AGENDA

FOR GOVERNANCE AND COMPLIANCE COMMITTEE MEETING TO BE HELD ON

18 NOVEMBER 2024 AT THE CONCLUSION OF THE FINANCE AND CORPORATE SERVICES COMMITTEE

IN WITTBER & DR RUBY DAVY ROOMS, SALISBURY COMMUNITY HUB, 34 CHURCH STREET, SALISBURY

MEMBERS

Cr P Jensen (Chairman)
Mayor G Aldridge (ex officio)
Cr L Brug
Cr J Chewparsad
Cr K Grenfell
Cr D Hood (Deputy Chairman)
Cr S McKell

REQUIRED STAFF

Chief Executive Officer, Mr J Harry
Deputy Chief Executive Officer, Mr C Mansueto
General Manager City Infrastructure, Mr J Devine
General Manager Community Development, Mrs A Pokoney Cramey
General Manager City Development, Ms M English
Manager Governance, Mr R Deco

APOLOGIES

LEAVE OF ABSENCE

PRESENTATION OF MINUTES

Presentation of the Minutes of the Governance and Compliance Committee Meeting held on 21 October 2024.

REPORTS

Administration

3.0.1 Future Reports for the Governance and Compliance Committee 9

For Decision

3.1.1 Consideration of Adoption of Employee Behavioural Standards 11
3.1.2 Updates to Legislative Delegations 35
3.1.3 2025 Formal Meeting Schedule 47
3.1.4 Annual Report 2023-2024 57

QUESTIONS ON NOTICE

There are no Questions on Notice.

MOTIONS ON NOTICE

There are no Motions on Notice.

OTHER BUSINESS

(Questions Without Notice, Motions Without Notice, CEO Update)

ORDERS TO EXCLUDE THE PUBLIC

3.4.1 Appointment of Independent Member of the Audit and Risk Committee

Recommendation

Pursuant to section 83(5) of the *Local Government Act 1999* the Chief Executive Officer has indicated that, if the Governance and Compliance Committee so determines, this matter may be considered in confidence under Part 3 of the *Local Government Act 1999* on grounds that:

1. *Pursuant to Section 90(2) and (3)(a) of the Local Government Act 1999, the principle that the meeting should be conducted in a place open to the public has been outweighed in relation to this matter because:*

   - *it relates to information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead).*

2. *In weighing up the factors related to disclosure,*

   - *disclosure of this matter to the public would demonstrate accountability and transparency of the Council's operations*
   - *non disclosure would protect personal details.*

   On that basis the public's interest is best served by not disclosing the ***Appointment of Independent Member of the Audit and Risk Committee*** *item and discussion at this point in time.*

3. *Pursuant to Section 90(2) of the Local Government Act 1999 it is recommended the Governance and Compliance Committee orders that all members of the public, except staff of the City of Salisbury on duty in attendance, be excluded from attendance at the meeting for this Agenda Item.*

CLOSE

Confidential Item 3.4.1

MINUTES OF GOVERNANCE AND COMPLIANCE COMMITTEE MEETING HELD IN WITTBER & DR RUBY DAVY ROOMS, SALISBURY COMMUNITY HUB,

34 CHURCH STREET, SALISBURY ON

21 OCTOBER 2024

MEMBERS PRESENT

Cr P Jensen (Chairman)
Cr L Brug
Cr J Chewparsad
Cr K Grenfell
Cr D Hood (Deputy Chairman)
Cr S McKell

STAFF

Deputy Chief Executive Officer, Mr C Mansueto
General Manager City Development, Ms M English
Governance Administration Officer, Ms K Hernen
Manager Environmental Health & Community Compliance, Mr J Darzanos
Assessment Manager, Mr C Zafiropoulos

The meeting commenced at 6:32pm.

The Chairman welcomed the Elected Members, members of the public and staff to the meeting.

APOLOGIES

An apology has been received from Mayor G Aldridge who was attending the Urban Services Committee meeting being held concurrently.

LEAVE OF ABSENCE

Nil.

PRESENTATION OF MINUTES

Moved Cr K Grenfell
Seconded Cr J Chewparsad

The Minutes of the Governance and Compliance Committee Meeting held on 16 September 2024, be taken as read and confirmed.

CARRIED
Unanimously

REPORTS

Administration

3.0.1 Future Reports for the Governance and Compliance Committee

Moved Cr L Brug
Seconded Cr S McKell

That Council:

1. Notes the report.

CARRIED
Unanimously

For Decision

Pursuant to section 75 of the Local Government Act 1999, Cr L Brug declared a Material Conflict of interest on the basis of her husband being nominated for the Council Assessment Panel. Cr L Brug advised that she would manage the conflict by leaving the meeting.

Cr L Brug left the meeting at 6:34 pm.

3.1.1 Appointment of an Elected Member to the Council Assessment Panel

Moved Cr D Hood
Seconded Cr S McKell

That Council:

1. Appoints Cr B Brug as the Elected Member appointment to the Council Assessment Panel for the term 1 December 2024 to 30 November 2026.
2. Appoints Cr S Reardon as the Deputy Elected Member appointment to the Council Assessment Panel for the term 1 December 2024 to 30 November 2026 (Optional).

LOST

Moved Cr K Grenfell
Seconded Cr P Jensen

This item be deferred to the October Council meeting for decision.

CARRIED

Cr L Brug returned to the meeting at 6:46 pm.

For Information

3.2.1 Pitman Park

Moved Cr P Jensen
Seconded Cr D Hood

That Council:

1. Notes that the low number and type of nuisance incidents that have occurred at Pitman Park during the last six months does not necessitate the implementation of any bans on the consumption of alcohol at this time.

2. Recommends Council continue to monitor the area and any patterns or increase in reports of antisocial behaviour associated with the consumption of alcohol with a further report being presented to Council should the need arise.

CARRIED

QUESTION ON NOTICE

There were no Questions on Notice.

MOTIONS ON NOTICE

There were no Motions on Notice.

OTHER BUSINESS

There were no other Business Items.

The meeting closed at 6:56pm.

CHAIRMAN…….

DATE…….

ITEM 3.0.1

GOVERNANCE AND COMPLIANCE COMMITTEE

DATE 18 November 2024

HEADING Future Reports for the Governance and Compliance Committee

AUTHOR Monika Prasad, Governance Support Officer, CEO and Governance

CITY PLAN LINKS 4.2 We deliver quality outcomes that meet the needs of our community

SUMMARY This item details reports to be presented to the Governance and Compliance Committee as a result of a previous Council resolution. If reports have been deferred to a subsequent month, this will be indicated, along with a reason for the deferral.

RECOMMENDATION

That Council:

1. Notes the report.

ATTACHMENTS

There are no attachments to this report.

1. BACKGROUND

1.1 A list of resolutions requiring a future report to Council are presented to each committee for noting.

2. EXTERNAL CONSULTATION / COMMUNICATION

2.1 No external consultation was required in the development of this report.

3. REPORT

3.1 The following table outlines the reports to be presented to the Governance and Compliance Committee as a result of a Council resolution:

26/08/2024	**Dog and Cat Management (Cat Management) Amendment Bill 2024**	John Darzanos
3.1.2	4. Requests the Administration present a report on the potential merits of a Cat By-Law, should the deficiencies as identified in Council's submission relating to cat management and managing cat nuisances not be rectified through amendments to the Dog and Cat Management (Cat Management) Amendment Bill 2024.	
Due:	March 2025	

4. CONCLUSION / PROPOSAL

4.1 Future reports for the Governance and Compliance Committee have been reviewed and are presented for noting.

ITEM 3.1.1

GOVERNANCE AND COMPLIANCE COMMITTEE

DATE 18 November 2024

HEADING Consideration of Adoption of Employee Behavioural Standards

AUTHOR Kia Logan, Manager People & Performance, Business Excellence

CITY PLAN LINKS 4.3 The City of Salisbury is recognised as a great place to work

SUMMARY This report provides the Governance and Compliance Committee with information in relation to the requirements of section 120A of the *Local Government Act 1999* and is seeking a decision to maintain the existing Employee Code of Conduct which includes standards of behaviour for Council employees above the LGA Model Standard.

RECOMMENDATION

That Council:

1. Notes the information relating to new section 120A of the *Local Government Act 1999*, provided in this report (Item 3.1.1, Governance and Compliance Committee, 18 November 2024).
2. Does not adopt the Local Government Association (LGA) Employee Behavioural Standards at this time, noting that the existing City of Salisbury Employee Conduct Policy is already in place which includes standards of behaviour for Council employees exceeding the LGA Model Standard.

ATTACHMENTS

This document should be read in conjunction with the following attachments:

1. Employee Behavioural Standards, LGA Model Standard
2. City of Salisbury Employee Conduct Policy
3. Comparison of City of Salisbury and LGA Model Policy Documents

1. BACKGROUND

1.1 The new section 120A of the *Local Government Act 1999* (the Act) on Behavioural standards commenced operation on 17 November 2022. This section provides a discretionary power which allows Councils to adopt additional behavioural standards for Council employees, if the elected body wishes to do so.

1.2 This new section 120A did not intend that Councils would need to adopt policies and procedures that a CEO may deem necessary in the context of existing CEO responsibilities within the Act.

1.3 There was no intent that Councils would need to adopt policies and procedures that a Council CEO may deem necessary in the context of a CEO's responsibilities (including under sections 103, 104 or 107 of the Act) to manage Council employees in the workplace.

1.4 Councils must consider whether to adopt employee behavioural standards within six months of the conclusion of a periodic election.

1.5 A Local Government Association (LGA) guideline and model employee behavioural standard (Attachment 1) has been prepared to support Council's consideration of whether to adopt such a standard.

1.6 Before adopting employee behavioural standards under section 120A, Councils must consult with registered industrial organisations that represent the interests of Council employees.

1.7 At its meeting on 23 October 2023, Council resolved that it:

1. Notes the information relating to section 120A of the Local Government Act 1999, provided in this report (Item 3.1.4, Governance and Compliance Committee, 16 October 2023).

2. Requests the Administration to present a report for Council's consideration of the adoption of additional employee behavioural standards in 12 months' time.

3. Does not adopt additional behavioural standards at this time, having considered the requirements of section 120A of the Local Government Act 1999, noting that existing City of Salisbury Employee Conduct Policy is already in place that specify standards of behaviour for Council employees.

Resolution 0495/2023

1.8 Prior to the commencement of the Local Government reforms in November 2022, section 110 of the Act provided that the Governor, by regulation, could prescribe a code of conduct to be observed by the employees of all Councils.

1.9 Changes to the Act were made as part of Local Government reform. A key change of this reform was a new approach to behavioural management for both employees and Elected Members. The new section 120A of the Act provides discretionary power which allows Councils to adopt additional behavioural standards for Council employees, if the elected body chooses.

1.10 The key policy intent of the conduct management reforms to the Act was to separate conduct into behaviour, integrity and criminal matters covering Council employees to reflect similar changes made to conduct matters that apply to Council members. The intent was also to capture conduct matters that must be observed by all Council employees directly within the Act—these are 'integrity matters', such as conflict of interest and gifts and benefits.

1.11 Employee behavioural standards may specify standards of behaviour to be observed by employees of Councils.

1.12 An employee behavioural standard must not diminish a right or employment condition under an Act, award, industrial agreement or contract of employment.

2. EXTERNAL CONSULTATION / COMMUNICATION

2.1 Local Government Association, Office of Local Government

3. DISCUSSION

3.1 Whilst Council is not obligated to prepare and adopt employee behavioural standards, the obligation is for Council to consider whether employee behavioural standards will be adopted.

3.2 The Act directly empowers the Chief Executive Officer (CEO) in relation to human resource management matters and the management of Council employees within the workplace.

3.3 Council Administration currently has in place a comprehensive suite of policies that direct and mandate employee behaviour. There is an existing Employee Conduct Policy (Attachment 2) to ensure there are clear expectations in place regarding the conduct and behaviour of Council employees along with a Respectful Workplaces Procedure.

3.4 The City of Salisbury Employee Conduct Policy is based on the *Local Government (General) (Employee Code of Conduct) Variation Regulations 2018*.

3.5 It is not the policy intent of section 120A that the Council elected body would need to adopt policies that direct procedures to manage Council employees within the workplace. The policy intent and effect of section 120A of the Act is to enable Councils to adopt additional behavioural standards, if decided, to capture additional standards that should be observed by employees.

3.6 The Chief Executive Officer is responsible for legal obligations in relation to human resource management principles under section 107 of the Act ensuring, appointment, management, suspension and dismissal of employees on behalf of the Council.

3.7 Documents relating to employee behaviour and conduct that were introduced by the Chief Executive Officer remain in operation following the commencement of reforms in November 2022.

3.8 The City of Salisbury has a suite of existing Human Resource policies and procedures relating to employee behaviour and conduct that have been introduced by the Chief Executive Officer.

3.9 This report recommends that Council, as an elected body, does not establish a new Employee Behavioural Standard for the following reasons:

3.9.1 The Chief Executive Officer has responsibility for the day-to-day operations, implementing the strategic vision of Council and leading the employees as the head of the Administration.

3.9.2 The current City of Salisbury Employee Conduct Policy and supporting procedures set out required standards of behaviour for employees to comply in addition to their individual employment contacts during their employment.

3.9.3 A comparison of the LGA Model Employee Standards with the City of Salisbury Employee Conduct Policy, determined that the standards are closely aligned and that the City of Salisbury Employee Code of Conduct has additional requirements and expectations compared to the LGA model Employee Standards. A summary comparison is included as Attachment 3 of this report.

3.9.4 The *Fairwork Act 1994* (SA), *Work Health and Safety Act 2012* (SA) and Enterprise Agreements also provide further legislative framework identifying duties, responsibilities and standards of behaviour expected of employees.

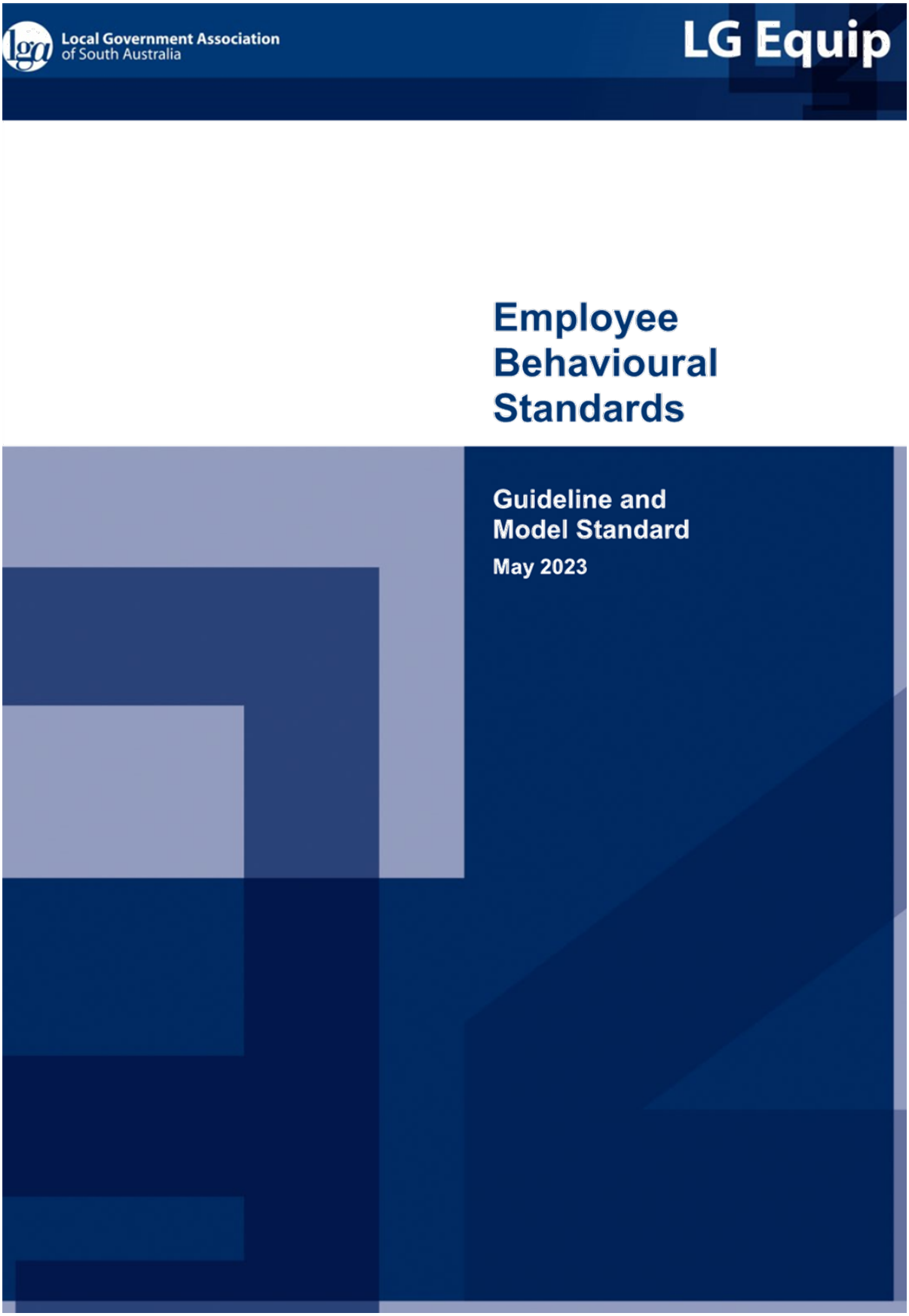
3.9.5 The implications of adopting the LGA behavioural standards model were considered and our current code of conduct policy and supporting process was viewed as a higher behavioural standing hence considering moving to the LGA model potentially would create a lessening of behavioural expectations.

3.9.6 Further should Council determine to move to the LGA model, extensive consultation will be required with staff and unions as required under existing Enterprise Agreements and Awards to adopt a new policy.

4. CONCLUSION

4.1 Council is asked to note that the City of Salisbury have a range of existing policies and procedures that define the expected standards of behaviour for Council employees, along with multiple employment instruments that detail expectations of employees within their employment conditions of work. These exceed the LGA Employee Behavioural Standards.

4.2 Based on the existing policies and procedures Council is asked to resolve that the new LGA Employee Behaviourial Standards are not adopted.


Local Government Association
of South Australia
LG Equip
Employee
Behavioural
Standards
Guideline and
Model Standard
May 2023


Local Government Association of South Australia
LG Equip
This model standard was developed to support the commencement of the conduct management reforms as part of the implementation of the Statutes Amendment (Local Government Review) Act 2021 and associated changes to the Local Government Act 1999.
This resource has been prepared by the Local Government Association of SA (LGA) to assist councils with implementation of legislative changes arising from Local Government Reforms for the guidance of and use by member councils.
© The LGA claims copyright ownership of the content of this document for member councils in South Australia only. Member councils of the LGA may download, display, print, reproduce and alter the material for use by member councils only. The LGA reserves the right to revoke such permission at any time should a council no longer be a member council. Apart from this permission and uses permitted under the Copyright Act 1968, all other rights are reserved. For further information regarding the use of LGA information/resources please contact the Governance Team on (08) 8224 2000 or governance@lga.sa.gov.au.

Model employee behavioural standards

A Model Employee Behavioural Standards is set out on the following pages. The document contains standards consistent with those set out in existing employee codes of conduct and is not dissimilar to the Behavioural Standards for Council Members. It is provided as a guide only and, where a council determines to adopt Employee Behavioural Standards, the document should be customised as appropriate, including making relevant changes to the substance of the document and applying council branding.

To clarify, the preparation of Model Employee Behavioural Standards by the LGA does not mean that the LGA recommends that a council make a choice to adopt employee behavioural standards. The Model is merely provided as a resource to support councils consideration of the section 120A requirement.

If a council determines to adopt employee behavioural standards, based on the LGA Model, the employee behavioural standards cease to be the LGA Model and become the Employee Behavioural Standards of the relevant council.

Where relevant, examples/drafting notes are included in the document to assist with customisation. These should be deleted prior to finalisation. Example text and drafting notes are formatted with a border, like this:

> ***DRAFTING NOTE:*** *Consider what additional detail should be included at this point in relation to the lodgement of a complaint.*

Where specific customisation of text is required within the Employee Behavioural Standards this has been highlighted in yellow, like this, for ease of identification.

Before adopting (or altering) employee behavioural standards, councils **must** consult with any registered industrial association that represents the interests of employees of councils.

Appendix 2 to this document provides a template council report, to support councils with meeting the obligation to consider adoption of employee behavioural standards.

Employee Behavioural Standards

These Employee Behavioural Standards have been adopted by [insert council name] in accordance with section 120A of the *Local Government Act 1999* (the Local Government Act).

These Employee Behavioural Standards form part of the conduct management framework for council employees under the Local Government Act. They set out minimum standards of behaviour that are expected of all council employees in the performance of their official duties. The Employee Behavioural Standards are mandatory rules, with which council employees must comply.

Adherence to the Employee Behavioural Standards is essential to upholding the principles of good governance in councils.

These Employee Behavioural Standards are in addition to, and do not derogate from, other standards of conduct and behaviour that are expected of council employees under the Local Government Act, or other legislative requirements. Conduct that constitutes, or is likely to constitute, a breach of the integrity provisions contained in the Local Government Act, maladministration, or which is criminal in nature, is dealt with through alternative mechanisms.

Part 1—Principles

Council employees must comply with these Employee Behavioural Standards in carrying out their functions as public officers. It is the personal responsibility of council employees to ensure that they are familiar with, and comply with, the Employee Behavioural Standards at all times.

Council employees have a responsibility to serve the best interests of the people within the community their Council represents and to discharge their duties conscientiously and to the best of their ability.

Council employees will act honestly in every aspect of their work and comply with all relevant legal obligations and resolutions of council.

Part 2—Behaviour standards

Employees of [insert council name] must:

1. General behaviour

1.1 Act honestly in the performance of official duties at all times.

1.2 Act with reasonable care and diligence in the performance of official duties.

1.3 Discharge duties in a professional manner.

1.4 Act in a way that generates community trust and confidence in council.

1.5 Act in a reasonable, just, respectful and non-discriminatory way when dealing with all people.

1.6 Ensure that personal interests, including financial interests, do not influence or interfere with the performance of their role.

2. *Responsibilities as an employee of council*

2.1 Comply with all applicable Council policies, codes, procedures, guidelines and resolutions.

2.2 Deal with information received in their capacity as a council employee in a responsible manner.

2.3 Take all reasonable steps to provide accurate information to the council and to the public at all times.

2.4 Take all reasonable steps to ensure that their decisions or actions are based on information which is factually correct and they have obtained and considered all relevant information.

2.5 Not make improper use of information, including confidential information, acquired by virtue of their position.

2.6 Ensure that relationships with external parties do not amount to interference by improper influence, affecting judgement, decisions and/or actions.

2.7 Comply with all lawful and reasonable directions given by a person with authority to give such directions.

2.8 Only make public comment in relation to their duties where specifically authorised to do so and restrict such comment to factual information and professional advice.

2.9 Use council resources effectively and prudently when undertaking council work.

2.10 Not use council resources, including the services of council staff, for private purposes, unless legally or properly authorised to do so in accordance with Council policy and payments are made where appropriate.

3. *Relationships within Council*

3.1 Not make any public criticism of a personal nature of fellow council employees or council members.

3.2 Take reasonable care that their acts or omissions do not adversely affect the health and safety of themselves or other persons, as required by the *Work Health and Safety Act 2012*.

3.3 Report any reasonable suspicion of a breach of these Employee Behavioural Standards to the chief executive officer or nominee.

Part 3—Procedures

4. *Complaints*

4.1 Complaints about an employee's behaviour that is alleged to have breached these behavioural standards are to be brought to the attention of the chief executive officer of the council, or nominee.

> ***DRAFTING NOTE:*** *Consider what additional information should be provided in relation to the lodgement of complaints. This could include reference to an existing policy or procedure that sets out how and where complaints may be lodged.*

4.2 Complaints about a chief executive officer's behaviour should be brought to the attention of the council's principal member (unless the complaint has been made by the principal member or involves the principal member, and in such case the complaint should be brought to the attention of the deputy principal member or other person appointed by the council).

> ***DRAFTING NOTE:*** *Noting the information relating to delegation and authorisation in the accompanying Guideline, clause 4.2 must have regard to and reflect the arrangements in place relating to behavioural standards for the CEO.*
>
> *Also consider what additional information should be provided in relation to the lodgement of complaints. This could include reference to an existing policy or procedure that sets out how and where complaints may be lodged.*

4.3 A complaint may be investigated and resolved according to the disciplinary processes of the council relating to employees.

> ***DRAFTING NOTE:*** *This item may be modified to include details of how complaints will be actioned. This could be addressed by way of reference to a Complaint Handling Procedure, or information on the council website (or available elsewhere) which explains the process.*

4.4 Nothing in these employee behavioural standards in any way derogates from the rights of an employee or duties of an employer under the *Fair Work Act 1994*, other legislation, an award, an industrial agreement or a contract of employment.


Local Government Association
of South Australia
LG Equip
148 Frome St
Adelaide SA 5000
GPO Box 2693
Adelaide SA 5001
T (08) 8224 2000
E lgasa@lga.sa.gov.au
lga.sa.gov.au

City of Salisbury Values: Respectful, Accountable, Collaborative, Helpful

Employee Conduct Policy

Approved by:	Executive
Responsible Division:	Business Excellence - People and Culture
First Issued/Approved:	6 April 2018
Last Reviewed:	6 April 2023
Next Review Date:	6 April 2028

1. Purpose

1.1 City of Salisbury employees must comply with the provisions of this Policy in carrying out their functions as public officers. It is the personal responsibility of employees to ensure that they are familiar with, and comply with, the standards in the Policy at all times. All employees will complete training and education to assist them meet their responsibilities under the Employee Conduct Policy.

1.2 This Policy does not exclude the operation of the *Fair Work Act 1994* (SA), the rights of employees and their Unions to pursue industrial claims, or any relevant Awards or Enterprise Agreements made under the *Fair Work Act 1994* (SA). This Policy does not affect the jurisdiction of the South Australian Employment Tribunal (SAET).

2. Scope

2.1 This Policy applies to all employees of the City of Salisbury.

3. Legislative Requirements and Corporate Policy Context

- Work Health and Safety Act 2012 (SA)
- Work Health and Safety Regulations 2012 (SA)
- Local Government Act 1999
- Independent Commission Against Corruption Act 2012
- Public Interest Disclosure Act 2018

- Criminal Law Consolidation Act 1935

4 Principles – Overarching Statement

4.1 City of Salisbury employees have a commitment to serve the best interests of the people within the community and to discharge their duties conscientiously and to the best of their ability.

4.2 Employees will act honestly in every aspect of their work and be open and transparent when making decisions or providing advice to the Council.

4.3 Employees will perform their official duties in such a manner as to ensure that public confidence and trust in the integrity and impartiality of the Council is strong.

4.4 Employees will respect the law, and the resolutions made by the elected member body of the Council.

4.5 The Chief Executive Officer will make reasonable endeavours to ensure that employees have current knowledge of both statutory requirements and best practices relevant to their position.

4.6 Employees will make reasonable endeavours to ensure that they have such current knowledge of both statutory requirements and best practices relevant to their position as is drawn to their attention by the City of Salisbury.

4.7 Employees will demonstrate the City of Salisbury ReACH values (Respectful, Accountable, Collaborative, Helpful) in line with our Vision to deliver exceptional community experiences, quality outcomes and create a great place to work.

5 Policy Statements

5.1 Conduct required of City of Salisbury employees

5.1.1 In line with the principles above, the following behaviour is considered essential to upholding the principles of good governance in the City of Salisbury.

5.1.2 Contravention of, or a failure to, comply with an integrity provision and/or behaviour standard within this policy can constitute a ground for disciplinary action against the employee, including dismissal, under the Procedures for Managing Unacceptable Performance.

5.1.3 Employees must also comply with all relevant statutory requirements within the *Local Government Act 1999*, the *Work Health and Safety Act (SA) 2012* and other Acts. A failure to comply with these statutes, as identified within this section, can also constitute a ground for disciplinary action against the employee, including dismissal, under the Procedures for Managing Unacceptable Performance.

5.1.4 The City of Salisbury acknowledges that Employees and contractors may be related to one another or may develop consensual intimate relationships with each other. Whilst respecting an Employee's right to privacy, the potential for conflict, or perceived conflict of interest between personal/family responsibilities and work responsibilities may arise. Whilst there is no requirement to disclose personal relationships; Employees must disclose to their manager or to People & Performance if the person declaring the potential conflict of interest reports to the person that the conflict may be related to.

Examples of potential conflict or perceived conflict of interest may include:

5.1.4.1 Nepotism in recruitment or favourable treatment to family members;

5.1.4.2 Relationships between managers and employees;

5.1.4.3 Competing business interests;

5.1.4.4 External employment;

5.1.4.5 Gifts and benefits (refer to the Gifts and Benefits Policy);

5.1.4.6 Related to clients.

Note: the examples above are not all inclusive.

5.2 **Employees will:**

5.2.1 Employee Integrity and Behaviour

5.2.1.1 Act honestly in the performance of official duties at all times, as required by Section 109(1) of the *Local Government Act 1999*.

5.2.1.2 Act with reasonable care, diligence and integrity in the performance of official duties, as required by Section 109(2) and (3) of the *Local Government Act 1999*.

5.2.1.3 Discharge duties in a professional manner.

5.2.1.4 Act in a way that generates community trust and confidence in the City of Salisbury.

5.2.1.5 Act in a reasonable, just, respectful and non-discriminatory way when dealing with all people.

5.2.1.6 Ensure that personal interests, including financial interests, do not influence or interfere with the performance of their role.

5.2.1.7 An employee of Council must comply with the integrity provisions of the *Local Government Act 1999*, relating to employees.

5.2.2 Responsibilities as a City of Salisbury Employee

5.2.2.1 Comply with all relevant policies, codes and resolutions of which they have been made aware, relevant to their particular role.

5.2.2.2 Deal with information received in their capacity as an employee in a responsible manner and only access corporate records on an "as needs basis" as required for the Employee's specific respective roles and responsibilities.

5.2.2.3 Endeavour to provide accurate information to the Council and to the public at all times.

5.2.2.4 Take all reasonable steps to ensure that the information upon which employees make decisions or actions are based is factually correct, and that all relevant information has been obtained and is considered.

5.2.2.5 Not release or divulge information that the City of Salisbury Council or Chief Executive Officer has ordered be kept confidential, or that the employee should reasonably know is information that is confidential, including information that is considered by the City of Salisbury or the Chief Executive Officer in confidence, or any confidentiality requirements under the *Ombudsman Act 1972* and the *Independent Commissioner Against Corruption Act 2012*.

5.2.2.6 Not make improper use of information, including confidential information, acquired by virtue of their position.

5.2.2.7 Ensure that relationships with external parties do not amount to interference by improper influence, affecting judgement, decisions and/or actions.

5.2.3 Relationships within the City of Salisbury

5.2.3.1 Not make any public criticism of a personal nature of fellow City of Salisbury employees or Council members.

5.2.3.2 Take reasonable care that acts or omissions do not adversely affect the health and safety of other persons, as required by the *Work Health and Safety Act (SA) 2012*.

5.2.3.3 Direct any allegations of breaches of the Code of Conduct for Council Members to the Chief Executive Officer or nominated delegate/s.

5.2.4 Use of City of Salisbury Resources

5.2.4.1 Employees using City of Salisbury resources must do so effectively and prudently when undertaking their work.

5.2.4.2 Employees must not use City of Salisbury resources, including the services of City of Salisbury employees, for private purposes, unless legally or properly authorised to do so, and payments are made where appropriate.

5.2.4.3 Employees must not use public funds or resources in a manner that is irregular or unauthorised.

5.3 Register of Interests

5.3.1 Pursuant to section 111 of the *Local Government Act 1999*, the Chief Executive Officer and those employees of a class as declared by Council must adhere to the statutory requirements to lodge a primary return and submit an ordinary return in accordance with Sections 113, 114 and 115 of the *Local Government Act 1999*

5.4 Chief Executive Officer

5.4.1 The Chief Executive Officer must act in accordance with the provisions specific to their position within the *Local Government Act 1999* at all times.

5.5 Complaints

5.5.1 Any person may make a complaint about a City of Salisbury employee under this Policy.

5.5.2 Complaints about an employee's behaviour that is alleged to have breached this Policy should be brought to the attention of the Chief Executive Officer, or a delegated person.

5.5.3 Complaints about the Chief Executive Officer's behaviour that is alleged to have breached the Policy should be brought to the attention of the Council's Principal Member.

5.5.4 A complaint may be investigated and resolved according to the City of Salisbury's Managing Unacceptable Performance Procedure.

5.5.5 In considering the lodgement of a complaint against an employee, Public Officers should be mindful of the obligations outlined in the Independent Commissioner Against Corruption Directions and Guidelines and Ombudsman Directions and Guidelines and the *Public Interest Disclosure Act 2018* and associated policy.

5.5.6 Nothing in this Policy in any way derogates from the rights of an employee or duties of an employer under the *Fair Work Act 1994* (SA),

other legislation, an award, an industrial agreement or contract of employment.

5.6 Criminal Matters

5.6.1 The matters within this section are matters for which a criminal penalty attaches. As separate legislation operates to cover such conduct, this part does not form part of the Employee Conduct Policy.

5.6.2 Allegations of conduct breaching these matters will be investigated in accordance with the legislation governing that conduct, and they are included within this document only in order to provide a complete overview of the standards of conduct and behaviour expected of employees.

5.7 Ombudsman and Office of Public Integrity

5.7.1 Alleged breaches relating to a reasonable suspicion of corruption should be reported to the Office for Public Integrity in the first instance. A reasonable suspicion of misconduct or maladministration can be reported to the Ombudsman.

5.8 Breaches of the *Local Government Act 1999*

5.7.1 Provision of false information

Where an employee submits a return under Chapter 7 Part 4 Subdivision 2 (Register of Interests) and knowingly provides false or misleading information on a material particular (whether by reason of information included in or omitted from the return) will be guilty of an offence (Section 117 of the *Local Government Act 1999*).

5.7.2 Restrictions on Disclosure

An employee must not disclose to any other person any information furnished pursuant to Chapter 7 Part 4 Subdivision 2 (Register of Interests), unless the disclosure is necessary for the purposes of the preparation or use of the Register by the Chief Executive Officer or is made at a meeting of the Council, a Council committee or a subsidiary of the Council (Section 119(1) of the *Local Government Act 1999*).

5.7.3 Conflict of Interest

The Chief Executive Officer who has an interest in a matter in relation to which they are required or authorised to act in the course of official duties must disclose the interest to the Council and must not, unless the Council otherwise determines during a Council meeting that is open to the public,

act in relation to the matter (Section 120(1) of the *Local Government Act 1999*).

An employee of the City of Salisbury (other than the Chief Executive Officer) who has an interest in a matter in relation to which they are required or authorised to act in the course of official duties must disclose the interest to the Chief Executive Officer and must not, unless the Chief Executive Officer otherwise determines, act in relation to the matter (Section 120(2) of the *Local Government Act 1999*).

If an employee is entitled to act in relation to a matter and the employee is providing advice or making recommendations to the City of Salisbury Council or Committee on the matter, the employee must also disclose the relevant interest to the City of Salisbury Council or Committee (Section 120(4) of the *Local Government Act 1999*).

5.7.4 Breaches of other Acts

Acting in their capacity as a Public Officer, a City of Salisbury employee shall not engage in conduct, whether within, or outside the state, that constitutes corruption in public administration as defined by Section 5 of the *Independent Commissioner Against Corruption Act 2012*, including:

An offence against Part 7 Division 4 (Offences Relating to Public Officers) of the *Criminal Law Consolidation Act 1935*, which includes the following offences:

- bribery or corruption of Public Officers;
- threats or reprisals against Public Officers;
- abuse of Public Office;
- demanding or requiring benefit on basis of Public Office; and
- offences relating to appointment to Public Office.

Any other offence, including an offence against Part 5 (Offences of dishonesty) of the *Criminal Law Consolidation Act 1935*, committed by a Public Officer while acting in their capacity as a Public Officer, or by a former Public Officer and related to their former capacity as a Public Officer, or by a person before becoming a Public Officer and related to their capacity as a Public Officer, or to an attempt to commit such an offence.

Any of the following in relation to an offence referred to in a preceding paragraph:

- aiding, abetting, counselling or procuring the commission of the offence;
- inducing, whether by threats or promises or otherwise, the commission of the offence;
- being in any way, directly or indirectly, knowingly concerned in, or party to, the commission of the offence; and
- conspiring with others to affect the commission of the offence.

6. Related Policies and Procedures

- Procedures for Managing Unacceptable Performance
- Fair Treatment Procedures
- Employee Gifts and Benefits Policy
- Public Interest Disclosure Policy
- Information Management Policy

7. Approval and Change History

Version	Approval Date	Approval By
3	6 April 2023	Executive

8. Availability

The Policy is available to be downloaded from the City of Salisbury intranet at:

Employee Conduct Policy

9. Review

This Policy will be reviewed within 6 months after Council periodic elections (s120A Local Government Act 1999).

10. Further Information

For further information on this Procedure, please contact the People & Performance Division.

Comparison of City of Salisbury and LGA Model Policy Statements

LGA Model Policy	City of Salisbury Policy
General behaviour standards	Conduct required of City of Salisbury employees
Responsibilities as an employee of Council	Employee Integrity and Behaviour
Relationships with Council	Responsibilities as a City of Salisbury Employee
Complaints	Relationships within the City of Salisbury
	Use of City of Salisbury Resources
	Register of Interests
	Chief Executive Officer
	Complaints
	Criminal Matters
	Breaches of the Local Government Act 1999
	Breaches of other Acts

ITEM	3.1.2
	GOVERNANCE AND COMPLIANCE COMMITTEE
DATE	18 November 2024
HEADING	Updates to Legislative Delegations
AUTHOR	Michelle Woods, Governance Officer, CEO and Governance
CITY PLAN LINKS	4.2 We deliver quality outcomes that meet the needs of our community
SUMMARY	To provide Council with the opportunity to consider new, amended and deleted delegations to ensure they align with changed legislative requirements. This report addresses updates since Council last considered delegations in April 2024.

RECOMMENDATION

That Council:

1. Delegates from the 25th of November 2024, in exercise of the power contained in Section 44 of the *Local Government Act 1999* the powers and functions of the Council as provided for in the Instrument of Delegation at Attachment 1 (Item 3.1.2; Governance and Compliance Committee; 18 November 2024) to the person occupying the position of Chief Executive Officer of the Council subject to the conditions specified in each Instrument of Delegation.
2. Notes that such powers and functions may be further delegated by the Chief Executive Officer in accordance with Section 101 of the *Local Government Act 1999* as the Chief Executive Officer sees fit, unless otherwise indicated herein or in the Schedule of Conditions contained in the proposed Instrument of Delegation at Attachment 1 (Item 3.1.2; Governance and Compliance Committee; 18 November 2024).

Instrument of Delegation under Planning Development and Infrastructure Act 2016

3. Delegates from 25 November 2024 in exercise of the power contained in Section 100 of the *Planning, Development and Infrastructure Act 2016* the powers and functions and statutory instruments, those powers and functions as provided for in the Instrument of Delegation at Attachment 3 of this report (Item 3.1.2; Governance and Compliance Committee; 18 November 2024) to the person occupying the position of Chief Executive Officer of the Council subject to the conditions specified in each Instrument of Delegation.
4. Notes that such powers and functions may be further delegated by the person occupying the position of Chief Executive Officer as they see fit, unless otherwise indicated herein or in each proposed Instrument of Delegation in accordance with Section 100(2)(c) of the *Planning, Development and Infrastructure Act 2016* at Attachment 3 (Item 3.1.2; Governance and Compliance Committee; 18 November 2024).

ATTACHMENTS

This document should be read in conjunction with the following attachments:

1. Disability Inclusion Regulations 2019: New Provision
2. Environment Protection Regulations 2023: Changed Provision
3. Instrument B - Instrument of Delegation under the Planning, Development and Infrastructure Act 2016, Regulations, Planning and Design Code and Practice Directions of Powers of a Council as a Relevant Authority: New and Deleted Provisions

1. BACKGROUND

1.1 The Council may delegate its statutory powers and functions pursuant to section 44 of the *Local Government Act 1999* and powers of delegation under other legislation.

1.2 Delegations are made to the Chief Executive Officer, who will, where appropriate sub delegate to officers to enable them to carry out the duties of their role.

1.3 Where there is a recommendation to delegate to the Chief Executive Officer (CEO), the Deputy Chief Executive Officer will also be listed for business continuity purposes.

1.4 The Local Government Association (LGA) provides periodic updates to the delegation templates as a result of legislative changes. This is provided to Council as required for consideration on an ongoing basis.

1.5 Council maintains a register of its delegations in accordance with the requirements of section 44 of the *Local Government Act 1999*. Changes in legislation may affect these delegations, which requires Council to review its relevant delegations on a periodic basis.

1.6 The key changes since the last update presented to Council in April 2024 are summarised below:

1.6.1 *Disability Inclusion Regulations 2019*

An additional provision has been inserted into these Regulations (refer Attachment 1).

1.6.2 *Environment Protection Regulations 2023*

Minor edits to the year of the Regulations and Regulation 82(2) have been made as a result of previous Regulations being repealed and new ones being made (refer Attachment 2).

1.6.3 *Instrument B – Instrument of Delegation under the Planning, Development and Infrastructure Act 2016, Regulations, Planning and Design Code and Practice Directions of Powers of a Council as a Relevant Authority*

Due to legislative amendments, two new provisions have been introduced and two deleted (refer Attachment 3).

1.7 The attached updates are displayed as:

1.7.1 CHANGED

1.7.2 NEW

1.7.3 DELETED

2. EXTERNAL CONSULTATION / COMMUNICATION

2.1 No external consultation was required in the preparation of this report.

3. DISCUSSION

3.1 The delegations being considered have been recommended and provided by the LGA and developed by Norman Waterhouse Lawyers.

3.2 The changes detailed in Attachments 1 – 3 are minor in nature.

3.3 *Disability Inclusion Regulations 2019*

3.3.1 A new provision has been inserted into these Regulations relating to Exemptions. This refers to the preparation of a report on the operation of a disability access and inclusion plan and is available to be delegated by Council (refer Attachment 1).

3.4 *Environment Protection Regulations 2023*

3.4.1 Previous Regulations dated 2009 have been repealed and new ones made.

3.4.2 As a result, minor edits have been made. These relate to the year of the Regulations and updated references in Regulation 82(2) - *Special provision for certain councils for waste fees* (refer Attachment 2).

3.4.3 It should be noted these updates do not require a resolution of Council.

3.5 *Instrument B – Instrument of Delegation under the Planning, Development and Infrastructure Act 2016, Regulations, Planning and Design Code and Practice Directions of Powers of a Council as a Relevant Authority*

3.5.1 The following new provisions have been included:

- Regulation 57(2)(b) – *Notice of Decision*
- Clause 15(1)(b) – *Circumstances in Which Outline Consent May be Granted*

3.5.2 The following provisions have been deleted:

- Section 120(1) and (3) – *Outline Consent*

4. CONCLUSION

4.1 Updates to legislative delegations are presented to Council for consideration.

City of Salisbury

NEW Provisions

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations	Capacity of Council
737114	Disability Inclusion Regulations 2019	regulation 12(2)(a)	Prepare a report on the operation of a disability access and inclusion plan	000174 Chief Executive Officer, 001044 Deputy Chief Executive Officer,		State authority

City of Salisbury

CHANGED Provisions

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations	Capacity of Council
498876	Environment Protection Regulations ~~2009~~2023	regulation ~~75~~82(2)	Elect by written notice to the Environment Protection Authority not to comply with ~~regulation~~regulations ~~71~~74 and ~~71(2)~~75 in respect of solid waste and to take the solid mass of waste to be as calculated in accordance with the formula in ~~regulations~~regulation ~~75~~82(2)(b)	Not Delegated		council

14 October 2024

City of Salisbury

NEW Provisions

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
752598	Planning, Development and Infrastructure (General) Regulations 2017	r57(2)(b)	24.Notice of Decision (Section 126(1)) 24.1The power pursuant to Regulation 57(2)(b) of the General Regulations to provide notice via the SA Planning Portal and to determine if necessary to give notice to the applicant in some other way determined to be appropriate by the delegate.	000174 Chief Executive Officer, 000795 Assessment Manager, 001044 Deputy Chief Executive Officer	
736962	State Planning Commission Practice Direction 18 Outline Consent	cl5(1)(b)	33. Circumstances in Which Outline Consent May be Granted 33.1The power pursuant to clause 5(1)(b) of the State Planning Commission Practice Direction 18 Outline Consent (PD18) to provide advice to an applicant that if the application were to be for planning consent, the council would request the Minister to give notice under Section 94(1)(g) of the PDI Act.	000174 Chief Executive Officer, 000795 Assessment Manager, 001044 Deputy Chief Executive Officer	

the Planning, Development and Infrastructure Act 2016, Regulations, Planning and Design Code and Practice Directions of Powers of a Council as

City of Salisbury

DELETED Provisions

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
499457	Instrument of Delegation under the Planning, Development and Infrastructure Act 2016, Regulations, Planning and Design Code and Practice Directions of Powers of a Council as a Relevant Authority (Instrument B);	s120(1)	6.Outline Consent 6.1The power pursuant to Section 120(1) of the PDI Act and subject to Section 120 of the PDI Act, to on application, grant a consent in the nature of an outline consent.	000795 Assessment Manager, 001046 General Manager City Development, 000174 Chief Executive Officer	
499458	Instrument of Delegation under the Planning, Development	s120(3)	6.Outline Consent 6.2The power pursuant to Section 120(3) of the PDI Act if an outline consent is granted and a subsequent application is made with respect to the same development (subject to any variations allowed by a	000795 Assessment Manager, 001046 General Manager City Development, 000174 Chief Executive Officer	

#	Delegation Source	Provision	Item Delegated	Delegate	Conditions & Limitations
	and Infrastructure Act 2016, Regulations, Planning and Design Code and Practice Directions of Powers of a Council as a Relevant Authority (Instrument B);		practice direction) to: 6.2.1grant any consent contemplated by the outline consent; and 6.2.2not impose a requirement that is inconsistent with the outline consent.		

ITEM	3.1.3
	GOVERNANCE AND COMPLIANCE COMMITTEE
DATE	18 November 2024
HEADING	2025 Formal Meeting Schedule
AUTHOR	Monika Prasad, Governance Support Officer, CEO and Governance
CITY PLAN LINKS	4.2 We deliver quality outcomes that meet the needs of our community
SUMMARY	This report seeks Council's adoption of the Formal Meeting Schedule for 2025.

RECOMMENDATION

That Council:

1. Adopts the Formal Meeting Schedule for 2025 as set out in Attachment 2 to this report (Item 3.1.3, Governance and Compliance Committee, 18 November 2024) subject to the Chief Executive Officer's determination to set or vary the scheduling of Committee and Sub Committee meetings as required and in context of business needs, in consultation with the respective Presiding Member.

ATTACHMENTS

This document should be read in conjunction with the following attachments:

1. Council Governance Structure
2. Proposed Formal Meeting Schedule 2025

1. BACKGROUND

1.1 Section 81(1) of the *Local Government Act 1999* specifies:

Subject to this section, ordinary meetings of a council will be held at times and places appointed by a resolution of the council.

1.2 This report addresses that requirement.

2. REPORT

2.1 The following was approved at the 28 November 2022 Council meeting:

2.1.1 *For ordinary Council meetings to take place at the Salisbury Community Hub, 34 Church Street Salisbury at 6.30pm every 4th Monday of the month, or following day if a public holiday, except the December meeting which will take place the 3rd Monday of the month.*

2.1.2 *Committee and Sub Committee meetings to take place at the Salisbury Community Hub, 34 Church Street Salisbury from 6.30pm, and subject to the Chief Executive Officer's advice to set or vary the scheduling of Committee and Sub Committee meetings as required and in context of business needs, as approved by the respective Chairman and the CEO.*

2.2 At the Council meeting held 19 December 2022, a meeting schedule based on the following structure was adopted (Attachment 1):

Strategic and Policy

Policy and Planning Committee, full membership of Council, meeting monthly.

- Intercultural Strategy and Partnerships Sub Committee, meeting bi-monthly or as required/determined by the Chairman.

Innovation and Business Development Committee, meeting monthly.

- Salisbury Living Sub Committee, meeting monthly or as required/determined by the Chairman.

Governance and Corporate Support

Finance and Corporate Services Committee, meeting monthly.

Governance and Compliance Committee, meeting monthly.

Delivery

Community Wellbeing and Sport Committee, meeting monthly.

Urban Services Committee, meeting monthly.

- Environmental Sustainability and Trees Sub Committee, meeting bi-monthly *(amendments made at Council meeting held 23 September 2024, 0739/2024).*
- Asset Management Sub Committee, meeting bi-monthly *(amendments made at Council meeting held 23 September 2024, 0739/2024).*

Statutory

CEO Review Committee, pursuant to s102A of the Act. The Committee meets quarterly or as required.

Audit and Risk Committee pursuant to s126 of the Act. The Committee meets quarterly or as per adopted work plan.

2.3 Traditionally, the following meeting cycle has taken place each month:

- Week one CEO Briefings and Workshops
- Week two Sub Committees
- Week three Committees
- Week four Council

2.4 Based on the adopted Council governance structure, the above meeting cycle is displayed for 2025 in Attachment 2.

2.5 If a scheduled meeting coincides with a public holiday, all meetings for that day will be rescheduled to the next business day.

2.6 To facilitate the formal adoption of the budget and declaration of rates for 2025/26 to occur at the June 2025 Council Meeting, the Finance and Corporate Services Committee meeting is proposed to be held a week earlier in June 2025.

2.7 Historically, meetings in December are held one week earlier and for the January meeting cycle, no (sub-)Committee meetings will be held, with any urgent items flowing straight to Council to accommodate the Christmas break.

2.8 The meeting schedule adopted by Council will be subject to the Chief Executive Officer's determination to set or vary the scheduling of Committee and Sub Committee meetings as required and in context of business needs, in consultation with the respective Presiding Member.

2.9 In accordance with the CEO Briefing/Workshop Session Procedure, a separate schedule is prepared for CEO Briefings and Workshops. This schedule is communicated to Elected Members separately and published on our website monthly, with any necessary amendments made as required.

3. CONCLUSION / PROPOSAL

3.1 Council is asked to consider the proposed meeting schedule for 2025, based on the Council adopted meeting structure outlined in this report.

Council Governance Structure

Council

Strategic & Policy

Policy & Planning

City Development

City Plan:
- Strategic Planning

Community Development:
- Social Planning Policy

Economic Development:
- Tourism
- Investment Attraction
- Advocacy

Recreation Planning & Development

Environmental Sustainability

Urban Development

Intercultural Strategy & Partnerships Sub Committee

Innovation & Business Development

Business Excellence

Business Initiatives:
- NAWMA
- Transforming waste
- Salisbury Water
- Building Services
- Cemetery

Business Development & Transformation

Community Experience & Quality Outcomes

COVID-19 Delivery

Salisbury Living Sub

Governance & Corporate Support

Finance & Corporate Service

Business Excellence

Finance

Financial Sustainability

Annual Plan & Budget

Rating Matters

Business Enabling
- IT
- Marketing/Media
- People/Culture

Management Reporting

Governance & Compliance

CEO & Governance

Legislative Compliance

Health, Animal Management & By-Laws

Federal, State & Local Government Relations

Corporate Governance

Operational Reviews

Delivery

Community Wellbeing & Sport

Community Development

Sporting & Community Club Development

Community Health and Wellbeing Services:
- Homelessness
- Community safety
- Intercultural diversity
- Social Development Programs

Libraries & Community Centres

programs & Activities

Youth Sponsorship Program

Minor Capital Works Grant Program

Sport & Community Grants

Burton and Para Hills Com-

Urban Services

City Infrastructure

Infrastructure Delivery

Traffic Engineering

Landscaping

Asset Maintenance

Property Management

Strategic Projects Delivery

Sustainability Programs:
- Waste/water/energy/ biodiversity

Capital Works Program

Environmental Sustainability and Trees Sub Committee

Asset Management Sub Committee

Council Assessment Panel

CEO Review Committee

Audit and Risk Committee

Meeting Frequency

Wk 1—Monthly

Wk 2—Monthly

Wk 2—Bi-monthly

Wk 2—Quarterly

Wk 3—Monthly

CEO Briefing Session/Workshops

Operating as per Section 90A *Local Government Act 1999*

CEO Working Groups

Project Control Groups
Community Centres Advisory Groups
Advisory Groups with external industry experts or community representatives.

Can inform Administration reports to Council for decision.

2025 Formal Meeting Schedule

Month	Date	Time	Meetings
JANUARY	Tues 28th (Mon 27 P/H)	6:30pm	Council *No CEO Briefing/Sub C or Cttes* *Items directly to Council via GB reports*
	Wed 29th	6.30pm	Council Assessment Panel (CAP)
FEBRUARY	Mon 3rd	6:30pm	CEO Briefing/Workshop
	Tues 4th		Workshops if required
	Mon 10th	Consecutive from 6:30pm	Environmental Sustainability & Trees Sub Cmte Salisbury Living Sub Cmte Intercultural Strategy & Partnerships Sub Cmte
	Tues 11th	6:30pm	Audit & Risk Committee
	Mon 17th	6:30pm	Policy & Planning Committee
		At concl of P&P	Finance & Corporate Services Cmte
		Concurrent @ concl of F&CS	Governance & Compliance Committee Urban Services Cmte
	Tues 18th	Consecutive from 6:30pm	Community Wellbeing & Sport Cmte Innovation & Business Dvt Committee
	Mon 24th	6:30pm	Council
	Tues 25th		Council Assessment Panel (CAP)
MARCH (5 Week Month)	Mon 3rd	6:30pm	CEO Briefing/Workshop
	Tues 4th		No meetings to be booked this evening
	Tues 11th (Mon 10th P/H)	Consecutive from 6:30pm	Asset Management Sub Cmte Salisbury Living Sub Cmte
			CEO Review Committee
	Mon 17th	6:30pm	Policy & Planning Committee
		At concl of P&P	Finance & Corporate Services Cmte
		Concurrent @ concl of F&CS	Governance & Compliance Committee Urban Services Cmte
	Tues 18th	Consecutive from 6:30pm	Community Wellbeing & Sport Cmte Innovation & Business Dvt Committee
	Mon 24th	6:30pm	Council
	Tues 25th		Council Assessment Panel (CAP)

City of Salisbury

2025 Formal Meeting Schedule

Month	Date	Time	Meetings
APRIL	Mon 7th	6:30pm	CEO Briefing/Workshop
	Tues 8th		Workshops if required
	Mon 14th	Consecutive from 6:30pm	Environmental Sustainability & Trees Sub Cmte Salisbury Living Sub Cmte Intercultural Strategy & Partnerships Sub Cmte
	Tues 15th		No meetings scheduled
	Tues 22nd (Mon 21st P/H)	6:30pm	Policy & Planning Committee
		At concl of P&P	Finance & Corporate Services Cmte
		Concurrent @ concl of F&CS	Governance & Compliance Committee Urban Services Cmte
	Wed 23rd	Consecutive from 6:30pm	Community Wellbeing & Sport Cmte Innovation & Business Dvt Committee
	Mon 28th	6:30pm	Council
	Tues 29th		Council Assessment Panel (CAP)
MAY	Mon 5th	6:30pm	CEO Briefing/Workshop
	Tues 6th		Workshops if required
	Mon 12th	Consecutive from 6:30pm	Asset Management Sub Cmte Salisbury Living Sub Cmte
	Tues 13th	6:30pm	Audit and Risk Committee
	Mon 19th	6:30pm	Policy & Planning Committee
		At concl of P&P	Finance & Corporate Services Cmte
		Concurrent @ concl of F&CS	Governance & Compliance Committee Urban Services Cmte
	Tues 20th	Consecutive from 6:30pm	Inovation and Business Development Cmte Community Wellbeing & Sport Committee
	Mon 26th	6:30pm	Council
	Tues 27th		Council Assessment Panel (CAP)
JUNE (5 Week Month)	Mon 2nd	6:30pm	CEO Briefing/Workshop
	Tues 3rd		Workshops if required
	Tues 10th (Mon 9th P/H)	Consecutive from 6:30pm	Finance & Corporate Services Cmte * Environmental Sustainability & Trees Sub Cmte Salisbury Living Sub Cmte Intercultural Strategy & Partnerships Sub Cmte
	Wed 11th	6:30pm	CEO Review Committee
	Mon 16th	6:30pm	Policy & Planning Committee
		Concurrent @ concl of P&P	Governance & Compliance Committee Urban Services Cmte
	Tues 17th	Consecutive from 6:30pm	Innovation & Business Dvt Committee Community Wellbeing & Sport Cmte
	Mon 23rd	6:30pm	Council
	Tues 24th		Council Assessment Panel (CAP)

*Moved forward to facilitate formal adoption of budget.

City of Salisbury

2025 Formal Meeting Schedule

Month	Date	Time	Meetings
JULY	Mon 7th	6:30pm	CEO Briefing/Workshop
	Tues 8th		Workshops if required
	Mon 14th	Consecutive from 6:30pm	Asset Management Sub Cmte Salisbury Living Sub Cmte
	Tues 15th	6:30pm	No meetings scheduled
	Mon 21st	6:30pm	Policy & Planning Committee
		At concl of P&P	Finance & Corporate Services Cmte
		Concurrent @ concl of F&CS	Governance & Compliance Committee Urban Services Cmte
	Tues 22nd	Consecutive from 6:30pm	Innovation & Business Dvt Committee Community Wellbeing & Sport Cmte
	Mon 28th	6:30pm	Council
	Tues 29th		Council Assessment Panel (CAP)
AUGUST	Mon 4th	6:30pm	CEO Briefing/Workshop
	Tues 5th		Workshops if required
	Mon 11th	Consecutive from 6:30pm	Environmental Sustainability & Trees Sub Cmte Salisbury Living Sub Cmte Intercultural Strategy & Partnerships Sub Cmte
	Tues 12th		Audit and Risk Committee
	Mon 18th	6:30pm	Policy & Planning Committee
		At concl of P&P	Finance & Corporate Services Cmte
		Concurrent @ concl of F&CS	Governance & Compliance Committee Urban Services Cmte
	Tues 19th	Consecutive from 6:30pm	Innovation & Business Dvt Committee Community Wellbeing & Sport Cmte
	Mon 25th	6:30pm	Council
	Mon 26th		Council Assessment Panel (CAP)
SEPTEMBER (5 wk mth)	Mon 1st	6:30pm	CEO Briefing/Workshop
	Tues 2nd		Workshops if required
	Mon 8th	Consecutive from 6:30pm	Asset Management Sub Cmte Salisbury Living Sub Cmte
	Tues 9th	6:30pm	CEO Review Committee
	Mon 15th	6:30pm	Policy & Planning Committee
		At concl of P&P	Finance & Corporate Services Cmte
		Concurrent @ concl of F&CS	Governance & Compliance Committee Urban Services Cmte
	Tues 16th	Consecutive from 6:30pm	Innovation & Business Dvt Committee Community Wellbeing & Sport Cmte
	Mon 22nd	6:30pm	Council
	Tues 23rd		Council Assessment Panel (CAP)

City of Salisbury

2025 Formal Meeting Schedule

Month	Date	Time	Meetings
OCTOBER	Tues 7th (Mon 6th P/H)	6:30pm	CEO Briefing/Workshop
	Wed 8th		Audit and Risk Committee
	Mon 13th	Consecutive from 6:30pm	Environmental Sustainability & Trees Sub Cmte Salisbury Living Sub Cmte Intercultural Strategy & Partnerships Sub Cmte
	Tues 14th	6:30pm	No meetings scheduled
	Mon 20th	6:30pm	Policy & Planning Committee
		At concl of P&P	Finance & Corporate Services Cmte
		Concurrent @ concl of F&CS	Governance & Compliance Committee Urban Services Cmte
	Tues 21st	Consecutive from 6:30pm	Innovation & Business Dvt Committee Community Wellbeing & Sport Cmte
	Mon 27th	6:30pm	Council
	Tues 28th		Council Assessment Panel (CAP)
NOVEMBER	Mon 3rd	6:30pm	CEO Briefing/Workshop
	Tues 4th		Workshops if required
	Mon 10th	Consecutive from 6:30pm	Asset Management Sub Cmte Salisbury Living Sub Cmte
	Tues 11th	6:30pm	Audit & Risk Committee
	Mon 17th	6:30pm	Policy & Planning Committee
		At concl of P&P	Finance & Corporate Services Cmte
		Concurrent @ concl of F&CS	Governance & Compliance Committee Urban Services Cmte
	Tues 18th	Consecutive from 6:30pm	Innovation & Business Dvt Committee Community Wellbeing & Sport Cmte
	Mon 24th	6:30pm	Council
	Tue 25th		Council Assessment Panel (CAP)
DECEMBER (5 wk mth)	Mon 1st	Consecutive from 6:30pm	Environmental Sustainability & Trees Sub Cmte Salisbury Living Sub Cmte Intercultural Strategy & Partnerships Sub Cmte
	Tues 2nd	6:30pm	CEO Review Committee
	Mon 8th	6:30pm	Policy & Planning Committee
		At concl of P&P	Finance & Corporate Services Cmte
		Concurrent @ concl of F&CS	Governance & Compliance Committee Urban Services Cmte
	Tues 9th	Consecutive from 6:30pm	Innovation & Business Dvt Committee Community Wellbeing & Sport Cmte
	Mon 15th	6:30pm	Council
	Tues 16th		Council Assessment Panel (CAP)

City of Salisbury

ITEM	3.1.4
	GOVERNANCE AND COMPLIANCE COMMITTEE
DATE	18 November 2024
HEADING	Annual Report 2023-2024
AUTHOR	Chelsea Kroepsch, Manager Community Experience, Business Excellence
CITY PLAN LINKS	4.2 We deliver quality outcomes that meet the needs of our community 4.5 We engage meaningfully and our community is aware of Council initiatives

SUMMARY

RECOMMENDATION

That Council:

1. Approves the draft Annual Report 2023/2024 as contained in Attachment 1 of this report (Item 3.1.4, Governance and Compliance Committee, 18 November 2024), subject to any changes requested.

ATTACHMENTS

This document should be read in conjunction with the following attachment:

1. Draft Annual Report 2023/2024

1. BACKGROUND

1.1 *The Local Government Act 1999* requires Councils to produce an annual report which must include information prescribed by legislation and outlines the Council's performance in implementing its strategic management plans during the relevant financial year, and the Council's projections and targets under its plans for the next financial year.

1.2 The City of Salisbury's draft 2023/2024 Annual Report meets this requirement by including all legislative information as well as the performance and achievements of Council under the four key directions outlined in the City Plan 2035.

1.3 In accordance with section 132 of the *Local Government Act 1999* and in support of sustainable practices, the final version of the Annual Report will be available on the Council website for download or print. A digital copy will also be distributed to relevant authorities as required, as well as to all Elected Members.

2. CONSULTATION / COMMUNICATION

2.1 Internal

2.1.1 General Managers, Divisional Managers and Governance.

3. DISCUSSION

3.1 Attached for noting is the draft 2023/2024 Annual Report.

3.2 The Annual Report has been collated with information supplied by Divisions from across the organisation.

3.3 Elected Member and Committee Members' feedback is welcomed to inform further refinements before finalisation.

3.4 Pursuant to section 131 of the *Local Government Act 1999* (the Act), a Council must, on or before 30 November in each year, prepare and adopt an annual report relating to the operations of the Council for the financial year ending on the preceding 30 June.

3.5 The annual report must include the material, and include specific reports on the matters, specified in Schedule 4 of the Act, as amended from time to time by regulation.

3.6 The Annual Report must be prepared and adopted by Council on or before 30 November 2024 and be published on the City of Salisbury website and submitted to the Local Government Grants Commission (the prescribed body) by 31 December 2024.

4. FINANCIAL OVERVIEW

4.1 Nil.

5. CONCLUSION

5.1 It is recommended that Council approve the draft 2023/2024 Annual Report.



Salisbury Aquatic Centre

Annual Report

2023/2024

City of Salisbury

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.



Salisbury City Centre Clock Tower Artwork by Paul Herzich

Australia Day 2024 at Carisbrooke Park

Table of Contents

Acknowledgement of Country	3
Foreword	5
City Plan 2035	6
City Plan structure	7
Our vision	8
Long Term Financial Plan and Annual Business Plan	10
Annual Plan for 2024-25	15
Elected Members	16
Council	18
Community Champions	74
A welcoming and liveable city	84
A sustainable city	90
A growing city that creates new opportunities	94
Innovations and Business Development	98
City Dashboard and Corporate Indicators	103
City of Salisbury Financial Statements	TBA
Subsidiary Report 2023-24 NAWMA Annual Report	TBA

Foreword

This year has been remarkable for the City of Salisbury, as we proudly unveil the key achievements captured in our 2023/24 Annual Report. Our community has witnessed significant milestones, including the opening of the Salisbury Aquatic Centre and the exciting plans for the Salisbury City Centre redevelopment.

In our ongoing commitment to enhancing liveability, we focused on ensuring all residents feel safe, welcome, and connected. This year, we celebrated the completion of the Burton Community Hub and upgraded numerous playgrounds and sporting facilities. Initiatives, such as the Community Safety Strategy and the Ability Inclusion Strategic Plan, have strengthened our focus on safety and inclusivity, fostering partnerships with SA Police and local social services to ensure every community member feels valued and included.

Significant improvements have also been made along Church and John Streets, paving the way for the exciting Salisbury City Centre redevelopment. This $200 million project, will bring six new developments to the heart of Salisbury, including residential housing options, car parking, retirement living, hotel accommodation, and mixed-use retail and commercial spaces; allowing the local community and visitors to live, work, and be entertained in the heart of the city.

Economic development remains a cornerstone of our mission. Through Salisbury Living, we have rolled out award-winning residential projects prioritising quality and affordability, ensuring our city continues growing and thriving.

Sustainability is at the forefront of our efforts, with initiatives this year focused on transitioning to energy-efficient street lighting, enhancing the environmental performance of Council buildings, and promoting effective recycling practices in collaboration with the Northern Adelaide Waste Management Authority.

We are acutely aware of the challenges posed by climate change, and our work with Green Adelaide is making a difference. By providing educational programs, we aim to empower the community to engage with and protect our local environment.

Council's Polaris Business Development Centre continues to serve as a vital resource for local businesses, offering workshops and mentoring sessions to support home-grown talent. Our collaborations with state government entities further boost economic opportunities, particularly in Technology Park and Edinburgh Parks.

We invite you to delve into this report and discover how we are actively shaping a vibrant future for our community. Exciting times lie ahead in the City of Salisbury, and we remain dedicated to serving and delivering exceptional outcomes for our community in the coming year.

Gillian Aldridge OAM

Mayor
June 2024



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 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.

A welcoming and liveable City

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.

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.

A growing City that creates new opportunities

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.

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.

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.

Immediately noticeable impact

Strategic projects
significant stand-alone projects to be delivered by Council within the next four years

Operational focus
services that community feedback has highlighted must be Council priorities through feedback from our community

Medium to longer term impact

Future planning
strategies and plans Council will develop or review that are important for delivering our City Vision

Advocacy priorities
priority projects for which investment will be sought from other organisations

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.

This page is intentionally left blank.

Long Term Financial Plan and Annual Business Plan for 2024-25

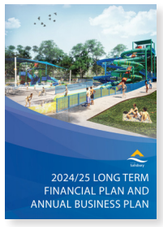
Looking ahead to 2024/25

In the new Financial Year 2024/25, Council continues to invest in expanding the level of services provided across space, amenity, connection, safety, and social spheres. This includes new infrastructure such as the Salisbury Aquatic Centre, additional public conveniences, recreation and sporting facilities, extension of the verge mowing program, a transport program and increased footpath maintenance.

Important initiatives in the 2024/25 Long Term Financial Plan and Annual Business Plan that will be delivered during the 2024/25 Financial Year include:

Community Experience Strategy

At the core of the City of Salisbury's success is our dedication to fostering an exceptional community experience. That's why we're developing the City of Salisbury Community Experience Strategy. It's Council's commitment to continuously improve, and ensure that every resident feels valued and supported when interacting with us.



City amenity

In 2024/25, the Salisbury Aquatic Centre comes to life. Opening mid-2024, this state-of-the-art facility is designed to be an all-in-one health and wellbeing centre, and like the old pool that served generations of families, it promises years of fun for the community.

Parks, playgrounds and recreation

Recreation is a major part of City of Salisbury life. Council continues to enhance parks, playgrounds, and recreation services through projects like the Lake Windemere amenities improvement, which includes sealing the walkway around the lake and the installation of exercise equipment, barbecue facilities, toilet facilities, and a dog park. Other enhancements include the installation of new Pump Tracks in four locations across the City over two years, and creating a new dog park at Walkley Heights on RM Williams Drive. Sports facilities also feature in the plans, with investment at Salisbury North Oval, Lindblom Park, Pooraka, and Ingle Farm Recreation Centre.

Long Term Financial Plan and Annual Business Plan for 2024-25

Community safety

Council will enhance community safety with lifesaving equipment through its Automated External Defibrillators Program, renewing, maintaining and installing new defibrillators at Council facilities across the City and at key sites within the City public realm.

Traffic improvements

Council's Major Traffic Improvements Program will address identified, specific major traffic network deficiencies, which in 2024/25 include upgrades for the Church Street/Wiltshire Street roundabout, the Gawler Street/James Street roundabout, and the completion of the Pratt Avenue Bridge in Pooraka. Council continues to provide increased funding to the School Zones and Pedestrian Crossings Service Continuity Program to specifically address the increase in student numbers with year 7's having moved from primary school to high school.

Long Term Financial Plan and Annual Business Plan for 2024-25

Features of the 2024/25 Budget

Council's 2024/25 focus is the continuing development of community assets that uphold a City that is a progressive, sustainable and connected community. Community amenity improvements include new amenities to be built at Hausler Reserve in Paralowie and at Lake Windemere, and the Ingle Farm Recreation Centre will receive a $1.5 million upgrade. Building on existing Sports and Recreation facilities, key projects proposed for delivery in 2024/25 are the upgrade of the St Kilda Playground, and construction of the Lindblom Park Change Facility in Pooraka. Increased Streetscapes Planting aims to beautify and green the City. Road safety and traffic management priorities take in the completion of the new Pratt Ave Bridge in Pooraka, upgrade of key roundabouts, new and upgraded school zones and pedestrian crossings, and improvements to the St Kilda Car Park and RV Trailer Park.

Some of the key identified projects for the 2024/25 plan are as follows:

- New changerooms and amenities, Hausler Reserve, Paralowie $1.4 million
- Playgrounds service continuity across various locations $1.1 million
- Ingle Farm Recreation Centre $1.5 million
- St Kilda Playground $1.1 million
- Growth of the Bicycle Network and increasing the City wide trails network $1 million
- Football/cricket changeroom facilities and sports lighting at Lindblom Park, Pooraka $3.7 million
- Additional amenities at Lake Windemere, Salisbury North $750,000
- Automated external defibrillators across the City $160,000
- Public toilet facilities at Salisbury North Oval $300,000
- Pump tracks at four locations across Council $700,000
- Dog park at RM Williams Drive, Walkley heights $500,000
- St Kilda Breakwater ongoing maintenance $412,000
- Irrigation renewal across various locations $2.3 million
- Localised flood risk and flood mitigation works at Canterbury Drive Reserve $200,000

Long Term Financial Plan and Annual Business Plan for 2024-25

- Streetscapes planting across the City $1 million
- Road reseal renewal across various locations $10.3 million
- Pratt Avenue bridge, Pooraka $2 million
- Upgrade of the Church/Wiltshire Street and Gawler/James Street roundabouts $600,000
- New or upgraded school zones and pedestrian crossing facilities across various locations $800,000
- Upgrade of St Kilda boat ramp, car park, and the RV trailer park $100,000
- Brahma Lodge Oval, sports lighting renewal $550,000
- Renewal of acrylic tennis courts and sports lighting at Unity Park, Pooraka $1.1 million
- Burton Oval, sports lighting renewal - $550,000
- Happy Homes entry upgrade $1.2 million
- Happy Homes playground $1 million

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 2023/24 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% 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 2024/25, Council has adopted an average residential rate increase of 6.2%, and an average commercial and industrial increase of 6.2%. 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.

Long Term Financial Plan and Annual Business Plan for 2024-25

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 2024/25 has increased from $1,156 in 2023/24 to $1,228 in 2024/25 reflecting a 6.2% increase over the 2023/24 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% 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 email dew.greenadelaide@sa.gov.au.

Annual Plan for 2024-25

Operating budget by key direction	2024/25 EXP $000s	INC $000s	NET $000s
A welcoming and liveable City			
Community Development	3,447	-	3,447
Library Services	9,248	665	8,583
Community Centres	3,375	212	3,164
Recreation Services	2,635	219	2,417
Community Sport and Club Facilities	4,947	-	4,947
Community Health and Wellbeing	7,867	4,000	3,867
Cemetery	850	824	27
Food and Health Regulation	1,633	314	1,319
Community Compliance Services	1,207	388	819
Dog and Cat Management	2,242	1,288	955
Crime Prevention and Repair	319	-	319
Street Lighting	3,255	-	3,255
Total A welcoming and liveable City	**41,026**	**7,909**	**33,117**
A sustainable City			
City Infrastructure	4,035	569	3,466
Water Management	12,645	2,733	9,912
Waste Management	20,808	290	20,518
Parks and Landscapes	36,295	133	36,162
Total A sustainable City	**73,783**	**3,725**	**70,058**

Operating budget by key direction	2024/25 EXP $000s	INC $000s	NET $000s
A growing City that creates new opportunities			
Economic Development	1,794	172	1,623
Development Services	5,856	2,012	3,843
Urban Planning and Development	1,904	876	1,028
Roads	16,845	3,770	13,075
Footpaths	4,521	-	4,521
Total A growing City that creates new opportunities	**30,919**	**6,830**	**24,089**
Innovation and Business Development			
Innovation and Business Development	2,361	742	1,619
Council	3,269	2	3,267
Sundry	4,019	9,647	(5,628)
Total Innovation and Business Development	**9,649**	**10,391**	**(742)**
Rates Revenue	-	130,416	(130,416)
Total Operating Surplus / (Deficit)	**155,377**	**159,271**	**3,893**

Elected Members

The Elected Members for the 2022-2026 term form the Council body during this period.

These members are the decision-making body of the City of Salisbury, and also part of the City of Salisbury community.

Supported by the Council administration staff, they are privileged to make decisions on your behalf, to make our City a better place for all.

Mayor



Gillian Aldridge OAM

East Ward



Cr Johnny Chewparsad



Cr Moni Mazzeo

West Ward



Cr Beau Brug JP



Cr Sharon McKell

North Ward



Cr David Hood JP

Vacant

Central Ward



Cr Chad Buchanan JP (Deputy Mayor)

Vacant

Hills Ward



Cr Peter Jensen JP



Cr Shiralee Reardon JP

South Ward



Cr Lauren Brug



Cr Alan Graham

Para Ward



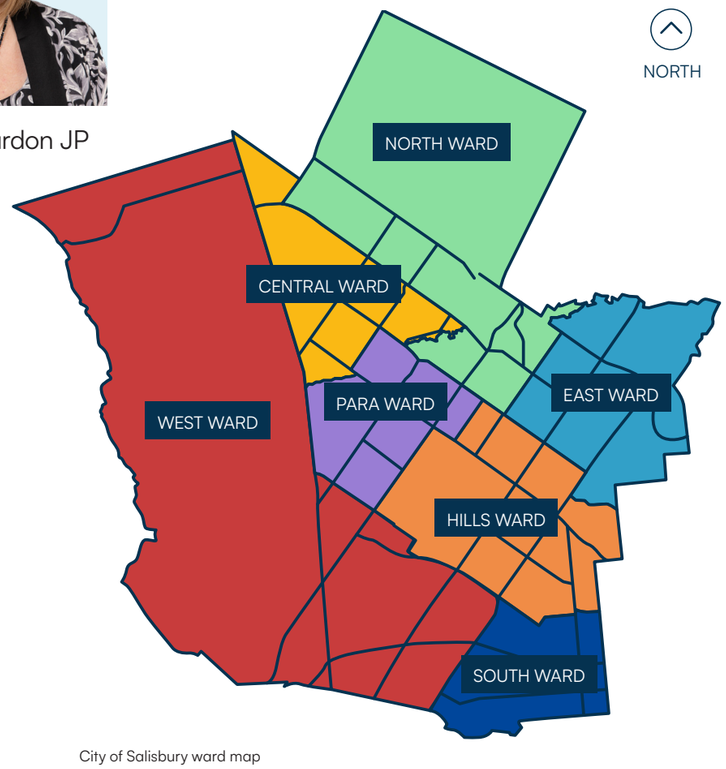
Cr Kylie Grenfell



Cr Sarah Ouk JP

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.

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.



City of Salisbury ward map

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 City of Salisbury commenced a Representation Review in accordance with Section 12(3) of the Local Government Act 1999 in April 2024. This review will assess whether any changes to the Council's composition and/or ward structure would benefit our community.

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

Council

The representation quota for the City of Salisbury, that is the number of electors represented by each Councillor, is shown in the table below. The City of Salisbury has approximately 98,637 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[1]. The representation quota has been determined by dividing the total number of electors for each council by the number of Elected Members.

Council	Elected Member[2]	Electors	Representation Quota[3]
Salisbury	15	98,637	6,575
Playford	16	72,103	4,506
West Torrens	15	43,198	2,879
Charles Sturt	17	90,687	5,334
Port Adelaide/ Enfield	18	90,246	5,013
Marion	13	68,346	5,257
Onkaparinga	13	133,861	10,297
Tea Tree Gully	13	74,774	5,751

1 Data source: Electoral Commission SA 2024 (available from the LGA SA)

2 Including the Mayor

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

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.

Allowances are calculated based on the current Remuneration Tribunal Determination No. 2 of 2022 which is $25,838, however full allowances are listed as follows:

Mayor, Gillian Aldridge OAM	**$103,325.00 per annum**
Deputy Mayor, Cr Chad Buchanan	$32,297.50 per annum
Chair of Standing Committee	An additional allowance of $6,459.50 per annum is paid to Elected Members who Chair the Standing Committee.
- Cr Chad Buchanan	Nil *(not cumulated as this is already provided for holding the 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 Shiralee Reardon	$32,297.50 per annum
- Cr Kylie Grenfell	$32,297.50 per annum

Council

Councillor	$25,838 per annum
- Cr Sharon Mckell	
- Cr Alan Graham	
- Cr Lauren Brug	
- Cr Johnny Chewparsad	
- Cr Moni Mazzeo	
Chair of Sub-Committee	Additional allowance of $255 paid per meeting limited to an aggregate amount of $1,527 per annum
- Cr Alan Graham	
- Cr Lauren Brug	
- Cr Johnny Chewparsad	
- Cr Moni Mazzeo	

In accordance with section 76 of the Act, the allowances set out in 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. This will 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 they attend
- Council Assessment Panel
  - Presiding Member - $550 per meeting attended
  - Independent members - $450 per meeting attended
  - Elected Member attendance, currently Cr Beau Brug, receives $370 per meeting attended in addition to his standard Councillor allowance listed under the allowances section.

Council

Gifts and benefits

Gifts and benefits are declared as provided to Council Members during the 2023/2024 financial year. They are recorded in the Elected Member Gift and Benefits Register, and are available on the City of Salisbury Website.

Council and Committee structure

Council is supported in its decision-making process by six Committees and four 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.

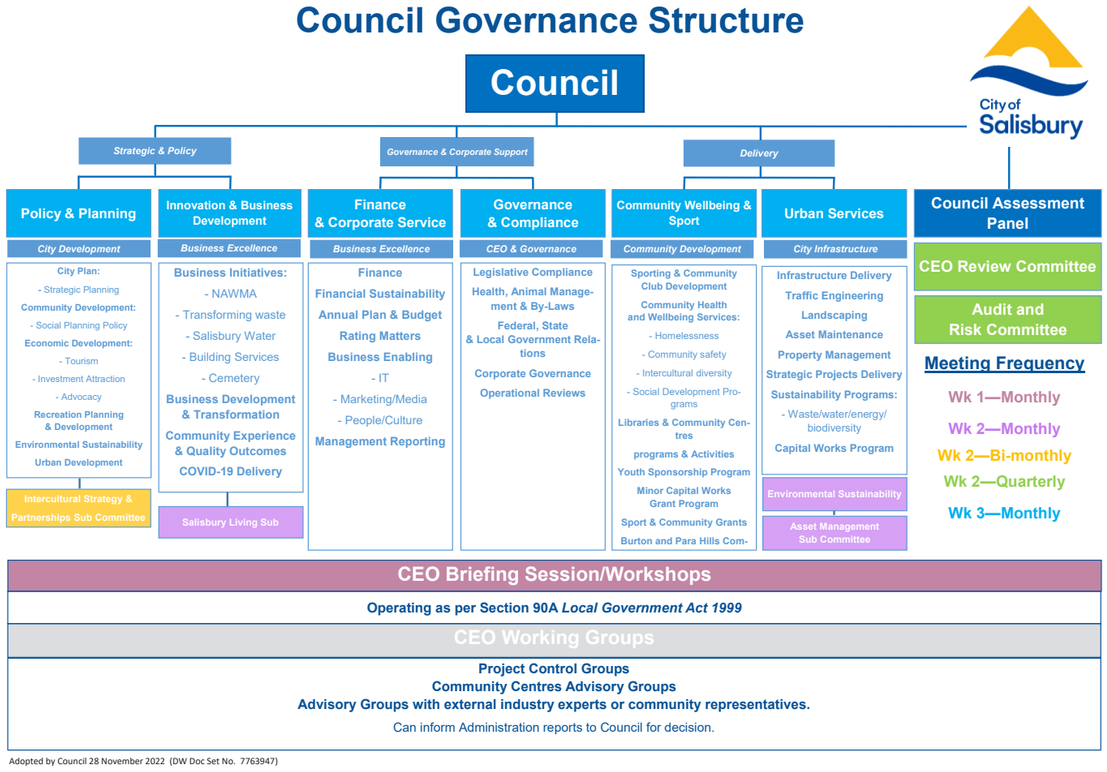
The CEO Review Committee has also been established by Council and meets quarterly or as required.

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.

Council



Council

There were 13 Council meetings held between 1 July 2023 and 30 June 2024; of these, 12 were Ordinary Council meetings and one Special Council meeting.

	Council												
	3 Jul (Special)	24 Jul	28 Aug	25 Sep	23 Oct	27 Nov	18 Dec	29 Jan	26 Feb	25 Mar	22 Apr	27 May	24 Jun
Mayor G Aldridge (Chari)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr B Brug	Apol	✓	✓	✓	✓	Apol	✓	✓	✓	✓	✓	✓	LOA
Cr L Brug	Apol	✓	✓	✓	✓	Apol	LOA	✓	✓	✓	✓	✓	LOA
Cr C Buchanan (Deputy Chair)	✓	✓	✓	✓	✓	Apol	LOA	✓	✓	✓	✓	✓	✓
Cr J Chewparsad	✓	✓	✓	✓	✓	✓	LOA	✓	✓	✓	✓	✓	✓
Cr A Graham	Apol	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Apol	✓
Cr K Grenfell	✓	✓	✓	✓	Apol	✓	✓	✓	✓	✓	✓	✓	✓
Cr D Hood	Apol	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr P Jensen	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr M Mazzeo	✓	✓	Apol	LOA	✓	✓	Apol	✓	✓	✓	✓	Apol	✓
Cr S McKell	✓	✓	✓	Apol	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr S Ouk	✓	✓	✓	Apol	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr S Reardon	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Apol

LOA - Leave of Absence
Apol - Apologies given

This page is intentionally left blank.

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 11 Policy and Planning Committee meetings held between 1 July 2023 and 30 June 2024.

Composition:

2022-2026 Council Term
Cr C Buchanan (Chairman)
Cr P Jensen (Deputy Chairman)
All members of Council

Council

Policy and Planning Committee											
	Jul	Aug	Sep	Oct	Nov	Dec	Feb	Mar	Apr	May	Jun
Mayor G Aldridge (ex officio)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr B Brug	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr L Brug	Apol	✓	✓	✓	✓	✓	Apol	✓	✓	✓	✓
Cr C Buchanan (Chair)	✓	✓	✓	✓	✓	LOA	✓	✓	✓	✓	✓
Cr J Chewparsad	✓	✓	✓	✓	✓	Apol	✓	✓	✓	✓	✓
Cr A Graham	✓	✓	Apol	✓	✓	✓	✓	✓	✓	✓	✓
Cr K Grenfell	✓	✓	✓	✓	LOA	Apol	✓	Apol	✓	✓	✓
Cr D Hood	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr P Jensen (Deputy Chair)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Apol
Cr M Mazzeo	✓	✓	✓	✓	✓	Apol	Apol	✓	✓	✓	Apol
Cr S McKell	✓	✓	✓	✓	✓	✓	Apol	✓	✓	✓	✓
Cr S Ouk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr S Reardon	✓	✓	✓	✓	Apol	Apol	✓	✓	✓	✓	✓

LOA - Leave of Absence
Apol - 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 10 meetings between 1 July 2023 and 30 June 2024.

Composition:

2022-2026 Council Term
Cr B Brug (Chairman)
Cr L Brug (Deputy Chairman)
All members of Council

Council

Finance and Corporate Services Committee										
	Jul	Sep	Oct	Nov	Dec	Feb	Mar	Apr	May	Jun
Mayor G Aldridge (ex officio)	✓	✓	✓	✓	✓	✓	✓	✓	✓	Apol
Cr B Brug (Chair)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr L Brug (Deputy Chair)	Apol	✓	✓	✓	✓	Apol	✓	✓	✓	✓
Cr C Buchanan	✓	✓	✓	✓	LOA	✓	✓	✓	✓	✓
Cr J Chewparsad	✓	✓	✓	✓	Apol	✓	✓	✓	✓	✓
Cr A Graham	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr K Grenfell	✓	Apol	✓	LOA	Apol	✓	Apol	✓	✓	✓
Cr D Hood	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr P Jensen	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr M Mazzeo	✓	✓	✓	✓	Apol	Apol	✓	✓	✓	Apol
Cr S McKell	✓	✓	✓	✓	✓	Apol	✓	✓	✓	✓
Cr S Ouk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr S Reardon	✓	✓	✓	Apol	Apol	✓	✓	✓	✓	✓

LOA - Leave of Absence
Apol - Apologies given

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 10 meetings between 1 July 2023 and 30 June 2024.

Composition:

2022-2026 Council Term	
Cr S Ouk (Chairman)	Cr A Graham
Cr C Buchanan (Deputy Chairman)	Cr M Mazzeo
Cr B Brug	Cr S Reardon

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

Urban Services Committee										
	Jul	Aug	Sep	Oct	Nov	Feb	Mar	Apr	May	Jun
Mayor G Aldridge (ex officio)	Apol	Apol	Apol	Apol	Apol	Apol	Apol	✓	✓	✓
Cr B Brug	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr C Buchanan (Deputy Chair)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr A Graham	✓	✓	Apol	✓	✓	✓	✓	✓	✓	✓
Cr M Mazzeo	✓	✓	✓	✓	✓	Apol	✓	✓	✓	Apol
Cr S Ouk (Chair)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr S Reardon	✓	✓	✓	✓	Apol	✓	✓	✓	✓	✓

LOA - Leave of Absence
Apol - Apologies given

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 11 meetings between 1 July 2023 and 30 June 2024.

Composition:

2022-2026 Council Term	
Cr P Jensen (Chairman)	Cr J Chewparsad
Cr D Hood (Deputy Chairman)	Cr K Grenfell
Cr L Brug	Cr S McKell

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

Governance and Compliance Committee											
	Jul	Aug	Sep	Oct	Nov	Dec	Feb	Mar	Apr	May	Jun
Mayor G Aldridge (ex officio)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr L Brug	Apol	✓	✓	✓	✓	✓	Apol	✓	✓	✓	✓
Cr J Chewparsad	✓	✓	✓	✓	✓	Apol	✓	✓	✓	✓	✓
Cr K Grenfell	✓	✓	✓	✓	LOA	Apol	✓	Apol	✓	✓	✓
Cr D Hood (Deputy Chair)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr P Jensen (Chair)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Apol
Cr S McKell	✓	✓	✓	✓	✓	✓	Apol	✓	✓	✓	✓

LOA - Leave of Absence
Apol - Apologies given

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 11 meetings between 1 July 2023 and 30 June 2024.

Composition:

2022-2026 Council Term	
Cr D Hood (Chairman)	Cr P Jensen
Cr C Buchanan (Deputy Chairman)	Cr M Mazzeo
Cr A Graham	Cr S McKell
	Cr S Ouk

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

Community Wellbeing and Sport Committee	Jul	Aug	Sep	Oct	Nov	Dec	Feb	Mar	Apr	May	Jun
Mayor G Aldridge (ex officio)	✓	✓	✓	✓	✓	✓	Apol	✓	✓	✓	✓
Cr C Buchanan (Deputy Chair)	✓	Apol	✓	Apol	✓	LOA	✓	✓	✓	✓	✓
Cr A Graham	✓	✓	✓	Apol	✓	✓	Apol	Apol	✓	✓	✓
Cr D Hood (Chair)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr P Jensen	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Apol
Cr M Mazzeo	✓	Apol	Apol	✓	✓	Apol	✓	✓	✓	✓	Apol
Cr S McKell	✓	Apol	✓	✓	Apol	✓	✓	✓	Apol	✓	✓
Cr S Ouk	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

LOA - Leave of Absence
Apol - 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 8 meetings between 1 July 2023 and 30 June 2024.

Composition:

2022-2026 Council Term	
Cr S Reardon (Chairman)	Cr C Buchanan
Cr K Grenfell (Deputy Chairman)	Cr M Mazzeo
Cr L Brug	Cr S McKell

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

Innovation and Business Development Committee	Jul	Sep	Oct	Nov	Dec	Feb	Mar	Apr
Mayor G Aldridge (ex officio)	✓	✓	✓	✓	✓	Apol	✓	✓
Cr L Brug	Apol	✓	Apol	✓	✓	Apol	Apol	✓
Cr C Buchanan	✓	✓	Apol	✓	LOA	✓	Apol	✓
Cr K Grenfell (Deputy Chair)	✓	✓	✓	LOA	✓	✓	✓	✓
Cr M Mazzeo	✓	Apol	✓	✓	Apol	✓	Apol	✓
Cr S McKell	✓	✓	✓	Apol	✓	✓	✓	Apol
Cr S Reardon (Chair)	✓	✓	✓	✓	✓	✓	✓	✓

LOA - Leave of Absence
Apol - Apologies given

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 3 meetings between the 1 July 2023 and 30 June 2024.

Composition:

2022-2026 Council Term	
Mayor G Aldridge (Chairman)	Cr P Jensen
Cr C Buchanan (Deputy Chair)	Cr S Reardon
Cr D Hood	

CEO Review Committee	Aug	Dec	Mar
Mayor G Aldridge (Chair)	✓	✓	✓
Cr C Buchanan (Deputy Chair)	✓	✓	✓
Cr D Hood	✓	✓	✓
Cr P Jensen	✓	✓	Apol
Cr S Reardon	Apol	✓	✓

Apol - Apologies given

Council

Audit and Risk Committee

The Audit and Risk Committee is formed under section 41 of the Local Government Act 1999. This Committee performs the functions set out 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 5 meetings between 1 July 2023 and 30 June 2024.

Composition:

2022-2026 Council Term	
Cr K Grenfell (Chairman)	Mr David Powell (Independent Member)
Cr B Brug (Deputy Chairman)	Ms Paula Davies (Independent Member)
Mr Neil Ediriweera (Independent Member)	

Audit and Risk Committee	Jul	Oct	Nov	Feb	Apr
Cr B Brug (Deputy Chair)	✓	✓	✓	Apol	Apol
Cr K Grenfell (Chair)	✓	✓	LOA	✓	✓

LOA - Leave of Absence
Apol - Apologies given

Council

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 eight meetings between 1 July 2023 and 30 June 2024.

Composition:

Mr Terry Mosel (Presiding Member)	Mr James Botton (Independent Member)
Mr Ross Bateup (Independent Member)	Cr B Brug
Ms Cherie Gill (Independent Member)	Cr S Reardon (Deputy Member)

Council Assessment Panel								
	Jul	Aug	Sep	Oct	Dec	Jan	Feb	Apr
Cr B Brug (Member)	✓	✓	✓	✓	✓	✓	Apol	✓
Cr S Reardon (Deputy Member)	N/A	N/A	N/A	N/A	N/A	N/A	✓	N/A

Apol - Apologies given
N/A - Attendance not required

Council

Sub-Committees

The City of Salisbury has four Sub-Committees 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.

Council

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 Sub-Committee held eight Meetings between 1 July 2023 and 30 June 2024.

Composition:

2022-2026 Council Term	
Cr A Graham (Chairman)	Cr D Hood
Cr S McKell (Deputy Chairman)	Cr P Jensen
Cr C Buchanan	

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

Asset Management Sub-Committee								
	Jul	Aug	Sep	Nov	Dec	Feb	Mar	May
Mayor G Aldridge (ex officio)	✓	✓	✓	✓	✓	✓	Apol	Apol
Cr C Buchanan	✓	✓	✓	✓	✓	Apol	✓	✓
Cr A Graham (Chair)	✓	✓	✓	Apol	Apol	✓	✓	✓
Cr D Hood	Apol	✓	✓	✓	✓	✓	Apol	✓
Cr P Jensen	✓	✓	✓	✓	✓	✓	✓	Apol
Cr M Mazzeo (Deputy Chair)	✓	✓	✓	✓	✓	✓	Apol	Apol

Apol - Apologies given
N/A - Attendance not required

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 purpose of providing advice to Council. The ESTSC has delegation to make decisions within its Council approved Terms of Reference. The ESTSC held ten meetings between 1 July 2023 and 30 June 2024.

Composition:

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

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

Environmental Sustainability and Trees Sub-Committee (ESTSC)										
	Jul	Aug	Sep	Oct	Nov	Dec	Feb	Mar	Apr	May
Mayor G Aldridge (ex officio)	✓	✓	✓	✓	✓	✓	✓	Apol	✓	Apol
Cr L Brug (Chair)	Apol	Apol	✓	✓	✓	✓	✓	✓	✓	✓
Cr C Buchanan	✓	✓	✓	✓	✓	✓	Apol	✓	✓	✓
Cr J Chewparsad	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr P Jensen	✓	✓	✓	✓	✓	✓	✓	✓	✓	Apol
Cr S McKell (Deputy Chair)	✓	✓	✓	Apol	✓	✓	✓	Apol	✓	Apol
Cr S Ouk	Apol	✓	✓	✓	✓	✓	Apol	✓	Apol	✓

Apol - Apologies given

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 four meetings between 1 July 2023 and 30 June 2024.

Composition:

2022-2026 Council Term	
Cr J Chewparsad (Chairman)	Cr S McKell
Cr S Ouk (Deputy Chairman)	Cr S Reardon
Cr C Buchanan	

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

Intercultural Strategy and Partnership Sub-Committee				
	Aug	Oct	Dec	Apr
Mayor G Aldridge (ex officio)	✓	✓	✓	✓
Cr C Buchanan	✓	✓	✓	✓
Cr J Chewparsad (Chair)	✓	✓	✓	✓
Cr S McKell	✓	Apol	✓	✓
Cr S Ouk (Deputy Chair)	✓	✓	✓	Apol
Cr S Reardon	✓	✓	✓	✓

Apol - 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 seven meetings between 1 July 2023 and 30 June 2024.

Composition:

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

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

Salisbury Living Sub-Committee							
	Jul	Sep	Oct	Mar	Apr	May	Jun
Mayor G Aldridge (ex officio)	Apol	✓	✓	Apol	✓	✓	Apol
Cr B Brug	✓	✓	✓	✓	✓	✓	✓
Cr C Buchanan	Apol	✓	✓	✓	✓	✓	✓
Cr K Grenfell (Deputy Chair)	Apol	✓	✓	✓	✓	✓	✓
Cr P Jensen	Apol	✓	✓	✓	✓	Apol	✓
Cr M Mazzeo (Chair)	✓	✓	✓	Apol	✓	Apol	Apol

Apol - Apologies given

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 reasons predetermined under the Local Government Act 1999, and for example, include matters that concern personal affairs, legal issues or commercial implications.

During 2023/24 financial year, a total of 692 items were considered by Council and Committees. Of these, 83 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%
2023/24	89	11.99%

Of the 83 items where members of the public were excluded, all or part of the documents presented remained confidential after discussion in confidence had taken place.

Council

The following table is a summary of the number of occasions that the provisions listed in Section 90(2) (excluding the public during debate), or Section 91(7) (documents to be kept confidential for a period of time) of the Local Government Act 1999 were used during the 2023-2024 financial year.

Date of Meeting	Item	Subject	Reference from Local Government Act (Section 90(3))	Number of occasions moved into confidence Section 90(2)	Number of occasions with retention order on reports, minutes and/ or appendices Section 91(7)
Jul-23	C1 03/07/23 Special Council	Chapel of the Holy Family Mausoleum - Expiry of Lease Arrangements	(h) (i)	1	1
Jul-23	3.4.1	Appointment of Independent Members on the Council Assessment Panel	(a)	2	2
Jul-23	4.4.1	CCTV Policy and Procedures - Community Safety CCTV	(j)(i) + (j)(ii)	2	2
Jul-23	SLSCC2	Strategic Development Projects - Status Report	(b)(i) + (b)(ii)	3	3
Jul-23	SLSCC3	Strategic Developments Projects Affordable Housing and SA Government Opportunity	(b)(i) + (b)(ii)	3	3

Council

Date of Meeting	Item	Subject	Reference from Local Government Act (Section 90(3))	Number of occasions moved into confidence Section 90(2)	Number of occasions with retention order on reports, minutes and/ or appendices Section 91(7)
Jul-23	IBD-C1	Salisbury Oval Development Site Update	(b)(i) + (b)(ii)	3	3
Jul-23	7.4.1	Cybersecurity Report - Jan-Mar 2023	(b)(i) + (b)(ii) (e)	2	2
Jul-23	AR-OB1	CEO Update — Legal Matters	(a)	2	2
Jul-23	3.4.1	Appointment of Independent Members on the Council Assessment Panel	(a)	2	2
Jul-23	IBD-MWON1	Motion Without Notice — Tree Climb	(d)	3	3
Aug-23	9.2.1	Annual Review of CEO Total Remuneration 2022/2023	(a)	2	2
Aug-23	Cnl-OB1	CEO Update — Legal Matters	(h)	1	1
Aug-23	CEO-OB1	CEO Update — Organisational Matters	(a)	2	2
Sep-23	1.4.1	Dry Creek Government Working Group Meetings - Update	(j)(i) + (j)(ii)	2	2
Sep-23	4.4.1	NAWMA - Research Road, Pooraka Resource Recovery Centre - Capital Upgrade Works Budget Variation	(d)(i) + (d)(ii)	2	2
Sep-23	SLSCC2	Salisbury City Centre Request for Detailed Proposal and Direct Negotiation Outcome	(b)(i) + (b)(ii)	3	3

Council

Date of Meeting	Item	Subject	Reference from Local Government Act (Section 90(3))	Number of occasions moved into confidence Section 90(2)	Number of occasions with retention order on reports, minutes and/ or appendices Section 91(7)
Oct-23	SLSCC2	Strategic Development Projects - Status Report	(b)(i) + (b)(ii)	3	3
Oct-23	SLSCC3	Salisbury City Centre Request for Detailed Proposal and Direct Negotiation Outcome	(b)(i) + (b)(ii)	3	3
Oct-23	ESATS3	Selection of an Independent Arborist Panel	(k)	3	3
Oct-23	1.4.1	Code Amendment Update	(d) (j) (m)	2	2
Oct-23	4.4.2	NAWMA Fibre Polishing Plant Project and Report	(b)(i) + (b)(ii) (d)(i) +(d)(ii)	2	2
Oct-23	5.4.1	Chapel of the Holy Family - End of Lease Arrangements	(f) (i)	2	2
Oct-23	6.4.2	Landfill Alternate Project	(b)(i) + (b)(ii) (d)(i) +(d)(ii)	2	2
Oct-23	7.4.1	In-Confidence Session with the External Auditor as per Terms of Reference and approved Audit and Risk Committee Annual Work Plan 2022/2023 (Verbal Discussion)	(b)(i) + (b)(ii) (d)(i) +(d)(ii)	2	2

Council

Date of Meeting	Item	Subject	Reference from Local Government Act (Section 90(3))	Number of occasions moved into confidence Section 90(2)	Number of occasions with retention order on reports, minutes and/ or appendices Section 91(7)
Oct-23	C1	Contract Extension for Independent Member of the Audit and Risk Committee	(a)	1	0
Nov-23	2.4.1	Confidential Bids First Quarter Budget Review 2023/24	(b)(i) + (b)(ii)	2	2
Nov-23	3.4.1	Judicial Review Supreme Court Action	(h) (i)	2	2
Nov-23	4.4.1	Field Services - Contractual Rate Increases	(b)(i) + (b)(ii)	2	2
Nov-23	4.4.2	Property Disposal - Salisbury West	(b)(i) + (b)(ii)	2	2
Nov-23	4.4.3	Tenancy Matter - Salisbury	(b)(i) + (b)(ii)	2	2
Nov-23	4.4.4	Tenancy Matter - Mawson Lakes	(b)(i) + (b)(ii)	2	2
Nov-23	5.4.1	Community Centres Update	(b)(i) + (b)(ii)	2	2
Nov-23	6.4.1	Project Connect	(b)(i) + (b)(ii)	2	2
Nov-23	7.4.1	Quarterly Cybersecurity Report - 30 September 2023	(e)	2	2
Nov-23	7.4.2	Internal Audit Report on Desktop Audit on the Strategic Alignment of Investments in ERP Solutions	(b)(i) + (b)(ii)	2	2
Dec-23	C1	Appointment of Independent Member of the Audit and Risk Committee	(a)	1	1

Council

Date of Meeting	Item	Subject	Reference from Local Government Act (Section 90(3))	Number of occasions moved into confidence Section 90(2)	Number of occasions with retention order on reports, minutes and/ or appendices Section 91(7)
Dec-23	C2	Appointment of Northern Adelaide Waste Management Authority (NAWMA) Board Independent Chair	(a) (j)(i) + (j)(ii)	1	1
Jan-24	C1	Property Disposal - Salisbury West	(b)(i) + (b)(ii)	1	1
Jan-24	C2	Property Matter - Relocation of Services	(b)(i) + (b)(ii)	1	1
Jan-24	C3	Draft Road Management Plan - Nelson Road	(j)(i) + (j)(ii)	1	1
Jan-24	C4	Draft Road Management Plan (Local Area Plan) and Parking Study - Mawson Lakes	(j)(i) + (j)(ii)	1	1
Feb-24	2.4.1	NAWMA (Northern Adelaide Waste Management Authority) First Quarter Budget Review 2023/24	(b)(i) +(b)(ii) + (d)(i) + (d)(ii)	2	2
Feb-24	4.4.1	Department for Energy and Mining Request for Information - Community Battery Sites	(b)(i) + (b)(ii)	2	2
Feb-24	4.4.2	Tenancy Matter - Mawson Lakes	(b)(i) + (b)(ii)	2	2
Feb-24	5.4.1	Salisbury Aquatic Centre Operationalisation and Management Contract	(b)(i) +(b)(ii)	2	2
Feb-24	5.4.2	Review of Lease Agreements — Working Group	(b)(i) + (b)(ii) (d)(i) +(d)(ii)	2	2

Council

Date of Meeting	Item	Subject	Reference from Local Government Act (Section 90(3))	Number of occasions moved into confidence Section 90(2)	Number of occasions with retention order on reports, minutes and/ or appendices Section 91(7)
Feb-24	7.4.1	Quarterly Cybersecurity Report - 31 December 2023	(e)	2	2
Feb-24	7.4.2	Report on Lessons Learnt on Cyber Security	(e)	2	2
Feb-24	7.4.3	Litigation Update — TTEG Claim	(h) (i)	2	2
Feb-24	A&R-OB1	CEO Update on Strategic Reporting Internal Audit Recommendation 1 related to Resourcing	(a) (b)(i) + (ii)	2	2
Feb-24	C1	Adelaide North Transport Study - Council Priorities	(j)(i) + (j)(ii)	1	1
Mar-24	2.1.1	Long Term Financial Plan and Budget Workshops Actions Update	(b)(i) + (b)(ii) (d)(i) + (d)(ii)	2	2
Mar-24	2.4.1	Budget Bids 2024/25 - Confidential Items	(b)(i) + (b)(ii) (d)(i) + (d)(ii)	2	2
Mar-24	4.4.1	Ground Lease	(d)(i) + (d)(ii)	2	2
Mar-24	4.4.2	New Lease Agreement - Pooraka	(b)(i) + (b)(ii)	2	2
Mar-24	SLSC2	Strategic Development Projects - Status Report	(b)(i) + (b)(ii)	3	3
Apr-24	ISPS2	Diversitours Salisbury	(b)(i) + (b)(ii)	3	3
Apr-24	ISPS3	First Nations Strategic Group Recruitment Strategy	(a)	3	3

Council

Date of Meeting	Item	Subject	Reference from Local Government Act (Section 90(3))	Number of occasions moved into confidence Section 90(2)	Number of occasions with retention order on reports, minutes and/ or appendices Section 91(7)
Apr-24	2.4.1	Update on Action on Rates Assessments Outstanding under Section 184 of the Local Government Act 1999	(a) (b)(i) + (b)(ii)	2	2
Apr-24	4.4.1	Tenancy Matter — Salisbury	(b)(i) +(b)(ii)	2	2
Apr-24	5.4.1	Bridgestone Athletics Centre Management Model - Update	(b)(i) + (b)(ii)	2	2
Apr-24	SLSC2	Salisbury City Centre Land Facilitation Agreement and Concept Plan	(b)(i) + (b)(ii)	3	3
Apr-24	6.4.1	Project Connect Quarterly Status Update	(b)(i) + (b)(ii) (d)(i) + (d)(ii)	2	2
Apr-24	A&R-MWON1	Motion Without Notice: Internal Audit Resourcing	(a)	2	2
Apr-24	C1	Budget Update - Resource Alignment	(a)	1	1
Apr-24	C2		(b)(i) + (b)(ii)	1	1
Apr-24	C3		(e)	1	1
May-24	4.4.1		(b)(i) + (b)(ii)	2	2
May-24	5.4.1		(b)(i) + (b)(ii)	2	2
May-24	SLSC2		(b)(i) + (b)(ii)	3	3
May-24	SLSC3		(b)(i) + (b)(ii)	3	3
May-24	5.4.3		(b)(i) + (b)(ii)	2	2

Council

Date of Meeting	Item	Subject	Reference from Local Government Act (Section 90(3))	Number of occasions moved into confidence Section 90(2)	Number of occasions with retention order on reports, minutes and/ or appendices Section 91(7)
May-24	C1	Request for Extension of Confidentiality Orders	(a) (b)(i) + (b)(ii) (d)(i) + (d)(ii) (e) (j)(i) + (j)(ii)	1	1
Jun-24	1.4.1	Implementation of the Strategic Growth Framework — Update on Investigations and Code Amendments	(b)(i) + (b)(ii)	2	2
Jun-24	1.4.2	Proposed City of Salisbury Code Amendment Bolivar	(b)(i) + (b)(ii)	2	2
Jun-24	2.4.1	Postponement of Clean Up Charges under Section 182 of the Local Government Act	(a)	2	2
Jun-24	4.4.1	St Kilda Tramway Interface Agreement	(d)(i) + (d)(ii)	2	2
Jun-24	4.4.3	St Kilda Tackle and Tucker - Further Five Year Lease Extension	(d)(i) + (d)(ii)	2	2
Jun-24	4.4.2	Access Improvements - Carisbrooke Park to Harry Bowey	(b)(i) + (b) (ii)	2	2
Jun-24	SLSC2	Strategic Development Projects - Status Report	(b)(i) + (b)(ii)	3	3
Jun-24	SLSC3	Salisbury City Centre Land Facilitation Agreement Update	(b)(i) + (b)(ii)	3	3

Council

Date of Meeting	Item	Subject	Reference from Local Government Act (Section 90(3))	Number of occasions moved into confidence Section 90(2)	Number of occasions with retention order on reports, minutes and/ or appendices Section 91(7)
Jun-24	5.4.1	Community Bus Continuation	(d)(i) + (d)(ii)	2	2
Jun-24	5.4.3	Sports Leasing	(b)(i) + (b)(ii)	2	2

During 2023/24, 56 confidentiality orders were revoked or expired in full, with 6 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.

205 orders remained operative at the end of 2023/24.

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

Employee gifts and benefits

The Employee Code of Conduct states that if an employee of a council receives a gift or benefit of an amount greater than the amount determined by the Minister, by notice in the Gazette, then the gift or benefit must be entered into the Gifts and Benefits Register.

The threshold amount governing when a gift or benefit must be registered has been gazetted at $50.00.

During the 2023/24 Financial Year, the City of Salisbury received nine employee declarations concerning the receipt of a gift or benefit above the prescribed amount, which were entered into the Employee Gifts and Benefits Register. The total value of employee gifts and benefits declared above $50 was $2,650.

Council

Codes

- 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

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, registers and guidelines are available for public inspection either at the Council offices, 34 Church Street, Salisbury, or at www.salisbury.sa.gov.au.

Print 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 2023/24 Financial Year, the City of Salisbury received no applications for a review made under Section 270 of the Local Government Act 1999.

Council

Local Nuisance and Litter Control Act 2016 Annual Report 2023/24

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).

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

(b) the number and nature of:

(i) offences under the Act that were expiated

(ii) offences under the Act that were prosecuted

(iii) nuisance abatement notices or litter abatement notices issued

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

(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

(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;	2023/24
General Litter - Development Pollution	29
General Litter - Discharge Liquid Waste	43
Litter Bill Posting	0
Litter Class A - Asbestos	1
Litter Class B - Glass/Syringe/lit cigarettes	0
Litter General - Litter dumped/thrown/deposited	560
Nuisance Animal - Offensive Odour	2
Nuisance Animal Mosquitoes Residential	10
Nuisance Animals (other)	191
Nuisance Animals Vermin/Rats/Mice	116
Nuisance Dust	43
Nuisance Insanitary Condition Offensive Material/Odour	15
Nuisance Insanitary Condition Rodents/Other Pests	1
Nuisance Noise	162
Nuisance Noise Environmental Health S17(1)(a) LNLC	5
Nuisance Odours/Fumes/Aerosols	59
Nuisance Projection Image onto Property	0
Nuisance Smoke	34
Nuisance Smoke Combustion Heaters	6
Nuisance Unsightly Condition Excessive Vegetation	15
Nuisance Unsightly Condition Graffiti	3
Nuisance Unsightly Disused/Derelict Items/Material	14
Nuisance Unsightly Excessive Vegetation/Vacant Land	95
Nuisance Unsightly Rubbish/Waste - Excessive/Unconstrained	65
Nuisance Vibration	1
Nuisance Light	2
Totals	**1472**

Council

(b) the number and nature of—	
(i) offences under the Act that were expiated;	**2023/24**
Causing a local nuisance	0
Disposing of 50L or more of litter	5
Disposing of up to 50L of General Litter	0
Failing to comply with abatement notice	5
Post a bill on property without the consent	0
Totals	**10**

(b) the number and nature of— (ii) offences under the Act that were prosecuted;	2023/24
	0

(b) the number and nature of— (iii) nuisance abatement notices or litter abatement notices issued;	2023/24
LNLC Act 2016 Nuisance Abatement Notice S30(1)(a) - Insanitary Condition	0
LNLC Act 2016 Nuisance Abatement Notice S30(1)(a) -Nuisance Animals	4
LNLC Act 2016 Nuisance Abatement Notice S30(1)(a) -Unsightly condition	6
LNLC Act 2016 Nuisance Abatement Notice S30(1)(a) - Noise Construction	0
LNLC Act 2016 Nuisance Abatement Notice S30(1)(a) -Noise, odour, smoke, fumes, aerosols, or dust;	0
LNLC Act 2016 Litter Abatement Notice S30(1)(b) - littering / depositing materials	9
Totals	**19**

(b) the number and nature of—	**2023/24**
(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

(c) any other functions performed by the council under the Act.	**2023/24**
No other functions	**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
- reviewing the adequacy of the accounting, internal control, reporting and other financial management systems and practices of the council on a regular basis.

The City of Salisbury 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.

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.

Audit & Risk Committee Membership July 2023 — June 2024

Name	Elected Member Or Independent Member	Term and Period	Total Number of Meetings Attended
Cr Kylie Grenfell	Elected Member	As Chair (From February 2023)	4 out of 5
Cr Beau Brug	Elected Member (Deputy Chair)	As Deputy Chair	3 out of 5
Mr Craig Johnson	Independent Member	Up to November2023	3 out of 3
Mr Neil Ediriweera	Independent Member	Appointed until 30 Nov 2025	5 out of 5
Ms Paula Davies	Independent Member	Appointed until 21 Dec 2024	5 out of 5
David Powell	Independent Member	Appointed Feb 2024 until Feb 2027	2 out of 2

(Meetings held on 11 July 2023 / 10 October 2023 / 14 November 2023 / 13 February 2024 / 09 April 2024)

Council

Internal audits

The City of Salisbury operates a risk-based Internal Audit Plan, where audits are conducted to provide assurance on risks identified. 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:

Schedule of Internal Audit Activity Cycle - July 2023 to June 2024

Audit Engagement	Report Date	Q1 (Jul-Sep 2023)		Q2 (Oct-Dec 2023)			Q3 (Jan-Mar 2024)			Q4 (Apr-Jul 2024)		
Desktop Audit on Strategic Alignment of Investments in ERP Solutions Audit	November 2023											
Strategic Reporting Process Audit	February 2024											
Rates Setting and Revenue Process	August 2024											
Tree Management	In progress											

Internal Audit Key					
1. Planning	2. Fieldwork	3. Management Reporting	4. Audit & Risk Committee Reporting	5. Follow up on actions from completed Internal Audits	6. Audit on hold

Council

Actions outstanding from previous audits as at June 2024

Audit	Total # Actions	Actions Completed	% Complete	Actions in Progress	% In Progress	Status
Management of Contaminated Sites - Oct 2020	14	13	93%	1	7%	1 Extended (1 Better Practice, with 9 sub tasks)
Capital Works Project Audit - Nov 2021	3	2	67%	1	33%	1 High Risk (with 11 sub tasks)
Fleet Heavy Vehcle, High Value and Portable Assets Audit - Feb 2023	9	4	44%	5	56%	(1 High Risk and 4* Medium Risk)
Strategic Reporting Process - Feb 2024	8	1	13%	7	88%	(2 High Risk, 4 Medium Risk, 1 Better Practice)
TOTAL	**34**	**20**	**59%**	**14**	**41%**	

**two are pending Closure*

The Audit and Risk Committee received internal audit reports for the Strategic Reporting Process Audit and Desktop Audit on Strategic Alignment of Investments in ERP Solutions Audit. The Rates Setting and Revenue Process Audit was presented to the Audit and Risk Committee in August 2024, and will be included in the next annual report.

The Tree Management Internal Audit was adjourned following Council's resolution to undertake an internal review of Council's tree removal process. The Tree Management Framework Internal Audit has recommenced in July 2024, and the final report is anticipated to be tabled at the Audit and Risk Committee meeting for November 2024.

Council

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.

The City of Salisbury utilises a risk and control management application called ControlTrack, to monitor and review its internal financial controls. There are 263 controls within Control Track across seven process categories: 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 263 controls in the Better Practice Model were assessed and reviewed in 2023/24. Six controls (2.28 %) 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 six controls that are assessed as partially effective. Five controls were not assessed as they were no longer relevant key controls within the business.

External Audit

For the financial year ending 30 June 2023, BDO[1] was engaged to perform an audit on the City of Salisbury's (COS or the Council's) financial statements and internal controls, in accordance with the Local Government Act 1999 ('the Act'), and the Local Government (Financial Management) Regulations (2011) ('the Regulations').

BDO presented an Audit Completion Report, covering the Independent Auditor's Report, Auditor Independence Declaration, and the Independent Assurance Report on Internal Controls of the Council (Item: 7.1.1 Council, 23 October 2023).

BDO issued an unmodified audit opinion over the financial report of the Council for the period 1 July 2022 to 30 June 2023, and confirms that the Council has been audited in accordance with Australian Accounting Standards, the Act and the Regulations.

1 BDO AustraliaW

Council

Risk management

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.

Section 125A of the Local Government Act 1999 requires the CEO to consult with the Audit and Risk Committee 'before appointing a person to be primarily responsible for the internal audit function or assigning such responsibility to an employee of the council'. In April 2024, the Committee carried the motion to recommend the appointment of the new Audit and Risk Manager (Item: MWN1 Audit and Risk Committee 09 April 2024).

Audit and Risk Committee performance

Best practice suggests that the performance of the Audit and Risk Committee ('the Committee') should be reviewed on a regular basis. The process for a self-assessment was approved at the February 2024 Committee meeting. A self-assessment survey was subsequently issued to the five relevant members of the Committee. Completed survey results were presented to April committee meeting in a consolidated way.

Freedom of information

During the 2023/24 Financial Year, the City of Salisbury received 16 applications under the provisions of the Freedom of Information Act 1991. As of 30 June 2024, the Council provided outcomes for 15 applications, with one application remaining unfinished.

Of these 15, one application was granted full release:

- One was in relation to a request for all documents concerning works and maintenance activities regarding a stormwater easement adjacent to a property located in Paralowie

Of these 15, nine applications were granted partial release:

- One was in relation to a request for planning documents and land use consent concerning a property located in Cavan
- One was from a Member of Parliament in relation to a request for documents involving Council expenditure on grants, donations, sponsorships, and financial support provided to Aboriginal and Torres Strait Islander organisations and corporations.

Council

- One was from a Member of Parliament in relation to a request for all invoices, correspondence, and documents relating to expenditure on Aboriginal and Torres Strait Islander consultants engaged by the Council
- One was in relation to a request for inspector notes related to a dog incident
- One was in relation to a request for all records held by the Council in relation to the reporting of fire/smoke events from two separate resident addresses
- One was in relation to a request for all records relating to the applicant's property address
- One was in relation to a request for documents concerning any maintenance or works performed on the trees and foliage in the area adjacent to a property located in Para Hills
- One was in relation to a request for all registration forms received by the Council relating to High Risk Manufactured Water Systems (Cooling Towers & Warm Water Systems)
- One application was in relation to a request for any record information relating to planning conditions, including hours of operation and signage, pertaining to a petrol station located in Valley View.

Of these 15, five applications were withdrawn/ closed:

- One was in relation to the identity of a dog owner
- One was a request for a copy of a site report relating to a property boundary realignment (development) located in Salisbury Plains
- One was a request relating to information accessible to the public via the State Government's planning portal
- One was in relation to a request from a Member of Parliament for access to documents concerning the development of Tree Climb Salisbury
- One application related to an informal request from SAPOL, and was incorrectly recorded as an FOI application.

Council

The table below presents the activities reported to the Audit and Risk Committee

Activity	Responsible officer	Timing 2023/2024				Comments
		Q1 (Jul-Sept)	Q2 (Oct-Dec)	Q3 (Jan-Mar)	Q4 (Apr-Jun)	
Audit & Risk Committee performance						
- Recommendations of the Audit and Risk Committee presented to the Council	Audit and Risk Manager					
- Development of annual work plan	Audit and Risk Manager					
- Undertake self-assessment	Audit and Risk Manager					
- Review of Terms of Reference (alternate years)	Audit and Risk Manager					New review date Nov 2026
Financial Reporting						
- Review annual financial statements	Finance Manager					
- Review asset valuations	Finance Manager					
- Review methodology and approach to depreciation	Finance Manager					
- Review significant accounting and reporting issues, changes to accounting standards and industry updates	Finance Manager					
Management Plans and Business Plans						
- Reviews of annual business plan and budget	Finance Manager					
- Review of long-term financial plan (s.122(4)(a) on an annual basis)	Finance Manager					
- Review of intrastructure and asset management plan(s)	Finance Manager					
- Review of strategic plan (s.122(4)(b) within 2 years after each general election)		N/A				

Council

Activity	Responsible officer	Timing 2023/2024				Comments
		Q1 (Jul-Sept)	Q2 (Oct-Dec)	Q3 (Jan-Mar)	Q4 (Apr-Jun)	
Risk Management						
- Review strategic risk register	Audit and Risk Manager	✓		✓		All changes will be reported to committee
Internal Audit						
- Oversight of planning and scoping of internal audit plan	Audit and Risk Manager	✓	✓	✓		
- Review (as presented) internal audit reports	Audit and Risk Manager	✓	✓	✓		
- Internal Audit: Action status report	Audit and Risk Manager	✓	✓	✓		
- Annual report of the Audit and Risk Committee activities, for inclusion in the COS's annual report	Audit and Risk Manager	✓				
External Audit						
- Submission of Annual Audit Plan	BDO / Audit and Risk Manager				✓	
- Review interim audit report	BDO / Audit and Risk Manager	✓				
- Review final external audit report	BDO / Audit and Risk Manager		✓			
- Review management representation letters	CEO		✓			
- meet with External Auditor (in confidence)	Audit and Risk Manager		✓			
Other Reporting						
- Cybersecurity report	Technology Manager	✓	✓	✓	✓	
- CEOs consultation report to the Committee on appointment of a 'person primarily responsible for the internal audit function'	CEO				✓	
- Litigation update	Legal Services Advisor			✓		

Council

Elected Members 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 2023/2024 financial year, the training and development program for Elected Members included the following mandatory training sessions:

Behaviour — 4 July 2023

In addition to mandatory training, the table below indicates additional training and development activities attended by Elected Members during the 2023/24 financial year.

2022-2026 Council Term	
Mayor Gillian Aldridge	Mayor and CEO Forum Elected Member Bus Tour of the City Elected Member Weekend Workshop Local Government Association Conference and Annual General Meeting Local Government Association Ordinary General Meeting
Cr Beau Brug	Elected Member Bus Tour of the City Elected Member Weekend Workshop
Cr Lauren Brug	Elected Member Bus Tour of the City
Cr Chad Buchanan	Elected Member Bus Tour of the City Elected Member Weekend Workshop
Cr Johnny Chewparsad	Elected Member Bus Tour of the City Uni SA Leadership and Management Essentials Program Elected Member Weekend Workshop
Cr Alan Graham	Elected Member Bus Tour of the City Australian Institute of Management Advanced Diploma in Leadership and Management
Cr Kylie Grenfell	Elected Member Bus Tour of the City Elected Member Weekend Workshop
Cr David Hood	Elected Member Bus Tour of the City Elected Member Weekend Workshop
Cr Peter Jensen	Elected Member Bus Tour of the City Elected Member Weekend Workshop Local Government Association Annual General Meeting (Deputy Voting Delegate) Local Government Association Ordinary General Meeting (Deputy Voting Delegate)
Cr Moni Mazzeo	Elected Member Bus Tour of the City Elected Member Weekend Workshop
Cr Sharon Mckell	Elected Member Bus Tour of the City Elected Member Weekend Workshop
Cr Shiralee Reardon	Elected Member Bus Tour of the City Elected Member Weekend Workshop
Cr Sarah Ouk	Elected Member Weekend Workshop

Council

Overseas and interstate Travel by Elected Members and staff for 2023/2024

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	Employee	Total Cost
22/08/2023 — 24/08/2023	Karratha, Western Australia	National Economic Development Conference	- General Manager City Development - Manager City Shaping	$6,210.17
30/08/2023	Sydney, New South Wales	Australian Security Industry Association Ltd Security Exhibition	Coordinator Security Services	$311.82
25/09/2023 — 27/09/2023	Wollongong, New South Wales	Australian Association for Environmental Education National Conference	- Road Asset Management Specialist - Senior Engineer - Civil and Transport	$2,075.26
10/10/2023 — 14/10/2023	Surfers Paradise, Queensland	Australian Institute of Animal Management Workshop	- Team Leader Community Compliance - Community Compliance Officer	$4,886.29

Council

11/10/2023 - 14/10/2023	Perth, Western Australia	IT Vision/RDY Conference	- Deputy Chief Executive Officer - Director Business Transformation (key speaker so not required to pay registration fee)	$3,008.15
29/04/2024 — 03/05/2024	Melbourne, Victoria	IPWEA Conference	- General Manager City Infrastructure - Manager Infrastructure Design and Delivery	$7,238.06
31/04/2024 — 02/05/2024	Brisbane, Queensland	Welcoming Australia Symposium	Manager Community Diversity and Inclusion	$1,572.16
21/02/2024 — 23/02/2024	Maroondah City Council, Victoria	Local Government Chief Officers Group Forum	Chief Executive Officer	$1,623.49

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

Council

Elected Members representation on external and community organisations

2022-2026 Council term	
Mayor Gillian Aldridge	Local Government Association Board of Directors Greater Adelaide Regional Organisation of Councils (Voting Member)
Cr Beau Brug	Adelaide Coastal Councils Network (Deputy Member)
Cr Lauren Brug	Valley View Secondary School Governing Council
Cr Chad Buchanan	Local Government Association of SA (Voting Representative) Northern Adelaide Waste Management Authority (NAWMA) Board (Member) Salisbury Business Association (Deputy Member) Paralowie R-12 School Governing Council
Cr Johnny Chewparsad	Salisbury Business Association (Deputy Member)
Cr Alan Graham	
Cr Kylie Grenfell	Northern Adelaide Waste Management Authority (NAWMA) Board (Member) Northern Adelaide Waste Management Authority Board Audit Committee (from December 2022) Local Government Finance Authority of SA (Deputy Voting Representative)
Cr David Hood	Salisbury Business Association (Member) Lake Windemere B-6 School Governing Council Salisbury High School Governing Council
Cr Peter Jensen	Local Government Association of SA (Deputy Voting Representative) Local Government Finance Authority of SA (Voting Representative) Salisbury East High School Governing Council Para Hills High School Governing Council
Cr Moni Mazzeo	Northern Adelaide Waste Management Authority (NAWMA) Board (Deputy Member) Salisbury Business Association (Member)
Cr Sharon Mckell	Adelaide Coastal Councils Network (Member)
Cr Sarah Ouk	
Cr Shiralee Reardon	Northern Adelaide Waste Management Authority (NAWMA) Board (Deputy Member) Para Hills High School Governing Council Parafield Airport Consultative Committee Salisbury and Districts Historical Society

Council

Executive allowances

The Executive management structure is comprised of the Chief Executive Officer, Deputy Chief Executive Officer and three General Managers.

Executive Management Team			
	Female	Male	Salary
CEO		1	$335,401
Deputy CEO		1	$266,181
General Manager	2	1	$234,897 — $246,369

Salary packages for these five executives are comprised of:

- a negotiated annual salary
- statutory superannuation
- provision of a fully maintained Council vehicle or equivalent (with the exception of the CEO)
- provision for professional development fees.

Council

Executive Membership on external boards and committees

Below is a list of membership on external bodies by City of Salisbury Executive during the past financial year.

General Manager membership

Chief Executive Officer, John Harry

- Northern Adelaide Waste Management Authority (Deputy Board Member)

Deputy Chief Executive Officer, Charles Mansueto

- Northern Adelaide Waste Management Authority (Board Member)
- Northern Adelaide Waste Management Authority Audit Committee

General Manager Community Development, Amy Pokoney Cramey

- Siblings Australia (Board Member)

General Manager City Infrastructure, John Devine

- Local Government Functional Support Group (Commander)
- Parafield Airport Consultative Committee

Community Champions



Australia Day 2022

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 recognise and award 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 wellbeing of a community.

Community Champions 2024 Recipients


The Australia Day Citizen of the Year Awards Winners 2024

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.

Salisbury Community Achievement Award (open to all Salisbury residents and ratepayers regardless of citizenship)
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 2024 Recipients

Citizen of the Year Award: Robert Styling

Robert Styling has spent his life dedicating himself to the community, with a number of achievements that showcase his commitment. With 51 years of devoted service to the Salisbury CFS, Robert has held key roles such as Captain for 12 years, making him the second longest serving Captain of the brigade, and has been Group Officer of the Para Group, overseeing six very active Brigades in the northern region for 12 years.

He is currently the Chair of the Mobo Group Board, which he has served for seven years, and has previously served on the board of the CFS Foundation, having spent two years as it's CEO.

In a 28-year tenure as the General Manager of Human Resources at Phoenix Society, he played a national role in government committees for disability employment programs. For three decades, he has been instrumental in developing similar initiatives in Ipoh, Malaysia, working with the Malaysian Government in the development of such programs.

Through his involvement with the CFS, Robert utilised strategic thinking to develop and diversify the Salisbury Brigade as the area developed a more urban focus. His efforts have ensured sustained membership and resource



Robert Styling

development for broader community impact.

Since 1989, Robert has been a JP, offering crucial support to the community, and played an instrumental role in establishing an employment facility for Phoenix (Bedford), benefitting Salisbury residents.

He has spent over 35 years in motorsports as a Fire Marshall and has been in a senior role with the Formula 1 Grand Prix since 2001. As Chief Fire and Rescue Marshall for the last five years, he is responsible for 120 marshals and is Incident Commander should anything occur around the track.

Recognised with awards like the Centenary Medal, the Australian Fire Service Medal, and the Medal of the Order of Australia (OAM) for contributions to the Disability Sector and Community, He's also earned two Ministerial Commendations for Courageous Action, and is truly deserving of adding this Citizen of the Year to his achievements.

Community Champions 2024 Recipients

Community Achievement Award: Cody Chadwick

Cody Chadwick has proved a lifelong dedication to the Salisbury Cycle Speedway representing state and country on numerous occasions.

In his recent role as President of the club, Cody has demonstrated exceptional organisational and leadership skills, coordinating national, international, and local events.

Salisbury Cycle Speedway, under Cody's leadership actively promotes inclusivity by catering to members of all genders, ages, and social backgrounds. Cody's commitment goes beyond being a competitor, his dedication to the role as a club administrator highlights his active citizenship and contributions to enhancing community life.

For many years, Cody has been instrumental in bringing pride and recognition to the City of Salisbury. Notably, the Salisbury Cycle Speedway serves as a valuable recreational opportunity for socially disadvantaged members of the community. Cody's efforts have not only elevated the profile of the club, but have also provided a meaningful avenue for individuals facing social challenges to engage in a positive and inclusive recreational activity.



Cody Chadwick

Cody's extensive involvement in the Salisbury Cycle Speedway, as a competitor and club president, signifies his commitment to community wellbeing and the delivery of inclusive recreational opportunities. His impact reaches beyond the sporting realm, and he is valued immensely by the City of Salisbury and its community.

Community Champions 2024 Recipients

Community Event of the Year Award: Salisbury North Football Club and Simon Warner for hosting the SANFL Indigenous Round

Simon Warner, Chairman of Salisbury North Football Club, stands as a beacon of exemplary leadership, earning this nomination for his remarkable dedication to championing the reconciliation initiative.

Under his guidance, the club has become an upholder of inclusion and diversity, with a particular focus on fostering relationships with the Kaurna people. One of Simon's notable accomplishments is the organisation and hosting of a Reconciliation Day event, which gathered many members of the community.

The event commenced with a luncheon that brought together Aboriginal elders, our state's Premier, the Hon Peter Malinauskas MP, as well as members of parliament, City of Salisbury's Mayor Gillian Aldridge OAM, and other Elected Members.

It featured integral elements like a Welcome to Country, a smoking ceremony, and a broadcast that can be accessed via dartfish. The broadcast, capturing the essence of the occasion, included insightful commentary from Aboriginal players, the Hon Katrine Hilyard MP, and Mayor Gillian Aldridge OAM.



Simon Warner

This pivotal event, attended by thousands, significantly contributed to community cohesion. Simon's leadership ensures that Salisbury North Football Club remains a welcoming space for everyone, fostering a culturally rich environment.

The emphasis on respect for the Kaurna people and active support for their cultural beliefs highlights Simon's commitment to creating an inclusive and harmonious community through the platform of Salisbury North Football Club.

Community Champions 2024 Recipients

Active Citizenship of the Year Award: Joint Winner Tyson Roling

A volunteer dedicated to ensuring accessibility in sport, Tyson Roling has worked tirelessly to establish pathways for cricketers living with disability. He works with Para Hills Cricket Club, an inaugural club to the SA Inclusive League (now in its second season) as well as working closely with SACA, school communities, and other sporting organisations to establish the largest ever women's and junior cricket programs.

The club now has two junior girls Strikers teams, a women's senior team, and a new record of junior participation with eight full teams as a result of Tyson's involvement.

Tyson has set an example within the club, endorsing inclusive and progressive values, raising awareness about the importance of mental health and advocating for supportive systems like a mental health officer, which has been secured for the club members and extended families.



Tyson Roling

He has been instrumental in securing funding to improve accessibility at the Para Hills Cricket Club, enabling them to provide a safe environment for all members and significantly improving the facilities through dedicated involvement and efforts towards fundraising and sponsorship.

Tyson's efforts have not gone unnoticed, and as a direct result of his contributions, the Para Hills Cricket Club was awarded the SACA Community Cricket Club of the Year for the 2022/2023 season. A truly meaningful achievement.

Community Champions 2024 Recipients

Active Citizenship of the Year Award: Joint Winner Ben Kilpatrick

Ben Kilpatrick's dedication to community service and active involvement in the youth athletics sphere has made a substantial impact on the young sporting community in the City of Salisbury.

As a parent, a Little Athletics Rec Athlete, and a member of the Junior Sub Committee, Ben's extensive involvement highlights his holistic approach to supporting and enriching the Little Athletics program, and demonstrates his commitment to fostering a nurturing environment for young athletes.

Additionally, Ben contributes to the growth and development of the sports community through comprehensive involvement in various facets of athletics, including his efforts within other roles as an NDAC Rec Runner, Registered Athletics SA athlete, and Club Committee member.

Ben embodies the spirit of active citizenship through his volunteer work and commitment to enhancing community life in his efforts across multiple roles and responsibilities at Little Athletics Salisbury. He serves as a role model, inspires others through his enthusiasm for sports, and shows selflessness daily through his passion for fostering a positive environment for young athletes.



Ben Kilpatrick

As the Event Director for the Salisbury.RUN event, Ben's contributions extend beyond sports as he plays a pivotal role in an event that promotes fitness and healthy living, as well as bringing people together in a shared endeavour.

Community Champions 2024 Recipients

Salisbury Young Citizen of the Year Award: Alexandra Seal

Alexandra Seal, a passionate and dedicated individual committed to social and environmental change, has been actively involved in the community for years. As a young emerging leader, she seamlessly integrates social and environmental justice into her daily life.

Within her school community, Alexandra has spearheaded initiatives supporting ecological and social justice, including the implementation of solar panels and sustainable packaging.

Her involvement extends to tree planting in both her school and the Victoria Park Wetlands.

Beyond her school, Alexandra tirelessly advocates for social causes through her small business, Six Spaces. This venture not only donates profits to various charities but, notably, Alexandra volunteers for Families4Families, having created a short film series that aids the charity, and BIRCH rehabilitation.

Her impactful work extends beyond her community, educating and informing others about acquired brain injuries and supporting families in difficult times. Alexandra's active citizenship is evident in her participation in programs like the Civics and Citizenship Year 9 and 10 Convention, where she discussed the



Alexandra Seal

importance of civics, active citizenship, and Australia's parliamentary and voting systems.

She has also contributed significantly to intergenerational partnerships through the Governor's Leadership Foundation Program, where she supported Southern Cross Care residents and helped to connect them with intergenerational partnerships after Covid-19 saw a decline in these relationships.

Her notable recognition includes the Steele and Cooper Award for 2021, and the Muriel Matters Award for 2021, showcasing her dedication to both academic success and leadership. Despite her numerous accolades, Alexandra remains a humble force, driven by her purpose to make the world a better place socially and environmentally. This Young Citizen of the Year award recognises her achievements and ongoing dedication to creating positive change, marking her as an unsung hero making a significant contributor to the City of Salisbury and its community.

Community Champions 2024 Recipients

Senior Citizen of the Year Award: Charles Morgan

At 82 years old, Charles Morgan, commonly known as Charlie, has spent his years establishing himself as a truly valued and loved member of the community. Charlie came to Australia in his twenties with his late wife, Connie, and has dedicated himself to community service through football and various organisations ever since.

His longstanding commitment to the Salisbury United Football Club extends across decades, and he has been Chairman since 2020. Simultaneously, he actively volunteers with the Lions Club of Paralowie, and was his wife Connie's devoted full-time carer in her final years. It is no understatement that Charlie is so considerate of others that he developed a remarkable ability to manage multiple roles and commit whole heartedly to each one.

Charlie's dedication has significantly impacted Salisbury United Football Club, ensuring a diverse and welcoming environment for players and community members of varied backgrounds. His involvement was instrumental in the interactions with Elected Members and City of Salisbury staff to deliver two major infrastructure projects to upgrade the club's main playing pitches and a refurbishment of the clubrooms, which have made a significantly positive impact on the local community.



Charles Morgan

Charlie's multifaceted contributions extend beyond football, encompassing tasks from fundraising BBQs to coordinating community events. His charitable endeavours include collecting and washing hundreds of pre-loved teddy bears and cuddly toys, which were donated and recycled to give to disadvantaged children at the annual Salisbury Christmas Pageant and other charitable organisations, exemplifying his commitment to community wellbeing.

Recognised for his exceptional volunteering efforts, Charlie has received prestigious awards, including the Premier's Certificate of Recognition for Outstanding Volunteer 2016, Lions International Community Award twice, and the James D Richardson Award in 2019. He holds Silver and Gold Centenary Medals through the Lions Club, and is now the City of Salisbury's Senior Citizen of the Year.

Community Champions 2024 Recipients

Mayor's Commendation Award: Ben Kilpatrick

Salisbury.RUN has significantly contributed to the community, serving as a premier platform for inclusive and accessible recreational activities. Stemming from the Carisbrooke Classic, it has become the largest Fun Run in the northern metropolitan area, offering 2km, 5km, 10km, and half marathon events for people of diverse age groups and physical abilities.

Beyond a traditional run, it promotes health, fitness, and overall wellbeing, fostering positive community connections through the Northern Districts Athletics Club's recreational running group.

This volunteer-run event not only raises awareness for the Northern Districts Athletics Club, but also showcases the City of Salisbury's liveability, natural environment, attractions, and local businesses. By establishing strong links with local businesses, Salisbury.RUN encourages a connected community, and a sense of shared responsibility for positive community culture and wellbeing.

The event exemplifies active citizenship, enhancing community life through inclusivity, diversity, and wellbeing. It goes beyond a race, actively involving people of all ages, genders,



Ben Kilpatrick

backgrounds and physical abilities. The range of distances that participants can choose to cover inspires them to complete what they can handle, providing an enjoyable experience and encouragement of outdoor exercise for all. The presence of young para-athletes and their running frames over the past two years highlights Salisbury.RUN's commitment to making athletics accessible to everyone.

Recognised in 2022 by Olympian and Commonwealth Games gold medallist Jess Stenson, state running champions, and the Premier of South Australia, Salisbury.RUN continues to grow with a record number of participants, high media exposure, and widespread support. Its success in promoting community engagement, health, and inclusivity makes it a celebrated and acknowledged initiative within the northern metropolitan area.

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.



Paddocks Sports Facility

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 also be proud of our strengths, achievements and cultural diversity.

Strategic Projects

Significant work has been completed on several strategic projects with a community-centred focus, aimed at enhancing the City's liveability and welcoming atmosphere. These projects include:

- Continued implementation of The Paddocks Masterplan, which has seen the completion of all funded portions, including new changeroom facilities for Para Hills United Soccer Club and the Para Hills Football Club.
- Increasing affordable housing options in the community: Council-owned development projects have delivered over 40% affordable housing to date.
- Implementation of the Regional Public Health Plan: The 2023/24 report has been finalised, highlighting Council's ongoing efforts to assess progress and ensure alignment with the City Plan in support of our goals and initiatives.
- Enhancing the visual appearance and amenity of public spaces through an expanded verge maintenance program, improved lighting, and increased greening of reserves. The successful introduction of a new verge contract has elevated the level of maintenance across the City.
- Enhancing local playground and sporting facilities, including additional playspace and an upgrade to the outdoor sports court at Camelot Drive Reserve, softfall area renewal at Unity Park, improvements to Mobara Court sports court, and upgrades to Yalumba Drive Reserve and playspace.

Bridgestone Athletics Centre

Efforts to maximise the Centre's use have been successful, with 30 school carnivals hosted in 2023/24, drawing approximately 18,000 students and 23 carnivals already scheduled for the next year. The Centre has welcomed new events, like the Islamic Society Family Sports Day, and facilitated the SANFL Draft Combine 2 km time trial, attended by AFL scouts. The new access gate recorded 2,890 public sessions, and resident club membership continues to increase.

Implementation of the Ability Inclusion Strategic Plan (AISP)

As the AISP 2020-2024 enters its final year of implementation in 2023/24, several key achievements have been realised, including strengthened engagement with the Disability Access Inclusion Network (DAIN), the development and integration of Universal Design Guidelines, and the delivery of Universal Design Training.

Regular and meaningful consultations with DAIN have influenced major projects such as the John and Church Street upgrade and the Salisbury Aquatic Centre. DAIN has been instrumental in advocating for playground accessibility, actively contributing and driving progress in this area.

Operational Focus

Maintaining clean and safe environments to live, work, and play remains a top priority, with a focus on clearing rubbish, including illegally dumped waste, and expanding CCTV coverage to address issues like graffiti and dangerous driving. This proactive approach ensures public spaces remain inviting and safe.

Council's Community Safety Strategy outlines efforts to work with the community and stakeholders to address crime and safety concerns. The Strategy aims to share information, raise awareness, and maximise participation in programs that create safe spaces and support residents to feel secure. Key strategies include timed lighting in public spaces, personalised community transport options, safe spaces at community centres, and partnerships with SA Police and social services to address antisocial behaviour in public areas. Crime prevention strategies like CCTV and security services have been implemented at popular civic precincts and events.

Council has supported local sports clubs and not-for-profit organisations with 38 community grants for equipment, community projects, and multicultural events. Minor Capital Works Grants continue to be provided to a range of local sporting and community clubs. Financial support was also given to 178 young people through the Youth Sponsorship Program. To ensure our funding programs meet the community's evolving needs, a policy review of the Community Grants Program was conducted this year, and the new program commences on 1 July 2024.

Community participation in programs has increased this year, with over 134,000 attendees joining programs at community centres, hubs, and youth centres — almost 40,000 more than the previous year. Highlights include the Adelaide Symphony Orchestra at Bagster Road Community Centre, the Salisbury Author Series and History Month at the Salisbury Community Hub.

Senior Centres continue to play a vital role in keeping older adults informed about physical, social, and mental wellbeing through peak body resources. The new 'Conversations' program has facilitated direct engagement with staff, allowing for valuable feedback, service improvements, and initiatives such as wellness trips to connect with nature, and the DJ Des Disco at the Jack Young Centre (JYC).

Over 1,100 people attended social programs at Senior Centres, totalling 81,459 hours of participation. The Salisbury Seniors Alliance also meet quarterly to provide feedback to council staff, ensuring older adults' voices are heard in decision-making.

The Salisbury Intercultural Community Alliance (SICA) reviewed the annual Action Plan for the Intercultural Strategic Plan to identify new priorities for culturally diverse communities. This led to greater focus on youth engagement, employment opportunities, sports, and increasing SICA involvement in council projects. SICA also participated in research with universities on greenspace usage by culturally and linguistically diverse (CaLD) communities and the Government of South Australia's Sports Voucher project.

Collaboration with the South Australian Intercultural Sports Alliance (SISA) has grown, resulting in successful initiatives such as DiversiTours, afternoon tea with the Mayor and Elected Members during Refugee Week, and advocacy efforts with the SA Housing Trust on affordable housing.

On an international level, the City of Salisbury's collaboration with the Council of Europe's Intercultural Cities Network and other sector organisations has been strengthened through meetings and workshops, further advancing its commitment to intercultural engagement.

Future Planning

The City of Salisbury is developing a Place Activation Strategy focused on social infrastructure. The first stage was undertaken in early 2024 and Council is now beginning the final stages, which will inform future planning for Council-delivered services, facilitation and advocacy.

The City of Salisbury has collaborated with several government agencies to consider the needs and opportunities related to population growth and future social infrastructure. In 2023, Council hosted its first Youth Summit, engaging young people to help shape the new Youth Action Plan and Leadership Program.

The Thrive Strategy was endorsed by Council in 2023 following a comprehensive research and community engagement process. The action plans for 2024/25 focus on health and wellbeing across six domains. Council is tracking the Thrive Strategy's progress using key population indicators to ensure that its programs and activities effectively enhance community health and wellbeing.

Advocacy Priorities

While the introduced Planning and Design Code limits the ability for councils to alter urban design policy, the City of Salisbury actively advocates for policy improvements through consultations with the state government and the State Planning Commission, and is exploring different zoning options to achieve better outcomes.

The City of Salisbury collaborated with SAPOL, SA Housing Authority, schools, and transport departments to improve service access for residents and visitors. Regular meetings with SAPOL, businesses, and community leaders promoted a unified approach to reducing crime and anti-social behaviour. Council advocated for and worked with the Adelaide North West Homelessness Alliance (ANWHA) to reintroduce assertive outreach services for the first time in years. This initiative aims to ensure community access to essential services and appropriate support through a well-resourced system.

Council also 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 to minimise their impact on residents.

Partnerships have been established with local support agencies to deliver a range of services and programs in community centres. These include Puddle Jumpers' Northern Food Hub, Flourish's mental health drop-in service, SYC's Youth Tenancy Support Program, and a new Social Worker in Libraries pilot with Sonder, supported by the Libraries Board of South Australia. The pilot is a first for the state, set to launch in 2024/25.

The City of Salisbury's Housing Support Program, funded by the Adelaide Public Health Network, assists older people who are homeless or at risk of homelessness. The program helps people find safe and suitable accommodation, access aged care services, and connect with other community supports. In 2023/24, the program has successfully supported 90 individuals with housing needs.

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.



Our Big Back Yard 2024 at Little Para Reserve

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

The City of Salisbury has continued its commitment to sustainability through several key strategic projects, including:

- The replacement of all Council-owned streetlights with energy-efficient lighting
- Efforts to improve the environmental performance of Council buildings
- The enhancement of Biodiversity corridors along Dry Creek, Little Para River, and other environmentally sensitive areas, such as coastal mangroves
- Involving people and using sensors to better understand and improve our environment's health
- Developing markets for recyclable materials through the Northern Adelaide Waste Management Authority (NAWMA).

After completing the replacement of SA Power Network-managed streetlights across the council area, the City of Salisbury commenced upgrading its own streetlights, including those in Mawson Lakes.

Improvements to the environmental performance of key Council buildings continue to be made, including reviews of electricity demand profiles, the installation of smart meters, and the analysis of the building management systems.

Council continues to deliver revegetation plantings to enhance biodiversity corridors, engaging over 100 participants at planting events in 2024, resulting in 2,000 native species being planted. Council's Natural Spaces and Environmental Management Team has planted over 1,600 native species across the City's biodiversity corridors.

Ongoing collaboration with the Northern Adelaide Waste Management Authority (NAWMA) to develop markets for recyclable materials, particularly through the new road reseal contract, has increased opportunities to incorporate recycled glass.

Operational Focus

The City of Salisbury remains committed to promoting environmental sustainability and resilience across its operations and community initiatives.

Council continues to promote the services offered by NAWMA for recycling, green waste and hard rubbish collections. The successful rollout of the Food Organics and Green Organics (FOGO) kerbside bin and the kitchen caddy has resulted in approximately 81% of properties now having a kerbside FOGO bin.

The use of recycled and reused materials in construction and maintenance programs remains a regular practice. This includes recycled glass in asphalt mixes, recycled rubble and glass in base course materials for civil construction, reclaimed asphalt pavement in road resealing, composite decking made with components of recycled plastic and timber, and recycled concrete in kerb and watertable construction. These practices align with industry standards and represent best practices in construction, reflecting Council's ongoing efforts to use materials sustainably.

Upgrades to irrigated open spaces are ongoing, with improvements completed at the Springbank Waters and Burton reserves over the past 12 months. Scoping works for irrigation along portions of Little Para River are also currently underway.

Council has actively participated in state government-led initiatives, including tree canopy cover and urban heat data capture investigations, which continue to inform future actions. Council has also been actively involved in responding to the state government's Urban Greening Strategy.

Major works have been carried out to stabilise banks along sections of Dry Creek to increase its resilience.

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

A Climate Change Risk Assessment has been completed to assess the City of Salisbury's corporate risk exposure to physical, economic transition, and liability risks associated with climate change. The assessment findings reflect that many controls are in place to manage risks to Council assets, operations, and services, with further action required to reduce the City of Salisbury's risk exposure to acceptable risk tolerance levels. Council has approved the development of a Climate Change Adaptation Action Plan to guide and prioritise risk controls and next steps, drawing on the risk assessment's findings.

The City of Salisbury participated in the Local Government Association's Net Zero Accelerate Program, funded by the Government of South Australia, which has supported Council in developing a greenhouse gas emissions inventory and identifying potential emission reduction opportunities within its operations.

Council works closely with Green Adelaide to deliver education programs and engage the community in various sustainability initiatives. A Green Adelaide Nature Education Team has attended schools within the City to promote behaviours that positively impact the environment at home and throughout the City of Salisbury.

Future Planning

Council adopted the new Sustainability Strategy 2035 in June 2023, and implementation is ongoing.

The Stormwater Management Plans for Greater Edinburgh Parks and Adams Creek/ Helps Road Drain have been completed and opened for public consultation.

The Dry Creek Stormwater Management Plan has also been completed, and Council is engaging with key stakeholders on the extent of works required to reduce flooding and improve water quality across the catchment.

As part of the Walkleys Road development, detailed design guidelines will be prepared to assist the community in choosing environmentally sustainable options for their new homes, ensuring that an innovative and environmentally conscious community is created.

Advocacy Priorities

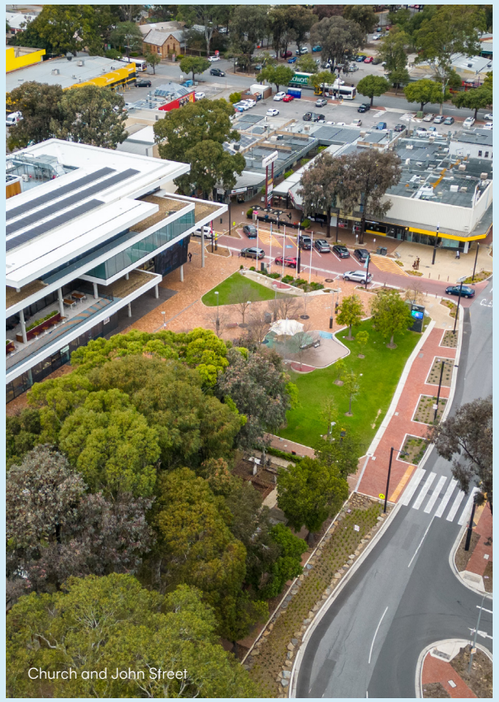
Council's advocacy priorities include investment in programs that reduce waste to landfill, such as incentives to increase recycling and 'circular economy' initiatives, as well as integration of urban water planning and funding for catchment programs.

Work continues as part of the Dry Creek stormwater management plan to identify opportunities to harvest increased stormwater into Council's recycled water network. Salisbury Water is used to irrigate open space and support residential and economic development through supply of lower-cost water.

Council continues to liaise with SA Water and the Department for Environment and Water in their strategic integrated water planning.

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.



Church and John Street

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

Strategic Projects

The City of Salisbury's Economic Development efforts have centred on key initiatives to:

- Revitalise the Salisbury City Centre by upgrading Church and John Streets, and attracting private investment into surplus Council sites
- Draw businesses to Salisbury to create job opportunities for residents
- Connect Technology Park with other innovation precincts in Adelaide
- Implement a residential development program using surplus Council land.

The City of Salisbury is partnering with a Buildtec and Catcorp consortium to revitalise the Salisbury City Centre into one of South Australia's most vibrant Centres.

The redevelopment of the City Centre will bring large scale activation and economic growth to the heart of Salisbury.

A concept plan outlines the $200 million redevelopment of four sites across the City Centre that will bring six new developments to the heart of Salisbury, including a variety of residential housing options, car parking, retirement living, hotel accommodation and mixed-use retail and commercial spaces.

The future Salisbury City Centre will have a range of new uses, giving the local community and visitors the opportunity to live, work and be entertained in the heart of the City, surrounded by some of the best amenities in the northern region.

The redevelopment is the next significant stage of the City Centre Renewal Strategy, following the $10 million redevelopment of Church and John Streets in 2023 and the $43 million Salisbury Community Hub, built in 2019.

The Economic Development Team has been collaborating with the Department of State Development and Invest SA to promote Salisbury as a prime business destination. This includes hosting South Australian representatives who work in Germany, the United States of America, Japan, and India at various City of Salisbury locations. Additionally, we partnered with the University of South Australia to deliver a workshop with visiting businesses from India.

The City of Salisbury is working closely with the South Australian Government to plan for the future of Technology Park and its role in the South Australian innovation ecosystem, considering the new approach to Lot Fourteen and Tonsley Innovation Precinct.

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

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

Operational Focus

Through the Polaris Business Development Centre, the City of Salisbury continues to support new and existing businesses.

During the 2023/24 financial year, the Polaris Business Development Centre commenced the Business Fundamentals Program, funded by the Office for Small and Family Business. This program has delivered 20 Business and Retail Fundamentals workshops, attended by 218 participants, as well as 240 one-to-one business consultations. The Polaris Centre also organised five networking events with a total of 388 attendees, and participated in six expos to expand reach and promote the programs to potential new clients.

The Polaris Business Development Centre established new Polaris Business Mentor and Polaris Specialist Business Consultant panels, adding 14 new mentors and specialists. This expansion has significantly increased the Centre's capability, capacity and responsiveness to meet growing service demands. Additionally, new partnerships with Auctus, Many Rivers and WEA have been established to leverage services for Polaris clients. The Centre also successfully secured additional government funding to strengthen the Polaris Women in Business Network.

Efforts to improve the streetscape of commercial and industrial precincts are ongoing, including the introduction or upgrading of suitable verges, tree plantings, footpaths, roads, and directional signage.

Council remains committed to delivering services that support the many small businesses in the region, in line with the Small Business Friendly Council initiative, championed by the South Australian Small Business Commissioner, and delivering on the Business-Friendly agenda.

Future Planning

The City of Salisbury continues its ongoing efforts to investigate stormwater and transport infrastructure requirements for growth areas within the City.

The implementation of the Strategic Growth Framework for opening up employment lands west of Port Wakefield Road is progressing. Four private code amendments are being prepared for the area, with several more awaiting commencement. There has been significant advancement in resolving both state and council infrastructure issues in the region.

The City of Salisbury continues to be an active member of the State Government's North-Western Growth and Infrastructure Executive Steering Group, and Council continues to work with the Department of Infrastructure and Transport, and the City of Playford on key infrastructure issues.

Council's Growth Action Plan and Economic Development Strategy have been reviewed, and a new City Shaping Strategy combining both will be released in late 2024.

The Polaris Business Development Centre continues to provide support to businesses and organisations located in Technology Park and Edinburgh Parks, including support provided to Gerard Scientific through its expansion and now the construction of a manufacturing facility in Technology Park.

Advocacy Priorities

To support the continued growth and development of the City of Salisbury, our advocacy priorities focus on key infrastructure projects and strategic initiatives. These include redeveloping the Salisbury and Mawson Lakes Interchanges, improving east-west roads, such as increasing the capacity and safety of Kings Road and Waterloo Corner Road, duplicating and extending Elder Smith Road, and implementing road/rail grade separation of Park Terrace and Kings Road.

Priorities also include the appropriate and well-planned development of the Dry Creek Salt Fields and ensuring that Edinburgh Parks is business-ready with modern industrial facilities, efficient freight routes to the Northern Connector, fast digital connectivity, and access to alternative energy sources and recycled water.

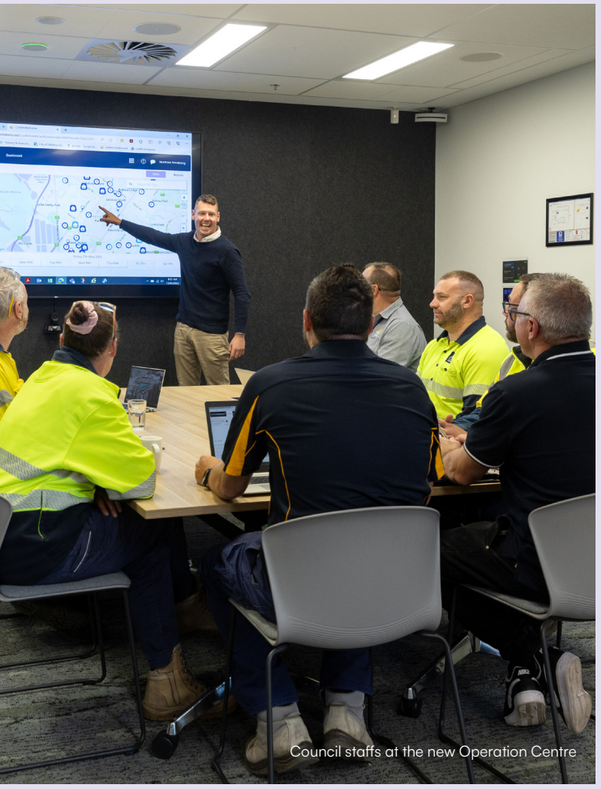
Ongoing liaison with the Department of Infrastructure and Transport (DIT) addresses any planned upgrades to the Salisbury and Mawson Lakes Interchanges, exploring potential economic uplift opportunities.

Formal meetings continue with DIT senior leadership representatives to advance transport planning for the northern suburbs, including formal discussions and responses to the state government's Northern Transport Plan Study, Mawson Lakes Traffic Study, and various election commitments.

Council remains actively involved in the state government's Dry Creek Salt Fields Working Group, and the City of Salisbury's Chief Executive Officer continues to be an active member of the state government's North-Western Growth and Infrastructure Executive Steering Group. The City of Salisbury will continue to collaborate with DIT and the City of Playford on transport network planning for freight movement across northern Adelaide's employment lands.

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.



Council staffs at the new Operation Centre

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

The City of Salisbury is undertaking several strategic projects to ensure the organisation:

- Uses technology to improve access to Council services
- Implements a change plan to deliver an exceptional community experience, quality outcomes, and a great workplace
- Upgrades to the Operations Centre at Cross Keys Road to support business transformation
- Provides opportunities for staff to innovate and shape the next generation of Council business, investment, and services
- Delivers Council's COVID-19 response package.

Council continues to deliver a new technology platform to enhance service delivery for the community. This platform is supported by changes in business processes designed to improve community experiences. For instance, the new community portal allows community members to receive and view specific information. This platform will continually evolve to offer a greater suite of services through the portal, while ensuring traditional in-person services remain available for those who prefer them.

Through this initiative, staff have identified process improvements that will help the City of Salisbury continue to shape future service levels aligned with community expectations.

The upgrade to Council's Operations Centre has been successfully completed.

Although the focus on COVID-19 has lessened, Council continues to monitor outbreaks and implement any measures required to ensure Council services can continue.

Operational Focus

The organisation remains committed to improving data usage to support decision-making. New dashboards using Microsoft Business Intelligence software have made it easier to access the information needed for this purpose.

The City of Salisbury is also making conscious efforts to buy locally and sustainably, with an emphasis on reused and recycled materials. A specific weighting is given to tenders that are locally based, employ local people, or source local products, ensuring Council's investments remain within our community whenever possible.

Council remains dedicated to delivering the commitments outlined in the Long Term Financial Plan and Annual Business Plan 2023/24, engaging meaningfully with the community to better anticipate and respond to their needs, improving communication, and continuously pursuing improvement. Additionally, we strive to acknowledge and celebrate the achievements of our staff and community.

Frameworks to guide communication and engagement activities are being developed to ensure community members are aware of and can participate in Council initiatives and projects. An increased social media presence has led to higher community engagement, and the City of Salisbury will continue to use this medium, along with traditional methods to connect with the local community.

Future Planning

Council continues to invest in technology that enhances service delivery, while ensuring business processes provide an exceptional community experience and achieve quality outcomes.

In the coming year (2024/25), a large focus will be on delivering an improved community engagement approach that aligns with how community members prefer to interact with Council, and provides timely and relevant information to the community as required.

Council is actively seeking non-rates income sources to fund services, reducing reliance on rate generation. This effort includes reviewing cost structures to identify opportunities for lowering service delivery costs.

The Strategic Asset Management Plan has been updated to reflect changes in service levels for key asset classes and long-term financial forecasts. This plan is a core component of Council's Strategic Management documents and is crucial to ensuring the sustainability of our asset-related services.

Advocacy Priorities

Council continues to collaborate with other levels of government to influence social, environmental, and economic outcomes for both the Council area and the broader northern region. This includes efforts to develop infrastructure that supports the projected population growth in the northern region. Additionally, Council is working to deliver greater economic outcomes by rezoning industrial land and attracting key industries to the area, which will create jobs for the local community.

This page is intentionally left blank.

City Dashboard and Corporate Indicator









A welcoming and liveable City

City Dashboard

Population	149,214 people ●
Community perception of quality of life	6.8/10 ●
Proportion of people born overseas	34% (ABS 2021) ●
Reported crime per 10,000 people	568.23 incidents ●
Housing Affordability	9.6% ●
SEIFA (Socio-Economic Indexes for Areas) Index of Adventage and Disadvantage	904 ●
Proportion of Salisbury's working population with Certificate III and above qualificatios	63% ●

Foundations

- Our City has a diversity of housing that meets the needs of our community
- Our community is physically and mentally healthy and connected
- Our City is welcoming to people of all ages, backgrounds and abilities, and recognises First Nations people
- Our City is attractive and safe.



Australia Day

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	162 Ha
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	Senior centres delivered 72,057 hrs of social support groups programs and served 15,984 meals. 530,000 visits to our five branches. 583,000 loans and 49,000 public PC bookings.
Satisfaction with recreational areas	Parks and reserves are considered by residents to be a strength of the City of Salisbury (56%, increasing 8% from 48% in 2020).
Social support group attendance	Social support group 81,459 (Commonwealth Home Support Programme 53,179 Standard 18,878 National Disability Insurance Scheme 9,402).

City Plan Foundation: People are valued and they feel safe, included and connected	
Community perception of safety	More people felt safer in their home suburb than the City Centre (70% and 45% respectively). Parabanks and train stations felt most unsafe, while John Street seemed to be a new area creating an unsafe space for residents (Information retrieved from City of Salisbury Community Perceptions 2023 Report Part B).
Level of public transport usage	4.5% Bus 1.3% Train (ABS 2021)
Number of playgrounds with inclusive equipment	62
Number of people participating in Council organised activities in our centres	Meals 699 individual customers , Social Support groups 2,843 individual customers, 98 Care Finder. 23,000 JP bookings. 135,000 participants attended programs at our Community Centres, Hubs and Youth Centre.
Number of programs delivered that support intercultural partnerships and participation in same	250
Council of Europe Intercultural Cities Index	77
Welcoming Cities indicator	Accreditation submitted and currently being assessed.

City Plan Foundation: Our Community is resilient and adaptive to change	
Proportion of affordable dwellings provided through Council's strategic property development program	Through our Strategic Property Development Projects, Council is active in delivering affordable housing, including partnering with not-for-profit housing providers and investigating future opportunities to facilitate innovative, affordable housing outcomes including an Affordable Housing Demonstration House to be constructed in Stage 1 of the Walkleys Road Development. Strategic Development Projects will include a minimum of 15-20% affordable housing at 10-15% below the State Government price threshold. Over six projects have been delivered to date, and 40% of the housing delivered was at or below the State Government's affordability price points.
Co-investment in projects supported through Council grants	38 Community Development Grants were awarded to small community groups, clubs, churches and other organisations. 178 Youth Sponsorships were awarded to young people in our community.

A sustainable City

City Dashboard

Tree canopy coverage	13% ●
Number of severe heat days in previous year	9 days ●
Water use per household	Information no longer sourced —
Domestic waste generated	56,614 tonnes ●
Proportion of dwellings with solar panels	60% ●
Area covered by mangroves and samphire	13.2km² ●

Foundations

- Our City's green spaces and natural environments are valued and biodiverse
- Our City and community are carbon responsible
- Our City, community and infrastructure are resilient to a changing climate
- Our City's waste is managed sustainably
- Our water resources are managed responsibly.



Greenfields Wetlands Nature Trail

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	100 metres
Community perceptions of open space	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 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	1,908 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 currently available
Energy consumption by Council facilities	Natural gas distributed in a pipeline — 1,200,000 Mj Electricity consumption (SA) — 5,500,000 kWh

A growing city that creates new opportunities

City Dashboard

Gross regional product	$9.45 ●
Local jobs	64,238 ●
Actively trading businesses	9,032 ●
Value of development approvals	$284 million ●
Unemployment rate	5.2% ●

Foundations

- Our City's businesses are successful, and the community benefits from their success
- Our City's growth is well planned and supported by the integrated delivery of infrastructure
- Our City centres are active and prospering.



Lifestyle Bakery at Pooraka

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	816
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	$2.4 million
Business satisfaction of interactions with Council	TBD
Value of major projects	$287m
Development assessment timeframes	7.81 (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 0.0%
Value of development activity in Edinburgh Parks and Technology Park	Edinburgh - $7.6 million Tech Park $3.1 million
City Plan Foundation: Salisbury is the place of choice for businesses to start, grow and invest	
Value of development on surplus land parcels released by Council	During the 2023/24 year, $2,662,505 was the value of development on surplus land parcels released by Council.

Innovation and Business Development

City Dashboard

Financial sustainability	Operating Surplus Ratio	-2.00% 🔴
	Net Financial Liabilities Ratio	27.00% 🟢
	Asset Sustainability Ratio	80.10% 🔴
Safety (lost time injury frequency		2.1 days 🔵
Values — staff perception survey		TBD
Community experience	Customer requests responded to within 10 days	TBD
	Customer satisfaction	66% 🟡

Foundations

- Our Council's services are delivered in an effective and efficient manner
- Our Council is a great place to work
- Our Council is recognised for delivering exceptional community experiences and quality outcomes
- Our community is engaged and connected
- Our Council's commercial operations provide value for the community.



Council staff in the field

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	21% of annual spend was within Salisbury area 49% of annual spend was within Northern Region
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	15.60%
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	13.83%
Financial ratios in City Scorecard	Operating Surplus Ratio - 2% Net Financial Liabilities Ratio - 27% Asset Sustainability Ratio - 80.1%
City Plan Foundation: We engage meaningfully and our community is aware of Council initiatives	
Social media reach	30,875 (10.11% increase)
Visits to Council websites	419,000
Number of people attending Council run events	37,147 (through 16 events)

City of Salisbury

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024

A progressive, sustainable and connected community

City of Salisbury

General Purpose Financial Statements
for the year ended 30 June 2024

Contents Page

Council certificate 2

Understanding Council's Financial Statements 3

Principal Financial Statements

Statement of Comprehensive Income 4
Statement of Financial Position 5
Statement of Changes in Equity 6
Statement of Cash Flows 7

Notes to and forming part of the Financial Statements 8

Independent Auditor's Report – Financial Statements 53

Independent Auditor's Report – Internal Controls 55

Certificates of Audit Independence

Council Certificate of Audit Independence 57
Audit Certificate of Audit Independence 58

City of Salisbury

General Purpose Financial Statements
for the year ended 30 June 2024

Certification of Financial Statements

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

In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2024 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.

John Harry
Chief Executive Officer

10 October 2024

Gillian Aldridge
Mayor

10 October 2024

City of Salisbury

General Purpose Financial Statements
for the year ended 30 June 2024

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 2024.

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 2024

$ '000	Notes	2024	2023
Income			
Rates	2a	122,381	112,253
Statutory charges	2b	4,183	3,933
User charges	2c	6,037	5,385
Grants, subsidies and contributions - operating	2g	6,675	20,258
Investment income	2d	466	291
Reimbursements	2e	469	536
Other income	2f	1,184	1,276
Net gain - equity accounted council businesses	19(a)	627	340
Total income		142,022	144,272
Expenses			
Employee costs	3a	42,822	40,404
Materials, contracts and other expenses	3b	66,310	59,093
Depreciation, amortisation and impairment	3c	35,457	32,106
Finance costs	3d	323	394
Net loss - equity accounted council businesses	19(a)	–	321
Total expenses		144,912	132,318
Operating surplus / (deficit)		(2,890)	11,954
Physical resources received free of charge	2i	–	1,955
Asset disposal and fair value adjustments	4	(8,281)	310
Amounts received specifically for new or upgraded assets	2g	7,920	6,799
Net surplus / (deficit)		(3,251)	21,018
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9a	227,995	297,472
Share of other comprehensive income - equity accounted council businesses	19	–	222
Total amounts which will not be reclassified subsequently to operating result		227,995	297,694
Total other comprehensive income		227,995	297,694
Total comprehensive income		224,744	318,712

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 2024

$ '000	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	449	10,970
Trade and other receivables	5b	10,345	8,074
Inventories	5c	524	910
Total current assets		11,318	19,954
Non-current assets			
Trade and other receivables	6a	708	662
Equity accounted investments in council businesses	6b	6,917	6,290
Other non-current assets	6c	13,876	33,997
Infrastructure, property, plant and equipment	7	2,305,453	2,046,434
Total non-current assets		2,326,954	2,087,383
TOTAL ASSETS		2,338,272	2,107,337
LIABILITIES			
Current liabilities			
Trade and other payables	8a	26,617	28,354
Borrowings	8b	1,963	1,840
Provisions	8c	7,581	8,065
Total current liabilities		36,161	38,259
Non-current liabilities			
Borrowings	8b	12,143	3,485
Provisions	8c	1,540	1,909
Total non-current liabilities		13,683	5,394
TOTAL LIABILITIES		49,844	43,653
Net assets		2,288,428	2,063,684
EQUITY			
Accumulated surplus		395,220	403,343
Asset revaluation reserves	9a	1,838,572	1,610,577
Other reserves	9b	54,636	49,764
Total council equity		2,288,428	2,063,684
Total equity		2,288,428	2,063,684

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 2024

$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2024					
Balance at the end of previous reporting period		403,343	1,610,577	49,764	2,063,684
Net surplus / (deficit) for year		(3,251)	–	–	(3,251)
Other comprehensive income					
- Gain (Loss) on Revaluation of I,PP&E	7a	–	227,995	–	227,995
Other comprehensive income		–	227,995	–	227,995
Total comprehensive income		(3,251)	227,995	–	224,744
Transfers between reserves		(4,872)	–	4,872	–
Balance at the end of period		395,220	1,838,572	54,636	2,288,428
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

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 2024

$ '000	Notes	2024	2023
Cash flows from operating activities			
Receipts			
Rates		123,904	112,177
Statutory charges		4,350	4,076
User charges		5,890	5,213
Grants, subsidies and contributions (operating purpose)		11,396	20,543
Investment receipts		483	272
Reimbursements		469	536
Other receipts		2,392	14,827
Payments			
Payments to employees		(43,789)	(40,269)
Payments for materials, contracts and other expenses		(74,040)	(67,614)
Finance payments		(243)	(394)
Net cash provided by (or used in) operating activities	11b	30,812	49,367
Cash flows from investing activities			
Receipts			
Sale of real estate developments		249	296
Amounts received specifically for new or upgraded assets		7,920	6,799
Sale of replaced assets		471	434
Sale of surplus assets		1,048	5,110
Repayments of loans by community groups		–	367
Payments			
Expenditure on renewal/replacement of assets		(27,285)	(21,043)
Expenditure on new/upgraded assets		(32,165)	(39,574)
Development of real estate for sale		538	883
Net cash provided (or used in) investing activities		(49,224)	(46,728)
Cash flows from financing activities			
Receipts			
Proceeds from loans		20,876	–
Proceeds from bonds and deposits		–	196
Payments			
Repayment of bonds and deposits		(66)	–
Repayments of borrowings		(11,636)	(1,321)
Repayment of lease liabilities		(1,283)	(29)
Net cash provided by (or used in) financing activities		7,891	(1,154)
Net increase (decrease) in cash held		(10,521)	1,485
plus: cash & cash equivalents at beginning of period		10,970	9,485
Cash and cash equivalents held at end of period	11a	449	10,970
Additional information:			
plus: investments on hand – end of year	6b	615	615
Total cash, cash equivalents and investments		1,064	11,585

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

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Contents of the Notes accompanying the General Purpose Financial Statements

Note	Details	Page
1	Summary of Material Accounting Policies	9
2	Income	15
3	Expenses	19
4	Asset disposal and fair value adjustments	20
5	Current assets	21
6	Non-current assets	21
7	Infrastructure, Property, Plant and Equipment	23
8	Liabilities	30
9	Reserves	31
10	Assets subject to restrictions	33
11	Reconciliation to Statement of Cash Flows	34
12(a)	Functions	35
12(b)	Components of functions	36
13	Financial instruments	37
14	Capital expenditure and investment property commitments	40
15	Financial indicators	41
16	Uniform presentation of finances	44
17	Leases	45
18	Superannuation	47
19	Interests in other entities	48
20	Contingencies and assets/liabilities not recognised in the balance sheet	51
21	Events after the Statement of Financial Position Date	51
22	Related party transactions	52

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1. Summary of Material Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 10 October 2024.

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 Council 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.

continued on next page ...

Note 1. Summary of Material 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
2023/24	0	Relates to 2024/25

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.

continued on next page ...

Note 1. Summary of Material 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.

continued on next page ...

City of Salisbury

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

Note 1. Summary of Material 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 the 2024 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.

continued on next page ...

City of Salisbury

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

Note 1. Summary of Material 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.

continued on next page ...

City of Salisbury

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

Note 1. Summary of Material 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 2023. 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.

- *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*
- *AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates.*

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2024, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

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)*

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

(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 2024

Note 2. Income

$ '000	2024	2023
(a) Rates		
General rates		
General rates	121,279	111,231
Less: mandatory rebates	(1,407)	(1,306)
Less: Discretionary Rebates, Remissions and Write Offs	(484)	(401)
Total general rates	119,388	109,524
Other rates (including service charges)		
Green Adelaide Board Regional Landscape Levy	2,404	2,251
Salisbury Business Association Separate Rate	171	163
Globe Derby Community Club Separate Rate	9	9
Total other rates (including service charges)	2,584	2,423
Other charges		
Penalties for late payment	409	306
Total other charges	409	306
Total rates	122,381	112,253
(b) Statutory charges		
Development fees	1,449	1,391
Town planning fees	952	1,052
Animal registration fees and fines	904	834
Parking fines / expiation fees	376	240
Other licences, fees and fines	502	416
Total statutory charges	4,183	3,933
(c) User charges		
Water Supply	2,704	1,966
Property lease	1,007	1,028
Cemetery Fees	564	769
Aged and Disability Services	861	783
Waste Disposal Fees	91	63
Sundry	810	776
Total user charges	6,037	5,385
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	382	200
- Banks and other	84	91
Total investment income	466	291

continued on next page ...

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 2. Income (continued)

$ '000	2024	2023
(e) Reimbursements		
Other	344	427
Contract Maintenance	125	109
Total reimbursements	469	536
(f) Other income		
Rebates received	787	762
Sundry	397	514
Total other income	1,184	1,276
(g) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	7,920	6,799
Total amounts received for new or upgraded assets	7,920	6,799
Operating grants, subsidies and contributions		
Other grants, subsidies and contributions	5,572	5,974
Untied Financial Assistance Grant	1,103	3,782
Individually Significant Item - Additional Financial Assistance Grant (refer below)	–	10,502
Other grants, subsidies and contributions - operating		
Total other grants, subsidies and contributions - operating	6,675	20,258
Total grants, subsidies and contributions	14,595	27,057
(i) Sources of grants		
Commonwealth Government	3,368	5,609
State Government	10,887	21,011
Other	340	437
Total	14,595	27,057
(ii) Individually significant items		
Advanced Financial Assistance Grant Recognised as Income	–	10,502

Council has not received any advance payment of the 2024/25 Financial Assistance Grant during the 2023/24 year, compared to the 100% received in advance in the prior year. As a result of the funding being restored to a normal schedule, this has materially decreased Council's operating results in the current year when compared to the prior year, as these amounts are recognised as income upon receipt, as detailed in Note 1.

continued on next page ...

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 2. Income (continued)

$ '000	2024	2023
(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, and are required to be repaid to the funding body if not expended, are as follows:		
Unexpended at the close of the previous reporting period	3,655	4,661
Less:		
Expended during the current period from revenues recognised in previous reporting periods		
Domestic Hardwaste	(97)	(43)
Animal Pound Pooraka	–	(489)
Mawson Lakes School - Kiss and Drop	–	(54)
Redhill Road Ingle Farm - Traffic Improvement	–	(64)
Salisbury Oval Indoor Community Cricket and Recreation Facility	–	(200)
Fairbanks Drive Reserve Toilets and Sports Facility	–	(305)
Yalumba Drive Reserve	–	(400)
Technology Drive Mawson Lakes - Dual Traffic	–	(450)
Little Para River Capital Works	(62)	(255)
Waterwatch	(139)	(152)
Other	(171)	(190)
Salisbury Recreation Precinct Entry Carpark	(280)	–
Salisbury Aquatic Centre	(639)	–
Subtotal	(1,388)	(2,602)

continued on next page ...

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 2. Income (continued)

$ '000	2024	2023
Plus:		
Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions		
Salisbury Aquatic Centre	941	639
Waterwatch General	189	139
Other	61	193
DHS Neighbourhood Development Program	60	–
Social Worker in Libraries Program	50	–
Salisbury Recreation Precinct Entry Carpark	–	280
Domestic Hard waste	–	230
Little Para River Capital Works	–	62
CCTV Henderson Square	–	53
Subtotal	1,301	1,596
Unexpended at the close of this reporting period	3,568	3,655
Net increase (decrease) in assets subject to conditions in the current reporting period	(87)	(1,006)

(i) Physical resources received free of charge

Land and improvements	–	11
Roads, bridges and footpaths	–	859
Stormwater drainage	–	1,085
Total physical resources received free of charge	–	1,955

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 3. Expenses

$ '000	Notes	2024	2023
(a) Employee costs			
Salaries and wages		35,387	33,261
Employee leave expense		5,020	5,582
Superannuation - defined contribution plan contributions	18	475	524
Superannuation - defined benefit plan contributions	18	3,875	3,453
Workers' compensation insurance		1,827	1,699
Less: capitalised and distributed costs		(3,762)	(4,115)
Total operating employee costs		42,822	40,404
Total number of employees (full time equivalent at end of reporting period)		417	432

(b) Materials, contracts and other expenses

(i) Prescribed expenses		
Auditor's remuneration		
- Auditing the financial reports	47	35
- Other auditors	6	9
Bad and doubtful debts	1	11
Elected members' expenses	477	503
Election expenses	48	728
Lease expense - low value assets / short term leases	24	134
Subtotal - prescribed expenses	603	1,420
(ii) Other materials, contracts and expenses		
Contractors	45,078	39,722
Energy	4,655	4,081
Legal expenses	782	538
Levies Paid to Government - Regional Landscape Levy	2,289	2,140
Levies - other	300	306
Parts, accessories and consumables	3,185	3,164
Insurance	1,570	1,321
Water Rates	924	703
Sundry	6,924	5,698
Subtotal - Other material, contracts and expenses	65,707	57,673
Total materials, contracts and other expenses	66,310	59,093

continued on next page ...

City of Salisbury

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

Note 3. Expenses (continued)

$ '000	2024	2023
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Infrastructure	18,596	16,348
Land improvements	7,808	6,958
Buildings and other structures	5,520	4,950
Plant and equipment	2,951	3,241
Right-of-use assets	424	420
Library books	158	189
Subtotal	35,457	32,106
Total depreciation, amortisation and impairment	35,457	32,106
(d) Finance costs		
Interest on loans	289	339
Interest on leases	34	55
Total finance costs	323	394

Note 4. Asset disposal and fair value adjustments

$ '000	2024	2023
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	471	434
Less: carrying amount of assets sold	(8,923)	(4,415)
Gain (loss) on disposal	(8,452)	(3,981)
(ii) Assets surplus to requirements		
Proceeds from disposal	1,048	5,110
Less: carrying amount of assets sold	(1,126)	(1,115)
Gain (loss) on disposal	(78)	3,995
Real estate development assets		
Proceeds from disposal	792	1,230
Less: carrying amount of assets sold	(543)	(934)
Gain (loss) on disposal	249	296
Net gain (loss) on disposal or revaluation of assets	(8,281)	310

City of Salisbury

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

Note 5. Current assets

$ '000	Notes	2024	2023
(a) Cash and cash equivalent assets			
Cash on hand and at bank		449	10,970
Total cash and cash equivalent assets		449	10,970
(b) Trade and other receivables			
Rates - general and other		4,177	3,550
Accrued revenues		2	19
Debtors - general		2,596	2,169
GST recoupment		1,702	1,462
Prepayments		1,868	874
Subtotal		10,345	8,074
Total trade and other receivables		10,345	8,074
(c) Inventories			
Stores and materials		318	235
Real estate developments	6	155	640
Cemetery Plinths, Vaults and Inurnments		51	35
Total inventories		524	910

Note 6. Non-current assets

$ '000	2024	2023
(a) Trade and other receivables		
Receivables		
Council rates postponement scheme	93	47
Subtotal	93	47
Total receivables	93	47
Other financial assets (investments)		
Mortgages over Property - Affordable Housing Scheme	615	615
Total other financial assets (investments)	615	615
Total financial assets	708	662

continued on next page ...

City of Salisbury

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

Note 6. Non-current assets (continued)

$ '000	Notes	2024	2023
(b) Equity accounted investments in council businesses			
Northern Adelaide Waste Management Authority	19	6,917	6,290
Total equity accounted investments in Council businesses		6,917	6,290
(c) Other non-current assets			
Inventories			
Real estate developments		1,100	1,153
Total inventories		1,100	1,153
Other			
Capital work in progress		12,566	32,634
Intangible Assets - Water Licenses		210	210
Total other		12,776	32,844
Total other non-current assets		13,876	33,997

Other disclosures

Real estate developments - current and non-current

(Valued at the lower of cost and net realisable value)

Residential	1,255	1,793
Total real estate for resale	1,255	1,793
Represented by:		
Acquisition costs	1,196	1,266
Development costs	59	527
Subtotal	1,255	1,793
Apportionment of real estate developments		
Current assets	155	640
Non-current assets	1,100	1,153

continued on next page ...

City of Salisbury

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

Note 7. Infrastructure, Property, Plant and Equipment

Infrastructure, property, plant and equipment

		as at 30/06/23				Asset movements during the reporting period				
$ '000	Fair Value Level	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Revaluati Increments Equity (AR (Note
Land - other	2	726,574	–	–	726,574	307	–	(1,016)	–	76,8
Land improvements	3	270,940	–	(107,365)	163,575	16,751	3,874	(737)	(7,808)	8,4
Buildings and other structures	3	185,151	–	(59,660)	125,491	22,728	1,266	(1,698)	(5,520)	6,0
Infrastructure	3	1,577,736	–	(561,251)	1,016,485	9,460	18,113	(5,433)	(18,596)	136,5
Right-of-use assets		–	3,201	(1,733)	1,468	–	–	–	(424)	
Plant and equipment		–	36,350	(24,576)	11,774	508	2,740	(524)	(2,951)	
Library books		–	2,096	(1,029)	1,067	141	–	–	(158)	
Total infrastructure, property, plant and equipment		2,760,401	41,647	(755,614)	2,046,434	49,895	25,993	(9,408)	(35,457)	227,9
Comparatives		2,349,386	39,953	(663,931)	1,725,408	38,620	22,488	(5,447)	(32,106)	297,4

City of Salisbury

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

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.

continued on next page ...

City of Salisbury

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

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

c) Capitalisation Thresholds

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	48 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	6 years to indefinite
Street Trees / Screens	25 to 50 years
Right of Use Assets	3 to 5 years

continued on next page ...

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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

e) Table of Fair Values 2023/24

	Level 1 $'000s	Level 2 $'000s	Level 3 $'000s	Total $'000s
Land	-	802,760	-	802,760
Land Improvements	-	-	184,126	184,126
Buildings and Other Structures	-	4,306	144,014	148,320
Infrastructure	-	-	1,156,605	1,156,605
Total	**-**	**807,066**	**1,484,745**	**2,291,811**

f) Disclosed Fair Value Measurements

Asset Category	Fair Value Hierarchy Level	Valuation Technique	Fair Value $'000s
Land	2	Market Value	802,760

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	184,126

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 2023/24 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 2022/23 and Local Government Pricing Index (LGPI) as at March 2024 for the 2023/24 financial year. Assets include Fencing, Irrigation Equipment, Playgrounds, Sports Courts/Facilities, Reserve Furniture, Landscaping and Other Structures all situated on Council Reserves.

c. In 2022/23 and 2023/24, 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 Rawlinson's Australian Construction Handbook). Asset components associated with Council's Recycled Stormwater Business Unit include pipework, pumps, bores, valves, electrical and computer equipment.

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 from 2021/22 to 202/23 utilising a 3 year average of the Local Government Pricing Index (LGPI). In 2023/24 assets have been revalued using the LGPI as at March 2024 quarter.

continued on next page ...

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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	4,306
Building and Other Structures	3	Cost Approach	144,014
Total			**148,320**

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

a. Independent market valuations were provided by Public Private Property for the 2022/23 and 2023/24 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, 2022/23 and 2023/24 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 Rawlinson's Australian Construction Handbook.

Asset Category	Fair Value Hierarchy Level	Valuation Technique	Fair Value $'000s
Infrastructure	3	Cost Approach	1,156,605

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, 2022/23 and 2023/24 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), in 2021/22 and 2022/23 a 3 year average of the LGPI was utilised. In the 2023/24 year these assets were revalued using LGPI as at the March 2024 quarter.

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 Rawlinson's Australian Construction Handbook. Assets valued under this method include Road Seals/Pavements. In 2022/23 and 2023/24 a 3 year average of these unit rates have been utilised.

d. Revalued using the Local Government Pricing Index (LGPI) as at March 2024 quarter for the 2023/24 year. Assets valued via this method include Bridges, Irrigation Equipment on Roads, Road Furniture, Landscaping on Roads, Open Drainage Systems and Minor Drainage Dams. These were revalued in 2021/22 and 2022/23 using a 3 year average of the LGPI.

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.

continued on next page ...

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.

continued on next page ...

City of Salisbury

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

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 2024 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 2024

Note 8. Liabilities

$ '000	Notes	2024 Current	2024 Non Current	2023 Current	2023 Non Current
(a) Trade and other payables					
Goods and services		18,556	–	17,845	–
Payments received in advance		6,815	–	9,284	–
Accrued expenses - employee entitlements		721	–	658	–
Accrued expenses - other		80	–	56	–
Deposits, retentions and bonds		445	–	511	–
Total trade and other payables		26,617	–	28,354	–
(b) Borrowings					
Short term draw down facility		–	–	–	–
Loans		1,504	11,505	1,410	2,359
Lease liabilities	17b	459	638	430	1,126
Total Borrowings		1,963	12,143	1,840	3,485

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

(c) Provisions				
Salisbury Memorial Park Maintenance Provision	130	–	–	120
Mortgage Loss Provision	–	–	–	16
Employee entitlements (including oncosts)	7,451	1,540	8,065	1,773
Total provisions	7,581	1,540	8,065	1,909

Movements in provisions

2024 (current and non-current) $ '000	Salisbury Memorial Park Maintenance Provision 2024	Mortgage Loss Provision 2024
Opening balance	120	16
Add: additional amounts recognised	10	(16)
Closing balance	130	–

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 9. Reserves

$ '000	as at 30/06/23 Opening Balance	Increments (Decrements)	as at 30/06/24 Closing Balance
(a) Asset revaluation reserve			
Land - other	626,253	76,895	703,148
Land improvements	52,880	8,471	61,351
Buildings and other structures	28,209	6,053	34,262
Infrastructure	900,897	136,576	1,037,473
Library books	2,338	–	2,338
Total asset revaluation reserve	1,610,577	227,995	1,838,572
Comparatives	1,313,105	297,472	1,610,577

$ '000	as at 30/06/23 Opening Balance	Tfrs to Reserve	Tfrs from Reserve	as at 30/06/24 Closing Balance
(b) Other reserves				
Development and Public Infrastructure Reserve	2,458	114	(200)	2,372
Open Space Reserve	1,907	87	–	1,994
Car Parking Reserve	986	45	–	1,031
Property Disposal Reserve	7,939	225	(4,335)	3,829
Mausoleum Perpetual Care Reserve	983	99	–	1,082
Salisbury Memorial Park Reserve	948	43	–	991
Carried Forward Funds Reserve	28,183	37,370	(28,183)	37,370
Salisbury Water Business Unit Reserve	2,351	397	–	2,748
Northern Futures Fund Reserve	273	13	–	286
Business Transformation Future Fund Reserve	3,736	1,625	(2,428)	2,933
Total other reserves	49,764	40,018	(35,146)	54,636
Comparatives	46,852	38,764	(35,852)	49,764

continued on next page ...

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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 2024

Note 10. Assets subject to restrictions

$ '000	2024	2023

The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.

Cash and financial assets		
Open space contributions	1,994	1,907
Developer contributions	3,403	3,444
Unexpended Grants and Subsidy Funds	3,568	3,655
Total cash and financial assets	8,965	9,006
Total assets subject to externally imposed restrictions	8,965	9,006

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 2024

Note 11. Reconciliation to Statement of Cash Flows

$ '000	Notes	2024	2023
(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	449	10,970
Balances per Statement of Cash Flows		449	10,970
(b) Reconciliation of change in net assets to cash from operating activities			
Net surplus/(deficit)		(3,251)	21,018
Non-cash items in income statements			
Depreciation, amortisation and impairment		35,457	32,106
Equity movements in equity accounted investments (increase)/decrease		(627)	(19)
Non-cash asset acquisitions		–	(1,955)
Grants for capital acquisitions treated as investing activity		(7,920)	(6,799)
Net (gain)/loss on disposals		8,281	(310)
		31,940	44,041
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		(449)	(1,541)
Net (increase)/decrease in inventories		(99)	18
Net increase/(decrease) in trade and other payables		273	6,686
Net increase/(decrease) in unpaid employee benefits		(847)	153
Net increase/(decrease) in other provisions		(6)	10
Net cash provided by (or used in) operations		30,812	49,367
(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		34,687	47,467

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 2024

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	OPERATING INCOME 2024	OPERATING INCOME 2023	OPERATING EXPENSES 2024	OPERATING EXPENSES 2023	OPERATING SURPLUS (DEFICIT) 2024	OPERATING SURPLUS (DEFICIT) 2023	G IN OF
Functions/Activities							
Health	168	191	279	315	(111)	(124)	
Social Security and Welfare	4,213	4,059	10,541	9,428	(6,328)	(5,369)	3
Housing and Community Services	3,762	3,273	39,627	38,324	(35,865)	(35,051)	
Recreation and Culture	1,206	1,366	50,220	44,040	(49,014)	(42,674)	
Transport and Communication	2,109	4,747	20,037	18,374	(17,928)	(13,627)	2
Economic Affairs	227	74	10,948	9,171	(10,721)	(9,097)	
Other, Not Attributed and Admin	125,281	126,081	8,202	7,921	117,079	118,160	
Public Order and Safety	4,429	4,141	5,058	4,424	(629)	(283)	
Total Functions/Activities	141,395	143,932	144,912	131,997	(3,517)	11,935	6,

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.

City of Salisbury

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

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.

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

Equity accounted Council businesses
Net Gain equity accounting Council businesses
Net Loss equity accounting Council businesses

City of Salisbury

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

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 4.35% and 4.55% (2023: 4.10% and 4.30%). Short term deposits have an average maturity of 30 days and an average interest rate of 4.55% (2023: 30 days and 4.30%).

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% (2023: 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.

continued on next page ...

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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% (2023: 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.

continued on next page ...

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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					
2024					
Financial assets					
Cash and cash equivalents	449	–	–	449	449
Receivables	6,775	93	–	6,868	6,868
Other financial assets	–	–	615	615	615
Total financial assets	7,224	93	615	7,932	7,932
Financial liabilities					
Payables	19,802	–	–	19,802	19,802
Current borrowings	1,504	–	–	1,504	1,504
Non-current borrowings	–	11,441	64	11,505	11,505
Lease liabilities	459	638	–	1,097	1,097
Total financial liabilities	21,765	12,079	64	33,908	33,908
Total financial assets and liabilities	28,989	12,172	679	41,840	41,840
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

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

	2024		2023	
$ '000	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Overdraft	10.72%	–	10.47%	–
Fixed interest rates	4.91%	14,106	5.10%	3,715
		14,106		3,715

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.

continued on next page ...

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 and impairment. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 and 6 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. 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. Council consider borrowings as an organisational response to the need for funds for capital projects or cashflow, without specifically borrowing for a particular project. The term of any borrowings, whether fixed interest or floating interest rate borrowings are sought with a range of maturity dates including access to bank overdraft and standby borrowing facilities to ensure a base level of liquidity is available at all times. This is in accordance with the model Treasury Management Policy (LGA Information Paper 15) and Council's Treasury Policy.

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	2024	2023
Capital commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Buildings	1,499	2,493
Infrastructure	12,736	24,374
Plant and equipment	4,062	1,763
	18,297	28,630
These expenditures are payable:		
Not later than one year	18,297	28,630
	18,297	28,630

Note 15. Financial indicators

$ '000	Amounts 2024	Indicator 2024	Indicators 2023	Indicators 2022
Financial Indicators overview *These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.*				
1. Operating Surplus Ratio				
Operating surplus	(2,890)	(2.0)%	8.3%	9.8%
Total operating income	142,022			
This ratio expresses the operating surplus as a percentage of total operating revenue.				
2. Net Financial Liabilities Ratio				
Net financial liabilities	38,342	27.0%	16.6%	14.3%
Total operating income	142,022			
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.				
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.				
Adjusted Operating Surplus Ratio				
Operating surplus	7,612	5.0%	5.8%	8.5%
Total operating income	152,524			
3. Asset Renewal Funding Ratio				
Asset renewals	26,814	89.0%	103.0%	88.6%
Infrastructure and Asset Management Plan required expenditure	30,136			
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.				

continued on next page ...

City of Salisbury

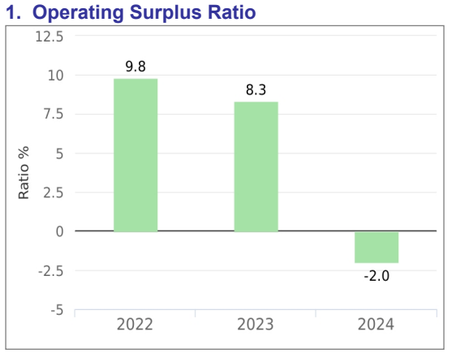
Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 15. Financial indicators (continued)

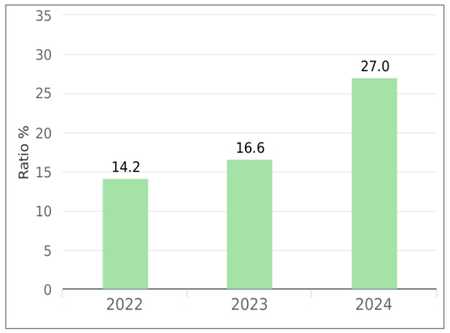
Financial indicators - graphs

1. Operating Surplus Ratio



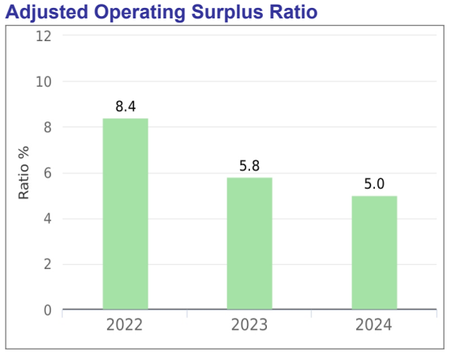
Purpose of operating surplus ratio	Commentary on 2023/24 result
This indicator is to determine the percentage the operating revenue varies from operating expenditure	2023/24 ratio (2.0)% The target for the operating surplus ratio as per the 2023/24 Long Term Financial Plan and Annual Business Plan (LTFP & ABP) was 0.5% to 5.0% with the actual results falling just under these targets. This is primarily due to lower grant income received as a result of the State Government reverting back to payment of the Financial Assistance and Untied Local Roads funding in the year it relates to (100% of the 2023/24 grant was paid in the 2022/23 financial year).

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio	Commentary on 2023/24 result
This indicator shows the significance of the net amount owed to others, compared to operating revenue	2023/24 ratio 27.0% The target for the net financial liabilities ratio as per the 2023/24 LTFP & ABP was <70%, with the actual result remaining lower than target. This is the result of consistent low levels of debt, although year on year the ratio has increased as a result of drawdowns of Cash Advance Debentures, which are expected to be repaid in 2024/25.

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio	Commentary on 2023/24 result
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure	2023/24 ratio 5.0% The target for the operating surplus ratio as per the 2023/24 LTFP & ABP was 0.5% to 5.0% with the actual results adjusted for the timing differences of the Financial Assistance grant, the adjusted ratio is sitting just above the upper limit. 100% of the Financial Assistance and Untied Local Road grants relating to the 2023/24 year were paid in advance in 2022/23, with no advance payment made in the current year.

continued on next page ...

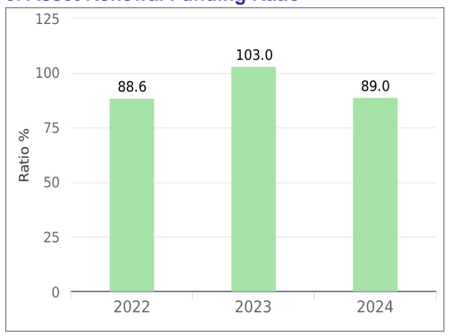
City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 15. Financial indicators (continued)

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio	Commentary on 2023/24 result
This indicator aims to determine if assets are being renewed and replaced in an optimal way	2023/24 ratio 89.0% The target for the asset renewal funding ratio as per the 2023/24 LTFP & ABP was 100%, with the actual results just below this target. There is significant renewal capital carry forwards from 2023/24 to 2024/25 and once delivered the ratio will realign to targets.

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 16. Uniform presentation of finances

$ '000	2024	2023

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

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

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

Income		
Rates	122,381	112,253
Statutory charges	4,183	3,933
User charges	6,037	5,385
Grants, subsidies and contributions - operating	6,675	20,258
Investment income	466	291
Reimbursements	469	536
Other income	1,184	1,276
Net gain - equity accounted council businesses	627	340
Total Income	142,022	144,272
Expenses		
Employee costs	42,822	40,404
Materials, contracts and other expenses	66,310	59,093
Depreciation, amortisation and impairment	35,457	32,106
Finance costs	323	394
Net loss - equity accounted council businesses	–	321
Total Expenses	144,912	132,318
Operating surplus / (deficit)	(2,890)	11,954
Adjusted Operating surplus / (deficit)	(2,890)	11,954
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(27,285)	(21,043)
Add back depreciation, amortisation and impairment	35,457	32,106
Add back proceeds from sale of replaced assets	471	434
	8,643	11,497
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(32,419)	(39,921)
Add back amounts received specifically for new and upgraded assets	7,920	6,799
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	1,297	5,406
	(23,202)	(27,716)
Annual net impact to financing activities (surplus/(deficit))	(17,449)	(4,265)

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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
2024			
Opening balance	432	1,036	1,468
Additions to right-of-use assets	–	–	–
Adjustments to right-of-use assets due to re-measurement of lease liability	–	–	–
Depreciation charge	(378)	(46)	(424)
Balance at 30 June	54	990	1,044
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

continued on next page ...

City of Salisbury

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

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	2024	2023
Balance at 1 July	1,556	1,985
Additions	–	–
Accretion of interest	34	56
Payments	(493)	(485)
Other	–	–
Balance at 30 June	1,097	1,556
Classified as:		
Current	459	429
Non-current	638	1,127

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	424	420
Interest expense on lease liabilities	34	55
Expense relating to short term leases	24	134
Total amount recognised in profit or loss	482	609

(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	2024	2023
Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:		
Not later than one year	752	1,011
Later than one year and not later than 5 years	1,960	2,063
Later than 5 years	1,235	1,611
	3,947	4,685

City of Salisbury

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

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 (11.00% in 2023/24; 10.50% in 2022/23). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) members
Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 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 2024

Note 19. Interests in other entities

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

	Council's Share of Net Income		Council's Share of Net Assets	
$ '000	2024	2023	2024	2023
Joint Ventures - in profit	627	340	6,917	6,290
Joint Ventures - in loss	–	(321)	–	–
Council's share of net income				
Joint ventures	627	19	6,917	6,290
Total Council's share of net income	627	19	6,917	6,290

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

(a) Carrying amounts

$ '000	Principal Activity	2024	2023
Northern Adelaide Waste Management Authority	Waste Management	6,917	6,290
Total carrying amounts - joint ventures and associates		6,917	6,290

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 56.71% share of equity in NAWMA for the 2024 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 56.71%. Accordingly Council has utilised the equity accounting method to recognise its share of equity in NAWMA for the 2024 financial year.

(b) Relevant interests

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2024	2023	2024	2023	2024	2023
Northern Adelaide Waste Management Authority	56.71%	57.11%	56.71%	57.11%	56.71%	33.33%

continued on next page ...

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 19. Interests in other entities (continued)

(c) Movement in investment in joint venture or associate

	Northern Adelaide Waste Management Authority	
$ '000	2024	2023
Opening Balance	6,290	6,049
Share in Operating Result	(514)	(321)
Share of Amounts Received for New and Upgraded Assets	1,185	–
Share in Other Comprehensive Income	–	222
Adjustments to Equity	(44)	340
Council's equity share in the joint venture or associate	6,917	6,290

(d) Summarised financial information of the equity accounted business

Statement of Financial Position		
Cash and Cash Equivalents	2,649	9,842
Other Current Assets	4,642	4,593
Non-Current Assets	27,588	19,337
Total assets	34,879	33,772
Current Trade and Other Payables	6,665	5,876
Current Financial Liabilities	2,803	2,503
Current Provisions	546	516
Non-Current Financial Liabilities	4,409	6,479
Non-Current Provisions	8,258	7,383
Total liabilities	22,681	22,757
Net Assets	12,198	11,015
Statement of Comprehensive Income		
Other Income	46,518	45,277
Management Fees	–	–
Interest Income	536	556
Total income	47,054	45,833
Employee Costs	4,688	4,767
Materials, Contracts and Other Expenses	39,635	37,482
Depreciation, Amortisation and Impairment	3,101	3,566
Finance Costs	537	576
Total expenses	47,961	46,391
Operating Result	(907)	(558)

continued on next page ...

City of Salisbury

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

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	2024	2023
(i) Capital expenditures payable		
Not later than one year	31,611	16,730
Later that one year and not later than 5 years	3,021	6,522
	34,632	23,252

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	1,564	1,313
Later that one year and not later than 5 years	1,533	2,364
	3,097	3,677

Council did not have any individually immaterial businesses

((a)iii) Unconsolidated structured entities

Council has no unconsolidated structured entities

City of Salisbury

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

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 deductable "insurance excesses", the amount of which varies according to the class of insurance.

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

3. Legal 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. Council ceased the original leasing arrangement for the running of the Mausoleum situated at the Salisbury Memorial Park in November 2023 and contributions to the Perpetual Care Fund ceased. This fund 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 2024, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

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

City of Salisbury

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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, 45 persons were paid the following total compensation:

$ '000	2024	2023
The compensation paid to key management personnel comprises:		
Short-term employee benefits	6,020	5,567
Post-employment benefits	585	485
Long-term benefits	759	953
Total	7,364	7,005

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)	16,964	1,401
Total	16,964	1,401

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

Northern Adelaide Waste Management Authority	17,595
Total	17,595

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

BDO

Tel: +61 8 7324 6000
Fax: +61 8 7324 6111
www.bdo.com.au

BDO Centre
Level 7, 420 King William Street
Adelaide SA 5000
GPO Box 2018 Adelaide SA 5001
Australia

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS 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 2024, 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 material accounting policy information and the declaration by those charged with governance.

In our opinion the accompanying financial report presents fairly, in all material respects, the financial position of the Council as at 30 June 2024 and its financial performance and its cash flows for the year then ended in accordance with 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 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.

Other information

Those charged with governance are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the annual report Northern Adelaide Waste Management Authority for the year ended 30 June 2024, but does not include the financial report and our auditor's report thereon.

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, 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.

BDO Audit Pty Ltd ABN 33 134 022 870 is a member of a national association of independent entities which are all members of BDO Australia Ltd ABN 77 050 110 275, an Australian company limited by guarantee. BDO Audit Pty Ltd and BDO Australia Ltd are members of BDO International Ltd, a UK company limited by guarantee, and form part of the international BDO network of independent member firms. Liability limited by a scheme approved under Professional Standards Legislation.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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 Council determines is necessary to enable the preparation and fair presentation of a 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 Council either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council's financial reporting process.

Auditor's responsibilities for the audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that 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.

BDO Audit Pty Ltd

Andrew Tickle
Director

Adelaide, 10 October 2024

Tel: +61 8 7324 6000
Fax: +61 8 7324 6111
www.bdo.com.au

BDO Centre
Level 7, 420 King William Street
Adelaide SA 5000
GPO Box 2018 Adelaide SA 5001
Australia

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 2023 to 30 June 2024 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 2023 to 30 June 2024.

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.

BDO Audit Pty Ltd ABN 33 134 022 870 is a member of a national association of independent entities which are all members of BDO Australia Ltd ABN 77 050 110 275, an Australian company limited by guarantee. BDO Audit Pty Ltd and BDO Australia Ltd are members of BDO International Ltd, a UK company limited by guarantee, and form part of the international BDO network of independent member firms. Liability limited by a scheme approved under Professional Standards Legislation.

BDO

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.

BDO

BDO Audit Pty Ltd

Andrew Tickle
Director

Adelaide, 10 October 2024

City of Salisbury

General Purpose Financial Statements

for the year ended 30 June 2024

Certification of Auditor Independence

To the best of our knowledge and **belief, we confirm that, for the purpose of the audit of City of Salisbury for the year ended 30 June 2024, 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: 09 October 2024

BDO

Tel: +61 8 7324 6000
Fax: +61 8 7324 6111
www.bdo.com.au

BDO Centre
Level 7, 420 King William Street
Adelaide SA 5000
GPO Box 2018 Adelaide SA 5001
Australia

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 2024, 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, 9 October 2024

BDO Audit Pty Ltd ABN 33 134 022 870 is a member of a national association of independent entities which are all members of BDO Australia Ltd ABN 77 050 110 275, an Australian company limited by guarantee. BDO Audit Pty Ltd and BDO Australia Ltd are members of BDO International Ltd, a UK company limited by guarantee, and form part of the international BDO network of independent member firms. Liability limited by a scheme approved under Professional Standards Legislation.

This page is intentionally left blank.

This page is intentionally left blank.

NAWMA
NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY



ANNUAL REPORT 2023 2024

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

General Purpose Financial Report for the year ended 30 June 2024

Contents

	Page Number
Certification of Financial Statements	1
Primary Financial Statements	
Statement of Comprehensive Income	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
Notes to the Financial Statements	
Note 1 - Significant Accounting Policies	6
Note 2 - Income	11
Note 3 - Expenses	11
Note 4 - Current Assets	12
Note 5 - Property, Plant & Equipment	13
Note 6 - Liabilities	15
Note 7 - Cash Flow Reconciliation	16
Note 8 - Financial Instruments	17
Note 9 - Commitments for Expenditure	19
Note 10 - Events Occurring After Reporting Date	19
Note 11 - Contingent Liabilities	19
Note 12 - Leases	20
Note 13 - Disclosure of Related Party Transactions	20
Note 14 - Fair Value Measurements	21
Statement of Auditor's Independence	
Independent Auditor's Report - Financial Report	
Independent Auditor's Report - Internal Controls	
Certification of Auditor Independence	
Constituent Council Certification of Auditor Independence	

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

Annual Financial Statements
Financial year ended 30 June 2024

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 2024 and the results of its operations and cash flows for the financial year.

- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.

- the financial statements accurately reflect the Authority's accounting and other records.

Toby Terlet
Chief Executive Officer

Graham Dooley
Chairperson

Date: 30/9/24

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

Statement of Comprehensive Income
for the year ended 30 June 2024

	Notes	2024 $'000	2023 $'000
Income			
User charges	2	46,281	45,150
Grants, subsidies and contributions - operating		66	96
Investment income	2	536	556
Other	2	171	31
Total Income		**47,054**	**45,833**
Expenses			
Employee costs	3	4,688	4,767
Materials, contracts & other expenses	3	39,635	37,482
Finance costs	3	537	576
Depreciation, amortisation & impairment	3	3,101	3,566
Total Expenses		**47,961**	**46,391**
Operating Surplus / (Deficit)		**(907)**	**(558)**
Asset disposal & fair value adjustments	3	-	(7)
Amounts received specifically for new/upgraded assets		2,090	2
Net Surplus / (Deficit)		**1,183**	**(563)**
Other Comprehensive Income			
Changes in revaluation surplus - property, plant & equipment		-	390
Total Other Comprehensive Income		**-**	**390**
Total Comprehensive Income		**1,183**	**(173)**

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

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

Statement of Financial Position
as at 30 June 2024

Assets	Notes	2024 $'000	2023 $'000
Current Assets			
Cash and cash equivalents	4	2,649	9,842
Trade & other receivables	4	4,523	4,516
Stock on Hand		119	77
Total Current Assets		**7,291**	**14,435**
Non-current Assets			
Property, Plant & Equipment	5	27,588	19,337
Total Non-current Assets		**27,588**	**19,337**
Total Assets		**34,879**	**33,772**
Liabilities			
Current Liabilities			
Trade & Other Payables	6	6,665	5,876
Provisions	6	546	516
Borrowings	6	2,803	2,503
Total Current Liabilities		**10,014**	**8,895**
Non-Current Liabilities			
Borrowings	6	4,409	6,479
Provisions	6	8,258	7,383
Total Non-current Liabilities		**12,667**	**13,862**
Total Liabilities		**22,681**	**22,757**
Net Assets		**12,198**	**11,015**
Equity			
Accumulated Surplus		11,148	9,965
Asset Revaluation Reserve		1,050	1,050
Total Equity		**12,198**	**11,015**

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

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

Statement of Changes in Equity
for the year ended 30 June 2024

	Accumulated Surplus $'000	Asset Revaluation Reserve $'000	Total Equity $'000
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**
Balance at start of period - 1 July 2023	**9,965**	**1,050**	**11,015**
Net Surplus/ (Deficit) for Year	1,183	**-**	**1,183**
Other Comprehensive Income			
Gain on revaluation of property, plant & equipment	-	-	-
Transfers between reserves	-	-	-
Balance at end of period - 30 June 2024	**11,148**	**1,050**	**12,198**

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

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

Statement of Cash Flows
for the year ended 30 June 2024

	Notes	2024 $'000	2023 $'000
Cash Flows from Operating Activities			
Operating receipts from customers		46,377	45,894
Investment receipts		536	556
Operating payments to suppliers & employees		(43,467)	(43,423)
Finance payments		(313)	(343)
Net Cash provided by (or used in) Operating Activities	7	**3,133**	**2,684**
Cash Flows from Investing Activities			
Amounts specifically for new or upgraded assets		2,090	2
Sale of surplus assets	3	-	6
Expenditure on renewal/replacement of assets		(197)	(27)
Expenditure on new/upgraded assets		(9,537)	(194)
Net Cash provided by (or used in) Investing Activities		**(7,644)**	**(213)**
Cash Flows from Financing Activities			
Proceeds from Borrowings		-	-
Repayments of Borrowings		(1,190)	(1,143)
Repayment of lease liabilities		(1,492)	(1,288)
Net Cash provided by (or used in) Financing Activities		**(2,682)**	**(2,431)**
Net Increase (Decrease) in cash held		**(7,193)**	**40**
Cash & cash equivalents at beginning of period	7	9,842	9,802
Cash & cash equivalents at end of period	7	**2,649**	**9,842**

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

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.

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

Notes to the Financial Statements

for the year ended 30 June 2024

5 Infrastructure, Property, Plant & Equipment

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use".

5.1 Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

The cost of non-current assets constructed by the Authority includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Capital works still in progress at balance date are recognised as other non-current assets and transferred to infrastructure, property, plant & equipment when completed ready for use.

5.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by 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	2 to 20 years
Buildings	30 to 50 years
Waste Processing 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 & Building 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.

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 (11% in 2023/24; 10.5% in 2022/23). No further liability accrues to the employer as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

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.

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 2024.

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 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.

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	2024 $'000	2023 $'000
Note 2 - Income			
User Charges			
Waste Management Operations		46,281	45,150
		46,281	**45,150**
Investment Income			
Interest Income: Local Government Finance Authority		347	340
Rental income		189	216
		536	**556**
Other Income			
Insurance Claim		-	6
Promotional Income		171	25
		171	**31**
Note 3 - Expenses			
Employee Costs			
Salaries and Wages		3,673	3,583
Employee leave expense		465	536
Superannuation		394	381
Workers' Compensation Insurance		82	59
Other		74	208
		4,688	**4,767**
Materials, Contracts & Other Expenses			
Auditor's Remuneration			
Auditing the financial reports		18	17
Other Services		-	-
Bad and Doubtful Debts		-	-
Lease costs		141	38
Bank Fees		53	47
Landfill Royalty		123	59
Contractors		29,282	27,686
Electricity		275	273
Environmental Protection Agency Levy		8,063	7,873
Fuels & Oils		255	303
Professional services		234	265
Administration & Other Expenses		1,191	921
		39,635	**37,482**

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

Notes to the Financial Statements for the year ended 30 June 2024

Note 3 - Expenses (cont)

	Notes	2024 $'000	2023 $'000
Depreciation, Amortisation & Impairment			
Waste Processing Facility		106	213
Uleybury Landfill Plant & Equipment		10	25
Education Program Plant & Equipment		-	1
Office Furniture & Equipment		16	30
Property & Improvements		-	17
Landfill Cell Stage Three		151	187
Landfill Capping Stage Three		200	204
Post Closure Rehabilitation		220	190
Buildings		104	220
Material Recovery Facility		491	581
Right-of-use-assets		1,518	1,620
Right-of-use-asset Restoration		276	275
Operating Equipment		9	3
		3,101	**3,566**
Finance Costs			
Interest on Loans and Overdraft		172	220
Interest on Leases		177	159
Unwinding of present value discounts		188	197
		537	**576**
Asset Disposals			
Proceeds from disposal		-	6
Less: Carrying amount of assets sold		-	(13)
Gain (Loss) on disposal		**-**	**(7)**

Note 4 - Current Assets

Cash & Cash Equivalents		
Cash on Hand and at Bank	274	4,342
Deposits at Call	2,375	5,500
	2,649	**9,842**
Trade & Other Receivables		
Debtors - general	3,831	3,917
Accrued Revenues	243	304
Prepaid Expenses	449	295
Provision for Impairment	-	-
	4,523	**4,516**

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

Notes to the Financial Statements for the year ended 30 June 2024

Note 5 - Property, Plant & Equipment

2024 $'000	At Fair Value	At Cost	Accumulated Depreciation	Carrying Amount
Land	3,365	-	-	**3,365**
Waste Processing Facility	-	3,305	(2,435)	**870**
Uleybury Landfill Plant & Equipment	-	2,100	(2,077)	**23**
Education Program Plant & Equipment	-	34	(32)	**2**
Office Furniture & Equipment	-	268	(207)	**61**
Property & Improvements	-	1,670	(1,553)	**117**
Landfill Cell Stage Three	-	3,084	(2,209)	**875**
Landfill Capping Stage Three	2,704	-	(1,103)	**1,601**
Post Closure Rehabilitation	3,487	-	(1,957)	**1,530**
Buildings	3,839	-	(1,035)	**2,804**
Material Recovery Facility	-	7,485	(3,697)	**3,788**
Right-of-use-assets	-	9,881	(7,302)	**2,579**
Right-of-use-asset Restoration	1,516	-	(1,102)	**414**
Operating Equipment	-	152	(12)	**140**
WIP		9,419	-	**9,419**
	14,911	**37,398**	**(24,721)**	**27,588**

2023 $'000	At Fair Value	At Cost	Accumulated Depreciation	Carrying Amount
Land	3,365	-	-	**3,365**
Waste Processing Facility	-	3,219	(2,329)	**890**
Uleybury Landfill Plant & Equipment	-	2,100	(2,067)	**33**
Education Program Plant & Equipment	-	34	(32)	**2**
Office Furniture & Equipment	-	215	(191)	**24**
Property & Improvements	-	1,606	(1,553)	**53**
Landfill Cell Stage Three	-	3,084	(2,058)	**1,026**
Landfill Capping Stage Three	2,256	-	(903)	**1,353**
Post Closure Rehabilitation	3,229	-	(1,737)	**1,492**
Buildings	3,839	-	(931)	**2,908**
Material Recovery Facility	-	7,266	(3,206)	**4,060**
Right-of-use-assets	-	8,969	(5,784)	**3,185**
Right-of-use-asset Restoration	1,515	-	(826)	**689**
Operating Equipment	-	40	(3)	**37**
WIP	-	220	-	**220**
	14,204	**26,753**	**(21,620)**	**19,337**

Note 5 - Property, Plant & Equipment

Movement in Property, Plant & Equipment during the Financial Year

2024 $'000	Carrying Value	Depreciation	Transfers	Adjustments	Revaluation	Disposals	Additions Renewal / Replacement	Additions New/Upgrade	Carrying Value
Land	3,365	-	-	-	-	-	-	-	3,365
Waste Processing Facility	870	(106)	-	-	-	-	-	86	850
Uleybury Landfill Plant & Equipment	23	(10)	-	-	-	-	-	-	13
Education Program Plant & Equipment	2	-	-	-	-	-	-	-	2
Office Furniture & Equipment	61	(16)	-	-	-	-	42	11	98
Property & Improvements	117	-	-	-	-	-	-	64	181
Landfill Cell Stage Three	875	(151)	-	-	-	-	-	-	724
Landfill Capping Stage Three	1,601	(200)	-	448	-	-	-	-	1,849
Post Closure Rehabilitation	1,530	(220)	-	258	-	-	-	-	1,568
Buildings	2,804	(104)	-	-	-	-	-	-	2,700
Material Recovery Facility	3,788	(491)	-	-	-	-	155	64	3,516
Right-of-use-assets	2,579	(1,518)	-	160	-	-	-	752	1,973
Right-of-use-asset Restoration	414	(276)	-	1	-	-	-	-	139
Operating Equipment	140	(9)	-	-	-	-	-	112	243
WIP	9,419	-	-	-	-	-	-	9,199	18,618
	27,588	**(3,101)**	**-**	**867**	**-**	**-**	**197**	**10,288**	**36,639**
2023 $'000	19,337	(3,566)	8	670	390	(13)	28	1,141	17,995

2023 $'000	Carrying Value	Depreciation	Transfers	Adjustments	Revaluation	Disposals	Additions Renewal / Replacement	Additions New/Upgrade	Carrying Value
Land	3,365	-	-	-	-	-	-	-	3,365
Waste Processing Facility	890	(106)	-	-	-	-	-	-	784
Uleybury Landfill Plant & Equipment	33	(10)	-	-	-	-	-	-	23
Education Program Plant & Equipment	2	-	-	-	-	-	-	-	2
Office Furniture & Equipment	24	(16)	-	-	-	-	24	-	32
Property & Improvements	53	-	-	-	-	-	-	-	53
Landfill Cell Stage Three	1,026	(151)	-	-	-	-	-	-	875
Landfill Capping Stage Three	1,353	(200)	-	448	-	-	-	-	1,601
Post Closure Rehabilitation	1,492	(220)	-	258	-	-	-	-	1,530
Buildings	2,908	(104)	-	-	-	-	-	-	2,804
Material Recovery Facility	4,060	(491)	-	-	-	-	155	-	3,724
Right-of-use-assets	3,185	(1,518)	-	160	-	-	-	-	1,827
Right-of-use-asset Restoration	689	(276)	-	1	-	-	-	-	414
Operating Equipment	37	(9)	-	-	-	-	-	112	140
WIP	220	-	-	-	-	-	-	9,199	9,419
	19,337	**(3,101)**	**-**	**867**	**-**	**-**	**197**	**9,311**	**27,588**
2022 $'000	20,679	(3,566)	8	670	390	(13)	28	1,141	19,337

Note 6 - Liabilities

	2024 $'000		2023 $'000	
	Current	Non-current	Current	Non-current
Trade & Other Payables				
Goods & Services	4,557	-	4,289	-
Accrued expenses - other	1,146	-	759	-
Amounts received in advance	962	-	828	-
	6,665	**-**	**5,876**	**-**
Borrowings				
Loans	1,239	2,876	1,190	4,115
Lease Liabilities	1,564	1,533	1,313	2,364
	2,803	**4,409**	**2,503**	**6,479**
Provisions				
Annual Leave	247	-	285	-
Long Service Leave	299	77	231	95
Provision for Capping Stage 3A	-	2,973	-	2,396
Provision for Post Closure Site Rehabilitation	-	3,470	-	3,212
Provision for Property Restoration	-	1,738	-	1,680
	546	**8,258**	**516**	**7,383**

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	**2,396**	**3,212**	**1,680**	**7,288**
Additional Amounts Recognised/ (Derecognised)	448	258	-	**706**
Payments	-	-	-	-
Unwinding of Present Value Discounts	129	-	59	**188**
Closing Balance	**2,973**	**3,470**	**1,739**	**8,182**

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

Notes to the Financial Statements for the year ended 30 June 2024

Note 7 - Cash Flow Reconciliation

(a) Reconciliation of Cash

	Notes	2024 $'000	2023 $'000
Total cash & equivalent assets	4	2,649	9,842
Less: Short-term borrowings		-	-
Balances per Statement of Cash Flows		**2,649**	**9,842**

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

Net Surplus (Deficit)		1,183	(563)
Non-cash items in Income Statement			
Depreciation, amortisation & impairment	3	3,101	3,566
(Gain) / Loss on Disposal of Assets	3	-	7
Capital Grants		(2,090)	(2)
Lease Adjustment - Right-of-Use Asset	5	-	(71)
Unwinding of Present Value Discounts	6	188	197
Asset Transfer Adjustment		-	(8)
		2,382	**3,126**
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(7)	627
Net (increase) decrease in inventory		(42)	(27)
Net increase (decrease) in trade & other payables		789	(1,241)
Net increase (decrease) in other provisions		11	199
Net Cash provided by (or used in) operations		**3,133**	**2,684**

(c) Financing Arrangements

Credit Card Facilities	25	15
LGFA Cash Advance Debenture Facility	2,500	2,500

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

Notes to the Financial Statements for the year ended 30 June 2024

Note 8 - FINANCIAL INSTRUMENTS

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	**Accounting Policy:** Carried at lower of cost and net realisable value; Interest is recognised when earned. **Terms & conditions:** Deposits on Call do not have a maturity period and have an average interest rate of 4.6% (2023: 4.3%). **Carrying amount:** approximates fair value due to the short term to maturity.
Receivables - Gate Fees & Associated Charges	**Accounting Policy:** Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable. **Carrying amount:** approximates fair value (after deduction of any allowance).
Liabilities - Creditors and Accruals	**Accounting Policy:** Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority. **Terms & conditions:** Liabilities are normally settled on 30 day terms. **Carrying amount:** approximates fair value.

Net Fair Value

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

Risk Exposure

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Authority is the carrying amount, net of any provision for doubtful debts. All investments are made with the SA Local Government Finance Authority and Bank SA. There is no material exposure to any individual debtor.

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

Liquidity Risk is the risk that the Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Policy (LGA Information Paper 15), liabilities have a range of maturity dates based on cash inflows. The Authority also has available a range of bank overdraft and short-term draw down facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Most of the Authority's financial instruments are at fixed rates. Any such variations in future cash flows will not be material in effect on either the Authority's incomes or expenditures.

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

Notes to the Financial Statements for the year ended 30 June 2024

Note 8 - Financial Instruments

Liquidity Analysis

2024	≤ 1 year	Maturity > 1 year ≤ 5 years	> 5 years	Non-interest bearing	Total
Financial Assets	$'000	$'000	$'000	$'000	$'000
Amortised Cost					
Cash Assets	2,649	-	-	-	**2,649**
Receivables	-	-	-	4,074	**4,074**
Total	**2,649**	**-**	**-**	**4,074**	**6,723**
Financial Liabilities					
Payables	-	-	-	5,703	**5,703**
Borrowings	2,803	4,034	375	-	**7,212**
Total	**2,803**	**4,034**	**375**	**5,703**	**12,915**

2023	≤ 1 year	Maturity > 1 year ≤ 5 years	> 5 years	Non-interest bearing	Total
Financial Assets	$'000	$'000	$'000	$'000	$'000
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**

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

Notes to the Financial Statements for the year ended 30 June 2024

Note 9 - Commitments for Expenditure

	Notes	2024 $'000	2023 $'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
Waste Collection, Processing and Mobile Garbage Bin Supply Contracts		34,632	23,234
		34,632	**23,252**
These expenditures are payable:			
Not later than one year		31,611	16,730
Later than one year and not later than 5 years		3,021	6,522
Later than 5 years		-	-
		34,632	**23,252**

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.

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

Notes to the Financial Statements for the year ended 30 June 2024

Note 12 - Leases

Authority as a lessee

The Authority leases external operations facilities, waste processing plant & machinery and motor vehicles.

	Buildings & Other Structures	Plant & Motor Vehicles	Total
	$'000	$'000	$'000
At 1 July 2023	1,949	1,236	3,185
Additions of right-of-use-assets	-	752	752
Depreciation Charge	(886)	(632)	(1,518)
Right-of-Use Adjustments	94	66	160
At 30 June 2024	**1,157**	**1,422**	**2,579**

Set out below are the carrying amounts of lease liabilities and the movements during the period:

At 1 July 2023	**3,677**
Additions	622
Accretion of interest	(177)
Payments	(1,553)
Lease Liability Adjustment	528
At 30 June 2024	**3,097**
Current	**1,564**
Non-Current	**1,533**

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, 6 persons were remunerated as following:

	2024	2023
	$'000	$'000
Salaries, allowances & other short term benefits	1,079	692
Total	**1,079**	**692**

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	18,420	1,401	Provision of waste collection, processing and disposal services
City of Playford	13,422	1,040	Provision of waste collection, processing and disposal services
Town of Gawler	3,140	240	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 $1,800 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 for membership, payment for conference attendance and travel costs to the Waste Management and Resource Recovery Association on which the Authority's Chief Executive Officer sits on the Board of Management.

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

Notes to the Financial Statements for the year ended 30 June 2024

Note 14 - Fair Value Measurements

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

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

The fair value of assets and liabilities that are not traded in an active market is determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2.

If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Authority selects valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured.

The valuation techniques selected by the 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.

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

Notes to the Financial Statements

for the year ended 30 June 2024

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.

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.

		Note	Level 1	Level 2	Level 3	Total
			$	$	$	$
2024						
$'000						
Recurring fair value measurements						
Infrastructure, Property, Plant & Equipment						
-	Land	5	-	3,365	-	3,365
-	Buildings	5	-	3,839	-	3,839
-	Stock on Hand		119	-	-	119
-	Landfill Capping Asset	5	-	-	2,704	2,704
-	Post Closure Rehabilitation	5	-	-	3,487	3,487
-	Right-of-Use Restoration	5	-	-	1,516	1,516
Total financial assets recognised at fair value			**119**	**7,204**	**7,707**	**15,030**
2023						
$'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 Assets	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**

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

Notes to the Financial Statements

for the year ended 30 June 2024

(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.

Galpins
Accountants, Auditors
& Business Consultants

CHARTERED ACCOUNTANTS™
AUSTRALIA + NEW ZEALAND

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2024

Statement by Auditor

I confirm that, for the audit of the financial statements of the Northern Adelaide Waste Management Authority for the year ended 30 June 2024, I have maintained my independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (including Independence Standards),* Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

Date: 1 October 2024

Mount Gambier
233 Commercial Street West
PO Box 246, Mount Gambier SA 5290
P: (08) 8725 3068
F: (08) 8724 9553
E: admin@galpins.com.au

Stirling
Unit 4, 3-5 Mount Barker Road
PO Box 727, Stirling SA 5152
P: (08) 8339 1255
F: (08) 8339 1266
E: stirling@galpins.com.au

Norwood
3 Kensington Road, Norwood SA 5067
PO Box 4067, Norwood South SA 5067
P: (08) 8332 3433
E: norwood@galpins.com.au

W: www.galpins.com.au

Galpins Trading Pty Ltd
ABN: 89 656 702 886

Liability limited by a scheme approved
under Professional Standards Legislation

Galpins
Accountants, Auditors
& Business Consultants

CHARTERED ACCOUNTANTS™
AUSTRALIA + NEW ZEALAND

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 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by the Chief 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 2024, and its financial performance and its cash flow for the year then ended in accordance with the Australia 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 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 the 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 entity'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.

Mount Gambier
233 Commercial Street West
PO Box 246, Mount Gambier SA 5290
P: (08) 8725 3068
F: (08) 8724 9553
E: admin@galpins.com.au

Stirling
Unit 4, 3-5 Mount Barker Road
PO Box 727, Stirling SA 5152
P: (08) 8339 1255
F: (08) 8339 1266
E: stirling@galpins.com.au

Norwood
3 Kensington Road, Norwood SA 5067
PO Box 4067, Norwood South SA 5067
P: (08) 8332 3433
E: norwood@galpins.com.au

W: www.galpins.com.au

Galpins Trading Pty Ltd
ABN: 89 656 702 886

Liability limited by a scheme approved
under Professional Standards Legislation

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 the 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: 1 October 2024

Galpins
Accountants, Auditors
& Business Consultants

CHARTERED ACCOUNTANTS™
AUSTRALIA • NEW ZEALAND

Mount Gambier
233 Commercial Street West
PO Box 246, Mount Gambier SA 5290
P: (08) 8725 3068
F: (08) 8724 9553
E: admin@galpins.com.au

Stirling
Unit 4, 3-5 Mount Barker Road
PO Box 727, Stirling SA 5152
P: (08) 8339 1255
F: (08) 8339 1266
E: stirling@galpins.com.au

Norwood
3 Kensington Road, Norwood SA 5067
PO Box 4067, Norwood South SA 5067
P: (08) 8332 3433
E: norwood@galpins.com.au

W: www.galpins.com.au

Galpins Trading Pty Ltd
ABN: 89 656 702 886

Liability limited by a scheme approved
under Professional Standards Legislation

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 2023 to 30 June 2024 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 2023 to 30 June 2024.

Basis for Opinion
We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Authority has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2023 to 30 June 2024. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

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 2023 to 30 June 2024. 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: 1 October 2024

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2024

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Northern Adelaide Waste Management Authority for the year ended 30 June 2024, 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: 17/09/2024

Mark Labaz
Chairman - Audit Committee

Date: 17/09/2024

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2024

CONSTITUENT COUNCIL CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, I confirm that, for the purpose of the audit of the Northern Adelaide Waste Management Authority for the year ended 30 June 2024, 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.*

Mr Charles Mansueto
Acting Chief Executive Officer
City of Salisbury

Date: 30/9/2024.

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2024

CONSTITUENT COUNCIL CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, I confirm that, for the purpose of the audit of the Northern Adelaide Waste Management Authority for the year ended 30 June 2024, 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: 30th September 2024

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2024

CONSTITUENT COUNCIL CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, I confirm that, for the purpose of the audit of the Northern Adelaide Waste Management Authority for the year ended 30 June 2024, 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.*

Mr Andrew Goodsell
Acting Chief Executive Officer
Town of Gawler

Date: 30/9/24

This page is intentionally left blank.

City of Salisbury

(08) 8406 8222
34 Church Street
Salisbury SA 5108
city@salisbury.sa.gov.au

Version 1. October 2024

salisbury.sa.gov.au