government Women's Association (SA Representative) Australian Local Government Women's Association SA Branch (President) Northern Adelaide Waste Management Authority Board (Member) until November 2022 Salisbury Suicide Prevention Network (Every Life Matters) Valley View Secondary High School Governing Council (until November 2022) |
| 2022-2026 Council Term | |
| Mayor Gillian Aldridge | Local Government Association of SA (Deputy Voting Representative) until November 2022 -Local Government Association Board of Directors Greater Adelaide Regional Organization of Councils (Voting Member) |
| Cr Beau Brug | Adelaide Coastal Councils Network |
| Cr Chad Buchanan | Local Government Association of SA (Voting Representative) Northern Adelaide Waste Management Authority (NAWMA) Board (Member) from November 2022 Salisbury Business Association (Deputy Member) from November 2022 Paralowie R-12 School Governing Council |
| Cr Kylie Grenfell | Northern Adelaide Waste Management Authority Board (Deputy Member until November 2022 and then Member from November 2022) Northern Adelaide Waste Management Authority Board Audit Committee (from December 2022) Local Government Finance Authority of SA (Deputy Voting Representative) from November 2022 |
| Cr David Hood | Salisbury Business Association (Deputy Member until November 2022 and then Member from November 2022) Lake Windemere B-7 School Governing Council Salisbury High School Governing Council |

Council

Elected Members Representation on External and Community Organisations Cont'd

| 2022-2026 Council Term Cont'd | |
|-------------------------------|---|
| Cr Peter Jensen | Local Government Association of SA (Deputy Voting Representative) from November 2022 Local Government Finance Authority of SA (Voting Representative) from November 2022 Salisbury East High School Governing Council (from November 2022) Para Hills High School Governing Council (from November 2022) Parafield Airport Consultative Committee (until November 2022) |
| Cr Shiralee Reardon | Northern Adelaide Waste Management Authority Board (Deputy Member) -Para Hills High School Governing Council (Member until November 2022 and then Proxy Member from November 2022) -Parafield Airport Consultative Committee (from November 2022) -Salisbury and Districts Historical Society |
| *Cr Lauren Brug | Valley View Secondary School Governing Council (from November 2022) |
| *Cr Johnny Chewparsad | Salisbury Business Association (Deputy Member) from November 2022 |
| *Cr Moni Mazzeo | Northern Adelaide Waste Management Authority (NAWMA) Board (Deputy Member) from November 2022 Salisbury Business Association (Member) from November 2022 |
| *Cr Moni Mazzeo | Northern Adelaide Waste Management Authority (NAWMA) Board (Deputy Member) from November 2022 Salisbury Business Association (Member) from November 2022 |

*Elected to Council in November 2022.

Council

Member Behaviour

The following table provides a report on the contraventions of Chapter 5, Part 4, Division 2 of the Local Government Act 1999 by members of the Council during the 2022/23 financial year.

| Councilor | Breach | Action | Meeting Date |
|--------------------|---|--|---------------|
| Cr Severina Burner | Clauses 1.2, 1.3, 1.4, 1.5, 2.2, 2.3 and 2.5 of the Behavioural Management Standards | Council acted as per section 262(C)(2) of the Local Government Act 1999. | 27 March 2023 |
| Cr Grace Bawden | Clauses 1.2, 1.4 and 2.3 of the Behavioural Management Standards | Council acted as per section 262(C)(2) of the Local Government Act 1999. | 27 March 2023 |
| Cr Severina Burner | Clauses 1.2, 1.4, 1.5 and 3.1 of the Behavioural Standards | Council acted as per section 262(C)(2) of the Local Government Act 1999. | 24 April 2023 |
| Cr Grace Bawden | Clauses 1.2, 1.3, 1.4, 1.5, 2.2, 2.3 and 2.5 of the Behavioural Management Standards | Council acted as per section 262(C)(2) of the Local Government Act 1999. | 24 April 2023 |
| Cr Grace Bawden | Clauses 1.2, 1.3, 1.5, 2.2, 2.3 and 2.5 of the Behavioural Standards (Item C1, Attachment 1, Council, 22 May 2023). | Council acted as per section 262(C)(2) of the Local Government Act 1999. | 22 May 2023 |
| Cr Grace Bawden | Clauses 1.2,1.3, 1.5, 2.2 and 2.3 of the Behavioural Standards (Item C2, Attachment 1, Council, 22 May 2023). | Council acted as per section 262(C)(2) of the Local Government Act 1999. | 22 May 2023 |
| Cr Severina Burner | Clause 1.4 of the Behavioural Standards (Item C4, Attachment 1, Council, 22 May 2023) | Council acted as per section 262(C)(2) of the Local Government Act 1999. | 22 May 2023 |

Total costs incurred by Council on Behavioural Management complaints:

Cr Severina Burner: \$47,125.50 excl GST

Cr Grace Bawden: \$26,836.89 excl GST

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Member Behaviour Cont'd

There were six (6) complaints in relation to Elected Member behaviour referred to the Behaviour Standards Panel during the 2022/23 financial year.

The following details matters that were referred to the Behavioural Standards Panel during the 2022/23 financial year.

1. Council resolved on 24 April 2023 to refer a matter to the Behavioural Management Panel for non-compliance with requirement of the Council under section 262C(1) of the Local Government Act 1999 by Cr Grace Bawden to the Behavioural Management Panel in accordance with the Model Behavioural Management Policy.
2. Council resolved on 24 April 2023 to refer a matter to the Behavioural Management Panel for non-compliance with requirement of the Council under section 262C(1) of the Local Government Act 1999 by Cr Severina Burner to the Behavioural Management Panel in accordance with the Model Behavioural Management Policy.
3. Council resolved on 22 May 2023 to refer a matter to the Behavioural Management Panel for non-compliance with requirement of the Council under section 262C(1) of the Local Government Act 1999 by Cr Grace Bawden to the Behavioural Management Panel in accordance with the Model Behavioural Management Policy.
4. Council resolved on 22 May 2023 to refer a matter to the Behavioural Management Panel for non-compliance with requirement of the Council under section 262c(1) of the Local Government Act 1999 by Cr Severina Burner to the Behavioural Management Panel in accordance with the Model Behavioural Management Policy.
5. The Mayor forwarded a complaint to the Behaviour Management Panel on 2 March 2023 for non-compliance with requirements of the Council under section 75(g) of the Local Government Act 1999 by Cr Severina Burner in accordance with the Model Behavioural Management Policy.
6. The Mayor forwarded a complaint to the Behaviour Management Panel on 11 May 2023 for non-compliance with requirements of the Council under section 2C2(E) of the Local Government Act 1999 by Cr Severina Burner in accordance with the Model Behavioural Management Policy.
7. The Mayor forwarded a complaint to the Behaviour Management Panel on 31 May 2023 for non-compliance with requirements of the Council under section 2C2(E) of the Local Government Act 1999 by Cr Severina Burner in accordance with the Model Behavioural Management Policy.

Alleged contraventions of section 75G of the Local Government Act 1999 during the 2022/2023 Financial Year were referred the Behavioural Standards Panel.

An interim report was provided by the Behavioural Standards Panel on 22 September 2023:

www.bsp.sa.gov.au/publications

Community Champions



We reward our Community Champions at The Australia Day Citizen of the Year Awards, which are proudly presented by the Australia Day Council of South Australia and the City of Salisbury.

The Awards reward and recognise individuals and organisations that have made a noteworthy contribution during the current year, and/or given an outstanding service over a number of years, to a local community over and above normal employment duties.

Outstanding contribution and community service includes areas such as education, health, fundraising, charitable and voluntary services, business, sport, arts, the environment, or any other area that contributes to the advancement and well being of a community.

Community Champions Categories



Citizen of the Year Award

To be eligible, the person must be an Australian Citizen and live, work or play within the City of Salisbury.

Young Citizen of the Year Award

To be eligible, the person must be an Australian Citizen under 30 years of age on 26 January 2021 and live, work or play within the City of Salisbury.

Senior Citizen of the Year Award

To be eligible, the person must be an Australian Citizen 60 years or over on 26 January 2021 and live, work or play within the City of Salisbury.

Community Event of the Year Award

This is presented to the person/group who has staged the most outstanding community event during the past year. The person/group must live or the event must take place within the City of Salisbury.

Award for Active Citizenship

(open to all including non-Australian citizens)

This new Award would be for a person or group delivering outstanding work or for an event or cause staged in the community during the past year.

Community Champions 2023 Recipients

Citizen of the Year: Georgi Thomas

Mr. Georgi Thomas is a very giving person. As a matter of fact, he's given back to the City of Salisbury community in many generous ways. For over 6 years Georgi's been serving the homeless and promoting recycling through projects such as The Mustard Seed Family Project, Paid 4 U Café, Foodbanks and Latte 4 U.

Arriving in Australia in 2016, Georgi, his wife Minu and children Evangeline and Evan became permanent residents in 2019. Whilst on his work one day that year he noticed a homeless man eating food out of a bin. After a chat, Georgi felt he needed to do something to give back to the homeless. So the family began collecting bottles and cans from local beaches and community bins.

Later that year, the not-for-profit Mustard Seed Family Project was established where funds received from recycling those bottles and cans funded produce to be "paid forward" at the Paid 4 U Café. The name of this unique café which supports struggling families says it all. Since opening in June 2021, more than 100 meals have been paid forward and a Foodbank has recently opened at the café.

During the 2019 Bushfires and Covid-19 pandemic, Georgi was able to support over 3,000 families with food kits, blankets, sleeping bags and Christmas gifts. Paid 4 U Café also offers Barista skill development training. In October 2022 the café launched a coffee van, Latte 4 U offering free hot coffee for those sleeping rough. The van has proved to be very popular at local community events and can be booked for private, social and community functions.



In 2022, Georgi won The Andamooka Community Project Award where the Paid 4 U Café was recognised as a community project with a significant benefit. All of Georgi's projects are supported by Local, State and Federal Governments as well as local community businesses.

Community Champions 2023 Recipients

Young Citizen of the Year: Madeline Prince

Madeline Prince is passionate about her community and making a difference in our society with a selfless attitude to improving the quality of life for others and the environment around her.

An outstanding young active citizen, Madeline takes pride in her work and volunteering with the City of Salisbury. Since joining the Youth Council Committee she has been involved in many events, projects, workshops and exhibitions promoting opportunities for young people. She donates and raises money for charities that include supporting young people and nations in poverty. But older people haven't been forgotten. Madeline assists a number of Senior Citizens in her community with tech and documentation support.

One of her biggest contributions is to the Biggest Morning Tea which assists the Cancer Council with research and support. A cause that is dear to her heart, each year she raises over \$2,500 by hosting events. She also provides support for events such as R U OK Day and Harmony Days which promote awareness of mental health and inclusiveness, respect and belonging for all Australians regardless of culture or language.

A long-standing member of the Adelaide Zoo, Madeline is a very active volunteer for environmental causes. Her work on the Youth Council resulted in advocating for trial disposable mask bins for the City of Salisbury, due to the impact of COVID and the consequences mandatory masks had on our environment. The successful motion has since been rolled out across several City of Salisbury sites. Madeline is recipient of the Muriel Matters Award, a Catholic cause promoting Women's Rights through selfless acts, strong faith and community connections.



And these are just some of her many achievements. The generous contributions Madeline has made to the City of Salisbury Community have proven to show leadership, creativity and initiative. She has enhanced our community vision improving our quality of life in the City of Salisbury through learning and education, volunteering and community safety and awareness.

Community Champions 2023 Recipients

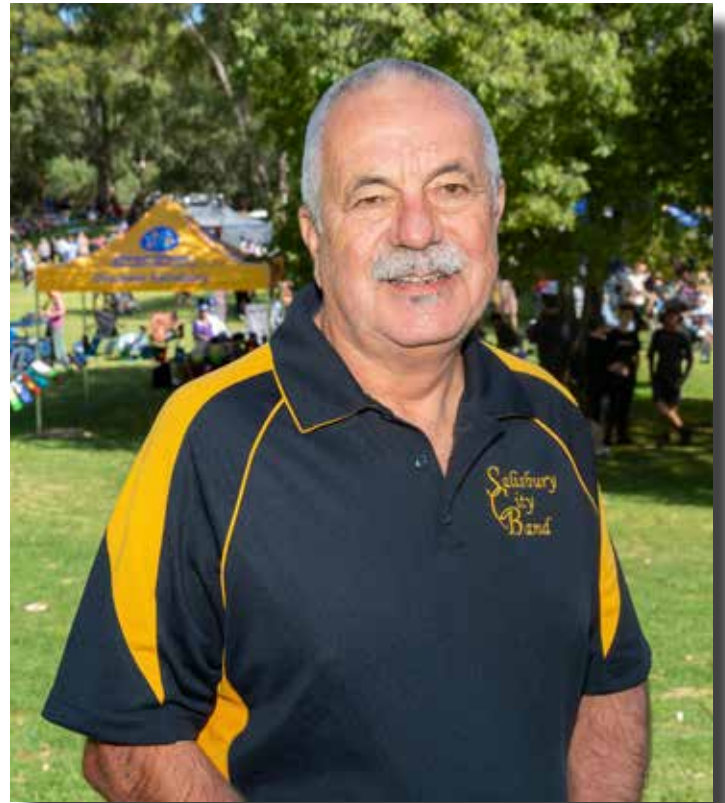
Senior Citizen of the Year: Geoff Meikle

Musician, mentor, conductor, teacher, volunteer - Geoff Meikle has lived in Salisbury most of his adult life. He has been an active citizen throughout this time and is highly regarded in the wider Salisbury community. He contributed to his community for many years with his entertaining involvement in the Salisbury Brass Band as a player, conductor and MC at community events. He brought the joy of music to many people who wouldn't otherwise get an opportunity to hear a band.

Geoff dedicated 20 years' of service to the Salisbury East High School running the music program for a number of years. He was responsible for many student performances at local schools and community events with the SEHS Concert Band. As a school teacher he positively influenced the lives of hundreds of students in the world of music, a number of whom were disengaged with the schooling experience. He went above and beyond to improve student outcomes and create long lasting community connections.

Today Geoff is a volunteer driver on a regular basis for the City of Salisbury going above and beyond caring for the people he transports by being very thoughtful and attentive. Waiting in the courtyard for his passengers while they finish off Bingo for example is important to them as they enjoy social interaction with others.

Geoff formed the 'Itty Bitty Band' which started as a street band a few years ago, playing at various venues around Salisbury such as the Old Spot Markets, the Parabanks Shopping Centre and recently for the Port Adelaide Football Club supporters. He is regularly asked to perform on Trumpet at ANZAC and Remembrance Day ceremonies and does so with utmost commitment and professionalism.



Geoff plays occasionally at the Jack Young Centre where he entertains seniors, adding to their quality of life, promoting overall mental and physical health and putting a smile on their faces. Geoff's contribution to his community and his thoughts about building community capacity, make him a truly worthy Citizen of the Year.

Community Champions 2023 Recipients

Active Citizenship: Qasem Bahmanzadah

Qasem Bahmanzadah was born in Ghazni Afghanistan and lived in Pakistan for a few years before arriving in Australia as a refugee in 2008. Without knowing a word of English, he not only went on to complete a Bachelor of Aviation at Uni-SA, he also became a great mentor, team leader and friend of the Salisbury community. He is an active citizen and outstanding role model volunteering with the City of Salisbury using his skills and experience to empower youth and help those in need.

Qasem's focus has been on youth leadership and development programs, educating the young disadvantaged about everything from leadership, teamwork, communication, conflict resolution and management, public speaking and interpersonal skills. But it doesn't end there. Qasem has even shared the importance of knowing basic first aid and CPR and assisted in providing different events for students throughout the semester while easing their distress during exam times.

As a Peer Leader and Youth Ambassador for the Australian Refugee Association (ARA) Qasem has had the opportunity to share his story to the wider community and raise awareness for asylum seekers and refugees. Qasem hopes that one day he can set up a program to empower disadvantaged women and youths in Australia and developing countries. It really says a lot about Qasem's great heart and compassion for the future of mankind.

Qasem is equally as passionate about Indigenous employment, having been a mentor for the Australian Indigenous Mentoring Experience (AIME), assisting year 8-12 students with their schoolwork, learning more about the first nations people, and sharing his own story.



Qasem's community involvement and leadership has been recognised with the prestigious Minister of Education's Award of Leadership in Languages and Cultures; the Governor's Multicultural Award in Youth Category and Finalist for Rotaractor of the Year Award for his work with the Rotary; the People Choice Award for Young Achiever Awards and a Finalist for the Young Achiever Awards. Qasem doesn't look for recognition but he is happy when his work is celebrated in the community.

Community Champions 2023 Recipients

Community Event of the Year: Dog's Day Out

The highly successful Dogs Day Out at Mawson Lakes run by the Lions Club of Salisbury, attracted thousands of local people and their dogs, as well as many others from near and far. It was a welcome return to a dog friendly based event for dog lovers everywhere!

It was the perfect setting for all breeds of leashed friendly dogs and their owners to mingle in a safe and organised environment. After the restrictions of COVID 19 it filled a gap especially given the loss of community events. Everyone enjoyed the day and spent money at surrounding businesses, making economic impact. The Lions Club is receiving calls to hold Dog's Day Out more than annually. The good news is, it's back on track. Being a free public event no doubt added to its huge success.

The event highlighted the need for appropriate dog and cat management and welcomed the City of Salisbury team, including holding an education stall. It also provided a significant opportunity for community building and connection. Held in Mobara Park and the Denison Centre, there were loads of stalls with everything to delight man's best friend, from pup-cakes to coats, toys and treats.

To add to the appeal of the day, there were also dog trainers, behaviour advisors, breeders and therapists on site to give advice and assistance. Several dog rescue organisations were there with some lovely dogs looking for their 'forever homes'.

A local vet was also available for advice and vet checks, along with discounted microchipping at the Paws & Claws stall. But humans weren't forgotten – there were food stalls for them too!



Well deserving of The Community Event of the Year Award, Dogs Day Out, staged by the Lions Club of Salisbury attracted visitors from as far away as Barossa Valley, and generated plenty of social media. It is anticipated that this event will become a regular feature in all dog lover's calendars.

Community Champions 2023 Recipients

Mayor's Commendation: Nomiki Thomas

13 year old Nomiki has achieved quite a lot for her age: The 'Dame Roma Mitchell Award for Academic Excellence' (when aged 9); two academic scholarships; The 'Sylvia Ann Bedford' Handbell Prize; '2019 Perfect Score Trophy'; Walkerville Council's 2022 Young Volunteer Award; 2022 Children's Week Awards and the Inspiring SA Women's Awards nominations.

A budding author, Nomiki's short story 'Golden Handkerchief', was shortlisted and published by Write 4 Fun in 2020.

In 2021, as part of Nomiki's Year 7 curriculum at St. Andrews School, she was required to complete a personal project. With her passion for writing she decided hers would be to write and publish a book and donate part of the proceeds of the small number of copies printed, to the Indigenous Literacy Foundation. Nomiki received full marks for her project and very positive feedback for her book entitled 'Goodbye'. The story is of Anna, a young girl who after being told that her father had died, opens a letter and what she uncovers changes her life.

This has encouraged her to continue with her fundraising efforts for this wonderful cause, create awareness and hopefully inspire other young people to follow their dreams, as well as helping others. To date Nomiki has donated \$1,000 to the Indigenous Literacy Foundation, from the sale of her book and she aims to keep building on that in 2023.



She also hopes that her donations will help to address the educational disadvantages faced by Indigenous Australian children and young people by providing access to books and literacy programs. Nomiki's dream is to become a doctor when she grows up, to help people in need. She hopes to encourage other kids to follow their dreams, despite any social or economic limitations.

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A welcoming and liveable City



A welcoming and liveable City

A welcoming and liveable City encompasses issues such as the health and wellbeing of our people, including safety, social connections, the look and feel of neighbourhoods and the facilities and programs available to support our community's aspirations.

There are a number of foundations which will be used to measure Salisbury as welcoming and liveable, including promoting a City that is attractive and well maintained with the health and wellbeing of our community a priority. Community members are valued and should feel safe, included and connected, while our community is resilient and adaptive to change. As a welcoming and liveable City, we should be proud of our strengths, achievements and cultural diversity.

Strategic Projects

Council has worked on several strategic projects aimed at enhancing Salisbury's appeal and reputation as a progressive, friendly, people-centred community. These include:

- Planning and design for the \$30 million Salisbury Aquatic Centre, which has progressed well, with the project scheduled for completion in mid-2024. Buildings are formed, pools are dug and water slides are soon to be erected.
- Bridgestone Athletics Centre's involvement with youth athletics in the community. The centre saw more than 100,000 school participants utilising the site for sports carnivals over the 2022/23 financial year and an increase in membership for the three athletics Clubs licensing the site.
- Exciting activations and services in the City's community hubs. Salisbury Community Hub celebrated its one millionth visitor through the doors in July 2023 and Burton Community Hub celebrated its first birthday with a well-attended open day. The Burton Community Hub's community garden has grown in participation and vegetation across the year and is a key feature of the site.
- Continued implementation of the Ability Inclusion Strategic Plan, which saw the City of Salisbury developing and implementing the first Universal Design Guidelines in Local Government in SA.
- The Place Activation Strategy, which was endorsed by Council and continues to provide a starting point for the review of levels of service and functionality at formal recreational facilities and playspaces.
- Playground renewal, which delivered improvements at a number of spaces including: Camelot Drive Reserve, Stanley Avenue Reserve, Yalumba Drive Reserve, Peppercorn Reserve, Carney Reserve, Fairbanks Reserve, Kingswood Avenue Reserve, and RM Williams Drive Reserve.

A welcoming and liveable City Cont'd

- Improved accessibility to Fairbanks Drive Playspace, Paddocks new Playspace, and Burton Hub Community Garden.
- Investment in the City Wide Trails Program, expanding and improving the use of the City's high use pedestrian corridors, including bituminising the path and installing new lighting along the Little Para Trail in Salisbury Heights from Stanford Road to Main North Road.
- Continuous delivery of The Paddocks masterplan, with the last 12 months seeing the completion of a new playground, a viewing mound, re-establishment of a water body as a permanent pond with boardwalk, parkland picnic area, new fitness loop, small dog park, improved landscaping next to housing, new public toilets and wayfinding signage.

Operational Focus

Community participation in health and recreation programs was boosted through the provision of a range of programs designed to attract attendees and enhance their health, fitness and connectedness. Highlights this year included hosting performances of the Adelaide Symphony Orchestra and Windmill Theatre's production of Grug at the Salisbury Community Hub.

More than 97,000 attendees joined programs connected to Council's network of community centres, hubs, libraries and senior and youth centres. In addition, Council's senior centres served nearly 16,000 meals to 699 customers and staged more than 70,000 hours of wellbeing and active ageing programs.

Harmony Week and Refugee Week events and other activities supported by the Welcoming and Intercultural Cities Networks and other organisations contributed to Council's Intercultural Strategic Plan objectives to build connections and increase collaboration and understanding within the region's multicultural community.

Council also promoted participation in local sports clubs and other not-for-profit organisations by awarding 54 community grants for equipment, funds to undertake community projects as well as multicultural events.

The provision of safe and clean areas in which to live, work and play was a major focus of City of Salisbury's operations this year at key strategic locations.

Council paid close attention to clearing rubbish, including illegally dumped rubbish from public spaces and expanded its use of CCTV to address undesirable behaviour- such as dumping, graffiti and dangerous driving.

A welcoming and liveable City Cont'd

Future Planning

The City of Salisbury have collaborated and engaged with various government agencies to consider the needs and opportunities of continued population growth in the north and the future social infrastructure needs.

Developing a draft City Thrive Strategy (formerly the City Pride Strategy) has progressed, with the plan set to be completed and considered by Council early next year.

Advocacy Priorities

In 2022/23 Council worked with Good Shepherd and other organisations to support the Northern Adelaide Financial Inclusion Action Plan through actions designed to build awareness and responses to financial vulnerability, hardship and inclusion, and minimise their impacts on residents.

Council sought support from partners such as SAPOL, SA Housing Authority, schools and transport departments to help city residents and visitors access a range of services. Regular meetings with SAPOL, industry/businesses and community leaders engendered a shared approach to reducing crime and anti-social behaviour. Due in part to the City of Salisbury's collaborative approach to advocacy an outreach service for people experiencing homelessness will be reinstated in the north by the end of the year.

The community bus continues to operate to provide free public transport options for residents living in the western suburbs of the City. The bus will have a new and improved route in the new year that will look to support more residents.

Council has continued to advocate for improved public transport options to ensure the connection of residents with destinations throughout the City. In particular, there has been focus on the Salisbury Interchange, Mawson Lakes Interchange access and egress, and parking.

Council's internal design review process continues to be offered to developers - including those proposing infill development - at no charge. The design review process seeks to encourage good design principles so that new development improves the general amenity of the location in which it is built.

A sustainable City



A sustainable City

A sustainable City includes protecting and conserving our diverse natural environment to support biodiversity, reducing Council's environmental footprint, ensuring we make the most of our resources and enabling our community, environment and infrastructure to be resilient to a changing climate.

The foundations used to measure Salisbury as a sustainable City include the existence of a balance of green spaces and natural environments that support biodiversity, making the most of our resources including water, waste and energy and a community, environment and infrastructure that are adaptive to a changing climate.

Strategic projects

City of Salisbury's commitment to sustainability, carbon footprint reduction, and providing a natural environment for biodiversity to thrive has continued this year. These efforts include:

- Implementation of a stream flow monitoring network, consisting of a number of sensors measuring various water quality parameters within the City. This data is used to plan the Asset Management Plans for City of Salisbury's water bodies and also inform proactive and reactive maintenance requirements.
- Biodiversity plantings to deliver enhanced corridors. This past 12 months saw 4 public planting events where approximately 15,000 native species were planted.
- Continued work with NAWMA in considering markets for the use of recycled materials collected from across the City.
- Identified priorities and development of the scope of works to be implemented through the Capital Program for 2023/24. This will include new solar systems, analytics, monitoring and control systems being implemented across many renewal and upgrade projects. These initiatives improve.

A sustainable City Cont'd

Operational Focus

Council has implemented new solutions to better monitor creek lines for the benefit of the broader community and ecosystem. It is hoped that these new solutions will provide consistent data which will allow more informed management outcomes for the City's biodiversity.

Recycled materials are incorporated readily into civil construction projects and 30% recycled asphalt is included into all new roads.

This year some focused work was undertaken on stabilisation, where road material was reused for the reconstruction of Whites Road, Globe Derby, undertaking in-situ stabilisation which allowed for the reuse of the existing material by introducing lime and cement into the base.

The City of Salisbury continues to promote the services offered by NAWMA for recycling, green waste and hard rubbish collections. The roll out of Food Organics and Green Organics (FOGO) kitchen caddies during 2022/23 has seen a positive reduction in waste to landfill.

Delivery continues on the upgrade of irrigated open space, and are pleased to note that in the last 12 months the following reserves have received irrigation upgrades: Delamere Reserve, Salisbury Downs Oval, Fairbanks Reserve, Salisbury Community Hub, Mawson Lakes Dry Creek Linear Park, Dutton Avenue Entry Reserve, and Beechwood Avenue Reserve.

Council's integrated design process continues to include consideration of sustainability principles in all asset design work. In particular, road and stormwater asset management have had climate change considerations embedded in design algorithms and specifications.

Council has hosted a Green Adelaide Nature Education Team that have attended schools within the City, promoting behaviours that positively impact the environment at home and within City of Salisbury.

Future Planning

The Dry Creek Stormwater Management Plan is being developed, with up to date flood mapping having been completed. A number of improvements have been identified to reduce flooding and improve water quality runoff. These improvements have been scoped and preliminary cost estimates prepared to allow the optimum best value solution to be developed.

Conversations have also been held with the City of Tea Tree Gully to help ensure a consistent approach is being adopted from top of catchment to bottom.

Council undertook a review of its sustainability strategy. Following community consultation Council endorsed its new Sustainability Strategy 2035.

A sustainable City Cont'd

Advocacy Priorities

Council still continues to identify and implement opportunities to enhance its waterways and receiving water bodies. There has been a strong emphasis on areas located in the Strategic Growth zones and lower Dry Creek at Globe Derby.

The Dry Creek Stormwater Management plan is nearing completion. Flood maps for current, 2050 and 2090 catchment development scenarios have completed. Flood mitigation options have been identified, and when implemented, will ensure the level of service is maintained to protect the majority of the Council's community in a 1 in a 100-year event. Flood maps for the Cobbler Creek, Little Para and Adams Creek catchments have also been updated.

Development of an Ornamental and Natural Lake Management Program has been initiated. The objective of this new program is to better manage the City's lakes.

Council have been successful at securing funding from Green Adelaide for a trial to assess the feasibility of integrating options to enhance greening of road verges, including the use of local and recycled stormwater.

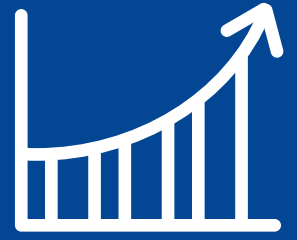
Downscaled (higher resolution) climate change predictions have been developed for each of the catchments. The new data will improve understanding in identifying implications of climate changes on Council's integrated urban water planning.

Council has engaged with the Government of South Australia's recent integrated urban water initiatives, announced in 2022/23. These initiatives include the State Urban Water Directions Statement and SA Water's Resilient Water Futures. Council's involvement will ensure outcomes for its community are enhanced.

With funding from the Australian Government's Preparing Australian Communities funding program, Council has commenced the development of a Flood Emergency Management Plan for all of the city.

Council is working in collaboration with the Department for Environment and Water to develop a Flash Flood Forecasting Tool to help better identify and prepare for significant rainfall events in the Dry Creek Catchment.

A growing City that creates new opportunities



A growing City that creates new opportunities

Council's commitment to be a growing City that creates new opportunities is focused on how we support the success and growth of local businesses, job opportunities for our residents, attracting investment, quality urban planning and providing infrastructure that supports economic activity.

We are consistently working on supporting businesses to be successful and establishing the region as a place of choice for business while supporting investment and business activity and well-planned urban growth.

Strategic Projects

The City of Salisbury welcomes and promotes businesses and other ventures that contribute to a bright, vibrant and prosperous community now and that support its plans for growth.

It is committed to providing the safe and appealing commercial, residential and recreational areas that will attract business and new residents, including with urban design, technology and other features supporting innovation and growth.

Council's Economic Development team worked to support existing and new businesses in the City of Salisbury. The Polaris Business Development Centre hosted the Minister for Small and Family Business in August 2022 and took her on a tour of Innovation House and showcased a number of Salisbury businesses.

During the 2022/23 financial year, Polaris Business Development Centre supported economic growth in the council area. Some highlights include:

- More than 23 new businesses launched.
- Over 40 businesses participating in mentoring programs offered by the Polaris Business Development Centre.
- New business contacts exceeding 350.
- Over 1,600 businesses assisted, with over 600 of those located within the City of Salisbury.
- Five businesses were provided support to secure funding.
- Sixteen informative networking events, workshops and seminars offered to businesses.

A growing City that creates new opportunities Cont'd

The Polaris Business Development Centre was successful in obtaining a \$250,000 grant from the Government of South Australia to deliver its Business Fundamentals Program over the coming two years in partnership with the Office for Small and Family Business.

The importance of Technology Park in South Australia's defence and other future-focused sectors was reinforced by Council's Economic Development team maintaining and expanding links with innovation precincts throughout the year. For example, the team engaged with 17 key stakeholders to understand their views on the future potential of Technology Park and its role in the innovation ecosystem. To support entrepreneurial outcomes, the Economic Development team worked collaboratively with the Office of the Chief Entrepreneur and Stone and Chalk to improve links between Technology Park and other innovation precincts, including Lot 14, Tonsley and BioMed City.

Council delivered award-winning residential development projects under the Salisbury Living brand, including at Salisbury North (The Reserve), Paralowie (Greentree Walk and Boardwalk at Greentree), Parafield Gardens (Emerald Green) and Irving Place at Para Hills.

Work continues on new projects at Lake Windemere, in Salisbury North and Walkleys Road Corridor at Ingle Farm, with community engagement a key component of each project and a focus on delivering affordable and sustainable communities.

Council continues to participate in the planning for the Dry Creek Saltpans and more generally west of Port Wakefield Road.

Council is also driving a large-scale renewal of the Salisbury City Centre to support the future growth of the community and will reinforce Salisbury as an attractive place to live, work, play and invest. The Church and John Streets Revitalisation Project, delivering a refreshed urban design outcome. An Expression of Interest was released on four strategic and large-scale City Centre land holdings.

These sites are considered to have broad potential to support a diverse range of medium-density land uses. Proponents are encouraged to nominate transformative development outcomes for these sites that will drive greater renewal outcomes for the City.

Operational Focus

Council's development and infrastructure teams led activity within the organisation to ensure progress in its objectives to support growth and create opportunities, and to assist those looking to capitalise on the region's business-friendly environment.

The recognition of the significance of parking to businesses and residents was demonstrated in Council's attention to parking in the Salisbury City Centre and in its announcement that a study of parking in Mawson Lakes will be conducted in 2022-23.

A growing City that creates new opportunities Cont'd

Council continued to improve the streetscape of commercial and industrial precincts, introducing or upgrading suitable verges, tree plantings, footpaths, roads, and directional signage.

The Polaris Business Development Centre undertook a review of its business advisory services and updated its program offering to reflect emerging trends and the new state government's Small Business Strategy.

Council delivered services to support the many small businesses in the region, working with the Small Business Friendly Council charter championed by the South Australian Small Business Commissioner. Procurement processes and internal services were reviewed to ensure they suit and can offer maximum assistance to local small businesses.

Future Planning

Council will undertake a number of projects to ensure it is best-placed to capitalise on existing work and to identify other opportunities for business attraction regional growth.

Reviews of Council's economic growth strategy and Growth Action Plan will inform a new economic development strategy and other updated plans for presentation in 2023-24.

Following the delivery of the Strategic Growth Framework - Waterloo Corner and Bolivar Corridor in 2022, Council has established the Northern Economic Corridor Steering Group in collaboration with the City of Playford and the state government to coordinate land use and infrastructure planning in the northern Adelaide region.

Advocacy Priorities

In August 2022, Council was invited by the Local Government Association of South Australia and the state government's Planning and Land Use Services to present its Strategic Growth Framework - Waterloo Corner and Bolivar Corridor to the local government Chief Executives as a best practice example of strategic land use planning.

The City of Salisbury, in conjunction with the City of Playford, met with the Deputy Premier to present on the opportunities afforded by the economic transformation of northern Adelaide.

Council is working with the state government to appropriately develop the Dry Creek Salt Fields and was invited to participate in the Salt Pans Steering Group and Working Group.

Innovation and Business Development



Innovation and Business Development

Innovation and Business Development outlines how Council will work to provide exceptional experiences, deliver quality outcomes and be recognised as a great place to work. The foundations of this include delivering quality outcomes, members of our community receiving an exceptional experience when interacting with Council, recognition of Council as a great place to work, effective planning and meaningful engagement to ensure the community is aware of Council initiatives.

Strategic Projects

Council has commenced the upgrade to its technology platform to ensure systems and processes are aligned to delivering exceptional community experience. Through this technology the community will be able to better access Council services.

A change management plan has also been developed to support the successful delivery of the new technology which will provide an enhanced community experience.

The project will progress into 2024/25 with an initial focus on enhancing City of Salisbury's Community Relationship Management system. Supporting this major change in technology is a robust change management plan to ensure a successful outcome.

In line with the broader upgrade of Council's facilities, the Operations Centre upgrade was completed this year.

Operational Focus

The City of Salisbury continues to improve the use of data to better inform decision making, and there has been a strong focus on delivering the commitments in the annual plan.

Council continues to meaningfully engage with the community to better anticipate and respond to needs and opportunities, and improve communication with community members to increase awareness of Council initiatives and projects.

Council have been buying locally and sustainably with an emphasis on reuse and recycled materials. An emphasis has also been placed on working with related parties such as the Northern Adelaide Waste Management Authority (NAWMA), in reuse of recycled materials in infrastructure programs. Examples include the use of glass particles in pathways.

Innovation and Business Development Cont'd

Council have been making efforts to acknowledge and celebrate the achievements of staff and the community.

A strong emphasis has been placed on ensuring proactive and relevant engagement with the community and broader stakeholders in the delivery of Council infrastructure, such as Salisbury Aquatic Centre and Community focused strategies like the Thrive Strategy and the Sustainability Strategy. The bi-annual Community Perception Survey has been aligned to be delivered in the 2023/24 financial year.

Future Planning

Council are developing a Digital Salisbury strategy and framework to implement technology-based initiatives to improve the management of the City. There will be a review of the community engagement strategy so the needs of diverse groups in the community are recognised at an early stage of planning and the engagement process is enhanced.

A set of principles were endorsed and objects to guide the development of the Digital Salisbury Strategy. The aim of the strategy is to transform Council's technology and business processes to better align with community expectation, including the community having a choice on how they would like to engage with Council.

Council finalised the review of its Strategic Asset Management Plan, which will enable the community to monitor the progress in implementing this plan and compare performance with that of other Councils.

Enhancements on how Council measures its performance in delivering the City Plan is being addressed as part of the City Plan refresh, planned for 2023/24.

Advocacy Priorities

To develop deeper and more effective relationships with government agencies and other organisations to progress the priorities identified in the City Plan and its supporting strategies.

Council continues to, when appropriate, advocate for key infrastructure and services to both state and federal governments.

Further, City of Salisbury engages with key agencies to influence and drive better services to the community. An example is the work undertaken to influence the state government in addressing homelessness in the north.

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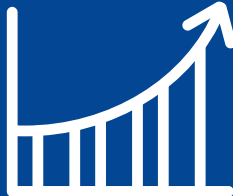
City Dashboard and Corporate Indicators



A welcoming
and liveable
City



A sustainable
City



A growing City
that creates new
opportunities



Innovation
and Business
Development

A welcoming and liveable City

City Dashboard



| | | |
|--|------------------|---|
| Population | 147,932 people | ● |
| Community perception of quality of life | 6.8/10 | ● |
| Proportion of people born overseas | 34.1% | ● |
| Reported crime per 10,000 people | 568.23 incidents | ● |
| Housing Affordability | 17.7% | ● |
| SEIFA Index of Advantage and Disadvantage | 904 | ● |
| Proportion of Salisbury's working population with Certificate 3 and above qualifications | 60.2% | ● |

Foundations

- ✓ Our City is attractive and well maintained
- ✓ The health and wellbeing of our community is a priority
- ✓ People are valued and they feel safe, included and connected
- ✓ We are proud of our strengths, achievements and cultural diversity
- ✓ Our community is resilient and adaptive to change



DASHBOARD LEGEND

- Increase on previous year
- Consistent with previous year
- Decrease on previous year
- Previously not reported



Corporate Indicators

City Plan Foundation: Our City is attractive and well maintained

| | |
|--|--------------------------|
| Proportion of households within 500 metres of irrigated open space | 81% of residential areas |
| Timeframe for resolving customer requests to remove dumped rubbish | TBD |
| How much open space is irrigated with harvested stormwater | TBD |

City Plan Foundation: The health and wellbeing of our community is a priority

| | |
|---|---|
| Participation in community programs, usage and membership at sporting clubs, libraries and community centres/hubs | 510,000 visits to our 5 branches; 26,000 Salisbury Library members; 492,000 loans and 41,000 Public PC bookings |
| Satisfaction with recreational areas | TBD |
| Social support group attendance | SSG – 83,944 (CHSP 53,190 - STD 22,145 – NDIS 8,609) |

City Plan Foundation: People are valued and they feel safe, included and connected

| | |
|---|---|
| Community perception of safety | TBD |
| Level of public transport usage | Bus: 4.5% Train: 1.3% (Statistics retrieved from ABS, 2021) |
| Number of playgrounds with inclusive equipment | 62 |
| Number of people participating in Council organised activities in our centres | 85,000 instances of participation across 7 Community Centres, Hubs and Youth Centre; 24,500 JP bookings |

City Plan Foundation: We are proud of our strengths, achievements and cultural diversity

| | |
|--|--|
| Number of programs delivered that support intercultural partnerships and participation in same | Estimated 230 programs are delivered that support intercultural partnerships and participation |
| Council of Europe Intercultural Cities Index | 77 |
| Welcoming Cities indicator (tbd) | Accreditation submitted & currently being assessed by Welcoming Cities |

City Plan Foundation: Our Community is resilient and adaptive to change

| | |
|--|--|
| Proportion of affordable dwellings provided through Council's strategic property development program | TBD |
| Co-investment in projects supported through Council grants | FY22/23 - Minor Capital Works Grants - \$100,000 awarded. 54 Community Development grants were awarded to small community groups, clubs, churches and other organisations |

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City Dashboard



| | | |
|---|--------------------------------------|---|
| Tree Canopy Coverage | 18% | ● |
| Number of severe heat days in previous year | TBD | - |
| Average daily Water use per household in SA | <i>Information no longer sourced</i> | |
| Domestic waste generated | 59,366 tonnes | ● |
| Proportion of dwellings with solar panels | 59.7% | ● |
| Area covered by mangroves and samphire | 13.2km ² | ● |

Foundations

- ✓ Salisbury has a balance of green spaces and natural environments that support biodiversity
- ✓ We make the most of our resources including water, waste and energy
- ✓ Our community, environment and infrastructure are adaptive to a changing climate



DASHBOARD LEGEND

- Increase on previous year
- Consistent with previous year
- Decrease on previous year
- Previously not reported



Corporate Indicators

City Plan Foundation: Salisbury has a balance of green spaces for our residents and natural environments that support biodiversity

| | |
|--|--|
| Indicator for creek health (to be developed) | N/A at this time |
| Length of creek bank stabilised | 20 metres |
| Community perceptions of open space | McGregor Tan Survey Data 22/23: Satisfaction with services, parks and reserves maintenance 64% |

City Plan Foundation: We make the most of our resources including water, waste and energy

| | |
|--|---|
| Reduction in CO2 emissions from Council-owned street lights | The LED roll out as resulted in a reduction in consumption of 969,775 kWh which is an 18% reduction to our previous years' consumption. |
| Percentage of total spend on recycled materials used in Council's capital projects | 10% |
| Proportion of waste diverted from landfill | 45% |
| Volume of stormwater collected | 3,793 million litres |

City Plan Foundation: Our community, environment and infrastructure are adaptive to a changing climate

| | |
|--|--|
| Proportion of houses in residential areas exhibiting heat island effects | Information not mapped |
| Energy consumption by Council facilities | Natural gas distributed in a pipeline - 1,211,178 Mj Electricity consumption (SA) - 5,504,253 kWh |

A growing City that creates new opportunities

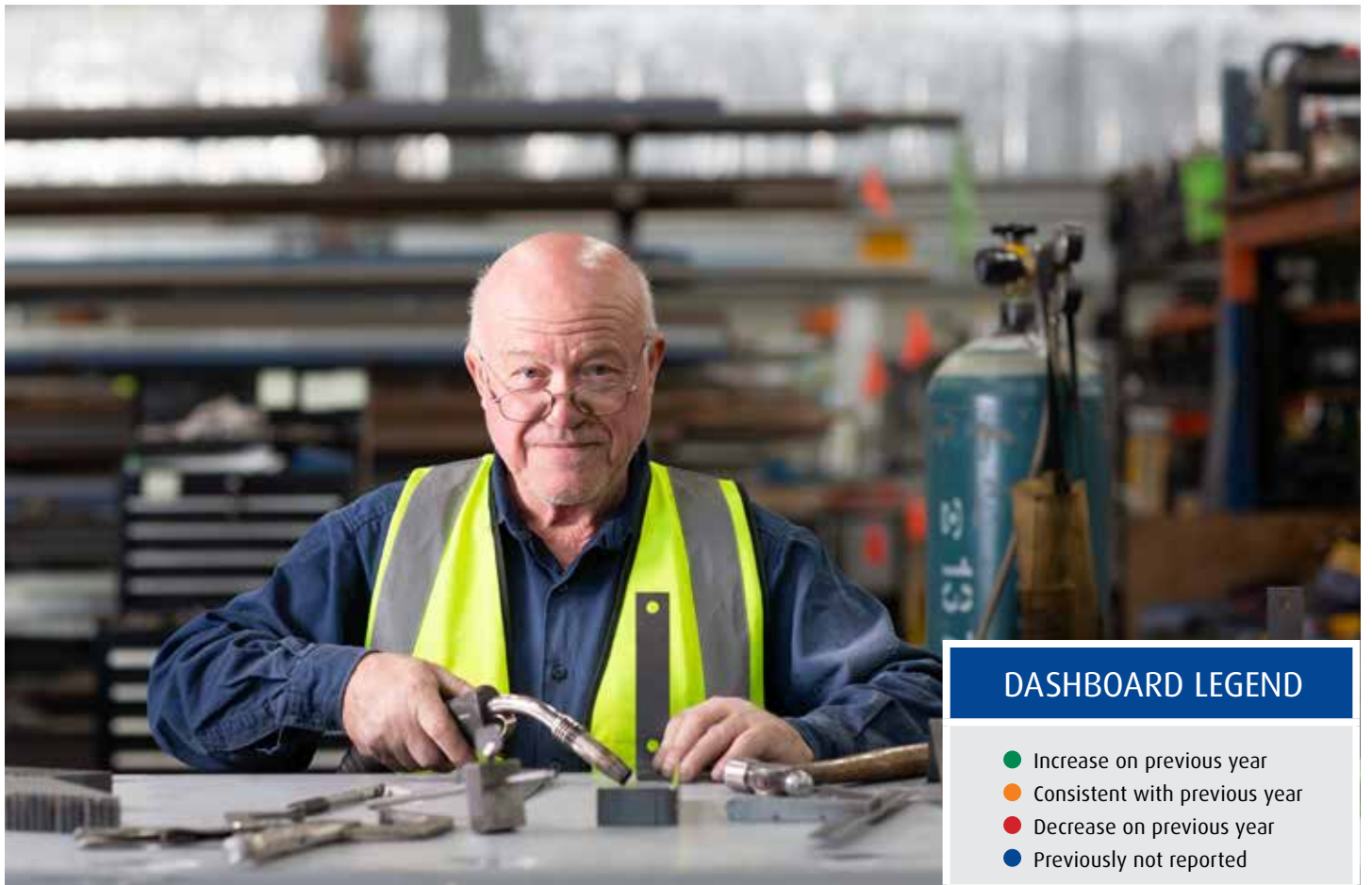
City Dashboard



| | |
|--------------------------------|------------------|
| Gross Regional Product | \$8.65 billion ● |
| Local jobs | 61,994 ● |
| Actively trading businesses | 8,769 ● |
| Value of development approvals | \$296 million ● |
| Unemployment rate | 6% ● |

Foundations

- ✓ Salisbury's businesses are successful and part of our community
- ✓ Salisbury is a place of choice for businesses to start, invest and grow
- ✓ Our infrastructure supports investment and business activity
- ✓ Our urban growth is well planned and our centres are active



DASHBOARD LEGEND

- Increase on previous year
- Consistent with previous year
- Decrease on previous year
- Previously not reported



Corporate Indicators

City Plan Foundation: Salisbury's businesses are successful and part of our community

| | |
|---|-----|
| Number of individual businesses receiving advice and information through the Polaris Centre | 600 |
|---|-----|

City Plan Foundation: Salisbury is the place of choice for businesses to start, grow and invest

| | |
|--|---------------------|
| Value of non-Council investment in the Salisbury City Centre | \$2.9 million |
| Business satisfaction of interactions with Council | 97% |
| Value of major projects | TBD |
| Development assessment timeframes | 7.58 days (average) |

City Plan Foundation: Infrastructure supports investment and business activity

| | |
|--|--|
| Average travel time on arterial east-west roads | N/A |
| Vacancy rates in key industrial and commercial precincts | Salisbury Region 0% |
| Value of development activity in Edinburgh Parks and Technology Park | Edinburgh - \$32.2 million Tech Park - \$14.8 million |

City Plan Foundation: Our urban growth is well planned and our centres are active

| | |
|--|---|
| Value of development on surplus land parcels released by Council | During the 2022/23 year \$2,639,225 was the value of development on surplus land parcels released by Council. |
|--|---|

Corporate Dashboard



Financial sustainability

Operating Surplus Ratio – 8.3% ●
 Net Financial Liabilities Ratio – 16.6% ●
 Asset Sustainability Ratio – 103% ●

Safety (lost time injury frequency rate)

TBD –

Values – staff perception survey

TBD

Community experience

Customer requests responded to within 10 days - TBD
 Customer satisfaction - 66% ●

Foundations

The delivery of these foundations will be underpinned by Council’s values of respect, accountability, collaboration and helpfulness.

- ✓ Members of our community receive an exceptional experience when interacting with Council
- ✓ We deliver quality outcomes that meet the needs of our community
- ✓ The City of Salisbury is recognised as a great place to work
- ✓ We plan effectively to address community needs and identify new opportunities
- ✓ We engage meaningfully and our community is aware of Council initiatives



DASHBOARD LEGEND

- Increase on previous year
- Consistent with previous year
- Decrease on previous year
- Previously not reported



Corporate Indicators

City Plan Foundation: Members of our community receive an exceptional experience when interacting with Council

| | |
|--|------|
| Net Promoter Score | -5.6 |
| CRMs responded to within 10 days | TBD |
| Customer satisfaction with services delivered by Council | 66% |

City Plan Foundation: We deliver quality outcomes that meet the needs of our community

| | |
|--|------------|
| Proportion of procurement made locally | TBD TBD |
| Proportion of commitments in Annual Plan completed each financial year | TBD |

City Plan Foundation: The City of Salisbury is recognised as a great place to work

| | |
|---|-----|
| Staff turnover rate | TBD |
| Staff satisfaction (TBD) | TBD |
| Proportion of jobs filled in first approach to market | TBD |

City Plan Foundation: We plan effectively to address community needs and proactively identify new opportunities

| | |
|---|--|
| Number of priority advocacy projects receiving support from other spheres of government to progress | TBD |
| Proportion of Council income received from non-rates revenue | 22.2% |
| Financial ratios in City Scorecard | Operating Surplus Ratio - 8.3% Net Financial Liabilities Ratio - 16.6% Asset Sustainability Ratio - 103% |

City Plan Foundation: We engage meaningfully and our community is aware of Council initiatives

| | |
|--|---|
| Social media followers (City of Salisbury and Discover Salisbury Facebook pages only) | 28,040 (13.49% increase) |
| Visits to Council website | April to July 2023 - 268,298 (data analytics unavailable from July 2022 to March 2023 due to website migration). |
| Number of people attending council run events | 22.346k (12 events hosted by the City of Salisbury - increase from 14.67k attendees in the previous year) |

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City of Salisbury

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023



A progressive, sustainable and connected community

City of Salisbury

General Purpose Financial Statements

for the year ended 30 June 2023

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City of Salisbury

General Purpose Financial Statements for the year ended 30 June 2023

Certification of Financial Statements

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

In our opinion:

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



John Harry
Chief Executive Officer

11 October 2023



Gillian Aldridge
Mayor

11 October 2023

General Purpose Financial Statements

for the year ended 30 June 2023

Understanding Council's Financial Statements

Introduction

Each year, individual Local Governments across South Australia are required to present a set of audited Financial Statements to their Council and Community.

About the Certification of Financial Statements

The Financial Statements must be certified by the Chief Executive Officer and Mayor as 'presenting a true and fair view' of the Council's financial results for the year and ensuring both responsibility for and ownership of the Financial Statements across Council.

What you will find in the Statements

The Financial Statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2023.

The format of the Financial Statements is standard across all South Australian Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and the requirements as set down in the South Australia Model Financial Statements. The Financial Statements incorporate four 'primary' financial statements:

- 1. Statement of Comprehensive Income**
A summary of Council's financial performance for the year, listing all income and expenses.
- 2. Statement of Financial Position**
A 30 June snapshot of Council's financial position including its assets and liabilities.
- 3. Statement of Changes in Equity**
The overall change for the year (in dollars) of Council's 'net wealth'.
- 4. Statement of Cash Flows**
Indicates where Council's cash came from and where it was spent.

About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the four Primary Financial Statements.

About the Auditor's Reports

Council's Financial Statements are required to be audited by external accountants (that generally specialise in Local Government).

In South Australia, the Auditor provides an audit report, with an opinion on whether the Financial Statements present fairly the Council's financial performance and position.

About the Independence Certificates

Council's Financial Statements are also required to include signed Certificates by both the Council and the Auditors that the Council's Auditor has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Who uses the Financial Statements?

The Financial Statements are publicly available documents and are used by (but not limited to) Councillors, Residents and Ratepayers, Employees, Suppliers, Contractors, Customers, the Local Government Association of South Australia, the SA Local Government Grants Commission, and Financiers including Banks and other Financial Institutions.

Under the *Local Government Act 1999* the Financial Statements must be made available at the principal office of the Council and on Council's website.

City of Salisbury

Statement of Comprehensive Income

for the year ended 30 June 2023

| \$ '000 | Notes | 2023 | 2022 |
|--|-------|----------------|----------------|
| Income | | | |
| Rates | 2a | 112,253 | 106,593 |
| Statutory charges | 2b | 3,933 | 3,656 |
| User charges | 2c | 5,385 | 5,193 |
| Grants, subsidies and contributions - operating | 2g | 20,258 | 18,650 |
| Investment income | 2d | 291 | 111 |
| Reimbursements | 2e | 536 | 421 |
| Other income | 2f | 1,276 | 1,034 |
| Net gain - equity accounted council businesses | 19(a) | 340 | 1,225 |
| Total income | | <u>144,272</u> | <u>136,883</u> |
| Expenses | | | |
| Employee costs | 3a | 40,404 | 38,303 |
| Materials, contracts and other expenses | 3b | 59,093 | 54,974 |
| Depreciation, amortisation and impairment | 3c | 32,106 | 29,746 |
| Finance costs | 3d | 394 | 491 |
| Net loss - equity accounted council businesses | 19(a) | 321 | - |
| Total expenses | | <u>132,318</u> | <u>123,514</u> |
| Operating surplus / (deficit) | | <u>11,954</u> | <u>13,369</u> |
| Physical resources received free of charge | 2i | 1,955 | 2,865 |
| Asset Disposal and Fair Value Adjustments | 4 | 310 | (5,388) |
| Amounts received specifically for new or upgraded assets | 2g | 6,799 | 2,895 |
| Net surplus / (deficit) | | <u>21,018</u> | <u>13,741</u> |
| Other comprehensive income | | | |
| Amounts which will not be reclassified subsequently to operating result | | | |
| Changes in revaluation surplus - I,PP&E | 9a | 297,472 | 166,371 |
| Share of other comprehensive income - equity accounted council businesses | 19 | 222 | - |
| Total amounts which will not be reclassified subsequently to operating result | | <u>297,694</u> | <u>166,371</u> |
| Total other comprehensive income | | <u>297,694</u> | <u>166,371</u> |
| Total comprehensive income | | <u>318,712</u> | <u>180,112</u> |

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

City of Salisbury

Statement of Financial Position

as at 30 June 2023

| \$ '000 | Notes | 2023 | 2022 |
|--|-------|------------------|------------------|
| ASSETS | | | |
| Current assets | | | |
| Cash and Cash Equivalent Assets | 5a | 10,970 | 9,485 |
| Trade and Other Receivables | 5b | 8,074 | 6,955 |
| Inventories | 5c | 910 | 1,597 |
| Total current assets | | <u>19,954</u> | <u>18,037</u> |
| Non-current assets | | | |
| Trade and other receivables | 6a | 662 | 1,008 |
| Equity accounted investments in council businesses | 6b | 6,290 | 6,049 |
| Other non-current assets | 6c | 33,997 | 31,423 |
| Infrastructure, Property, Plant and Equipment | 7 | 2,046,434 | 1,725,408 |
| Total non-current assets | | <u>2,087,383</u> | <u>1,763,888</u> |
| TOTAL ASSETS | | <u>2,107,337</u> | <u>1,781,925</u> |
| LIABILITIES | | | |
| Current liabilities | | | |
| Trade and Other Payables | 8a | 28,354 | 20,066 |
| Borrowings | 8b | 1,840 | 1,727 |
| Provisions | 8c | 8,065 | 7,904 |
| Total current liabilities | | <u>38,259</u> | <u>29,697</u> |
| Non-current liabilities | | | |
| Borrowings | 8b | 3,485 | 5,349 |
| Provisions | 8c | 1,909 | 1,907 |
| Total non-current liabilities | | <u>5,394</u> | <u>7,256</u> |
| TOTAL LIABILITIES | | <u>43,653</u> | <u>36,953</u> |
| Net assets | | <u>2,063,684</u> | <u>1,744,972</u> |
| EQUITY | | | |
| Accumulated surplus | | 403,343 | 385,015 |
| Asset revaluation reserves | 9a | 1,610,577 | 1,313,105 |
| Other reserves | 9b | 49,764 | 46,852 |
| Total council equity | | <u>2,063,684</u> | <u>1,744,972</u> |
| Total equity | | <u>2,063,684</u> | <u>1,744,972</u> |

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

City of Salisbury

Statement of Changes in Equity

for the year ended 30 June 2023

| \$ '000 | Notes | Accumulated surplus | Asset revaluation reserve | Other reserves | Total equity |
|--|-------|------------------------|---------------------------------|-------------------|------------------|
| 2023 | | | | | |
| Balance at the end of previous reporting period | | 385,015 | 1,313,105 | 46,852 | 1,744,972 |
| Net surplus / (deficit) for year | | 21,018 | – | – | 21,018 |
| Other comprehensive income | | | | | |
| - Gain (Loss) on Revaluation of I,PP&E | 7a | – | 297,472 | – | 297,472 |
| Share of OCI - equity accounted council businesses | | 222 | – | – | 222 |
| Other comprehensive income | | 222 | 297,472 | – | 297,694 |
| Total comprehensive income | | 21,240 | 297,472 | – | 318,712 |
| Transfers between reserves | | (2,912) | – | 2,912 | – |
| Balance at the end of period | | 403,343 | 1,610,577 | 49,764 | 2,063,684 |
| 2022 | | | | | |
| Balance at the end of previous reporting period | | 380,558 | 1,146,734 | 37,568 | 1,564,860 |
| Net surplus / (deficit) for year | | 13,741 | – | – | 13,741 |
| Other comprehensive income | | | | | |
| - Gain (Loss) on Revaluation of I,PP&E | 7a | – | 166,371 | – | 166,371 |
| Other comprehensive income | | – | 166,371 | – | 166,371 |
| Total comprehensive income | | 13,741 | 166,371 | – | 180,112 |
| Transfers between reserves | | (9,284) | – | 9,284 | – |
| Balance at the end of period | | 385,015 | 1,313,105 | 46,852 | 1,744,972 |

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

City of Salisbury

Statement of Cash Flows

for the year ended 30 June 2023

| \$ '000 | Notes | 2023 | 2022 |
|---|-------|-----------------|-----------------|
| Cash flows from operating activities | | | |
| <u>Receipts</u> | | | |
| Rates | | 112,177 | 105,223 |
| Statutory charges | | 4,076 | 3,783 |
| User charges | | 5,213 | 5,710 |
| Grants, Subsidies and Contributions (operating purpose) | | 20,543 | 18,915 |
| Investment receipts | | 272 | 111 |
| Reimbursements | | 536 | 421 |
| Other receipts | | 14,827 | 15,609 |
| <u>Payments</u> | | | |
| Payments to employees | | (40,269) | (38,233) |
| Payments for Materials, Contracts and Other Expenses | | (67,614) | (63,444) |
| Finance payments | | (394) | (491) |
| Net cash provided by (or used in) operating activities | 11b | <u>49,367</u> | <u>47,604</u> |
| Cash flows from investing activities | | | |
| <u>Receipts</u> | | | |
| Net disposal of investment securities | | – | – |
| Sale of real estate developments | | 296 | 79 |
| Amounts received specifically for new or upgraded assets | | 6,799 | 2,895 |
| Sale of replaced assets | | 434 | 547 |
| Sale of surplus assets | | 5,110 | 243 |
| Repayments of loans by community groups | | 367 | 32 |
| Distributions Received from Equity Accounted Council Businesses | | 340 | (73) |
| <u>Payments</u> | | | |
| Expenditure on renewal/replacement of assets | | (21,043) | (18,297) |
| Expenditure on new/upgraded assets | | (39,574) | (31,251) |
| Development of real estate for sale | | 883 | 58 |
| Capital contributed to equity accounted Council businesses | | (340) | 73 |
| Net cash provided (or used in) investing activities | | <u>(46,728)</u> | <u>(45,694)</u> |
| Cash flows from financing activities | | | |
| <u>Receipts</u> | | | |
| Proceeds from bonds and deposits | | 196 | 315 |
| <u>Payments</u> | | | |
| Repayments of Borrowings | | (1,321) | (1,735) |
| Repayment of lease liabilities | | (29) | (806) |
| Net cash provided by (or used in) financing activities | | <u>(1,154)</u> | <u>(2,226)</u> |
| Net increase (decrease) in cash held | | 1,485 | (316) |
| plus: Cash and Cash Equivalents at beginning of period | | 9,485 | 9,801 |
| Cash and cash equivalents held at end of period | 11a | <u>10,970</u> | <u>9,485</u> |
| Additional information: | | | |
| plus: investments on hand – end of year | 6b | 615 | 615 |
| Total Cash, Cash Equivalents and Investments | | <u>11,585</u> | <u>10,100</u> |

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Contents of the Notes accompanying the General Purpose Financial Statements

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 11 October 2023.

1.2 Historical cost convention

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

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).

(2) The local government reporting entity

City of Salisbury is incorporated under the *South Australian Local Government Act 1999* and has its principal place of business at 34 Church Street, Salisbury. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions.

Other entities in which Council has an interest but does not *control* are reported in Note 19.

(3) Income recognition

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

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

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

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:

| Financial Year | Payment Received In Advance \$'000 | Comments |
|----------------|---------------------------------------|--------------------|
| 2020/21 | 4,737 | Relates to 2021/22 |
| 2021/22 | 6,706 | Relates to 2022/23 |
| 2022/23 | 10,502 | Relates to 2023/24 |

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

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

(4) Cash, cash equivalents and other financial instruments

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

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

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

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 13.

(5) Inventories

Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential. Inventories held in respect of business undertakings have been valued at the lower of cost and net realisable value.

5.1 Real estate assets developments

Real Estate Assets developments have been classified as Inventory in accordance with *AASB 102 Inventories* and are valued at the lower of cost or net realisable value. Cost includes the costs of acquisition, development, borrowing and other costs incurred on financing of that acquisition and up to the time of sale. Any amount by which cost exceeds the net realisable value has been recognised as an expense.

Revenues arising from the sale of property are recognised in the operating statement when settlement is completed.

5.2 Other real estate held for resale

Properties not acquired for development, but which Council has decided to sell as surplus to requirements, are recognised at the carrying value at the time of that decision.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(6) Infrastructure, Property, Plant and Equipment

6.1 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.

Capital works still in progress at balance date are recognised as other non-current assets and transferred to infrastructure, property, plant and equipment when completed ready for use.

6.2 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 disclosed in Note 7. No capitalisation threshold is applied to the acquisition of land or interests in land.

6.3 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.

6.4 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; these reviews are conducted either internally or externally through the completion of asset audits and valuations.

Major depreciation periods for each class of asset are detailed in Note 7. 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.

6.5 Intangible Assets

Intangible Assets have been accounted for in accordance with the requirements of *AASB 138 Intangible Assets*. An item is recognised as an intangible if it meets the definition of an intangible asset, it is probable that future economic benefits will flow to Council and the cost of the asset can be reliably measured.

Intangible Assets are tested for impairment yearly or when there is objective evidence or an indication that these assets may be impaired. Further determinations on useful lives are reviewed annually.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

6.6 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 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 amounts as stands to the credit of that class of assets in the Asset Revaluation Reserve, any excess being recognised as an expense.

(7) Payables

7.1 Goods and 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.

7.2 Payments Received in Advance and Deposits

Amounts 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. In accordance with *AASB 1058 Income for Not-For-Profit Entities*, grant revenue received to construct assets has been recognised as payments received in advance in 2023 financial year.

(8) 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'.

(9) Employee benefits

9.1 Salaries, Wages and Compensated Absences

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

Liabilities for employee benefits not expected to be paid or settled within twelve 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.

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

9.2 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. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(10) Leases

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

Lease arrangements have been accounted for in accordance with *AASB 16 Leases* which was applied by Council for the first time from 1 July 2019.

10.1 Council as a lessee

The Council recognises lease liabilities to make lease payments and right of use assets representing the right to use the underlying assets.

i) Right of Use Assets

The Council recognises right of use assets at the commencement date of the lease. Right of use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right of use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset. Right of use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets. Land is amortised over a period of 30 years, details for both as follows:

| | |
|-----------------------|--------------|
| Plant and equipment | 3 to 5 years |
| Water Harvesting Site | 30 years |

The right of use assets are also subject to impairment. Refer to the accounting policies above.

ii) Lease Liabilities

At the commencement date of the lease, the Council recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the present value of lease payments, the Council uses its incremental borrowing rate or the interest rate implicit in the lease.

iii) Short term leases and leases of low-value assets

The Council applies the short term lease recognition exemption to its short term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date). It also applies the low value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short term leases and leases of low value assets are recognised as expense on a straight-line basis over the lease term.

(11) 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 are accounted for in accordance with *AASB 128 Investments in Associates and Joint Ventures* and set out in detail in Note 19.

(12) GST implications

In accordance with Interpretation Abstract 1031 '*Accounting for the Goods and 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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(13) New accounting standards and UIG interpretations

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

Standards issued by the AASB not yet effective

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

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

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

- *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current* (amended by *AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current - Deferral of Effective Date*, *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*)
- *AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards*. (This Standard makes amendments to *AASB 1053 Application of Tiers of Australian Accounting Standards*, June 2010 and *AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for Profit Tier 2 Entities*, March 2020)
- *AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates* (This standard amends a number of Standards as follows: *AASB 7 Financial Instruments: Disclosures* – to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements, *AASB 101 Presentation of Financial Statements* - to require entities to disclose their material accounting policy information rather than their significant accounting policies, *AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors* - to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates, *AASB 134 Interim Financial Reporting* - to identify material accounting policy information as a component of a complete set of financial statements, *AASB Practice Statement 2: Making Materiality Judgements* - to provide guidance on how to apply the concept of materiality to accounting policy disclosures)

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

- *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*. (This Standard makes amendments to *AASB 16 Leases*, February 2016. These amendments arise from the issuance of International Financial Reporting Standard Lease Liability in a Sale and Leaseback (Amendments to IFRS 16) by the International Accounting Standards Board (IASB) in September 2022)
- *AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* (This Standard makes amendments to *AASB 13 Fair Value Measurement*, August 2015 for application by not-for profit public sector)

(14) 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.

(15) Disclaimer

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

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income

| \$ '000 | 2023 | 2022 |
|--|----------------|----------------|
| (a) Rates | | |
| General rates | | |
| General rates | 111,231 | 106,199 |
| Less: mandatory rebates | (1,306) | (1,267) |
| Less: Discretionary Rebates, Remissions and Write Offs | (401) | (869) |
| Total general rates | 109,524 | 104,063 |
| Other rates (including service charges) | | |
| Green Adelaide Board Regional Landscape Levy | 2,251 | 2,110 |
| Salisbury Business Association Separate Rate | 163 | 127 |
| Globe Derby Community Club Separate Rate | 9 | 7 |
| Total other rates (including service charges) | 2,423 | 2,244 |
| Other charges | | |
| Penalties for late payment | 306 | 286 |
| Total other charges | 306 | 286 |
| Total rates | 112,253 | 106,593 |
| (b) Statutory charges | | |
| Development Act fees | 1,391 | 1,232 |
| Town planning fees | 1,052 | 892 |
| Animal Registration Fees and Fines | 834 | 879 |
| Parking fines / expiation fees | 240 | 224 |
| Other Licences, Fees and Fines | 416 | 429 |
| Total statutory charges | 3,933 | 3,656 |
| (c) User charges | | |
| Water Supply | 1,966 | 2,257 |
| Property Lease | 1,028 | 926 |
| Cemetery Fees | 769 | 648 |
| Aged and Disability Services | 783 | 619 |
| Waste Disposal Fees | 63 | 78 |
| Sundry | 776 | 665 |
| Total user charges | 5,385 | 5,193 |
| (d) Investment income | | |
| Interest on investments | | |
| - Local Government Finance Authority | 200 | 25 |
| - Banks and Other | 91 | 70 |
| - Loans to community groups | - | 16 |
| Total investment income | 291 | 111 |

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

| \$ '000 | 2023 | 2022 |
|------------------------------------|-------------------|-------------------|
| (e) Reimbursements | | |
| Other | 427 | 293 |
| Contract Maintenance | 109 | 128 |
| <u>Total reimbursements</u> | <u>536</u> | <u>421</u> |

(f) Other income

| | | |
|----------------------------------|---------------------|---------------------|
| Rebates received | 762 | 726 |
| Sundry | 514 | 308 |
| <u>Total other income</u> | <u>1,276</u> | <u>1,034</u> |

(g) Grants, subsidies and contributions

| | | |
|--|---------------------|---------------------|
| Amounts received specifically for new or upgraded assets | 6,799 | 2,895 |
| Total | <u>6,799</u> | <u>2,895</u> |

Other grants, subsidies and contributions

| | | |
|---|----------------------|----------------------|
| Other grants, subsidies and contributions | 5,974 | 7,116 |
| Untied Financial Assistance Grant | 3,782 | 4,828 |
| Individually Significant Item - Additional Financial Assistance Grant (refer below) | 10,502 | 6,706 |
| Total other grants, subsidies and contributions | <u>20,258</u> | <u>18,650</u> |

Total grants, subsidies and contributions

| | |
|----------------------|----------------------|
| <u>27,057</u> | <u>21,545</u> |
|----------------------|----------------------|

The functions to which these grants, subsidies and contributions relate are disclosed in Note 12, with the exception of Amounts Received Specifically for New or Upgraded Assets.

(i) Sources of grants

| | | |
|-------------------------|----------------------|----------------------|
| Commonwealth Government | 5,609 | 2,946 |
| State Government | 21,011 | 16,677 |
| Other | 437 | 1,922 |
| Total | <u>27,057</u> | <u>21,545</u> |

(ii) Individually significant items

| | | |
|--|--------|-------|
| Advanced Financial Assistance Grant Recognised as Income | 10,502 | 6,706 |
|--|--------|-------|

On 29 June 2023, Council received advance payment of 100% of the 2024/2025 Financial Assistance Grant, totalling \$10,502k (comprising \$8,442k in general purpose funding and \$2,060k in untied local road funding) compared to the 75% received in advance in the prior year. This has materially increased Council's operating results in the current year, as these amounts are recognised as income upon receipt, as detailed in Note 1. Potential material effects will be experienced when the timing of these grant payments are once again restored to a normal schedule.

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

| \$ '000 | 2023 | 2022 |
|---|---------|---------|
| (h) Conditions over Grants and Contributions | | |
| Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows: | | |
| Unexpended at the close of the previous reporting period | 4,661 | 4,602 |
| Less: | | |
| <i>Expended during the current period from revenues recognised in previous reporting periods</i> | | |
| Verge Development | – | (341) |
| Newlyn Terrace Parafield Gardens - Tree Screen Renew | – | (284) |
| Animal Pound Pooraka | (489) | – |
| Burton Community Hub - Shed and Community Garden | – | (250) |
| Whites Rd Emu Crossing - School Zone and Pedestrian Crossing | – | (250) |
| Strowan Park Picnic and Open Space | – | (174) |
| Tea Tree Gully Business Advisory Services | – | (164) |
| Morella Community Centre Outdoor Kitchen | – | (144) |
| Twelve25 Entry Upgrade and Landscaping | – | (143) |
| Twelve 25 Special Projects | – | (80) |
| OH&S - Special Distribution Fund | – | (30) |
| Risk and Governance - Special Distribution Fund | – | (6) |
| Mindset for Life Program | – | (3) |
| Mawson Lakes School - Kiss and Drop | (54) | (100) |
| Redhill Road Ingle Farm - Traffic Improvement | (64) | – |
| Waterwatch | (152) | (71) |
| Salisbury Oval Indoor Community Cricket and Recreation Facility | (200) | (111) |
| Other | (233) | (205) |
| Little Para River Capital Works | (255) | – |
| Fairbanks Drive Reserve Toilets and Sports Facility | (305) | – |
| Yalumba Drive Reserve | (400) | – |
| Technology Drive Mawson Lakes - Dual Traffic | (450) | (479) |
| Subtotal | (2,602) | (2,835) |

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

| \$ '000 | 2023 | 2022 |
|---|----------------|--------------|
| Plus: | | |
| <i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i> | | |
| Salisbury Aquatic Centre | 639 | – |
| Salisbury Recreation Precinct Entry Carpark | 280 | – |
| Domestic Hard waste | 230 | 273 |
| Other | 193 | 190 |
| Waterwatch General | 139 | 152 |
| Little Para River Capital Works | 62 | 317 |
| CCTV Henderson Square | 53 | – |
| Animal Pound - Pooraka | – | 489 |
| Technology Drive Mawson Lakes - Dual Traffic | – | 450 |
| Yalumba Drive Reserve | – | 400 |
| Fairbanks Drive Toilets and Sports Facility | – | 305 |
| Salisbury Oval Indoor Community Cricket Facility | – | 200 |
| Redhill Road Ingle Farm - Traffic Improvements | – | 64 |
| Mawson Lakes School - Kiss and Drop | – | 54 |
| Subtotal | 1,596 | 2,894 |
| Unexpended at the close of this reporting period | 3,655 | 4,661 |
| Net increase (decrease) in assets subject to conditions in the current reporting period | (1,006) | 59 |
| | | |
| (i) Physical resources received free of charge | | |
| Land and Improvements | 11 | – |
| Roads, Bridges and Footpaths | 859 | 725 |
| Stormwater drainage | 1,085 | 2,140 |
| Total physical resources received free of charge | 1,955 | 2,865 |

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 3. Expenses

| \$ '000 | Notes | 2023 | 2022 |
|---|-------|----------------------|----------------------|
| (a) Employee costs | | | |
| Salaries and wages | | 33,261 | 32,198 |
| Employee leave expense | | 5,582 | 5,233 |
| Superannuation - defined contribution plan contributions | 18 | 524 | 587 |
| Superannuation - defined benefit plan contributions | 18 | 3,453 | 3,075 |
| Workers' compensation insurance | | 1,699 | 1,667 |
| Less: capitalised and distributed costs | | (4,115) | (4,457) |
| <u>Total operating employee costs</u> | | <u>40,404</u> | <u>38,303</u> |
| Total number of employees (full time equivalent at end of reporting period) | | 432 | 418 |
| (b) Materials, contracts and other expenses | | | |
| (i) Prescribed expenses | | | |
| Auditor's remuneration | | | |
| - Auditing the financial reports | | 35 | 33 |
| - Other auditors | | 9 | - |
| Bad and doubtful debts | | 11 | 2 |
| Elected members' expenses | | 503 | 489 |
| Election expenses | | 728 | 44 |
| Lease expense - low value assets / short term leases | | 134 | 123 |
| <u>Subtotal - prescribed expenses</u> | | <u>1,420</u> | <u>691</u> |
| (ii) Other materials, contracts and expenses | | | |
| Contractors | | 39,722 | 37,271 |
| Energy | | 4,081 | 4,375 |
| Legal expenses | | 538 | 211 |
| Levies Paid to Government - Regional Landscape Levy | | 2,140 | 2,112 |
| Levies - other | | 306 | 275 |
| Parts, Accessories and Consumables | | 3,164 | 3,223 |
| Insurance | | 1,321 | 1,161 |
| Water Rates | | 703 | 849 |
| Sundry | | 5,698 | 4,806 |
| <u>Subtotal - Other Material, Contracts and Expenses</u> | | <u>57,673</u> | <u>54,283</u> |
| <u>Total materials, contracts and other expenses</u> | | <u>59,093</u> | <u>54,974</u> |

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 3. Expenses (continued)

| \$ '000 | 2023 | 2022 |
|--|---------------|---------------|
| (c) Depreciation, amortisation and impairment | | |
| (i) Depreciation and amortisation | | |
| Infrastructure | 16,348 | 15,677 |
| Land improvements | 6,958 | 6,093 |
| Buildings and Other Structures | 4,950 | 4,337 |
| Plant and Equipment | 3,241 | 3,070 |
| Right-of-use assets | 420 | 420 |
| Library books | 189 | 149 |
| Subtotal | 32,106 | 29,746 |
| Total depreciation, amortisation and impairment | 32,106 | 29,746 |
| (d) Finance costs | | |
| Interest on loans | 339 | 413 |
| Interest on leases | 55 | 78 |
| Total finance costs | 394 | 491 |

Note 4. Asset Disposal and Fair Value Adjustments

| \$ '000 | 2023 | 2022 |
|---|----------------|----------------|
| Infrastructure, Property, Plant and Equipment | | |
| (i) Assets renewed or directly replaced | | |
| Proceeds from disposal | 434 | 547 |
| Less: carrying amount of assets sold | (4,415) | (5,684) |
| Gain (loss) on disposal | (3,981) | (5,137) |
| (ii) Assets surplus to requirements | | |
| Proceeds from disposal | 5,110 | 243 |
| Less: carrying amount of assets sold | (1,115) | (573) |
| Gain (loss) on disposal | 3,995 | (330) |
| Real estate development assets | | |
| Proceeds from disposal | 1,230 | 179 |
| Less: carrying amount of assets sold | (934) | (100) |
| Gain (loss) on disposal | 296 | 79 |
| Net gain (loss) on disposal or revaluation of assets | 310 | (5,388) |

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 5. Current assets

| \$ '000 | Notes | 2023 | 2022 |
|---|-------|----------------------|---------------------|
| (a) Cash and Cash Equivalent Assets | | | |
| Cash on hand and at bank | | 10,970 | 1,312 |
| Short Term Deposits | | – | 8,173 |
| <u>Total Cash and Cash Equivalent Assets</u> | | <u>10,970</u> | <u>9,485</u> |
| (b) Trade and Other Receivables | | | |
| Rates - General and Other | | 3,550 | 3,462 |
| Accrued revenues | | 19 | 1 |
| Debtors - general | | 2,169 | 1,741 |
| GST recoupment | | 1,462 | 1,317 |
| Prepayments | | 874 | 401 |
| Loans to community organisations | | – | 33 |
| Subtotal | | <u>8,074</u> | <u>6,955</u> |
| <u>Total Trade and Other Receivables</u> | | <u>8,074</u> | <u>6,955</u> |
| (c) Inventories | | | |
| Stores and Materials | | 235 | 244 |
| Real estate developments | 6 | 640 | 1,309 |
| Cemetery Plinths, Vaults and Inurnments | | 35 | 44 |
| <u>Total inventories</u> | | <u>910</u> | <u>1,597</u> |

Note 6. Non-current assets

| \$ '000 | 2023 | 2022 |
|---|-------------------|---------------------|
| (a) Trade and other receivables | | |
| Receivables | | |
| Council rates postponement scheme | 47 | 59 |
| Loans to community organisations | – | 334 |
| Subtotal | <u>47</u> | <u>393</u> |
| Total receivables | <u>47</u> | <u>393</u> |
| Other financial assets (investments) | | |
| Mortgages over Property - Affordable Housing Scheme | 615 | 615 |
| Total other financial assets (investments) | <u>615</u> | <u>615</u> |
| <u>Total financial assets</u> | <u>662</u> | <u>1,008</u> |

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 6. Non-current assets (continued)

| \$ '000 | Notes | 2023 | 2022 |
|--|-------|----------------------|----------------------|
| (b) Equity accounted investments in council businesses | | | |
| Northern Adelaide Waste Management Authority | 19 | 6,290 | 6,049 |
| <u>Total equity accounted investments in Council businesses</u> | | <u>6,290</u> | <u>6,049</u> |
| (c) Other non-current assets | | | |
| Inventories | | | |
| Real estate developments | | 1,153 | 1,367 |
| Total inventories | | <u>1,153</u> | <u>1,367</u> |
| Other | | | |
| Capital work in progress | | 32,634 | 29,846 |
| Intangible Assets - Water Licenses | | 210 | 210 |
| Total other | | <u>32,844</u> | <u>30,056</u> |
| <u>Total other non-current assets</u> | | <u>33,997</u> | <u>31,423</u> |
| Other disclosures | | | |
| Real Estate Developments - Current and Non-Current | | | |
| (Valued at the lower of cost and net realisable value) | | | |
| Residential | | 1,793 | 2,676 |
| Total real estate for resale | | <u>1,793</u> | <u>2,676</u> |
| Represented by: | | | |
| Acquisition costs | | 1,266 | 1,367 |
| Development costs | | 527 | 1,309 |
| Subtotal | | <u>1,793</u> | <u>2,676</u> |
| Apportionment of real estate developments | | | |
| Current assets | | 640 | 1,309 |
| Non-current assets | | 1,153 | 1,367 |

City of Salisbury

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

Note 7. Infrastructure, Property, Plant and Equipment

Infrastructure, Property, Plant and Equipment

| \$ '000 | Fair Value Level | as at 30/06/22 | | | | Asset movements during the reporting period | | | | Revaluation Increments Equity (AR) (Note 3c) |
|--|------------------|------------------|---------------|--------------------------|------------------|---|--------------------------|------------------------|--------------------------------|--|
| | | At Fair Value | At Cost | Accumulated Depreciation | Carrying amount | Asset Additions New / Upgrade | Asset Additions Renewals | WDV of Asset Disposals | Depreciation Expense (Note 3c) | |
| Land - other | 2 | 554,666 | – | – | 554,666 | 11 | – | (600) | – | 172,4 |
| Land improvements | 3 | 223,418 | – | (87,506) | 135,912 | 11,749 | 3,698 | (355) | (6,958) | 19,5 |
| Buildings and Other Structures | 3 | 156,547 | – | (51,626) | 104,921 | 12,344 | 7,637 | (2,342) | (4,950) | 7,8 |
| Infrastructure | 3 | 1,414,755 | – | (500,240) | 914,515 | 12,718 | 9,913 | (1,876) | (16,348) | 97,5 |
| Right-of-use assets | | – | 3,201 | (1,313) | 1,888 | – | – | – | (420) | |
| Plant and Equipment | | – | 34,598 | (22,194) | 12,404 | 1,645 | 1,240 | (274) | (3,241) | |
| Library books | | – | 2,154 | (1,052) | 1,102 | 153 | – | – | (189) | |
| Total infrastructure, property, plant and equipment | | 2,349,386 | 39,953 | (663,931) | 1,725,408 | 38,620 | 22,488 | (5,447) | (32,106) | 297,4 |
| Comparatives | | 2,127,336 | 38,034 | (614,694) | 1,550,676 | 24,981 | 15,673 | (5,030) | (29,746) | 166,3 |

continued on next page ...

Note 7. Infrastructure, Property, Plant and Equipment (continued)

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

Valuation of assets

Council measures and recognises the following assets at fair value on a recurring basis after initial recognition:

- Land
- Land Improvements
- Infrastructure
- Buildings and Other Structures

Council 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 characterised into. The levels are outlined below:

| Level 1 | Level 2 | Level 3 |
|---|---|--|
| Measurements based on quoted prices (unadjusted) in active markets for identical assets that the entity can access at the measurement date. | Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset, either directly or indirectly. | Measurements based on unobservable inputs for the asset. |

The fair value of assets 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 is included in Level 2. If one or more significant inputs are not based on observable market data, the asset of liability is included in Level 3.

b) Valuation Techniques

Council 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 upon the specific characteristics of the asset being measured. The valuation techniques selected by Council 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.
- *Income Approach* converts estimated future cash flows or income and expenses into a single current (ie. 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, including assumptions about risks. When selecting a valuation technique, Council 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 is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

During 2017/18 Council initially undertook a review of the internal overhead costs, such as project management, supervision and design, that are directly related to the renewal of Council's Transport and Stormwater assets. The purpose of the review was to ensure that the appropriate level of direct internal overhead costs (expressed as a percentage) were being reflected in the unit rates that are utilised to revalue these asset classes. These overhead percentages were independently reviewed by Tonkin Consulting and continue to be incorporated into their review of Council's Asset Valuations.

c) Capitalisation Thresholds

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7. Infrastructure, Property, Plant and Equipment (continued)

Capitalisation thresholds used by Council for a representative range of assets are shown below. No capitalisation threshold is applied to the acquisition of land or interests in land.

| | \$ |
|---|--------|
| Office Furniture and Equipment | 5,000 |
| Plant and Light Vehicles | 5,000 |
| Buildings - new construction/extensions | 10,000 |
| Park and Playground Furniture and Equipment | 5,000 |
| Road construction and reconstruction | 10,000 |
| Paving and Footpaths, Kerb and Gutter | 5,000 |
| Drains and Culverts | 10,000 |
| Reticulation Extensions | 5,000 |
| Sidelines and household connections | 5,000 |
| Artworks | 5,000 |

d) Estimated Useful Lives

Useful lives are estimated for each individual asset. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

Plant, Furniture and Equipment

| | |
|------------------------------------|---------------|
| Office Equipment | 3 to 10 years |
| Office Furniture | 3 to 10 years |
| Vehicles and Road-making Equipment | 2 to 20 years |
| Other Plant and Equipment | 3 to 20 years |

Building and Other Structures

| | |
|----------------------|-----------------|
| Building Components | 10 to 120 years |
| Playground Equipment | 10 to 25 years |
| Benches, Seats, etc | 10 to 15 years |

Infrastructure

| | |
|--|------------------|
| Roads - Seal | 20 to 35 years |
| Roads - Base | 60 to 105 years |
| Roads - Sub-Base | 180 to 315 years |
| Unsealed Roads | 5 to 10 years |
| Bridge Components | 20 to 100 years |
| Footpaths | 8 to 80 years |
| Kerb, Gutter and Medians | 50 to 315 years |
| Drainage Pipes | 80 to 150 years |
| Culverts, Headwalls and Junction Boxes | 80 to 100 years |
| Dams and Reservoirs | 200 to 400 years |
| Bores | 75 years |
| Reticulation Pipes - PVC | 50 to 80 years |
| Pumps and Telemetry | 10 to 50 years |

Other Assets

| | |
|------------------------|--------------|
| Library Books | 3 to 7 years |
| Artworks/Local History | Indefinite |
| Street Trees | 50 years |
| Right of Use Assets | 3 to 5 years |

e) Table of Fair Values 2022/23

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7. Infrastructure, Property, Plant and Equipment (continued)

| | Level 1 \$'000s | Level 2 \$'000s | Level 3 \$'000s | Total \$'000s |
|--------------------------------|--------------------|--------------------|--------------------|------------------|
| Land | - | 726,574 | - | 726,574 |
| Land Improvements | - | - | 163,575 | 163,575 |
| Buildings and Other Structures | - | 4,315 | 121,176 | 125,491 |
| Infrastructure | - | - | 1,016,485 | 1,016,485 |
| Total | - | 730,889 | 1,301,236 | 2,032,125 |

f) Disclosed Fair Value Measurements

| Asset Category | Fair Value Hierarchy Level | Valuation Technique | Fair Value \$'000s |
|----------------|----------------------------|---------------------|--------------------|
| Land | 2 | Market Value | 726,574 |

Valuations of assets in this category are undertaken using the State Valuer Generals Site Values.

| Asset Category | Fair Value Hierarchy Level | Valuation Technique | Fair Value \$'000s |
|-------------------|----------------------------|---------------------|--------------------|
| Land Improvements | 3 | Cost Approach | 163,575 |

Valuations of assets in this category are undertaken via one of the following methods:

a. Independent valuations are provided by Tonkin Consulting using a methodology that utilises observable Council specific contract rates or industry construction guides to derive a unit rate used to calculate a current replacement cost for each asset. Assets valued via this method include Footpaths, Kerbing and Carpark Pavement/Seals all situated on Council Reserves. In 2022/23 a 3 year average of these unit rates have been utilised.

b. Revalued using a 3 year average of the Local Government Pricing Index (LGPI) in both 2021/22 and 2022/23. Assets include Fencing, Irrigation Equipment, Playgrounds, Sports Courts/Facilities, Reserve Furniture, Landscaping and Other Structures all situated on Council Reserves.

c. Independent valuations provided by Tonkin Consulting in 2019/20 using a methodology that utilises observable Council cost information as well as their knowledge of the water industry and references to various construction guides (such as Rawlinsons Australian Construction Handbook) to derive an index for each asset component associated with Councils Recycled Stormwater Business Unit, which includes assets such as Pipework, Pumps, Bores, Valves, Electrical and Computer Equipment. In 2020/21, an independent valuation of the current replacement cost for these assets was undertaken using an ASR Asset Price Index provided by Tonkin Consulting, derived from references to various construction guides (such as Rawlinsons Australian Construction Handbook). In 2022/23, an independent valuation of the current replacement cost for these assets was undertaken using a 3 year average of an ASR Asset Price Index provided by Tonkin Consulting, derived from references to various construction guides (such as Rawlinsons Australian Construction Handbook).

d. Independent valuations initially provided by JLL in 2017/18 using a methodology that utilises observable rates and cost information from their research across the Playground and Fitness Equipment industries. Assets valued via this method included Playgrounds and Fitness Equipment. These assets have been revalued from 2018/19 to 2020/21 utilising the Local Government Pricing Index (LGPI) and in both 2021/22 and 2022/23 utilising a 3 year average of the Local Government Pricing Index (LGPI).

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7. Infrastructure, Property, Plant and Equipment (continued)

| Asset Category | Fair Value Hierarchy Level | Valuation Technique | Fair Value \$'000s |
|-------------------------------|----------------------------|---------------------|--------------------|
| Building and Other Structures | 2 | Market Value | 4,315 |
| Building and Other Structures | 3 | Cost Approach | 121,176 |
| Total | | | 125,491 |

Valuation of assets in this category are undertaken via the following method:

a. Independent market valuations were provided by Public Private Property for the 2020/21, 2021/22 and 2022/23 Financial Year using a methodology that utilises observable, comparable market sales data in the City of Salisbury area.

b. Independent valuations of the current replacement cost for buildings at a component level was undertaken by Sproutt - Professional Engineering Services and Public Private Property as at 1 July 2020 using a methodology that utilises observable rates and cost information from their extensive knowledge across Building Infrastructure. For the 2021/22 and 2022/23 financial years, an independent valuation of the current replacement cost for these assets was undertaken using a 3 year average of Building Component Indexes provided by Tonkin Consulting, derived from references to the Rawlinsons Australian Construction Handbook.

| Asset Category | Fair Value Hierarchy Level | Valuation Technique | Fair Value \$'000s |
|----------------|----------------------------|---------------------|--------------------|
| Infrastructure | 3 | Cost Approach | 1,016,485 |

Valuation of assets in this category are undertaken via one of the following methods:

a. Independent valuations are provided by Tonkin Consulting using a methodology that utilises observable Council specific contract rates or industry construction guides to derive a unit rate used to calculate a current replacement cost for each asset. Assets valued via this method include Footpaths, Kerbing, Carpark Pavements/Seals and Drainage Pipes/Pits all situated on or under Council Roads. In 2021/22 and 2022/23 a 3 year average of these unit rates have been utilised.

b. Independent valuations initially provided by SMEC in 2016/17 using a methodology that utilises observable rates and cost information from their extensive knowledge of water retention related infrastructure. Assets valued via this method include Major Drainage Dams. In the financial years from 2017/18 to 2020/21 these assets were revalued using the Local Government Pricing Index (LGPI) and subsequently in 2021/22 and 2022/23, a 3 year average of the LGPI has been utilised.

c. Independent valuations provided by Infrastructure Management Group and Counterpart Solutions as at 30 June 2022 utilising a methodology that utilises their extensive knowledge across Road Infrastructure as well as a 3 year average of unit rates derived from references to the Rawlinsons Australian Construction Handbook. Assets valued under this method include Road Seals/Pavements. In 2022/23 a 3 year average of these unit rates have been utilised.

d. Revalued using a 3 year average in 2021/22 and 2022/23 of the Local Government Pricing Index (LGPI). Assets valued via this method include Bridges, Irrigation Equipment on Roads, Road Furniture, Landscaping on Roads, Open Drainage Systems and Minor Drainage Dams.

The requirements of AASB 13 Fair Value Measurement have been applied to all valuations undertaken since 1 July 2013. There has been no change in the valuation technique(s) used to calculate the fair values disclosed in the financial statements from previous years.

Note 7. Infrastructure, Property, Plant and Equipment (continued)

Highest and best use

All of Council's non financial assets are considered as being utilised for their highest and best use, unless market or other factors suggest a different use by market participants would maximise the value of the asset.

Land Under Roads

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 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.

Land

Much of the land under Councils care and control is Crown land or has been declared as community land under the provision of the *Local Government Act 1999*. Other types of restrictions on the land may also apply. Valuations of this land are based on the State Valuer-Generals Site Values, which are based on observable sales in an active market of similar properties with a similar land use on both vacant land and land with improvements. Adjustments to these values are then made by the State Valuer-General taking into consideration the highest and best use of the property e.g. if there is a single house on the land but zoning would allow it to be divided for home units.

Infrastructure, Buildings and Land Improvements

As there is no known active market for the majority of infrastructure, building and land improvement assets owned by Council, these assets have been valued at current replacement cost using the *Cost Approach*. Upon revaluation, the current replacement cost and accumulated depreciation are restated such that the difference (the current replacement cost) represents the fair value of the asset determined in accordance with *AASB 13 Fair Value Measurement*.

This method involves the determination of the current cost to construct the asset (or its modern engineering equivalent) and then calculating the value of its remaining service capacity (current replacement cost). Council utilise a number of observable and unobservable inputs in the calculation of these values which may include:

Observable Inputs:

- Council specific contract rates
- Recent construction costs for similar assets
- Independent valuations

Unobservable Inputs/Estimates:

- Quantities of materials used
- Economic (Useful) Lives of assets
- Residual Value of assets
- Preserved Value of assets
- Pattern of consumption of an assets economic benefits
- Condition
- Obsolescence
- Impairment
- Industry construction pricing indexes e.g. Rawlinson's Construction Handbook and Cost Guide
- Other construction pricing indexes e.g. Local Government Pricing Index which is an index developed by the Australian Bureau of Statistics and is prepared quarterly by the South Australia Centre for Economic Studies and is based on price movements in the goods and services purchased by Local Governments.

Intangible Assets

Intangible Assets have been accounted for in accordance with the requirements of *AASB 138 Intangible Assets*. Council has purchased from the market in arm's length transactions, Water Licences that enable the harvesting and sale of stormwater, and is of the opinion that these Water Licences meet the definition and recognition requirements of Intangible Assets, specifically Intangible Assets with an indefinite useful life. Initial recognition of these Water Licences is at cost, and after initial recognition they are carried at cost less any accumulated impairment losses.

Testing for impairment, in accordance with *AASB 136 Impairment of Assets*, is undertaken annually, or whenever there may be an indication that the intangible assets may be impaired. The determination that these Water Licences have an indefinite useful life is reviewed annually to determine whether events and circumstances continue to support an indefinite useful life assessment.

Note 7. Infrastructure, Property, Plant and Equipment (continued)

Street Trees

Council is of the opinion that street trees and tree screens are tangible assets that Council uses to support the provision of environmental and recreational services to the community, and have an initial cost that can be reliably measured, that is the cost of planting and establishment. It is therefore considered that costs relating to tree plantings for Street Tree and Tree Screen renewal programs only meet the recognition criteria of property, plant and equipment and are recognised as an asset.

Plant, Furniture and Fittings

Assets are carried at cost, less any accumulated depreciation and impairment losses.

Library Books

Library books are accounted for under the replacement method. Library stock at 30 June 2023 is valued using nominal values recommended by the Public Library Service (PLS). All new purchases are treated as replacement items and the expense is classified as depreciation. This expense is then adjusted by the movement in the calculated value of the library stock.

Right of Use Assets

Valued as the initial measurement of the lease liability being the present value of future lease payments and any initial direct costs, pre-paid lease payments and any estimated costs to dismantle.

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 8. Liabilities

| \$ '000 | Notes | 2023 Current | 2023 Non Current | 2022 Current | 2022 Non Current |
|--|-------|----------------------|---------------------|----------------------|---------------------|
| (a) Trade and other payables | | | | | |
| Goods and Services | | 17,845 | – | 13,397 | – |
| Payments received in advance | | 9,284 | – | 5,822 | – |
| Accrued expenses - employee entitlements | | 658 | – | 506 | – |
| Accrued expenses - other | | 56 | – | 26 | – |
| Deposits, Retentions and Bonds | | 511 | – | 315 | – |
| <u>Total trade and other payables</u> | | <u>28,354</u> | <u>–</u> | <u>20,066</u> | <u>–</u> |

(b) Borrowings

| | | | | | |
|--------------------------------|-----|---------------------|---------------------|---------------------|---------------------|
| Loans | | 1,410 | 2,359 | 1,321 | 3,769 |
| Lease liabilities | 17b | 430 | 1,126 | 406 | 1,580 |
| <u>Total Borrowings</u> | | <u>1,840</u> | <u>3,485</u> | <u>1,727</u> | <u>5,349</u> |

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

(c) Provisions

| | | | | | |
|---|--|---------------------|---------------------|---------------------|---------------------|
| Salisbury Memorial Park Maintenance Provision | | – | 120 | – | 110 |
| Mortgage Loss Provision | | – | 16 | – | 16 |
| Employee entitlements (including oncosts) | | 8,065 | 1,773 | 7,904 | 1,781 |
| <u>Total provisions</u> | | <u>8,065</u> | <u>1,909</u> | <u>7,904</u> | <u>1,907</u> |

Movements in provisions

| 2023 (current and non-current) \$ '000 | Salisbury Memorial Park Maintenance Provision 2023 | Mortgage Loss Provision 2023 |
|---|--|------------------------------------|
| Opening balance | 110 | 16 |
| Add: additional amounts recognised | 10 | – |
| Closing balance | 120 | 16 |

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 9. Reserves

| \$ '000 | as at 30/06/22 | | as at 30/06/23 |
|--|------------------|-------------------------|------------------|
| | Opening Balance | Increments (Decrements) | Closing Balance |
| (a) Asset revaluation reserve | | | |
| Land - other | 453,756 | 172,497 | 626,253 |
| Land improvements | 33,351 | 19,529 | 52,880 |
| Buildings and Other Structures | 20,328 | 7,881 | 28,209 |
| Infrastructure | 803,332 | 97,565 | 900,897 |
| Library books | 2,338 | – | 2,338 |
| Total asset revaluation reserve | 1,313,105 | 297,472 | 1,610,577 |
| Comparatives | 1,146,734 | 166,371 | 1,313,105 |

| \$ '000 | as at 30/06/22 | | | as at 30/06/23 |
|---|-----------------|-----------------|-------------------|-----------------|
| | Opening Balance | Tfrs to Reserve | Tfrs from Reserve | Closing Balance |
| (b) Other reserves | | | | |
| Development and Public Infrastructure Reserve | 2,015 | 843 | (400) | 2,458 |
| Open Space Reserve | 1,519 | 388 | – | 1,907 |
| Car Parking Reserve | 955 | 31 | – | 986 |
| Property Disposal Reserve | 2,635 | 5,304 | – | 7,939 |
| Mausoleum Perpetual Care Reserve | 931 | 52 | – | 983 |
| Salisbury Memorial Park Reserve | 918 | 30 | – | 948 |
| Carried Forward Funds Reserve | 32,075 | 28,183 | (32,075) | 28,183 |
| Salisbury Water Business Unit Reserve | 3,534 | – | (1,183) | 2,351 |
| Northern Futures Fund Reserve | 265 | 8 | – | 273 |
| Business Transformation Future Fund Reserve | 2,005 | 3,925 | (2,194) | 3,736 |
| Total other reserves | 46,852 | 38,764 | (35,852) | 49,764 |
| Comparatives | 37,568 | 35,797 | (26,513) | 46,852 |

Note 9. Reserves (continued)

Purposes of reserves

Asset revaluation reserves

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

Development and Public Infrastructure Reserve

The Development and Public Infrastructure Reserve contains developer contributions towards future footpaths, street signs and street trees specific to the development site. It also contains developer contributions towards future works associated with drainage systems, water pipes and pumps, Council road network, trails and bridges necessary to facilitate the development and external to the development site.

Open Space Reserve

For developer contributions received that are to be utilised towards the future acquisition of open space areas.

Carpark Reserve

For the provision of future renewal and maintenance of car parking areas within the Salisbury Town Centre, Ingle Farm Town Centre and Mawson Lakes Town Centre.

Property Disposal Reserve

To retain the proceeds of any property sales, including surplus land and redevelopments, under the provision of Section 194 of the *Local Government Act 1999* and subject to compliance with all legal requirements thereof, and the cash proceeds received from Council's real estate developments. These proceeds are to be utilised to repay current debt or reduce future borrowing requirements.

Mausoleum Perpetual Care Fund Reserve

To provide maintenance for the Mausoleum situated at Salisbury Memorial Park.

Salisbury Memorial Park Reserve

To fund future development work and maintenance at the Salisbury Memorial Park.

Carried Forward Funds Reserve

Used for unspent budget funds at the end of financial year that are to be carried forward for use in the following year.

Salisbury Water Business Unit Reserve

Generated by the allocation of surpluses, and offset by deficits resulting from the operations of the Salisbury Water Business Unit. Allocations from the Reserve can only be made following a resolution of Council and can only be utilised to fund either business development, asset renewal, offset losses or to distribute dividends to Council.

Northern Futures Fund Reserve

Funds held to be utilised to support local communities, particularly those in priority groups, to engage in lifelong learning leading to employment and provide accessible, quality services and resources relating to schools to work transition, workforce development, employment programs, career transitioning and capacity building. A reference group including three industry representatives, two education representatives and a representative from both the SA Government and City of Salisbury have oversight of the fund and how monies will be disbursed.

Business Transformation Reserve

Generated by the allocation of identified expenditure savings and income gains as stated within the Business Transformation Future Fund Policy and to be utilised to fund future costs associated with projects that align with the City of Salisbury's three success factors being Exceptional Community Experience, Quality Outcomes and Great Place to Work, without unnecessarily burdening the community with the costs of these initiatives in the year of expenditure.

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 10. Assets subject to restrictions

| <u>\$ '000</u> | <u>2023</u> | <u>2022</u> |
|---|--------------|--------------|
| <p>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.</p> | | |
| Cash and Financial Assets | | |
| Open space contributions | 1,907 | 1,519 |
| Developer contributions | 3,444 | 2,970 |
| Unexpended Grants and Subsidy Funds | 3,655 | 4,661 |
| Total Cash and Financial Assets | <u>9,006</u> | <u>9,150</u> |
| <u>Total assets subject to externally imposed restrictions</u> | <u>9,006</u> | <u>9,150</u> |

Open Space Contributions are received primarily to fund reserves/playspaces and other recreational areas within new subdivisions. Developer Contributions are received primarily to fund infrastructure works in new subdivisions. These funds are held in Reserves (as disclosed in Note 9) until required and as such are regarded as restricted. Grant and Subsidy Funds received but not yet expended are regarded as restricted, and are disclosed in Note 2h.

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 11. Reconciliation to Statement of Cash Flows

| \$ '000 | Notes | 2023 | 2022 |
|---------|-------|------|------|
|---------|-------|------|------|

(a) Reconciliation of cash

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

| | | | |
|---|---|---------------|--------------|
| Total Cash and Equivalent Assets | 5 | 10,970 | 9,485 |
| Balances per Statement of Cash Flows | | 10,970 | 9,485 |

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

| | | | |
|--|--|---------------|---------------|
| Net surplus/(deficit) | | 21,018 | 13,741 |
| Non-cash items in income statements | | | |
| Depreciation, Amortisation and Impairment | | 32,106 | 29,746 |
| Equity movements in equity accounted investments (increase)/decrease | | (19) | (1,225) |
| Non-cash asset acquisitions | | (1,955) | (2,865) |
| Grants for capital acquisitions treated as investing activity | | (6,799) | (2,895) |
| Net (gain)/loss on disposals | | (310) | 5,388 |
| | | 44,041 | 41,890 |
| Add (less): changes in net current assets | | | |
| Net (increase)/decrease in receivables | | (1,541) | 1,688 |
| Net (increase)/decrease in inventories | | 18 | (19) |
| Net increase/(decrease) in trade and other payables | | 6,686 | 3,940 |
| Net increase/(decrease) in unpaid employee benefits | | 153 | 95 |
| Net increase/(decrease) in other provisions | | 10 | 10 |
| Net cash provided by (or used in) operations | | 49,367 | 47,604 |

(c) Financing arrangements

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

| | | |
|--------------------------------------|--------|--------|
| Bank overdrafts | 500 | 500 |
| Corporate credit cards | 500 | 500 |
| LGFA cash advance debenture facility | 47,467 | 50,317 |

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

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following
Details of these Functions/Activities are provided in Note

| \$ '000 | INCOME | | EXPENSES | | OPERATING SURPLUS (DEFICIT) | |
|-----------------------------------|----------------|----------------|----------------|----------------|-----------------------------|---------------|
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| Functions/Activities | | | | | | |
| Health | 191 | 159 | 315 | 271 | (124) | (112) |
| Social Security and Welfare | 4,059 | 3,544 | 9,428 | 9,017 | (5,369) | (5,473) |
| Housing and Community Services | 3,273 | 3,845 | 38,324 | 35,870 | (35,051) | (32,025) |
| Recreation and Culture | 1,366 | 1,188 | 44,040 | 41,842 | (42,674) | (40,654) |
| Transport and Communication | 4,747 | 5,162 | 18,374 | 17,249 | (13,627) | (12,087) |
| Economic Affairs | 74 | 106 | 9,171 | 8,566 | (9,097) | (8,460) |
| Other, Not Attributed and Admin | 126,081 | 117,798 | 7,921 | 6,567 | 118,160 | 111,231 |
| Public Order and Safety | 4,141 | 3,856 | 4,424 | 4,110 | (283) | (254) |
| Total Functions/Activities | 143,932 | 135,658 | 131,997 | 123,492 | 11,935 | 12,166 |

Revenues and expenses exclude net gain (loss) on disposal or revaluation of assets, net gain (loss) from joint ventures and associated entities, amounts received specifically for of charge.

Note 12(b). Components of functions

The activities relating to Council functions are as follows:

Public Order and Safety

Supervision of various laws, fire prevention, crime prevention and repair, road safety and dog control.

Health

Health Act administration, immunisation services and pest and pest plant control.

Social Security and Welfare

Operation of a senior leisure centre, aged care services, youth services and community information.

Housing and Community Services

Town planning, community development planning, road sweeping, roadside rubbish collection, domestic refuse collection, operating of waste transfer station, stormwater drainage, operation of the St Kilda Mangrove trail, street signs, landscape design, tree management and operation of cemetery.

Recreation and Culture

Maintenance and operation of libraries, recreation centres, swimming pool, community centres, parks, gardens and reserves, clubrooms, playgrounds, sports grounds and halls.

Transport and Communication

Construction and maintenance of roads, footpaths, bridges, parking facilities and bus shelters.

Economic Affairs

Building Act administration, economic initiatives, tourism.

Other, Not Attributed and Administration

Rates, public debt transactions, administration costs, capital works in progress and costs which relate to multiple functions but cannot accurately be split between these functions.

Note 13. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

Accounting Policy:

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

Terms and Conditions:

Deposits are returning fixed interest rates between 4.10% and 4.30% (2022: 1.05% and 2.05%). Short term deposits have an average maturity of 30 days and an average interest rate of 4.30% (2022: 30 days and 1.92%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - Rates and Associated Charges

Accounting Policy:

Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

Terms and Conditions:

Secured over the subject land, arrears attract interest of 2.0% (2022: 2.0%). 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:

Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

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:

Carried at nominal value.

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.

Note 13. Financial instruments (continued)

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 - interest bearing borrowings

Accounting Policy:

Carried at the principal amounts. Interest is charged as an expense as it accrues.

Terms and Conditions:

Secured over future revenues, borrowings are repayable biannually; interest is charged at fixed rates between 4.00% and 6.80% (2022: 4.00% and 6.80%).

Carrying Amount:

Approximates fair value.

Liabilities - leases

Accounting Policy:

Accounted for in accordance with *AASB 16 Leases* as stated in Note 17.

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial instruments (continued)

| \$ '000 | Due < 1 year | Due > 1 year and ≤ 5 years | Due > 5 years | Total Contractual Cash Flows | Carrying Values |
|---|-----------------|-------------------------------|------------------|------------------------------------|--------------------|
| Financial assets and liabilities | | | | | |
| 2023 | | | | | |
| Financial assets | | | | | |
| Cash and Cash Equivalents | 10,970 | – | – | 10,970 | 10,970 |
| Receivables | 5,738 | 47 | – | 5,785 | 5,785 |
| Other financial assets | – | – | 615 | 615 | 615 |
| Total financial assets | 16,708 | 47 | 615 | 17,370 | 17,370 |
| Financial liabilities | | | | | |
| Payables | 19,070 | – | – | 19,070 | 19,070 |
| Current borrowings | 1,410 | – | – | 1,410 | 1,410 |
| Non-current borrowings | – | 2,254 | 105 | 2,359 | 2,359 |
| Lease liabilities | 430 | 1,126 | – | 1,556 | 1,556 |
| Total financial liabilities | 20,910 | 3,380 | 105 | 24,395 | 24,395 |
| Total financial assets and liabilities | 37,618 | 3,427 | 720 | 41,765 | 41,765 |
| 2022 | | | | | |
| Financial assets | | | | | |
| Cash and Cash Equivalents | 9,485 | – | – | 9,485 | 9,485 |
| Receivables | 5,237 | 393 | – | 5,630 | 5,630 |
| Other financial assets | – | – | 615 | 615 | 615 |
| Total financial assets | 14,722 | 393 | 615 | 15,730 | 15,730 |
| Financial liabilities | | | | | |
| Payables | 14,211 | – | – | 14,211 | 14,244 |
| Current borrowings | 1,321 | – | – | 1,321 | 1,321 |
| Non-current borrowings | – | 3,624 | 145 | 3,769 | 3,769 |
| Lease liabilities | 406 | 1,580 | – | 1,986 | 1,986 |
| Total financial liabilities | 15,938 | 5,204 | 145 | 21,287 | 21,320 |
| Total financial assets and liabilities | 30,660 | 5,597 | 760 | 37,017 | 37,050 |

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

| \$ '000 | 2023 | | 2022 | |
|----------------------|-------------------------------|-------------------|-------------------------------|-------------------|
| | Weighted Avg Interest Rate | Carrying Value | Weighted Avg Interest Rate | Carrying Value |
| Overdraft | 10.47% | – | 8.22% | – |
| Fixed interest rates | 5.10% | 3,715 | 6.08% | 5,090 |
| | | 3,715 | | 5,090 |

Net fair value

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial instruments (continued)

Risk exposures

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

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

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

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

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

Note 14. Capital expenditure and investment property commitments

| \$ '000 | 2023 | 2022 |
|---|---------------|---------------|
| Capital commitments | | |
| Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities: | | |
| Buildings | 2,493 | 9,769 |
| Infrastructure | 24,374 | 18,728 |
| Plant and Equipment | 1,763 | 1,343 |
| | 28,630 | 29,840 |
| These expenditures are payable: | | |
| Not later than one year | 28,630 | 29,840 |
| | 28,630 | 29,840 |

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

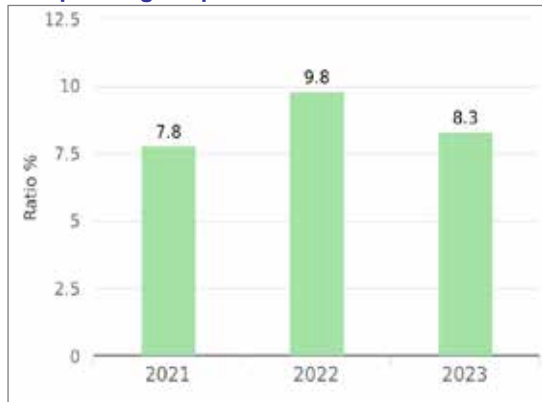
Note 15. Financial indicators

| \$ '000 | Amounts 2023 | Indicator 2023 | Indicators 2022 | Indicators 2021 |
|---|-----------------|-------------------|--------------------|--------------------|
| Financial Indicators overview | | | | |
| <i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i> | | | | |
| 1. Operating Surplus Ratio | | | | |
| Operating surplus | 11,954 | 8.3% | 9.8% | 7.8% |
| Total operating income | 144,272 | | | |
| <i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i> | | | | |
| 2. Net Financial Liabilities Ratio | | | | |
| Net financial liabilities | 23,947 | 16.6% | 14.2% | 11.3% |
| Total operating income | 144,272 | | | |
| <i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i> | | | | |
| Adjusted Operating Surplus Ratio | | | | |
| Operating surplus | 8,158 | 5.8% | 8.4% | 7.5% |
| Total operating income | 140,476 | | | |
| Adjustments to Ratios | | | | |
| In recent years the Federal Government has made advance payments prior to 30 June from future year allocations of financial assistance and supplementary local roads grants, as explained in Note 1. The Adjusted Operating Surplus Ratio adjusts for the resulting distortion in the disclosed operating result for each year. | | | | |
| 3. Asset Renewal Funding Ratio | | | | |
| Asset renewals | 20,609 | 103.0% | 88.6% | 76.0% |
| Infrastructure and Asset Management Plan required expenditure | 20,012 | | | |
| <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> | | | | |

Note 15. Financial indicators (continued)

Financial indicators - graphs

1. Operating Surplus Ratio



Purpose of operating surplus ratio

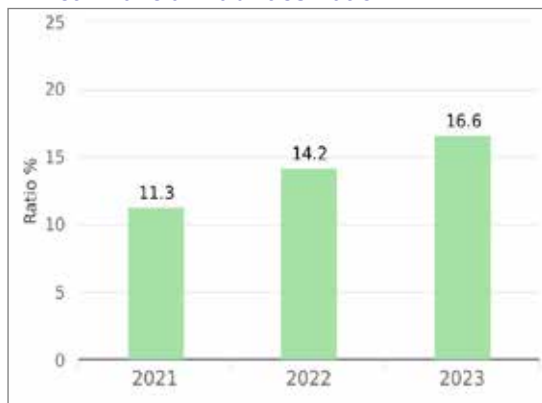
This indicator is to determine the percentage the operating revenue varies from operating expenditure

Commentary on 2022/23 result

2022/23 ratio 8.3%

The target for the operating surplus ratio as per the 2022/23 Long Term Financial Plan and Annual Business Plan (LTFP & ABP) was 0.5% to 5.0% with the actual results sitting above the upper limit. This is primarily the result of delays in the capital program resulting in lower interest costs with borrowing levels remaining lower than expected and the 100% advanced payment of the Financial Assistance and Untied Local Roads Grant.

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio

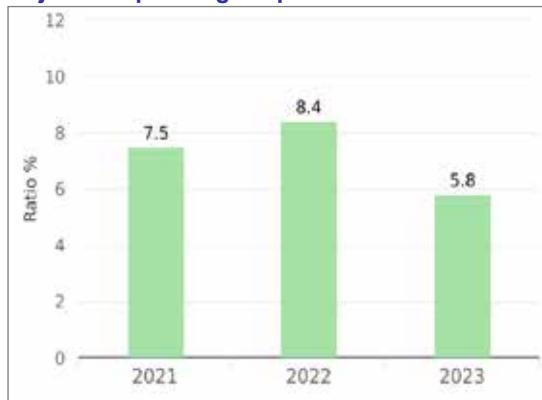
This indicator shows the significance of the net amount owed to others, compared to operating revenue

Commentary on 2022/23 result

2022/23 ratio 16.6%

The target for the net financial liabilities ratio as per the 2022/23 LTFP & ABP was <70%, with the actual result remaining lower than target. This is the result of low levels of debt and the impacts of the advanced payment of the Financial Assistance Grant and Untied Local Roads Grant being received in late June 2023. Further contributing is the timing of the delivery of the capital program with significant carry forward into the 2023/24 financial year.

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio

This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

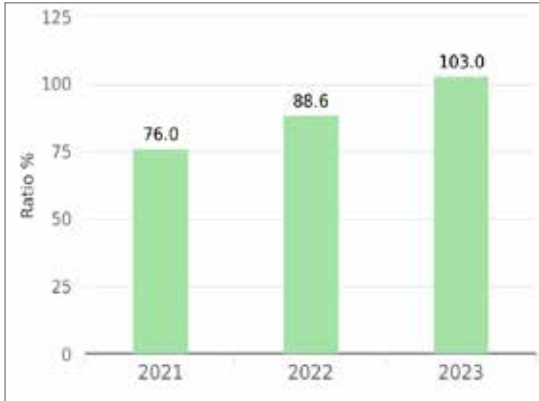
Commentary on 2022/23 result

2022/23 ratio 5.8%

The target for the operating surplus ratio as per the 2022/23 LTFP & ABP was 0.5% to 5.0% with the actual results adjusted for the timing differences of the Financial Assistance Grant) sitting above the upper limit. This is primarily the result of delays in the capital program resulting in lower interest costs with borrowing levels remaining lower than expected.

Note 15. Financial indicators (continued)

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio

This indicator aims to determine if assets are being renewed and replaced in an optimal way

| Commentary on 2022/23 result | |
|--|--------|
| 2022/23 ratio | 103.0% |
| The target for the asset renewal funding ratio as per the 2022/23 LTFP & ABP was 100%, with the actual results just above this target. | |

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 16. Uniform presentation of finances

| \$ '000 | 2023 | 2022 |
|--|-----------------|-----------------|
| <p>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.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p> | | |
| Income | | |
| Rates | 112,253 | 106,593 |
| Statutory charges | 3,933 | 3,656 |
| User charges | 5,385 | 5,193 |
| Grants, subsidies and contributions - operating | 20,258 | 18,650 |
| Investment income | 291 | 111 |
| Reimbursements | 536 | 421 |
| Other income | 1,276 | 1,034 |
| Net gain - equity accounted council businesses | 340 | 1,225 |
| Total Income | 144,272 | 136,883 |
| Expenses | | |
| Employee costs | 40,404 | 38,303 |
| Materials, contracts and other expenses | 59,093 | 54,974 |
| Depreciation, amortisation and impairment | 32,106 | 29,746 |
| Finance costs | 394 | 491 |
| Net loss - equity accounted council businesses | 321 | - |
| Total Expenses | 132,318 | 123,514 |
| Operating surplus / (deficit) | 11,954 | 13,369 |
| Adjusted Operating surplus / (deficit) | 11,954 | 13,369 |
| Net outlays on existing assets | | |
| Capital expenditure on renewal and replacement of existing assets | (21,043) | (18,297) |
| Add back depreciation, amortisation and impairment | 32,106 | 29,746 |
| Add back proceeds from sale of replaced assets | 434 | 547 |
| | 11,497 | 11,996 |
| Net outlays on new and upgraded assets | | |
| Capital Expenditure on New and Upgraded Assets (including Investment Property and Real Estate Developments) | (39,921) | (31,372) |
| Add back amounts received specifically for new and upgraded assets | 6,799 | 2,895 |
| Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale) | 5,406 | 322 |
| | (27,716) | (28,155) |
| Annual net impact to financing activities (surplus/(deficit)) | (4,265) | (2,790) |

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 17. Leases

(i) Council as a lessee

Terms and conditions of leases

Council leases information technology equipment and a parcel of land utilised as part of its recycled water operations. The repayments for the information technology assets are fixed and the land is subject to yearly increases in-line with contractual requirements. Information technology leases are either 3 or 5 year terms, and the land has a contractual agreement in place until 2048, with another right of renewal.

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 | Information Technology Assets | Land | Total |
|---|-------------------------------------|--------------|--------------|
| 2023 | | | |
| Opening balance | 810 | 1,078 | 1,888 |
| Additions to right-of-use assets | – | – | – |
| Adjustments to right-of-use assets due to re-measurement of lease liability | – | – | – |
| Depreciation charge | (378) | (42) | (420) |
| Balance at 30 June | 432 | 1,036 | 1,468 |
| 2022 | | | |
| Opening balance | 1,136 | 1,119 | 2,255 |
| Additions to right-of-use assets | 53 | – | 53 |
| Adjustments to right-of-use assets due to re-measurement of lease liability | – | – | – |
| Depreciation charge | (379) | (41) | (420) |
| Balance at 30 June | 810 | 1,078 | 1,888 |

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 17. Leases (continued)

(b) Lease liabilities

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

| \$ '000 | 2023 | 2022 |
|---------------------------|--------------|--------------|
| Balance at 1 July | 1,985 | 2,338 |
| Additions | – | 53 |
| Accretion of interest | 56 | 78 |
| Payments | (485) | (484) |
| Other | – | – |
| Balance at 30 June | 1,556 | 1,985 |
| Classified as: | | |
| Current | 429 | 405 |
| Non-current | 1,127 | 1,580 |

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

The Group had total cash outflows for leases of \$543k.

The following are the amounts recognised in profit or loss:

| | | |
|--|------------|------------|
| Depreciation expense of right-of-use assets | 420 | 420 |
| Interest expense on lease liabilities | 55 | 78 |
| Expense relating to short term leases | 134 | 123 |
| Total amount recognised in profit or loss | 609 | 621 |

(ii) 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 as rent and hire of non-investment property in Note 2.

Investment property

Rentals received, and outgoings reimbursed, in relation to Investment Property are also disclosed in Note 2. These lease agreements, all of which are classified as operating leases, are made on a non-cancellable basis wherever practicable.

| \$ '000 | 2023 | 2022 |
|--|--------------|--------------|
| Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows: | | |
| Not later than one year | 1,011 | 1,011 |
| Later than one year and not later than 5 years | 2,063 | 2,219 |
| Later than 5 years | 1,611 | 2,133 |
| | 4,685 | 5,363 |

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 18. Superannuation

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

Accumulation only members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.50% in 2022/23; 10.00% in 2021/22). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) members

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

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

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

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

Contributions to other superannuation schemes

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

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 19. Interests in other entities

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

| \$ '000 | Council's Share of Net Income | | Council's Share of Net Assets | |
|--|-------------------------------|--------------|-------------------------------|--------------|
| | 2023 | 2022 | 2023 | 2022 |
| Joint Ventures - in profit | 340 | 1,225 | 6,290 | 6,049 |
| Joint Ventures - in loss | (321) | – | – | – |
| Council's share of net income | | | | |
| Joint ventures | 19 | 1,225 | 6,290 | 6,049 |
| Total Council's share of net income | 19 | 1,225 | 6,290 | 6,049 |

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

(a) Carrying amounts

| \$ '000 | Principal Activity | 2023 | 2022 |
|---|--------------------|--------------|--------------|
| Northern Adelaide Waste Management Authority | Waste Management | 6,290 | 6,049 |
| Total Carrying Amounts - Joint Ventures and Associates | | 6,290 | 6,049 |

Northern Adelaide Waste Management Authority

Manages the waste collection, recycling and waste disposal for the Cities of Salisbury and Playford and the Town of Gawler.

Whilst the City of Salisbury has a 57.11% share of equity in NAWMA for the 2023 financial year, Council is of the opinion that it does not have control over NAWMA's operations. The rationale being that all three Constituent Councils hold equal voting power at 33.33% and NAWMA's Chairperson and CEO are independent from the constituent Councils. Therefore the ability for Council to control NAWMA's operations is limited to Council's voting power at 33.33%, not its share of equity at 57.11%. Accordingly Council has utilised the equity accounting method to recognise its share of equity in NAWMA for the 2023 financial year.

(b) Relevant interests

| | Interest in Operating Result | | Ownership Share of Equity | | Proportion of Voting Power | |
|--|------------------------------|--------|---------------------------|--------|----------------------------|--------|
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| Northern Adelaide Waste Management Authority | 57.11% | 54.07% | 57.11% | 54.07% | 33.33% | 33.33% |

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 19. Interests in other entities (continued)

(c) Movement in investment in joint venture or associate

| \$ '000 | Northern Adelaide Waste Management Authority | |
|---|--|--------------|
| | 2023 | 2022 |
| Opening Balance | 6,049 | 4,824 |
| Share in Operating Result | (321) | 1,225 |
| Share in Other Comprehensive Income | 222 | – |
| Adjustments to Equity | 340 | – |
| Council's equity share in the joint venture or associate | 6,290 | 6,049 |

(d) Summarised financial information of the equity accounted business

Statement of Financial Position

| | | |
|-----------------------------------|---------------|---------------|
| Cash and Cash Equivalents | 9,842 | 9,802 |
| Other Current Assets | 4,593 | 5,193 |
| Non-Current Assets | 19,337 | 20,679 |
| Total assets | 33,772 | 35,674 |
| Current Trade and Other Payables | 5,876 | 7,117 |
| Current Financial Liabilities | 2,503 | 2,243 |
| Current Provisions | 516 | 327 |
| Non-Current Financial Liabilities | 6,479 | 8,310 |
| Non-Current Provisions | 7,383 | 6,489 |
| Total liabilities | 22,757 | 24,486 |
| Net Assets | 11,015 | 11,188 |

Statement of Comprehensive Income

| | | |
|---|---------------|---------------|
| Other Income | 45,277 | 48,155 |
| Management Fees | – | – |
| Interest Income | 556 | 262 |
| Total income | 45,833 | 48,417 |
| Employee Costs | 4,767 | 4,147 |
| Materials, Contracts and Other Expenses | 37,482 | 38,174 |
| Depreciation, Amortisation and Impairment | 3,566 | 3,315 |
| Finance Costs | 576 | 467 |
| Total expenses | 46,391 | 46,103 |
| Operating Result | (558) | 2,314 |

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 19. Interests in other entities (continued)

(e) Share of joint operations expenditure commitments

Expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:

| \$ '000 | 2023 | 2022 |
|--|---------------|---------------|
| (i) Capital expenditures payable | | |
| Not later than one year | 16,730 | 17,128 |
| Later that one year and not later than 5 years | 6,522 | 19,032 |
| | <u>23,252</u> | <u>36,160</u> |

The Northern Adelaide Waste Management Authority manages multiple external contracts with external suppliers for the collection, processing and disposal of waste on behalf on its Constituent Councils and customers. The commitments disclosed above reflect a consolidation of multiple contracts entered into with external suppliers. In future years, all contracts will be required to be renewed with external suppliers in accordance with adopted procurement policies and procedures of the Authority.

(ii) Lease Payments Commitments Payable

| | | |
|--|--------------|--------------|
| Not later than one year | 1,313 | 1,100 |
| Later that one year and not later than 5 years | 2,364 | 3,005 |
| | <u>3,677</u> | <u>4,105</u> |

Council did not have any individually immaterial businesses

((a)iii) Unconsolidated structured entities

Council has no unconsolidated structured entities

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 20. Contingencies and Assets/Liabilities Not Recognised in the Balance Sheet

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

1. Land under roads

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

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 matters

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 nil 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. Cemetery

Council operates a Cemetery Facility - Salisbury Memorial Park. A Contingent Liability exists for the ongoing maintenance of this Cemetery. This liability remains for a period of 100 years after the expiry of the lease on the last burial of the site. In addition, Council is party to a leasing arrangement for the management and operations of the Mausoleum situated at Salisbury Memorial Park. As part of this lease the lessee is required to contribute to the Perpetual Care Fund which was established to fund the long term maintenance of the Mausoleum upon expiry of the lease.

Note 21. Events after the Statement of Financial Position Date

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

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

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 22. Related party transactions

Key management personnel

Transactions with key management personnel

The Key Management Personnel (KMP) of the Council include the Mayor, Councillors, CEO, General Managers and certain prescribed officers under section 112 of the *Local Government Act 1999*, as well as other personnel that satisfy the criteria of KMP as contained within *AASB 124 Related Party Transactions*. In some circumstances members of the KMP have left Council during the financial year, however their compensation has still been included. In all, 53 persons were paid the following total compensation:

| \$ '000 | 2023 | 2022 |
|---|--------------|--------------|
| The compensation paid to key management personnel comprises: | | |
| Short-term employee benefits | 5,567 | 5,537 |
| Post-employment benefits | 485 | 485 |
| Long-term benefits | 953 | 750 |
| Total | 7,005 | 6,772 |

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

Receipts from key management personnel comprise:

There have been no other material amounts received from KMP during the financial year, other than amounts paid in their capacity as ratepayers or residents (e.g. rates, swimming pool entry fees, etc).

Transactions with Regional Subsidiaries:

In regards to Council's Regional Subsidiary being NAWMA, further information relating to their specific activities and carrying amounts are disclosed in Note 19. Council is an equity owner, along with other member Councils, of NAWMA. Member Councils have equal representation on the Board of NAWMA and accordingly have influence over both the financial and operational decisions of the Subsidiary. However, no one Member Council individually has control over these decisions. The following material transactions occurred with Council's Regional Subsidiary, during the financial year:

| | Payments | Outstanding |
|--|---------------|--------------|
| Northern Adelaide Waste Management Authority (NAWMA) | 16,333 | 1,293 |
| Total | 16,333 | 1,293 |

Budgeted future year expenditure at the reporting date but not recognised in the financial statements as liabilities:

| | |
|--|---------------|
| Northern Adelaide Waste Management Authority | 14,694 |
| Total | 14,694 |

The budgeted expenditures are payable no later than one year from the reporting date



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INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPAL MEMBER OF CITY OF SALISBURY

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of City of Salisbury (the Council), which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the certification of the financial statements.

In our opinion the accompanying financial report presents fairly, in all material respects, the Council's financial position as at 30 June 2023, and its financial performance and its cash flows for the year ended in accordance with Australian Accounting Standards, the *Local Government Act 1999*, and the *Local Government (Financial Management) Regulations 2011*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Council in accordance with the Local Government Act 1999 and 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 confirm that the independence declaration required by the *Local Government Act 1999*, which has been given to the Council, would be in the same terms if given to the Council as at the time of this auditor's report.

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

Information Other than the Financial Report and Auditor's Report Thereon

Management is responsible for the other information. The other information obtained at the date of this auditor's report is the annual reports of Northern Adelaide Waste Management Authority for the year ended 30 June 2023.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report of the City of Salisbury, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.



If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Council's Responsibility for the Financial Report

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

In preparing the financial report, the Council's officers are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council's officers either intend to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

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 an 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 this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our auditor's report.

A handwritten version of the BDO logo in blue ink, with the letters 'BDO' in a stylized, cursive font.

BDO Audit Pty Ltd

A handwritten signature in blue ink, appearing to read 'Andrew Tickle'.

Andrew Tickle
Director

Adelaide, 12 October 2023

INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE CITY OF SALISBURY

Opinion

We have undertaken a reasonable assurance engagement on the design and the operating effectiveness of controls established by City of Salisbury ('the Council') in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, throughout the period 1 July 2022 to 30 June 2023 relevant to ensuring such transactions have been conducted properly and in accordance with law.

In our opinion, in all material respects:

- (a) The controls established by Council in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities were suitably designed to ensure such transactions have been conducted properly and in accordance with law; and
- (b) The controls operated effectively as designed throughout the period from 1 July 2022 to 30 June 2023.

Basis for opinion

We conducted our engagement in accordance with Standard on Assurance Engagements 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 responsibilities for the internal controls

The Council is responsible for:

- a) The receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities;
- b) Identifying the control objectives
- c) Identifying the risks that threaten achievement of the control objectives
- d) Designing controls to mitigate those risks, so that those risks will not prevent achievement of the identified control objectives; and
- e) Operating effectively the controls as designed throughout the period.

Our independence and quality control

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, and apply Auditing Standard ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.



Assurance practitioner's responsibilities

Our responsibility is to express an opinion, in all material respects, on the suitability of the design to achieve the control objectives and the operating effectiveness of controls established by Council in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities. ASAE 3150 requires that we plan and perform 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 operated effectively throughout the period.

An assurance engagement to report on the design and operating effectiveness of controls involves performing procedures to obtain evidence about the suitability of the design of controls to achieve the control objectives and the operating effectiveness of 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 of those 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.

Limitations of controls

Because of the inherent limitations of an assurance engagement, together with 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 and so 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.

A handwritten signature in blue ink that reads 'BDO'.

BDO Audit Pty Ltd

A handwritten signature in blue ink that reads 'Andrew Tickle'.

Andrew Tickle
Director

Adelaide, 12 October 2023

City of Salisbury

General Purpose Financial Statements

for the year ended 30 June 2023

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of City of Salisbury for the year ended 30 June 2023, the Council's Auditor, BDO Australia 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*.



John Harry
Chief Executive Officer



Kylie Grenfell
Presiding Member, Audit Committee

Date: 10 October 2023



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CERTIFICATION OF AUDITOR INDEPENDENCE

I confirm that, for the audit of the financial statements of the City of Salisbury for the year ended 30 June 2023, I have maintained my independence in accordance with the requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code), 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*.

Andrew Tickle
Director

BDO Audit Pty Ltd

Adelaide, 12 October 2023

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ANNUAL REPORT 2022 2023



Food and Garden Organics

83,000

FOGO BINS

within our
Constituent Councils

48,000

TONNES

of kerbside collected material
processed by Peats



32,793

TONNES

of kerbside FOGO material
collected from residents

8,000

TONNES

collected via our RRCs
and processed by Peats

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NAWMA

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2022-2023

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About **NAWMA**

Northern Adelaide Waste Management Authority (NAWMA) provides local waste management and resource recovery services as well as infrastructure of global significance. We do this as a regional subsidiary formed under the *Local Government Act (SA) 1999*, on behalf of our Constituent Councils; City of Salisbury, City of Playford and Town of Gawler.

The local waste, recycling and resource recovery operations that NAWMA undertakes have significant environmental, economic, and social benefits for current and future generations. NAWMA represents not only excellence in environmental leadership, but testament to Councils working collaboratively as a Regional Waste Management Subsidiary to deliver economies of scale and efficiencies in service and infrastructure delivery.

NAWMA facilities and services include:

- Coordination of three-bin kerbside collection services (general waste, household recycling and green organics) for more than 120,000 residential properties in its three Constituent Council areas
- On-demand hard waste collection service
- Operation of two Resource Recovery Centres (Edinburgh North and Pooraka)
- Reveal and processing of municipal waste at its Edinburgh North Waste Processing Facility
- Operation of the Uleybury landfill (balefill)
- Operation of its 20 tonne/hr Materials Recovery Facility
- Facilitation of hazardous waste drop-off days
- Facilitation of community engagement and education programs

Mission

Our mission is to deliver world-class recycling and waste management services to our Constituent Councils, and Client Councils.

Report from the Independent Chairperson

In FY2023 with the global pandemic interruptions largely behind us and with new and refreshed leadership with the appointment of our new CEO Toby Terlet; NAWMA has continued to respond quickly and effectively to our local communities. We should take pride in the delivery of a high level of service to the residents in our Constituent Councils as well as many Rural and Regional Councils.

Our CEO has outlined in his Report an impressive list of some of the key highlights of the FY2023 reporting period as NAWMA continues to successfully adapt to the growth within each of our Constituent Councils and the needs of our communities. What has, and is, being achieved by NAWMA's management and staff group has been best in class for Australian recycling and resource recovery initiatives, supported by contemporary and continually improving waste practices, infrastructure, and facilities. In this Report, however, I only have space to refer to several key priorities and work

streams and express my appreciation to very many people in NAWMA and our Constituent Councils.

The FY2023 year saw the NAWMA Board and Management team working hard to continue to reduce operating costs, generating greater revenues, and working on new recycling initiatives. Major impacts to our financial result in FY2023 have been NAWMA's overdue investment in our people and their capacity and our special project referred to below. Of course, NAWMA is subject to commercial returns from selling sorted recyclables (particularly paper and cardboard) into domestic (Australian)





Report from the **Independent Chairperson**

and valid global recycling reprocessors and whilst these markets proved less volatile than the previous year, they still yielded lower revenues than we have seen in the past.

A key priority this year, however, has been the acceleration of a special project which began in 2018 to identify and prove up the world's best technology to divert and treat residual waste from the three Constituent Councils which would normally be destined for landfill. As described in previous Annual Reports, our Board, CEO and Management team have considered options available for red-lid bin (non-recyclable) waste for when the Uleybury Balefill and Renewable Energy Park is closed in circa 2026/27. That critical work has required much additional effort from our Board, CEO and Senior Management team, who have worked with highly skilled independent parties that specialise in technical/environmental, procurement, probity, social licensing, and community consultation.

It has meant an increased financial investment from NAWMA this year which is expected to continue into the next few years, but which will be critical to our Constituent Councils and more broadly, the state of South Australia. NAWMA looks forward to presenting the outcomes of this significant work to our Constituent Councils and residents soon.

Another of NAWMA's key priorities is working with our communities on increased diversion and reduced contamination of our domestic waste. At the coal face, our targeted face to face engagement trials have proven that this can be achieved, and our responsive call centre and the provision of helpful information accessed through our website as well as other forms of social and community communication will ultimately result in successfully reducing contamination.

When we succeed, the flow on benefits of reducing costs to our Constituent Councils are significant. In addition, NAWMA has provided increased service offerings with hard waste collections plus our Resource Recovery Centres continue to support our communities and their efforts in building the circular economy in the north of Adelaide.

From the perspective of new infrastructure, a new Paper Polishing Plant will be built, pending Board approval, adjacent to our Material Recovery Facility to further sort out impurities from paper and cardboard recovered from resident's yellow top bins and meet the impending environmental policy changes. The new plant is targeted to be operational in 2024/25. The Plant will consolidate NAWMA's leadership position in Australia's circular

economy and from a local perspective, the Plant will help to secure the future of our kerbside yellow-lid bin system, while creating a potential 60 construction jobs and further on-going employment opportunities for the Northern Region.

NAWMA certainly has an exciting future ahead!

As I have advised the CEOs of the Constituent Councils and the NAWMA Board and Management Team, this is my last Report as Chair of NAWMA as I retire from a role which I have enjoyed immensely over the last 8 years. I want to take the opportunity to thank many people within NAWMA and stakeholders associated with NAWMA for their strong support over such a long period of time.

Firstly, to the NAWMA Board - many thanks for your continued support, guidance, leadership, and astute decision making over a long time. The Board has overseen much change over the past 8 years which sees the organisation recognised Australia wide for its outstanding work and leadership in the circular economy. To the CEOs of our Constituent Councils, particular thanks for your personal support (when I needed it) and of course your great commitment to NAWMA. To the Mayors and Elected Members and Administrations of the Constituent Councils who provide very strong support and trust to our organisation, again many thanks. The NAWMA Audit Committee who do excellent work have also been great allies and very valued advisors and I thank them on behalf of all the NAWMA community. There are also many other advisors to NAWMA to thank but a particular mention to Norman Waterhouse Chair Sean Keenihan is very much deserved for his advice, guidance, and support.

On behalf of all the above who are involved in governing and advising NAWMA, I want to thank Toby Terlet for his leadership in his first year as NAWMA's Chief Executive Officer and his excellent Senior Management Team. Finally, but certainly most importantly, I thank our NAWMA staff for their

terrific efforts again this year. We are fortunate to have such a quality team of people working with us for our Councils and communities across the state.

I commend to you the FY2023 Annual Report.



Brian Cunningham
Independent Chairperson



Report from the Chief Executive Officer

NAWMA continues to excel, working in partnership with Constituent Councils and key waste management and recycling sector stakeholders, achieving Circular Economy outcomes through waste diversion and resource recovery, responding to changing community behaviour.

Over the past 12 months NAWMA has focused on creating a 'great place to work' culture and importantly a safe place to work. This was evident in the results of the staff satisfaction survey with particular strengths emerging in the following two areas - strong safety culture and strong culture of respect.

The objectives of NAWMA seek to ensure our Constituent Council communities and householders (Town of Gawler, City of Playford, City of Salisbury) are serviced through a range of contemporary recycling and resource recovery initiatives and facilities, embracing the South Australian Waste Strategy 2020-2025 waste diversion targets.

To achieve increased diversion and reduced contamination in domestic waste streams NAWMA works closely with our 110,000 households through community engagement and education, underscoring increased participation in the three-bin system and encouraging councils to increase green bin (Food and Organics) diversion from landfill.

The NAWMA Board, Audit Committee, Management Leadership Team and Staff have delivered responding to ongoing local challenges while also contributing to NAWMA's strategic drive to become more innovative and deliver on its circular economy ambitions.



Report from the Chief Executive Officer

NAWMA continues to support 30 councils across rural and regional South Australia, and we collaborate closely with such authorities to maximize resource recovery and reduce the impact of the State Solid Waste Levy. A significant cost to regional councils is borne through transport fees, and the waste levy, further impacted due to limited resources and scale of economy. NAWMA demonstrates significant value add collaborating with these organizations and contributing support to the overall South Australian transition to a Circular Economy.

Key highlights of the FY2023 reporting period include;

- Planning for future growth as the Northern Region heads towards an additional 20,000 + houses and estimated 130,000 population increase by 2035
- Responding to an average 320 calls per day via the NAWMA Customer Service centre
- Over 30,000 bins delivered (new and repaired)
- Recovering over 8,000 tonne glass fines improving the quality of paper exports and supporting council and industry procurement and re-manufacturing opportunities
- Providing over 44,000 hard waste services across NAWMA's three Constituent Councils
- Recovering 36,000 tonne food and organic material (FOGO and green waste) processed into quality compost products
- Investment to upgrade Pooraka Resource Recovery Centre will be an important project in 2024, improving customer access and safety diverting Construction, Building and Industrial waste from landfill
- Completed the Prudential Review for design and construction of the Paper Polishing Plant through Government Modernisation Grants funding
- Delivered education and engagement services and continued implementation of the next stage Resident Engagement Strategy household door knocking initiative of over 450 households
- Commenced planning and initiating next stage of Uleybury civil works as NAWMA heads towards 2026/2027 landfill closure
- NAWMA's Renewable Energy Park utilising landfill gas and 11,000 solar panels produced 8,468,401kwh of generation over the year
- Key meetings continue with key stakeholders such as Hon. Susan Close Deputy Premier, Minister for Climate, Environment and Water, Minister

for Defence and Space Industries, Minister for Industry, Innovation and Science, the newly appointed EPA Chief Executive Dr Jon Gorvett and various local MPs

- NAWMA Senior Leadership Strategic Workshop conducted focusing on NAWMA adopting a growth and continual improvement mindset as we head towards an exciting future.

Financial management of NAWMA requires diverse governance and oversight across a dynamic budget which continues to grow in line with NAWMA's Business Plan and sustained increase in household services participation.

Additional aspects of overall administration and due diligence during the year included review and adoption by the NAWMA Board of Procurement Policies.

The FY2023 NAWMA Annual Report contains detailed information and overview of the scope of services and activities demonstrating performance outcomes.

In the Annual Report, NAWMA also highlights the job that is ahead of us ALL, as consumer packaging continues to add challenges to ensure cleaner resource recovery and achieve less waste to landfill, reduce contamination in the three bin system, especially within the green and organics, FOGO bin which currently contributes to 40% contamination of the red lidded bin, and our ongoing commitment to improve overall environmental footprint and sustainability objectives.

NAWMA continues to progress its project to deliver a robust, proven, sustainable and cost-effective solution for treating 100,000 tonne of residual waste per annum. We look forward to sharing this exciting and innovative response to diverting residual waste from landfill inline with the Constituent Councils strategic plan objectives.



Toby Terlet
Chief Executive Officer

NAWMA Governance

NAWMA is administered by a Board, in accordance with the requirements of the *Local Government Act (1999)*, the **NAWMA Charter and various other policies. The Board is responsible for the overall governance, management and strategic direction of the Authority.**

As defined by the NAWMA Charter, the membership of the Board comprises of ten (10) Directors – three (3) Directors appointed by each of the Constituent Councils (executive or Elected Member), and one (1) independent person appointed by the Board with endorsement from each of the Constituent Councils who acts as Chair.

The Board appoints a Chief Executive Officer who

is responsible for implementing decisions made by the Board and the day-to-day operations of the Authority. The Board held five (5) formal meetings over the FY2023, in addition to several other matters being resolved by Circular Resolution outside of meeting frequency.

The table below details Board Directors attendance at the five (5) meetings.



Mr Brian Cunningham
**Independent
Chair**
5 of 5 meetings



Cr Paul Koch[#]
**Deputy Chair
Town of Gawler**
5 of 5 meetings



Cr Clint Marsh*
**Deputy Chair
City of Playford**
2 of 5 meetings



Mr Sam Green
City of Playford
5 of 5 meetings



Cr David Kerrison^{2§}
City of Playford
0 of 1 meetings



Cr Shirley Halls^{1%}
City of Playford
4 of 4 meetings



Mr Charles Mansueto
City of Salisbury
5 of 5 meetings



Cr Julie Woodman²
City of Salisbury
1 of 1 meetings



Cr Graham Reynolds²
City of Salisbury
1 of 1 meetings



Cr Chad Buchanan¹
City of Salisbury
3 of 4 meetings



Cr Kylie Grenfell^{1@}
Town of Salisbury
4 of 4 meetings



Mr Henry Inat
Town of Gawler
5 of 5 meetings



Cr Isaac Solomon¹
Town of Gawler
3 of 4 meetings



Cr Paul Little²
Town of Gawler
1 of 1 meetings



NAWMA Governance

NAWMA Audit Committee

In accordance with the requirements of the *Local Government Act (1999)*, NAWMA has an established Audit Committee.

The functions of the Committee include:

- Monitoring the integrity of NAWMA's financial statements, including its Annual Report, reviewing significant financial reporting and judgements within,
- Reviewing the adequacy of NAWMA's accounting, internal auditing, reporting and other financial management systems and practices on a regular basis; and
- Reviewing and providing recommendations to NAWMA on the sustainability of its financial

performance and proposals with respect to debt levels included in the strategic management plans, and in particular, the long-term financial plan.

The membership of the Audit Committee consists of six (6) members, three (3) members who are independent members (including the Chair), two (2) members who are NAWMA Board Directors, and the NAWMA Board Chair as an Ex-Officio member.

The Audit Committee held five (5) formal meetings over the FY2023. In addition to several other matters being considered and discussed outside of the meeting frequency.

The table below details Audit Committee Member attendance at these meetings:



Mr Mark Labaz
Independent Chair
5 of 5 meetings



Ms Claudia Goldsmith
Independent Member
5 of 5 meetings



Mr Craig Johnson
Independent Member
5 of 5 meetings



Mr Charles Mansueto
Board Director
4 of 5 meetings



Cr Graham Reynolds³
Board Director
1 of 1 meetings



Cr Kylie Grenfell⁴
Board Director
3 of 3 meetings



Mr Brian Cunningham
Ex-Officio Member
5 of 5 meetings

Deputy Board Directors

| Deputy Board Directors | | Meetings |
|----------------------------------|-------------------|----------|
| Ms Janey Mitson | City of Playford | 1 of 1 |
| Cr David Kerrison ^{2\$} | City of Playford | 1 of 1 |
| Cr Marilyn Baker ¹ | City of Playford | 2 of 2 |
| Mr John Harry | City of Salisbury | 1 of 1 |
| Cr Shirley Halls ^{2%} | City of Playford | |
| Mr Jack Darzanos | Town of Gawler | |
| Cr Ethan White ¹ | Town of Gawler | |
| Cr David Hughes ² | Town of Gawler | |
| Cr Moni Mazzeo ¹ | City of Salisbury | |
| Cr Shiralee Reardon ¹ | City of Salisbury | |
| Mr John Devine | City of Salisbury | |
| Cr Kylie Grenfell ^{2@} | City of Salisbury | |

¹ Elected to Board November 2022

² Board term completed October 2022

³ Committee term completed October 2022

⁴ Elected to Committee November 2022

* Cr Marsh appointed to role of Deputy Chair in February 2023

Cr Koch served as Deputy Chair until February 2023

% Cr Shirley Halls represented City of Playford as a Deputy Board Director until October 2022, then continued as Board Director from November 2022

\$ Cr David Kerrison represented City of Playford as a Board Director until October 2022, then continued as Deputy Board Director from November 2022

@ Cr Kylie Grenfell represented City of Salisbury as a Deputy Board Director until October 2022, then continued as Board Director from November 2022

The Audited Financial Statements for the year ended 30 June 2023 are provided from page 21.



Resource Recovery

Resource Recovery Centres

NAWMA operates two Resource Recovery Centres (RRCs) within the northern community, which are open to the public and small commercial contractors seven (7) days a week.

The Edinburgh North Resource Recovery Centre is located on Bellchambers Road, Edinburgh North and houses:

- A drive-through undercover Resource Recovery Centre for materials recovery,
- A Salvage and Save retail outlet operated by MOBO Group, a not-for-profit disability employment business, and;
- A recycling service for Container Deposit Returns operated by Scouts SA.

The Pooraka Resource Recovery Centre is located on Research Road, Pooraka and operates a drive-through Resource Recovery Centre for materials recovery. It is scheduled for the commencement of a significant upgrade in the FY2024, coordinated by NAWMA in conjunction with site owner City of Salisbury. This upgrade will ensure the site is operating as safely as possible and complies with all regulatory requirements.

Working in conjunction with Green Industries South Australia (GISA), the Edinburgh North Resource Recovery Centre houses a household chemical

and paint drop-off area which is open to all South Australian residents.

The free service increases options for disposal of household volumes of materials such as batteries, poisons, pesticides, and paint, and operates seven days a week out of this Resource Recovery Centre.

FY2023 RRC statistics:

- Customers Pooraka - 95,514
- Customers Edinburgh North - 53,283
- Pooraka Waste tonnes diverted to alternative fuels - 12,643 tonnes
- Edinburgh North RRC Waste tonnes diverted to alternative fuels - 5,253 tonnes
- Mattress units Pooraka - 6,093
- Mattress units Edinburgh North - 10,749
- Tyre units Pooraka - 3,536
- Tyre units Edinburgh North - 2,886
- Paint tonnes Pooraka - 63
- Paint tonnes Edinburgh North - 66



NAWMA provide access to responsible resource recovery solutions for residents at both our Pooraka and Edinburgh North Resource Recovery Centres.

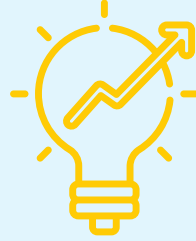
Each Year **NAWMA...**



Delivers services to approximately

120,000

households within the Cities of Salisbury and Playford and the Town of Gawler



Generates

10,000

MWh of electricity to power 1,900 SA homes from Australia's first landfill gas and solar power plant at a landfill site



Recovers

48,000

tonnes of organic material which is sent for composting in South Australia



Processes

63,000

tonnes of waste to Uleybury balefill



Provides employment for nearly

100

people



Sorts

46,000

tonnes of recyclables



Provides more than

44,000

hard-waste services

Resource Recovery Material Recovery Facility (MRF)

South Australia's first Local Government owned and operated Material Recovery Facility (MRF) was commissioned in 2017 to process yellow-lid kerbside bin recyclables from residents in NAWMA's Constituent Council areas.

While the plant continues to process these tonnes, it now also receives material from 30 metropolitan and regional South Australian Councils – more than half of South Australian households geographically! Our best practice facility sorted more than 46,000 tonnes of kerbside recyclables during the FY2023, producing high quality finished goods such as paper, plastics, glass, aluminium, and steel.

We are extremely proud that our MRF operation provides employment to more than fifty (50) local employees and creates a revenue stream to offset some of the costs associated with collecting and sorting to our Constituent Councils.

A highlight for NAWMA and its Constituent Councils is the ongoing pursuit of excellence in the industry. Through the obtainment of Federal and State Government funding, we are planning to build an advanced Fibre Polishing Plant at our Edinburgh facility. The building of this Plant is estimated to start in early 2024 and once established, the new

facility will allow NAWMA to maximise the value of recovered paper and cardboard from yellow-lid kerbside recycling bins.

The creation of further jobs and the ability to meet new quality benchmarks for recycled paper and cardboard products is something NAWMA is very excited about.

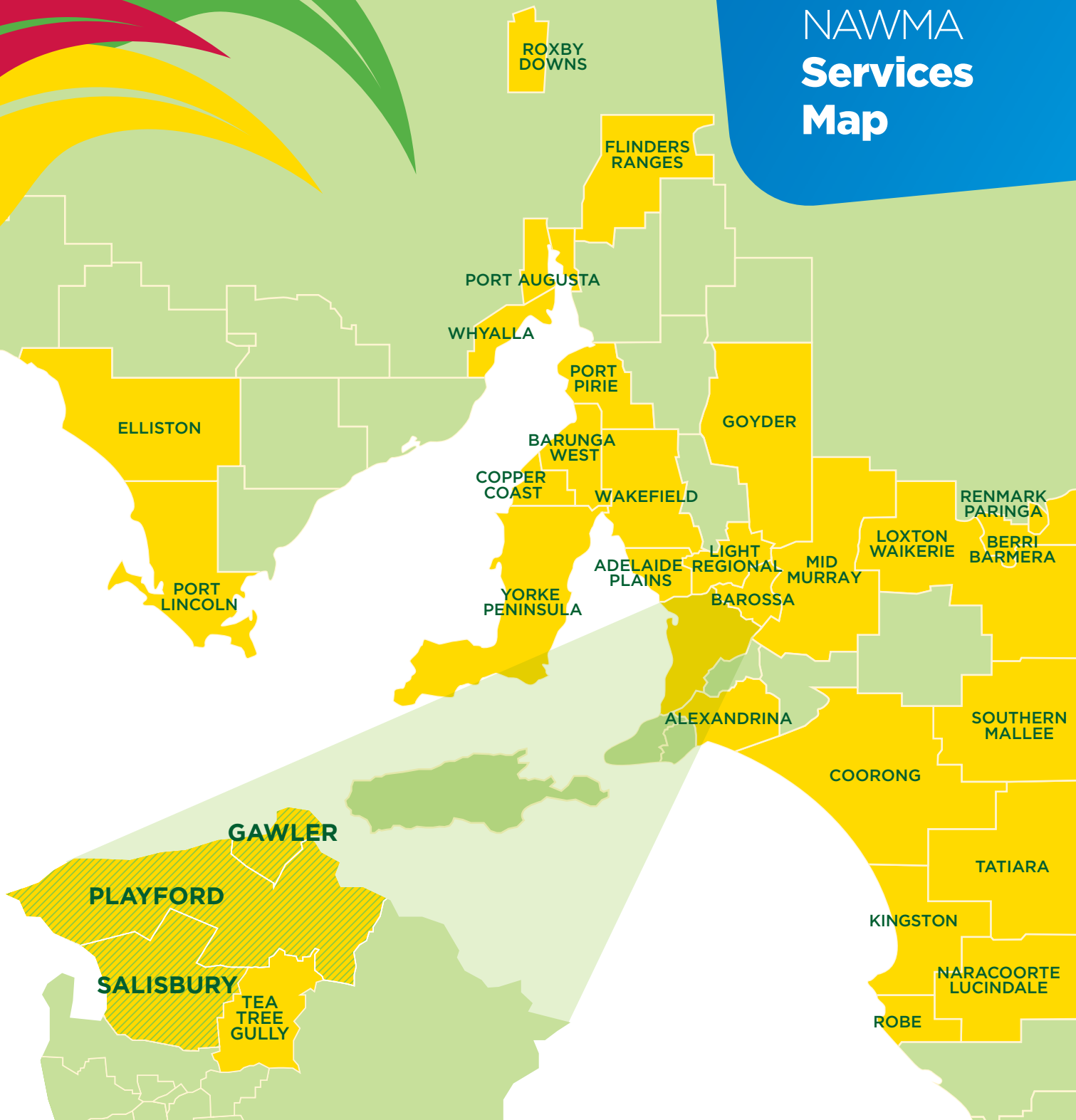
FY2023 MRF statistics:

- Servicing 30 Local Government Councils
- 8,000 tonnes of glass fines diverted from landfill and used as a sand substitute
- 31,000 tonnes of paper and cardboard recovered and processed back into packaging products
- 1,900 plus tonnes of steel and aluminium recovered and recycled
- 2,300 plus tonnes of plastic containers and bottles recovered and recycled
- 20,000 waste tonnes diverted to alternative fuels



Members of NAWMA's MRF team undertake daily inspections of the plant to ensure efficiency and productivity.

NAWMA Services Map



NAWMA RECYCLING Member and Client Councils

-  Member Councils
-  Client Councils from which NAWMA processes kerbside recycling

Resource Recovery Food and Garden Organics

NAWMA's Food and Garden Organics (FOGO) collection is an opt-in service for the residents of our three Constituent Councils.

Kerbside collected organic material is transported to our Edinburgh North facility by Veolia (NAWMA's kerbside collection contractor) using side-loader vehicles that are specifically designed for the kerbside collection of bins.

The material is stored short-term at this location before being bulk hauled by sealed vehicles to a Peats Soil & Garden Supplies Facility. The material is processed by Peats into mulch and compost products. Many of these products are used in large-scale operations such as vineyards and

market gardens. A highlight during the FY2023 has been the recovery of 48,000 tonnes of organic material which is sent for composting in South Australia.

FY2023 FOGO statistics:

- Peats processed 32,793 tonnes of kerbside collected material
- 7,069 tonnes were collected via our RRCs and processed by Peats



└ A focus on the recovery of Food and Garden Organics (FOGO) material has been a focus for NAWMA's team this year, with over 48,000 tonnes of material recovered.

Constituent Council Tonnes Collected



2022 - 2023

Waste

Recycling

FOGO

Total



29,378

9,727

20,261

59,366



22,171

7,284

9,139

38,594



4,795

1,818

3,393

10,006

Total

56,344

18,829

32,793



2022 - 2023

Hard Waste
Tonnes

Hard Waste
Collections

Vouchers
Redeemed



1,707

14,287

8,985



1,582

14,058

5,026



133

1,493

512

Total

3,422

29,838

14,523

Resource Recovery Uleybury Balefill and Renewable Energy Park

NAWMA's Uleybury Balefill (landfill) and Renewable Energy Park is the first combined solar - landfill gas farm of its type in Australia and continues to generate power for the local community.

The power is generated using over 11,000 solar panels and gas extracted from 23 vertical wells and a network of horizontal wells in the active cell area. NAWMA, with its South Australian partner Joule Energy, has committed to turning a once untapped waste product into a resource.

During FY2023, 63,000 tonnes of material were deposited at the Uleybury Balefill. Placement of bales in the final cell (Cell 3) started in 2016 with revegetation of the site (Cells 1 and 2) well underway. As part of the closure plan for the Uleybury site, works will commence for a northern rock batter fill and landfill cap as Cell 3 is being completed.

Life for NAWMA's waste stream after the closure of the site is currently being investigated, with several options being subject to thorough due diligence and discussions with the Board and Constituent Councils.

The Balefill Management Consultative Committee (BMCC), chaired during the year by Board Member, Cr Shirley Halls (City of Playford), continues to meet as necessary.

The committee provides nearby residents, councils, the Environment Protection Authority and NAWMA the opportunity to discuss topics relating to the Uleybury site and its operations, with meeting minutes and supporting documents distributed to nearby residents and City of Playford.

FY2023 Uleybury Balefill statistics:

- Solar - 1,082,194 Kilowatt hours generated
- Gas - 7,386,207 Kilowatt hours generated
- 8,468,401 kwh Accumulated power generation



NAWMA's combined renewable energy facility generates over 8,468,401 kwh of electricity per year.



Resource Recovery Hard Waste Service

NAWMA continued to provide and operate a hard waste service for all three Constituent Councils during the FY2023. The service proved very popular with it being accessed just over 44,000 times across the three Councils. This is a 10% increase from the previous financial year, servicing the growth of housing across NAWMA's three constituent councils.

The at-call collection service provides a reduction in wait time and allows residents to have their hard waste collected at a time convenient to their needs. NAWMA has added a reminder SMS feature for the hard waste collection service to remind residents of their impending collection, which has significantly reduced the number of times residents fail to present their items for collection.

The service level for collections is complemented by a drop-off system for hard waste presented to either of NAWMA's Resource Recovery Centres. The drop-off system is a real-time system that allows residents to be sent a unique voucher number while on their

mobile to the NAWMA Customer Service Team member. Almost 14,523 vouchers were redeemed in FY2023, gaining momentum as a choice of convenience.

NAWMA also offers a free trailer-hire service for residents of its three constituent councils who have hard waste items to recycle, but no access to their own trailer.

Residents can borrow a 6x4 caged trailer from either of NAWMA's two Resource Recovery Centres to transport hard waste as part of their drop-off service.



Residents of NAWMA's three Constituent Councils can access the free hard waste voucher system any day of the week.

Education and **Community Engagement**



NAWMA's Education team regularly conduct waste reduction and recycling activities across the three Constituent Councils.

NAWMA's Education and Community Engagement programs grew in number and scope this year, guided by a newly developed *Communication & Community Education Action Plan*, which has set the department's direction for the next three years.

The Education and Community Projects team was active with bin tagging across the region as a way of thanking residents who correctly use their kerbside bin service and provided guidance to those who incorrectly separate their waste streams.

Three bin inspection audits were also carried out to gain insight into resident behaviour around usage of the kerbside food organics & garden organics (FOGO) bin.

We continued to broaden our engagement with the community through interactive education stalls at eight major shopping centres and various community markets. We also continued with community group presentations where residents were encouraged to make positive behavioural

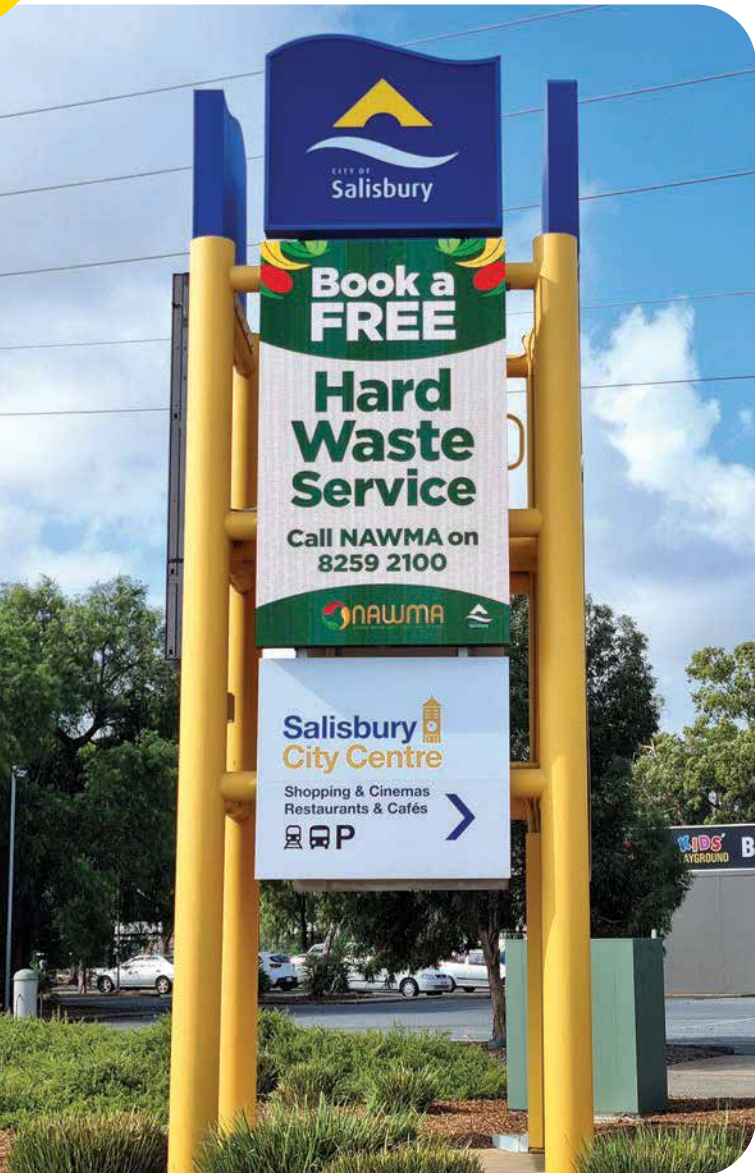
changes at home to correctly sort kerbside waste streams, so that NAWMA could recover the maximum amount of recyclable material and minimise waste to landfill. We also welcomed tour visitors from within the NAWMA region and from our client councils, who spent time in NAWMA's world-class circular economy themed Education Centre and had a first-hand look at the Material Recovery Facility (MRF) in action.

In the FY2023, NAWMA also commenced a trial partnership with school waste education provider, Bin Thinking. The group provided FOGO focussed education sessions to seven classes at the Gawler East Primary School and will continue the trial in other parts of the NAWMA region throughout 2023.

Education and Community Engagement

June 2023 saw the culmination of the three year Resident Engagement Strategy with excellent results being achieved in three trial areas (totalling 458 households) across the NAWMA region. Focussing on a combination of direct engagement and modified service, decreases in kerbside recycling bin contamination of up to 25% were achieved.

The NAWMA Education Centre Facebook page grew to almost 1,000 followers in FY2023 and residents continued to download the My Local Services app to receive bin collection reminders and helpful recycling tips via their mobile phone. Large-scale marketing material was displayed at bus shelters and for the first time on street banners. We continued with the use of digital displays in community settings such as libraries and the Information Centre in Gawler.



NAWMA's Customer Service

The focus for our team within FY2023 continued to be creating a great overall Customer Experience for our residents and community via email, webchat or phone.

We worked on obtaining as much feedback as possible, analysing data from our platforms to implement plans to streamline our communication.

We have several touch points for residents to be able to offer their advice to help our team improve.

Residents can do an after-call survey, with survey questions changing quarterly designed to enable our team to provide a greater Customer Experience. We had over 4000 respondents during this time, with a vast majority rating us highly for services provided and our team being very knowledgeable.

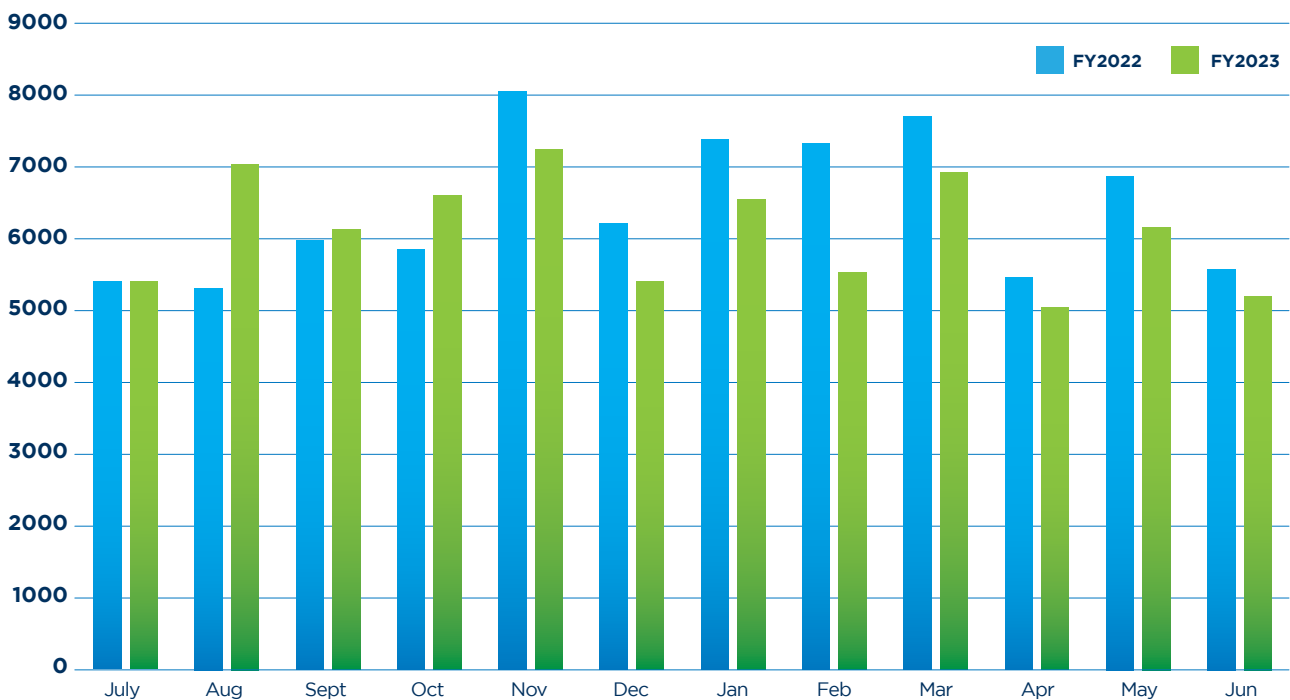
Another aspect of our feedback has been sending a link to randomly chosen residents with whom we have recently interacted with. During each week of this reporting period, 10 residents who called, and 10 residents who emailed were sent the survey. This saw the team receive 305 survey responses, and ensures we have quality control over all channels of communication. All surveys included an opportunity



for residents to add comments to accompany their score. These comments have been invaluable as they have shown commonalities and specific areas of improvement that can be applied not just within the customer service department but across all departments and services NAWMA provides.



Total Number of Phone Calls Taken By The Customer Experience Team - FY2022 vs FY2023



During the FY2023 period, calls have continued to decrease as we offer different avenues for residents to interact with our team. This is important as we offer a greater Customer Experience to our community, noting those who work full time, do not work regular hours or prefer to utilise the technology at their fingertips.

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NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

Annual Financial Statements
Financial year ended 30 June 2023

Certification of Financial Statements

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

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

.....
Toby Terlet
Chief Executive Officer

.....
Brian Cunningham
Chairperson

Date: 21/9/23



STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2023

| | Notes | 2023 \$'000 | 2022 \$'000 |
|--|-------|-----------------------|----------------|
| INCOME | | | |
| User charges | 2 | 45,150 | 48,140 |
| Grants, subsidies and contributions - operating | | 96 | - |
| Investment income | 2 | 556 | 262 |
| Other | 2 | 31 | 15 |
| Total Income | | 45,833 | 48,417 |
| EXPENSES | | | |
| Employee costs | 3 | 4,767 | 4,147 |
| Materials, contracts & other expenses | 3 | 37,482 | 38,174 |
| Finance costs | 3 | 576 | 467 |
| Depreciation, amortisation & impairment | 3 | 3,566 | 3,315 |
| Total Expenses | | 46,391 | 46,103 |
| Operating Surplus / (Deficit) | | (558) | 2,314 |
| Asset disposal & fair value adjustments | 3 | (7) | (1) |
| Amounts received specifically for new/upgraded assets | | 2 | 60 |
| NET SURPLUS / (DEFICIT) | | (563) | 2,373 |
| Other Comprehensive Income | | | |
| Changes in revaluation surplus - property, plant & equipment | | 390 | - |
| Total Other Comprehensive Income | | 390 | - |
| Total Comprehensive Income | | (173) | 2,373 |

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



STATEMENT OF FINANCIAL POSITION
 for the year ended 30 June 2023

| | Notes | 2023 \$'000 | 2022 \$'000 |
|--------------------------------------|-------|----------------|----------------|
| ASSETS | | | |
| Current Assets | | | |
| Cash and cash equivalents | 4 | 9,842 | 9,802 |
| Trade & other receivables | 4 | 4,516 | 5,143 |
| Stock on Hand | | 77 | 50 |
| Total Current Assets | | 14,435 | 14,995 |
| Non-current Assets | | | |
| Property, Plant & Equipment | 5 | 19,337 | 20,679 |
| Total Non-current Assets | | 19,337 | 20,679 |
| Total Assets | | 33,772 | 35,674 |
| LIABILITIES | | | |
| Current Liabilities | | | |
| Trade & Other Payables | 6 | 5,876 | 7,117 |
| Provisions | 6 | 516 | 327 |
| Borrowings | 6 | 2,503 | 2,243 |
| Total Current Liabilities | | 8,895 | 9,687 |
| Non-Current Liabilities | | | |
| Borrowings | 6 | 6,479 | 8,310 |
| Provisions | 6 | 7,383 | 6,489 |
| Total Non-current Liabilities | | 13,862 | 14,799 |
| Total Liabilities | | 22,757 | 24,486 |
| Net Assets | | 11,015 | 11,188 |
| EQUITY | | | |
| Accumulated Surplus | | 9,965 | 10,528 |
| Asset Revaluation Reserve | | 1,050 | 660 |
| Total Equity | | 11,015 | 11,188 |

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



STATEMENT OF CHANGES IN EQUITY
 for the year ended 30 June 2023

| | Accumulated Surplus | Asset Revaluation Reserve | Total Equity |
|--|--------------------------------|--|-------------------------|
| | \$'000 | \$'000 | \$'000 |
| Balance at start of period - 1 July 2021 | 8,155 | 660 | 8,815 |
| Net Surplus/ (Deficit) for Year | 2,373 | - | 2,373 |
| Other Comprehensive Income | | | |
| Gain on revaluation of property, plant & equipment | - | - | - |
| Transfers between reserves | - | - | - |
| Balance at end of period - 30 June 2022 | 10,528 | 660 | 11,188 |
| Balance at start of period - 1 July 2022 | 10,528 | 660 | 11,188 |
| Net Surplus/ (Deficit) for Year | (563) | | (563) |
| Other Comprehensive Income | | | |
| Gain on revaluation of property, plant & equipment | - | 390 | 390 |
| Transfers between reserves | - | - | - |
| Balance at end of period - 30 June 2023 | 9,965 | 1,050 | 11,015 |

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



STATEMENT OF CASH FLOWS
 for the year ended 30 June 2023

| | Notes | 2023 \$'000 | 2022 \$'000 |
|---|-------|----------------|----------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Operating receipts from customers | | 45,894 | 47,185 |
| Investment receipts | | 556 | 262 |
| Operating payments to suppliers & employees | | (43,423) | (41,871) |
| Finance payments | | (343) | (408) |
| Net Cash provided by (or used in) Operating Activities | 7 | 2,684 | 5,168 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Amounts specifically for new or upgraded assets | | 2 | - |
| Sale of surplus assets | 3 | 6 | 15 |
| Expenditure on renewal/replacement of assets | | (27) | - |
| Expenditure on new/upgraded assets | | (194) | (67) |
| Net Cash provided by (or used in) Investing Activities | | (213) | (52) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Proceeds from Borrowings | | - | - |
| Repayments of Borrowings | | (1,143) | (1,099) |
| Repayment of lease liabilities | | (1,288) | (1,382) |
| Net Cash provided by (or used in) Financing Activities | | (2,431) | (2,481) |
| Net Increase (Decrease) in cash held | | 40 | 2,635 |
| Cash & cash equivalents at beginning of period | 7 | 9,802 | 7,167 |
| Cash & cash equivalents at end of period | 7 | 9,842 | 9,802 |

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



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

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian equivalents to International Financial Reporting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the Local Government (Financial Management) Regulations 2011. The Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of City of Salisbury, City of Playford and the Town of Gawler.

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

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

1.4 Rounding

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

2 The Local Government Reporting Entity

Northern Adelaide Waste Management 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, and has its principal place of business at 71 – 75 Woomera Avenue, Edinburgh SA 5111. These financial statements have been prepared for use by the Constituent Councils of the Authority.

3 Income Recognition

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

4 Cash, Cash Equivalents and other Financial Instruments

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

Receivables are generally unsecured and do not bear interest.

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

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 8.

5 Infrastructure, Property, Plant & Equipment

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use".



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

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)

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 the Authority for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life.

No capitalisation threshold is applied to the acquisition of land or interests in land. The capitalisation threshold applied for Plant and Equipment assets is \$5,000. All Information Technology Equipment has a capitalisation threshold of \$1,000 (previously \$5,000). Any purchases greater than these amounts are capitalised and depreciated on the Authority's asset register.

5.3 Subsequent Recognition

Certain asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.

Plant & Equipment assets are not revalued due to operational nature, the specialised nature of equipment with low resale potential and short lifespan. Plant & Equipment assets are only assessed for insurance value. Land and buildings are assessed for fair value and insurance value due to longer useful life and sale potential outside of the Authority's specialised operations

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

| | |
|-----------------------------------|--|
| Plant, Furniture & Equipment | 5 to 10 years |
| Buildings | 30 years |
| Waste Facility | 10 to 20 years |
| Landfill Construction | Amortised proportionately to rate of filling |
| Landfill Capping & Rehabilitation | Amortised proportionately to rate of filling |

5.5 Land Assets

As at 30 June 2023, an independent valuation was undertaken on all Land and Building assets held by the Authority. The independent valuation was undertaken by AssetVal Pty Ltd and valued land and building assets to the current market value. Given the material value of Land and Building assets subsequent to the valuation performed, Land and Building assets are shown as a separate class of asset and disclosed accordingly in Note 5.



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

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)

As part of the valuation exercise, an update to the Buildings asset register was undertaken with some assets being reclassified and transferred from other asset classes to the Buildings asset class to better reflect the true nature and use of the asset. These transfers have been disclosed in Note 5.

5.6 Impairment

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

For assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if the Authority were deprived thereof, the value in use is the depreciated replacement cost. In assessing impairment for these assets, a rebuttable assumption is made that the current replacement cost exceeds the original cost of acquisition.

6 Payables

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.

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

7.2 Superannuation

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

Accumulation Fund Members

Accumulation fund members receive both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings in accordance with Superannuation Guarantee Legislation (10.5% in 2022/23; 10.0% in 2021/22). No further liability accrues to the employer as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Contributions to Other Superannuation Schemes

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

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

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)

8 Rehabilitation

Expenditures relating to ongoing rehabilitation and restoration reduce any provision previously established.

Landfill Remediation

The Authority annually monitors the liability recorded for landfill rehabilitation and restoration estimates and make adjustments to the liability as required to ensure an accurate projected cost of the liability is showing in the balance sheet. An independent assessment of the Authority's landfill capping and post closure rehabilitation obligations was undertaken by Golder Associates Pty Ltd as at 30 June 2023.

The obligation to recognise a landfill remediation liability commences when the landfill cell is developed. Provisions are stated at the present value of the expected future cash outflows to occur. The Authority has an obligation to cap each cell upon the airspace of the cell being fully consumed as well as an ongoing post-closure monitoring and remediation of the site once it is closed for a period determined by the Environment Protection Authority (EPA) and other government environmental requirements.

Industrial Property Remediation

The Authority leases industrial property which under lease agreement held, requires that the Authority undertakes remediation and rectification works to the site upon exit. The scope of works includes the remediation of damaged and/or worn facilities, the removal of plant and equipment from the site as well as undertake rectification of any site contamination issues.

9 Comparative Information

Comparative information has been reclassified to be consistent with the current year disclosure of equivalent information in accordance with Australian Accounting Standards. No changes have been made to comparative information in the principal financial statements nor has not been amended for any changes to accounting standards.

10 Critical Accounting Estimates and Judgements

The Board evaluate estimates and judgements incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and based on current trends and economic data, obtained both externally and within the Authority.

11 New Accounting Standards

No new accounting standards were applied by the Authority during the financial year. The Authority has not elected to early adopt any new accounting standards, interpretations or amendments which are not yet effective.

12 Stock on Hand

The Authority records stock on hand as at reporting date to reflect the value of stockpiled recycled finished goods held. The value attributed to stock items is based on the expected sale price of goods held based on existing contract rates held with customers and/or public market rates, whichever is applicable. Stock recorded also includes bailing wire and other materials used in the processing of waste through processing plants.

13 Related Party Transactions – Services Provided by Member Councils to the Authority

The Authority has entered into a lease agreement with the City of Salisbury to manage and operate the waste transfer station located at Pooraka. The lease with the City of Salisbury is reflected on the Balance Sheet in accordance with AASB 16. Transactions between the Authority and Member Councils where services have been provided by the Authority have been separately disclosed in Note 13.

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

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)

14 Leases

The Authority 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. The Authority recognises lease liabilities to make lease payments and right-of-use assets representing the right of use of the underlying assets.

14.1 Right-of- Use Assets

The Authority recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentive received and the estimate of costs incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of assets.

14.2 Lease Liabilities

At the commencement date of the lease, the Authority recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the net present value of the lease payments, the Authority uses its incremental borrowing rate or the interest rate implicit in the lease.

14.3 Short-term leases and leases of low-value assets

The Authority applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date). It also applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.



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

Note 2 - INCOME

| | Notes | 2023 \$'000 | 2022 \$'000 |
|---|-------|----------------|----------------|
| USER CHARGES | | | |
| Waste Management Operations | | 45,150 | 48,140 |
| | | 45,150 | 48,140 |
| INVESTMENT INCOME | | | |
| Interest Income: Local Government Finance Authority | | 340 | 32 |
| Rental income | | 216 | 230 |
| | | 556 | 262 |
| OTHER INCOME | | | |
| Lease Provision Adjustment | | 6 | - |
| Promotional Income | | 25 | 15 |
| | | 31 | 15 |

Note 3 - EXPENSES

EMPLOYEE COSTS

| | | | |
|---------------------------------|--|--------------|-------|
| Salaries and Wages | | 3,583 | 3,212 |
| Employee leave expense | | 536 | 371 |
| Superannuation | | 381 | 312 |
| Workers' Compensation Insurance | | 59 | 109 |
| Other | | 208 | 143 |
| | | 4,767 | 4,147 |

MATERIALS, CONTRACTS & OTHER EXPENSES

| | | | |
|--------------------------------------|--|---------------|--------|
| Auditor's Remuneration | | | |
| Auditing the financial reports | | 17 | 21 |
| Other Services | | - | - |
| Bad and Doubtful Debts | | - | - |
| Lease costs | | 38 | 26 |
| Promotions | | 45 | 29 |
| Bank Fees | | 47 | 50 |
| Landfill Royalty | | 59 | 183 |
| Contractors | | 27,641 | 28,105 |
| Electricity | | 273 | 227 |
| Environmental Protection Agency Levy | | 7,873 | 8,239 |
| Fuels & Oils | | 303 | 268 |
| Professional Services | | 265 | 297 |
| Administration & Other Expenses | | 921 | 729 |
| | | 37,482 | 38,174 |



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

Note 3 - EXPENSES (cont)

| | Notes | 2023 \$'000 | 2022 \$'000 |
|--|-------|----------------|----------------|
| DEPRECIATION, AMORTISATION & IMPAIRMENT | | | |
| Waste Processing Facility | | 213 | 182 |
| Uleybury Landfill Plant & Equipment | | 25 | 18 |
| Education Program Plant & Equipment | | 1 | - |
| Office Furniture & Equipment | | 30 | 22 |
| Property & Improvements | | 17 | 13 |
| Landfill Cell Stage Three | | 187 | 187 |
| Landfill Capping Stage Three | | 204 | 204 |
| Post Closure Rehabilitation | | 190 | 188 |
| Buildings | | 220 | 158 |
| Material Recovery Facility | | 581 | 645 |
| Right-of-use-assets | | 1,620 | 1,422 |
| Right-of-use-assets Restoration | | 275 | 276 |
| Operating Equipment | | 3 | - |
| | | 3,566 | 3,315 |
| FINANCE COSTS | | | |
| Interest on Loans and Overdraft | | 220 | 259 |
| Interest on Leases | | 159 | 131 |
| Unwinding of present value discounts | | 197 | 77 |
| | | 576 | 467 |
| ASSET DISPOSALS | | | |
| Proceeds from disposal | | 6 | 15 |
| Less: Carrying amount of assets sold | | (13) | (16) |
| Gain (Loss) on disposal | | (7) | (1) |
| Note 4 - CURRENT ASSETS | | | |
| CASH & CASH EQUIVALENTS | | | |
| Cash on Hand and at Bank | | 4,342 | 8,452 |
| Deposits at Call | | 5,500 | 1,350 |
| | | 9,842 | 9,802 |
| TRADE & OTHER RECEIVABLES | | | |
| Debtors - general | | 3,917 | 4,371 |
| Accrued Revenues | | 304 | 385 |
| Prepaid Expenses | | 295 | 396 |
| Provision for Impairment | | - | (9) |
| | | 4,516 | 5,143 |

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

Note 5 - PROPERTY, PLANT & EQUIPMENT

| | 2022 \$'000 | | | | 2023 \$'000 | | | |
|-------------------------------------|------------------|---------|---------------|--------------------|------------------|---------|---------------|--------------------|
| | AT FAIR VALUE | AT COST | ACCUM DEPN | CARRYING AMOUNT | AT FAIR VALUE | AT COST | ACCUM DEPN | CARRYING AMOUNT |
| Land | 1,776 | - | - | 1,776 | 3,365 | - | - | 3,365 |
| Waste Processing Facility | - | 3,240 | (2,130) | 1,110 | - | 3,219 | (2,329) | 890 |
| Uleybury Landfill Plant & Equipment | - | 2,125 | (2,069) | 56 | - | 2,100 | (2,067) | 33 |
| Education Program Plant & Equipment | - | 34 | (31) | 3 | - | 34 | (32) | 2 |
| Office Furniture & Equipment | - | 199 | (161) | 38 | - | 215 | (191) | 24 |
| Property & Improvements | - | 1,605 | (1,537) | 38 | - | 1,606 | (1,553) | 53 |
| Landfill Cell Stage Three | - | 3,084 | (1,871) | 68 | - | 3,084 | (2,058) | 1,026 |
| Landfill Capping Stage Three | 2,022 | - | (699) | 1,213 | 2,256 | - | (903) | 1,353 |
| Post Closure Rehabilitation | 2,776 | - | (1,547) | 1,323 | 3,229 | - | (1,737) | 1,492 |
| Buildings | 3,285 | 1,491 | (668) | 1,229 | 3,839 | - | (931) | 2,908 |
| Material Recovery Facility | - | 7,475 | (2,625) | 4,108 | - | 7,266 | (3,206) | 4,060 |
| Right-of-use-assets | - | 8,039 | (4,165) | 4,850 | - | 8,969 | (5,784) | 3,185 |
| Right-of-use-asset Restoration | 1,515 | - | (551) | 3,874 | 1,515 | - | (826) | 689 |
| Operating Equipment | - | - | - | - | - | 40 | (3) | 37 |
| WIP | - | 67 | - | 67 | - | 220 | - | 220 |
| | 11,374 | 27,359 | (18,054) | 20,679 | 14,204 | 26,753 | (21,620) | 19,337 |

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

Note 5 - PROPERTY, PLANT & EQUIPMENT (Cont)

| | 2022 | Movement in Property, Plant & Equipment during the Financial Year | | | | | | | 2023 |
|-------------------------------------|-----------------------------|---|-----------------|-----------|-------------|-----------|------------|--------------|-----------------------------|
| | CARRYING VALUE \$'000 | ADDITIONS | | Disposals | Revaluation | Transfers | Adjustment | Depreciation | CARRYING VALUE \$'000 |
| | | Renewal/ Replacement | New/ Upgrade | | | | | | |
| Land | 1,776 | - | - | - | 1,589 | - | - | - | 3,365 |
| Waste Processing Facility | 1,110 | - | - | (13) | - | - | 6 | (213) | 890 |
| Uleybury Landfill Plant & Equipment | 56 | 2 | - | - | - | - | - | (25) | 33 |
| Education Program Plant & Equipment | 3 | - | - | - | - | - | - | (1) | 2 |
| Office Furniture & Equipment | 38 | 16 | - | - | - | - | - | (30) | 24 |
| Property & Improvements | 68 | - | - | - | - | - | 2 | (17) | 53 |
| Landfill Cell Stage Three | 1,213 | - | - | - | - | - | - | (187) | 1,026 |
| Landfill Capping Stage Three | 1,323 | - | - | - | - | 234 | - | (204) | 1,353 |
| Post Closure Rehabilitation | 1,229 | - | - | - | - | 453 | - | (190) | 1,492 |
| Buildings | 4,108 | - | - | - | (1,199) | - | 219 | (220) | 2,908 |
| Material Recovery Facility | 4,850 | 10 | - | - | - | - | (219) | (581) | 4,060 |
| Right-of-use-assets | 3,874 | - | 948 | - | - | (17) | - | (1,620) | 3,185 |
| Right-of-use-asset Restoration | 964 | - | - | - | - | - | - | (275) | 689 |
| Operating Equipment | - | - | 40 | - | - | - | - | (3) | 37 |
| WIP | 67 | - | 153 | - | - | - | - | - | 220 |
| | 20,679 | 28 | 1,141 | (13) | 390 | 670 | 8 | (3,566) | 19,337 |
| 2022 \$'000 | 22,914 | - | 67 | (16) | - | 1,029 | - | (3,315) | 20,679 |



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

Note 6 - LIABILITIES

| | | 2023 | | 2022 | |
|--|-------|--------------------------------|--|------------------------------------|--------------|
| | | \$'000 | | \$'000 | |
| | Notes | Current | Non-current | Current | Non-current |
| TRADE & OTHER PAYABLES | | | | | |
| Goods & Services | | 4,289 | - | 4,124 | - |
| Accrued expenses - other | | 759 | - | 2,176 | - |
| Amounts received in advance | | 828 | - | 817 | - |
| | | 5,876 | - | 7,117 | - |
| BORROWINGS | | | | | |
| Loans | | 1,190 | 4,115 | 1,143 | 5,305 |
| Lease Liabilities | | 1,313 | 2,364 | 1,100 | 3,005 |
| | | 2,503 | 6,479 | 2,243 | 8,310 |
| PROVISIONS | | | | | |
| Annual Leave | | 285 | - | 189 | - |
| Long Service Leave | | 231 | 95 | 138 | 85 |
| Provision for Capping Stage 3A | | - | 2,396 | - | 2,022 |
| Provision for Post Closure Site Rehabilitation | | - | 3,212 | - | 2,759 |
| Provision for Property Restoration | | - | 1,680 | - | 1,623 |
| | | 516 | 7,383 | 327 | 6,489 |
| RECONCILIATION OF MOVEMENT IN LANDFILL & RESTORATION PROVISIONS | | | | | |
| | | Provision for Capping Stage 3A | Provision for Post Closure Site Rehabilitation | Provision for Property Restoration | Total |
| Opening Balance | | 2,022 | 2,759 | 1,623 | 6,404 |
| Additional Amounts Recognised/(Derecognised) | | 234 | 453 | - | 687 |
| Payments | | - | - | - | - |
| Unwinding of Present Value Discounts | | 140 | - | 57 | 197 |
| Closing Balance | | 2,396 | 3,212 | 1,680 | 7,288 |



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

Note 7 - CASH FLOW RECONCILIATION

(a) Reconciliation of Cash

| | Notes | 2023 \$'000 | 2022 \$'000 |
|---|-------|------------------------------|----------------|
| Total cash & equivalent assets | 4 | 9,842 | 9,802 |
| Less: Short-term borrowings | | - | - |
| Balances per Statement of Cash Flows | | 9,842 | 9,802 |

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

| | | | |
|---|----|--------------|--------------|
| Net Surplus (Deficit) | | (563) | 2,373 |
| Non-cash items in Income Statement | | | |
| Depreciation, amortisation & impairment | 3 | 3,566 | 3,315 |
| (Gain) / Loss on Disposal of Assets | 3 | 7 | 1 |
| Capital Grants | | (2) | (60) |
| Lease Adjustment - Right-of-Use Asset | 12 | (71) | (11) |
| Unwinding of Present Value Discounts | 6 | 197 | 77 |
| Asset Transfer Adjustment | | (8) | - |
| | | 3,126 | 5,695 |
| Add (Less): Changes in Net Current Assets | | | |
| Net (increase) decrease in receivables | | 627 | (976) |
| Net (increase) decrease in inventory | | (27) | (23) |
| Net increase (decrease) in trade & other payables | | (1,241) | 450 |
| Net increase (decrease) in other provisions | | 199 | 22 |
| Net Cash provided by (or used in) operations | | 2,684 | 5,168 |

(c) Financing Arrangements

| | | | |
|--------------------------------------|--|-------|-------|
| Credit Card Facilities | | 25 | 15 |
| LGFA Cash Advance Debenture Facility | | 2,500 | 2,500 |



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

Note 8 - FINANCIAL INSTRUMENTS

Recognised Financial Instruments

| | |
|---|---|
| Bank, Deposits at Call, Short Term Deposits | <p>Accounting Policy: Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p>Terms & conditions: Deposits on Call do not have a maturity period and have an average interest rate of 4.3% (2022: 0.69% - 1.05%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p> |
| Receivables - Gate Fees & Associated Charges | <p>Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p> |
| Liabilities - Creditors and Accruals | <p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p> |

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.



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

Note 8 - FINANCIAL INSTRUMENTS (Cont)

Liquidity Analysis

| 2023 | Maturity | | | Non-interest bearing | Total |
|-------------------------|--------------|-----------------------|-----------|----------------------|---------------|
| | ≤ year | > 1 year ≤ 5 years | > 5 years | | |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Financial Assets | | | | | |
| Amortised Cost | | | | | |
| Cash Assets | 9,842 | - | - | - | 9,842 |
| Receivables | - | - | - | 4,221 | 4,221 |
| Total | 9,842 | - | - | 4,221 | 14,063 |

Financial Liabilities

| | | | | | |
|--------------|--------------|--------------|------------|--------------|---------------|
| Payables | - | - | - | 5,048 | 5,048 |
| Borrowings | 2,503 | 6,103 | 376 | - | 8,982 |
| Total | 2,503 | 6,103 | 376 | 5,048 | 14,030 |

| 2022 | Maturity | | | Non-interest bearing | Total |
|-------------------------|--------------|-----------------------|-----------|----------------------|---------------|
| | ≤ year | > 1 year ≤ 5 years | > 5 years | | |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Financial Assets | | | | | |
| Amortised Cost | | | | | |
| Cash Assets | 9,802 | - | - | - | 9,802 |
| Receivables | - | - | - | 4,747 | 4,747 |
| Total | 9,802 | - | - | 4,747 | 14,549 |

Financial Liabilities

| | | | | | |
|--------------|--------------|--------------|--------------|--------------|---------------|
| Payables | - | - | - | 6,300 | 6,300 |
| Borrowings | 2,253 | 6,383 | 1,917 | - | 10,553 |
| Total | 2,253 | 6,383 | 1,917 | 6,300 | 16,853 |



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

Note 9 - COMMITMENTS FOR EXPENDITURE

| Notes | 2023 \$'000 | 2022 \$'000 |
|--|------------------------------|----------------|
| Expenditure Commitments | | |
| Other expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities: | | |
| Audit Services | 18 | 35 |
| Waste Collection, Processing and Mobile Garbage Bin Supply Contracts | 23,234 | 36,125 |
| | 23,252 | 36,160 |
| These expenditures are payable: | | |
| Not later than one year | 16,730 | 17,128 |
| Later than one year and not later than 5 years | 6,522 | 19,032 |
| Later than 5 years | - | - |
| | 23,252 | 36,160 |

The Authority manages multiple external contracts with external suppliers for the collection, processing and disposal of waste on behalf of its Constituent Councils and customers. The commitments disclosed above reflect a consolidation of multiple contracts entered into with external suppliers. In future years, all contracts will be required to be renewed with external suppliers in accordance with adopted procurement policies and procedures of the Authority.

Note 10 - EVENTS OCCURRING AFTER REPORTING DATE

There were no events that occurred after reporting date that requires to be disclosed.

Note 11 - CONTINGENT LIABILITIES

The Authority has a performance bond/guarantee held with the Local Government Finance Authority to the Environment Protection Authority for an amount of \$1,350,000 in accordance with the requirements under its Post Closure remediation obligations for the Uleybury Landfill site.



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

Note 12 - LEASES

Authority as a lessee

The Authority leases external operations facilities, waste processing plant & machinery and motor vehicles.

| | Buildings & Other Structures \$'000 | Plant & Motor Vehicles \$'000 | Total \$'000 |
|----------------------------------|--|--|-------------------------|
| At 1 July 2022 | 3,085 | 789 | 3,874 |
| Additions of right-of-use-assets | - | 948 | 948 |
| Depreciation Charge | (985) | (635) | (1,620) |
| Right-of-Use Adjustments | (151) | 134 | (17) |
| At 30 June 2023 | 1,949 | 1,236 | 3,185 |

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

| | |
|----------------------------|--------------|
| At 1 July 2022 | 4,105 |
| Additions | 948 |
| Accretion of interest | (159) |
| Payments | (1,288) |
| Lease Liability Adjustment | (88) |
| At 30 June 2023 | 3,677 |
| Current | 1,313 |
| Non-Current | 2,364 |

Note 13 - DISCLOSURE OF RELATED PARTY TRANSACTIONS

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

| | 2023 \$'000 | 2022 \$'000 |
|--|------------------------|----------------|
| Salaries, allowances & other short term benefits | 692 | 753 |
| TOTAL | 692 | 753 |



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

Note 13 - DISCLOSURES OF RELATED PARTY TRANSACTIONS (Cont)

Transactions 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 Salisbury | 17,164 | 1,194 | Provision of waste collection, processing and disposal services |
| City of Playford | 11,883 | 1,079 | Provision of waste collection, processing and disposal services |
| Town of Gawler | 3,000 | 477 | Provision of waste collection, processing and disposal services |

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

In total, approximately \$4,559 of contractor services have been provided to the Authority from a Key Management Personnel close relation during the financial year. The Authority pays membership subscriptions totalling approximately \$21,362 for membership to the Waste Management and Resource Recovery Association on which the Authority's Chief Executive Officer sits on the Board of Management.

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
- Building assets
- Stock on Hand
- Landfill Capping
- Post Closure Rehabilitation Costs
- Right-of-Use Restoration

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

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.



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

Note 14 - FAIR VALUE MEASUREMENTS (Cont)

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 Authority 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.



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

Note 14 - FAIR VALUE MEASUREMENTS (Cont)

The following tables provide the fair values of the Authority's assets measured and recognised on a recurring basis after initial recognition, categorised within the fair value hierarchy.

| 2023 | Notes | Level 1 \$'000 | Level 2 \$'000 | Level 3 \$'000 | Total \$'000 |
|--|-------|-------------------|-------------------|-------------------|-----------------|
| Recurring fair value measurements | | | | | |
| Infrastructure, Property, Plant & Equipment | | | | | |
| - Land | 5 | - | 3,365 | - | 3,365 |
| - Buildings | 5 | - | 3,839 | - | 3,839 |
| - Stock on Hand | | 77 | - | - | 77 |
| - Landfill Capping Asset | 5 | - | - | 2,256 | 2,256 |
| - Post Closure Rehabilitation | 5 | - | - | 3,229 | 3,229 |
| - Right-of-Use Restoration | 5 | - | - | 1,515 | 1,515 |
| Total financial assets recognised at fair value | | 77 | 7,204 | 7,000 | 14,281 |

2022

Recurring fair value measurements

Infrastructure, Property, Plant & Equipment

| | | | | | |
|--|---|-----------|--------------|--------------|---------------|
| - Land | 5 | - | 1,776 | - | 1,776 |
| - Buildings | 5 | - | 3,285 | - | 3,285 |
| - Stock on Hand | | 50 | - | - | 50 |
| - Landfill Capping Asset | 5 | - | - | 2,022 | 2,022 |
| - Post Closure Rehabilitation | 5 | - | - | 2,776 | 2,776 |
| - Right-of-Use Restoration | 5 | - | - | 1,515 | 1,515 |
| Total financial assets recognised at fair value | | 50 | 5,061 | 6,313 | 11,424 |

(b) Disclosed fair value measurements

The following table provides 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 techniques used to measure the value of items disclosed in the financial statements. | 1 | Market | Based on expected sale price of goods based on existing contract prices. |
| There has been no change in the valuation technique(s) used to calculate the fair values disclosed in the financial statements. | 2 | Market Value | Observable sales of similar properties – both vacant land and land with improvements. |
| There has been no change in the techniques used to measure the value of items 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. |



Northern Adelaide Waste Management Authority

Financial Statements 2022-2023

Galpins

Accountants, Auditors
& Business Consultants



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NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2023

Statement by Auditor

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

Date: 22 September 2023

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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT

To the members of the Northern Adelaide Waste Management Authority (NAWMA)

Opinion

We have audited the accompanying financial report of NAWMA (the Authority), which comprises the statements of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by the Executive Officer and the Chairperson.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Authority as at 30 June 2023, and its financial performance and its cash flow for the year then ended in accordance with the Australia Accounting Standards, *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

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

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 risk 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, misrepresentation, 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 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 Authority'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
Partner

Date: 22 September 2023

Galpins

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& Business Consultants



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INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROLS

To the members of the Northern Adelaide Waste Management Authority (NAWMA)

Independent Assurance Report on the Internal Controls of NAWMA

Opinion

We have audited the compliance of NAWMA (the Authority) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the internal controls established by the Authority to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2022 to 30 June 2023 have been conducted properly and in accordance with the law.

In our opinion, the Authority has complied, in all material respects, with Section 125 of the *Local Government Act 1999* in relation to internal controls established by the Authority in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Authority have been conducted properly and in accordance with law for the period 1 July 2022 to 30 June 2023.

Basis for Opinion

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

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

Responsibility for Internal Controls

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 have been conducted properly and in accordance with law, based on our procedures.

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

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.

Limitations of controls

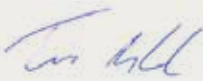
Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and operating effectively, the control objectives may not be achieved so that fraud, error, or non-compliance with laws and regulations may occur and not be detected.

An assurance engagement on controls is not designed to detect all instances of controls operating ineffectively as it is not performed continuously throughout the period and the tests performed are on a sample basis. Any projection of the outcome of the evaluation of controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

Limitation of use

This report has been prepared for the members of the 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
Partner

Date: 22 September 2023



NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2023**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Northern Adelaide Waste Management Authority for the year ended 30 June 2023, the Authority's Auditor, Galpins, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

Toby Terlet
Chief Executive Officer

Date: 14/09/2023

Mark Labaz
Chairman - Audit Committee

Date: 14/09/2023



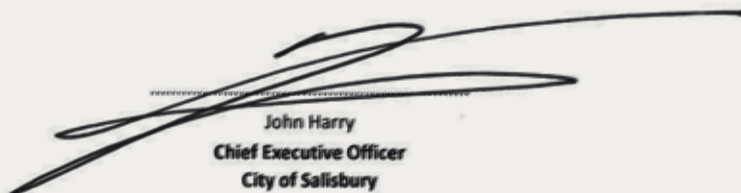
NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2023**

CONSTITUENT COUNCIL CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Northern Adelaide Waste Management Authority for the year ended 30 June 2023, the Authority's Auditor, Galpins, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



John Harry
Chief Executive Officer
City of Salisbury

Date: 25/09/2023.



NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2023**

CONSTITUENT COUNCIL CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Northern Adelaide Waste Management Authority for the year ended 30 June 2023, the Authority's Auditor, Galpins, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

.....
Sam Green
Chief Executive Officer
City of Playford

Date: 25th September 2023



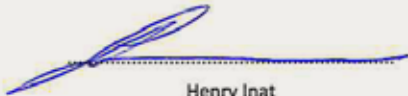
NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2023**

CONSTITUENT COUNCIL CERTIFICATION OF AUDITOR INDEPENDENCE

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



Henry Inat
Chief Executive Officer
Town of Gawler

Date: 27/9/2023

Resource Recovery Centres

148,797

CUSTOMERS

utilised the Edinburgh North
and Pooraka RRC's

21,982

TONNES

of material were diverted to
alternative fuels



18,081

MATTRESSES

were processed at the Edinburgh
North and Pooraka RRC's

6,422

TYRES

were processed at the Edinburgh
North and Pooraka RRC's



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