

City of Marion *Annual Report* 2023-2024

A great place to live





Kurna Acknowledgement

Ngadiu tampendi Kurna meyunna yaitya
mattanya yainty yerta

This Kurna acknowledgement was prepared in
consultation with traditional custodians.

Acknowledgement of Country

The City of Marion acknowledges we are situated
on the traditional lands of the Kurna people and
recognises the Kurna people as the traditional
custodians of the land.

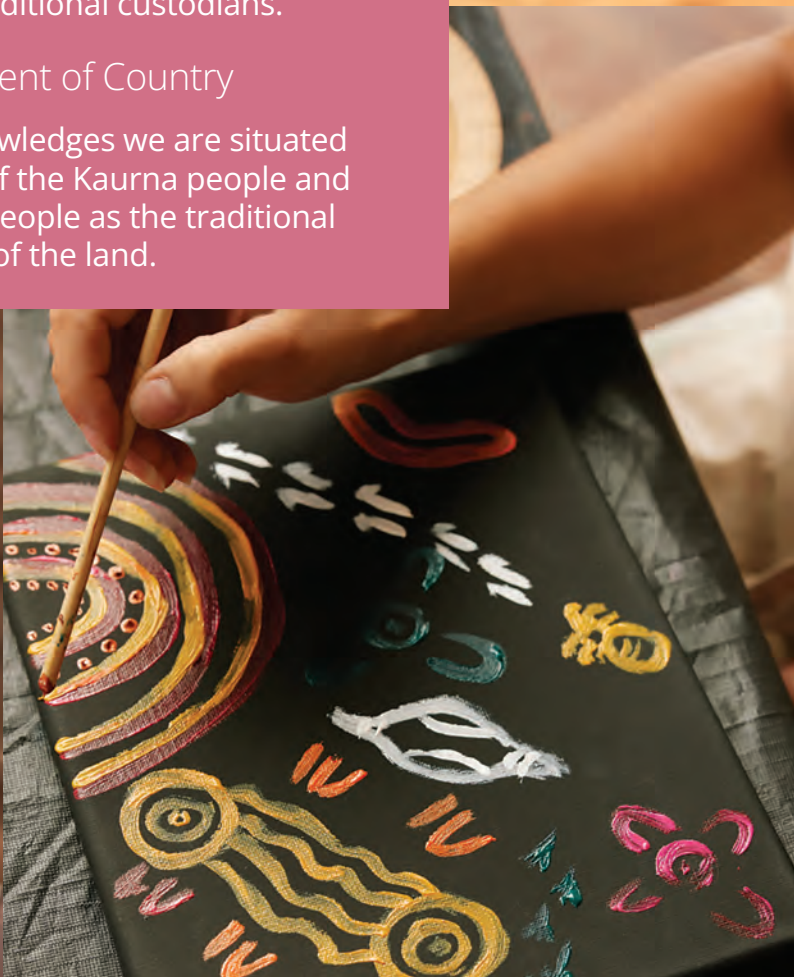


Image credits: Southern Cultural Immersion

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What is our Annual Report?

The Annual Report is a comprehensive council document which includes information prescribed by legislation, combined with general information about our key focus themes within the City of Marion. The Annual Report for 2023-2024 is a reflection of achievements measured against our strategic projects, services and programs that council aimed to deliver throughout the financial year in accordance with the Annual Business Plan for the corresponding year.



Welcome from the Mayor

Welcome to the City of Marion Annual Report for 2023-2024.

It has been a busy 12 months for Marion Council.

While conscious of cost-of-living pressures, Council set the average rate increase at just over 5 per cent for 2023-2024, similar to the average residential rate rise for 2024-2025 of 4.8 per cent. Again this was one of the most modest increases in the State. (Please note that an increase in a property's valuation, relative to others, leads to variations in individual property rates above or below the average rate increase.)

Key achievements this year include:

Upgrades to 5 new reserves at:

- Aldridge Avenue, Plympton Park
- Hawkesbury Avenue Reserve, Sturt
- Mema Court, Hallett Cove
- Trowbridge Avenue Reserve, Mitchell Park
- Cohen Court Reserve, Clovelly Park

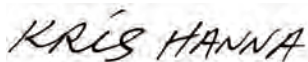
We completed several major projects including:

- The Coastal Walkway Bridges which are set to open in August
- Renovations to The Boatshed Café (Council-owned, leased out)
- The Cove Sports Netball and Lower Oval project
- Commenced construction on the new Marino Hall and Seacliff Golf Course clubrooms
- We had over 35,000 people participate in programs at our Neighbourhood Centres and over 360,000 visitors to our three libraries.
- Our commitment to greenery remains strong, surpassing tree planting targets: we planted 4,535 new trees on our streets and reserves.

In addition to these completed projects, Council endorsed a proposal to build a new 5-court basketball stadium at Norfolk Road.

We also started work on a complete review of Council's strategic documents.

Yours faithfully



Kris Hanna
Mayor





Message from the CEO

The 2023-2024 financial year was a productive period for the City of Marion, marked by the completion of major projects, facility enhancements, and continued service delivery amidst rising community service requests.

During the last financial year, the Council Member body have found their rhythm as a new group of elected officials responsible for the governance of Marion Council and have provided great support for staff to allow for the delivery of projects and services. A tireless amount of work by those members and staff has been undertaken in consultation with the community to develop a new Strategic Plan that focuses on the things that matter most to our ratepayers. We are excited to have this plan endorsed and implemented in 2024-2025.

Several large-scale projects were completed, including the Coastal Walkway Bridges, ensuring long-term enjoyment for residents and visitors. The Cove Sports Netball and Lower Oval Precinct were upgraded, Park Holme Library and The Boatshed Café were refurbished, and 5 reserves received new playground equipment and infrastructure. Ongoing projects such as Marino Hall, Marion Cultural Centre Plaza, and Seacliff Golf Course are set for completion in 2024-2025.

Other major achievements in 2023-2024 included a record 142,000 visitors during the extended season at the Marion Outdoor Pool. We also allocated over \$270,000 through our four community focused grant streams. A total of 117 grants were distributed across the city during 2023-2024.

Next financial year we see the advancement of just over \$34M worth of projects, demonstrating our investment in local development and community facilities. This proposed spend involves significant funding support from state and federal governments.

Financially, the City of Marion remains strong with a 5.2 per cent rate increase, minimal debt, and a positive review from the Essential Services Commission of South Australia. It was found that council's current financial position is sustainable.

Environmental efforts included exceeding tree planting targets with 4535 new trees and completing a 13km pipeline extension for Marion Water, benefiting over 40 reserves and external locations. The city is also working towards a carbon-neutral goal by 2030, adding 10 electric vehicles and 2 charging stations to the fleet.

The City of Marion remains committed to creating a more liveable and sustainable community, with ongoing support and collaboration with its residents. Thank you for your continued support.

Regards,



Tony Harrison
Chief Executive Officer



City profile

Land



South Western
suburbs of Adelaide



56.17kms²
total land area



300+
parks and reserves



89
playgrounds



63,492
street trees



4535
trees planted

Infrastructure



80,061m² roads resealed
13,150m² footpaths built and renewed
1818.2m stormwater network (drains) built
7.2km Marion Coastal Walkway

Economy



45,367
rateable
properties



\$4.818 b
Gross
Regional
Product



5,649
businesses
employing
28,240
people

\$113.875m operating expenditure
\$106.419m operating income
\$1680 average residential rate

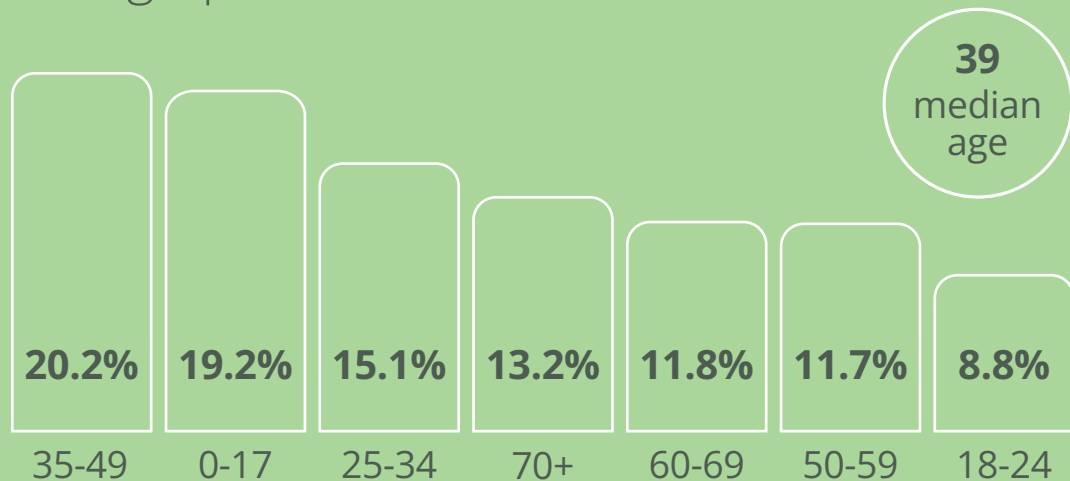


1299 development
applications with
\$216.91m value

Leading employment sectors

Health Care and
Social Assistance
Education
and Training
Retail and Trade
Construction

Demographics



98,493
estimated
population



1754
population
per sqkm



29.1%
born
overseas



28%
tertiary
educated



63%
employed

Our council



660,494
library
items loaned



439,795
website
visitor views



1.4m
website
page views



64,000
followers on
social media



273
volunteers



31,304
volunteer hours
with **\$1.5m**
in value



142,411
Marion
Outdoor Pool
attendance



98,880
Marion
Outdoor Pool
slide rides

Our purpose, vision and values

Our purpose

(Why we exist)

To improve our residents' quality of life; continuously, smartly and efficiently.

Our Community Vision

(What we want to become)

A community that is Liveable, Valuing Nature, Engaged, Prosperous, Innovative and Connected.

Our values

With the community and safety at the forefront of everything we do, we value:

Respect - Treating everyone as we want to be treated, where all contributions are valued

Integrity - Fostering trust and honesty in all of our interactions

Achievement - Enhancing our knowledge and performance to reach our shared goals, while being dedicated to supporting one another

Innovation - Encouraging new ideas, and learning from our experience to do things better



The six themes of our Community Vision represent the shared values and aspirations guiding how our city develops, towards 2040. These outcomes are important for this community now and into the future.

Liveable

By 2040 our city will be well planned, safe and welcoming, with high quality and environmentally sensitive housing, and where cultural diversity, arts, heritage and healthy lifestyles are celebrated.

Prosperous

By 2040 our city will be a diverse and clean economy that attracts investment and jobs, and creates exports in sustainable business precincts while providing access to education and skills development.

Valuing Nature

By 2040 our city will be deeply connected with nature to enhance people's lives, while minimising the impact on the climate, and protecting the natural environment.

Innovative

By 2040 our city will be a leader in embracing and developing new ideas and technology to create a vibrant community with opportunities for all.

Engaged

By 2040 our city will be a community where people are engaged, empowered to make decisions, and work together to build strong neighbourhoods.

Connected

By 2040 our city will be linked by a quality road, footpath and public transport network that brings people together socially, and harnesses technology to enable them to access services and facilities.

Strategic Plans

The City of Marion's 10-Year Strategic Plan 2019-2029 and Annual Business Plan 2023-2024 have provided directions for strategic decision-making, as shown in the framework below.

During the 2023-2024 financial year, the City of Marion actively engaged with the community to develop the new Strategic Plan for 2024-2034. This plan is scheduled to be presented to the Council at the General Council Meeting in September 2024.



Our performance

Schedule 4 Clause 2 (ab) of the Local Government Act 1999 requires that council report on it's performance against it's annual business plan for the relevant financial year. The tables below display the progress made on continuing initiatives and new initiatives of 2023 - 2024

Continuing initiatives from prior years

☆ Complete 🔧 In progress >> Ongoing

Liveable

Cove Sports Netball and Lower Oval upgrade	☆
Complete the Marino Hall upgrade	🔧
Commence Marion Golf Park clubhouse and carpark upgrades	🔧
Continue the Warradale Park Tennis Club upgrade	🔧
Continue on the Coastal Walkway upgrades	🔧
Complete the upgrade to the Boat Shed Café at Hallett Cove	☆
Deliver Council's Reconciliation Action Plan	🔧
Investigate, consult and progress Planning and Design Code Amendments to ensure we're creating a Liveable city	🔧
Deliver streetscape upgrades in targeted areas	🔧

Valuing Nature

Deliver the Resilient South Asset Management Climate Risk Project	🔧
Review and Implement the Urban Tree Asset Management Plan, including planting 4,300 trees annually	☆
Deliver Stormwater Management Planning and identify new opportunities for water sensitive urban design	🔧
Deliver the Carbon Neutral Plan	🔧
Deliver an annual program of environmental engagement activities, events and programs	🔧
Deliver the Resilient South Climate Action Plan	🔧
Continue to implement the Coastal Monitoring Program	🔧
Expand the recycled water distribution network	☆

Continuing initiatives from prior years

☆ Complete 🔧 In progress >> Ongoing

Engaged

Deliver 'Marion Celebrates' multi-cultural festival, and review future opportunities	🔧
Deliver the 'Sports in Reserves Program' providing free sports activities for young people aged 5 to 18 years	>>
Work with external partners to deliver the 'Move It!' program to support fitness activities in reserves	>>
Support the Youth and Community Grants Program	>>
Continue focus groups with Marion 100	>>
Deliver community events including: Australia Day events, citizenship ceremonies, opening events and civic events	>>

Innovative

Consider options for transitioning the Councils passenger vehicles to electric vehicles	☆
Continue to advocate new waste management innovations at the Southern Region Waste Resource Authority	>>

Connected

Continue with the Flinders Bikeway project	🔧
Upgrade the Marion Cultural Centre Plaza	🔧
Deliver the annual Capital Works Program	☆
Provide the community bus to support residents to remain connected	>>

Prosperous

Review Planning and Design Code Zone boundaries to support and attract more diversity for business and industry	🔧
Deliver an annual program of business events and engagement	☆
Partner to deliver the 'Southern Business Mentoring Program' and Business hubs programs	☆

Council of Excellence

Continue to support the Gap Year Program	>>
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Our performance

New projects 2023-2024

☆ Complete 🔧 In progress >> Ongoing

Liveable

Commence planning for the Glandore Oval Precinct Plan and Redevelopment	☆
Continue consultation and planning for the Marion Basketball Stadium development	🔧
Consult with the community to develop a new playground at Park Holme and Plympton Park	🔧
Modernise the façade and interior of Park Holme library	☆
Develop and implement a Visitor Growth Strategy	🔧
Investigate a Public Art Strategy	☆
Deliver and implement the Sports and Recreation Plan	🔧
Investigate, consult and progress Planning and Design Code Amendments to ensure we're creating a Liveable city	🔧
Deliver streetscape upgrades in targeted areas	🔧

Valuing Nature

Investigate opportunities for a Sturt River biodiversity corridor	🔧
Review and deliver the Biodiversity Plan	☆

Engaged

Deliver the Touch a Truck event	☆
Support the National Reconciliation week event at the Living Kurna Cultural Centre (delivered by Southern Cultural Immersion)	>>
Replace the lighting and switchboard at the Marion Cultural Centre theatre	☆
Conduct a feasibility study into free community access to period products in council facilities	>>

New projects 2023-2024

☆ Complete 🔧 In progress >> Ongoing

Innovative

Explore opportunities for third party providers to install additional electric vehicle charging stations within the city	☆
Partner with external providers to investigate options for a community battery within the council area	>>

Connected

Implement the Walking and Cycling Guidelines	🔧
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Prosperous

Deliver the Business, Growth and Engagement Plan	🔧
Collaborate with the State Government to explore the possibility of vacant buildings on the Glenthorne site being used by businesses which would serve the visitors to the site and attract additional visitation	☆
Identify opportunities for business to access sustainability, climate change and circular economy grants	☆

Council of Excellence

Commence the staged upgrade of the City of Marion Administration Centre building	>>
Implement the Project Management Office	☆
Implement Council's Information Services Plan to improve technology solutions across council	🔧
Undertake community engagement to update Council's Strategic Plan	🔧
Create a Climate Change Risk Register	🔧
Commence a lean thinking program to create administrative efficiencies	☆
Mature the Data Governance Framework for better decision making	☆



Liveable

By 2040 our city will be well planned, safe and welcoming, with high quality and environmentally sensitive housing, and where cultural diversity, arts, heritage and healthy lifestyles are celebrated.

Reserve improvements

Council endorsed the Open Space Framework 2024-2034 which sets out a 10-year plan and capital works program for open space developments. During 2023-2024, the following spaces were upgraded:

- Aldridge Avenue Reserve (joint funded by State Government)
- Hawkesbury Avenue Reserve
- Mema Court Reserve
- Trowbridge Avenue Reserve
- Cohen Court Reserve

The upgrades included new play elements, bike tracks, landscaping, sport elements, shelters and seating.

Cove Sports Netball and Lower Oval upgrade

In 2023-2024 construction was completed for the Cove Sports Netball and Lower Oval project including construction of a new netball clubroom, canteen, changerooms, additional car parking, and a multi-sport oval. This precinct will become the centrepiece for sport and recreation activities in the south of Marion, increasing user engagement in multiple sports including netball, football, soccer, and cricket.

Positive ageing and inclusion

The Positive Ageing and Inclusion team supported over 1250 residents in 2023-2024, including over 600 residents with home maintenance and by delivering over 12,400 meals. The team also hosted social trips to destinations such as Victor Harbour, Hahndorf, Tea Tree Gully and Port Adelaide.



Marino Community Hall upgrade

Jointly funded by the City of Marion, and the State and Federal Government, the Marino Community Hall will deliver numerous social benefits through arts, multicultural and social programs. Construction began in August 2023 and is expected to be completed early 2025.

Libraries

City of Marion Libraries facilitated:

- 660,494 individual library loans
- 181,733 digital loans
- delivery of 534 programs which attracted 14,335 attendees.

In June 2024 renovations were completed on the Park Holme Library to transform it into a welcoming, accessible and vibrant community space, including a revitalised children's area, fresh layout, new carpet and facade renewal.

Neighbourhood centres

Our Neighbourhood Centres offered over 2,200 classes, via more than 230 programs resulting in over 35,000 attendances for the year. Over 80 volunteers assisted with or facilitated community programs and activities.

Coastal Walkway

The Coastal Walkway project forms part of the State Government's vision to upgrade the broader Adelaide Metropolitan Coast Park extending along Adelaide's coastline with the City of Marion receiving a significant funding contribution. The first suspension bridge at Grey Gully was completed in May 2024 and the second bridge at Kurnabinna Gully was completed in June 2024. The bridges have minimised the adverse environmental impacts and have improved accessibility for all users. The official opening took place in early August 2024.



Valuing Nature

By 2040 our city
will be deeply
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environment.

Tree planting initiatives

A total of 4535 trees were planted across various streets and reserves as part of the City of Marion's ongoing tree planting initiatives. The Tree Asset Management Plan was unanimously endorsed by council in March 2024 and will guide our tree management over the next decade.

Environment education programs

During 2023-2024 the City of Marion facilitated and supported a variety of environment education programs for the community. Key programs include:

- The Green Adelaide Education Program
- Valuing Marion's nature program
- Grow it local campaign
- Waste and recycling programs.

Climate change planning

Council continues to successfully work to minimise the impact of climate change in our operations. Key achievements during 2023-2024 include:

Launching the Resilient South Regional Climate Action Plan (ReCAP) and renewing our Sector Agreement with the Deputy Premier and Mayors of the Cities of Marion, Holdfast Bay, Mitcham and Onkaparinga.

- Advancing the Resilient Asset Management Program (RAMP), to ensure our infrastructure spending is made with an understanding of climate threats and supports regional resilience. This \$2.2M project is supported by the Resilient South council partners, Local Government



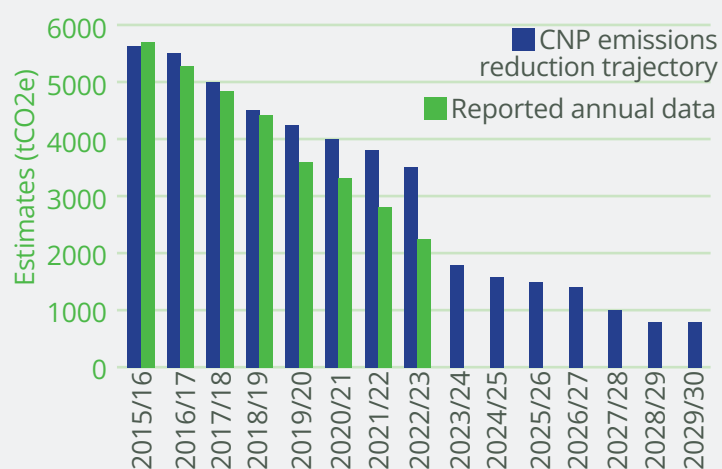
Association (LGA) Research and Development Scheme, Commonwealth Government's Disaster Risk Reduction Grants Program and the CSIRO.

- Completing Phase 1 of the Future Tree Project, which benchmarked the urban forest species diversity across greater Adelaide.
- Producing the 'You Can't Arb That' series, in collaboration with 18 other councils to highlight the importance of urban trees in managing urban heat.

Carbon emissions reduction

Council continues to implement energy efficiency measures. In 2023-2024 this included purchasing 100% Green Power renewable electricity. Council maintain an inventory of greenhouse gas emissions from council's operational activities to monitor progress towards our goal of carbon neutrality. Current progress is shown below. The City of Marion annual corporate greenhouse gas emissions for the 2023-2024 financial year were 1,717 tonnes of CO₂ equivalent. A key initiative council's Carbon Neutral Plan is transitioning council's fleet from combustion and diesel vehicles to electric vehicles (EVs). The transition has begun with 10 new EVs in operation.

Progress towards being carbon neutral by 2030 Projected and annual emissions



Enhanced Stormwater Harvesting

The 13km of pipeline extension to our existing stormwater harvesting and reuse scheme at Oaklands Wetland was completed in April 2024. This \$5.67M project, funded by council with assistance from Federal and State Governments through an Off-Farm Efficiency Program grant, significantly enhances our infrastructure. Under this scheme, treated stormwater is used to green and cool our public open spaces and community sports facilities.



Engaged

By 2040 our city will be a community where people are engaged, empowered to make decisions, and work together to build strong neighbourhoods.

Community events and projects

Touch a Truck

Held at Mitchell Park Sports and Community Centre on 6 October 2023, the event featured around 50 vehicles, food trucks, music, and activities for children and attracted an estimated 10,000 visitors.

Citizen of the Year Awards

The annual Citizens of the Year Awards recognise the many people that help to make the City of Marion a great place in the following categories:

- Citizen of the Year
- Young Person of the Year
- Sports Person of the Year
- Community Event of the Year

Anzac Eve Youth Vigil Event

50 young cadets stood guard throughout the night at the Marion RSL Club on Anzac eve. The vigil preserves the memory of the ANZACs for present and future generations and was the 16th Youth Vigil supported by the City of Marion.

Marion 100

Marion 100 is a community focus group that seeks to gather ideas from a range of voices from those within our community. The forum members assist in guiding the council on key priorities, this year the group discussed the Strategic Plan, Annual Business Plan, City Limits Publication and public art.



Community engagement

The City of Marion is committed to effective community engagement regarding Council decisions which have an impact on the people who live, work, study, conduct business and use the facilities or public places in our community. During 2023 - 2024, we sought community feedback to help guide the following projects:

- City of Marion Biodiversity Plan 2024 - 2029
- Edwardstown Community Battery
- Glandore Oval
- Planning Code Amendments
- Strategic Plan

Sports in reserves program On@CoM

On@CoM provides a variety of fun sessions to encourage children and young people to be active. Activities include AFL coaching, soccer, mountain bike riding, swimming, parkour, skateboarding, chess, hip hop and more. 20 sporting and recreational activities were conducted with 1680 attendances throughout the year. The On@CoM programs are provided free for residents 5 to 18 years of age.

Cultural arts and events

The cultural arts program provides our community with opportunities to gain a deeper understanding of different cultures, celebrate traditional and

contemporary cultural diversity, and preserve cultural heritage for future generations.

This included the delivery of the following events:

- Marion Celebrates Festival
- Bridging Cultures, Music and Dance Cultural Fusion
- Celebrating Refugee Week 2024
- City of Marion Reconciliation Exhibition VITAL

Youth Collective Committee

The Youth Collective Committee (YCC) is a group of 14 young people aged between 12 and 25, who are from diverse backgrounds and live within the City of Marion. The Committee's purpose is to explore ideas about how to bridge the gap between Council and the youth of Marion. Its focus is on making a difference in areas such as safety and security, mental health, environment, arts and music, inclusion and education. The YCC Committee met 27 times to contribute to these outcomes.

City of Marion grants

The City of Marion's 4 grant streams allocate over \$270,000 annually to assist organisations, and not-for-profit groups to deliver programs, events and projects that benefit our local community. Projects and activities are required to be inclusive and as accessible as possible for all groups. A total of 117 grants were distributed across the City of Marion throughout the year.



Prosperous

By 2040 our city will be a diverse and clean economy that attracts investment and jobs, and creates exports in sustainable business precincts while providing access to education and skills development.

Business events and engagement

Under the council's 'Business, Growth and Engagement Plan,' various business events were supported and delivered during 2023-2024 to help local businesses network, upskill, showcase themselves, and activate the city. Events included:

- 13 Business Skills Workshops to assist businesses to improve their knowledge in AI, marketing, business planning, e commerce and customer experience.
- Networking events, such as a business breakfast and an International Women's Day event where local businesswomen shared their stories and built networks;
- Supported the Southern Business Connections and Hallett Cove Business Association to run a series of events for businesses across the city.
- Business Showcase Week was an inaugural event showcasing the diversity of over 100 local businesses.

Activation at Tonsley continued to be supported through partnership working which resulted in a series of large-scale industry focused events at Tonsley's MAB including:

- Future Energy Week highlighting City of Marion's unique strengths in the Green Energy Sector.
- The Souk, The Australian Refugee Association showcased diverse small businesses celebrating culture and community in June 2024.
- Sunday Funday, following a series of successful summer events in Hendrie Street Reserve, moved to the shelter of the MAB to deliver 3 markets with over 100 small businesses and attracting approximately 5000 people to each event.



Southern Business Mentoring Program

The cross-council collaboration provides a one-on-one support program which was accessed by 85 City of Marion businesses, across 122 sessions in the 2023-2024 financial year. The service benefited from the Small Business Fundamentals program, that provided funding for a workshop program and additional mentoring support. The service is purpose-built to respond to current trends faced by businesses and is designed to help businesses and start-ups across the region to connect and share insights for success and growth.

Planning and Design Code Amendments

Council progressed the Morphetville and Glengowrie Horse Related Activities, Southern Suburbs Residential Policy and Centre Zone Adjustment Code Amendments. These Code Amendments seek to:

- Adjust planning policies to unlock further development opportunities in Morphetville/Glengowrie's stable sites;
- Update policies for local centres to allow greater flexibility for future development or better reflect their change to residential uses;

- Implement policies that better support development on sloping land in Sheidow Park and Trott Park, as well as better manage noise and air emission impacts from Ocean Boulevard / Lonsdale Road and Main South Road.

Council also provided submissions relating to State based Code Amendments for Ancillary Accommodation and Bushfire Hazard, and the Discussion Paper for the Greater Adelaide Regional Plan which seeks to guide future growth and change across the greater metropolitan region.



Innovative

By 2040 our city
will be a leader in
embracing and
developing new
ideas and technology
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opportunities for all.

CoMs electric vehicles and charging stations

As a key step to becoming carbon neutral by 2030, the City of Marion has committed to transition the light passenger fleet from Internal Combustion Engines (ICE) to battery Electric Vehicles (EV) from 2023. This will enable our fleet to utilise sustainable energy. By June 2024, the City of Marion had purchased 10 Electric Vehicles and installed 2 EV charging stations.

Community Battery

The Government of South Australia in partnership with SA Power Networks and the City of Marion have secured \$500,000 grant funding from the Australian Government's Community Batteries for Households program to establish a community battery in Edwardstown.

The 150kW battery will store unused excess solar energy from the grid for later use when demand (and cost) is high. The not-for-profit business model will help tenants of at least 300 Housing SA homes in the area benefit from cheaper electricity through South Australia's Virtual Power Plant (VPP), supported by the Government of South Australia.

The Community Battery is scheduled for completion September 2024.



Council of Excellence

To achieve our strategic objectives, the City of Marion is committed to being an innovative business, that respects the community, values achievement and always acts with integrity.

Information Services (IS) Strategy

The IS Strategy T27 was approved in March 2024. This strategy comprises a series of projects to be developed and implemented by mid-2027, aimed at improving our connecting with the community. Key projects include:

- Marion Outdoor Pool - online pool booking system
- Online booking system for 49 spaces across 11 buildings owned by the City of Marion
- Digital marketing and community engagement system (Social Pinpoint)
- Economic Development Customer Engagement System

Awards and commendations

Glenthorne National Park – Ityamaitpinna Yarta

- AILA SA Awards 2024: People's Choice – Award Winner
- Healthy Parks healthy People SA – Commendation
- AILA SA Awards 2024: Award of Excellence – Award Winner

Hugh Johnson Boulevard Reserve

- IPWEA 2023: Highly Commended – Public Works Under \$2M

Majors Road Pump Track

- Parks and Leisure SA/NT 2024: Playspace under \$500K - Award Winner

Mitchell Park Sports and Community Centre

- IPWEA 2023: Best Public Works over \$5M

Stanley Street Reserve

- AILA SA Awards 2024: Landscape Architecture Award for Play Spaces - Award Winner

City of Marion Youth Collective Committee

- 7News SA Young Achievers Connecting Communities – Award Winner.



Connected

By 2040 our city will be linked by quality road, footpath and public transport network that brings people together socially and harnesses technology to enable them to access services and facilities.

Marion Cultural Centre Plaza

In 2023, Council resolved revised plans for the Marion Cultural Centre Plaza. The revised plans incorporate two way vehicle movements on Warracowie Way and access to Westfield, whilst maintaining the integrity of the vision and objective to enhance amenity. Construction works commenced April 2024 with completion expected September 2024. The official opening took place in late October 2024.

Flinders Greenway project

The Flinders Greenway project is an important walking and cycling connection between Flinders University, Tonsley and the Marino Rocks Greenway located on the Seaford Railway. The first stage, between Flinders University and Alawoona Avenue, was completed in partnership with Renewal SA, Department for Infrastructure and Transport and council. The next stage (Cohen Court to Marino Rocks Greenway at Dunorlan Road) is identified for construction in 2024-2025.

Community bus

The community bus is a door-to-door service which supports residents to remain independent and connected to their community. The service destinations include shopping centres, libraries, community centres and senior citizen clubs. Over 360 residents accessed this service for shopping needs or to participate in social activities, which was supported by over 5,400 hours of volunteering.



Footpaths

Council has completed a condition audit of the entire footpath network within the City of Marion. The audit provided council with an overall condition profile of the network and identified individual defects and trip steps. The individual defects served to drive council's four-year maintenance program, such that the defects were prioritised based on pedestrian demand.

Infrastructure improvements

It is important for council to renew roads, kerbs and footpaths to ensure they are safe, functional and fit for purpose. During 2023-2024, Council spent over \$5.3M towards infrastructure renewal including the resealing over 80,000m² of roads, replacement of 3000m of kerb and renewal of over 13,000m² of footpaths. The key streetscaping project undertaken in 2023-2024 was Alawoona Avenue (between the Bradley Grove roundabout and Flinders Railway Station).

Stormwater management

During the 2023-2024 financial year our teams completed 5 drainage projects valued at over \$2.4M. These projects improve the performance of the stormwater network to help reduce flooding. Combined, these projects involved the installation of over 50 new stormwater pits and approximately over 1.7km of stormwater pipeline.

The locations include:

- Calum Grove, Seacombe Heights
- Rotorua Avenue and Bowaka Street, Park Holme
- Bowden Grove, Oaklands Park
- George Court, Marino
- Yeelana Avenue, Seaview Downs

Council area and ward boundaries

The Council comprises an elected Mayor and 12 Councillors. Our city has 28 suburbs, covered by six wards – each ward is represented by two Councillors. In the City of Marion, one Council Member represents an average of 5,257 voters.

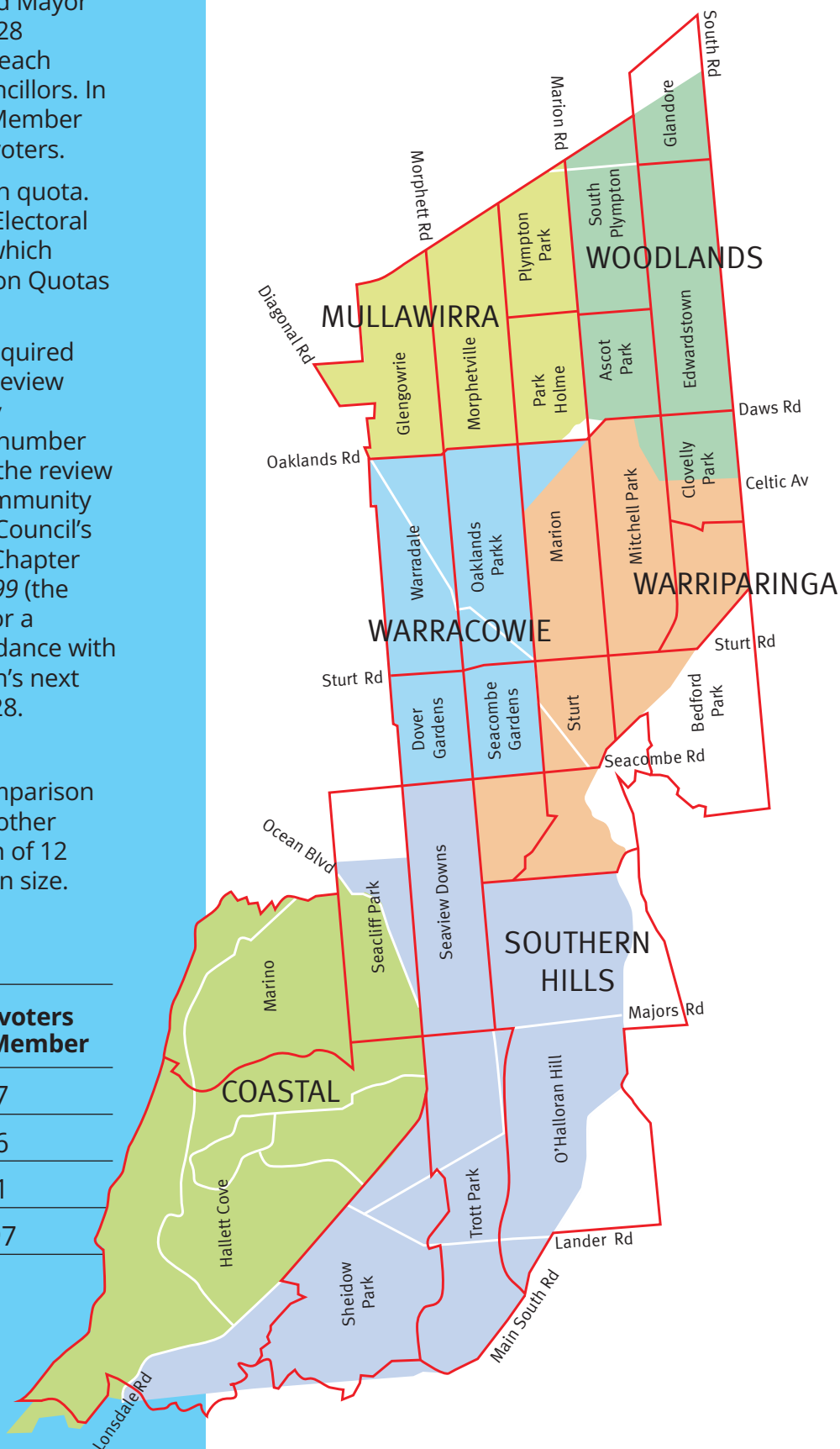
This is known as a representation quota. This quota is formulated by the Electoral Commission of South Australia which provides a table of Representation Quotas for all South Australian councils.

Every eight years, councils are required to undertake a Representation Review to ensure that each ward is fairly represented by the appropriate number of Councillors. The outcomes of the review determine whether a council community would benefit from a change to Council's composition or ward structure. Chapter 3 of the *Local Government Act 1999* (the Act) sets out the requirements for a Representation Review. In accordance with this legislation, the City of Marion's next review is scheduled for 2027-2028.

Representation Quotas

The data below represents a comparison between the City of Marion and other councils that have a combination of 12 Council Members or are similar in size.

Council Name	Number of voters per Council Member
Marion	1:5257
Holdfast Bay	1:2206
Tea Tree Gully	1:5751
Onkaparinga	1:10297



City of Marion Council Members

Marion Council comprises of the Mayor and 12 Ward Councillors who are elected from 6 different wards.



MAYOR
Kris Hanna

Coastal Ward

Marino, Seacliff Park (part), Hallett Cove



Councillor
Ian Crossland



Councillor
Sarah Luscombe

Warracowie Ward

Warradale, Oaklands Park, Dover Gardens, Seacombe Gardens, Marion (part)



Councillor
Matt Taylor



Councillor
Nathan Prior

Mullawirra Ward

Glengowrie, Morphetville, Park Holme, Plympton Park



Councillor
Amar Singh



Councillor
Jason Veliskou

Warriparinga Ward

Marion (Part) Mitchell Park (Part), Sturt, Bedford Park (Part), Clovelly Park (Part), Seacombe Heights, Darlington (Part), Tonsley



Councillor
Renuka Lama



Councillor
Raelene Telfer JP
GDipRUP, BA, DipT(Sec), Dip Acc

Southern Hills Ward

Seaview Downs, O'Halloran Hill (part), Trott Park, Sheidow Park (Part), Seacliff Park (part)



Councillor
Jana Mates



Councillor
Luke Naismith

Woodlands Ward

South Plympton, Glandore (Part), Ascot Park, Edwardstown, Mitchell Park (Part), Clovelly Park (Part)



Councillor
Jayne Hoffmann



Councillor
Dr Joseph Masika OAM

City of Marion Executive Leadership Team

The Executive Leadership Team provide strategic leadership, operational direction, goal and strategy development and lead and monitor the organisation's culture and performance.



Pictured left to right: General Manager Corporate Services, Angela Allison, General Manager City Services, Ben Keen, Chief Executive Officer, Tony Harrison, General Manager City Development, Tony Lines, Manager Office of the CEO, Kate McKenzie, Chief Financial Officer, Ray Barnwell, Manager People and Culture, Sarah Vinall.

The above information is reflective of staff appointments throughout the 2023-2024 financial year.

Council Members

Every 4 years a Local Government Election is held. Members of our community nominate themselves to be considered for the position of Council Member within the City of Marion. Council Members represent their community for a 4 year term. During the 2023-2024 financial year, the City of Marion Council Members were in their first and second year of the current term. The next Council Election will occur in November 2026.

The fundamental role of a Council Member is to deliver upon the expectations of the local and wider community while acting in accordance with *Local Government Act 1999*. The Act provides the legislative framework and ambit of responsibilities

for all Council Members, whether it be as an individual or as part of the decision-making body of Council.

Council Members have regular commitments for attendance at Council and Committee Meetings and must attend in accordance with legislative requirements. Information sessions are also frequent, mainly in the form of Council Member Forums.

The schedule below is a record of attendance for our City of Marion Council Members.

Meeting and committee attendance	General Council	Special Council	Finance, Risk and Audit	Review and Selection	Planning and Development*	Infrastructure*	Environment*	Infrastructure and environment*	Council Assessment Panel	Informal gatherings
Number of meetings	14	1	6	5	2	2	2	3	6	19
Mayor Kris Hanna	14/14	1/1	-	5/5	2/2	2/2	2/2	3/3	-	19/19
Cr Ian Crossland	13/14	1/1	-	-	-	2/2	-	3/3	-	17/19
Cr Sarah Luscombe	14/14	1/1	-	-	-	-	2/2	3/3	-	17/19
Cr Amar Singh	12/14	1/1	-	-	-	1/2	-	2/3	-	16/19
Cr Jason Veliskou	14/14	1/1	6/6	-	-	-	2/2	3/3	-	18/19
Cr Jana Mates	13/14	1/1	-	-	-	2/2	-	3/3	-	18/19
Cr Luke Naismith	13/14	1/1	2/4	2/2	-	-	-	3/3	-	15/19
Cr Renuka Lama	12/14	1/1	-	-	1/2	-		3/3	-	14/19
Cr Raelene Telfer	13/14	1/1	-	-	-	-	1/2	3/3	-	17/19
Cr Nathan Prior	14/14	1/1	-	-	2/2	-	-	3/3	3/6	19/19
Cr Matt Taylor	14/14	1/1	-	3/3	-	2/2	-	1/3	***3/6	13/19
Cr Jayne Hoffmann	13/14	1/1	1/2	5/5	-	-	-	3/3	-	16/19
Cr Joseph Masika****	11/14	1/1	-	-	-	-	2/2	2/3	-	12/19

The figures shown indicate the number of meetings as member attended out of the maximum they were eligible to attend.

*Planning & Development Committee, Infrastructure Committee & Environment Committee ceased October 2023

**Infrastructure & Environment Committee commenced October 2023

*** Stand in Member only

****Extended Leave of Absence granted due to personal reasons

Council member training and development

In accordance with the Council Members Allowances and Benefits Policy, Council Members are provided the opportunity to register and attend further training as necessary for the fulfillment of their role. Certain circumstances require that Council Members are reimbursed for out-of-pocket expenses in relation to attendance at training and development events.

On occasions, Council Members are also nominated and required to travel to represent the City of Marion as a delegate at interstate events. All costs associated with training and development, or Council delegate activities are recorded in the Council Member Expense Register which is published on the City of Marion website. The table below summarises expenses for training and development during the 2023 - 2024 financial year, including training and development that required interstate travel.

Training and development	LGA Ordinary General Meeting	ALGA Conference 2024	Climate Summit for Local Government 2023	Company Directors Course
Mayor Kris Hanna	Y	-	-	-
Cr Ian Crossland	-	-	-	-
Cr Sarah Luscombe	Y	Y*	Y	-
Cr Amar Singh	-	-	-	-
Cr Jason Veliskou	-	-	-	-
Cr Jana Mates	-	-	-	-
Cr Luke Naismith	-	-	-	-
Cr Renuka Lama	-	-	-	-
Cr Raelene Telfer	-	-	-	-
Cr Nathan Prior	-	-	-	-
Cr Matt Taylor	-	-	-	Y
Cr Jayne Hoffmann	-	Y	-	Y
Cr Joseph Masika	-	-	-	-

*\$795 (flights), \$705 (accommodation)

Council Member Mandatory Training

Following a General Election, Council Members are required to undertake mandatory training to meet legislative requirements and respond to community expectations. The below table identifies the legislative requirements as contained in the LGA Training Standards for Council Members. This defines the key capabilities required to perform the council member role, the core modules and anticipated learning outcomes.

Mandatory training		Completed 2022/2023	Completed 2023/2024
General	Induction program	Y	
	Council Leadership Workshop		Y
Behaviour	Values, ethics and behaviour (Technical)	Y	
	*WHS	Y	
	Values, Ethics and Behaviour (Behavioural)	Y	
	Communication skills	Y	Y (additional)
	Leadership skills - Strategic thinking and change management	Y	Y (additional)
	Leadership skills - Resilience		Y
Civic	Introduction to Local Government	Y	
	Effective council meetings	Y	
	Council meeting procedures	Y	
	Representing council decisions	Y	
Legal	Role of a council member	Y	
	Registers, returns and resources	Y	
	Legal protections and oversight	Y	
Strategy and finance	Integrated strategic management planning and performance	Y	
	Strategic risk management and oversight		Y
	Financial management - Managing public funds, rating and other revenue sources and funding plan	Y	
	Financial management - Financial terminology and understanding financial statements and reports	Y	
Behaviour and civic (Mayor)	Behaviour: Effective leadership	Y	
	Civic: Public speaking and media (Skills)	Y	
	Civic: Meeting procedures (Technical knowledge)	Y	
	Civic: Effective meetings (Chairing skills)	Y	

Council Member Gifts and Benefits

Council Members in South Australia have a commitment to serve the best interests of the people within the community they represent and to discharge their duties conscientiously, to the best of their ability for public, not private, benefit at all times. As representatives of open, responsive and accountable government, Council Members must comply with all legislative requirements of their role. This includes a requirement to report any gift or benefit they receive in their capacity as a Council Member over the threshold of \$50 as gazetted.

The City of Marion Council Members received 7 gifts varying in value from \$60 to \$500. The total value of the 7 gifts was \$2,273. Of these gifts 6 were invitations to attend presentations or functions, Members chose to accept and attend these events. Further information can be viewed on the Gift and Benefit Register on the City of Marion website at marion.sa.gov.au/staff-gifts-benefits.

Council Member Allowances

Council Members are entitled to an allowance whilst representing their community. *The Local Government Act 1999* sets out the council member entitlement to an allowance. The Remuneration Tribunal of SA determines council member allowances on a four yearly basis, with an adjustment occurring on the first, second and third anniversaries of the periodic election to reflect the changes in CPI. The amounts applied in November 2023 were:

	Remuneration from
Mayor	\$96,700
Deputy Mayor	\$30,220
Council Member	\$24,175



Meetings of Council

Decision-making structure of Council

The Mayor and Council Members attend Council meetings and participate in the decision-making process, providing the direction and authority for the organisation's ongoing operations. While decisions are made at Council meetings, the City of Marion also has 3 Committees, which assist the Council to accomplish its objectives and add value to the decisions of Council through the provision of advice. In the 2023-2024 financial year, Council's formal decision-making and Committee structure comprised of:

- General Council
- Finance, Risk and Audit Committee
- Review and Selection Committee
- Infrastructure and Environment Committee (established Oct 2023)
- Council Assessment Panel
- Planning and Development Committee (disbanded Oct 2023)
- Infrastructure Committee (disbanded Oct 2023)
- Environment Committee (disbanded Oct 2023)

In October 2023, the Council Members elected to disband the Planning and Development Committee, the Infrastructure Committee, and the Environment Committee, and to establish the Infrastructure and Environment Committee.

All meetings are open to the public. Documentation for each meeting (notice of meeting, agenda with reports, attachments, and minutes) are available via Council's Administration Centre, the City of Marion website, and libraries. Hard copies are also available at the specific meeting.

Council meetings

The *Local Government Act 1999* sets the legislative framework for legal and transparent decision making by Council. Council meetings are the formal decision-making arena for Council Members where it is decided what the future operational direction and commitments of council will be. Council meetings are held on the second and/ or fourth Tuesday of the month, with special meetings called when required. The majority of meetings are chaired by our Mayor. Meetings follow an agenda, formal minutes are taken and meetings are recorded. Agendas, minutes and recordings are available on the City of Marion website. It is a legislative requirement that Council Members attend.

Resolutions of General Council

A resolution is a legal decision formed by a majority vote within a formally constituted meeting of Council. During the 2023-2024 financial year, 269 resolutions were made by Council resulting from 133 corporate reports seeking a decision.

Deputations

A deputation is when an individual or group formally address the council to express concerns, provide information or advocate for a particular issue. Deputations provide an opportunity for the community or interested persons to bring a matter to the attention of the Council. During the 2023-2024 financial year, 10 deputations were made by the community on the following topics:

Deputations

FitzJames Building	September 2023
Sheidow Park Suburb Renaming	November 2023
Norfolk Basketball Stadium	January 2024
Telecommunications Tower - Shamrock Road Reserve, Hallett Cove	January 2024
Telecommunications Tower - Cove Road, Hallett Cove	January 2024
Cove Community Garden	March 2024
Marion Tennis Club	March 2024
Morphettville Park Tennis Club	March 2024
Southern Suburbs Residential Policy Code Amendment	March 2024
Gallery M	May 2024

Review of decisions

As required by the *Local Government Act 1999*, the Council has developed a procedure for the Review of Decisions, outlining how decisions of Council or other people acting on behalf of Council are reviewed. Council’s internal review of a Council decision policy and procedure is available via the City of Marion website. If possible, Council endeavour to resolve any complaint or grievances in line with the policy and procedure, without it being escalated to the formal review process. In 2023–2024, Council received 3 formal requests to conduct an internal review of decisions of Council. The complaints related to the following table on the right.

Review of decisions

Jasmin Avenue - Request to remove tree	No error found in council officers decision making process and consultation process	Tree has not been removed
Noisy dog complaint	Matter not pursued	N/A
Landlord consent to remove significant trees	Complaint lodged within financial year but not finalised	



Information Sessions

Council has a policy position regarding its administration of information sessions in accordance with legislative provisions. The Policy states that:

- Information sessions are open to the public whenever possible.
- Decisions to hold information sessions in confidence are made on a case-by-case basis.
- Council publishes notification details on the website to ensure that interested members of the public can attend.
- If Council decides to hold an information session in confidence, the reason for this decision is briefly stated on the website and reported upon via the Annual Report process.

On 23 occasions the Chief Executive Officer ordered an allocation of time for discussions that were subject to confidentiality under section 90A(4) of the *Local Government Act 1999*.

The table on the following page outlines when additional confidentiality provisions were applied.

Information sessions

4/7/2023	Leasing and Licensing Policy (Confidential)	Section 90A(4) and 90(3)(d)	Commercial information
4/7/2023	General Manager and CEO Update (Confidential)	Section 90A(4) and 90(3)(d)	Commercial information
8/8/2023	General Managers Update (Confidential)	Section 90A(4) and 90(3)(d)	Commercial information
15/8/2023	Marion Arena Update (Confidential)	Section 90A(4) and 90(3)(b)	Commercial information
15/8/2023	Plympton Sports and Recreation Club Master Plan (Confidential)	Section 90A(4) and 90(3)(b)	Commercial information
15/8/2023	Review of Unfunded Initiatives (Confidential)	Section 90A(4) and 90(3)(b)(i) and (ii)	Commercial information
19/9/2023	SAHA Opportunity Mitchell Park (Confidential)	Section 90A(4) and 90(3)(b)	Commercial information
19/9/2023	Kerbside Waste Collection (Confidential)	Section 90A(4) and 90(3)(b)	Commercial information
26/9/2023	Council Effectiveness Survey - Outcomes (Confidential)	Section 90A(3)	Closed session
17/10/2023	Council Effectiveness Survey Outcomes (Confidential)	Section 90A(3)	Closed session
17/10/2023	Development Case Studies Workshop (Confidential)	Section 90A(4) and 90(3)(a)	Personal information
17/10/2023	Sturt Road Update (Confidential)	Section 90A(4) and 90(3)(b)	Commercial information
17/10/2023	Unsolicited Proposal - Purchase of Council Property - Edwardstown (Confidential)	Section 90A(4) and 90(3)(d)	Commercial information
14/11/2023	262 Sturt Road Update (Confidential)	Section 90A(4) and 90(3)(b)	Commercial information
5/12/2023	Southern Suburbs Residential Policy Code Amendment (Confidential)	Section 90A(4) and 90(3)(m)	*Refer below
5/12/2023	Sturt Road Precinct (Confidential)	Section 90A(4) and 90(3)(b)	Commercial information
12/12/2023	262 Sturt Road Precinct (Confidential)	Section 90A(4) and 90(3)(b)	Commercial information
6/2/2024	Glandore Oval Redevelopment - Site Plan - (Confidential)	Section 90A(4) and 90(3)(b)	Commercial information
5/3/2024	SCI Contract Renewal Discussion (Confidential)	Section 90A(4) and 90(3)(b)	Commercial information
5/3/2024	2024/25 Minor Capital Works Program (Confidential)	Section 90A(4) and 90(3)(b)	Commercial information
5/3/2024	Draft Annual Business Plan 2024-25 and Long Term Financial Plan (Confidential)	Section 90A(4) and 90(3)(b)(i) and (ii)	Commercial information
2/4/2024	2024-25 ABP and LTFP (Confidential)	Section 90A(4) and 90(3)(b)(i) and (ii)	Commercial information
30/4/2024	Ice Rink, Basketball and Marion Tennis Update (Confidential)	Section 90A(4) and 90(3)(b)	Commercial information

* relating to a proposed amendment under Part 5 Division 3 of the *Planning, Development and Infrastructure Act 2016*

Member behaviour reporting

As of May 2023, Schedule 4, Clause 1 of the *Local Government Act 1999* (the Act) identifies a new mandatory annual reporting obligation for all councils to include any contraventions of member integrity or behaviour during the relevant financial year; and any costs incurred by council as a result of dealing with complaints alleging contravention to the Act. Regulation 35(2b) outlines that for the purposes of the reporting requirements, total costs incurred are taken to include legal costs and or costs of engaging a consultant for dispute resolution purposes. Costs related to the use of administrative resources, council or council staff are excluded. There were 2 reports of alleged contraventions of member integrity and behaviour received during 2023-2024. Both matters were resolved informally without any finding against the Council Member and no costs were incurred. One report related to the Council Member Register of Interest displayed on website and the declared information. The other matter related to an allegation of improper use of Council position for a resident.

Council Committees

The *Local Government Act 1999* allows the Council to form committees to assist the decision-making of Council. These committees do not make formal decisions as they are established to oversee and provide advice to assist the Council in the performance of its core functions. The City of Marion has 4 committees, all of which have a specific purpose. The committees are made up of Council Members, independent members and council staff. Each committee convenes at various intervals throughout each year to coincide with key decisions that need to be made by Council.

Committee sitting fees

Sitting fees are set per session and range from \$1,000 to \$1,200 for independent members and nil for Council Members. Council Members presiding over committee meetings receive a 25 per cent loading above their regular annual allowance during their time on that committee (Council Assessment Panel has a different allowance).

Review and Selection Committee

The Review and Selection Committee was established for the purpose of:

- Reviewing the performance of the Chief Executive Officer (CEO)

- Sourcing and recommending to Council the appointment of expert members to Committees
- Recommending a process to Council for the recruitment of the CEO (as required)
- Reviewing, monitoring, and recommending to Council relevant strategies regarding the organisation's culture and performance associated with the conduct of Council Members, employees and volunteers
- Monitoring the organisation's direction regarding the efficient and effective delivery of strategic and operational human resource functions
- Ensuring the organisation has appropriate employee wellbeing strategies.

The Review and Selection Committee met on 5 occasions during the 2023-2024 financial year. The committee comprises of the Mayor and 2 Council Members. There is no additional allowance paid to committee members.

Finance, Risk and Audit Committee

The Finance, Risk and Audit Committee was established for the purpose of:

- External audit
- Internal audit and service reviews
- Financial reporting and prudential requirements
- Internal controls and risk management

The Finance, Risk and Audit Committee met on 6 occasions during the 2023-2024 financial year. The committee comprises of 3 independent members and 2 Council Members. No additional allowance is paid to Council Member representatives. The Chairperson, being an independent member of the committee, receives a sitting fee of \$1,200 per meeting and independent members receive a sitting fee of \$1,000.

Community and Youth Grants Committee

The new Community and Youth Grants Committee will review and recommend funding distribution for Community and Youth Grants, ensuring alignment with the City of Marion's Community Vision and Strategic Plan. The committee is due to meet for the first time in October 2024.

Infrastructure and Environment Committee

The Infrastructure and Environment Committee was established for the purpose of:

- Investigating, developing and reporting to Council for consideration, new sustainability initiatives and strategies
- Monitoring of the implementation of environmental plans and evaluation of the plans outputs
- Monitoring of any Council Key Performance Indicators or metrics relating to environment and/or carbon neutrality, including tracking of carbon emissions reduction overtime
- Advising Council on the development, management, and monitoring of Council's strategic management of council infrastructure, assets, and Asset Management Plans
- Aligning Council's provision and management of assets and infrastructure to its long-term strategic objectives and financial plans
- Establishing and monitoring community levels of service to justify assets and infrastructure
- Monitoring and review of new/emerging issues and trends.

The Infrastructure and Environment Committee met on 3 occasions during the 2023-2024 financial year. The committee is comprised of the Mayor and all Council Members. There is no additional allowance paid to committee members.

Council Assessment Panel

The Council Assessment Panel (CAP) has a total of five members. 4 members are independent experts in the planning, development or architectural field, whilst one member is an Elected Member appointed by Council. The CAP considers a wide range of development applications, ensuring that new development proposals are consistent with the Council's Development Plan or the Planning and Design Code.

The Panel is the 'Relevant Authority' for any application which undergoes Public Notification. The role of the CAP is to make decisions to either approve or refuse certain types of development applications. Application's which receive representations against the proposal and indicate a desire to be heard are considered by the Panel, with all other applications delegated to Council staff.

The Panel is presented with a report on every application to be considered. Each report assesses the proposal against the provisions of the Development Plan or Planning and Design Code and includes documentation from the applicant (or their consultant) and copies of representations lodged in respect to the application being considered.

Members of the CAP are required to strictly adhere to the State Government's Code of Conduct. The Panel met on 6 occasions during the financial year and considered a total of 9 applications. The Presiding Member received \$550 per meeting; independent members \$450 per meeting; and Council Members \$300 per meeting.

Independent member attendance at meetings

The Review and Selection and the Infrastructure and Environment committees do not have external members appointed. The following table identifies external members appointed to a committee and their attendance at meetings throughout the financial year.

Independent member attendance	Finance, Risk and Audit (FRAC)	Council Assessment Panel (CAP)
Number of meetings	6	6
Ms Emma Hinchey (FRAC July '23 - June '24)	6/6	-
Ms Nicolle Rantanen (FRAC July '23 - June '24)	5/6	-
Mr Josh Hubbard (FRAC July '23 - June '24)	5/6	-
Mr Michael Davis (CAP July '23 - June '24)	-	6/6
Mr Bryn Adams (CAP July '23 - June '24)	-	5/6
Mr Benjamin Russ (CAP July '23 - June '24)	-	6/6
Ms Yvonne Svensson (CAP July '23 - June '24)	-	6/6
Mr Jock Smylie ** (CAP July '23 - June '24)	-	1/6

Confidential items

The City of Marion is committed to the principle of open, accountable and transparent decision making while acknowledging that, on occasions, it may be necessary to withhold access to information in accordance with the *Local Government Act 1999*. Council is accountable to the public which is the underlying principle when administering confidential information. The *Local Government Act 1999* regulates how Council can treat this information and only certain circumstances evoke the appropriate use of confidential orders. During the 2023-2024 financial year, Council (including committees) considered 37 reports in confidence in accordance with the *Local Government Act 1999*.

Section 90 Local Government Act 1999

When Council identifies a need to withhold access to information from the public or 'go into confidence', they also need to determine the reason and apply the corresponding clause as outlined in section 90 of the *Local Government Act 1999*. On occasions, more than one clause can apply to an item. During the 2023-2024 financial year, these clauses were used on 37 occasions to create confidential orders. The large table on the following page provides further detailed information about Council's use of various sections of the Act.

Section 91 Local Government Act 1999

Each time a confidential order is made, it is added to a confidential register which includes the date and subject of each item. The register is made available to the public in December of each year, by way of a Council report and attachments. This Council report is prepared for the purpose of a rigorous review of confidential orders to be undertaken in accordance with the Act. This includes the review of confidential orders made at General Council and Committee meetings. The review identifies items for full release, part release as well as items that will be retained in confidence and reviewed the following year. The table below identifies the outcome of the review undertaken in December 2023.

Relevant placita of <i>Local Government Act 1999 (SA)</i>	Explanation	Number of times used
90(2)	Orders made in 2023-2024 under section 90(2)	37
	Orders made under section 91(7) that expired, ceased to apply or were revoked during the financial year	68
91(7)	Orders made in 2023-2024 under section 91(7)	27
91(7)	Orders made under section 91(7) that remained operative at the end of the financial year (not including orders made before 15 November 2010)	210

Section 90 Local Government Act 1999

The table below identifies the number of times a provision under Section 90(2) of the *Local Government Act 1999* was used (noting more than one provision can be used on an occasion).

Relevant provisions of <i>Local Government Act 1999 (SA)</i>	Explanation S90(2) Information the disclosure of which would;	Number of times used
3(a)	<ul style="list-style-type: none"> involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead). 	11
	<ul style="list-style-type: none"> could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and would, on balance, be contrary to the public interest. 	14
3(c)	<ul style="list-style-type: none"> information the disclosure of which would reveal a trade secret. 	0
3(d) (i) and (ii)	<ul style="list-style-type: none"> commercial information of a confidential nature (not being a trade secret) the disclosure of which- could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and would, on balance, be contrary to the public interest. 	4
3(e)	<ul style="list-style-type: none"> matters affecting the security of the council, members or employees of the council, or council property, or the safety of any person. 	3
3(f)	<ul style="list-style-type: none"> could reasonably be expected to prejudice the maintenance of law, including by affecting (or potentially affecting) the prevention, detection or investigation of a criminal offence, or the right to a fair trial. 	0
3(g)	<ul style="list-style-type: none"> matters that must be considered in confidence in order to ensure that the council does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty. 	2
3(h)	<ul style="list-style-type: none"> legal advice 	2
3(i)	<ul style="list-style-type: none"> information relating to actual litigation, or litigation that the council or council committee believes on reasonable grounds will take place, involving the council or an employee of the council. 	1
3(j) (i) and (ii)	<ul style="list-style-type: none"> would divulge information provided on a confidential basis by or to a Minister of the Crown, or another public authority or official (not being an employee of the council, or a person engaged by the council); and would, on balance, be contrary to the public interest; 	0
3(k)	<ul style="list-style-type: none"> tenders for the supply of goods, the provision of services or the carrying out of works. 	0
3(m)	<ul style="list-style-type: none"> relating to a proposal to prepare or amend a designated instrument under Part 5 Division 2 of the <i>Planning, Development and Infrastructure Act 2016</i> before the draft instrument or amendment is released for public consultation under that Act 	0
3(n)	<ul style="list-style-type: none"> information relevant to the review of a determination of a council under the <i>Freedom of Information Act 1991 (SA)</i>. 	0
3(o)	<ul style="list-style-type: none"> information relating to a proposed award recipient before the presentation of the award. 	0

Confidential items

Meeting date	Report Subject / Title and use of S 90(2) to exclude the public	Use of 91(7) to retain documents or information in confidence - Documents released
SGC - 19/02/2015	Chief Executive Officer's Employment Contract - 90(3)(a)	Nil
GC - 15/03/2015	Surplus Land associated with City Services Redevelopment - 90(3)(b) and (d)	Nil
GC - 25/08/2015	Investigation - 90(3)(g)	Nil
GC - 08/09/2015	Investigation - 90(3)(g)	Nil
GC - 28/06/2016	Glenthorne Farm - 90(3)(d)	Nil
FAC - 16/08/2016	Internal Audit Program - 90(3)(e)	Minutes
GC - 24/05/2016	CEO Annual Performance Review 2015/16 - 90(3)(a)	Nil
FAC - 28/02/2017	LGA Insurance Schemes Review - 90(3)(b) and (d)	Nil
GC - 14/03/2017	Finance and Audit Committee Confidential Minutes - 90(3)(b), (d) and (h)	Report and Minutes
GC - 14/03/2017	Local Government Association Insurance Schemes Review - 90(3)(b) and (d)	Minutes
RSC - 07/11/2017	CEO Annual Performance Review 2016/17 and Employment - 90(3)(a)	Nil
RSC - 07/11/2017	CEO KPI's Annual Confidential Report 2016/17 - 90(3)(a)	Minutes
GC 28/11/2017	Confirmation of the confidential minutes of the Review and Selection Committee Meeting held 7 November 2017 - 90(3)(a)	Report and Minutes
GC - 28/11/2017	CEO Annual Performance Review 2016/17 and Employment Agreement - 90(3)(a)	Nil
GC - 08/09/2015	Review of Confidentiality Orders: Investigation and Investigation - 90(3)(g) and (h)	Report and Minutes
FAC - 27/02/2018	Insurance Market Testing - 90(3)(d)	Nil
GC - 13/03/2018	Finance and Audit Committee Confidential Minutes - 90(3)(d) and (g)	Report
GC - 13/03/2018	Insurance Market Testing - 90(3)(b) and (d)	Nil
GC - 24/05/2018	Tonsley Water Agreement - 90(3)(d)	Nil
ISC - 03/07/2018	BMX - Progress Report on Darlington Site Option - 90(3)(b) and (d)	Nil
GC - 28/08/2018	Expressions of Interest - 262 Sturt Road - Progress Report and Next Stage - 90(3)(b) and (d)	Minutes
GC - 14/08/2018	Proposed Class Action - 90(3)(d)	Nil
RSC - 28/08/2018	CEO Annual Performance Review 2017/18 - 90(3)(a)	Nil
GC - 11/09/2018	Outcome of Expression of Interest for Hotel at 287 Diagonal Road, Oaklands Park - 90(3)(b) and (d)	Minutes
GC - 11/09/2018	Coastal Walkway - Confidential Appendix - 90(3)(h)	Nil
GC - 11/09/2018	Review and Selection Committee Confidential Minutes from the Meeting 28 August 2018 - 90(3)(a)	Report and Minutes
GC - 11/09/2018	CEO Annual Performance Review 2017/18 - 90(3)(a)	Nil
GC - 27/11/2018	Code of Conduct Complaint - 90(3)(a)	Nil

Meeting date	Report Subject / Title and use of S 90(2) to exclude the public	Use of 91(7) to retain documents or information in confidence - Documents released
SGC - 22/01/2019	Cove Sports and Community Club Licence - 90(3)(a), (h) and (e)	Nil
GC - 29/01/2019	BMX Project – Outcome of Darlington Investigations - 90(3)(g) and (h)	Nil
ISC - 05/03/2019	Marion Golf Club - 90(3)(b)	Nil
GC - 12/03/2019	Outcome of Business Case – 262 Sturt Road, Marion - 90(3)(b)	Nil
GC - 26/03/2019	Confirmation of the confidential minutes of the Information and Strategy Committee meeting held on 5 March 2019 - 90(3)(b)	Report
GC - 26/03/2019	Cove Sports Settlement of licence - 90(3)(d)	Nil
GC - 26/03/2019	Coastal Walkway Progress Report – Confidential Appendix - 90(3)(h)	Nil
GC - 26/03/2019	Council Owned Vineyards - 90(3)(d)	Report and Minutes
GC - 11/06/2019	Potential Land Acquisition - 90(3)(b)	Nil
GC - 13/08/2019	Council Solutions Kerbside Waste Tender Outcomes - 90(3)(b) and (d)	Minutes
SGC - 02/09/2019	Cove Sports and Community Committee Investigation - 90(3)(f)	Nil
SGC - 02/09/2019	Cove Sports and Community Club Management - 90(3)(f)	Nil
GC - 24/09/2019	Cove Investigation – Response to Findings of Fact - 90(3)(a)	Report and Minutes
RSC - 05/11/2019	CEO Annual Performance Review 2018/19 - 90(3)(a)	Nil
SGC - 25/11/2019	Future Land Strategy: City Services Surplus Land - 90(3)(b) and (d)	Nil
SGC - 25/11/2019	Section 270 Report Cove Football Club - 90(3)(f)	Nil
GC - 26/11/2019	Confirmation of Confidential Minutes of the Review and Selection Committee Meeting held on 5 November 2019 - 90(3)(a)	Report and Minutes
GC - 26/11/2019	CEO Annual Performance Review 2018/19 - 90(3)(a)	Nil
FAC - 10/12/2019	Southern Region Waste Resource Authority (SRWRA) Materials Recovery Facility (MRF) - 90(3)(d)	Nil
GC - 10/12/2019	SWBMX Facility - Traffic Solutions on Majors Road - 90(3)(b)	Nil
GC - 10/12/2019	Electric Vehicle Charging Stations - 90(3)(b)	Minutes
GC - 10/12/2019	SRWRA Materials Recovery Facility (MRF) - 90(3)(d)	Nil
GC - 10/12/2019	Edwardstown Soldiers Memorial Community Club - 90(3)(d)	Nil
GC - 28/01/2020	Confirmation of Confidential Minutes of the Finance and Audit Committee held on 10 December 2019 - 90(3)(d)	Report and Minutes
GC - 11/02/2020	Edwardstown Memorial Sports and Community Club - 90(3)(b) and (d)	Nil
FAC - 25/02/2020	Disclosure Incident - 90(3)(e) and (h)	Nil
GC - 10/03/2020	Confirmation of Confidential Minutes of the Finance and Audit Committee held on 25 February 2020 - 90(3)(h)	Report
SGC - 20/03/2020	Adjourned Item - Edwardstown Memorial Sports and Community Club - 90(3)(b) and (d)	Nil
GC - 12/05/2020	Confidential - Rescission Motion - Disclosure Incident - 90(3)(e), (h) and (g)	Nil

Confidential items

Meeting date	Report Subject / Title and use of S 90(2) to exclude the public	Use of 91(7) to retain documents or information in confidence - Documents released
GC - 26/05/2020	Confidential - Rescission Motion - Disclosure Incident - 90(3)(e), (h) and (g)	Nil
GC 26/04/2020	Disclosure Incident - 90(3)(h)	Nil
ISC - 02/06/2020	Holmes Dyer Report (part of ISC200602R03) - 90(3)(b)	Report and Minutes
GC - 09/06/2020	Holmes Dyer Report (part of GC200609R08) - 90(3)(b)	Report
UPC - 14/07/2020	Revitalisation of the Edwardstown Employment Precinct - 90(3)(b) and (d)	Nil
GC - 28/07/2020	Confirmation of Confidential Minutes of the Urban Planning Committee meeting held on 14 July 2020 - 90(3)(b) and (d)	Nil
GC - 28/07/2020	Cove Cobras Football Club Tenancy - 90(3)(a), (b), (d) and (g)	Nil
GC - 28/07/2020	Revitalisation of the Edwardstown Employment Precinct - 90(3)(b) and (d)	Nil
SGC - 29/07/2020	Marion Sports and Community Club - Landlord Consent - Adjourned Item - 90(3)(d)	Nil
GC - 11/08/2020	Edwardstown Creative Industries Co-working Hub Tender report - Adjourned Item - 90(3)(k) and (d)	Report and Minutes
RSC 03/22/2020	CEO Annual Performance Review 2019-20 - 90(3)(a)	Nil
GC - 24/11/2020	Alternative Water Supply Efficiency Measures Pilot Project: Seacliff Park Extension - 90(3)(b)	Nil
GC - 24/11/2020	Marion Golf Course - Management and Capital Investment - 90(3)(d)	Nil
GC - 08/12/2020	Confidential - Rescission Motion - Edwardstown Soldiers Memorial Ground Funding Agreements - 90(3)(b)	Minutes
GC - 08/12/2020	Confirmation of the confidential minutes for the Review and Selection Committee meeting held on 3 November 2020 - 90(3)(a)	Report and Minutes
GC - 08/12/2020	CEO Annual Performance Review 2019-20 - 90(3)(a)	Nil
GC - 08/12/2020	Marion Golf Course - Management and Capital Investment - 90(3)(d)	Nil
SGC - 12/12/2020	Motion Without Notice - Edwardstown Soldiers Memorial Recreation Ground Funding Agreements - 90(3)(b)	Nil
RSC - 02/02/2021	CEO Recruitment - 90(3)(a) and (d)	Nil
GC - 09/02/2021	Confirmation of the confidential minutes for the Review and Selection Committee Meeting held on 2 February 2021 - 90(3)(a)	Report and Minutes
GC - 09/02/2021	CEO Recruitment - 90(3)(a) and (d)	Nil
GC - 09/02/2021	Code of Conduct 1 - 90(3)(a)	Nil
GC - 09/02/2021	Code of Conduct 2 - 90(3)(a)	Nil
GC - 23/02/2021	Marion Golf Park Consultation and Marketing Plan - 90(3)(d)	Report, attachment 1 and Minutes
GC - 09/03/2021	Urban Renewal Opportunities - 90(3)(d)	Nil
GC - 23/03/2021	Questions Taken on Notice Register - 90(3)(b) and (g)	Report

Meeting date	Report Subject / Title and use of S 90(2) to exclude the public	Use of 91(7) to retain documents or information in confidence - Documents released
GC - 23/03/2021	Edwardstown Soldiers Memorial Recreation Ground (ESMRG) 100 Percent Profit Share Model - 90(3)(b) and (g)	Nil
GC - 23/03/2021	Confirmation of the confidential minutes for the Special Review Committee Meeting held on 23 March 2021 - 90(3)(a)	Report and Minutes
GC - 23/03/2021	CEO Recruitment - 90(3)(a)	Nil
SGC - 08/04/2021	Chief Executive Officer Recruitment - 90(3)(a)	Nil
GC - 27/04/2021	Confirmation of the confidential minutes for the Special General Council Meeting held on 8 April 2021 - 90(3)(a)	Report and Minutes
GC - 27/04/2021	Confirmation of the confidential minutes for the Special Finance and Audit Committee Meeting held on 13 April 2021 - 90(3)(d)	Nil
SFAC - 12/04/2021	Confidential - Edwardstown Urban Renewal Project - Prudential Report - 90(3)(d)	Nil
GC - 27/04/2021	Edwardstown Urban Renewal Project Prudential Report - 90(3)(d)	Nil
GC - 27/04/2021	Edwardstown Soldiers Memorial Recreation Ground (ESMRG) 100 Percent Profit Share Model - 90(3)(b) and (g)	Nil
RSC - 04/05/2021	Staff Movements and Exit Survey Data - 90(3)(a)	Report, attachment 2 and Minutes
GC - 11/05/2021	Edwardstown Soldiers memorial Recreation Ground Future Management Model - 90(3)(b)	Nil
GC - 22/06/2021	Coastal Walkway Update Field River - 90(3)(b)	Attachment and Minutes
SGC - 13/07/2021	Morphettville Racecourse and Surrounds - 90(3)(d)	Nil
SGC - 13/07/2021	Request for Proposals - City Services Surplus Land - 90(3)(d)	Report and Minutes
GC - 27/07/2021	Abandoned trolleys and the utilisation of the <i>Local Nuisance and Litter Control Act</i> - 90(3)(h)	Nil
RSC 03/08/2021	Staff Movements and Exit Survey Data - 90(3)(a)	Report and Minutes
GC - 10/08/2021	Animal Impounding - 90(3)(b) and (d)	Attachment and Minutes
GC - 10/08/2021	Cove Cobras Football Club Update - 90(3)(d)	Report and Minutes
SRSC - 20/08/2021	Appointment of Independent Members - Warriparinga Advisory Team - 90(3)(a)	Report and Minutes
GC - 24/08/2021	Lot 707 Marion Road Bedford Park - 90(3)(m)	Nil
GC - 14/09/2021	Cove Sports and Community Club Feasibility Study and Business Case - 90(3)(b)	Report and Minutes
GC - 14/09/2021	Westminster Reserve and Keaton Avenue Reserve - Revocation of Community Land Classification - 90(3)(h)	Report, attachment 1 and 2, and Minutes
SRSC - 21/09/2021	Chief Executive Officer Probationary Review - 90(3)(a)	Nil
PDC - 05/10/2021	Lot 707 Marion Road, Bedford Park - 90(3)(g), (h) and (m)	Nil
FAC - 12/10/2021	2020-21 ACSC Annual Cyber Threat Report - 90(3)(e)	Nil

Confidential items

Meeting date	Report Subject / Title and use of S 90(2) to exclude the public	Use of 91(7) to retain documents or information in confidence - Documents released
GC - 12/10/2021	Public Lighting - Claim for Consultancy Fee by Trans-Tasman Energy Group - 90(3)(h)	Nil
GC - 12/10/2021	Confirmation of the Confidential Minutes of the Special Review and Selection Committee Meeting held on 21 September 2021 - 90(3)(a)	Report and Minutes
GC - 12/10/2021	Chief Executive Officer Probationary Review - 90(3)(a)	Nil
GC - 26/10/2021	Confirmation of Confidential Minutes of the Planning and Development Committee meeting held on 5 October 2021 - 90(3)(g), (h) and (m)	Report and Minutes
GC - 26/10/2021	Confirmation of the Confidential Minutes of the Finance and Audit Committee Meeting held on 12 October 2021 90(3)(e)	Report and Minutes
GC - 26/10/2021	Culinary Escapades Pty Ltd Lease at the Marion Cultural Centre - 90(3)(b) and (d)	Nil
GC - 26/10/2021	Edwardstown Urban Renewal Project - Update - 90(3)(d)	Nil
GC - 23/11/2021	The Boatshed Cafe - Leasing Arrangements - 90(3)(b) and (d)	Nil
SRSC 07/12/2021	Staff Movements and Exit Survey Data - 90(3)(a)	Report and Minutes
PDC - 07/12/2021	Confidential Business Arising Statement - Action Items - 90(3)(g), (h) and (m)	Report and Minutes
FRAC - 14/12/2021	IT Security Update - 90(3)(e)	Nil
GC 14/12/2021	South Adelaide Basketball Club Proposal and 262 Sturt Road Precinct Plan - 90(3)(d)	Report, attachment 2, 3 and 4 and minutes
GC 14/12/2021	Coastal Walkway Update - 90(3)(d) and (k)	Nil
ASC 01/02/2022	Edwardstown Urban Renewal Project - 90(3)(d)	Nil
GC - 08/03/2022	Confirmation of the Confidential Minutes of the Asset and Sustainability Committee Meeting held on 1 February 2022 - 90(3)(d)	Minutes
ASC - 05/04/2022	City of Marion Water Business Update - 90(3)(b)	Nil
ASC - 05/04/2022	Marion Park Golf Course - Infrastructure Investment - 90(3)(b)	Nil
GC - 12/04/2022	South Adelaide Basketball redevelopment -Feasibility and Business case - 90(3)(d)	Nil
GC - 08/03/2022	Confirmation of the Confidential Minutes of the Finance, Risk and Audit Committee Meeting held on 22 February 2022 - 90(3)(b) and (a)	Report and Minutes
GC - 12/04/2022	BMX Pump Track Procurement - 90(3)(k)	Minutes
GC - 10/05/2022	Confirmation of confidential Minutes of the Asset and Sustainability Committee Meeting held on 5 April 2022 - 90(3)(b)	Report and Minutes
GC - 10/05/2022	Confirmation of confidential Minutes of the Special Finance, Risk and Audit - Committee Meeting held on 26 April 2022 - 90(3)(b)	Report and Minutes
GC - 24/05/2022	City of Marion Water Business Update - 90(3)(b)	Nil
FRAC - 17/05/2022	Cybersecurity - Quarterly Update - 90(3)(e)	Nil
GC - 14/06/2022	Confirmation of Minutes of the Confidential Finance, Risk and Audit Committee Meeting held on 17 May 2022 - 90(3)(e)	Minutes

Meeting date	Report Subject / Title and use of S 90(2) to exclude the public	Use of 91(7) to retain documents or information in confidence - Documents released
GC - 14/06/2022	CEO Performance and Remuneration Review - 90(3)(d)	Attachment and Minutes
GC 28/06/2022	City Services Surplus Land - 90(3)(d)	Report and Minutes
PDC 05/05/2022	Confidential Business Arising Statement - Action Items - 90(3)(g), (h) and (m)	Report and Minutes
GC - 26/07/2022	Code of Conduct - 90(3)(a)	Nil
RSC - 02/08/2022	Staff movements and exit survey data Quarter 4 2021 - 2022 - 90(3)(a)	Report and Minutes
RSC - 02/08/2022	CEO Performance and Remuneration Review - 90(3)(a)	Nil
FRAC - 16/08/2022	Cybersecurity - Quarterly Update - 90(3)(b)	Nil
GC - 23/08/2022	Confirmation of Minutes of the Confidential Review and Selection Committee Meeting held on 2 August 2022 - 90(3)(a)	Report and Minutes
GC - 23/08/2022	Marion Park Golf Course - 90(3)(d)	Nil
SGC 30/08/2022	Confirmation of Minutes of the Confidential Finance, Risk and Audit Committee Meeting held on 16 August 2022 - 90(3)(b) and (e)	Report and Minutes
SGC 30/08/2022	City of Marion Water Business Update - 90(3)(b)	Nil
GC - 23/08/2022	CEO Annual Performance and Remuneration Review - 90(3)(a)	Nil
GC - 13/09/2022	Code of Conduct - 90(3)(a)	Nil
FRAC - 22/02/2022	Civil Service Review - 90(3)(a)	Nil
FRAC - 22/02/2022	Cybersecurity – Quarterly Update - 90(3)(b)	Nil
GC - 25/01/2022	Confirmation of the Confidential Minutes of the Finance, Risk and Audit Committee Meeting held on 14 December 2021 - 90(3)(e) and (b)	Report and Minutes
GC - 25/01/2022	Confirmation of the Confidential Minutes of the Special Review and Selection Committee Meeting held on 7 December 2021 - 90(3)	Attachment 1
FRAC - 11/10/2022	Fraud and Corruption 2021-22 Report - 90(3)(e)	Nil
FRAC - 11/10/2022	Sam Willoughby BMX Track Claim Progress Update - 90(3)(b)	Nil
GC - 08/03/2022	BMX Pump Track Procurement - 90(3)(k)	Attachment 1
RSC - 01/11/2022	Staff Movements and Exits - 90(3)(a)	Report and Minutes
GC221025F11.1	Confirmation of Minutes of the Confidential Finance, Risk and Audit Committee Meeting held on 11 October 2022 - 90(3)(b)	Report and Minutes
GC - 13/12/2022	Coastal Walkway Gullies Report for Construction - 90(3)(k)	Report, Minutes and Attachments with redactions.
FRAC - 13/12/2022	Marino Community Hall Section 48 - 90(3)(b)	Nil
FRAC - 13/12/2022	Cybersecurity - Quarterly Update - 90(3)e	Nil
GC - 24/02/2023	Confirmation of Minutes of the Confidential Finance, Risk and Audit Committee Meeting held on 13 December 2022 - 90(3)(b) and (e)	Nil
GC - 14/02/2023	Boatshed Café - 90(3)(b)	Attachment 4 and 5 and Minutes

Confidential items

Meeting date	Report Subject / Title and use of S 90(2) to exclude the public	Use of 91(7) to retain documents or information in confidence - Documents released
GC - 28/02/2023	Confirmation of Minutes of the Confidential Finance, Risk and Audit Committee Meeting held on 21 February 2023 - 90(3)(b), (d) and	Report and Minutes
GC - 28/02/2023	Marion Water Business - context, strategy and proposed expansion - 90(3)(b)	Nil
GC - 28/02/2023	Marino Hall Section 48 - 90(3)(b)	Nil
PDC - 07/03/2023	Confidential Business Arising Statement - Action Items - 90(3)(g), (h) and (m)	Report
RSC - 07/03/2023	Staff Movements and Exits - 90(3)(a)	Report and Minutes
GC - 28/03/2023	Confirmation of Minutes of the Confidential Planning and Development Committee Meeting held on 7 March 2023 - 90(3)(g), (h) and (m)	Report
GC - 28/03/2023	Marino Community Hall - Approval to Release for Tender - 90(3)(b)	Nil
GC - 28/03/2023	Cove Netball and Lower Oval - Notification of Release to Tender - 90(3)(b)	Nil
RSC - 02/05/2023	CEO Performance Review Timeline - 90(3)(a)	Nil
RSC - 02/05/2023	Staff Movements and Exit Q3 - 90(3)(a)	Report and Minutes
FRAC - 16/05/2023	Quarterly Cyber Security Update - 90(3)(e)	Nil
FRAC - 16/05/2023	Cyber Security Internal Audit - 90(3)e	Nil
GC - 23/05/2023	Confirmation of Minutes of the Confidential Review and Selection Committee Meeting held on 2 May 2023 - 90(3)(a)	Report and Minutes
GC - 23/05/2023	Timeline for CEO Performance Review - 90(3)(a)	Minutes
GC - 13/06/2023	Confirmation of Minutes of the Confidential Finance, Risk and Audit Committee Meeting held on 16 May 2023 - 90(3)e	Report and Minutes
SFRAC - 20/06/2023	Marion Administration Centre Internal Fit-out Project - Section 48 - 90(3)(b)	Nil
SFRAC - 20/06/2023	Quarterly Incident and Claims Report - 90(3)(i)	Nil
GC - 25/07/2023	Confirmation of Minutes of the Confidential, Special Finance, Risk and Audit Committee Meeting held on 20 June 2023 - 90(3)(b) and (i)	Report and Minutes
GC - 25/07/2023	Community Bridging Services (CBS) Licence Request - 90(3)(b)	Nil
GC - 25/07/2023	Marion Administration Centre Internal Fit-out Project - Section 48 - 90(3)(b)	Nil
GC - 25/07/2023	Marion Arena - Verbal Update - 90(3)(d)	Report
RSC - 01/08/2023	Staff movements and exit summary - 90(3)(a)	Report and Minutes
PDC - 01/08/2023	Confidential Business Arising Statement – Action Items - 90(3)(g), (h) and (m)	Report
FRAC - 15/08/2023	Fraud and Corruption Annual Questionnaire 2022/23 - 90(3)e	Nil
GC - 12/09/2023	Warradale Park Tennis Club Upgrade - 90(3)(b)	Attachment
GC - 12/09/2023	Marion Golf Course Project - 90(3)(b)	Attachment

Meeting date	Report Subject / Title and use of S 90(2) to exclude the public	Use of 91(7) to retain documents or information in confidence - Documents released
RSC - 10/10/2023	CEO Performance and Remuneration Review - 90(3)(a)	Nil
SGC - 10/10/2023	CEO Contract Review - 90(3)(a)	Nil
RSC - 10/10/2023	Staff Movements and Exit Survey Data Q1 – 2023-24 - 90(3)(a)	Report
GC 24/10/2023	Unsolicited Proposal - Purchase of Council Property - Edwardstown - 90(3)(b)	Nil
GC 24/10/2023	Confirmation of Minutes of the Confidential Review and Selection Committee Meeting held on 10 October 2023 - 90(3)(a)	Nil
GC 24/10/2023	CEO Performance and Remuneration Review - 90(3)(a)	Nil
GC 24/10/2023	CEO Contract Review - 90(3)(a)	Nil
FRAC - 09/11/2023	Fraud Risk update 2022-2023 - 90(3)e	Nil
GC - 28/11/2023	Adjourned Item - Confidential - Coastal Walkway Nungamoora Design - 90(2) and (3)(a) and (h)	Nil
GC - 12/12/2023	Adjourned Items - Confidential - Code of Conduct Report - Recommendation to release - 90(2) and (3)(a)	Nil
GC - 12/12/2023	Confirmation of Minutes of the Confidential Finance, Risk and Audit Committee Meeting held on 9 November 2023 - 90(2) and (3)e	Report and Minutes
SGC - 06/02/2024	Marino Hall Asbestos Removal and Remediation - 90(2) and (3)(i)	Nil
GC - 27/02/2024	Marion Basketball Stadium Options - 90(2) and (3)(b)	Minutes
GC 27/02/2024	Unsolicited Proposal - Purchase of Council Property - Edwardstown - 90(2) and (3)(b)	Nil
GC - 27/02/2024	Flinders Greenway - 90(2) and (3)(b)	Nil
GC - 12/03/2024	SCI Living Kurna Cultural Centre Management Agreement - 90(2) and (3)(b and d)	Nil
GC - 26/03/2024	Glandore Oval Redevelopment - Project Funding - 90(2) and (3)(b)	Nil
GC - 26/03/2024	Hazelmere Reserve and Morphetville Tennis Club - 90(2) and (3)(b)	Nil
GC - 23/04/2024	City of Marion Building Asset Strategy Implementation Guide Annual Review 2024 - 90(2) and (3)(b)	Nil
GC - 23/04/2024	Nungamoora Design Options - Confidential - 90(2) and (3)(b and d)	Nil
GC - 23/04/2024	Confirmation of Minutes of the Confidential Finance, Risk and Audit Committee Meeting held on 16 April 2024 - 90(2) and (3)(g)	Nil
RSC - 07/05/2024	Staff Movements and Exits Summary Report, report reference RSC240507F5.1 - 90(2) and (3)(a)	Nil
GC - 25/06/2024	Boatshed Café - 90(3)(d)	Nil

Development Services

The Development Services Unit comprises Planning, Building, Compliance and Administration support teams. Each team undertakes functions in accordance with the *Planning, Development and Infrastructure Act 2016* as well as the *Development Act 1993*. Functions include (but are not limited to) assessment, customer service, education and assistance and enforcement.

Achievements 2023-2024 financial year

The total value of applications receiving approval in the 2023-2024 financial year equated to approximately \$216.91M. The two largest approvals were for a \$26M application which sought to vary a previous approval for a mixed-use office and residential building at Tonsley and a \$13.1M development comprising 8 new classrooms, outdoor learning area, netball and basketball courts with change rooms and function/event space at Mitchell Park. A total of 375 applications were approved for new dwellings and 234 for dwelling additions, along with 503 approvals for class ten structures (sheds, pools, verandahs etc).

In relation to non-residential development the following applications received approval;

- one Golf Course Clubhouse with associated Function Venue, Office, Shop and Store
- One hotel addition
- 6 offices
- 7 new educational facilities or facility upgrades
- 4 warehouses
- 57 shops or shop additions.

Number of building consents and values

2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
1734 \$227m	1636 \$195.7m	1758 \$286.7m	1392 \$240.9m	1284 \$188.65m	1086 \$216.91m



Code Amendments

Southern Suburbs Residential Policy

This Code Amendment sought to rationalise the minimum site area and frontage widths for development across the southern suburbs of the Council area, meaning that additional development opportunities would be available for some locations. During consultation, over 470 submissions were received from the community of which three quarters did not support the policy changes proposed. In response to this, at its meeting in March 2024 Council resolved not to change any minimum site areas or frontage widths for development in these locations. The Code Amendment is now with the Minister for Planning for Approval.

Centre Zone Adjustments

The Code Amendment seeks to address a variety of outstanding matters/irregularities associated with a few small-scale shopping centre sites. While consultation feedback was limited nearly all who made a submission supported the proposed amendments. Council resolved to finalise the Code Amendment at its meeting in December 2023. The Code Amendment is now with the Minister for Planning for final Approval.

Morphettville / Glengowrie Horse Related Activities

This Code Amendment seeks to provide opportunities for those properties with horse stables to be developed for housing renewal, consistent with surrounding areas in this location. Consultation feedback was mostly supportive. At its meeting in May 2024, Council resolved to finalise the Code Amendment. It is now with the Minister for Planning for final Approval.

Land Management

No changes were made to Council's Community Land Management Plans in the 2023-2024 financial year.

In 2024 Council revoked the community land classification over the whole of the land in Certificate of Title Volume 5848 Folio 473 adjacent to the Marion Cultural Centre. The land is currently used as a road. The community land revocation process is for the purpose of formally opening a portion of the land as a road through a land division process.

Regional Subsidiaries

Council has the ability to join one or more councils to establish a regional subsidiary to provide a specified service or to manage and administer property or activities on behalf of the constituent councils.

Southern Region Waste Resource Authority

The Southern Region Waste Resource Authority (SRWRA) is a section 43 Regional Subsidiary of the Cities of Marion, Holdfast Bay and Onkaparinga.

SRWRA is responsible for providing and operating waste management services on behalf of the constituent councils and ensuring that a long-term Waste Management Strategy exists in the southern region of Adelaide. SRWRA is managed by a Board of 11 people, 6 Members and 4 Deputy Members with the 11th being an independent expert in business or waste management. The board is chaired by the Independent Member whom only has a casting vote.

The equitable interest of the constituent councils in the authority is agreed as follows:

Council	Total %
City of Marion	30%
City of Holdfast Bay	15%
City of Onkaparinga	55%

Governance

The *Local Government Act 1999* provides the legislative framework for legal and transparent decision making. The term ‘governance’ incorporates practices and procedures that set the benchmark for informed decision-making and the way we conduct council business.

The reporting obligations under the *Local Government Act 1999* are a major part of the Governance function at council. We are required to keep several registers which are a collation of information that is to be made available to the public. A list of registers is below and full registers can be viewed either via the City of Marion website or, in accordance with the Fees and Charges schedule, some registers can also be provided in hard copy from Customer Service.

Local Government Act 1999 – Registers

- Register of Interests – Council Members
- Register of Allowances and Benefits – Council Members
- Register of Gifts and Benefits – Council Members
- Register of Training and Development – Council Members
- Register of Mandatory Training – Council Members
- Register of Salaries and Benefits – Employees
- Register of Gifts and Benefits – Employees
- Register of Community Land
- Register of Public Roads
- Register of By-Laws
- Register of Delegations
- Assessment record (rateable land)

Local Government Act 1999 – Codes

- Code of Practice – Access to Council Meetings and Documents
- Code of Practice – Procedures at Council Meetings
- Local Government (Procedures at Meetings) Regulations 2013
- Code of Conduct – Employees

Freedom of Information

The *South Australian Freedom of Information Act 1991* (FOI Act) gives opportunity for the public to access documents held by council, subject to restrictions as outlined in the FOI Act. These legislative requirements provide further transparency and therefore accountability for our management of various records.

The City of Marion website provides a statement and information regarding the process to follow when requesting such documentation. There are fees and charges associated with submitting and consequently having your FOI application processed. Each year the fees and charges are updated in accordance with consumer price indexation as outlined in the Government Gazette. In some cases, the cost can be large, therefore prior to submitting an application it is important to check whether the information is already publicly available via an alternative means.

Council is required to publish statistical information in our Annual Report each financial year to summarise the number of times that documents have been made publicly available via the FOI process.

Freedom of information

Number of applications received	17
still in progress as of 30 June 2024 (of the 17 received)	1
How were these applications treated	
withdrawn by applicant	1
determined by council	15
How council released the documents	
full release of documents	1
partial release of documents	14
No documents found	0
Refused release of documents	0
internal review (decision confirmed)	0

Legal Costs

Under Section 131(1a) of the Local Government Act 1999 (SA), The City of Marion is required to report the legal costs incurred by the council. During the 2023–2024 financial year, the City of Marion incurred legal costs totalling \$0.308m.

Staff gifts and benefits

In response to Clause 2.21 of the Code of Conduct for Council Employees, adopted for the purposes of Section 110 (1) of the Local Government Act 1999, Council has adopted a Code of Expected Behaviours for staff which outlines that staff are not to accept gifts, benefits or favours that may influence or be reasonably seen to influence their decision-making. All council employees who receive a gift or benefit are required to record it within the gifts and benefits register which is made publicly available at the City of Marion Administration Centre and updated quarterly on the City of Marion webpage.

During the 2023-2024 financial year, staff received and reported 7 gifts over the value of \$50. The total value of the 7 gifts was approximately \$3,982.75.

Further gifts were received by staff with a value below the threshold. These items are listed publicly on the Gift and Benefit Register located on the City of Marion webpage.



Description of gift	Estimated \$ value	Outcome
Flights to Speak at Goulburn Murray Climate Alliance conference	\$552.75	Staff member accepted and attended
Leadership professional development program	\$3,000	Accepted
Kyttons Christmas Pudding Hamper	\$50	Accepted the gift to be shared with the team
Gift Basket	\$50	Accepted the gift to be shared with the team
1 x Bunch of Flowers Large and 2 x Boxes of Shortbread Biscuits	\$150	Accepted
Ticket to SA State Volunteering Conference	\$120	Staff member accepted and attended
Candle, bar of soap and 6 cards	\$60	Accepted

Diversity, Access and Inclusion

City of Marion continued to develop a strategic approach to increasing diversity, equity, inclusion and belonging (DEIB) amongst our employees. During 2023-2024 the Disability Access and Inclusion Plan 2020-2024 was in its final year of delivery. Key achievements during 2023-2024 include:

- City of Marion's Youth Collective Committee 2023 delivered events creating awareness of vision impairment including a movie shown with audio description, a blindfolded lunch and performances by 6 young musicians from the South Australian School for the Vision Impaired
- A tri-council disability reference group was maintained, in collaboration with City of Mitcham and City of Holdfast Bay
- The Cove Civic Centre ran Auslan Storytelling sessions and a Book Club for the visually impaired
- The City of Marion Grant Streams (Community and Youth) provided funding for initiatives with assessment weighted towards inclusion.
- City of Marion community centres hosted organisations and community groups supporting people with disability, including The Pathways Cafe. This Dementia Support Group also participated in the Creative Recollection Research Project, in partnership with City of Marion and Uni SA.
- 185 DDA-compliant kerb ramps were installed
- DDA compliant toilets were installed at the Glandore Neighbourhood Centre and a toilet and shower facility at the Administration building.

The Disability Access and Inclusion Plan 2020-2024 (DAIP) ensures staff and community members with a disability can access and feel included in places, spaces, programs, volunteering and other functions of council.

Reconciliation Action Plan

The City of Marion has continued its long commitment to reconciliation with the development of the 2024-2026 Reconciliation Action Plan (RAP) at the Innovate level. The 2024-2026 RAP will enable CoM to:

- Strengthen its partnerships with the Kaurna community and relationships with other Aboriginal and Torres Strait Islander peoples,
- Focus on areas that need further development under the themes of Respect, Opportunities, Governance, and
- Build on outcomes in the areas of environment, procurement, cultural learning, arts and culture and other.



Procurement

National Competition Policy

The National Competition Policy (NCP) supports economic reform from practices that restrain Australian markets and industries. This policy identifies various principles to encourage competitive markets that would enhance national productivity for the benefit of the community whilst eliminating any unfair advantages.

In relation to government activities, it specifies that government should not enjoy any competitive advantage simply as a result of their public ownership. By virtue of Clause 7, of the NCP Principles Agreement, local government is also bound.

The City of Marion is required to report any activities undertaken in the financial year in relation to competitive neutrality principles such as:

- The commencement or cessation of significant business activities
- Any reviews or reformed by-laws that restrict competition, including proposals for new by-laws
- Complaints received alleging a breach or breaches of the NCP or unfairly competitive practices
- Structural reform of public monopolies.

Compliance with the NCP is reflected within the principles of council's Procurement and Contract Management Policy which seeks to:

- Obtain value in the expenditure of public money
- Provide for ethical and fair treatment of participants
- Ensure probity, accountability and transparency in procurement operations.

Council has not commenced or ceased any significant business activities controlled by council during the reporting period.

Competitive Tendering

The City of Marion provides open and effective competition by providing contractors with fair and reasonable access to opportunities to do business with council. In procuring goods, services and construction works, the City of Marion maximises value for money at an acceptable level of risk to support the delivery of infrastructure, facilities and services which benefit the community. Public tendering is required for contracts valued at more than \$100,000. Public Tenders contain information for suppliers highlighting the evaluation criteria Council will be assessing and awarding tenders based on, for transparency to the market.

During the financial year, the City of Marion created 24 open market tenders to support the delivery of goods, services and works for the City of Marion and its residents. In alignment with the City of Marion's Procurement and Contract Management Policy, exemptions from standard procurement procedures may be granted under delegated authority. Such exemptions were applied as appropriate over the course of the year.



Work Health and Safety

The City of Marion's Health Safety and Wellbeing, (HSW) Plan 2023-2026 begins with the values we live as a workplace community: respect, integrity, achievement and innovation.

Our workday consists of a range of interactions between a host of different people:

Colleagues, volunteers, supervisors, managers, contractors, suppliers, and support staff and more. There are many people with a variety of backgrounds that come together to make every day happen at the City of Marion. This wonderful assortment of people makes up our 'workplace community'.

The people that make up our 'workplace community' are the owners of our HSW performance:

Whether it's as simple as letting someone know about dangers, or as complex as tapping into our communal knowledge to develop a strategic approach to managing HSW. We perform at our best when we come together as a community.

When we come together as a workplace community we will have better, more sustainable outcomes.

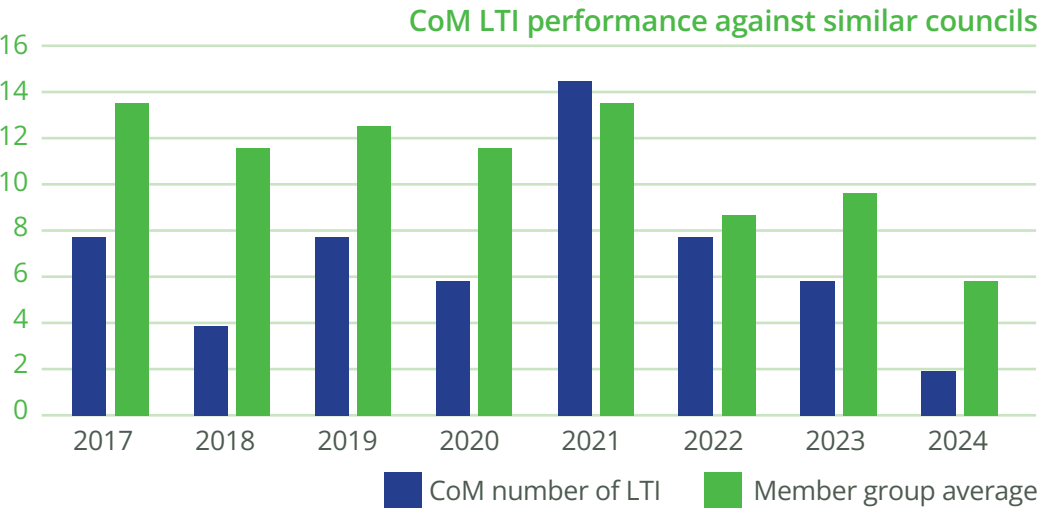
By working together, we will thrive and continue to improve our performance, sense of ownership and importantly - realise our ambitions.

The City of Marion has two HSW principles which underpin our workplace community:

'It's always about people' and 'Together we thrive'.

These principles are supported by the foundations of our plan; People, Culture and Performance.

A key measure used by Council is the Lost Time Injury Frequency Rate (LTIFR). This is a measure of the number of injuries that have resulted in a full day or shift off work per million labour hours. The City of Marion recorded an LTIFR of 2.9 in 2023-2024. Two Lost Time Injuries were recorded for 2023-2024 compared with seven Lost Time Injuries in 2022-2023. Council's LTI performance is shown in blue in the table below, using data sourced from the Local Government Association Workers' Compensation Scheme (LGAWCS) Claim Analysis Portal.



People and Culture

The City of Marion had 406 full-time equivalent staff as at 30 June 2024. The following people initiatives/programs were delivered:

Employment Pathways Initiatives

Gap Year Program

Marion Council's GAP Year Program provides an employment pathway for Year 12 school leavers within the City of Marion. It is an initiative designed to provide unique, extended and valuable work experience to students in the year following their graduation from high school. Recruited to work in council, school leavers undertake work experience over a year of paid employment, in both the administrative and outside workforces doing real work and contributing to community outcomes.

By the end of 2024, 15 young people will have successfully completed the GAP Year Program since its commencement in 2017. Feedback from GAP Year Program participants overwhelmingly indicates that the program has provided multiple opportunities to develop specific skills, gain a better understanding of business disciplines and functions, and develop self-confidence in a professional setting.

Diversity and Inclusion Traineeship Program

This program is in the fourth year of implementation and won a Local Government Professionals Excellence Award in 2021. The program is an initiative developed to foster a diverse, inclusive and multi-skilled workforce. Each participant undertakes a certificate qualification that is completed during their 12-month placement with the City of Marion, thus providing learning and employment pathway opportunities for young people from diverse backgrounds. The Diversity and Inclusion Traineeship Program targets 3 key areas:

- First Nations;
- Culturally and Linguistically Diverse; and
- Disability.

Each trainee gains valuable work experience and confidence. They contribute to council projects, priorities, and outcomes, and develop key transferable skills in a supported environment.

The success of the program is evident in our trainees gaining employment with a variety of organisations following the completion of their traineeships.

Volunteer program

Our volunteer program provides a diverse group of volunteers with opportunities to realise a positive contribution to our community. During 2023-2024 our City of Marion volunteers contributed 31,304 hours of their time to the community.

The City of Marion has welcomed 33 new volunteers over the year resulting in a total of 273 active volunteers, who contributed their time, skills and passion to support the City of Marion community. The results from the Annual Volunteer Survey are highly encouraging:

- 96 per cent of volunteers agree they were satisfied with their volunteer role and experience
- 86 per cent of people who volunteer with City of Marion do so to help the community, while 30 per cent do so to improve their wellbeing
- 83 per cent feel that they are provided with adequate support and supervision for City of Marion staff and/or their Volunteer Manager

The City of Marion continues to work to ensure the Volunteer Program keeps developing and has a positive impact on those participating in the program and the broader community.

As part of National Volunteer Week held between 20 to 26 May 2024, we celebrated our volunteers with a special morning tea held at Mitchell Park Sports and Community Centre. Volunteers were acknowledged and celebrated for their incredible dedication, time and skills provided to City of Marion over the year. One Graffiti Removal volunteer marked 25 years of service to his neighbourhood, while 2 others were recognised for 20 years of service in our Neighbourhood Centres and Heritage and Research Centre.

Learning and Development

LG Professional SA Awards

In August, our 2023 Local Government Management Challenge Team, 'Marion at First Sight', took out the title as National Champions against 6 councils from across Australia and New Zealand. The Management Challenge is a simulation-based team building, learning and networking program using real local government themes. This achievement marks the first time that the City of Marion have won the National competition.



Corporate Credit Card Expenditure

The City of Marion seeks to improve the efficiency and cost effectiveness of its operations by using corporate credit cards to purchase goods and services of low monetary value that are needed immediately. The corporate credit cards are issued to a limited number of eligible council employees in accordance with operational requirements. Audits are undertaken regularly to ensure the corporate credit cards are used in accordance with City of Marion's policies and procedures. The total amount of expenditure incurred using the corporate credit cards for the 2023 – 2024 financial year was \$0.278m.

Senior Executive Officer information

The City of Marion's Executive Leadership Team during the 2023 - 2024 financial year comprised of the Chief Executive Officer and three General Managers as well as the Chief Financial Officer, Manager People and Culture and Manager Office of the CEO. The salary packages at the end of the reporting period include 11 per cent superannuation and salary sacrifice the lease of a motor vehicle for private use within South Australia. Members of the Executive Leadership Team are also provided with a mobile phone. No additional bonuses were payable.

Position	Male	Female	Total package range
Chief Executive Officer	1		\$345,000
General Manager	2	1	\$266,339 - \$268,661
Chief Financial Officer	1		\$205,885
Manager People and Culture		1	\$205,880
Manager Office of the CEO		1	\$205,884

Employee interstate travel

Position	Reason	Travel	Accommodation	Gifts
Chief Executive Officer	Sydney Seaside Pool Tour	\$586.15	\$425.60	\$0
Unit Manager Property and Facilities	2023 LGA Road and Works Conference	N/A	N/A	\$0
Chief Information Officer	Gartner IT Symposium	\$600	\$600	\$0
Manager People and Culture	HR People and Talent Festival	\$347.63	\$561.82	\$0
Unit Manager Organisational Development	HR People and Talent Festival	\$347.63	\$561.82	\$0
Coordinator Arboriculture	Arboriculture Australia National Conference 2024	\$607	\$578	\$0
Team Leader Collections and Resources	Book People Conference	\$0	\$608	\$0
Library Collection Development Coordinator	Book People Conference	\$299.90	\$306	\$0
Unit Manager Engineering	International Public Works Conference (IPWC) and National Awards Event	\$478.88	\$1,024.85	\$0
Organisational Development Partner	Diversity Equity Inclusion Summit	\$251.74	\$370	\$0
General Manager City Development	Australasian Placemaking Summit	\$360.51	\$544.39	\$0
Manager City Activation	Australasian Placemaking Summit	\$251.14	\$789.27	\$0
Manager Office of the CEO	Australian Local Government Association NGA	\$645	\$398	\$0



Community Safety

Local nuisance and litter control

The provisions of the *Local Nuisance and Litter Control Act 2016* (the Act) came into operation on 1 July 2017. The Act regulates council’s management of nuisance and litter-related complaints. In addition, council must publish the details of various complaints received from the community within the 2023-2024 financial year.

During the 2023-2024 financial year, the City of Marion received 1027 local nuisance complaints.

The table below identifies the nature of complaints received within the 2023-2024 financial year in accordance with section 5 of the Local Nuisance and Litter Control Regulations.

Local nuisance and litter control

Nuisance type	Number of complaints	Offences expiated	Offences prosecuted	Abatement notices issued	Applications by the council to the Court for order for civil penalties under section 34	Other functions performed - S18 exemptions
Smoke	100	-	-	-	-	-
Noise	200	2	-	-	-	26
Odour	41	-	-	-	-	-
Animal	1	1	-	1	-	-
Dust	104	2	-	-	-	-
Unsightly	235	-	-	15	-	-
Littering	347	-	-	-	-	-
Total	1027	5	-	16	-	26

City of Marion by-laws

By-laws are local laws that a Council can create to enable the good rule and government of the local community, and they set out what can and can't be done in a range of situations and under a range of circumstances. Council enforces the by-laws through a range of measures including, advising breaches of the by-laws must cease and taking enforcement action via issuing warnings or expiation notices.

The City of Marion currently has 7 active by-laws:

- Permits and Penalties By-law No. 1
- Moveable Signs By-law No. 2
- Local Government Land By-law No. 3
- Dogs By-law No. 4
- Roads By-law No. 5
- Cats By-law No. 6
- Animal Management By-law No. 7.

The City of Marion by-laws and register can be found on the City of Marion website.

Community Safety Inspectors investigated 522 customer cases in relation to the by-laws. The nature of the cases received are shown on the right.

Council's Authorised Officers issued one warning and three expiations for breaches under the by-laws as per the table on the right.

Council can also receive applications from residents requesting to keep additional dogs, cats, roosters and peacocks, in-line with by-law requirements. The number of applications assessed is reflected in the table on the right.

By-law complaints

Case type	Number
Temporary signs and banners	17
Sale of produce	4
Activities on council land	23
Exceeding number of dogs	16
Keeping a prescribed animal	11
Cat nuisance	159
Cat curfew breaches	88
Exceeding number of cats	30
Miniskip and container permits	31
Complaints on council land	143
Total	522

By-law expiations

Case type	Number
Interfering with or removing vegetation on local government land	2
Sign placed on median strip, traffic island	1
Total	3

Applications for animals

Application type	Number
Additional dogs	23
Additional cats	9
Roosters and Peacocks	1
Total	33

Community Safety Activity

Authorisations

Community Safety Inspectors are authorised under the following legislation to investigate and take enforcement action if required:

- *Dog and Cat Management Act 1995*
- *Environmental Protection Act 1993*
- *Expiation Offences Act 1996*
- *Local Government Act 1999*
- *Local Nuisance and Litter Control Act 2016*
- *Private Parking Areas Act 1986*
- *Road Traffic Act 1961*
- *Fire and Emergency Services Act 2005*

Cases investigated and expiations issued

During the 2023-2024 financial year 8226 cases were investigated by Community Safety Inspectors. The Community Safety Inspectors also undertook proactive monitoring of areas of concern, investigating reported offences and taking enforcement action.

9421 expiations and 519 written warnings were issued to ensure the safety of the community. Of these 9421 expiations being issued 715 appeal submissions were received to review these expiations.

There are a broad range of activities and use of our facilities, keep our Community Safety Inspectors busy. City of Marion’s Top 10 categories for customer events in 2023-2024 are displayed on the right.

A total number of 519 warnings were issued for various offences. A breakdown of categories for expiations are shown on the right.



Top 10 categories of customer events

Case type	Number
Animals and pests	1953
Parking	1843
Overhanging trees/vegetation	948
Expiation notice	757
Local Nuisances	658
Abandoned vehicles	449
Permit applications	427
Overgrown grass	364
Dumped rubbish	351
Graffiti	154

Expiation categories

Expiation category	Number
Parking	9206
Dogs	191
Local nuisance	9
Fire prevention	10
Local government	5
Total	9421

Fire prevention

The City of Marion currently has four qualified Fire Prevention Officers. During the 2023-2024 financial year these qualified officers inspected 224 vacant blocks to ensure that they were compliant with the *Fire and Emergency Services Act* requirements, in particular duties relating to maintenance of private land during fire danger season.

A 105F Notice is an order given to a landowner to ensure the compliance of the *Fire and Emergency Services Act*. The table on the right outlines the number of notices issued and enforcement action taken.

Fire prevention

Fire prevention activity	Number
Number of 105F notices issues	70
Number of 105F notices complied with by landowners	60
Number of 105F notices enforced	10
Expiations issue	10
Properties cleaned up and costs recovered	5
Total	9421

Dog investigations

The City of Marion encourages responsible dog ownership. There are many occasions where our Community Safety Inspectors have intervened to keep both people and animals safe, and the data is shown on the right.

Dog investigations

Case type	Number
Barking dog reports	157
Dogs wandering at large	364
Dog harassments on both human and animal	24
Dog attacks on human and animal	74
Dog not registered	360
Total	9421



Asset Management

The City of Marion's Asset Management vision is:

‘To maintain the City of Marion’s assets to agreed levels of service which maximise community value throughout an asset’s life.’

Council's assets provide services to the community and businesses for current and future generations. They range from roads and footpaths, to buildings, playgrounds, trees, shelters, vehicles, machinery and stormwater drains. Gifted assets we receive from sources including State Government and developers attract ongoing operational and maintenance costs over their life.

The City of Marion upholds a commitment to implementing asset management best practices throughout all areas of the council, ensuring that assets' performance, risks, funding, and replacement values are integral factors in decision-making and strategic planning. This adherence extends to complying with relevant legislative requirements, regulations, corporate policies, and Asset Management Plans (AMPs).

The City of Marion's assets provide services to our community now and into the future. Assets are long-lived so must be resilient and adaptable to continue to service community needs across a range of likely future scenarios. A significant part of council's spend is devoted to the maintenance, operations, renewal, and creation of new assets. Council will continue to invest in these assets as cost effectively as possible while considering beneficial advancements in technology.

Our assets are vulnerable to climate impacts including less rainfall overall, more frequent and intense rainfall events, increased frequency and intensity of bushfires, increased temperatures, more frequent and intense heatwaves and increased risk of coastal erosion and flooding from sea level rise. Council's asset management plans address climate resilience by including actions that support a transition to a low carbon, energy efficient future and planning for physical climate and nature-related risks and opportunities whilst ensuring it is cost effective.

Council will continue to optimise spending through better asset management to deliver current levels of service in the most affordable and efficient way. We're looking beyond day-today operations and investing in the long-term quality of life for our community.

The City of Marion owns and manages a large and diverse asset portfolio valued at over one billion dollars



Artworks, culture and heritage assets



Buildings and structural assets



The Coastal Walkway



Fleet, plant and equipment assets



Open space assets



Stormwater assets



Transport assets



Tree assets



Water treatment and resources assets

Risk

The City of Marion is committed to the achievement of its strategic objectives. We acknowledge that we must take accept risk to gain benefit. It also accepts that failures and setbacks may occur.

The council has a high-risk appetite for pursuing opportunities to become more innovative in the delivery of its services and creating partnerships that benefit the community through increased participation in our services and facilities.

To manage this risk, a suite of documents has been developed, maintained and implemented. These include:

- Risk Management Policy
- Risk Management Framework
- Strategic, Fraud and Corporate Risk Registers.

These documents, in conjunction with our risk management program, provide assurance that the City of Marion are able to manage corporate risk effectively in accordance with ISO31000:2018 'Risk Management - Guidelines'. The Risk Registers listed above, are reviewed on a systematic basis whereby any current risks rated as high have additional scrutiny placed on them, involving actions to mitigate the risk. The reports are provided to the Finance, Risk and Audit Committee who provide advice to council's effectiveness of risk management on behalf of council.

The Strategy and Risk Team continued to manage the City of Marion's Business Continuity Plan throughout 2023-2024 to ensure council's readiness in the case of an event that may cause disruption to services. The overall performance of the City of Marion's risk ensures that council can achieve its strategic goals.



Financial information

Brief overview of financial performance

The City of Marion maintained its strong financial performance throughout the 2023-2024 financial year, providing a sound foundation to support council's long-term objectives identified in the Strategic Plan. Below is a snapshot of council's financial performance for 2023-2024.

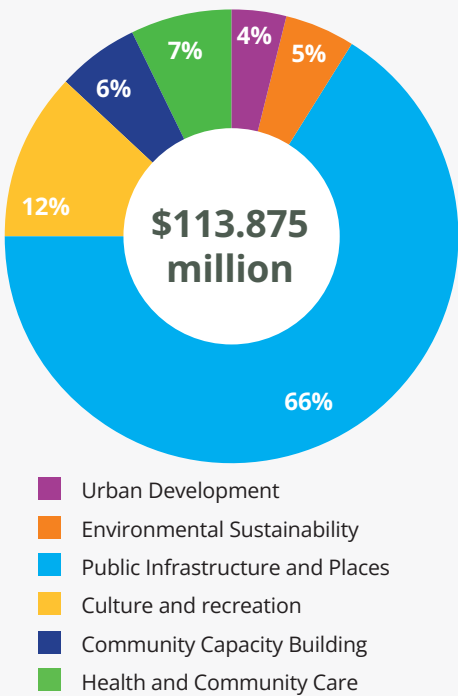
In line with its commitment to minimising the financial impact on ratepayers, Council limited the rate increase to an average of 5.2%—below CPI—while continuing to invest in significant infrastructure projects for the community. Although a net deficit of \$3.155m was recorded in 2023-2024, the Council has maintained a five-year average operating surplus of 0.06%, reflecting financial resilience and prudent planning.

This financial approach supports the upkeep of over \$1.3 billion in community facilities, infrastructure, and open spaces in accordance with the Asset Management Plans, ensuring the quality and longevity of these assets. The Council's long-term financial health also enables continued investment in major projects identified in the Long-Term Financial Plan.

Highlights from the full Financial Statements, available in the Annual Report, include:

- Reporting a net deficit of \$3.155m while keeping rate increases below inflation at 5.2% in 2023-2024. The 2023-2024 result has also been impacted by the advance payment of general purpose grant funding for 2023-2024 in June 2023.
- Secured \$6.004m in grant funding to support Council's operations
- Attracted an additional \$7.976m in grants primarily supporting new and upgraded community infrastructure and sports facilities
- Generated \$106.419m in operating revenue with 85% coming from rates
- Managed \$113.875m in operating expenditure, reflecting investment in both current services, operations and provision for long-term community assets (see diagram below).

Total operating expenditure



Function	Expenses
Development	
Urban Development	\$4.521m
Environment	
Environmental Sustainability	\$6.320m
Infrastructure	
Public Infrastructure and Places	\$75.477m
Community	
Culture and Recreations	\$13.221m
Community and Capacity Building	\$6.502m
Health and Community Care	\$7.834m
Total	\$113.875m



Financial management

The City of Marion maintains a strong financial position, providing a sound basis to support council's long-term objectives as identified in the Strategic Plan. The following information highlights key movements in income and expenditure for 2023-2024. Additionally, a suite of key financial performance indicators is provided which are used to help monitor ongoing performance and ensure financial sustainability.

Statement of comprehensive income

The Statement of Comprehensive Income details council's revenue and expenses for the reporting period and reveals a net deficit of \$3.155m for 2023-2024 compared to a net surplus of \$9.118m for 2022-2023. The 2023-2024 result has been impacted by the timing of general purpose grant funding for 2023-2024 received in June 2023 and reported in the prior year's financial statements.

Operating income

Total operating income for 2023-2024 was \$106.419m compared to \$104.631m in 2022-2023. The increase of \$1.788m primarily results from a required increase in rates revenue of \$5.646m offset by a reduction in grants, subsidies and contributions revenue of \$3.895m.

The rate revenue increase relates to the 1% underlying growth in ratable properties and an average rate increase of 5.2% (below underlying CPI). Council's income also reflects a net gain from its share in its regional subsidiary SRWRA of \$0.770m for 2023-2024.

Operating expenses

Total Operating Expenses for 2023-2024 reached \$113.875m, up from \$104.945m in the prior year. This increase of \$8.930m (8.5%) reflects the organisations ongoing investment in its infrastructure and people, supporting long-term growth and sustainability. Depreciation expense rose by \$3.862m, primarily due to the impact of a full comprehensive revaluation of Infrastructure and Building Assets in June 2023, alongside the addition of newly developed assets over the past two years.

Employee costs increased by \$3.189m, aligning to annual adjustments under enterprise agreements, which included a once-off catch-up provision for the outdoor workforce and an additional required increase in superannuation guarantee contribution. The increase also reflects growth in key roles to support business operations.

Materials, contracts and other expenses also experienced an increase of \$1.935m due to cost pressures on utilities costs and other expenditure.

Council incurred total expenditure by way of credit cards in 2023-2024 of \$0.278m.

Capital revenues and contributed assets

The Statement of Comprehensive Income reports \$7.976m for 'Amounts Received Specifically for New or Upgraded Assets'. This income recognises the attraction of state and commonwealth capital grant funding for multiyear major projects including the Cove Sports Upgrade, Marino Hall Upgrade and Coastal Walking Trail Bridges along with several smaller new infrastructure and facility related projects.

Statement of Financial Position

The Statement of Financial Position provides details of council's assets, liabilities and equity as at 30 June 2024. The majority of council's assets relate to community property and infrastructure assets (roads, paths, drainage, etc.).

Infrastructure, property, plant and equipment (IPP&E)

Council's IPP&E increased by 16.7% compared to 2022-2023 with much of the movement stemming from the revaluation of land and infrastructure assets. Other movements related to net asset additions of \$29.461m and depreciation of \$21.594m across all asset classes. The table below identifies the key contributors to the movements in Council's non-current assets:

	2024 \$'000	2023 \$'000	Increase \$'000
Land	477,425	355,619	121,806
Infrastructure	662,326	608,725	53,601
Buildings	158,551	143,439	15,112

Monitoring financial performance and sustainability

The City of Marion utilises a suite of key financial performance indicators to monitor performance and financial sustainability. The key performance indicator results for 2023-2024 are summarised as follows:

Operating surplus ratio

This ratio expresses the operating surplus/(deficit) as a percentage of total operating revenue. Council has set a target for this ratio of between 0 and 10% on average over any consecutive five year period.

	2024	2023	2022
Operating surplus ratio	(7.0%)	(0.3%)	0.5%

The actual result for 2023-2024 has fallen into a negative position which was influenced by the advance payment of the '2023-2024 Grants Commission – Financial Assistance Grants,' received in June 2023 and included in the 2022-2023 annual accounts. In addition, the uplift in depreciation to account for the impact of a full comprehensive revaluation of Infrastructure and Building Assets

in June 2023 and over \$23m of newly developed assets has had a significant impact on this ratio in 2023-2024. The average operating surplus ratio over the last five financial years is 0.06% which is within council's target range.

Rate revenue ratio

This ratio expresses rate revenue as a percentage of operating revenue.

Although this ratio is not a prescribed measure required by the 'Model Set of Accounts' it is a valuable indicator as it highlights the council's reliance on rates as a revenue source and the need for council to seek alternative sources of income. Council's reliance on rates has increased slightly in 2023-2024 due to a decrease in other income sources such as Grants, Subsidies and Contributions. This ratio, from a comparative perspective has been impacted by the advance payment of grant funds in the 2022-2023 year noted above.

Adjusting for those grant funds in 2023-2024 would bring the ratio back to 81.8%.

	2024	2023	2022
Rate revenue ratio	85%	81%	80%

Working capital ratio

This ratio focuses on the council's liquidity position and assesses council's ability to meet current financial commitments. This ratio needs to be adjusted for restricted assets (e.g. unspent specific tied grants that would need to be excluded from council's current assets as council would be restricted from using this cash to meet short term liabilities). It is calculated by dividing current assets (less restricted assets) by current liabilities (less liabilities associated with restricted assets). Council's target for this ratio is between 1.0 and 1.1*. The utilisation of council's cash for significant capital works and major projects, has and will continue to lower this ratio in future periods.

	2024	2023	2022
Working capital ratio	0.8	1.8	2.0

**Council's cash flow is in a good position to undertake day to day operations, along with having sufficient cash to support the balances in its Accounting Reserves. Council's cash reserves quarantined for ongoing multi-year and future major projects and long term asset management objectives have impacted on this ratio*

Asset renewal funding ratio

Net asset renewal expenditure is defined as net capital expenditures on the renewal and replacement of existing assets and excludes new/upgrade capital expenditure on the acquisition of additional assets. It is calculated by dividing net asset renewal figures by planned asset renewal expenditure.

This ratio indicates whether the council is renewing or replacing existing assets at the rate of consumption.

The ratio of 91% achieved in 2023-2024 exceeds councils target of 90%, this position is showing a continued improvement year on year for this ratio. Council's Long Term Financial Plan (LTFP) is budgeted to achieve an average Asset Renewal Funding Ratio of 100% over the next three years and over the 10 year term of the LTFP.

	2024	2023	2022
Asset renewal funding ratio	91%	82%	78%

Borrowings

In assessing the council's financial position, it is appropriate to consider liabilities in relation to borrowings. Borrowings are required from time to time to finance strategic long-term assets for the orderly development of the city. Council's total borrowings at 30 June 2024 were \$1.758m – a net decrease of \$0.929m over the level of borrowings in June 2023. No new borrowings were required to be taken out during the 2023-2024 year. Council is in a strong position to take on the forecast borrowings of \$75.6m outlined in Council's adopted LTFP over the next 10 years.

Key debt ratios

The following indicators are used to monitor the council's performance in relation to its current level of debt.

Net Financial Liabilities ratio

This ratio indicates the extent to which net financial liabilities of the council can be met by councils' total operating revenue and is calculated by dividing the former by the latter. The result below highlights council's Financial Liabilities currently exceed its Financial Assets predominantly as a result of a decrease in cash

holdings due to expenditure on significant capital works and major projects. Council's capacity to meet its financial obligations from operating revenues is strong with capacity to meet its future requirements identified in Council's Long Term Financial Plan.

	2024	2023	2022
Net financial liabilities ratio	5.86%	(9.5%)	(11%)

Interest cover ratio

Net interest costs are defined as total interest expenses less total interest revenues. This ratio shows the extent to which council's commitment to interest expenses are met by total operating revenues. Small negative ratios have been recorded for the past seven years reflecting interest revenues being greater than interest expenses.

	2024	2023	2022
Interest coverage ratio	(1.0%)	(0.9%)	(0.1%)

Debt servicing ratio

This ratio shows the council's ability to service its debt obligations from operating revenues, with the target set between 0 and 10%. The ratio confirms that the council has a low and reducing debt holding and is well positioned for the future borrowing outlined in the Long Term Financial Plan. The 1.03% result is trending well below the maximum target of 10% as illustrated in the table below.

	2024	2023	2022
Debt servicing ratio	1.03%	1.05%	1.08%

Statement of Changes in Equity

The Statement of Changes in Equity reconciles the opening and closing balances of council's equity over the reporting period. The balance of equity represents council's net worth of \$1,354m as reflected in the Statement of Financial Position.

Cash Flow Statements

The Cash Flow Statement details the cash movements for the year and reconciles with Note 11 of the Annual Financial Statements.

The Statement indicates an anticipated decrease in Cash, Cash Equivalents and Investments of \$15.870m compared to 30 June 2023. A sizable portion of the cash position is committed to unexpended grants, carryovers and re-timed capital works. Council also retains cash reserves quarantined for ongoing multi-year major projects and long term asset management objectives.

Reserve funds

A review of the balances of these reserves indicates that they are at a level sufficient to meet their purpose and intent as listed in Note 9 of the Annual Financial Statements. Council's current reserve funds include:

Grants and carryovers reserve: \$13.938m

This consists of controlled grant, contribution and council funds for projects and capital works carried over to 2024-2025 or retimed to future years as required.

Open space reserve: \$2.121m

Management considers that the current balance of this fund is adequate to meet its intended purpose.

Asset sustainability reserve: \$3.866m

This fund is considered by management to be adequate to provide Council with the funding capacity to manage its long term asset management objectives. Funding in this reserve is quarantined to support key infrastructure projects continuing and commencing in 2024-2025 including the MCC Plaza, Warradale Park Tennis Club and Seacliff Golf Park upgrades.

Long Term Financial Plan (LTFP)

Council has a LTFP focused upon:

Achieving the City of Marion's Strategic Directions

- Addressing issues arising and opportunities identified from internal audit reviews, service reviews and business excellence assessments
- Maintaining a breakeven or better cash funding position
- Improving the maintenance of assets in accordance with council's Asset Management Plans, with a priority on maintenance before renewal, and/or renewal before new (whichever is more cost effective)
- Reviewing existing services and assets to ensure they meet prioritised community needs
- Approving new Major Projects where it has the identified funding capacity to do so
- Maintaining Council's position for an average residential rate that remains low (in comparison with other metropolitan councils).

City of Marion

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2024



General Purpose Financial Statements
for the year ended 30 June 2024

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City of Marion

General Purpose Financial Statements

for the year ended 30 June 2024

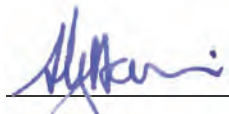
Council certificate

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.



Tony Harrison
Chief Executive Officer

Date: 28/11/2024



Kris Hanna
Mayor

Date: 28/11/2024

Statement of Comprehensive Income

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
Income			
Rates Revenues	2a	89,976	84,330
Statutory charges	2b	2,400	2,542
User charges	2c	4,164	3,995
Grants, subsidies and contributions - operating	2g	6,004	9,899
Investment income	2d	1,246	1,157
Reimbursements	2e	741	792
Other income	2f	1,118	1,271
Net gain - equity accounted council businesses	19(a)	770	645
Total income		106,419	104,631
Expenses			
Employee costs	3a	45,567	42,378
Materials, contracts and other expenses	3b	46,564	44,629
Depreciation, amortisation and impairment	3c	21,594	17,732
Finance costs	3d	150	206
Total expenses		113,875	104,945
Operating surplus / (deficit)		(7,456)	(314)
Physical resources received free of charge	2i	1,002	727
Asset disposal and fair value adjustments	4	(4,677)	(382)
Amounts received specifically for new or upgraded assets	2g	7,976	9,087
Net surplus / (deficit) ¹		(3,155)	9,118
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9a	182,574	(58,179)
Total other comprehensive income		182,574	(58,179)
Total comprehensive income		179,419	(49,061)

(1) Transferred to Statement of Changes in Equity

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

City of Marion

Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	11,961	26,631
Trade and other receivables	5b	6,531	6,512
Other financial assets	5c	1,800	3,000
Inventories	5d	600	678
Total current assets		20,892	36,821
Non-current assets			
Equity accounted investments in council businesses	6a	9,271	8,501
Other non-current assets	6b	23,080	18,725
Infrastructure, property, plant and equipment	7	1,328,046	1,137,602
Total non-current assets		1,360,397	1,164,828
TOTAL ASSETS		1,381,289	1,201,649
LIABILITIES			
Current liabilities			
Trade and other payables	8a	17,534	16,830
Borrowings	8b	310	929
Provisions	8c	7,134	6,722
Lease Liabilities	8d	–	6
Total current liabilities		24,978	24,487
Non-current liabilities			
Borrowings	8b	1,448	1,758
Provisions	8c	700	660
Lease Liabilities	8d	–	–
Total non-current liabilities		2,148	2,418
TOTAL LIABILITIES		27,126	26,905
Net assets		1,354,163	1,174,744
EQUITY			
Accumulated surplus		440,335	434,637
Asset revaluation reserves	9a	893,903	711,329
Other reserves	9b	19,925	28,778
Total council equity		1,354,163	1,174,744
Total equity		1,354,163	1,174,744

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

Statement of Changes in Equity

for the year ended 30 June 2024

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2024					
Balance at the end of previous reporting period		434,637	711,329	28,778	1,174,744
Net surplus / (deficit) for year		(3,155)	–	–	(3,155)
Other comprehensive income					
- Gain (Loss) on Revaluation of I,PP&E	7a	–	182,574	–	182,574
Other comprehensive income		–	182,574	–	182,574
Total comprehensive income		(3,155)	182,574	–	179,419
Transfers between reserves		8,853	–	(8,853)	–
Balance at the end of period		440,335	893,903	19,925	1,354,163
2023					
Balance at the end of previous reporting period		427,628	769,508	26,669	1,223,805
Net surplus / (deficit) for year		9,118	–	–	9,118
Other comprehensive income					
- Gain (Loss) on Revaluation of I,PP&E	7a	–	(58,179)	–	(58,179)
Other comprehensive income		–	(58,179)	–	(58,179)
Total comprehensive income		9,118	(58,179)	–	(49,061)
Transfers between reserves		(2,109)	–	2,109	–
Balance at the end of period		434,637	711,329	28,778	1,174,744

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

City of Marion

Statement of Cash Flows

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
Cash flows from operating activities			
<u>Receipts</u>			
Rates receipts		89,544	83,921
Statutory charges		2,413	2,565
User charges		4,506	4,359
Grants, subsidies and contributions (operating purpose)		6,206	10,254
Investment receipts		1,246	1,157
Reimbursements		799	863
Other receipts		8,631	6,160
<u>Payments</u>			
Finance payments		(150)	(206)
Payments to employees		(45,270)	(42,116)
Payments for materials, contracts and other expenses		(51,673)	(51,385)
Net cash provided by (or used in) operating activities	11b	<u>16,252</u>	<u>15,572</u>
Cash flows from investing activities			
<u>Receipts</u>			
Amounts received specifically for new or upgraded assets		6,301	15,116
Sale of replaced assets		251	1,082
Sale of surplus assets		828	2,415
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(13,731)	(9,684)
Expenditure on new/upgraded assets		(24,841)	(21,024)
Net purchase of investment securities		1,200	(600)
Net cash provided (or used in) investing activities		<u>(29,992)</u>	<u>(12,695)</u>
Cash flows from financing activities			
<u>Payments</u>			
Repayments of borrowings		(929)	(876)
Repayment of lease liabilities		(1)	(9)
Net cash provided by (or used in) financing activities		<u>(930)</u>	<u>(885)</u>
Net increase (decrease) in cash held		<u>(14,670)</u>	<u>1,992</u>
plus: cash & cash equivalents at beginning of period		26,631	24,639
Cash and cash equivalents held at end of period	11a	<u>11,961</u>	<u>26,631</u>
Additional information:			
plus: investments on hand – end of year	5c	1,800	3,000
Total cash, cash equivalents and investments		<u>13,761</u>	<u>29,631</u>

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Contents of the Notes accompanying the General Purpose Financial Statements

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1. Summary of Material Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 11 November 2024.

1.2 Critical accounting estimates

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

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

1.3 Rounding

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

1.4 Estimates and assumptions

Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

(2) The local government reporting entity

City of Marion is incorporated under the South Australian *Local Government Act 1999* and has its principal place of business at 245 Sturt Road, Sturt. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

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

(3) Income recognition

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

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes. Also disclosed is the amount of grants, contributions and receivables recognised as incomes in a previous reporting period which were obtained in respect of the Council's operations for the current reporting period.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1. Summary of Material Accounting Policies (continued)

In recent years the payment of untied financial assistance grants has varied from the annual allocation as shown in the table below:

	Cash Payment Received	Annual Allocation	Difference
2021/22	\$4,601,320	\$3,124,230	\$1,477,790
2022/23	\$5,148,040	\$3,319,025	\$1,829,015
2023/24	\$181,162	\$3,668,629	(\$3,487,468)

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

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

Construction contracts

Construction works undertaken by Council for third parties are generally on an agency basis where the third party reimburses Council for actual costs incurred, and usually do not extend beyond the reporting period. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

For works undertaken on a fixed price contract basis, revenues are recognised over time using the input method, with costs incurred compared to total expected costs used as a measure of progress. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

(4) Cash, cash equivalents and other financial instruments

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

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

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

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

(5) 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.

(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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1. Summary of Material Accounting Policies (continued)

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.

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 given below. No capitalisation threshold is applied to the acquisition of land or interests in land.

Category	Individual Threshold
Infrastructure	\$10,000
Land	n/a
Land Improvements	\$5,000
Buildings	\$10,000
Furniture and Fittings	\$5,000
Equipment	\$5,000
Other	\$5,000

Thresholds are also applied to Aggregated Assets in determining whether the value is considered material.

Category	Aggregate Threshold
Infrastructure	
Reserve Lighting	\$250,000
Reserve Pathways	\$500,000
Buildings	
Bus Shelters	\$1,000,000
Shelters/Gazebos	\$250,000
Fencing	\$500,000
Furniture and Fittings	\$25,000
Equipment	
Irrigation	\$1,000,000
LED Lighting	\$1,000,000
Other	
BBQs	\$250,000
Reserve Furniture	\$500,000
Drink Fountains	\$50,000
Reserve Bollards	\$250,000
Reserve Bins	\$100,000
City Band Instruments	\$100,000
Council Artwork	\$100,000

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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1. Summary of Material Accounting Policies (continued)

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

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

	Short Life Years	Long Life Years
Furniture & Equipment		
Office Equipment	3 to 10	n/a
Office Furniture	15	n/a
Vehicles and Heavy Equipment	3 to 15	n/a
Other Plant & Equipment	7 to 25	n/a
LED Lighting	50	n/a
Irrigation – Equipment	10	n/a
Irrigation - Pipework	60	n/a
Buildings		
Sub Structure	n/a	80 to 200
Super Structure	40 to 80	n/a
Roofing	40	n/a
Services	40 to 50	n/a
Fitout	30	n/a
Infrastructure		
Sealed Roads – Surface	25 to 40	n/a
Road Base	60 to 100	200
Road Formation	200	n/a
Kerb	70 to 105	200
Footpath – Bitumen/Rubber	20 to 40	60 to 100
Footpath – Concrete	50 to 85	n/a
Footpath – Paved	50 to 85	n/a
Other Road Structures	20 to 100	40 to 80
Traffic Signs	15 to 20	n/a
Bridges	80 to 140	200
Stormwater Pipes Concrete	100 to 175	200
Stormwater Pipes PVC	60 to 100	n/a
Stormwater Pipes Ribloc	60 to 100	200
Junction Boxes	100 to 175	200
Pollutant Traps	100 to 175	200
Box Culverts	100 to 175	200
Headwalls	100 to 175	200
Drainage Pits	100 to 175	200
Other Infrastructure		
Wetland Assets	15 to 100	250
Car Parks	25 to 40	n/a
Lighting	15 to 25	n/a
Recreation Pathways	30 to 40	n/a
Sports Floodlights	25	n/a
Other Assets		
Playground Equipment	15	n/a
Reserve Furniture	25	n/a
Band Instruments	30	n/a
Civic Art Structures	15 to 80	n/a

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 1. Summary of Material Accounting Policies (continued)

6.5 Impairment

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

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

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

6.6 Borrowing costs

Borrowing costs in relation to qualifying assets (net of offsetting investment revenue) have been capitalised in accordance with *AASB 123 Borrowing Costs*. The amounts of borrowing costs recognised as an expense or as part of the carrying amount of qualifying assets are disclosed in Note 3, and the amount (if any) of interest revenue offset against borrowing costs in Note 2.

(7) Payables

7.1 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 from the date of invoice. No interest is payable on these amounts.

7.2 Payments Received in Advance & Deposits

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

(8) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

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 & 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.

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Fund. The Fund has two types of membership, each of which is funded differently. Council also makes contributions to other superannuation schemes selected by employees under the "choice of fund" legislation. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

Notes to and forming part of the Financial Statements

for the year ended 30 June 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, the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Council as a Lessee

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

Council recognises the 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 the costs to be incurred to restore the leased asset. Right-of-use assets are depreciated on a straight line basis over lease term.

The right-of-use asset is also subject to impairment.

ii) Lease Liabilities

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

iii) Short term leases and leases of low value assets

Council applies the short-term lease recognition exemption to its short term leases (i.e. a lease term less than 12 months from commencement date). Council also applies the low-value assets recognition exemption to leases that do not meet the underlying asset capitalisation threshold. These leases are recognised as an 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, which are only recognised if material, are accounted for in accordance with AASB 128 and set out in detail in Note 19.

(12) GST implications

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

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

(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.

Amendments to Australian Accounting Standards – AASB 2022-6: Non-current Liabilities with Covenants

Adopted AASB 2022-6 which makes some small amendments to AASB 101

The adoption of the amendments did not have a material impact on the financial statements.

Standards Issued by the AASB not yet effective

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 annual reporting periods beginning on or after 1 January 2024

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

Note 1. Summary of Material Accounting Policies (continued)

AASB 2022-5: Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback

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

AASB 2014-10: Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an investor and its Associates or Joint Ventures

Council has assessed all the standards 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 Marion

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

Note 2. Income

\$ '000	2024	2023
(a) Rates Revenues		
General rates		
General rates	89,705	84,416
Less: mandatory rebates	(2,402)	(2,316)
Less: discretionary rebates, remissions and write-offs	(31)	(159)
Total general rates	87,272	81,941
Other rates (including service charges)		
Regional Landscape Levy	2,278	2,098
Total other rates (including service charges)	2,278	2,098
Other charges		
Penalties for late payment	426	291
Total other charges	426	291
Total rates	89,976	84,330
(b) Statutory charges		
Planning and Development Fees	1,079	1,098
Health and septic tank inspection fees	53	52
Animal registration fees and fines	590	578
Parking fines / expiation fees	678	797
Other licences, fees and fines	–	17
Total statutory charges	2,400	2,542
(c) User charges		
Hall and equipment hire	328	326
Sales - general	976	1,193
Sundry	938	844
Admission Fees	774	775
Rental Income	1,148	857
Total user charges	4,164	3,995
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	1,246	1,157
Total investment income	1,246	1,157

City of Marion

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		
Private works	353	196
Other	388	596
<u>Total reimbursements</u>	<u>741</u>	<u>792</u>

(f) Other income

Sundry	427	443
Donations & Contributions income	396	356
Labour Recovery	191	336
Insurance and other recoupments - infrastructure, property, plant and equipment	70	136
Other	34	—
<u>Total other income</u>	<u>1,118</u>	<u>1,271</u>

(g) Grants, subsidies and contributions

Capital grants, subsidies and contributions

Local Roads and Community Infrastructure Phase 2	285	3,485
Alternative Water Supply	—	1,740
Coastal Walking Trail - New Bridges	750	1,107
Mitchell Park Sports and Community Club	—	502
Plympton Park Land	—	402
Sam Willoughby International BMX Facility	—	375
Sport and Recreation Lighting Upgrades	—	342
Cove Sports and Community Club Upgrade	2,249	251
Coastal Walking Trail Toilet	—	180
Ballara Park Reserve	—	177
Maldon Reserve Toilet	—	120
Edwardstown Oval Digital Screen	—	110
Woodend School Wombat Crossing	—	90
Majors Road Footpath (South Rd to Adams Rd)	—	80
Marino Hall Upgrade	1,772	—
Alawoona Avenue Reserve	731	—
Cohen Court Reserve	525	—
Alawoona Avenue Streetscape	439	—
Hamilton Park Reserve	264	—
Aldridge Reserve	200	—
Other Amounts Received Specifically for New or Upgraded Assets	761	126
<u>Total amounts received for new or upgraded assets</u>	<u>7,976</u>	<u>9,087</u>

Operating grants, subsidies and contributions

Financial Assistance Grants	181	5,148
Home and Community Care Grants	2,686	2,098
Roads to Recovery	1,106	845
Library Services	316	313
Family and Community Development	—	285
Other grants, subsidies and contributions	1,715	1,210

City of Marion

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 2. Income (continued)

\$ '000	2024	2023
Other grants, subsidies and contributions - operating		
Total other grants, subsidies and contributions - operating	6,004	9,899

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

Total grants, subsidies and contributions	13,980	18,986
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(i) Sources of grants

Commonwealth Government	6,879	12,610
State Government	6,788	5,934
Other	313	442
Total	13,980	18,986

(ii) Individually significant items

Grants Commission - Financial Assistance Grant recognised as income	181	5,148
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Council has not received any advance payment of the 2024-2025 Financial Assistance Grant during the 2023-2024 year compared to the 100% received in advance in the prior year.

\$ '000	2024	2023
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(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	9,697	4,191
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Less:

Expended during the current period from revenues recognised in previous reporting periods

Other	(4,255)	(2,793)
Subtotal	(4,255)	(2,793)

Plus:

Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions

Other	2,315	8,299
Subtotal	2,315	8,299

Unexpended at the close of this reporting period	7,757	9,697
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Net increase (decrease) in assets subject to conditions in the current reporting period	(1,940)	5,506
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(i) Physical resources received free of charge

Roads, bridges and footpaths	467	727
Stormwater drainage	529	—
Other	6	—
Total physical resources received free of charge	1,002	727

City of Marion

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		36,487	33,835
Employee leave expense		5,201	4,767
Superannuation - defined contribution plan contributions	18	4,227	3,615
Workers' compensation insurance		709	1,104
Less: capitalised and distributed costs		(1,057)	(943)
Total operating employee costs		45,567	42,378
Total number of employees (full time equivalent at end of reporting period)		406	382
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		28	28
Bad and doubtful debts		9	3
Elected members' expenses		404	377
Operating lease rentals - cancellable leases		123	123
Subtotal - prescribed expenses		564	531
(ii) Other materials, contracts and expenses			
Contractors		23,877	22,095
Maintenance		5,083	4,598
Parts, accessories and consumables		4,226	3,726
Infrastructure Contributions & Community Grants		1,133	2,093
Sundry		1,480	1,405
Levies Paid to Government - Regional Landscape Levy		2,262	2,089
Levies - other		275	224
Energy		2,177	1,855
Professional services		2,734	3,576
Insurance		881	738
Memberships & Subscriptions		479	556
Legal expenses		308	240
Printing & Postage		374	322
Bank Fees & Charges		38	38
Library Materials		263	192
Telecommunication Charges		173	186
Fringe Benefits Tax		125	109
Advertising		111	56
Other		1	—
Subtotal - Other material, contracts and expenses		46,000	44,098
Total materials, contracts and other expenses		46,564	44,629

City of Marion

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		
Buildings and other structures	5,974	4,227
Infrastructure	11,569	9,624
- Other	1,506	1,433
Right-of-use assets	6	12
Plant and equipment	1,601	1,483
Furniture and fittings	100	106
Intangible Assets	37	37
Other assets	801	810
Subtotal	21,594	17,732
Total depreciation, amortisation and impairment	21,594	17,732

(d) Finance costs

Interest on loans	149	203
Charges on Finance Leases	1	3
Total finance costs	150	206

Note 4. Asset disposal and fair value adjustments

\$ '000	2024	2023
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The majority of the loss on assets renewed or directly replaced disclosed in this note reflects a reduction in the carrying value of infrastructure assets renewed, demolished or otherwise written off, and these reductions do not represent a cash loss on sale of assets. For assets that were sold or otherwise generated proceeds, any gain or loss reflects the difference between the carrying amount and the proceeds received.

Infrastructure, property, plant and equipment

(i) Assets renewed or directly replaced

Proceeds from disposal	251	1,082
Less: carrying amount of assets disposed	(5,106)	(2,925)
Gain (loss) on disposal	(4,855)	(1,843)

(ii) Assets surplus to requirements

Proceeds from disposal	828	2,415
Less: carrying amount of assets disposed	(650)	(954)
Gain (loss) on disposal	178	1,461

Net gain (loss) on disposal or revaluation of assets	(4,677)	(382)
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City of Marion

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 5. Current assets

\$ '000	2024	2023
(a) Cash and cash equivalent assets		
Cash on hand and at bank	161	131
Short term deposits and bills, etc.	11,800	26,500
<u>Total cash and cash equivalent assets</u>	<u>11,961</u>	<u>26,631</u>

(b) Trade and other receivables

Rates - general and other	2,523	2,255
Rates Postponed for State Seniors	202	38
Accrued revenues	252	212
Debtors - general	1,582	2,458
GST recoupment	1,239	805
Prepayments	733	744
<u>Total trade and other receivables</u>	<u>6,531</u>	<u>6,512</u>

(c) Other financial assets

Other Financial Assets (Term Deposits with over 90 days to maturity)	1,800	3,000
<u>Total Other Financial Assets</u>	<u>1,800</u>	<u>3,000</u>

(d) Inventories

Stores and materials	600	678
<u>Total inventories</u>	<u>600</u>	<u>678</u>

Note 6. Non-current assets

\$ '000	Notes	2024	2023
(a) Equity accounted investments in council businesses			
Southern Region Waste Resource Authority	19(a)i	9,271	8,501
<u>Total equity accounted investments in Council businesses</u>		<u>9,271</u>	<u>8,501</u>

(b) Other non-current assets

Capital work in progress	23,080	18,725
<u>Total other non-current assets</u>	<u>23,080</u>	<u>18,725</u>

City of Marion

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

Note 7. Infrastructure, Property, Plant & Equipment

Infrastructure, property, plant and equipment

\$ '000	Fair Value Level	as at 30/06/23				Asset movements during the reporting period						as at 30/06/24			
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Adjustments & Transfers	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land	3	355,619	–	–	355,619	–	–	–	–	–	121,806	477,425	–	–	477,425
Buildings and other structures	3	237,742	–	(94,303)	143,439	3,003	2,773	(1,812)	(5,974)	–	17,122	258,404	–	(99,853)	158,551
Infrastructure	3	950,052	–	(385,111)	564,941	9,200	8,095	(2,708)	(11,569)	(651)	23,948	1,000,492	–	(409,236)	591,256
Other Infrastructure	3	59,860	–	(16,076)	43,784	6,276	1,068	(173)	(1,506)	651	20,969	96,825	–	(25,756)	71,069
Right-of-use assets		–	785	(780)	5	–	–	–	(6)	–	–	–	785	(785)	–
Plant and equipment		–	27,489	(11,366)	16,123	719	2,485	(900)	(1,601)	–	–	–	28,725	(11,898)	16,827
Furniture and fittings		–	1,819	(863)	956	–	244	(74)	(100)	–	–	–	1,825	(799)	1,026
Other assets	3	17,731	–	(5,101)	12,630	1,230	125	(90)	(801)	–	(1,271)	17,223	–	(5,399)	11,824
Intangible Assets		711	–	(606)	105	–	–	–	(37)	–	–	711	–	(643)	68
Total infrastructure, property, plant and equipment		1,621,715	30,093	(514,206)	1,137,602	20,428	14,790	(5,757)	(21,594)	–	182,574	1,851,080	31,335	(554,369)	1,328,046
Comparatives		1,479,974	29,867	(311,826)	1,198,015	14,276	5,101	(3,880)	(17,732)	–	(58,179)	1,621,715	30,093	(514,206)	1,137,602

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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

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

Valuation of assets

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

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

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

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

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

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

Information on valuations

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

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

There is no known market for buildings, infrastructure and other assets. These assets are valued at depreciated current replacement cost. This method involves:

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

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques

Other information

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

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

Highest and best use

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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

AASB 13 - Fair Value Measurement

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

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

The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.

The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

Land & Land Improvements

Council being of the opinion that it is not possible to attribute a value sufficiently reliably to qualify for recognition, land under roads has not been recognised in these reports. A comprehensive revaluation was carried out by independent valuation for the reporting period, 30 June 2024.

Freehold land and land over which Council has control, but does not have title, is recognised on the cost basis. No capitalisation threshold is applied to the acquisition of land or interests in land.

Land improvements, including bulk earthworks with an assessed unlimited useful life, are recognised on the cost basis. Additions are recognised at cost.

Estimated future costs of reinstatement of land, capitalised in accordance with AASB 116.16(c), are reviewed annually (see Note 1) and depreciated over the estimated remaining life of the relevant asset. Currently there are no assets that require this treatment.

Buildings & Other Structures

A comprehensive revaluation was carried out by independent valuation for the reporting period, 30 June 2023.

Infrastructure

A comprehensive revaluation of infrastructure assets (roads, footpaths, kerbs, drains, bridges, traffic devices and traffic signs) was carried out by independent valuation for the reporting period, 30 June 2023.

A comprehensive revaluation was carried out by independent valuation for the reporting period, 30 June 2024 for other infrastructure assets such as car parks, lighting, walking trails and reserve pathways.

All acquisitions made after the respective dates of valuation are recorded at cost.

Plant, Equipment & Equipment

These assets are recognised on the cost basis.

All other Assets

A comprehensive revaluation was carried out by independent valuation for the reporting period, 30 June 2024.

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

Note 8. Liabilities

\$ '000	2024 Current	2024 Non Current	2023 Current	2023 Non Current
(a) Trade and other payables				
Goods and services	8,182	—	5,784	—
- Grants, subsidies, contributions - operating	186	—	451	—
- Grants and contributions - capital	7,571	—	9,246	—
Accrued expenses - employee entitlements	1,561	—	1,317	—
Accrued expenses - other	5	—	7	—
Other	29	—	25	—
<u>Total trade and other payables</u>	<u>17,534</u>	<u>—</u>	<u>16,830</u>	<u>—</u>

(b) Borrowings

Loans	310	1,448	929	1,758
<u>Total Borrowings</u>	<u>310</u>	<u>1,448</u>	<u>929</u>	<u>1,758</u>

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

(c) Provisions

Employee entitlements (including oncosts)	7,134	700	6,722	660
<u>Total provisions</u>	<u>7,134</u>	<u>700</u>	<u>6,722</u>	<u>660</u>

(d) Lease Liabilities

Lease Liabilities	—	—	6	—
<u>Total other liabilities</u>	<u>—</u>	<u>—</u>	<u>6</u>	<u>—</u>

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 9. Reserves

	as at 30/06/23				as at 30/06/24
\$ '000	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
(a) Asset revaluation reserve					
Land	250,696	121,806	—	—	372,502
Buildings and other structures	97,789	17,122	—	—	114,911
- Infrastructure - Stormwater drainage	71,455	5,934	—	—	77,389
Infrastructure - Roads, Bridges and Footpaths	281,250	18,014	—	—	299,264
Infrastructure - Other	4,353	20,969	—	—	25,322
Other assets	5,073	(1,271)	—	—	3,802
JV's / associates - other comprehensive income	713	—	—	—	713
Total asset revaluation reserve	711,329	182,574	—	—	893,903
Comparatives	769,508	(58,179)	—	—	711,329

	as at 30/06/23				as at 30/06/24
\$ '000	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
(b) Other reserves					
Open Space Reserve	2,052	69	—	—	2,121
Grants/Carry Forward Projects Reserve	19,261	13,938	(19,261)	—	13,938
Asset Sustainability Reserve	6,306	1,872	(4,312)	—	3,866
Water Reserve	1,159	54	(1,213)	—	—
Total other reserves	28,778	15,933	(24,786)	—	19,925
Comparatives	26,669	21,963	(19,854)	—	28,778

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).

Open Space Reserve

Purpose - this reserve has been established to account for the following:

- I. set aside open space contributions provided by developers in accordance with the Planning, Development and Infrastructure Act 2016 (conditions may apply)
- II. separate net proceeds associated with Road Closures.
- III. net proceeds associated with disposal of minor land holdings
- IV. funds received from the 'Urban Trees Fund'

Use of Fund - monies can be applied to the development of Open Space facilities as approved by Council and in accordance with the Open Space Policy. Interest revenues earned on contributions provided by developers are transferred to the Fund.

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

Note 9. Reserves (continued)

Grants and Carryovers Reserve

Purpose - this reserve was created for:
Grants received in advance - occasionally a funding body has provided untied Grant funds relating to the following financial year(s) in advance. When this has occurred, it has been necessary to transfer these funds to this reserve so that they can be matched against the expenditures planned to be incurred in the next financial year.

Carryovers - typically represents unspent capital and service improvements budgets carried forward to the following financial year.

Use of Fund - monies are utilised in accordance with the original purpose.

Asset Sustainability Reserve

Purpose - this is a reserve fund established to: Assist Council fund its Long Term Asset Management objectives including infrastructure gaps identified in periodic audits.

The Asset Sustainability Reserve will be funded from savings as identified as part of the budgeting process and planned cash surpluses identified in the Long Term Financial Plan (LTFP).

Use of Fund - Reserve transfers will be controlled by specific Council resolutions or identified as part of the approved annual Strategic Plan and Budget.

Water Reserve

Purpose - this reserve is established to quarantine revenue received and savings identified from the sale and use of treated stormwater from Oaklands Wetland to further develop third party supply opportunities.

Use of Fund - Reserve transfers require approval at Executive level.

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		
Grant funds received in advance	7,757	9,621
Total cash and financial assets	7,757	9,621
Total assets subject to externally imposed restrictions	7,757	9,621

City of Marion

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 11. Reconciliation to Statement of Cash Flows

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

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

Total cash and equivalent assets	5	11,961	26,631
Balances per Statement of Cash Flows		11,961	26,631

(b) Reconciliation of Operating Result

Net surplus/(deficit)		(3,155)	9,118
Non-cash items in income statements			
Depreciation, amortisation and impairment		21,594	17,732
Equity movements in equity accounted investments (increase)/decrease		(770)	(645)
Non-cash asset acquisitions		(1,002)	(727)
Grants received for capital programs		(6,301)	(15,116)
Net (gain)/loss on disposals		4,677	382
		15,043	10,744
Add (less): changes in net current assets			
Net (increase)/decrease in inventories		78	(178)
Net (increase)/decrease in receivables		(19)	(1,233)
Net increase/(decrease) in other liabilities		(6)	(4)
Net increase/(decrease) in trade and other payables		704	5,801
Net increase/(decrease) in unpaid employee benefits		452	442
Net cash provided by (or used in) operations		16,252	15,572

(c) Non-cash financing and investing activities

Acquisition of assets by means of:

Physical resources received free of charge	2i	1,002	727
Amounts recognised in income statement		1,002	727
Total non-cash financing and investing activities		1,002	727

(d) Financing arrangements

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

Corporate credit cards	150	150
LGFA cash advance debenture facility	13,000	11,000

Council has immediate access to a short-term cash advance debenture facility at variable interest rate borrowings from the Local Government Finance Authority of SA.

City of Marion

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

Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.
Details of these Functions/Activities are provided in Note 12(b).

\$ '000	OPERATING INCOME		OPERATING EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN OPERATING INCOME		TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Functions/Activities										
Development Assessment	1,144	1,260	4,871	4,199	(3,727)	(2,939)	—	—	—	—
Crime Prevention	16	1	300	420	(284)	(419)	—	—	—	—
Community Support & Development	6,414	6,130	17,630	15,163	(11,216)	(9,033)	2,701	2,422	225,137	154,501
Public & Environment Health	354	624	1,253	1,458	(899)	(834)	282	481	—	—
Community Safety Inspection	1,263	1,687	2,490	2,552	(1,227)	(865)	—	—	—	—
Public Infrastructure	2,477	3,619	26,110	21,454	(23,633)	(17,835)	2,126	2,971	656,667	636,750
Open Space	678	1,062	17,149	18,910	(16,471)	(17,848)	210	241	397,945	301,749
Public Conveniences	9	1	813	798	(804)	(797)	—	—	4,353	4,729
Strategic Projects	93	77	2,058	1,489	(1,965)	(1,412)	20	18	19	25
Asset Management	—	—	—	—	—	—	—	—	18,633	16,227
Neighbourhood Centres	405	395	2,894	1,989	(2,489)	(1,594)	137	285	9,520	7,902
Cultural Development	270	286	3,996	4,227	(3,726)	(3,941)	35	44	20,059	19,047
Libraries	468	464	9,799	8,638	(9,331)	(8,174)	318	317	15,702	15,081
Waste & Recycling	101	89	10,703	10,701	(10,602)	(10,612)	—	—	—	—
Trees	33	81	3,724	3,266	(3,691)	(3,185)	4	54	—	—
Economic Development	111	99	1,244	1,074	(1,133)	(975)	53	—	—	—
Governance	—	—	1,366	2,184	(1,366)	(2,184)	—	—	—	—
Service Quality	8	1	189	242	(181)	(241)	—	—	3,090	587
Treasury	91,805	88,110	7,286	6,181	84,519	81,929	118	3,066	30,164	45,051
Total Functions/Activities	105,649	103,986	113,875	104,945	(8,226)	(959)	6,004	9,899	1,381,289	1,201,649

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 12(b). Components of functions

The activities relating to Council functions are as follows:

DEVELOPMENT ASSESSMENT

Building and planning services which ensure that houses are safely constructed and designed and developed in a manner which is sympathetic to the local neighbourhood

CRIME PREVENTION

Services such as graffiti removal and working with other agencies to improve the safety and amenity of the community

COMMUNITY SUPPORT & DEVELOPMENT

Services such as home and community care, youth services, support for volunteers and community transport providing direct support to groups within the community

PUBLIC & ENVIRONMENTAL HEALTH

Services such as food safety and public health inspections, immunisation and enforcement of certain environmental regulations as well as Planning, information, advice and demonstration to promote environmentally sensitive practices by both Council and the community

COMMUNITY SAFETY INSPECTION

Services include dog and cat control, pest control, parking control and the enforcement of by-laws to ensure that the community is safe and orderly

PUBLIC INFRASTRUCTURE

Includes the design, development and maintenance of footpaths, streets, drainage and kerb and water table, as well as street signs, traffic control devices and line-marking ensuring that local neighbourhoods are safe and accessible with good amenity

OPEN SPACE

Parks, reserves, ovals and streetscape development and maintenance providing well maintained public spaces for use by all members of the community

PUBLIC CONVENIENCES

Services such as provision and maintenance of public toilets in close proximity to highly frequented reserves and other open space areas

STRATEGIC PROJECTS

Delivery of Major Projects across the city aimed at providing improved services and facilities for the Community

ASSET MANAGEMENT

Management and maintenance of Council properties enabling them to be utilised by members of the community for various purposes such as meetings, social activities and programs

NEIGHBOURHOOD CENTRES

Providing opportunities for learning and social activities for all ages and interests

CULTURAL DEVELOPMENT

Supporting community involvement in arts and cultural activity and expression, celebrating diversity, indigenous people and those from culturally and linguistically diverse backgrounds. This includes the Marion Cultural Centre and Living Kurna Cultural Centre providing cultural and artistic experiences for the community

LIBRARIES

Three libraries and a delivery service providing opportunities for learning and social activities for all ages and interests

WASTE & RECYCLING

Services including domestic kerbside collection, hard rubbish collection, street sweeping and general litter collection to maintain cleanliness and amenity

TREES

Provision of street trees and revegetation programs to improve amenity and promote, where possible, the use of indigenous plants

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

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

ECONOMIC DEVELOPMENT

Planning and support for existing and potential businesses to assist businesses to adapt to changing circumstance and provide an employment base for the Marion community

ORGANISATION OF EXCELLENCE

To lead in the delivery of the Community Vision, the organisation must maintain its sustainability. This underpins our Corporate Vision of "An Organisation of Excellence". To achieve this, the following essential support services are funded in the budget.

Governance

Elected Member Support

Provision of services which enable Elected Members to undertake their role in making decisions for the Council and community, including Council meetings, elections and council receptions.

Strategic, corporate and sustainability planning and policy development

To ensure that Council is progressing towards achieving the Community Vision 2040 and its strategic social, cultural, and economic and environmental sustainability goals in a transparent and accountable manner, working with our Local, State, and Commonwealth Government partners

Risk management policy, development and internal audit

Activities to ensure that Council is continuously improving its management systems

External relations, communication and community engagement

Enables the community to be appropriately and adequately informed about the activities and decisions of the Council.

Service Quality

Customer Experience

In particular the Customer Service Centre, which enables Council staff to liaise with the community to address issues and concerns directly with Council, as well as provide the community with information and referral to other services provided in the region.

Information Technology

Provides support to Council staff for their technological needs to enable them to contribute towards delivery of the Community Vision as well as access by the community to Council information and services through the internet and email

Information Management

Enables Council to keep adequate and appropriate records of activities and decisions

TREASURY

Including budgeting, rating, accounts management and payroll, which ensure sound and transparent financial management which enables Council to provide adequate services and facilities and appropriately address community needs

Governance

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

Note 13. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning fixed interest rates between 4.86% and 5.05% (2023: 4.05% and 4.90%). Short term deposits have an average maturity of 157.3 days and a weighted average interest rate of 5.0% (2023: 105.3 days and 4.60%).

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

Note 13. Financial instruments (continued)

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges

Accounting Policy:

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

Terms & Conditions:

Secured over the subject land, arrears attract interest of 9.05% (2023: 5.80%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - fees and other charges

Accounting policy:

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

Terms and conditions:

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

Carrying amount:

Approximates fair value (after deduction of any allowance).

Receivables - other levels of government

Accounting policy:

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

Terms and conditions:

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

Carrying amount:

Approximates fair value.

City of Marion

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:

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

Terms & Conditions:

Secured over future revenues, borrowings are repayable over 15 years; interest is charged at a fixed rate of 6.25% (2023: 5.8% and 6.25%).

Carrying Amount:

Approximates fair value.

Liabilities - leases

Accounting policy:

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

\$ '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	11,961	—	—	11,961	11,961
Receivables	5,798	—	—	5,798	5,798
Other financial assets	1,800	—	—	1,800	1,800
Total financial assets	19,559	—	—	19,559	19,559
Financial liabilities					
Payables	9,777	—	—	9,777	9,777
Borrowings	415	—	—	415	415
Non-current borrowings	—	1,659	—	1,659	1,659
Total financial liabilities	10,192	1,659	—	11,851	11,851
Total financial assets and liabilities	29,751	1,659	—	31,410	31,410

2023

Financial assets

Cash and cash equivalents	26,631	—	—	26,631	26,631
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City of Marion

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
Receivables	5,768	–	–	5,768	5,768
Other financial assets	3,000	–	–	3,000	3,000
Total financial assets	35,399	–	–	35,399	35,399
Financial liabilities					
Payables	5,816	–	–	5,816	5,816
Borrowings	1,081	–	–	1,081	929
Non-current borrowings	–	1,659	415	2,074	1,758
Total financial liabilities	6,897	1,659	415	8,971	8,503
Total financial assets and liabilities	42,296	1,659	415	44,370	43,902

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

\$ '000	2024		2023	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	6.25%	1,758	6.23%	2,687
		1,758		2,687

Net fair value

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

Risk exposures

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

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

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

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

Note 14. Capital expenditure and investment property commitments

\$ '000	2024	2023
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Notes to and forming part of the Financial Statements
for the year ended 30 June 2024

Note 14. Capital expenditure and investment property commitments (continued)

\$ '000	2024	2023
Capital commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Buildings	10,320	9,940
Infrastructure	6,092	7,116
Plant and equipment	1,175	1,557
Other	2,283	3,388
	19,870	22,001
These expenditures are payable:		
Not later than one year	19,870	22,001
	19,870	22,001

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 15. Financial indicators

	Indicator 2024	Indicators 2023	Indicators 2022
Financial Indicators overview			
<i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i>			
1. Operating Surplus Ratio			
Operating surplus			
Total operating income	(7.0)%	(0.3)%	0.5%
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>			
2. Net Financial Liabilities Ratio			
Net financial liabilities			
Total operating income	6%	(9)%	(11)%
<i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i>			
Adjustments to Ratios			
<i>In recent years the Commonwealth Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.</i>			
Adjusted Operating Surplus Ratio			
Operating surplus			
Total operating income	(3.6)%	(2.1)%	(0.9)%
Adjusted Net Financial Liabilities Ratio			
Net financial liabilities			
Total operating income	6%	(5)%	(8)%
3. Asset Renewal Funding Ratio			
Asset renewals			
Targeted Renewal Expenditure	91%	82%	78%
<i>Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.</i>			

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

Note 16. Uniform presentation of finances

\$ '000	2024	2023
<p>The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
<u>Income</u>		
Rates	89,976	84,330
Statutory charges	2,400	2,542
User charges	4,164	3,995
Grants, subsidies and contributions - operating	6,004	9,899
Investment income	1,246	1,157
Reimbursements	741	792
Other income	1,118	1,271
Net gain - equity accounted council businesses	770	645
Total Income	106,419	104,631
<u>Expenses</u>		
Employee costs	45,567	42,378
Materials, contracts and other expenses	46,564	44,629
Depreciation, amortisation and impairment	21,594	17,732
Finance costs	150	206
Total Expenses	113,875	104,945
Operating surplus / (deficit)	(7,456)	(314)
Net timing adjustment for general purpose grant funding	3,487	(1,829)
Adjusted Operating surplus / (deficit)	(3,969)	(2,143)
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(13,731)	(9,684)
Add back depreciation, amortisation and impairment	21,594	17,732
Add back proceeds from sale of replaced assets	251	1,082
	8,114	9,130
Net outlays on new and upgraded assets		
Capital Expenditure on New and Upgraded Assets	(24,841)	(21,024)
Add back amounts received specifically for new and upgraded assets	6,301	15,116
add back Proceeds from Sale of Surplus Assets	828	2,415
	(17,712)	(3,493)
Annual net impact to financing activities (surplus/(deficit))	(13,567)	3,494

Note 17. Leases

(i) Council as a lessee

Terms and conditions of leases

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

Note 17. Leases (continued)

Computer and Office Equipment

Council has entered into non-cancellable operating leases for various items of computer and office equipment.

No contingent rentals were paid during the current or previous reporting periods.

No lease imposes any additional restrictions on Council in relation to additional debt or further leasing.

Leases in relation to computer and office equipment permit Council, at expiry of the lease, to elect to re-lease, return or acquire the equipment leased.

No lease contains any escalation clause.

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:

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 17. Leases (continued)

(a) Right of use assets

\$ '000	Right-of-use assets	Total
2024		
Opening balance	6	6
Adjustments to right-of-use assets due to re-measurement of lease liability	—	—
Depreciation charge	(6)	(6)
Impairment of right-of-use assets	—	—
Reclassification to Software as a Service	—	—
Balance at 30 June	—	—
2023		
Opening balance	8	8
Adjustments to right-of-use assets due to re-measurement of lease liability	10	10
Depreciation charge	(12)	(12)
Impairment of right-of-use assets	—	—
Reclassification to Software as a Service	—	—
Balance at 30 June	6	6

(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	9	10
Accretion of interest	1	3
Payments	(7)	(16)
Re-measurement of Lease liability	(3)	12
Balance at 30 June	—	9
Classified as:		
Current	—	9

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

Council had total cash outflows for leases of \$129,416

The following are the amounts recognised in profit or loss:

Depreciation expense of right-of-use assets	6	12
Interest expense on lease liabilities	1	3
Expense relating to leases of low-value assets	87	90
Other	35	33
Total amount recognised in profit or loss	129	138

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

Accumulation only members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (11.00% in 2023/24; 10.50% in 2022/23). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2022/23) of "superannuation" salary.

In addition, Council makes a separate contribution of 4.7% 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 119.32(b), 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 2022. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to other superannuation schemes

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2024

Note 19. Interests in other entities

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

\$ '000	Council's Share of Net Income		Council's Share of Net Assets	
	2024	2023	2024	2023
Council's share of net income				
Joint ventures	770	645	9,271	8,501
Total Council's share of net income	770	645	9,271	8,501

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

(a) Carrying amounts

\$ '000	Principal Activity	2024	2023
Southern Region Waste Resource Authority (SRWRA)	Waste and Recycling	9,271	8,501
Total carrying amounts - joint ventures and associates		9,271	8,501

Southern Region Waste Resource Authority (SRWRA)

The Southern Region Waste Resource Authority was established under Section 43 of the Local Government Act to provide and operate services for the management of waste and waste facilities under its control on behalf of its constituent councils.

The SRWRA owns and operates the Southern Region Waste Disposal Depot on behalf of the Cities of Holdfast Bay, Marion and Onkaparinga.

The City of Marion has an equal voting right and a 30% interest in the assets and liabilities of SRWRA. For the year ended 30 June 2024, the net assets of SRWRA total \$30,902,000. The City of Marion interest, totalling \$9,271,000 is disclosed below.

In 2006 the decision was taken to equity account for this investment due to a change in the operations of the business. Initial balances were brought to account through accumulated surplus.

(b) Relevant interests

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2024	2023	2024	2023	2024	2023
Southern Region Waste Resource Authority (SRWRA)	30.00%	30.00%	30.00%	30.00%	33.00%	33.00%

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

\$ '000	Southern Region Waste Resource Authority (SRWRA)	
	2024	2023
Opening Balance	8,501	7,855
Share in Operating Result	770	646
Council's equity share in the joint venture or associate	9,271	8,501

(d) Joint Operations Expenditure Commitments

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

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

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

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

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

1. Land under roads

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

2. Potential insurance losses

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

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

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

3. Bank guarantees

Council currently has no guaranteed loans or other banking facilities advanced to community organisations and sporting bodies at reporting date.

4. Legal expenses

Council is the planning consent authority for its area under the Planning, Development and infrastructure Act 2016 (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 0 appeals against planning

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

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

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.

5. Legal Matter

Proceedings have been filed in the Supreme Court against 61 Councils in South Australia, including City of Marion. The claim alleges unpaid consultancy fees. A joint defence is being coordinated by the Local Government Association of SA as agent for the Councils. The amount claimed has not been recognised on the basis that an outflow of economic resources to settle it is not viewed as probable at this stage.

Note 22. Events after the balance sheet 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.

Note 23. Related party transactions

Key management personnel

Transactions with key management personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 17 persons were paid the following total compensation:

\$ '000	2024	2023
The compensation paid to key management personnel comprises:		
Salaries, Allowances & Other Short-Term Employee Benefits	1,438	1,407
Post-employment benefits	104	98
Total	1,542	1,505

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

Receipts from key management personnel comprise:

Other than amounts paid as ratepayers or residents (e.g. rates, swimming pool entry fees, etc.), Council received no receipts from Key Management Personnel.



INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT

To the members of City of Marion

Opinion

We have audited the accompanying financial report of City of Marion (the Council), which comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of City of Marion.

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 the 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 ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Council's responsibility for the financial report

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

In preparing the financial report, Council is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters 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 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 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 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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Partner

28 November 2024



INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS

To the members of City of Marion

Opinion

We have audited the compliance of City of Marion (the Council) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2023 to 30 June 2024 have been conducted properly and in accordance with law.

In our opinion, City of Marion has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls established by the Council 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 Council 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 Engagements on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2023 to 30 June 2024. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

The Council's responsibility for internal controls

The Council is responsible for implementing and maintaining an adequate system of internal controls, in accordance with Section 125 of the *Local Government Act 1999* to ensure that the receipt, expenditure and investment of money, 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 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.

Auditor's responsibility

Our responsibility is to express an opinion on the Council's compliance with Section 125 of the *Local Government Act 1999* in relation only to the internal controls established by the Council to ensure that financial transactions relating to 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 Council 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.

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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 Council 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 Council, or for any purpose other than that for which it was prepared.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

28 November 2024

City of Marion

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 Marion for the year ended 30 June 2024, the Council'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*.



Tony Harrison
CHIEF EXECUTIVE OFFICER

Date:

11/11/24



Emma Hinchey
PRESIDING MEMBER
FINANCE RISK AND AUDIT COMMITTEE



CITY OF MARION

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor

Partner

28 October 2024

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Annual Report to the City of Marion on the operations of the Finance, Risk and Audit Committee for 2023-2024

INTRODUCTION

This report provides an overview of the City of Marion Finance, Risk and Audit Committee (the Committee) operations for the 2023-2024 financial year. Clause 4.21 of the Committee's Terms of Reference provides that the Committee shall report annually to the Council summarising the activities of the Committee during the previous year.

During the financial year ending June 30, 2024, the Committee met on six (6) occasions, to consider a range of matters within the functions of the Committee's Terms of Reference.

This report includes a summary on the following matters considered by the Committee:

- Financial Reporting
- Risk Management
- External Audit
- Internal Audit
- Asset Management Plans
- Committee Membership and Attendance

FINANCIAL REPORTING

End of Financial Year Reporting

The Committee received the Annual Financial Statements for the year ended 30 June 2023 in accordance with applicable Australian Accounting Standards and the Local Government Regulations. The Annual Financial Statements demonstrate Council's financial performance, providing a basis for achieving the long-term objectives set out in the Strategic Plan.

In summary, Council reports an operating deficit for the 2022-23 year of \$0.314m compared to an operating surplus of \$0.542m for 2021-22. The key factors contributing to the movement in operating result were provided to the Committee in an Analytical Review comparing the actual performance against the Adopted Budget.

Budget Reviews

The Committee reviewed the Quarterly Budget Review documents prepared by management and recommended them to Council for adoption. Some of the key points noted below were raised by the Committee:

- Considerations in relation to capital grants and the plan to deliver projects, with a focus on transparency in reporting in relation to identifying projects being carried forward into the next year and ensuring there is clarity in the reporting.
- Considerations in relation to budget statements and cash flow, highlighting the management of loans received and the need to borrow only when necessary.

Annual Report to the City of Marion on the operations of the Finance, Risk and Audit Committee for 2023-2024

- Discussion around the increase in rates revenue from fines compared to the previous year, seeking a breakdown, noting the increases resulted from a higher interest rate applying to overdue rates.
- Considerations and discussions on forecast borrowings including amount forecast for the end of the reporting period, with Management to review the presentation of this in future reporting.

Annual Business Plan and Long-Term Financial Plan

The Committee reviewed the Draft Annual Business Plan and Budget 2024-2025 and Draft Long Term Financial Plan in February 2024, April 2024 and again after public consultation in June 2024, prior to final adoption. The Committee provided feedback on the reasonableness, fairness and equity of the potential rating approaches for 2024-2025, including in the context of Council's LTFP and on-going financial sustainability. In addition, the Committee reviewed the framework and key assumptions in December 2023 including a review of financial parameters and key budget assumptions. The Committee highlighted the importance in considering the inflation rate and impact on budgeting and aligning this with Council's strategic goals, along with the importance of community consultation.

Feedback was provided on the draft Annual Business Plan and Long-Term Financial plan, emphasising the need for a thorough and realistic assessment of financial impacts, focussing on interest rate sensitivity, timing of borrowings and revenue projections to ensure sustainable financial planning.

The Committee reviewed and considered outcomes of the Essential Services Commission for South Australia (ESCOSA) review. The Local Government Advisory Scheme is established to ensure ratepayers have confidence in the rates set by their councils. ESCOSA reviewed the City of Marion's financial performance for 2023-24 and assessed it as being at the higher end of sustainable for past, current, and future projections. The Committee also noted the Commission recommends regularly reviewing inflation forecasts, improving clarity in long-term financial assumptions, reporting cost savings to demonstrate efficiency, conducting asset revaluations every four years, and providing detailed annual rate changes and revenue estimates to enhance transparency for ratepayers.

Following public consultation, the Committee were presented the outcomes prior to Council adopting the final ABP and LTFP. The Committee's feedback highlighted cost-of-living concerns, property rate increases, and a need for simplified communication about council spending and rate calculations. It stressed the importance of transparent financial information, especially regarding projected loan funding increases and maintaining fiscal responsibility. The Committee noted the significant increase in community response compared to previous years, and commended staff for the work that had gone into the consultation process.

Annual Report to the City of Marion on the operations of the Finance, Risk and Audit Committee for 2023-2024

RISK MANAGEMENT

The Council's risk management program continues to be aligned to the ISO31000 Risk Management Standards. The Council continues to commit to further embedding the risk management processes across the Council.

Risk Reports

The Committee received quarterly Corporate Risk review reports. The Corporate Risk review is an internal process undertaken by engaging with the Senior Leadership Team. The review also includes an environmental scan outlining issues that are topical from a risk and opportunity perspective. The organisation's high risks remained static across the year with 4 reported each quarter. A key change to the Corporate Risks included the re-rating from high to medium of a risk relating to the council not being able to deliver its services due to a lack of effective ICT systems. The City of Marion has undergone a transformative program relating to its ICT systems. With many systems and processes now in place. Similarly, due to the same program of work in the ICT space, another high risk was re-rated to medium relating to cyber security. The Committee acknowledged the considerable work in these spaces and agreed to re-rate both risk to medium.

The Committee also received the bi-annual report on the Strategic Risk Register and annual report on the Fraud Risk Register. All risks have had reasonable updates provided at each review, although the risk ratings have had little movement over 2023-2024.

Business Continuity Program

The Committee noted the Business Continuity Program Annual Report 2022-23 and provided feedback on the program. There was movement in the Business Continuity Program throughout 2022-2023, following a few years with less movement due to the ongoing pandemic. In 2022-2023, incident training was provided to all Incident Management Team members and a real-life Business Continuity Exercise was run to test the readiness of the Council. It was noted that the Council performed well, albeit there were some recommendations made, including updates to the Business Continuity Plan.

Incidents and Claims

The Committee received an annual report on incidents and claims arising from 2022-2023. Some trends were observed, particularly with relation to property incidents, with two properties targeted by vandalism and/or break-ins within proximity throughout the year. Additional measures, such as adding CCTV at the sites were discussed and measures taken as approved. The highest proportion of public liability incidents/claims related to trees and/or footpaths, which is consistent across other years and across other Council area. It was noted that the risk team coordinate with Council's tree maintenance and civil teams to ensure all hazards are mitigated and that these areas are proactively monitored.

Annual Report to the City of Marion on the operations of the Finance, Risk and Audit Committee for 2023-2024

AUDIT

External Audit

The Committee met with the External Auditors without management present and discussed the audit process. The Auditors noted there was a good relationship and collaboration between the Auditors and Management. There was a potential risk noted in relation to unrecorded overtime and managing the risk of overwork, however it was noted there are processes in place to help mitigate this.

The Committee also received the interim external audit for year ending 30 June 2023. Overall, the external auditors found that Council demonstrated a high level of compliance with the implementation of an internal control framework consistent with the principles within the Better Practice Model. During their interim visit they found that the majority of key internal controls reviewed were in place and were operating effectively (91 out of 100 core controls reviewed). The principles underpinning the Better Practice Model were used by the Council in the identification of its business cycles, the establishment of its internal controls and the implementation of its financial risk management processes. The key findings and management responses to those findings were presented to the Committee. The results were pleasing particularly with the complexity of implementing a new Financial System and progressing the implementation of a new Asset Management Information System during the 2022-23 year.

Internal Audit

The Committee endorsed the Internal Audit Plan for 2023-2025 at the May 2023 meeting which is based on current global risk exposures, industry trends, the Council's assurance map and the current corporate risk registers. There were four (4) projects identified for the 2023-2024 financial year including:

- Contract Value for Money (Collaborative)
- Community Safety
- Tendering Management (Process and Control) (Collaborative)
- Data Governance (Collaborative)

All four audits were completed during the financial year with the Committee monitoring the progress of the implementation of agreed management actions.

An additional four (4) projects are identified for the 2024-2025 financial year including:

- Cloud Vendor / Third Party Cyber Risk Assessment (Collaborative)
- Project Management Framework Post Implementation Review
- Financial Controls (Collaborative)
- Assurance Mapping

Annual Report to the City of Marion on the operations of the Finance, Risk and Audit Committee for 2023-2024

ASSET MANAGEMENT PLANS

The Committee reviewed and provided feedback on a suite of Asset Management Plans (AMPs). The purpose of the AMPs is to improve Council's long-term strategic management of assets under Councils control to meet the required levels of service.

The plans define the current state of the assets and consider any future requirements whilst optimising the balance between performance, cost, and risk. They outline an optimum lifecycle management approach and provide the forecast expenditure needed to deliver the services. The AMPs are aligned with council's strategic documentation and Long-Term Financial Plan (LTFP) and fulfill the requirements of Section 122 of the *Local Government Act 1999*. AMPs are produced on a four-year cycle with an annual update of the 10-year expenditure projections. Year 1 of this projection aligns to the Annual Business Plan and Budget with the remaining funding projections informing the preparation of the LTFP.

The following AMPs were reviewed by the Committee during 2023-2024. The Committee were provided the opportunity to give feedback for consideration on the following:

- Draft Stormwater
- Draft Artworks, Culture & Heritage
- Draft Fleet, Plant & Equipment
- Draft Coastal Walkway
- Draft Open Space

The remaining three AMP's will be reviewed by the Committee in 2024-2025

- Building & Structures AMP
- Water Treatment & Resources
- Transport

OTHER ITEMS CONSIDERED BY THE COMMITTEE:

- *Asset Management Strategy 2023-2033*
- *Aged Care Quality Standards*
- *Insurance Market Review Update*
- *Annual Ombudsman Report 2022-2023*
- *Implementation of Internal Audit Recommendations*
- *Independence of Council's Auditor*
- *Information Services Strategy and Cybersecurity activities*
- *Fraud Risk Update*

Annual Report to the City of Marion on the operations of the Finance, Risk and Audit Committee for 2023-2024

COMMITTEE MEMBERSHIP AND ATTENDANCE

The committee comprises of three independent members, two Council Member Representatives and a Council Member Proxy. The Council Member representation on the Committee changes in November each year. The Membership is outlined below:

The table below identifies the term of appointment for each member and the number of meetings attended during 2023-2024

Meeting Date	Emma Hinchey (Chair) 1 Jan 2017 – 30 Nov 2024	Nicolle Rantanen 1 Dec 2020 – 30 Nov 2026	Josh Hubbard 1 Dec 2022 – 30 Nov 2025	Councillor Jason Veliskou 30 Nov 2022 – 30 Nov 2023 1 Dec 2023 – Nov 2024	Councillor Luke Naismith 24 Jan 2024 – 30 Nov 2024	Councillor Jayne Hoffmann Member 13 Dec 2022 – 30 Nov 2023 Proxy 12 Dec 2023 – 30 Nov 2024
15 Aug 2023	✓	✓	✓	✓	N/A	*
9 Nov 2023	✓	*	✓	✓	N/A	✓
12 Dec 2023	✓	✓	✓	✓	N/A	N/A
20 Feb 2024	✓	✓	✓	✓	*	N/A
16 Apr 2024	✓	✓	✓	✓	✓	N/A
4 Jun 2024	✓	✓	*	✓	✓	N/A

In conclusion, this report demonstrates that the Committee has fulfilled its primary functions as outlined in Section 126(4) of the *Local Government Act 1999*, which include:

- Reviewing annual financial statements to ensure they accurately represent the Council's state of affairs
- Proposing and providing information pertinent to a review of the Council's strategic management plans and annual business plan
- Liaising with the Council's internal and external auditors
- Reviewing risk management systems and processes across the Council

The Committee's body of work is progressing, and efforts are ongoing to ensure its contributions align with the City of Marion's strategic objectives.

Annual Report to the City of Marion on the operations of the Finance, Risk and Audit Committee for 2023-2024

The Committee extends its gratitude to members and management for their valuable contributions during this period. The Council is invited to offer any comments or feedback to support the ongoing development of the Committees operations.

Emma Hinchey

Chair

City of Marion Finance, Risk and Audit Committee



ANNUAL REPORT

2023 to 2024

SRWRA is a regional subsidiary established by the Cities of Onkaparinga, Marion and Holdfast Bay, pursuant to Section 43 of the Local Government Act, 1999.

Under our Charter, SRWRA is responsible for providing and operating waste management services on behalf of our Constituent Councils.

Our core business activity is the management of our recycling facilities and landfill. We partner with industry experts and pride ourselves in employing innovative resource recovery approaches to support the circular economy.

We are one of the State's major landfill operations currently receiving over 150,000 tonnes of waste annually with approximately 90,000 tonnes going to landfill.

Our joint venture operation with Integrated Waste Services (IWS) has continued to develop through the jointly owned Southern Recycling Centre (SRC) which is realising a significant reduction of waste to landfill and continues to work towards the targets set out in the Australian Government National Waste Policy Action Plan.

Our joint venture operation with Re.Cycle (Adelaide), a subsidiary of Re.Group, continues to prosper through the jointly owned Southern Materials Recovery Facility (SMRF). The SMRF, which is the largest in South Australia, is a state-of-the-art facility that provides processing of kerbside commingled recycling and produces the highest product purity levels in Australia.

SRWRA CONSTITUENT
COUNCILS



JOINT VENTURE
PARTNERS



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CHAIRPERSON'S MESSAGE

On behalf of the Board I am pleased to present the Annual Report for the year ended 30 June 2024.

Waste management in Australia faces several significant challenges, driven by environmental concerns, economic factors, and social issues. At SRWRA we are conscious of these and are playing our part in attempting to address them.

This is occurring through the continued evolution of our integrated waste management precinct which now consistently diverts away from landfill more than 50 per cent of the municipal waste stream we receive, processes more than 40,000 tonnes of household kerbside recyclables at one of Australia's most advanced material recycling facilities, and produces enough green energy from landfill gas and a solar array, constructed on a capped landfill cell, to power more than 3,000 homes.

Our underpinning philosophy is to treat waste as a resource and seek the highest and best use in an environmentally and financially responsible manner.

Our approach is to work with industry experts in their respective fields, through joint ventures or partnering arrangements, to leverage opportunities as they arise. Our success is founded on these relationships and they remain at the very core of what we do.

Our joint venture with IWS saw us divert more than 36,500 tonnes of municipal waste away from landfill to a more productive use. Our joint venture with Re.Group resulted in the recovery of valuable commodities such as steel, aluminium, cardboard, mixed paper, glass, and various plastics, and through our arrangements with LMS Energy green power continues to be exported to the electricity grid.

While the Authority continues to fulfill the objects and purposes for which it was established, providing and operating waste management services on behalf of our constituent councils, we are conscious that more needs to be done.



At SRWRA we are addressing this by increasingly taking responsibility for the waste streams produced by our constituent councils, this includes finalising plans to process green waste and turn it into a valuable commodity. We are also exploring our options to further reduce our environmental impact by increasing the generation and use of renewable energy on site, and we are progressing our commitment to recycling by investing in education. Our investment in education aims to increase the level of community understanding on proper waste disposal and recycling practices in order to increase participation levels in waste reduction initiatives. Contamination, such as incorrect items placed in kerbside recycling bins, reduces the effectiveness of recycling programs and increases the cost of providing the service.

SRWRA has continued to invest in sustainable waste management facilities and to operate in a financially responsible manner. Over the past year we have recorded an Operating Surplus of \$2.566 million while continuing to provide for our future post closure obligations.

In closing I wish to extend my thanks and appreciation to those who have contributed to our success, to our constituent councils for their continued support, to the Board for their vision in ensuring SRWRA continues to provide a comprehensive waste management solution for Southern Adelaide, to the Audit & Risk Committee for their oversight and guidance, and of course to our CEO Chris Adams and his dedicated team.

Mark Booth
CHAIRPERSON



CHIEF EXECUTIVE OFFICER'S MESSAGE

SRWRA operates a world class integrated waste and recycling facility at Seaford Heights that includes South Australia's largest and most technically advanced Materials Recovery Facility.

The Southern Materials Recovery Facility (SMRF) has been recognised with the Society of Chemical Industry's 2023 Plant of the Year Award. The award is only given if an entry of 'sufficient quality' is submitted, resulting in the SMRF's win being the first in several years. This ongoing recognition of the facility is a reflection of the vision and commitment of our Constituent Councils, SRWRA Board and Joint Venture Partner Re.Group.

SRWRA's integrated site provides processing facilities for both the kerbside waste and recycling bins, a landfill, green energy precinct and a recycled water storage dam that supports McLaren Vale. The integration of our site is unique in Australia and ensures we are leaders in delivering innovative and sustainable waste management solutions for the benefit of our southern Adelaide communities.

The Southern Recycling Centre, a Joint Venture with Integrated Waste Services, plays a significant role in the diversion of organic waste from landfill. Organic waste placed in landfill produces methane, a powerful greenhouse gas. SRWRA's strategy for the removal of methane includes diversion of organics before they enter landfill, and the capture and combustion of methane via the onsite 3MW biogas plant, feeding electricity into the grid in the process.

The risk of fire in our facilities is increasing due to the disposal of combustible materials, such as batteries and marine flares, in the kerbside waste and recycling bins. The greatest threat comes from lithium batteries, due to the intense heat and flame they produce when damaged. Combustible materials should not be placed in kerbside bins and should be disposed of correctly at designated collection points. SRWRA is responding to this risk by increasing communications to its customers on appropriate disposal pathways and augmenting fire response strategies and infrastructure.



The Authority has continued to provide a cost-effective waste management solution for southern Adelaide communities and is in a strong financial position, with an Operating Surplus of \$2.566M and Net Assets of \$30.9M. This strong financial performance supports the provision of \$13.718M for future capping and post closure liabilities. The review and update of the future capping and post closure liabilities will be completed in the 2024/2025 financial year.

Over the last 12 months, the Authority focussed its education efforts on a 'digital 'first' approach that included the launch of a new contemporary website that will, over time, host a range of education resources that can be used by our southern Adelaide communities and customers.

The commitment and 'can do' attitude of the SRWRA staff has ensured the site continues to operate for the benefit of our southern Adelaide communities. I congratulate our team on their strong contribution and express my sincere appreciation of their efforts.

The time commitment required of the Board is increasing as SRWRA increases in complexity. I would like to recognise the contribution of the Board, capably led by Mark Booth as the Independent Chairperson, and the Audit & Risk Committee in SRWRA's ongoing success.

I look forward to the next 12 months as we continue to deliver innovative and sustainable waste management solutions for the benefit of our southern Adelaide communities and the environment.

Chris Adams
CHIEF EXECUTIVE OFFICER

BOARD OF MANAGEMENT

AS AT JUNE 30TH 2024



CHAIRPERSON
Mark Booth

MEMBERS



CITY OF ONKAPARINGA
Kirk Richardson



CITY OF ONKAPARINGA
Jordan Pritchard



CITY OF MARION
Ray Barnwell



CITY OF MARION
Angela Allison



CITY OF HOLDFAST BAY
Roberto Bria



CITY OF HOLDFAST BAY
John Smedley

DEPUTY MEMBERS



CITY OF ONKAPARINGA
Heidi Greaves



CITY OF ONKAPARINGA
Jessica Tucker



CITY OF MARION
Ian Crossland



CITY OF HOLDFAST BAY
Monique O'Donohue



CITY OF HOLDFAST BAY
Pamela Jackson

FINANCIAL REPORT

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024



SOUTHERN REGION WASTE RESOURCE AUTHORITY

General Purpose Financial Report for the financial year ended 30 June 2024

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SOUTHERN REGION WASTE RESOURCE AUTHORITY

Annual Financial Statements for the financial year ended 30 June 2024

Certification of Financial Statements

I have been authorised by Southern Region Waste Resource Authority to certify the financial statements in their final form. In our opinion:

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


.....
Chris Adams
Chief Executive Officer
.....
Mark Booth
Chairperson

Date: 23 September 2024

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Statement of Comprehensive Income for the financial year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
Income			
User charges	2	16,474	15,283
Investment income	2	921	891
Other	2	324	399
Net gain - equity accounted Joint Venture	13	1,482	1,717
Total Income		19,201	18,290
Expenses			
Employee costs	3	1,199	1,151
Finance costs		-	-
Materials, contracts & other expenses	3	14,170	13,591
Depreciation, amortisation & impairment	3	1,266	1,397
Total Expenses		16,635	16,139
Operating Surplus		2,566	2,151
Asset disposal & fair value adjustments	3	-	-
Amounts received specifically for new/upgraded assets		-	-
Net Surplus		2,566	2,151
Other Comprehensive Income			
Changes in revaluation surplus - property, plant & equipment		-	-
Total Other Comprehensive Income		-	-
Total Comprehensive Income		2,566	2,151

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

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Statement of Financial Position as at 30 June 2024

	Notes	2024 \$'000	2023 \$'000
Assets			
Current Assets			
Cash and cash equivalents	4	12,311	7,816
Trade & other receivables	4	2,804	3,759
Inventory		23	-
Loan - Related Party	11,13	-	400
Total Current Assets		15,138	11,975
Non-current Assets			
Equity accounted joint venture	13	9,440	9,508
Property, plant & equipment	5	23,905	24,868
Total Non-current Assets		33,345	34,376
Total Assets		48,483	46,351
Liabilities			
Current Liabilities			
Trade & other payables	6	3,716	4,153
Provisions	6	116	137
Total Current Liabilities		3,832	4,290
Non-Current Liabilities			
Provisions	6	13,749	13,725
Total Non-current Liabilities		13,749	13,725
Total Liabilities		17,581	18,015
Net Assets		30,902	28,336
Equity			
Accumulated surplus		28,527	25,961
Asset revaluation reserve		2,375	2,375
Total Equity		30,902	28,336

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

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

	Accumulated Surplus \$'000	Asset Revaluation Reserve \$'000	Total Equity \$'000
Balance at start of period - 1 July 2022	23,810	2,375	26,185
Net Surplus/ (Deficit) for Year	2,151	-	2,151
Other Comprehensive Income			
Gain on revaluation of property, plant & equipment	-	-	-
Transfers between reserves	-	-	-
Distributions to Member Councils	-	-	-
Balance at end of period - 30 June 2023	25,961	2,375	28,336
 Balance at start of period - 1 July 2023	 25,961	 2,375	 28,336
Net Surplus/ (Deficit) for Year	2,566	-	2,566
Other Comprehensive Income			
Gain on revaluation of property, plant & equipment	-	-	-
Transfers between reserves	-	-	-
Distributions to Member Councils	-	-	-
Balance at end of period - 30 June 2024	28,527	2,375	30,902

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

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Statement of Cash Flows for the financial year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
Cash Flows from Operating Activities			
Operating receipts from customers		17,753	14,424
Investment receipts		921	891
Operating payments to suppliers & employees		(15,826)	(13,772)
Finance payments		-	-
Net Cash provided by (or used in) Operating Activities	7	2,848	1,543
Cash Flows from Investing Activities			
Amounts specifically for new or upgraded assets		-	-
Sale of replaced assets	3	-	-
Distributions from equity accounted Joint Ventures	13	1,550	1,750
Contributions to equity accounted Joint Ventures	13	-	(733)
Expenditure on renewal/replacement of assets	5	(303)	(310)
Expenditure on new/upgraded assets	5	-	(262)
Net Cash provided by (or used in) Investing Activities		1,247	445
Cash Flows from Financing Activities			
Repayment Related Party Loans		400	-
Payment of Related Party Loans		-	-
Net Cash provided by (or used in) Financing Activities		400	-
Net Increase (Decrease) in cash held		4,495	1,988
Cash & cash equivalents at beginning of period	4	7,816	5,828
Cash & cash equivalents at end of period	4	12,311	7,816

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

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Notes to the Financial Statements

for the year ended 30 June 2024

Note 1 – Significant Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian equivalents to International Financial Reporting Standards

This general-purpose financial report has been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS) as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board (AASB), Urgent Issues Group Interpretations (UIGs) and relevant South Australian legislation.

The Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of City of Onkaparinga, City of Marion and the City of Holdfast Bay.

Each Constituent Council hold the following equitable interest in the Authority:

- City of Onkaparinga	55%
- City of Marion	30%
- City of Holdfast Bay	15%

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

The preparation of financial statements in conformity with AIFRS requires the use of certain critical accounting estimates, and requires management to exercise its judgement in applying the Authority's accounting policies.

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

1.4 Rounding

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

2 The Local Government Reporting Entity

Southern Region Waste Resource Authority operates as a regional subsidiary pursuant to Section 43 of the SA Local Government Act 1999 and Section 25 of the Local Government Implementation Act 1999, and has its principal place of business at 112 Bakewell Dr, Seaford Heights SA 5169.

3 Income recognition

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

4 Cash, Cash Equivalents and other Financial Instruments

Cash Assets include all amounts readily convertible to cash on hand at the Authority's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition. Receivables are generally unsecured and do not bear interest. All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Notes to the Financial Statements

for the year ended 30 June 2024

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 8.

5 Infrastructure, Property, Plant & Equipment

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

5.1 Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Authority includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

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

5.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Authority for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. No capitalisation threshold is applied to the acquisition of land or interests in land.

Capitalisation threshold applied of \$1,000 for all asset classes. Any purchases greater than this amount are capitalised and depreciated on the Authority's asset register.

5.3 Depreciation of Non-Current Assets

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives in a manner which reflects the consumption of the service potential embodied in those assets.

Depreciation is recognised on a straight-line basis. Major depreciation periods for each class are shown below. Depreciation of Landfill Construction and Future Capping, Rehabilitation and Restoration costs are amortised proportionately to the rate of filling based upon the projected remaining airspace of landfill cells as at the beginning of the reporting period. The Authority annually assesses the remaining airspace of landfill cells and accordingly, depreciation and amortisation rates are adjusted to reflect these estimates. Depreciation periods for infrastructure assets have been estimated based on the best information available to the Authority, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimated.

Plant, Furniture & Equipment	3 - 10 years
Buildings	30 - 50 years
Waste Facility	10 - 15 years
Landfill construction	Amortised proportionately to rate of filling
Future capping costs	Amortised proportionately to rate of filling
Future rehabilitation and restoration costs	Amortised proportionately to rate of filling

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Notes to the Financial Statements

for the year ended 30 June 2024

6 Payables

6.1 Goods & Services

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

7 Employee Benefits

7.1 Salaries, Wages & Compensated Absences

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

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

The Authority recognises all presently entitled liabilities as current liabilities regardless of whether it is expected to be paid within the preceding 12 months of reporting date.

7.2 Superannuation

The Authority makes employer superannuation contributions in respect of its employees to Hostplus (formerly Statewide Super). The Scheme has two types of membership, each of which is funded differently.

Accumulation Fund Members

Accumulation fund members receive both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings in accordance with Superannuation Guarantee Legislation 11% in 2023/24 (10.5% in 2022/23).

No further liability accrues to the employer as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Defined benefit scheme is where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. The Authority makes employer contributions as determined by the scheme's Trustee based on advice from the Scheme's Actuarial. The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2021.

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

The Authority also makes contributions to other superannuation schemes selected by employees under the 'choice of fund' legislation.

All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the new assets of the scheme, and no further liability attaches to the Authority.

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Notes to the Financial Statements

for the year ended 30 June 2024

8 Provisions for Landfill Capping, Rehabilitation and Restoration Costs

The Authority's provision for landfill capping, post closure rehabilitation costs and restoration costs are calculated based on the net present value of the future cash outflows expected to be incurred to remediate the landfill which will include the costs of capping, rehabilitating and restoring the landfill site.

The measurement of the provisions requires significant estimates and assumptions such as discount rate, inflation rate, assessment of the requirements of the Environment Protection Authority (EPA) or other government authorities, the timing, extent and costs of activities required and the area of the landfill to be remediated, which is determined by volumetric aerial surveys.

These uncertainties may result in future actual expenditure differing from the amounts currently provided. Expenditure relating to ongoing rehabilitation and restoration will reduce any provision previously established. The Authority monitors the remaining airspace, the airspace consumption efficiency (compaction) ratio, the discount rate and the inflation rate used to calculate the net present value of the future landfill capping, rehabilitation and restoration costs on an annual basis and makes adjustments to the liability as required to ensure an accurate projected cost of the liability is shown in the balance sheet.

A complete review of all future capping, rehabilitation and restoration costs including a review of all the key assumptions and estimates in relation to the measurement of these costs is performed on a regular basis with the assistance of external consultants to ensure all projected costs have been independently verified and details disclosed below.

The Authority has obtained an independent assessment of the liability estimate for its Closure and Post Closure Remediation Provisions which is based on a number of assumptions (as outlined in Note 14 - Fair Value Measurements) that have not yet been ratified by the Board.

The Authority as of 1 July 2023 has made the decision to retain the existing liability totalling \$13.7 million in the Balance Sheet which is expected to be sufficient to meet its closure and post closure obligations.

The dates of the last review of the key assumptions and estimates in relation to the measurement of the future capping, rehabilitation and restoration costs are shown below:

Costs	Effective Date	Independent Assessor
Capping costs	30 June 2019	Golder Associates
Restoration Costs	30 June 2018	Golder Associates
Post Closure Rehabilitation costs	30 June 2016	Katalyse Pty Ltd

9 Inventory

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

10 GST Implications

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

11 Comparative Information

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

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

12 New Accounting Standards

No new accounting standards were applied by the Authority during the financial year. The Authority has not elected to early adopt any new accounting standards, interpretations or amendments which are not yet effective.

13 Valuation of Land and Building Assets

Building assets held by the Authority were valued by Opteon (South Australia) Pty Ltd with an effective valuation date of 30 June 2014 applied for financial reporting purposes. Assets were valued to their market value based on highest and best use. All purchases made post 30 June 2014 have been recorded at cost. Since 1 July 2019, the Authority has undertaken significant building construction works which represent 65% of the recorded "At Cost" balance of assets recorded in Note 5 as at 30 June 2024.

Land assets held by the Authority were valued by AssetVal with an effective valuation date of 30 June 2022 applied for financial reporting purposes. Where there is an active and liquid market as evidenced by sales transactions of similar property types, a Market approach by way of Direct Comparison or Income methods were utilised.

Some parcels of land are subject to restrictions as to use and sale and the value of these land assets has been determined after considering suitable market evidence and making necessary adjustment to account for these restrictions.

14 Valuation of Landfill Assets

Landfill assets comprise the acquisition of landfills, cell development costs, landfill improvements costs and the assets related to future landfill capping, rehabilitation and restoration costs.

Assets related to future landfill capping, rehabilitation and restoration costs are valued based on the net present value of the future cash outflows expected to remediate the landfill which will include the costs of capping, rehabilitating and restoring the landfill asset. The assumptions used to estimate these costs and details of their regular review are described in item 8 – Provision for Landfill Capping, Rehabilitation and Restoration Costs.

All landfill assets are amortised proportionately to the rate of filling as described in Note 1.5.3 Depreciation of Non-Current Assets.

15 Equity Accounted Joint Ventures

The Authority accounts for its interest in Joint Ventures applying the equity method per AASB 128. The value of investments held in Joint Venture entities are held at cost.

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

	2024 \$'000	2023 \$'000
Note 2 - Income		
User Charges		
Landfill Operations	16,474	15,283
	16,474	15,283
Investment Income		
Interest on investments	348	148
Rental income	573	743
	921	891
Other Income		
Other income	324	399
	324	399
Note 3 - Expenses		
Employee Costs		
Salaries and Wages	1,012	981
Employee leave expense	3	3
Superannuation	123	120
Workers' Compensation Insurance	61	47
Less: Capitalised and distributed costs	-	-
	1,199	1,151
Materials, Contracts & Other Expenses		
Auditor's Remuneration	12	19
Board Expenses	42	46
Contractors	612	584
Fuels & oils	204	272
Equipment hire	34	130
Maintenance	417	588
Legal	10	21
Levies - EPA	12,300	11,372
Professional services	51	177
Sundry	488	382
	14,170	13,591

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

Note 3 - Expenses (cont)

	2024 \$'000	2023 \$'000
Depreciation, Amortisation & Impairment		
Buildings & Structures	369	357
Plant & Equipment	302	292
Office Equipment	6	15
Super Cell	301	375
Super Cell Capping	259	316
Post Closure Rehabilitation	29	36
Future Restoration Costs	-	6
	1,266	1,397
Asset Disposals		
Proceeds from disposal	-	-
Less: Carrying amount of assets sold	-	-
Gain (Loss) on disposal	-	-

Note 4 - Current Assets

Cash & Cash Equivalents

Cash on Hand and at Bank	2,046	2,181
Short-term deposits	10,265	5,635
	12,311	7,816

Trade & Other Receivables

Debtors - general	2,576	3,575
Accrued Revenues	115	107
Prepayments	66	32
Sundry Debtors	47	45
	2,804	3,759

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

Note 5 - Property, Plant & Equipment

	2023			2024		
	\$'000			\$'000		
	At Fair Value	At Cost	Accumulated Depreciation	At Fair Value	At Cost	Accumulated Depreciation
			Carrying Amount			Carrying Amount
Land	6,335	-	-	6,335	-	6,335
Buildings & Structures	560	11,875	(1,622)	560	11,875	(1,992)
Plant & Equipment	-	5,138	(3,242)	-	5,273	(3,542)
Office Equipment	-	143	(132)	-	154	(141)
Super Cell	-	8,988	(6,131)	-	8,988	(6,432)
Super Cell Capping	5,426	-	(3,021)	9,654	-	(7,454)
Post Closure Rehabilitation	6,143	-	(5,869)	6,143	-	(5,898)
Future Restoration Costs	4,228	-	(4,173)	-	-	-
Work in Progress	-	222	-	-	382	-
	22,692	26,366	(24,190)	22,692	26,672	(25,459)
			24,868			23,905

SOUTHERN REGION WASTE RESOURCE AUTHORITY

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the financial year ended 30 June 2024

Note 5 - Property, Plant & Equipment

Movement in Property, Plant & Equipment during the Financial Year									
	2023 \$'000					2024 \$'000			
	Carrying Value	Additions Renewal / Replacement	New/Upgrade	Disposals	Revaluation	Adjustment / Transfer	Depreciation	Carrying Value	
Land	6,335	-	-	-	-	-	-	6,335	
Buildings & Structures	10,813	-	-	-	-	(1)	(369)	10,443	
Plant & Equipment	1,896	137	-	-	-	-	(302)	1,731	
Office Equipment	11	8	-	-	-	-	(6)	13	
Super Cell	2,857	-	-	-	-	-	(301)	2,556	
Super Cell Capping	2,405	-	-	-	-	54	(259)	2,200	
Post Closure Rehabilitation	274	-	-	-	-	-	(29)	245	
Future Restoration Costs	55	-	-	-	-	(55)	-	-	
Work in Progress	222	160	-	-	-	-	-	382	
	24,868	305	-	-	-	(2)	(1,266)	23,905	
2023 \$'000	25,693	310	260	-	-	2	(1,397)	24,868	

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

Note 6 - Liabilities

	2024 \$'000		2023 \$'000	
	Current	Non-current	Current	Non-current
Trade & Other Payables				
Goods & services	3,699	-	4,137	-
Payments received in advance	17	-	16	-
	3,716	-	4,153	-
Provisions				
Annual Leave	63	-	76	-
Long Service Leave	53	31	61	7
Super Cell Capping	-	9,654	-	7,980
Post Closure Rehabilitation	-	4,064	-	4,064
Future Restoration Costs	-	-	-	1,674
	116	13,749	137	13,725

Reconciliation of Movement in Landfill & Restoration Provisions

	Super Cell Capping	Post Closure Rehabilitation	Future Restoration Costs	Total
Opening Balance	7,980	4,064	1,674	13,718
Additional Amounts Recognised/ (Derecognised)	1,674	-	(1,674)	-
Payments	-	-	-	-
Unwinding of Present Value Discounts	-	-	-	-
Closing Balance	9,654	4,064	-	13,718

Please refer to Note 1 part 8 for details regarding the valuation of landfill capping, post closure rehabilitation cost and restoration cost provisions. This information is important for the interpretation of these financial statements.

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

Note 7 - Cash Flow Reconciliation

(a) Reconciliation of Cash

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

	2024 \$'000	2023 \$'000
Total cash & equivalent assets	12,311	7,816
Less: Short-term borrowings	-	-
Balances per Cash Flow Statement	<u>12,311</u>	<u>7,816</u>

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

Net Surplus (Deficit)	2,566	2,151
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	1,266	1,397
Net (Gain) Loss on equity accounted joint ventures	(1,482)	(1,717)
Provision unwinding - finance costs	-	-
	<u>2,350</u>	<u>1,831</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	955	(1,258)
Net (increase) decrease in inventory	(23)	-
Net increase (decrease) in trade & other payables	(437)	950
Net increase (decrease) in other provisions	3	20
Net Cash provided by (or used in) operations	<u>2,848</u>	<u>1,543</u>

(c) Financing Arrangements

Corporate Credit Cards	20	20
Cash Advance Debenture (CAD) Facility*	500	500

*The CAD facility is held with the Local Government Finance Authority (LGFA) and the Authority has no drawdown of funds from the facility as at reporting date.

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

Note 8 - Financial Instruments

Recognised Financial Instruments

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

Deposits **Terms & conditions:** Deposits on Call do not have a maturity period and have an average interest rates of 4.3% (2023: 4%).

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

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

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

Liabilities - Creditors Accounting Policy: Liabilities are recognised for amounts to be paid in the future for and Accruals goods and services received, whether or not billed to the Authority.

Terms & conditions: Liabilities are normally settled on 30 day terms.

Carrying amount: approximates fair value.

Net Fair Value

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

Risk Exposure

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

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

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

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

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

Note 8 - Financial Instruments

Liquidity Analysis

	2024	≤ 1 year	Maturity > 1 year ≤ 5 years	> 5 years	Non- interest bearing	Total
		\$'000	\$'000	\$'000	\$'000	\$'000
Financial Assets						
Amortised Cost						
Cash Assets		12,311	-	-	-	12,311
Receivables		-	-	-	2,804	2,804
Total		12,311	-	-	2,804	15,115
Financial Liabilities						
Payables		-	-	-	3,716	3,716
Borrowings		-	-	-	-	-
Total		-	-	-	3,716	3,716

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

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

Note 9 - Commitments for Expenditure

	2024 \$'000	2023 \$'000
Capital Commitments		

The Authority had no committed capital expenditure commitments as at reporting date to disclose.

Note 10 - Events Occurring After Reporting Date

There were no events that occurred after reporting date that requires to be disclosed.

Note 11 - Disclosure of Related Party Transactions

The Key Management Personnel include the Chair of the Board, Chief Executive and other officers prescribed under Section 112 of the *Local Government Act 1999*. In all, 6 persons were paid the following total compensation:

Salaries, allowances & other short term benefits	454	499
Total	454	499

Transactions with Related Parties:

The following transactions occurred with Related Parties:

Related Party Entity	Sale of Goods and Services (\$'000)	Amounts Outstanding from Related Parties (\$'000)	Description of Services Provided to Related Parties
City of Onkaparinga (Member Council)	8,562	281	Provision of waste disposal services
City of Holdfast Bay (Member Council)	1,365	74	Provision of waste disposal services
City of Marion (Member Council)	3,793	284	Provision of waste disposal services
Southern Materials Recycling Facility (Joint Venture)	2,721	282	Provision of waste disposal services
Southern Recycling Centre (Joint venture)	7,833	453	Provision of waste disposal services

Amounts recorded as outstanding from Related Parties are recorded in Trade and other receivables in Note 4. Member Councils have equal representation on the Board of the Authority and accordingly have significant influence on the financial and operating decisions of the Authority. No one Member Council individually has control of those policies.

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

Note 12 - Uniform Presentation of Finances

	2024 \$'000	2023 \$'000
Income		
<i>User charges</i>	16,474	15,283
<i>Investment income</i>	921	891
<i>Other</i>	324	399
<i>Net gain - equity accounted Joint Venture</i>	1,482	1,717
	19,201	18,290
Expenses		
<i>Employee costs</i>	1,199	1,151
<i>Finance costs</i>	-	-
<i>Materials, contracts & other expenses</i>	14,170	13,591
<i>Depreciation, amortisation & impairment</i>	1,266	1,397
	(16,635)	(16,139)
 Operating Surplus / (Deficit)	 2,566	 2,151
Net Outlays on Existing Assets		
<i>Capital Expenditure on renewal and replacement of Existing Assets</i>	(303)	(310)
<i>Depreciation, Amortisation, Impairment and Movement in Landfill Provisions</i>	1,266	1,397
<i>Proceeds from Sale of Replaced Assets</i>	-	-
	963	1,087
Net Outlays on New and Upgraded Assets		
<i>Capital Expenditure on New and Upgraded Assets</i>	-	(262)
<i>Amounts received specifically for New and Upgraded Assets</i>	-	-
<i>Proceeds from Sale of Surplus Assets</i>	-	-
	-	(262)
 Net Lending / (Borrowing) for Financial Year	 3,529	 2,976

SOUTHERN REGION WASTE RESOURCE AUTHORITY

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

Note 13 - Equity Accounting Joint Ventures

Southern Recycling Centre (SRC)

The Authority has entered into a joint venture arrangement with Integrated Waste Services to operate the Southern Recycling Centre located on the Authority's landfill site.

	2024 \$'000	2023 \$'000
The Authority's respective interests are:		
- interest in operating result:	50.00%	50.00%
- ownership of equity	49.99%	49.99%
- the proportion of voting power	50.00%	50.00%
<u>Movement in Investment in Joint Operation:</u>		
Opening Balance	1,410	1,620
New Capital Contributions	-	-
Share in Operating Result	1,507	1,540
Equity Adjustment	-	-
Distributions Received	(1,550)	(1,750)
Share in Equity of Joint Operation	1,367	1,410

Expenditure Commitments

There were no expenditure commitments at reporting date that required to be recognised in the financial statements.

Contingent Liabilities

There were no contingent liabilities at reporting date that required to be recognised in the financial statements.

SOUTHERN REGION WASTE RESOURCE AUTHORITY

Notes to the financial statements for the financial year ended 30 June 2024

Note 13 (cont.) - Equity Accounting Joint Ventures

Southern Materials Recycling Facility (SMRF)

The Authority has entered into a joint venture arrangement with Re.Cycle (Adelaide) Pty Ltd to operate the Southern Material Recovery Facility located on the Authority's landfill site.

	2024 \$'000	2023 \$'000
The Authority's respective interests are:		
- interest in operating result:	50.00%	50.00%
- ownership of equity	50.00%	50.00%
- the proportion of voting power	50.00%	50.00%
<u>Movement in Investment in Joint Operation:</u>		
Opening Balance	8,098	7,188
Capital Contributions (cash contribution)	-	733
Capital Contributions (transfer of plant assets)	-	-
Capital Contribution (conversion to loan)	-	-
Share in Operating Result	(25)	177
Share in Equity of Joint Operation	8,073	8,098

The Authority applies AASB 1058 when recognising income from Grants in line with the applicable treatment applied by not-for-profit entities. The Joint Venture recognises grant income on a different basis which has resulted in an inconsistent application of accounting policy between the entities on the timing of recognising income from grant revenues. As a result of this different application in accounting standards and policy on grant revenue recognition, this has resulted in an adjustment to the Share in Operating Result of \$0.154 million (decrease) (FY23: \$0.495 million increase) in the current financial year.

Expenditure Commitments

There are no capital construction commitments as at reporting date to disclose.

Contingent Liabilities

There were no contingent liabilities at reporting date that required to be recognised in the financial statements.

SOUTHERN REGION WASTE RESOURCE AUTHORITY
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2024

Note 14 - Fair Value Measurements

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

- Land assets.

The Authority does not subsequently measure any liabilities at fair value on a recurring basis, or any assets or liabilities at fair value on a non-recurring basis.

(a) Fair value hierarchy

AASB 13: *Fair Value Measurement* requires the disclosure of fair value information according to the relevant level in the fair value hierarchy. This hierarchy categorises fair value measurements into one of three possible levels based on the lowest level that a significant input can be categorised into. The levels are outlined below:

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

The fair value of assets and liabilities that are not traded in an active market is determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Authority selects valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the association are consistent with one or more of the following valuation approaches:

- *Market approach*: uses prices and other relevant information generated by market transactions involving identical or similar assets or liabilities.
- *Income approach*: converts estimated future cash flows or income and expenses into a single current (i.e. discounted) value.
- *Cost approach*: reflects the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Authority gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data are not available and therefore are developed using the best information available about such assumptions are considered unobservable.

SOUTHERN REGION WASTE RESOURCE AUTHORITY
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2024

	Note	Level 1 \$	Level 2 \$	Level 3 \$	Total \$
2024					
Recurring fair value measurements					
Property, Plant & Equipment and Landfill Assets					
- Land	5	-	6,335	-	6,335
- Buildings	5	-	560	-	560
- Super Cell Capping	5	-	-	9,654	9,654
- Post Closure Rehabilitation	5	-	-	6,143	6,143
Total financial assets recognised at fair value		-	6,895	15,797	22,692

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

(b) Disclosed fair value measurements

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

	Fair Value Hierarchy Level	Valuation Technique	Inputs Used
There has been no change in the valuation technique(s) used to calculate the fair values disclosed in the financial statements.	2	Market Value	Observable sales of similar properties – both vacant land and land with improvements

SOUTHERN REGION WASTE RESOURCE AUTHORITY

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2024

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



Southern Region Waste Resource Authority

Audit & Risk Committee – Auditor Independence

Presiding Member Certification

I, David Powell, the person occupying the position of Presiding Member of the Southern Region Waste Resource Authority Audit & Risk Committee, for the financial year ending, 30 June 2024, do hereby certify, for the purposes of Regulation 22 (3) of the Local Government (Financial Management) Regulations 2011, that the auditor of the Southern Region Waste Resource Authority, Galpins, has not been engaged by the Southern Region Waste Resource Authority to provide services to the Southern Region Waste Resource Authority outside the scope of the audit functions under the Local Government Act 1999.

David Powell
Presiding Member
Southern Region Waste Resource Authority
Audit & Risk Committee

7 August 2024

Dated

SOUTHERN REGION WASTE RESOURCE AUTHORITY

GENERAL PURPOSE FINANCIAL STATEMENTS For the year ended 30 June 2024

Statement by Auditor

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor

Director

26 September 2024

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Galpins Trading Pty Ltd

ABN 69 151 522 221



INDEPENDENT AUDITOR'S REPORT

To the members of the Southern Region Waste Resource Authority

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report of SRWRA (the Authority), which comprises the statements of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by the Executive Officer and the Chairman.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Authority as at 30 June 2024, and its financial performance and its cash flow for the year then ended in accordance with the Australia Accounting Standards, *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

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

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

Without modifying our opinion, we draw attention to Note 1 part 8 of the financial report, which describes the postponed adoption of the revaluation of landfill capping and post closure liabilities. The Authority has made the decision to retain the existing liabilities totalling \$13.7 million in the balance sheet. The Authority expects these liabilities to be sufficient to meet its closure and post closure obligations. These circumstances impact the reliability of the reported provision balances and related amounts in the statement of comprehensive income. Our opinion is not modified in respect of this matter.

Responsibility for the Financial Report

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

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

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Galpins Trading Pty Ltd

Auditor's Responsibility for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit of the financial report in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor

Director

26 September 2024



INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE SOUTHERN REGION WASTE RESOURCE AUTHORITY

To the members of the Southern Region Waste Resource Authority

Opinion

We have audited the compliance of SRWRA (the Authority) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the internal controls established by the Authority to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2023 to 30 June 2024 have been conducted properly and in accordance with the law.

In our opinion, SRWRA has complied, in all material respects, with Section 125 of the *Local Government Act 1999* in relation to internal controls established by the Authority in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Authority have been conducted properly and in accordance with law for the period 1 July 2023 to 30 June 2024.

Basis for Opinion

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

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

The Authority's Responsibility for Internal Control

The Authority is responsible for implementing and maintaining an adequate system of internal controls, in accordance with Section 125 of the *Local Government Act 1999* to ensure that the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities have been conducted properly and in accordance with law.

Our Independence and Quality Control

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

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Galpins Trading Pty Ltd

ABN 22 151 822 221

Auditor's responsibility

Our responsibility is to express an opinion on the Authority's compliance with Section 125 of the *Local Government Act 1999* in relation only to the internal controls established by the Authority to ensure that financial transactions relating to receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Information* and ASAE 3150 *Assurance Engagements on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Authority has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2023 to 30 June 2024. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

Limitations of Controls

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and operating effectively, the control objectives may not be achieved so that fraud, error, or non-compliance with laws and regulations may occur and not be detected.

An assurance engagement on controls is not designed to detect all instances of controls operating ineffectively as it is not performed continuously throughout the period and the tests performed are on a sample basis. Any projection of the outcome of the evaluation of controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

Limitations of Use

This report has been prepared for the members of the Authority in accordance with section 129 of the *Local Government Act 1999* in relation to the internal controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Authority, or for any purpose other than that for which it was prepared.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor

Director

26 September 2024



Southern Region Waste Resource Authority

Board Chairperson – Auditor Independence

I, Mark Booth, the person occupying the position of Chairperson of the Southern Region Waste Resource Authority Board, for the financial year ending, 30 June 2024, do hereby certify, for the purposes of Regulation 22 (3) of the Local Government (Financial Management) Regulations 2011, that the auditor of the Southern Region Waste Resource Authority, Galpins, has not been engaged by the Southern Region Waste Resource Authority to provide services to the Southern Region Waste Resource Authority outside the scope of the audit functions under the Local Government Act 1999.

Mark Booth
Chairperson
Southern Region Waste Resource Authority

Dated 7 August 2024

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

I, Phu Nguyen, the person occupying the position of Chief Executive Officer of the City of Onkaparinga, for the financial year ending, 30 June 2024, being a Constituent Council of the Southern Region Waste Resource Authority, do hereby certify, for the purposes of Regulation 22 (3) of the Local Government (Financial Management) Regulations 2011, that the auditor of the subsidiary, Galpins, has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999.



Phu Nguyen
Chief Executive Officer
City of Onkaparinga

Dated 20 August 2024

Chief Executive Officer's Certificate of Compliance

Auditor Independence

Southern Region Waste Resource Authority

I, Tony Harrison, the person occupying the position of Chief Executive Officer of the City of Marion, for the financial year ending, 30 June 2024, being a Constituent Council of the Southern Region Waste Resource Authority, do hereby certify, for the purposes of Regulation 22 (3) of the Local Government (Financial Management) Regulations 2011, that the auditor of the subsidiary, Galpins, has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999.



Tony Harrison
Chief Executive Officer
City of Marion

06/08/2024

Dated

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

Chief Executive Officer's Certificate of Compliance

Auditor Independence

Southern Region Waste Resource Authority

I, Roberto Bria, the person occupying the position of Chief Executive Officer of the City of Holdfast Bay, for the financial year ending, 30 June 2024, being a Constituent Council of the Southern Region Waste Resource Authority, do hereby certify, for the purposes of Regulation 22 (3) of the Local Government (Financial Management) Regulations 2011, that the auditor of the subsidiary, Galpins, has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999.



Roberto Bria
Chief Executive Officer
City of Holdfast Bay

7 August 2024
Dated

ATTENDANCE AT BOARD MEETINGS

BOARD MEMBERS	MEETINGS HELD WHILST MEMBER	MEETINGS ATTENDED
CHAIRPERSON Mark Booth	7	7
CITY OF ONKAPARINGA Kirk Richardson	7	7
CITY OF ONKAPARINGA Jordan Pritchard	7	7
CITY OF MARION Angela Allison	7	7
CITY OF MARION Ray Barnwell	7	7
CITY OF HOLDFAST BAY Roberto Bria	7	7
CITY OF HOLDFAST BAY John Smedley	7	5

DEPUTY BOARD MEMBERS

Please Note: Deputy Members are only required to attend a Meeting when the Member is an apology

CITY OF ONKAPARINGA Heidi Greaves	7	0
CITY OF ONKAPARINGA Jessica Tucker	4	2
CITY OF MARION Ian Crossland	7	0
CITY OF HOLDFAST BAY Monique O'Donohue	7	0
CITY OF HOLDFAST BAY Pamela Jackson	7	1

ATTENDANCE AT AUDIT & RISK COMMITTEE MEETINGS

	MEETINGS HELD WHILST MEMBER	MEETINGS ATTENDED
DAVID POWELL Presiding Member <i>Appointed December 2023</i>	3	3
SAM SPADAVECCHIA <i>Term completed February 2024</i>	2	2
JOSH HUBBARD <i>Appointed August 2023</i>	5	5
TIM O'LOUGHLIN <i>Appointed September 2023</i>	4	3
MARK BOOTH	5	5

PERFORMANCE AGAINST BUSINESS PLAN

Each year SRWRA prepares an Annual Business Plan, detailing its actions and measures, that is submitted to the Constituent Councils.

AIMS, OBJECTIVES AND KEY MEASURES

RESOURCE RECOVERY ACTIONS	STATUS
Grow the customer base for SRWRA and its Joint Venturers	Complete
Implement year 1 of the Communication and Education Strategy	In Progress
Progress the development of the Circular Economy Park	In progress
Investigate options to increase diversion from landfill	Complete
Seek opportunities to source landfill cell construction and capping material from customers	Complete
Maximise the use of recovered resources on site	Complete
OPERATIONAL EXCELLENCE ACTIONS	STATUS
Continuously review and improve workplace safety systems	Complete
Maximise remaining landfill airspace	Complete
Maximise the compatible use of buffer land	In Progress
Continuous improvement of litter capture on site	Complete
Conduct organisational review to ensure SRWRA is positioned to meet our strategic objectives and future business needs such as buffer land development/EcoPark	Complete
GOVERNANCE & RISK ACTIONS	STATUS



AIMS, OBJECTIVES AND KEY MEASURES

Maintain a contemporary suite of policies	In Progress
Work in accordance with the Risk Management Policy and Framework	Complete
Implement a Records Management System	In Progress
Review and update the Work Emergency & Evacuation Plan	Complete
Board and Committee meetings are delivered as per the agreed timing and schedule	Complete
The Annual Business Plan and Budget is prepared, reviewed, and reported and adopted in accordance with statutory timelines	Complete

WORK HEALTH AND SAFETY

LOST TIME INJURIES

At SRWRA safety is part of our culture, a value considered with each decision made by management and staff. SRWRA is committed to providing a healthy and safe work environment that minimises the risk of injury or illness arising from work activities.

SRWRA recorded one lost time injury (LTI) in 2023-2024 which is an increase over the previous twelve months when no LTI's were recorded.

Annual lost time injuries:

ANNUAL LOST TIME INJURIES

(Lost time injuries represent one complete shift or more of lost time)

2021 – 2022	2022 – 2023	2023 – 2024
1	0	1

INJURY MANAGEMENT

SRWRA received one worker compensation claim during 2023-2024. This is an increase in claims lodged this year compared to the previous year, which had zero compensation claims lodged.



PROCUREMENT

SRWRA is committed to a fair, transparent and accountable process when acquiring goods and services, consistent with Section 49 of the Local Government Act 1999.

Each year goods and services are procured to support the delivery of the Annual Business Plan and Budget. The SRWRA Board has adopted the Procurement Policy to govern all procurement activities, excluding the purchase and disposal of land and other assets owned by the Authority.

In certain circumstances, the Authority may, after approval from its Board, waive application of this Policy and pursue a method which will bring the best outcome for the SRWRA. The Authority must record its reasons in writing for waiving application of this Policy.

Annual procurement performance:

ANNUAL PROCUREMENT PERFORMANCE

NUMBER OF PROCUREMENT EVENTS	NUMBER OF PROCUREMENT POLICY WAIVERS
531	2

Key reasons for the granting of Procurement Policy waivers in the last 12 months include:

- the best value for money outcome for SRWRA
- the limited size of the market and the number of credible suppliers



SRWRA CONSTITUENT COUNCILS



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