



2019/20
Annual
Report



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From the Mayor

I am pleased to present the 2019/20 City of Burnside Annual Report; my second in this Council term as Mayor.

This report has been prepared in accordance with the *Local Government Act 1999* and associated regulations, for tabling in Parliament and provision to other government agencies. The City of Burnside is committed to transparent reporting and being accountable to the community. This Annual Report aims to provide a balanced review of the achievements and challenges of delivering services and infrastructure that our community requires and expects. It charts our progress towards our Strategic Community Plan which represents the shared values and aspirations of our community. It measures our success against the objectives set out in the Annual Business Plan and Budget 2019/20 and includes the City of Burnside's audited Financial Statements for that period.

I acknowledge the services and contribution of Mr Barry Cant who acted as Council's Chief Executive Officer for the first six months of the financial year, prior to the commencement of Mr Chris Cowley as Chief Executive Officer in January 2020. Mr Cowley, taking the reins of our organisation during a challenging period and coming from the City of Whyalla, has already demonstrated strong and stable leadership of the Council and its team; having developed a solid and positive rapport with Elected Members, staff and the wider community. I look forward to continuing to work with him as we navigate the challenges of the year ahead of us and in managing the repercussions of the first unprecedented six months of 2020.

Each year, we celebrate and appreciate our City; a vibrant and friendly place to live. We value diversity of people, ideas, perspectives and experiences. The Council and its Administration, as a dedicated team, have continued to make a much appreciated contribution to the community, which is evidenced throughout this report. The past financial year has encompassed two stories in the city's experience; a year of two distinct halves.

We had a pre-coronavirus world of 2019 where our City continued to be a great place to live, work and play and conduct business and social gatherings of all forms in, followed by the monumental challenges of 2020. Council was proactive and took all measures possible to make residents, local businesses, staff and community groups safe first in the face of the devastating impacts of the coronavirus pandemic. Council refocused its energy and resources prioritising essential services, modified and adapted others with innovation and approached them through new lenses, maintained business continuity including working from home transitions, while simultaneously managing the economic and social impact of coronavirus on our City and State.

Working collaboratively, Council and the Burnside community have always overcome challenges, whether they be increased responsibility and cost shifting, unplanned burdens such as the increase in the Solid Waste Levy and contributing to bushfire relief and management. However, when we began to experience the impacts of the coronavirus pandemic, we faced a health and economic crisis like none other.



Further details follow in this Report of our response to the pandemic, relief mechanisms and our recovery effort. I am extremely proud of how we have responded as a City to the challenges of coronavirus, and the spirit of our community as we work through the recovery phase.

While the 2019/20 financial year has posed many challenges, we are also celebrating some proud achievements as reflected in this document. These include, inter alia:

- Significant accomplishments in waste and environmental management, including education and new initiatives. Our Canopy Action Plan was revised with new priorities and Council adopted a new Environmental Sustainability Strategy to guide Council and the community towards being green, environmentally sustainable and responsible. We have recognised that these challenges are generational. As Mayor, I was proud when Council entered history books through declaring a climate emergency in October 2019, positioning us to demonstrate continued leadership and innovation to address and adapt to climate change. This is a global movement which recognises that urgent action is required to reduce emissions and to address climate change impact. The City of Burnside also received prestigious 'Tree Cities of the World' designation from the Food and Agriculture Organisation of the United Nations. We also adopted a new Climate Policy in April 2020.
- Exceeding the savings target set by Council.
- Working hard to foster community connections. Work on our Aboriginal Reconciliation Action Plan commenced and our efforts to significantly improve the understanding of and respect for the culture of Australia's First Peoples continue as this gains momentum. We also once gain executed a successful Your Neighbourhood Budget Program, held successful community events and awarded Community Grants to a host of recipients. Our local icon, the Regal Theatre, also underwent substantial refurbishment and will play host to an enhanced suite of offerings.
- Impetus maintained on key projects including Kensington Gardens Reserve Redevelopment, Conyngham Street Redevelopment and Magill Village. These are discussed further in the Report.
- Hugely successful roll out of the Pump Track trial across the City – encouraging our young to come together and adding to our physical recreational offerings.
- Refurbishment of the Town Hall completed with a lift to provide easier access and is now used for community activities and available for hire.
- Endorsement of the 'Better Living Better Health Regional Public Health and Wellbeing Plan 2020-25' in line with the requirements of the State Public Health Plan.
- Advocating profusely to protect and preserve our heritage in the light of proposed reforms. Every opportunity was taken to engage with and inform our community on the impacts of potential changes. Our new CEO led several community briefings and formal submissions were made from Council, reiterating our concerns with proposed Code content and reinforcing the need to protect our heritage and character, prevent damaging urban infill and ensure tree coverage.
- Completing a review of the Asset Management Plans 2020-2029. These plans will assist Council to manage our infrastructure and assets to an agreed standard.

I am extremely proud of how we have responded as a City to the challenges of coronavirus, and the spirit of our community as we work through the recovery phase.

- Sowing the early seeds of our first Disability Access and Inclusion Plan, which goes beyond the provision of physical access.
- Local events and displays to mark the marking the 125th Anniversary of Women's Suffrage in South Australia and International Women's Day; particularly the Young Women's Leadership Forum.
- While the Annual Report reflects on Council's activities during 2019/20, we continue to have our sights firmly set on the future. We are a City that looks beyond and recognises the inherent challenges ahead of us that must be met with innovation, creativity and change. To address the uncertainty associated with the financial cost of responding to the virus in the future, as well as recognising the burden and pressures faced by many in our community, Council has adopted a zero percent rate increase for 2020/21 with an operating surplus of \$1.1m.

We reflect on this year that was unprecedented and challenging but also provided the opportunity to take stock, analyse priorities and prepare ourselves financially and strategically for the future. Council will continue to review financial mechanisms to provide the best value to Burnside, looking after residents and businesses, delivering essential services and driving projects that will rejuvenate our city.

I sincerely thank all Elected Members, Council staff, businesses and residents for the way in which we have been able to work together through this confronting and challenging time. I look forward to continuing this collaboration as we move into a new financial year, reviewing, invigorating and refreshing natural and built environments and making Burnside the best place to live.

Anne Monceaux
Mayor





From the CEO

It gives me great pleasure to present my first Annual Report as CEO covering our highlights, challenges and achievements over the 19/20 Financial Year.

I acknowledge Barry Cant who acted as CEO during the final six months of 2019 and also the efforts of the entire Leadership Team for enabling a smooth transition and seamless commencement in the role.

It is a privilege to have been appointed to the role of Chief Executive Officer of this City, one of the best places in South Australia to live, work and play and a pre-eminent provider of council and community services. I come to this position after spending time as CEO of the City of Whyalla and within other local government organisations interstate, and I feel proud as I reflect on the last six months of delivering, developing and enhancing the quality services and portfolio of offerings we provide.

The first six months of 2020 have presented the organisation, Elected Members and I with enormous and considerable challenges which we have navigated through collegiately and collaboratively, often leading the way for the sector.

The COVID-19 virus forced us all to change the way we live, conduct business and work. Everyone has been impacted by this unprecedented public health crisis, whether it has been the loss of employment, forced closure of a business, not being able to see family and friends or participate in social activities. The business of delivering our Council services had to change to cope with this new normal of social distancing and staying home more.

I couldn't be prouder of the way our team rose to the challenge - we quickly adapted, were nimble and moved to delivering certain services online or in modified formats, such as creating resources for families to stay connected and engaged through Click and Collect library services or our local chat line aiming to combat loneliness and feelings of isolation.

Our team also made sure that some of our most vulnerable older community members were connected and engaged with through the expansion of the home shopping service and providing support to the Meals on Wheels service. In addition Customer Service set up an extra call centre to manage service levels and our finance staff enacted various mechanisms to provide rate relief and consider hardship circumstances. These are just a few of the outstanding examples of the support and services to our community.

Throughout this year we have seen so much kindness, support and resilience in our community and we thank you for your care for one another during the difficult times. We thank you for your passion in supporting our local businesses as they have reinvented and adapted their operations to stay open and viable when restrictions were at their peak. This Council's focus has, and always will be on our community, sharing resources and information, maintaining services and facilitating connections.





You have also seen an increased focus on environmental management and sustainability, the early seeds being sown on our pledge and commitment to work toward a reconciliation action plan with local Kurna elders and key stakeholders, the launch of our Conyngham Street Facility (including The Shed), rotation of the pump track youth facility throughout the area and development of our Strategic Management Plan and associated strategies to guide the future of this great City and deliver even better outcomes for you as our community. We continued our advocacy to all levels of government on the climate emergency and the need for urgent and real change to create a more sustainable environment. We have advocate tirelessly to protect our local heritage and ensure that State Government reform efforts consider and recognize our unique buildings and landscape and preserve the very reason why many hold Burnside in high regard and treasure its buildings, parks and other offerings. Our council's advocacy on managing and responding to the planning reforms initiated by the State Government well and truly ramped up over the year, with a suite of dedicated external communication materials being developed to reiterate our concerns, educate and inform the community and continue advocating for Burnside's rich, valued and appreciated heritage. A modest rate increase of 2.8 per cent saw us remaining committed to providing a high level of service to our community while exercising fiscal responsibility.



Following the completion of Council's community engagement process on the 19/20 Budget and the proposed rate increase, the State Government unexpectedly increased the Solid Waste Levy -the price per tonne for the disposal of waste to landfill – by almost 40 per cent as part of its 2019/20 Budget. This had a direct flow on impact for our residents and ratepayers as the cost for Council to dispose of household waste to landfill would increase. While acknowledging there would be an increase in some form, this amount was unprecedented and consequently changed the proposed rate increase that the community originally gave feedback on. However, we pursued and implemented savings and efficiency targets, achieving in excess of that set by Council, and acknowledged the need for continuous improvement.

Our Strategic Community Plan underpins all of our work and efforts and is the lead document in Council's strategic planning and governance framework – it guides our plans, strategies and actions. In the financial year just concluded we have been in the process of finalising a refresh to this document to ensure we are reflecting current community expectations.

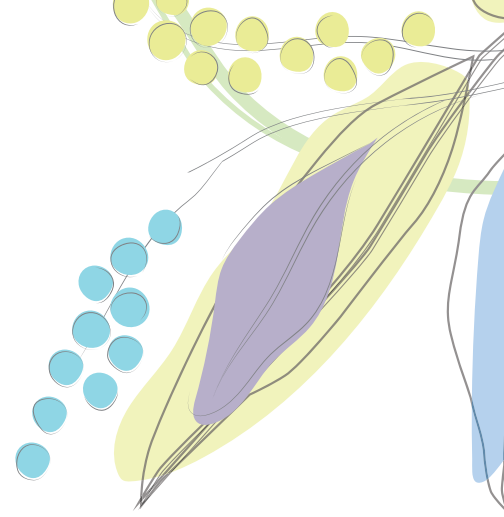
As we approach the half way mark of this Council's term, I'd like to extend a thank you to Mayor Monceaux and Councillors for their guidance, enthusiasm and commitment over the past 12 months, as well as our team members who passionately deliver services every day that result in positive outcomes for our community.

The work I do as your CEO is only possible with the support of my amazing team members. I'm proud to say that the staff at the City of Burnside actively embrace a #oneteam culture. This positive culture enable us to deliver exceptional levels of service to our community.

I look forward to continuing to work in partnership with you all and congratulate everyone for their efforts.

Chris Cowley
CEO





COVID-19 Response Effort

The COVID-19 pandemic dominated the majority of the second half of the 2019/20 FY and Council, together with residents and ratepayers, was not impervious to its impacts. As one example between June 2019 and June 2020 there was an increase in 907 jobseeker and youth allowance recipients in the City of Burnside (Source: ABS).

The pandemic was the greatest health crisis faced by the public in recent times; placing pressure on individuals, families, community groups, health facilities and businesses, with many facing uncertain futures. Government agencies, including local councils, were required to consider the impacts of the situation on services, balancing the need to provide and deliver critical and expected services against the need to protect the community at large and support adequate infection control.

An internal leadership taskforce was formed mid-March 2020 and allowing Council to quickly adjust its service delivery and models of operation to allow for much needed support to the City of Burnside community, acknowledging that some services would need to cease operating. Operations were adapted, where possible, to make sure the community and staff were kept safe and measures were enacted to attempt to ease the impact and reach out to our elderly and vulnerable members of the community.

Indeed, the solid track record of savings achieved over recent years placed Council in a position to continue delivery and maintain momentum of a vast range and level of the services previously provided to the community and assisted in easing some of the resultant financial implications from COVID-19 (highlighted later in this Report).

As the State and Federal governments began issuing COVID-19 warnings and protocols, Council's IT Team proactively implemented solutions for Council as early as February 2020. This included community facing online and visual public notices across Council facilities, rapid deployment of a remote workforce enabling 80+ staff to work from home safely ensuring business continuity, mass migration to Office365, transition to e-Council Meetings to be run via Zoom, development of a biodiversity online store for Council's annual native plant giveaway program, e-Wellness for staff and much more.

'The Advertiser' credited the City of Burnside as being one of the quickest to proactively react to the COVID-19 crisis which provided, as much as possible, a seamless transition and experience to become the new norm during this time.

A snapshot of how Council innovated and adapted to support our City and community

- Continued work for all casual staff to ensure no employees was disadvantaged – this included deploying staff to areas of need during the crisis and assisting Meals on Wheels with their operations.
- Innovative and untested ways of providing library and Commonwealth Home Support Program offerings including Click and Collect, Books to Burnside home deliveries, hosting of live chats and increased online offerings.
- Introducing a 'Toys to Home' delivery service.
- Establishment of a second customer call contact centre while the Civic Centre was closed to the public.
- A new chat line for ANY City of Burnside resident to call during business hours to help in combating social isolation and loneliness.
- Extension of the 'Shopping for' Service to all residents over 65 years.
- Rates and financial relief – no fines or interest was charged on rates until 31 August 2020, option for ratepayers to postpone the fourth instalment of 2019/20 and the first instalment of 20/21 up to December 2020 (with no interest to be applied) and opportunities for certain members in the community to apply for longer deferrals.
- Support for business – fast tracking of payments to creditors within 14 days maximum period, offering rent relief to businesses located within Council premises or on Council land / property and support to stay open if desired.
- Support for sporting and community groups and clubs – reduction, waiver or refund (in whole or part) of the licence fees for these organisations in addition to extending this relief to their commercial leases upon application. Without such support from Council there was a real risk that these groups would not survive or remain financially viable to re-emerge once restrictions eased and / or the crisis level subdued.
- Acceleration and dedicated of council funds to key projects to allow for needed stimulus and economic recovery, e.g. Regal Theatre renovations and other upgrades.

At the time of publication of this Report many restrictions on many services have eased, where safe to do so, and ensuring that the safety and protection of the community has come first. To help with social distancing and good hygiene, signage, hand hygiene facilities, keeping interaction to a minimum through screens and employment of physical barriers and buffer zones will remain in place.

The City of Burnside extends its thanks to all who have understood and acknowledged the positions Council has taken over this period and for the support extended to our teams during this time.





The City of Burnside acknowledges that the City is located on the traditional country of the Kurna people of the Adelaide Plains. It recognises and respects their cultural heritage, beliefs and relationship with the land.

Our City

The City of Burnside is one of Adelaide's oldest residential areas, encompassing 28 suburbs, and is located 10 minutes from the central business district of Adelaide, found nestled at the base of the Adelaide foothills.

Known for its leafy green streets and open spaces, coupled with a strong history, community pride and identification, many choose to work, live, visit and play in the City every year.

As part of this recognition and respect, and the journey towards reconciliation, the City of Burnside in 2019/20 reached a milestone moment through sowing the initial seeds of a Reconciliation Action Plan process and formalising a working group for the purpose of initial development of a 'Reflect' Plan. 2019/20 also saw the development and nurturing of relationships with our local Kurna elders who will be a key stakeholder in this journey.

Historically population and dwelling change in the City has been relatively stable, reflecting the established nature of residential settlement and minimal strategic redevelopment sites and new developments. That being said, 2019/20 did see small progress being made across the residential expansion and economic development arena through the Burnside Village extension project and further activation of the Cedarwoods Glenside Redevelopment. Undoubtedly, the COVID-19 pandemic stifled much of the anticipated progress of such constructions, small business operations and general economic prosperity; but the Council is confident that this will slowly rebound from the next financial year.

Through our citizenship ceremonies and increasing portfolio of multicultural celebrations it is evident that there is an increasing proportion of residents with non-English speaking backgrounds, coupled with both an ageing population and an ever-increasing youth demographic.

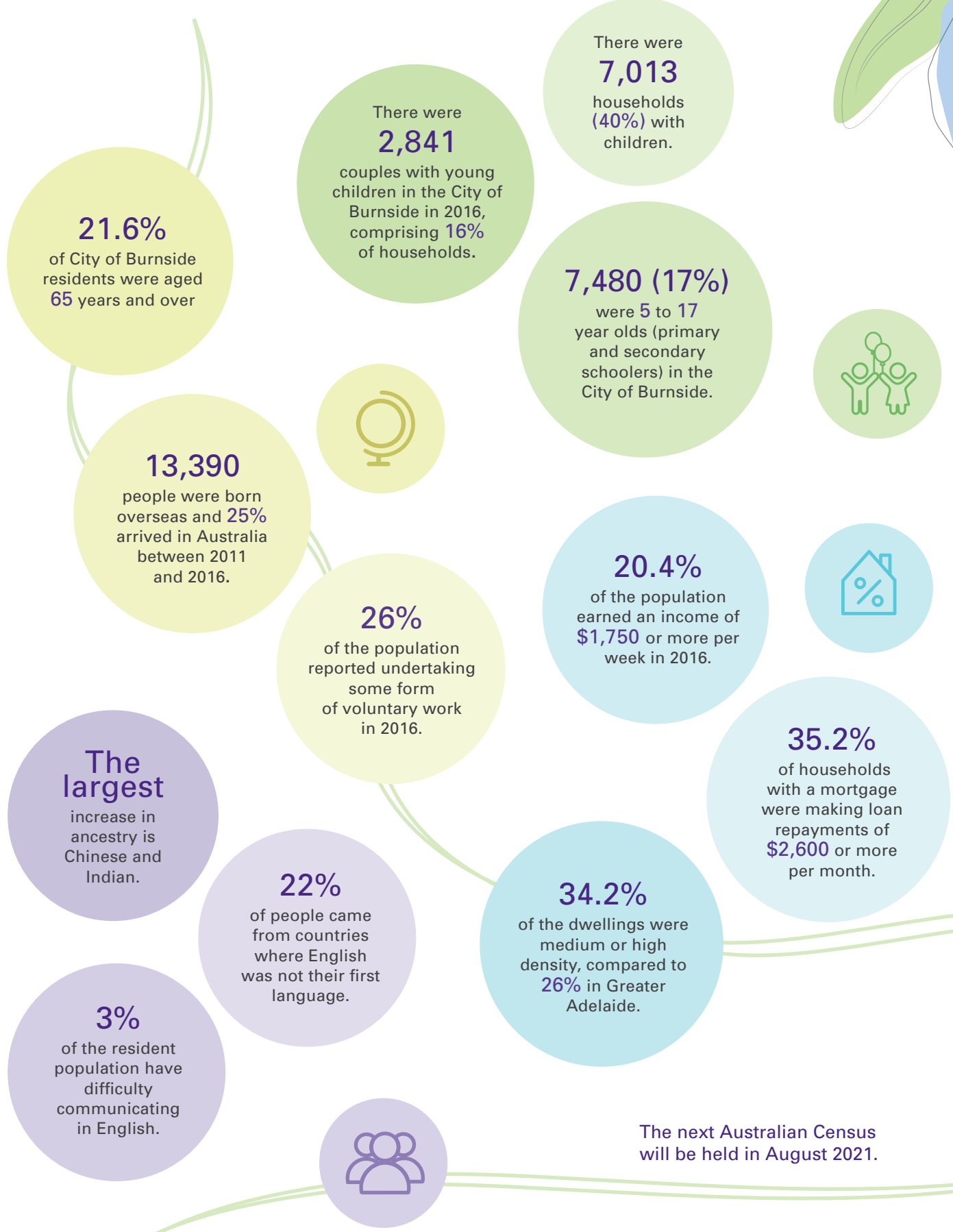
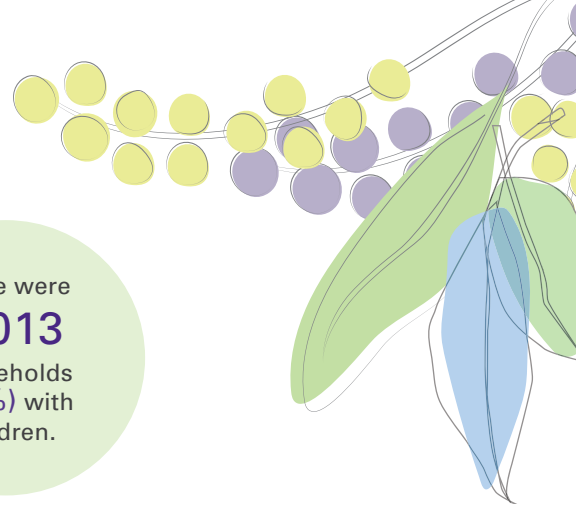
The tranquil Hazelwood Park, Chambers Gully, heritage buildings, hills facing zones and well utilised Kensington Gardens Reserve are just small examples in our network of parks and respected community facilities. Our City has a large range of schools, medical services, sports facilities and community centres, in addition to a locally council-run cinema (which underwent significant refurbishment in 19/20) and a library highly utilised and much sought after by patrons for a diverse range of activities and purposes.

Since early settlement, Burnside has evolved into a dynamic community. We are now a mix of diverse cultures, with contemporary and highly valued heritage areas, while also appreciating the need for economic prosperity and support. Our issues and concerns are similar to many in South Australia and we are not immune from the impacts of State and Federal Government decisions, budget pressures, and of course the COVID-19 pandemic.

In early 2020, the City of Burnside came under new leadership with Council appointing a new CEO, Mr Chris Cowley.

The Estimated Resident Population of the City of Burnside as of 30 June 2019 (obtained from the Australian Bureau of Statistics) is 45,816, a slight increase on the 45,706 quoted in last year's Annual Report, with a population density of 16.65 persons per hectare.

The 2016 Census revealed the following statistics for the City of Burnside:







Our Values

In 2019/20 we were proud to launch a new set of employee values were introduced in the organisation following an extensive workshopping and voting process with all staff.

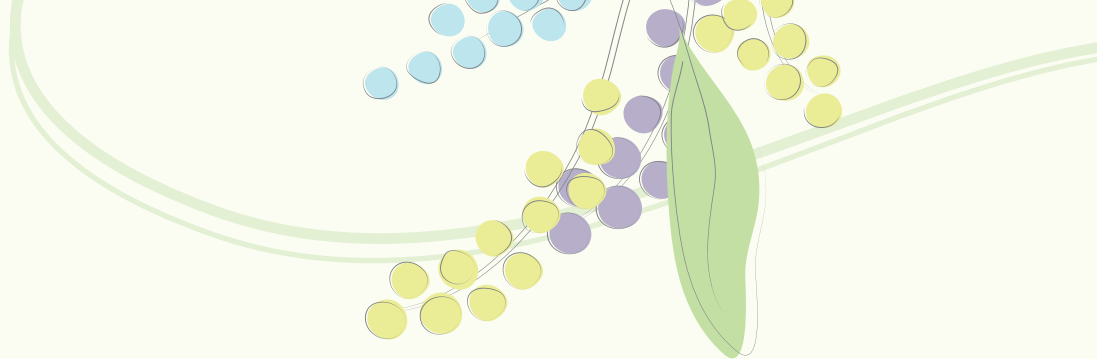


Honesty
& Integrity

Empowerment

Respect

One Team



Our Vision

Established and renowned for its heritage and character, green leafy streets and open spaces, Burnside is an urban oasis.

It has a collaborative, diverse and accepting community, that together with Council, works towards building upon Burnside's historic and traditional foundations to deliver a progressive and contemporary City cognisant of its past.

As at 30 June 2020 the Strategic Vision of the City was undergoing consultation and review through the Council's mandated revision of the Strategic Management Plan. A new Vision will be released in 20/21.

Corporate and Development

222,247 Documents registered
12,146 Customer Requests
39,971 Calls handled



104 Permits to burn issued
1,237 development applications received

Continuation of delivery of the majority of services throughout COVID-19 – adapting to new models as required

IT team rapidly mobilised the majority of workforce to work from home

Representation Review Tender Process commenced in advance of 20/21

83% of our community said that initiatives for reducing waste to landfill are important – a growing awareness

Launch of Propel SA



Operating Surplus of **\$1.4m**
\$1.15m of savings achieved



887 cats registered voluntarily
5,499 dogs registered

Urban and Community

- 20,165** work orders actioned
- 1,573** new trees planted on Council land
- 8,697** indigenous plants grown in nursery
- 11,029** plants for public and private planting provided
- 4,142** Hard Waste bookings
- E-Bike trial for staff
- Waste to Landfill
down 2% = \$16k
in waste levy savings
- 1855** tonnes Greenhouse gas emissions.
CO₂-e – **down 26%** from 2018/19
- 94** small-scale Water Sensitive Urban Design systems installed in the City
- 2** new hybrid-electric vehicles purchased

Approx **4,900** attended
Family Fun Days or Outdoor Movie Night

During Books to Burnside, launched due to COVID-19, staff delivered books, toys and many other library items to **1200** households over 28 days!



Ceremony held to acknowledge centenary of Fallen Soldiers Memorial at Rose Park

Home Support Program:

- Approx **1560** individual clients were assisted
- Approx **40,354** hours of Home Support services were provided
- Approx **11,765** Transport trips for shopping or to appointments
- Approx **3,028** meals were served at community programs



Asset Management Plans 2020-2029 – Review completed. These plans will assist Council to manage our infrastructure and assets to an agreed standard of service and Council's work received praise from its external Auditors.

12 Bus Stops upgraded for DDA compliance

Endorsement of the 'Better Living Better Health Regional Health and Wellbeing Plan for the EHA Constituent Councils 2020-2025'.

1km of new footpath completed

4.8km of footpath replacements

8.6km of Kerbing replacement

New Kensington Park Reserve Playground

85,466 attendances at George Bolton Swimming Centre Burnside **for the shortened season due to COVID-19**

An average **90%** enrolment rate for the Burnside Swim School demonstrating increased growth



287 individuals received citizenship in 2019/20

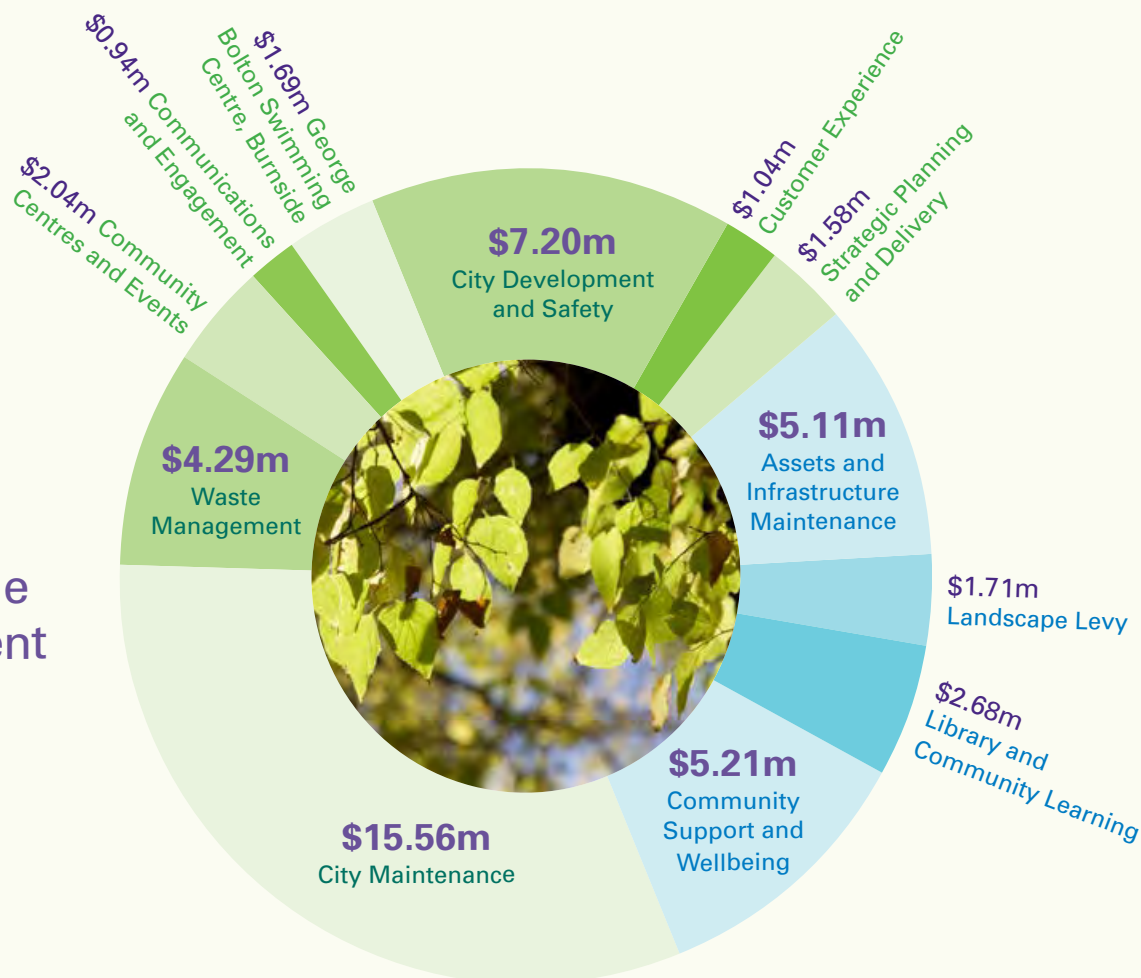
Investment to renew the following in our open space areas:

- 5** Benches
- 4** sports courts
- 3** Bus Stop Shelters
- 3** Drinking Fountains
- 2** Barbecues
- 3** Public Toilet upgrades
- 5** Street Lighting improvements



Financial Summary and Expenditure

Where the funds went
\$49.05m



City Development and Safety

Bushfire prevention, dog control and animal management, Eastern Health Authority (immunisations, public health, food safety in food businesses), licensing, development applications, heritage, Rangers and compliance

Customer Experience

Call centre, after hours call centre, waste enquiries, possum and cat trap hire, bookings for parks, tennis courts and banners, venue hire, parking permits, new resident information, possum box sales, compostable bags, compost bin sales

Strategic Planning and Delivery

For projects such as Council strategies, Magill Village Master Plan and Kensington Gardens Reserve Master Plan

Assets and Infrastructure Maintenance

Landscape Levy

Library and Community Learning

Library materials, toy library, outreach library service (library bus), author events, cultural days and history events

Community Support and Wellbeing

3Rs program, Men's Shed, Community Transport, grants, sponsorship, Home Assist service

City Maintenance

Graffiti removal, city cleaning, street sweeping, footpath maintenance, storm damage response, park furniture maintenance, tree planting, biodiversity nursery, tree maintenance, tree planting, playground maintenance, verge mowing, park and reserve maintenance, maintenance of assets and infrastructure

Waste Management

Waste (recycling, organics, landfill and hard) collection, illegal dumping collection

Community Centres and Events

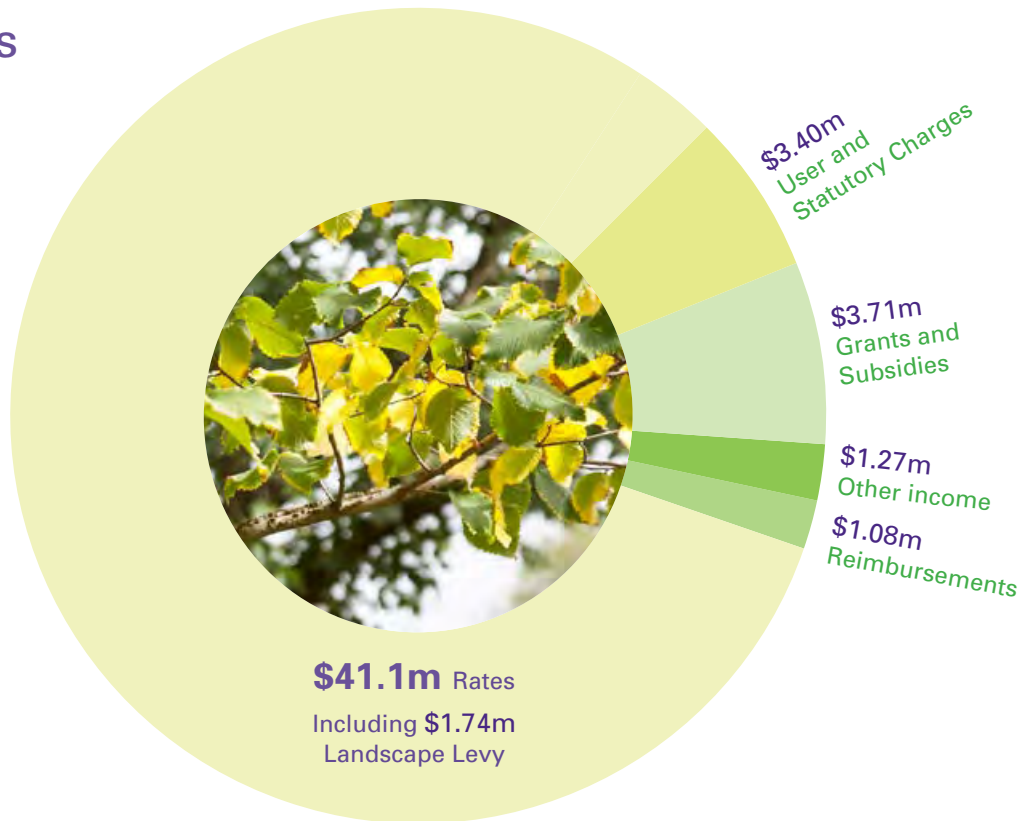
Managing school holiday programs and community centres across the City and coordinating events at the centres and The Regal theatre

Communications and Engagement

So you can Have Your Say and find out what is happening in your community – website, social media, online consultation, Business Plan and Budget, Focus newsletter, eNews, community consultations, Annual Community Survey

George Bolton Swimming Centre, Burnside

Where funds came from
\$50.56m



Rates

A property tax that is the main source of income for Council

User and Statutory Charges

Statutory

Fees/fines levied through animal registrations, development fees and parking fines

User

Charges for using specific Council services e.g. hire of Council facilities

Grants and Subsidies

From State and Federal Governments

Other income

Interest earned, rebates received, interest received, gain on associated entities

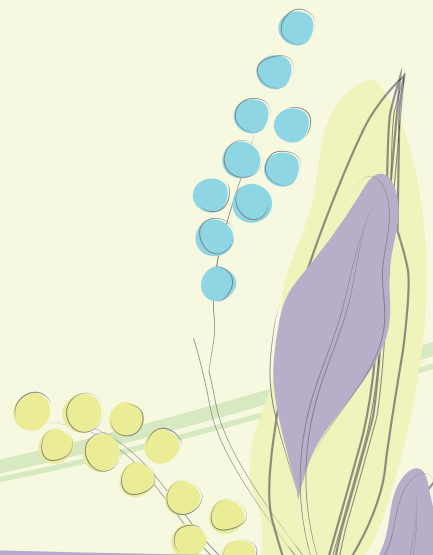
Reimbursements

Reimbursements for private works and from insurances and workers compensation claims

Our Performance Highlights

Council's current Strategic Community Plan 'Be the Future of Burnside 2016-2026' identifies four broad Strategic Directions from which the Council undertake planning, action and evaluation; providing the overarching direction which guides the allocation of resources over the long, medium and short-term. These are:

- Strategic Direction 1 Our integrated urban form and living spaces
- Strategic Direction 2 Our protected and valued environment
- Strategic Direction 3 Our diverse, connected, happy and healthy people
- Strategic Direction 4 Our leading, inclusive and connected Council





Financial Management and Sustainability

In the 2019/20 Financial Year, Council was able to deliver positive operating results including an Operating Surplus of \$1.5m; compared to the 2019/20 Adopted Budget being based on an Operating Surplus of \$1.0m.


This is a significant achievement for Council having regard to the unplanned and unexpected cost pressures generated by and flowing on from COVID-19, the financial impact from which amounted to \$427k. Council has also been able to achieve and maintain its financial sustainability ratios and targets.

A modest general rate increase of 2.80 per cent was able to be delivered to residents and ratepayers, despite the cost of Council business increasing by approximately 3.60 per cent. One of the key contributors for this increase for 2019/20 was the unexpected and sudden announcement by the State Government in mid-2019 pertaining to increases to the Solid Waste Levy. Given that Council's 2019/2020 Annual Budget was originally produced to minimise the rate increase without compromising services, the impact of the significantly increased waste levy announced by the State Government in their budget, necessitated that it be passed on to ratepayers through a form of rate increase.

Despite these challenges and cost shifts occurring Council, in order to demonstrate responsible fiscal, Council still set a savings target of \$370K, later increased to \$800k through the first quarter review process. Council has achieved significant total financial savings of \$1.15m for this period (\$850k in employee costs and \$304k in material costs), appreciating that the majority of the savings achieved for this financial year are not recurrent in nature. Furthermore the impetus of COVID-19 from mid-March 2020 has increased the expected cost pressures during the year.

The 2019/20 financial year brought a number of costs pressures, often external and outside the span of control of Council which directly impacted the 'cost of business' to deliver community services. Aside from the solid waste levy charges and COVID-19 ramifications, these included delivery of services and projects that the community sought in excess of the budget, changes in legislation and standards and maintenance of assets to expected condition levels.

Council delivered a capital works program totaling \$14.4m compared to a budgeted \$15.8m, with some projects unfortunately being delayed due to COVID-19. The variance was also primarily due to the carryforward of projects such as the Kensington Gardens Reserve Master Plan and Creek Rehabilitation Works into the 2020/21 financial year. Council's program invested in, inter alia, upgrades of local sporting facilities, activation of the Glenunga Hub plaza precinct, redevelopment of the Constable Hyde Memorial Garden (Stage 2), replacement of toilets at Penfold Park and the completion of the eagerly awaited Conyngham Street Depot facility. Progress also continued on the revitalisation of the south-east corner of Kensington Gardens Reserve which will provide ongoing biodiversity benefits by replacing an unsafe artificial lake with a wetland to treat urban water pollution coupled with furnishing educational opportunities for our youth to promote and educate them on the importance of biodiversity and local flora. It will also provide eight reconfigured Tennis Australia tournament standard tennis courts with lighting, to ensure the continued health and wellbeing of our community and foster the talent of our future tennis stars and the nature play area will be an asset for our younger children while the park track and fitness equipment will encourage exercise and a healthy lifestyle.



In an era where uncertainty has been the norm Council has performed well in 2019/20

The City of Burnside was once again fortunate to receive a total of \$850k in State Government funding (Open Space Grant Program) to assist in delivery of this project and acknowledges the assistance from this tier of government which compliments the earlier Federal funding last financial year. This injection of grant funding was another milestone moment for the project, allowing work to accelerate on the site.

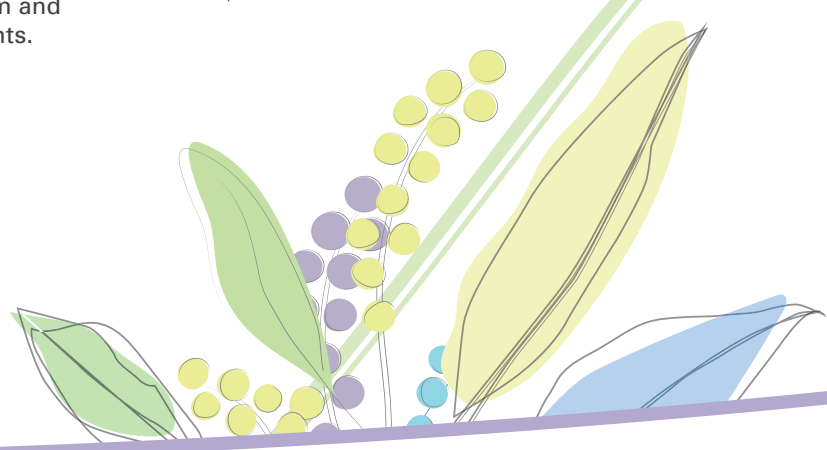
For 2019/20 the actual expenditure on Operating Projects was \$276k compared to a Budgeted expense of \$573k. The variance was due to financial savings from the Civic Centre Engagement Plan; Reclassification of the Mount Osmond Road Landslide Prevention Works from Capital to Operating and carryforwards of a number of projects including the Native Tree Program, Strategic Community Plan 2020-2030 (certain components) and Greenhill Rd Pedestrian Actuated Crossing – Hazelwood Park into 2020/21. Expenditure was allocated towards the development of an environmental and biodiversity strategy, involvement in the Resilient East Climate Adaptation Plan, further commitments to the Native Tree Program and canopy protection efforts and ensuring ongoing commitment to listening to the community's voice through the highly popular 'Your Neighbourhood Budget' initiative.

From a larger more holistic perspective, funds of \$49.07m in 2019/20 were spent across areas such as Library and Community Learning (\$3.08m), City Maintenance and Waste Management (\$26.99m), Community Centres and Events (\$1.36m) and City Development and Safety (\$6.08m) and are outlined earlier in this Report.

In late May 2020, the Federal Government announced a \$1.8 billion local government roads and community projects package, comprising a \$500m Local Road and Community Infrastructure Program and the bringing forward of Financial Assistance Grants.

This package of support is designed to help local councils support jobs and businesses by delivering priority projects focused on infrastructure upgrades and maintenance in addition to supporting communities battling the effects of COVID-19. The City of Burnside has received \$567k as part of the Federal Local Roads & Community Infrastructure Program. A list of projects has been submitted for funding following consideration by Council in June 2020.

In an era where uncertainty has been the norm Council has performed well. It has achieved and exceeded its established savings target, maintained a high level of service to the community through its some 119 services (many of which were adapted for community benefit or were introduced during COVID-19), enacted various hardship provisions and support mechanisms during COVID-19, surpassed the Original Budget Operating Surplus target by \$500k and maintained an asset base of \$678m.



Our Workforce – People and Culture

As at 30 June 2020 the current Full Time Equivalent (FTE) staff count for the City of Burnside was 163.82 FTE. An organisational chart features separately in this Report.

In collaboration with Synergy IQ Council continued to deliver a dynamic and innovative Leadership Development Program that has been specifically built to meet the needs of Council's individual leaders and the organisation as a whole. This 'choose your own adventure' style program offered up to 16 modules that focused on three key improvement areas that were identified in a training needs analysis process undertaken in the previous year. Embedded within this customised program is the 'Dare to Lead' program which will equip participants with an internationally recognised accreditation.

Utilising internal resources a new mentoring program was launched with the aim of matching participants in professional relationships and designed to provide development opportunities for both mentee and mentor, opening and fostering relationships across work units and the organisation. The program launched in September 2019 and following a 12 month pilot has received very positive feedback in terms of strengthening Council's internal capabilities and incurring zero additional cost to ratepayers. Outcomes include a wider understanding of Council business, greater collaboration and unique opportunities for employees to build strong interdepartmental relationships and support.

Following the success of previous wellness initiatives presented in earlier years, Council developed an overarching Employee Wellness Program that addresses four key quadrants of wellbeing: Physical, Emotional, Social and Intellectual. The program will deliver wellness themed activities, initiatives and services to all Council employees going forward.

Council in 2019/20 undertook the process of reviewing and updating its corporate internal Values. The Values act as a guideline for employee behaviours and set expectations on how employees conduct and govern themselves in delivering Council's vision and objectives. An Employee Engagement Team (EET) was established consisting of three administration employees, three field employees and three managers. The EET performs a key role in driving employee engagement and has launched a number of projects including the Corporate Values Project. The Project stemmed from a groundswell of employees interested in replacing Council's previous values which were archaic and criticised as being too difficult to remember. The Project involved individual workshops facilitated by the EET, a logo design competition, open to all staff, and live poll voting at each stage to ensure every staff member had the opportunity to be involved in the process. This ensured the resulting Corporate Values were reflective of the organisation.





As a result the highest ranked Corporate Values became:

Honesty & Integrity: We do the right thing. We conduct business in a truthful, ethical and transparent way while providing fair and morally sound opportunities, services and initiatives for our people and community.

Empowerment: We are supported to achieve. We are encouraged to be brave, take risks and think outside the box in order to grow, learn and deliver outstanding service. We are accountable and have ownership of our work and are trusted to do our job well.

Respect: We are courteous and professional. We celebrate diversity, practice open and authentic communication and address our challenges with a constructive and empathetic approach.

One Team: We are unified. We work collaboratively towards common goals and support and build our people to function as an inclusive and constructive team.

These were officially launched by the new CEO in January 2020.

In 2019/20 Council staff continued to excel again in the awards field during the financial year.

In February 2020 the City of Burnside was been awarded the prestigious status of being accredited in the 2019 Tree Cities of the World recognition; being named alongside only two other cities in Australia. This was another milestone moment for Council in their efforts towards climate change mitigation and environmental management and associated initiatives, following the climate emergency declared in late 2019. Burnside's Urban Forest makes the City one of the most desirable places to live in SA and this announcement further builds on our platform to provide education and information to the local community so they understand the management of the urban forest.

Jasmin Schmerl from the Customer Experience Team was awarded a high commendation at the National Local Government Customer Service awards in the category of Customer Service Individual of the Year, being recognised for her dedication, innovation, process improvement and situational leadership.

The Connected Cities Project team (including the City of Burnside, City of Prospect, Campbelltown City Council, City of Playford, City of Port Adelaide Enfield, University of Adelaide and industry partner Meshed) was named the winner of the Built Environment award at the Australian Smart Cities Awards 2019 in October during "Smart Cities Week". The project successfully implemented a wide area, low powered smart sensor network in metropolitan Adelaide. The system is operational with online data dashboards and over 100 smart sensors in the field across the five Councils. Data collected supports Councils' asset maintenance, enables evidence-based decision making for asset upgrades and replacements, and provides customers with real-time asset availability. The ongoing use of this data provides operational efficiencies and will improve customer service by ensuring finite Council resources are allocated on a "needs" rather than "scheduled" basis. The project's mantra was to use innovative technology to improve operational and customer service performance.

Such awards are a testament to employees' commitment to their work and to the Council and reflect the dedication of all involved, complement other human resource initiatives and attesting to their success.

Council is committed to developing and supporting positive working relationships and diversity where all individuals are equally able to contribute to the success of the organisation and to develop their careers. Championing for family friendly and flexible work conditions will see the City of Burnside being held in high regard by the sector and community.

Governance and Elected Member liaison

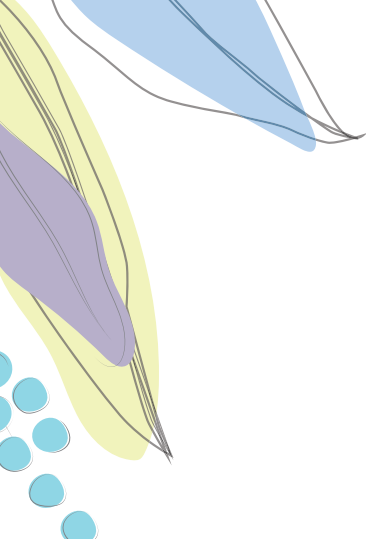
A summary of Elected Members, their terms of office, allowances, meeting attendance and related information, including committees of Council, is provided later in this document as mandated by the *Local Government Act 1999* and relevant regulations. A report on the use of Sections 90 (2) and 91 (7) by the Council and its Committees also follows in this report.

The 2019/20 Financial Year saw the current cohort of Elected Members enter this second year in office. All mandatory training was completed as required by the end of November 2019.

The new blend of Elected Member representation has continued to work with the Administration as it continues to move forward and continue momentum across a variety of areas and projects, engaging and advocating for the community and working with other Councils and the State Government on sector reform. Public Question Time also continued during this period, until April 2020 in line with COVID-19 requirements.

This continued to provide an opportunity for members of the public to further engage and become familiar with the Council and its operations at meetings and seek answers to appropriate questions. Further crystallising Council's endeavours for openness, interaction and transparency, live streaming of meetings continued over the course of the financial year and the Administration worked diligently to undertake a review of existing confidential items, releasing most where possible and responsible, and providing the public with access accordingly. These are listed separately in this Report.





In April 2020 Council resolved to enable Elected Members to attend meetings of Council and Council committees by electronic means, in accordance with the Electronic Participation in Council Meetings (No1) (SA Government Gazette, 31 March 2020) (Notice 1) issued by the former Minister for Transport, Infrastructure and Local Government. This enabled meetings to occur via electronic means (Video Conference), for reasons of health, welfare and safety related to the COVID-19 pandemic and the strong encouragement from the Federal and State Government to only leave ones place of residence where absolutely necessary.

From April to June 2020 Council and Committee meetings occurred through the use of the Zoom meeting facility with support provided by the IT team. These ran smoothly and enabled adequate participation by Elected Members together with the public being able to continue to observe proceedings through the live stream. In June 2020 Council resolved to move ordinary meetings to the Community Centre Hall which would ensure compliance with social distancing and density requirements and provide a safe and controlled environment for all in attendance.

During the second half of 2019/20 the Mayor's Program and commitments were also adjusted to take into account the flow on impact of the pandemic which resulted in all events and activities being reassessed and reviewed in conjunction with official government announcements.

The Mayor and CEO regularly attended video briefings with relevant State Government agencies and Members of Parliament, largely facilitated by the Local Government Association. These briefings afforded the sector consistent and evidence based advice on the State Government COVID-19 updates and control measures.

A community consultation on dog management was conducted to educate on the compliance with the Dog and Cat Management Act requirement that Council provides areas for dogs to be off a lead and on a lead in the City. At its meeting on 11 February Council resolved to declare some dog on lead areas and two Dog Free Areas within the City. The Tusmore Wading pool and the Glenunga Hub play space are now Dog Free Areas.

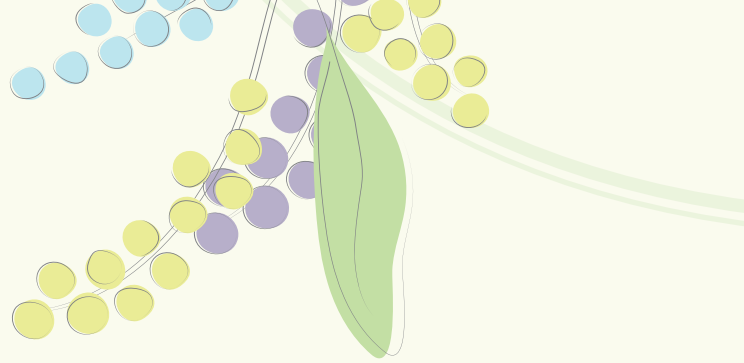
As required by legislation, the Council last undertook a review of its By-Laws in 2018/19. The next mandatory review of By-Laws will be in 2026. A summary of current By-Laws is provided in this report.

No management plans for community land were prepared or finalised by Council in 2018/19.

No interstate or overseas travel was undertaken by the Mayor / Elected Members during the 2019/20 financial year in light of COVID-19 restrictions.

Aside from mandatory training the following was undertaken by Elected Members in 2019/20:

Elected Member Leadership Session	Councillor Cornish	\$605
LGA Conference & AGM	Mayor Monceaux	\$627
Mayors Leadership Forum	Mayor Monceaux	\$467
Specialist Media Training and Support Session	Mayor Monceaux	\$1,683



Business Excellence, Strategy and Project Delivery

Regal Theatre – a local icon

Since taking over operations, a concentrated effort has been made (in particular) to increase patronage at the facility. 2018/19 saw a marked increase in attendance at the site, and, **prior to the COVID-19 outbreak in early 2020**, Council was able to retain a similar level of attendance across 2019/20.

A number of events were held at the Regal over the 2019/20 financial year, which included:

- Kaleidoscope Eyes – Live Beatles tribute show
- The Borderers Swing Gala
- 11 Fringe shows from 6 different acts, including Abba Gold, Elton John – Your Song, Californian Legends, The Carpenters Songbook, The Nashville Story and Ukelele Death Squad: The Squadfather
- New Year's Eve at the Regal
- Carols at the Regal (moved from Hazelwood Park due to inclement weather)

Throughout the COVID-19 period Council undertook significant capital works to improve the theatre and resultant atmosphere and experience for patrons, restoring the theatre to its former grandeur while simultaneously acknowledging and respecting the heritage elements of the building. This was also assisted through the provision of Commonwealth Government stimulus funds. A further \$232,000 of Conservation Management Plan works were brought forward which enable replacement of external lighting, some external painting, canopy lighting replacement, a DDA access ramp into the cinema, screen replacement and AV system improvements to be undertaken through Federal Government stimulus funds, in addition to the new seating and carpeting already in train. A gala opening event is planned for October 2020.

On Sunday 19 January 2020 the Theatre joined forces with Australian cinemas and film distributors in raising funds to assist Australian's affected by the summer bushfire tragedy / situation. \$2 from every movie ticket sold at the Regal Theatre was donated to one of the three charities supporting bushfire relief efforts.

A masterplan for the wider Regal Theatre site through community consultation is being developed in accordance with Council's resolution. The increased activation of the site has provided a medium for fostering community participation and involvement and brought together individuals in the City and wider community who might not otherwise have had the chance to do so.

Constable Hyde Memorial Garden redevelopment (Stage 2)

Work was completed in 2019/20 on the new plaza space to reinvigorate the northern half of the Constable Hyde Memorial Garden. Council was successful in obtaining a grant of \$85,000 from the Department of Planning, Transport and Infrastructure (DPTI) to assist with the redevelopment of Space 2 (northern end). This revitalised community space features a plaza area with permeable paving, 12 new Ginkgo biloba trees, two lawn areas, seating and lighting, complementing the much loved playground in the southern half, which was completed the previous year.

A sculpture to commemorate Constable William Hyde will be installed in the plaza in late 2020.

Conyngham Street Depot Redevelopment – ‘The Shed’

Nestled in the heart of Glenside, the Conyngham Street depot redevelopment transformed an underutilised storage depot into a new multi-purpose facility to deliver a tremendous range of benefits for our community. Completed in March 2020, ‘The Shed’ is now home to a new community workshop, biodiversity conservation nursery, community garden, temporary housing for stray dogs, and a smaller, more efficient storage yard. Off-street car parking, bike storage, and kitchen and toilet amenities are also available, complimented by an outdoor plaza and extensive plantings.

The new community workshop hosts Council’s much-loved Men’s Shed social-inclusion program, aimed at men in the eastern metropolitan region experiencing changes in their working, social and personal lives as they age. Research has demonstrated the success of such programs in addressing men’s health and creating lasting friendships and belonging. Within the first four months of opening, participation in the Men’s Shed programs has increased by 35%, with the memory loss program increasing by 45%. New Women’s Shed and Community Shed programs are also up and running.

The specially built nursery will generate between 7,500 and 10,000 plants per year, comprising 110 different species indigenous to Burnside. The majority of these are planted within the City of Burnside’s biodiversity sites and reserves or within community planting sites, providing local ecological benefits. The nursery is now a hive of activity all year round with staff and community volunteers sowing, propagating and tending a wide range of native plants.

The City of Burnside’s first “open-access” community garden has also been an immediate hit with over 30 volunteers coming together to successfully produce a variety of organic produce. The depot operations team now has eight purpose-built storage bays with dust-suppression sprinklers to temporarily store a range of waste materials.

The new facilities also incorporate many environmentally sustainable features, such as recycled brickwork, permeable paving, two 3,000 litre tanks to capture rainwater for use onsite, and a 10kw rooftop solar array.

The City of Burnside acknowledges the Lions Club of Glenside’s generous donation of \$80,000 towards ‘The Shed’, serving as a 2017 centenary project for Lions International.





Kensington Gardens Reserve Master Plan

The design for the much anticipated revitalisation of Kensington Gardens Reserve has been completed in 2019/20 and construction will take place during 2020/21. This project will deliver significant environmental and recreational benefits to the reserve and the surrounding creek ecosystem.

The overall project will deliver a new wetland to treat urban water pollution entering Stonyfell Creek and include an extensive revegetation program with the planting of more than 40 trees, 1,450 shrubs and 4,300 groundcovers. A dedicated 'biozone' area will feature 2,400m² of plantings across three distinct areas that will complement the remnant SA Blue Gum ecosystem at the reserve. Native species will be used exclusively for all new plantings, 4,800 new 'biozone' plantings will be locally sourced and indigenous to the reserve. The wetland will benefit existing trees by removing the existing lake walls and feature over 10,000 new plants that will improve the quality of stormwater that enters Stonyfell Creek.

Council is working closely with Kurna Traditional Owners to monitor the construction and to develop opportunities for Kurna heritage recognition such as public art, cultural sites and signage.

Revitalisation work includes:

- Replacing the unsafe artificial lake with a functional wetland.
- Visual, recreational and environmental improvements to Stonyfell Creek and the surrounding environment.
- Eight reconfigured tournament standard tennis courts with lighting available for club and public use.
- Nature play features and biodiversity education elements.
- Northern and southern fitness stations and a running circuit around the reserve via a shared-use path.
- New bridges over the creek, viewing decks and a boardwalk over the wetland.

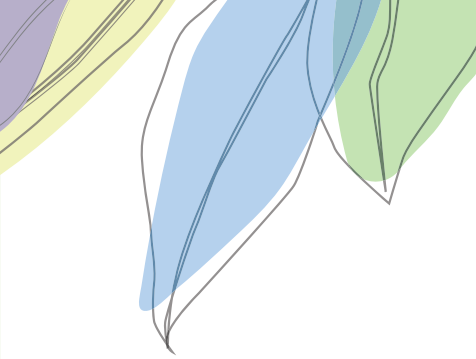
In addition to State and Federal Government funding, Council was also successful in securing funding from the Natural Resources Management Water Sustainability Grants scheme.

Magill Village Project

The redevelopment of Magill Road is a joint project between the City of Burnside and Campbelltown City Council to deliver a revitalised streetscape, expected to bring significant economic benefit to the area, with particular focus on the retail strip from the Tower Hotel to Carey Street. Working closely with the Department of Infrastructure and Transport (DIT), the design is nearing finalisation and construction is expected to commence in early 2021.

Supported by Federal Government funding, this project is the first stage of the Magill Village master plan and will deliver a vastly improved shopping and consumer experience, opportunities for vibrant street life, and a safer, more attractive environment for pedestrians and cyclists.

To clear the way for this major project, the two councils partnered with SA Power Networks to undertake powerlines undergrounding works along Magill Road. These works were completed in December 2019 and saw 1.5 kilometres of trenching, the removal of 55 stobie poles, and the installation of 6.6 kilometres of cable.



Participatory Budgeting and Place Making – Involving our community at the heart of decision making

Pump Track Trial and Wheel Park

In November 2019, Council resolved to purchase a portable pump track and conduct a 12-month rotating trial across four locations throughout Burnside. The new pump track is a free recreational facility for all ages and all wheeled sports, including bikes, scooters, skateboards, roller skates and balance bike for toddlers.

The trial is proving to be immensely popular, especially with young families. The track was open at the Civic Centre for 11 weeks, recording an average of nearly 6,000 laps per week. It then moved to the tennis courts at Newland Park for 13 weeks where it clocked-up an amazing 275,756 laps!

In 2020/21 the pump track will be located at Miller Reserve and Kensington Park Oval. Council will then analyse the results of the trial and look at options for the future of the pump track.

In 2019/20 Council also resolved to work with neighbouring Councils to investigate a regional wheel park for the area with discussions continuing.

Once again Council ran its successful and valued 'Your Neighbourhood Budget' – a participatory budgeting program that encourages residents to suggest and vote on ideas and projects for their neighbourhood.

In August 2019, members of our community were able to nominate capital projects and events that they were keen to see implemented in publicly accessible parks, streets or community centres. A voting process then allowed residents to determine which projects received funding. A total of 32 projects were submitted with 327 people voting on their favourites, an increase of 101 voters compared to the first year of the program. Five projects were successfully voted for within the \$40,000 budget and installed by Council, ranging from solar lighting at the Conyngham Street dog park to a new shelter at Tusmore Park.

Given the success of 'Your Neighbourhood Budget' in enabling people to directly make decisions to improve their local area, the timing of submissions and voting for the 2020/21 round of projects was brought forward to coincide with the development of Council's Annual Business Plan and Budget in the first half of 2020. This allowed our community to decide how some of Council's 2020/21 budget would be spent, with such ideas as demonstration verge gardens, monkey bars and little libraries being voted in, with a total of 149 people voting on the 18 eligible submissions.





Community Grants – supporting our local community

The City of Burnside was pleased to again offer funding to support and encourage community projects, events, programs, services and associations to establish and develop projects of a health, recreational, social, and environmental and community development nature. Council in May 2020 supported the decision recommended by the established Panel in funding or part-funding 17 applications to the total of \$51,515. It is worth noting that the 2019/20 Quick Response Grants reached their allocation by February 2020 demonstrating the popularity and solid use by the community of this form of support.

Recipients in the 2019/20 Financial Year included the Eastwood Community Centre, The Art Bus, Toorak Burnside Bowling Club, Chapel Street Community Garden, Rotary Club of Burnside, SA Athletics League – Kensington Gift and a variety of others.

In 2019 an inaugural Awards Ceremony was held to recognize recipients of Community Grants, amongst other awards and forms of Council recognition.



New Strategic Community Plan – consultation and development

In 2019/20 significant progress was made in the formulation of the new City of Burnside Strategic Community Plan 2020-2030, (which will be known as 'Burnside 2030'). This is Council's key strategic planning document and sets out its vision and objectives for the City for the next ten years.

The final product which will be adopted by Council in the second half of 2020 is the culmination of an extensive process of evidence collection and analysis, discussions with Elected Members, and an all-embracing community engagement process.

Phase one community engagement included the statistically valid Representative Survey conducted in June 2019 and the Strategic Annual Community Survey in November 2019. Phase two was undertaken from December 2019 to February 2020 and involved a survey sent to all residents and ratepayers as well as an online survey through engage.burnside. In the final phase, feedback on the draft Strategic Plan was sought from all residents and ratepayers, along with 31 residents participating in a series of focus groups, attesting to Council's true sense of partnership with the community. In total, over 2,300 individual responses were received across all phases of engagement. This is by far one of the largest responses Council has received for an engagement on its Strategic Plan.

Council's revised vision is of a prosperous City with a healthy, safe, connected and active community, living in green, leafy neighbourhoods, where lifestyle is admired, heritage is valued, and people and nature live in harmony. To deliver this vision, it is proposed that the new plan focuses on the three overarching themes of 'Community', 'Environment' and 'Place', which will be achieved via 14 shared key priorities of our community and Council. Many of these priorities will require rapport and relationship management with our community, stakeholders and all levels of government.

Heritage Reference Group

In September 2019, Council endorsed the formation of a Heritage Reference Group to help generate and promote community and Council awareness of and commitment to Burnside's rich and diverse history and heritage. Comprising two community members (selected through a merit based process), a representative from the Burnside Historical Society, interested Elected Members, and key Council staff, the Group held its inaugural meeting in January 2020.

The Group now meets every two months to provide valuable input into and ideas for a range of local history and heritage related matters, including lending its support to a new heritage plaques trial endorsed by Council in April 2020. This 12 months pilot project is underway and will see the installation of plaques to mark key heritage places within the City of Burnside.

Laurel Avenue Community Garden

Following the decision to move Council's biodiversity nursery to a purpose-built facility at 'The Shed' on Conyngham Street, community consultation revealed strong support for a new community garden at the now-vacant site at Laurel Avenue, Linden Park. As a result, Council resolved in June 2020 to build a garden using a hybrid model, whereby volunteers look after the majority of the garden, while some plots are available for private use to residents who wish to pay an annual fee. A number of dedicated plots will also be made available for a variety of Council-run community programs for groups such as schools, kindergartens, child-care centres, aged care facilities, as well as intergenerational, disability and multicultural groups.

The community garden is being designed with the help of a working group comprising around 30 community members and is expected to be built by June 2021. The benefits of community gardens and providing for connection and wellbeing, together with assisting growth of plants and local supply, are well known and considerable.

As part of this project, Council also resolved to close a 'made road' section of Laurel Avenue in front of the site and return it to open space. This will link the future community garden with Tregenza Oval and be part of a wider Master Plan for the site.

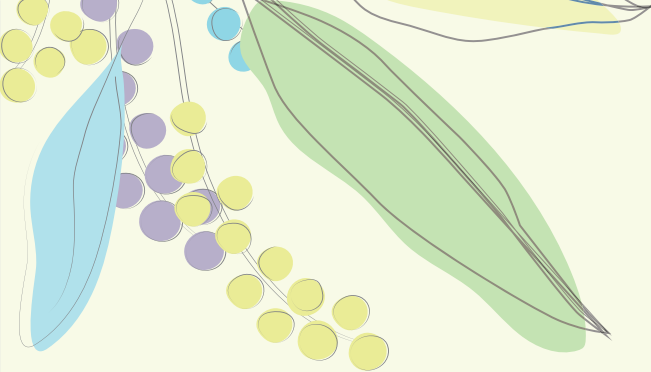
Tusmore Park Wading Pool Redevelopment

At over 50 years old, the well utilised and known Tusmore Park wading pool has reached the end of its useful life. Community consultation was undertaken in 2019/20 to help determine its future, revealing strong community sentiment to retain a form of water facility, whether this be a new like-for-like wading pool or an upgrade to a different water-themed facility. As a result, several concept design options will be developed in 2020/21 for further community consultation before proceeding to detailed design. An Open Day Pool 'Party' was held in mid-March as part of the engagement process.









Sustainability and Waste Management

Council in late 2019 made local history when it declared that a climate emergency exists, advocating for action and collaboration across all tiers of government, while recognising that climate change needs to be considered holistically in the decisions and operations of Council. The resolution was a milestone moment for Council and reflected the community sentiment over the future of our planet, and the importance of it for generations to come. Through this declaration the City joins and stands in solidarity with local governments across the nation who have already declared a climate emergency.

Council has regularly considered current and potential actions and initiatives to mitigate and adapt to climate change at the local level. Actions over the year have included street lighting changes, procurement of hybrid fleet vehicles, participation in sustainable and circular procurement initiatives, collaboration with East Waste to educate and modify community behaviour and response to State Government proposed legislative amendments and fostering further Tree and Biodiversity planting programs.

Appreciating that contamination in kerbside bins results in a direct cost implication for Council; in both financial and environmental terms Council has chosen to leverage RFID technology currently located within its existing kerbside waste bins and pursue a direct feedback trial targeting a reduction of organics in the waste to landfill bins, and a three stage trial focused on non-recyclable materials in recycling bins. While delayed due to COVID-19 it is expected that this will be given attention in the 20/21 Financial Year. The RFID technology utilised in City of Burnside kerbside bins will be utilised in these projects, along with bin weighing technology, to select trial sites and monitor the impact of the initiatives. The RFID technology utilised in City of Burnside kerbside bins will be utilised in these projects, along with bin weighing technology, to select trial sites and monitor the impact of the initiatives

Positive results were reported over the course of the year through East Waste audits. For example, over the first two weeks of April, compared to the same period last year, East Waste advised that they had seen a 35% increase in recycling volumes and a staggering 66% increase in green organics.

In 2019/20 there was also a:

- **151 tonne reduction in waste-to-landfill** – a two per cent reduction on the previous year.
- **326 tonne increase in organics** – a five per cent increase on the previous year.
- There was an increase in bookings for hard waste, likely due to many residents being housebound during the COVID-19 restrictions, with 3,672 collections, up from 3,556 the previous financial year.



In February 2020 Council adopted a revised Canopy Action Plan that sets priorities and proposed initiatives to help address canopy loss and inform the 2020/21 draft Annual Business Plan and Budget process. A summary of the key achievements reported included:

- Enhancement and progression of information presented on the Urban Forest Interactive website which can be found on the Council's website. This tool provides information on public trees and their broad environmental and community value. This tool was a first in Australia, has received awards and wide recognition and has been presented to state and national audiences, as well as being reported on television programs;
- Continued delivery of the community volunteer urban forestry program, titled 'Urban Foresters' which is led by Council staff and as at February 2020 delivered 20 workshops with 54 volunteers attending to date;
- The promotion of the Urban Forest through Urban Forest Interactive, social media, graphic designs on Council vehicles and public conference and seminar presentations;
- Establishment of a Citizen Science 'Urban Foresters' community program;
- Development of a 'Verge Space Assessment' identifying challenges and opportunities for further Urban Forest expansion;
- Delivery of heat mapping, as part of the Resilient East Steering Group, which has been reviewed and results overlaid on the Urban Forest Interactive tool to help direct future Urban Forest management;
- Continuing identification of trees to be included in the Local Development Plan;
- Commencement of the Urban Tree Strategy revision, as part of the revised Environment Sustainability Strategy; and
- Completion of a canopy cover baseline assessment for all suburbs to establish a baseline measure of canopy land cover change across the City.

Council will also be planting over 1,000 new trees throughout the City's verges over the remainder of 2020 and into early 2021. Of particular significance was the focus on our Native Tree Program and giveaway, now extended to the end of 2020. The Program is designed to encourage the City of Burnside's community to plant and grow native trees within private land so as to increase, enhance and add value to the City and regions Urban Forest canopy. Over the next year, additional work will occur to identify and plan the development of habitat corridors in the City. This work will focus first on the most prevalent existing habitat corridors, creeklines. The work will identify how creeklines and other corridors connect biodiversity sites and green space in parks and reserves.

Council undertook a successful 'Online Plant Giveaway' given the COVID-19 restrictions and redeployed casuals were used to deliver plants to residents. A total of 3,065 trees, shrubs, wildflowers and creek plants were given to local residents through this scheme and the Native plant giveaway saw 100 trees collected by residents from tree nurseries who supported our cause. The restoration of Michael Perry Botanic Reserve occurred in partnership with volunteers from Conservation Volunteers Australia.

Council will also be planting over 1,000 new trees throughout the City's verges over the remainder of 2020 and into early 2021.



The Resilient East collaboration continues to focus on adaptation to climate change, with current work including:

- A collaborative analysis of street tree species selection to provide guidance to councils.
- A focus on Water Sensitive Urban Design (WSUD), with an assessment of the benefits of WSUD, currently being documented, and collaborative grant applications for further implementation of WSUD.
- Development of resources and collaborations to increase community awareness of the impacts of climate change, including working with communities to increase resilience.

The City of Burnside also, in conjunction with other councils, signed up to the “Food for Earth” initiative in partnership with the LGA SA and Green Industries. This initiative will support Woolworths in trialling compostable ‘barrier bags’ (fresh produce bags) in their stores.

Getting compostable produce bags into supermarkets is an important step, and could result in tangible and sound environmental benefits. Any increase in the use of green bins for food waste saves Council landfill fees, potentially leading to lower rate rises and reduces the greenhouse gas emissions that are associated with landfill. The City of Burnside contribution to this initiative was approximately \$5,000, which will assist with provision of these bags to Woolworths for the trial.

In December 2019 Council adopted the new City of Burnside Environmental Sustainability Strategy 2019–2023 following community engagement and a series of workshops. The document identifies three focus areas of Healthy Habitats, Resource Conservation and Corporate Action. Results from the 2017 and 2018 Annual Community Surveys and the May 2019 Representative Strategic Survey were used to determine what is important to our community and to determine the strategic priorities in relation to environmental sustainability. These surveys provide results which are statistically representative of the community’s views. An Action Plan was developed in early 2020 to detail the projects and services that will contribute towards delivery of each of the strategic priorities, including those services that are already being delivered and highly valued by the community.

Suffrage 125th Anniversary

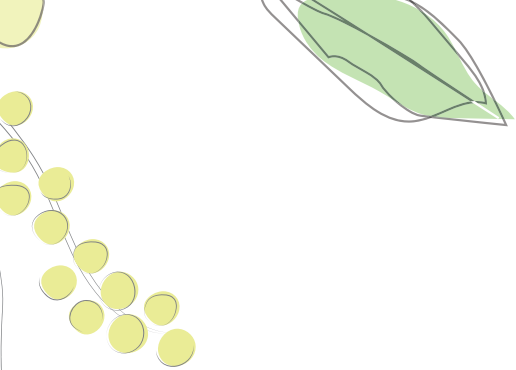
As part of commemorating the 125th anniversary of the passing of the Adult Suffrage Bill, giving women the right to vote in South Australia and to stand for Parliament, Council hosted a local school's forum. A workshop was held for high school aged female leaders in our local community. Girls heard from current politicians, activists and leaders, and participated in a workshop activity in addition to a question and answer panel session with leading South Australian women. A cross generational focus was important to this event – women who want to find their voices as leaders and influencers in politics, activism and media had an opportunity to be mentored for an afternoon by women who have achieved success in their chosen fields and aspirations. The event was received well and was accompanied by a pop up gallery of landmark political women and the history of women's political participation in the Civic Centre.

Reconciliation Action Plan

Council commenced the investigation into the process to establish a 'Reflect' Reconciliation Action Plan (RAP), through Reconciliation Australia. Reconciliation Australia's RAP Framework provides organisations with a structured approach to advance reconciliation. There are four different levels of a RAP that an organisation can develop: Reflect, Innovate, Stretch and Elevate. Each type of RAP is designed to suit an organisation at different stages of their reconciliation journey. Committing to a Reflect RAP allows the City of Burnside to spend time scoping, fostering and developing relationships with Aboriginal and Torres Strait Islander stakeholders, deciding on our vision and exploring our sphere of influence before committing to specific actions and initiatives.

This is a journey, where Council will be guided by Reconciliation Australia to establish meaningful relationships and cultural awareness through all levels of our organisation. Engagement commenced with key stakeholders to discuss developing the Reflect RAP, including Reconciliation Australia, the Department of Premier and Cabinet, Adelaide City Council and most importantly, local Kurna elders. In March 2020 a Reconciliation Action Plan Working Group was formed by Council.





Government Reforms

Planning

The State Planning Reforms are a once in a generation overhaul of the planning system that will see all existing 72 individual council Development Plans replaced with a single State Planning and Design Code. Council's official submission to the State Planning Commission and the State Government in February 2020 placed heavy emphasis on preserving Burnside's 'character' – the built heritage, residential focus, thousands of trees, lower density housing, and less than two storey premises in almost all commercial areas. This followed earlier correspondence to the Minister in late 2019.

In preparing our submission, the Mayor and CEO met and corresponded with the Department of Planning Transport and Infrastructure (DPTI), the former Minister for Planning, the LGA, other councils, and the Chairperson of the State Planning Commission. Council also sought advocacy on behalf of the residents of the City of Burnside from The Hon. Vickie Chapman MP, The Hon. David Pisoni MP, The Hon. Vincent Tarzia MP, and the Premier and Member for Dunstan. Four very well-attended community briefing and Q&A sessions were held in February 2020 to engage and inform the community and help residents understand the impending changes and advising them on pathways to have their views heard.

Council also submitted a Statement of Intent to the State Government, requesting to undertake a Heritage Transition Development Plan Amendment to convert the City of Burnside's nine existing Heritage Conservation Zone Policy Areas into nine Local Heritage Places. This was undertaken in response to the State Planning Commission's intent to not include Contributory Items in the new Planning and Design Code.

Our community can be assured that Council is committed to continuing to advocating and pursuing all avenues for the preservation of our city's cherished character in the lead up to the implementation of the new Code and welcomed the announcement earlier in 2020 that the original implementation time was delayed to further allow for appropriate review and stakeholder liaison and consultation.

Local Government Reform

The previous Minister for Transport, Infrastructure, and Local Government and Minister for Planning, The Hon Stephan Knoll MP, published a paper outlining 72 proposals for Local Government reform in August 2019. Council provided Elected Members with a brief overview of the initial proposals through a survey on 11 October 2019 which sought feedback on each of the reform areas. This was followed up by a Workshop and presentation provided by Andrew Lamb, Local Government Reform Partner, on 29 October 2019.

At the time, officers also prepared a comprehensive response to the proposals and provided the submission to the Office of Local Government.

The Local Government Review Bill (the Bill) was subsequently introduced into the House of Assembly on 17 June 2020. The Local Government Association (LGA) has provided Council with a summary of the major changes, along with their preliminary comments on the proposed reforms.

Council in mid-2020 submitted a response to the proposals within the Bill and provided the feedback to the LGA and the Office of Local Government. The submission was prepared based on feedback from other ERA Councils, the SA Governance network, the SA Financial Managers network as well as feedback from the Council's Executive Team.

The main concerns related to the role of the Essential Services Commission of SA (ESCOSA) in monitoring Annual Business Plans and the proposed encroachment of state government powers, including changes to s125 of the Local Government Act that could potentially allow the Government to issue Regulations that would direct councils on a range of strategic and operational matters.

There are also a range of measures in the Bill where the sector faces open-ended costs of funding state government agencies, including ESCOSA, the Remuneration Tribunal, the Auditor-General's Department, and the new Behavioural Standards Panel.

Council did, however, express support for certain proposed changes including behavioural standards for Elected Members and associated Panel governance, Conflict of Interest simplifications and Representation Review process improvements.

Our Structure

The Council's Administration is responsible for the coordination, implementation and management of Council decisions, services and activities in accordance with the City of Burnside's Strategic Plan.

In addition, the Administration evaluates operational matters, considering comments on policies, strategies and services prior to their review and adoption by Council.

The City of Burnside has two General Managers led by a Chief Executive Officer who establishes and maintains the organisational structure of Council Administration.

The Chief Executive Officer's office deals with issues of strategic organisational significance and business planning; including Elected Member liaison and support, Council and Committee Governance, Media Relations, Government Liaison and Executive support.

The General Managers lead two divisions of Administration:

- Corporate and Development
- Urban and Community.

There were no additional allowances, bonus or benefits paid to Senior Executive Officers. An option is provided to salary sacrifice superannuation.

Senior executive salary packages include the following benefits:

- Competitive salary
- Fully maintained vehicle or novated lease vehicle
- Employer-sponsored superannuation contributions
- Employee salary-sacrificed superannuation.

All salary information is provided on Council's website through a public salary register.



Organisation Chart Executive, Management & Key Functions



Chief Executive Officer Chris Cowley

Office of the CEO Functions:

- Elected Member Administration & Support
- Executive Team Administration & Support
- Council & Committee Agendas & Minutes
- Elected Member Workshop Coordination



General Manager Corporate & Development Martin Cooper

Corporate & Development Functions:

- Work Health & Safety & Risk Management
- Community Engagement & Communications



General Manager Urban & Community Barry Cant

Urban & Community Functions:

- Strategic Planning & Delivery
- Divisional Responsibilities



Group Manager Finance & Governance Karishma Reynolds

Functions:

- Finance Management
- Rates & Revenue
- Procurement
- Governance



Group Manager Assets & Infrastructure (Acting) James Brennan

Functions:

- Capital Projects
- Asset Planning
- Environment
- Property & Facilities (includes Pepper Street)
- Regal Theatre Cinema Management



Group Manager People & Innovation Matthew Spearman

Functions:

- People Experience
- Information Management
- Innovation & Technology
- Customer Experience



Group Manager Operations & Environment Michelle Kennedy

Functions:

- Arboriculture
- City Clean
- Civil Maintenance
- City Safe
- Environmental Assets
- Natural Resources
- Parks & Reserves
- Workshop



Group Manager City Development & Safety Magnus Heinrich

Functions:

- Planning
- Compliance
- Building
- Ranger Services
- Traffic



Group Manager Community Connections Farlie Taylor

Functions:

- Community Learning (includes Library)
- Community Centres & Events
- Community Wellbeing
- Swimming Centre
- Volunteers

Local Government your Council

Council Process

The City of Burnside delivers a vast range of services and it is important that those services respond to the needs of the community. The Mayor and Elected Members act as the democratic link between the Council Administration and the community it serves, to make sure citizens' voices are heard.

All major policy decisions are made by Elected Members, who then delegate the day-to-day running of the Council to its Administration. It is the Administration's job to turn the Elected Members' decisions regarding the Council's policies and priorities into action.

Composition of Council

The Council consists of the Principal Member (Mayor) and 12 Ward Councillors. The City is made up of six Wards:

Beaumont, Burnside, Eastwood and Glenunga, Kensington Gardens and Magill, Kensington Park, and Rose Park and Toorak Gardens.

Each Ward is represented by two Councillors, with the Mayor elected by the entire City. The current Council was elected in November 2018. Council elections are held every four years.

The Council meets at the Civic Centre on the second and fourth Tuesday of each month at 7 pm unless otherwise determined. The Council considers information, reports and recommendations which are prepared by the Administration to assist Council to make decisions on the budget, strategic planning, policies, and other civic matters. Members of the public are welcome to attend Council meetings. Modifications were made to the modus operandi of meetings in April 2020 as outlined in this Report due to the COVID-19 pandemic.

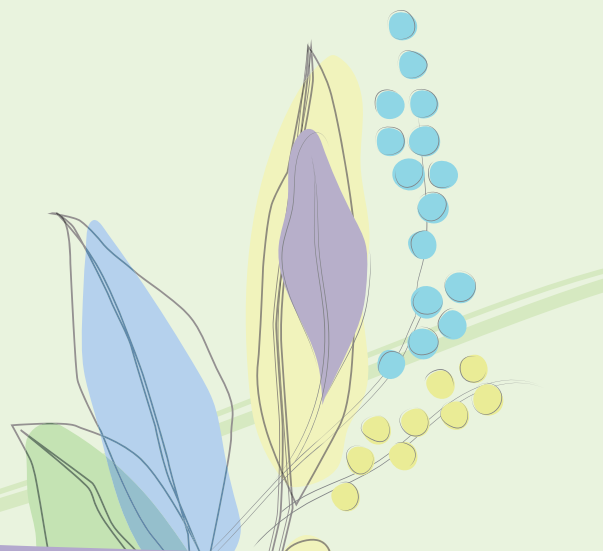
Council's representation is scheduled to be reviewed from June 2020 – June 2021 with Council Elections to be held in November 2022. This Review will also consider potential implications of the upcoming Reform Bill currently before Parliament.

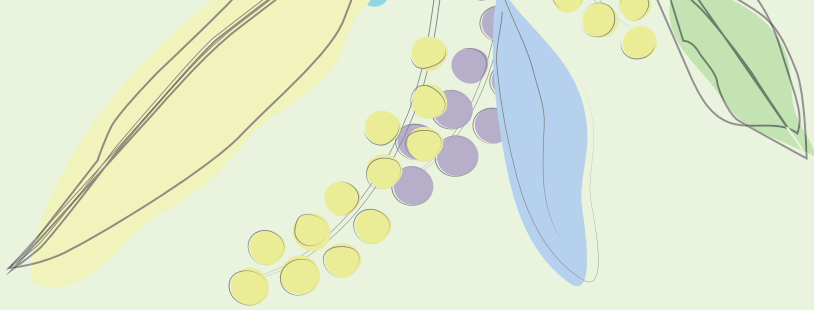
Agendas and Minutes

Agendas of Council and Committee meetings are placed on display in the Council office no less than three clear days prior to the meetings. Minutes of the meetings are displayed in the Council office within five days after the meetings have taken place. Agendas and minutes are also available on the Burnside Council website at www.burnside.sa.gov.au.

Meetings are closed to the public only if a matter is considered in confidence under Section 90 of the *Local Government Act 1999*.

For more details of Council meeting procedure refer to the 'Code of Practice – Meeting Procedures' and the 'Code of Practice for Access to Meetings and Documents'.





Council Members (as at 30 June 2020)



Mayor Anne Monceaux

Eastwood and Glenunga Ward



Cr Helga Lemon

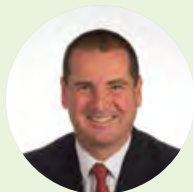


Cr Julian Carbone

Beaumont Ward



Cr Paul Huebl



Cr Harvey Jones

Kensington Gardens and Magill



Cr Grant Piggott



Cr Henry Davis

Burnside Ward



Cr Mike Daws



Cr Jenny Turnbull

Kensington Park Ward



Cr Sarah Hughes



Cr Jane Davey

Rose Park and Toorak Gardens Ward



Cr Peter Cornish



Cr Lilian Henschke



Elected Member and Independent Member Allowances

Elected Members receive an annual allowance to assist with expenses incurred undertaking their role in recognition of the role they perform. Councillors in charge of chairing a committee are paid an additional allowance.

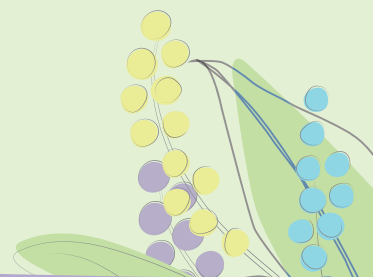
The rate of annual allowance for Elected Members was set by the Remuneration Tribunal of South Australia on 30 August 2018 and is indexed every year in November (aside from an Election year). Members' allowances are paid monthly in arrears.

In addition, Elected Members have access to a computer and photocopier within the Civic Centre and are provided a tablet; the Mayor is provided with a mobile phone and a tablet. Council maintains a register of allowances which details the amounts and benefits paid to Elected Members.

Elected Members can claim for reimbursement of further costs in accordance with Council's Elected Members' Allowances and Benefits Policy.

Some Elected Members may receive additional allowances for chairing committees or sitting fees if they represent Council on external boards.

The Council Assessment Panel (CAP) requires representation from Independent Members who receive an allowance for chairing the committee or a sitting fee. Independent Members of the Audit Committee receive an allowance for attending meetings, with the Chair receiving a distinct amount.



Elected Members

	CAP	Council
Mayor Monceaux		\$70,992
Councillor Carbone		\$17,650
Councillor Cornish		\$17,650
Councillor Davey		\$17,650
Councillor Davis		\$17,650
Councillor Daws		\$17,650
Councillor Henschke	\$1,000	\$17,650
Councillor Huebl		\$17,650
Councillor Hughes		\$17,650
Councillor Jones		\$17,650
Councillor Lemon	\$1,350	\$17,650
Councillor Piggott		\$17,650
Councillor Turnbull		\$17,650

Independent Members

	Audit	CAP
David Powell	\$5,534	
Stephen Coates	\$2,696	
Bill Chandler		\$6,600
Ross Bateup		\$4,400
Graeme Brown		\$4,000
Kate Shierlaw		\$4,400
Roberto Bria	\$1,462	





Representation Review

Council completed the Representation Review process in 2012/13 and the changes to the Ward boundaries took effect at the Council election in November 2014.

Representation Quota

The number of eligible electors in the City of Burnside was 31,115 as at 15 July 2020. This equates to an elector ratio (quota) of 1:2,593.

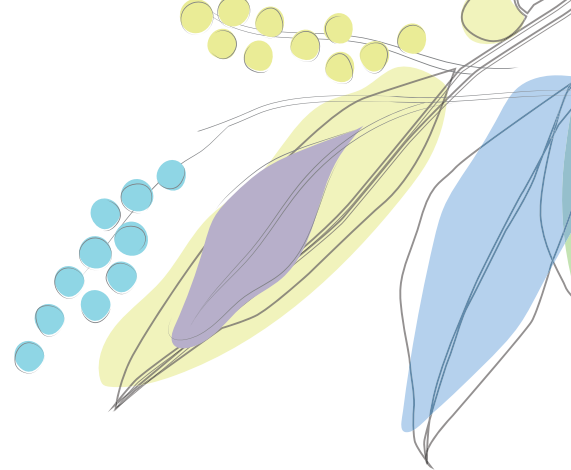
Burnside is one of seven South Australian councils classified as Urban Development Medium (UDM).

Elector data and representation (metropolitan Adelaide councils)

Council	Councillors	Electors	Elector Ratio
Walkerville (1.34km ²)	8	5,720	1:715
Gawler (41.1km ²)	10	17,914	1:1,791
Prospect (7.81km ²)	8	14,825	1:1,853
Norwood Payneham & St Peters (15.1km ²)	13	25,344	1:1,950
Unley (14.29km ²)	12	26,853	1:2,238
Holdfast Bay (13.72km ²)	12	27,899	1:2,325
Adelaide Hills (795.1km ²)	12	29,807	1:2,484
Burnside (27.53km²)	12	31,115	1:2,593
West Torrens (37.07km ²)	14	41,419	1:2,959
Campbelltown (24.35km ²)	10	35,575	1:3,558
Mitcham (75.55km ²)	13	48,514	1:3,732
Adelaide* (15.57km ²)	7	27,533	1:3,933
Playford (344.9km ²)	15	62,301	1:4,153
Port Adelaide/Enfield (97.0km ²)	17	84,919	1:4,995
Marion (55.5km ²)	12	62,486	1:5,207
Charles Sturt (52.14km ²)	16	86,139	1:5,384
Tea Tree Gully (95.2km ²)	12	73,372	1:6,114
Salisbury (158.1km ²)	14	95,420	1:6,816
Onkaparinga (518.4km ²)	12	125,741	1:10,478

Source: Electoral Commission SA (13 May 2020 and 15 July 2020) and Council Voters Roll (15 September 2020)

*City of Adelaide also comprises four (4) "area councillors".



Council Meetings held in confidence

The Council holds regular meetings throughout the year and some matters, due to their nature, may be closed to the public and considered in confidence pursuant to section 90(2) of the *Local Government Act 1999*. In some instances, Council may also make an order pursuant to section 91(7) to retain information in confidence.

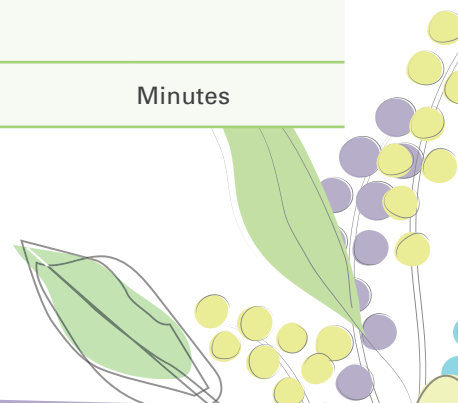
During 2019/20 214 Items were released from confidence by either the Council or CEO and Council retained 252 Items in confidence (across 126 Topics).

Date	Title	Council/ Committee	Expiry Date	Clause	Retained	Released
10/12/2019	Subsidiary Legal Matter	Council	25/07/2025	90(3)(h)	Report, Attachments, Minutes, Audio recording	
10/12/2019	Appointment of Independent Chairperson to East Waste Board	Council		90(3)(a)	Report, Attachments, Minutes, Audio recording	
26/05/2020	ERA Water Audit Committee – Appointment of Committee Member from Town of Walkerville	Council	Until appointment is endorsed by all constituent councils	90(3)(a);	Report, Minutes	
26/11/2019	Lane West of Matilda Street	Council	26/11/2024	90(3)(h); 90(3)(i)	Report, Attachments B, C, D, E, F, G, H, I and J	Attachment A, Minutes
10/12/2019	Legal Matters	Council	10/12/2024	90(3)(a)	Report, Minutes	
11/02/2020	Legal Matters	Council	11/02/2025	90(3)(a)	Report, Attachments, Minutes	

Date	Title	Council/ Committee	Expiry Date	Clause	Retained	Released
1/07/2019	Recruitment and Selection of Acting Chief Executive Officer (short term / locum arrangement)	CEO	20/06/2040	90(3)(a)	Attachment – CV's of Possible Candidates for interview	Report, Minutes
1/07/2019	Recruitment and Selection of Chief Executive Officer (long term)	CEO	1/07/2021	90(3)(a)		Minutes
15/07/2019	Action Items Table (6.1)	CEO	15/07/2021	90(3)(a) 90(3)(b)		Report, Attachment A, Minutes
15/07/2019	Report on Procurement Process for the Recruitment of a Chief Executive Officer for the City of Burnside (6.3)	CEO	15/07/2021	90(3)(k)		Report, Attachment A – Project Specifications, Attachment B – Supplier Profiles, Attachment C – Acquisition Plan, Minutes
9/07/2019	Minutes of the CEO Recruitment, Performance Appraisal and Remuneration Review Committee – 20 June 2019 and 1 July 2019 (19.3)	Council	9/07/2025	90(3)(a) 90(3)(b) 90(3)(k)		Minutes, Documents
20/07/2019	Proposed Plan and Timetable for Recruitment and Selection of Chief Executive Officer and Minutes of the CEO Recruitment, Performance Appraisal and Remuneration Review Committee – 15 July 2019 (19.2)	Council	31/12/2019	90(3)(k)		Report, Attachment A, Attachment B, Minutes
15/08/2019	Action Items	CEO	15/8/2021	90(3)(a) 90(3)(k)		Report, Attachment A – Action Table, Minutes



Date	Title	Council/ Committee	Expiry Date	Clause	Retained	Released
15/08/2019	Appointment of Recruitment Agency for the Recruitment of the Chief Executive Officer	CEO	15/08/2021	90(3)(k)	Report, Attachment A – Combined Evaluation Matrix	Minutes
2/09/2019	Action Items	CEO	2/09/2021	90(3)(a)		Report, Attachment A – Action Table, Minutes
2/09/2019	Motion on Notice	CEO		90(3)(a)		Not retained in Confidence
23/09/2019	Verbal Update on Recruitment	CEO	23/09/2020	90(3)(a)		Not retained in Confidence
23/09/2019	Interview Questions for Candidates	CEO	23/09/2021	90(3)(b)		Minutes
26/10/2019	Recruitment and Selection of Chief Executive Officer	Council	26/10/2024	90(3)(a)	Audio Recording	Minutes
30/10/2019	Recruitment of Chief Executive Officer	Council	30/10/2024	90(3)(a)	Audio Recording	Minutes
22/10/2019	Confidential Minutes of the CEO Recruitment, Performance Appraisal and Remuneration Review Committee – 23 September 2019	Council	22/10/2024	90(3)(a)		Attachment A – Minutes of CEO Committee
17/10/2019	Recruitment Update	CEO	17/10/2024	90(3)(a)		Minutes



Date	Title	Council/ Committee	Expiry Date	Clause	Retained	Released
09/06/2020	Chief Executive Officer Probation Review – Completion of Probation	Council	09/06/2021	90(3)(a)	Report, Minutes, Attachment A – McArthur Consulting Report on the Probation Review and Process for the Chief Executive Officer, Attachment B – Minutes of the CEO Recruitment, Performance Appraisal and Remuneration Review Committee of 1 June 2020	
01/06/2020	CEO Probation and Performance Review – Survey Results and Probation Period Review McArthur Consulting in attendance	CEO	01/06/2021	90(3)(a)	Tabled report from McArthur, Consulting, Minutes	
9/07/2019	Kensington Gardens Reserve South-East Corner Redevelopment – (Prudential Report and Project Plan) (19.1)	Council	9/07/2022	90(3)(d)	Attachment B – Prudential Report, Attachment D – Financial Information	
23/07/2019	External Audit Appointment (19.1)	Council	23/07/2022	90(3)(d) 90(3)(k)	Attachment B – Tender Submission Dean Newberry Attachment C – Galpins	Report, Attachment A – Tender Specification, Attachment B – Tender Submission Dean Newberry, Attachment C – Galpins, Minutes
19/08/2019	Local Government Risk Services – Cyber Risk Assessment	Audit	19/08/2024	90(3)(e)	Attachment B – Cyber Risk Assessment Results	Report, Attachment A, Minutes

Date	Title	Council/ Committee	Expiry Date	Clause	Retained	Released
19/08/2019	Proposed Eastern Health Authority Service	Audit	19/08/2022	90(3)(b); 90(3)(k)	Report , Attachment A – EHA Correspondence to Chief Executive Officer	Minutes
10/09/2019	Proposed Eastern Health Authority Service/Cost Review	Council	10/09/2022	90(3)(b)	Report , Attachment A – Eastern Health Authority Correspondence to CEO, Attachment B – Response from the Town of Walkerville to the initial EHA correspondence following council consideration	Minutes
19/08/2019	Service Review – Street Verge Maintenance Program	Audit	19/08/2024	90(3)(b)	Attachment A – Skopion Street Verge Maintenance Program Service Review	Report, Minutes
8/10/2019	Service Level Review Outcome – Street Verge Maintenance Program	Council	8/10/2024	90(3)(b)	Attachment A	Report, Minutes
26/11/2019	Service Level Review – Street Cleansing Program	Council	26/11/2024	90(3)(b)	Attachment A	Report, Minutes
21/01/2020	Appointment of CEO Performance Advisor	CEO	21/01/2024	90(3)(d); 90(3)(k)	Attachment A	Report, Minutes
10/03/2020	Minutes of CEO Recruitment, Performance Appraisal and Remuneration Review Committee – 19 February 2020 (Retained in Confidence) (19.1)	Council	10/03/2025	90(3)(a)	Attachment A	Report, Minutes



Date	Title	Council/ Committee	Expiry Date	Clause	Retained	Released
1/06/2020	CEO Probation and Performance Review – Survey Results and Probation Period Review McArthur Consulting in attendance	CEO	1/06/2021	90(3)(a)	Tabled Report, Minutes	
9/06/2020	Chief Executive Officer Probation Review – Completion of Probation	Council	9/06/2021	90(3)(a)	Report, Attachment, Audio recording	Minutes
19/02/2020	Endorsement of CEO Performance Plan	CEO	19/02/2024	90(3)(a)	Report, Attachment A – McArthur City of Burnside CEO Performance Plan, Minutes	
10/03/2020	Minutes of CEO Recruitment, Performance Appraisal and Remuneration Review Committee – 19 February 2020	Council	10/03/2025	90(3)(a)	Minutes of CEO Committee, Meeting only	Report, Minutes
09/06/2020	Council Member Code of Conduct Complaint (COCC-20/1)	Council	09/06/2025	90(3)(a)	Report, Minutes, Attachment A – Thomson Geer Lawyers Preliminary Assessment Report and Attachments (including Code of Conduct for Elected Members and Associates Processes), Audio Recording	

Local Government Act Reference Explanation:

90(3)(a)	Personal Affairs	90(3)(h)	Legal Advice
90(3)(b)	Commercial Advantage	90(3)(i)	Litigation
90(3)(c)	Trade Secret	90(3)(j)	Information provided on a confidential basis by a Minister of the Crown
90(3)(d)	Commercial Information (not a trade secret)	90(3)(k)	Tenders
90(3)(e)	Security/Safety	90(3)(m)	Proposed Amendment to a Development Plan
90(3)(g)	Breach any Law	90(3)(n)	Freedom of Information Act 1991

The remaining orders will be reviewed internally twice each year and should it be deemed appropriate, the orders will be revoked. The full register of all items retained in confidence is published on council's website.



Freedom of Information

Requests for information that are not generally readily available to the public will be considered in accordance with the *Freedom of Information Act 1991*.

Under this legislation the application fee must be forwarded with the completed request form unless the applicant is granted a fee exemption. The fees are set by the State Government and are reviewed each year. Members of the public may apply under Freedom of Information (FOI) for access to the Council's documents concerning his or her personal affairs and for amendment of those records. The application form can be obtained from the Council office or downloaded from the Council's website.

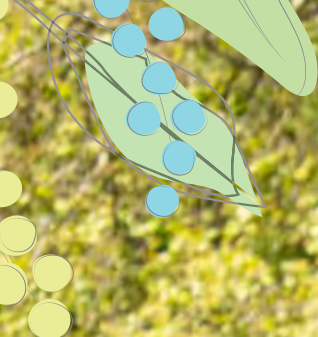
FOI request forms and a list of fees and charges applicable to requests are available from the Council office and website. Freedom of Information enquiries and requests should be addressed to:

**Freedom of Information Officer,
City of Burnside, PO Box 9,
Glenside SA 5065.**

Applicants will receive a response as soon as possible and within the statutory 30 calendar days of Council receiving the properly completed FOI request form together with the application and search fees.

During 2019/20 Council processed 10 Freedom of Information requests (1 was withdrawn) and provided its annual return to State Records.





Cleland shared-use trails



Cleland shared-use trails

Shared trails throughout Cleland Conservation Park allow walkers, trail runners, and mountain bikers to connect with nature and experience the natural beauty of the area.



Code of practice for trail users

- 1. Stay on the trail
- 2. Respect other users
- 3. Leave no trace
- 4. Do not litter
- 5. Do not feed animals
- 6. Do not pick flowers
- 7. Do not damage trees or vegetation
- 8. Do not use fire
- 9. Do not drink alcohol
- 10. Do not use drugs
- 11. Do not use mobile phones
- 12. Do not use drones
- 13. Do not use ATVs or motor vehicles
- 14. Do not use off-road vehicles
- 15. Do not use firearms
- 16. Do not use weapons
- 17. Do not use explosives
- 18. Do not use poisons
- 19. Do not use pesticides
- 20. Do not use herbicides
- 21. Do not use fertilizers
- 22. Do not use lime
- 23. Do not use salt
- 24. Do not use oil
- 25. Do not use grease
- 26. Do not use paint
- 27. Do not use ink
- 28. Do not use glue
- 29. Do not use tape
- 30. Do not use staples
- 31. Do not use nails
- 32. Do not use screws
- 33. Do not use bolts
- 34. Do not use nuts
- 35. Do not use washers
- 36. Do not use spacers
- 37. Do not use shims
- 38. Do not use wedges
- 39. Do not use chisels
- 40. Do not use axes
- 41. Do not use chainsaws
- 42. Do not use power tools
- 43. Do not use hand tools
- 44. Do not use digging tools
- 45. Do not use pruning tools
- 46. Do not use shears
- 47. Do not use trimmers
- 48. Do not use blowers
- 49. Do not use pumps
- 50. Do not use sprayers
- 51. Do not use generators
- 52. Do not use inverters
- 53. Do not use chargers
- 54. Do not use power banks
- 55. Do not use solar panels
- 56. Do not use wind turbines
- 57. Do not use water pumps
- 58. Do not use irrigation systems
- 59. Do not use fountains
- 60. Do not use waterfalls
- 61. Do not use ponds
- 62. Do not use lakes
- 63. Do not use rivers
- 64. Do not use streams
- 65. Do not use creeks
- 66. Do not use gullies
- 67. Do not use ditches
- 68. Do not use drains
- 69. Do not use culverts
- 70. Do not use bridges
- 71. Do not use tunnels
- 72. Do not use viaducts
- 73. Do not use overpasses
- 74. Do not use underpasses
- 75. Do not use retaining walls
- 76. Do not use fences
- 77. Do not use gates
- 78. Do not use posts
- 79. Do not use rails
- 80. Do not use sleepers
- 81. Do not use ties
- 82. Do not use ballasts
- 83. Do not use gravel
- 84. Do not use sand
- 85. Do not use soil
- 86. Do not use rocks
- 87. Do not use stones
- 88. Do not use bricks
- 89. Do not use tiles
- 90. Do not use concrete
- 91. Do not use asphalt
- 92. Do not use bitumen
- 93. Do not use mastic
- 94. Do not use sealant
- 95. Do not use adhesive
- 96. Do not use glue
- 97. Do not use resin
- 98. Do not use epoxy
- 99. Do not use putty
- 100. Do not use plaster
- 101. Do not use cement
- 102. Do not use mortar
- 103. Do not use grout
- 104. Do not use joint compound
- 105. Do not use drywall
- 106. Do not use insulation
- 107. Do not use vapor barrier
- 108. Do not use sheetrock
- 109. Do not use studs
- 110. Do not use joists
- 111. Do not use rafters
- 112. Do not use trusses
- 113. Do not use roof tiles
- 114. Do not use roof sheets
- 115. Do not use roof cladding
- 116. Do not use roof insulation
- 117. Do not use roof ventilation
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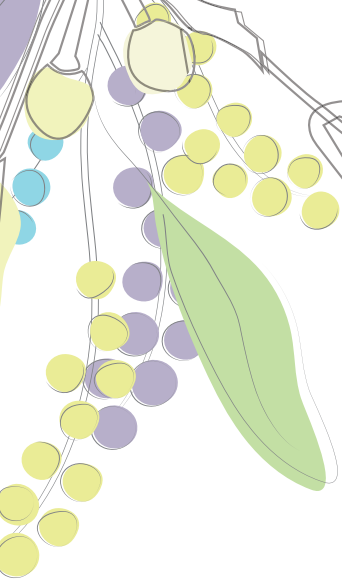
Council and Committee Meeting Attendance

A total of 24 Council meetings were held in 2019/20 which comprised of 2 Special Meetings and 22 Ordinary Meetings.

Full Council 1 July 2019 – 30 June 2020

	9.7.19	23.7.19	13.8.19	27.8.19	10.9.19	24.9.19	8.10.19	22.10.19	26.10.19 Special meeting	30.10.19 Special meeting	12.11.19
Mayor Monceaux	•	•	•	•	•	•	•	•	•	•	•
Cr Carbone	•	•	•	•	LOA	•	•	•	A	•	•
Cr Cornish	•	•	•	•	•	•	•	•	•	•	•
Cr Davey	•	•	•	•	•	•	•	•	•	•	•
Cr Davis	•	•	•	•	•	•	•	•	•	•	•
Cr Daws	LOA	LOA	•	•	•	•	•	•	•	•	•
Cr Henschke	•	•	•	•	•	•	•	•	•	•	•
Cr Huebl	A	•	•	•	•	•	•	•	•	•	•
Cr Hughes	LOA	•	•	•	•	•	•	•	•	•	•
Cr Jones	•	•	A	•	•	•	•	•	•	•	•
Cr Lemon	•	•	•	•	•	•	•	•	•	•	•
Cr Piggott	•	•	•	•	•	•	A	•	•	•	•
Cr Turnbull	•	•	•	•	•	•	•	•	•	•	•

A: Apology NA: Non attendance LOA: Leave of Absence



26.11.19	10.12.19	28.1.20	11.2.20	25.2.20	10.3.20	24.3.20 Adjourned to 14.4.20	14.4.20	28.4.20 Via Video Conference	12.5.20 Via Video Conference	26.5.20 Via Video Conference	9.6.20 Via Video Conference	23.6.20 Via Video Conference	Total
•	•	•	•	•	•	•	•	•	•	•	•	•	24
•	•	•	•	A	•	•	•	•	•	•	•	•	21
•	•	•	•	LOA	•	•	•	•	•	•	•	•	23
•	•	LOA	•	•	•	•	•	•	•	•	•	•	23
•	A	•	NA	•	•	•	•	•	•	•	•	•	22
•	•	•	•	•	•	•	•	•	•	•	•	•	22
•	•	•	•	•	•	•	•	•	•	•	•	•	24
•	A	•	•	•	•	•	•	•	•	•	•	•	22
•	•	•	•	•	•	•	•	•	•	•	•	•	23
•	•	•	•	•	A	•	•	•	•	•	•	•	22
•	•	•	•	•	•	•	•	•	•	•	•	•	24
•	•	•	•	•	•	•	•	•	•	•	•	•	23
•	•	•	•	•	•	•	•	•	•	•	•	•	24

A: Apology NA: Non attendance LOA: Leave of Absence

Audit Committee

	19.8.19	28.10.19	18.11.19	17.02.20	20.04.20	25.5.20 Via Video Conference	15.6.20 Via Video Conference
David Powell – Presiding Member	•	•	•	•	•	•	•
Stephen Coates – Independent	A	A	•	•	•*	•	•
Mayor Anne Monceaux	A	•	•	•	•	•	•
Cr Lilian Henschke	•	•	•	•	•	•	•
Cr Harvey Jones	**	•	•	•	•	•	•
Roberto Bria – Independent	Resigned – final meeting 19.8.20.						

A: Apology * Via Video ** Proxy for Mayor

The Audit Committee met seven times in 2019/20.

CEO Recruitment, Performance Appraisal and Remuneration Review Committee (expanded membership during process of CEO Recruitment)

	1.7.19	15.7.19	15.8.19	26.8.19	2.9.19	23.9.19	17.10.19	26.11.19	10.12.19	21.1.20	29.1.20	19.2.20	1.6.20 Via Video Conference
Mayor Monceaux	•	•	•	•	•	•	•	•	•	•	•	•	•
Cr Peter Cornish	•	•	•	•	•	•	•	•	•	•	•	•	•
Cr Mike Daws	•	LOA	•	•	•	•	•	•	•	•	•	•	•
Cr Helga Lemon	•	•	•	•	•	•	•	NA	•	•	•	•	•
Cr Jones (Joined 23.7.19 to 1.6.2020)			•	•	•	•	•	NA	•	•	•	•	•
Cr Piggott (Joined 23.7.19 to 1.6.2020)			•	•	•	•	•	NA	•	A	•	A	•

NA: Non attendance LOA: Leave of Absence

The CEO Recruitment, Performance Appraisal and Remuneration Review Committee met 13 times in 2019/20.

Council Assessment Panel (CAP)

1 July 2019 – 3 December 2019

	2.7.19	6.8.19	3.9.19	1.10.19	5.11.19	3.12.19
Bill Chandler	•	•	•	•	•	•
Ross Bateup	•	•	•	•	•	•
Graeme Brown	•	•	•	•	•	•
Kate Shierlaw	•	•	•	•	•	•
Lilian Henschke	•	•	•	A	•	•
Helga Lemon				**		

A: Apology ** Proxy for Cr Henschke

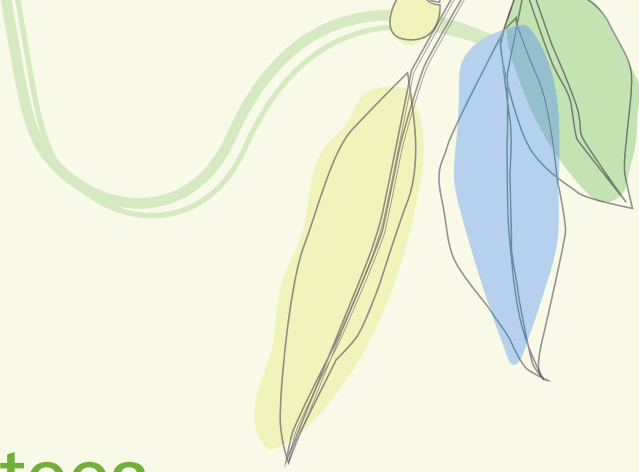
4 February 2019 – 30 June 2020

	4.2.20	3.3.20	7.4.20	5.5.20	2.6.20
Bill Chandler	•	•	•	•	•
Ross Bateup	•	•	•	•	•
Graeme Brown	A	•	•	•	•
Kate Shierlaw	•	•	•	•	•
Helga Lemon	•	•	•	•	•

A: Apology

The CAP met 11 times in 2019/20.





Council Committees

Council Committees are created under Section 41 of the *Local Government Act, 1999*, with the exception of the Council Assessment Panel (formerly the Development Assessment Panel) which is established under Section 56 A of the *Development Act, 1993* and the Strategic Planning and Development Policy Committee established under S101A of the *Development Act, 1993*.

Council may establish Committees to:

- Assist the Council in the performance of its functions.
- Inquire into, and report to the Council on, matters within the ambit of the Council's responsibilities.
- Provide advice to the Council.
- Exercise, perform or discharge delegated powers, functions or duties.

When establishing a Committee, Council must determine the reporting and accountability requirements for the Committee. Committees that are performing a regulatory activity of the Council must report to the Council on its activities every quarter. Members of the public are welcome to attend Committee meetings.

The Audit Committee meets bimonthly in the Council Chamber. The Audit Committee is comprised of three Elected Members of Council (including the Mayor) and two Independent members.





The CEO Recruitment, Performance Appraisal and Remuneration Review Committee meets as needed in the Council Chamber. Its role is to perform the function of a selection panel for the position of Chief Executive Officer, to monitor the performance of the appointee and review conditions of remuneration and employment on an annual basis.

The Council Assessment Panel (CAP) - formerly the Development Assessment Panel (DAP) - meets in the Council Chamber on the first Tuesday of each month at 6 pm. The CAP is comprised of the Presiding Member, three Independent Members and one Elected Member. The CAP is established under Section 56A of the *Development Act, 1993*, for the purpose of considering and making decisions on certain types of development applications. In accordance with the *Development Act, 1993*, the Presiding Member of CAP must not be an Elected Member or Council officer.

Under section 34(23) of the *Development Act, 1993* "a council must delegate its powers and functions as a relevant authority with respect to determining whether or not to grant development plan consent under this Act to its council development assessment panel; or a person for the time being occupying a particular office or position (but not including a person who is a member of the council)." The Development Delegations Policy defines which applications will be referred to the CAP.

The Council Assessment Panel makes decisions on development applications in accordance with the requirements of the *Development Act, 1993*. It provides advice to Council about trends, issues and any other matters that may relate to the applications.

Council Representation on Boards and Committees

Mayor Anne Monceaux

- LGA Delegate – Term of Council
- LGFA Delegate – Term of Council
- National General Assembly (NGA) of Local Government and Local Government Managers Australia Conference Delegate – Term of Council
- Eastern Region Alliance Representative

Eastern Health Authority

- 1/7/2019 – 10/12/19
Peter Cornish – Board Member
Magnus Heinrich – Board Member 2
- 10/12/19 to the end of term of current Council
Peter Cornish – Board Member 1
Jane Davey – Board member 2





East Waste Management Authority

- 1/12/18 – 31/12/19
Grant Piggott – Director
Councillor Carbone – Deputy Director
- 1/1/2020 – 31/12/2020
Julian Carbone – Director
Paul Huebl – Deputy Director

Adelaide Mt Lofty Ranges Bushfire Management Committee

- Team Leader Ranger Services – 1/12/2018 to end of term of the Current Council

ERA Water

- Cr Hughes
Board Member – 2 years commencing 29/6/19
- Cr Piggott (Deputy) – 2 years commencing 29/6/19

ERA Water Audit Committee

- Cr Piggott – for 2 year period from September 2019

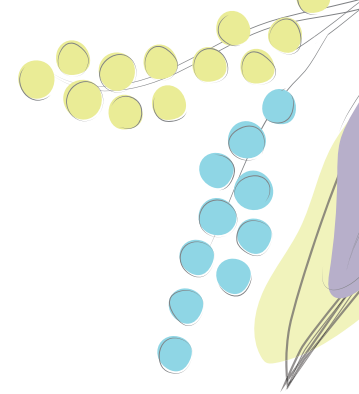
Chief Executive Officer

- Highbury Landfill Authority (HLA) and HLA Audit Committee 1/12/2018 to end of term of the Current Council
- Eastern Region Alliance Representative
- Brown Hill Keswick Creek Stormwater Project Steering Group Representative

Eastside Business Enterprise Centre (EBEC) – launched as PropelSA in 2019/20

- General Manager Corporate & Development – 1/12/18 to end of term of the Current Council





Elected Member Training and Development

The City of Burnside is committed to providing training and development for Elected Members.

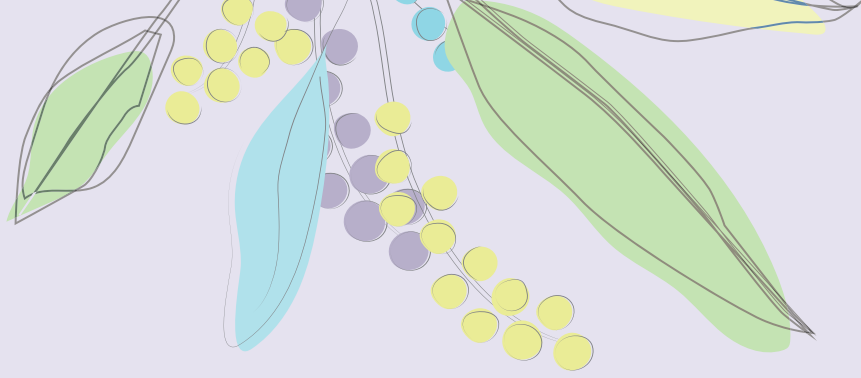
It assists Council in remaining compliant with all relevant legislation, standards and codes. To broaden their knowledge and skills, Elected Members can attend training sessions, workshops and conferences throughout the year.

In 2019/20, Elected Members were invited to workshops/ training sessions, and finalised all mandatory training modules, prescribed by legislation, following the 2018 Elections.

Date	Subject
11.07.2019	LGA SA – Meet and Greet with the CEO
25.07.2019	Kensington Gardens Reserve Update
8.08.2019	Confidential Items and Review of Public Questions Time Part 1
15.08.2019	EM Mock Council Meeting/ Code Of Practice for Meetings – Norman Waterhouse
20.08.2019	Strategic Plan Review
29.08.2019	Canopy Action Plan
5.09.2019	Matilda Lane
17.09.2019	Water Sensitive Urban Design
19.09.2019	Sponsorship Policy Review and Grants
26.09.2019	Code of Practice Meeting Procedures 1 Norman Waterhouse
10.10.2019	Code of Practice Meeting Procedures 2 Norman Waterhouse
29.10.2019	Local Government Reforms

Date	Subject
7.11.2019	Code of Practice Meeting Procedures including question time
19.11.2019	PDI Act – impact of new Code on Council strategic objectives – Facilitated by Gavin from Norman Waterhouse PDI
21.11.2019	Mandatory Module 1 – Norman Waterhouse – make up session
30.01.2020	Planning and Design Code
13.02.2020	CEO 30 Day Update and Planning/ Performance
18.02.2020	Environmental and Sustainability Strategy Action Plans
5.03.2020	Budget Workshop 1
19.03.2020	Annual Community Survey and Strategic Plan
19.05.2020	Future use of Rifle Club Site at Chambers Gully
11.06.2020	Budget Workshop 3





Reporting

Procurement, Requests for Internal Review and Mandatory Listings

Tenders and contracts

Council's Procurement Policy ensures that all procurement activities are underpinned by the following key governance principles:

- Value for money
- Transparent and fair competition
- Ethical behaviour and probity
- Risk management
- Financial responsibility
- Compliance with statutory obligations
- Social, economic and environmental sustainability.

When Council is purchasing goods, works or services where the estimated level of expenditure is between \$2,000 and \$100,000, formal quotations are obtained; and where the estimated level of expenditure exceeds \$100,000 Council will call for formal tenders (either Select or Open).

In circumstances where Council enters into purchasing contracts other than those resulting from a tender or quotation process, Council will record the reasons for entering into those contracts and retain the records as appropriate.

Such exceptions and procurement dispensations over \$100,000 are also reported to Council through the monthly CEO Report.



Significant business activity

There was no significant business activity recorded for the 2019/20 financial year.

National Competition Policy

Principles of competitive neutrality are designed to neutralise any net competitive advantage that a government or local government agency engaged in significant business activities would otherwise have, by virtue of its control by the government or local government, over private business operating in the same market.

Council has a complaints mechanism in place and in 2019/20 no complaints were received with regard to Competitive Neutrality.

Internal Review

A person who may be aggrieved by a Council decision can request an internal review of the decision in accordance with Section 270 of the *Local Government Act 1999*. There were no applications for internal reviews during the year.





List of Mandatory Policies, Codes, Procedures and Registers

(Local Government Act 1999)

Local Government (Elections) Act 1999

- Caretaker Policy
- Register of Campaign Donations Returns

Policies / Codes

- Members Code of Conduct
- Staff Code of Conduct
- Code of Practice for Access to Meetings and Documents
- Code of Practice – Meetings and Documents – Access and Procedures
- Public Consultation Policy (Community Engagement)
- Complaint Handling
- Elected Members' Allowances and Benefits
- Elected Members' Training and Development
- Naming of Public Places
- Order Making
- Procurement Governance Framework and Policy
- Tenders and Contract Engagement
- Request for Service
- Risk Management
- Whistleblower Protection
- Prudential Project Management
- Informal Gatherings
- Internal Financial Control Framework

Procedures

- Internal Review of Council Decisions (Section 270) Procedure
- Council Member Code of Conduct Complaint Handling Procedure
- Request for Service Procedure

List of Registers

Mandatory

- Members Register of Interests
- Members Register of Allowances and Benefits
- Register of Salaries
- Register of Interests
- Fees and Charges
- Register of Community Land
- Register of Public Roads
- Register of By-Laws

Other

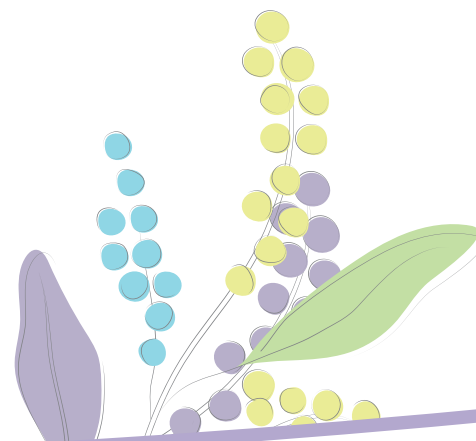
- Register of Authorised Officers
- Register of EM Conflicts of Interest
- Register of Confidential items
- Register of Contracts
- Register of Corporate Credit Card Transactions
- Register of Delegations
- Register of Elected Member Training
- Register of Elected Member Gifts and Benefits
- Register of Staff, Associates and Volunteers Gifts and Benefits
- Register of Land Management Agreements
- Register of Remuneration, Salaries and Benefits
- Register of Section 270 Reviews

By-laws currently gazetted

The City of Burnside's by-laws were gazetted in the SA Gazette on 6 September 2018 and these came into effect on 2 January 2019. Council's by-laws are:

- Permits and Penalties
- Moveable Signs
- Local Government Land
- Roads
- Dogs
- Waste Management
- Lodging Houses

These by-laws expire in 2026.







Financial report

City of Burnside

General Purpose Financial Statements
for the year ended 30 June 2020



General Purpose Financial Statements
for the year ended 30 June 2020

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2. Principal Financial Statements:	
Statement of Comprehensive Income	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
3. Notes to and forming part of the Principal Financial Statements	8
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General Purpose Financial Statements for the year ended 30 June 2020

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 2020 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.



Chris Cowley
Chief Executive Officer

24 November 2020



Anne Monceaux
Mayor

24 November 2020

Statement of Comprehensive Income

for the year ended 30 June 2020

\$ '000	Notes	2020	2019
Income			
Rates	2a	41,099	39,325
Statutory Charges	2b	1,437	1,438
User Charges	2c	1,966	2,250
Grants, Subsidies and Contributions	2g	3,712	3,998
Investment Income	2d	27	47
Reimbursements	2e	1,084	677
Other income	2f	1,222	131
Net Gain - Equity Accounted Council Businesses	18(a)	19	82
Total Income		50,566	47,948
Expenses			
Employee costs	3a	16,420	15,951
Materials, Contracts and Other Expenses	3b	21,321	19,486
Depreciation, Amortisation and Impairment	3c	10,289	9,499
Finance Costs	3d	482	431
Net loss - Equity Accounted Council Businesses	18(a)	536	346
Total Expenses		49,048	45,713
Operating Surplus / (Deficit)		1,518	2,235
Physical Resources Received Free of Charge	2h	–	4,587
Asset Disposal & Fair Value Adjustments	4	(473)	(377)
Amounts Received Specifically for New or Upgraded Assets	2g	514	143
Net Surplus / (Deficit)		1,559	6,588
Other Comprehensive Income			
Changes in Revaluation Surplus - I,PP&E	9a	4,645	89,576
Share of Other Comprehensive Income - Equity Accounted Council Businesses	18	(11)	205
Movements in Other Reserves	9b	–	152
Total Other Comprehensive Income		4,634	89,933
Total Comprehensive Income		6,193	96,521

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

Statement of Financial Position

as at 30 June 2020

\$ '000	Notes	2020	2019
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	2,160	2,788
Trade & Other Receivables	5b	2,163	1,819
Inventories	5c	19	22
Total current assets		<u>4,342</u>	<u>4,629</u>
Non-current assets			
Financial Assets	6a	122	137
Equity Accounted Investments in Council Businesses	6b	3,654	3,616
Other Non-Current Assets	6c	2,590	3,083
Infrastructure, Property, Plant & Equipment	7a	678,257	669,720
Total non-current assets		<u>684,623</u>	<u>676,556</u>
TOTAL ASSETS		<u>688,965</u>	<u>681,185</u>
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	5,156	4,823
Borrowings	8b	807	660
Provisions	8c	2,680	2,398
Total Current Liabilities		<u>8,643</u>	<u>7,881</u>
Non-Current Liabilities			
Trade & Other Payables	8a	9	14
Borrowings	8b	15,083	14,199
Provisions	8c	209	237
Liability - Equity Accounted Council Businesses	8d	1,743	1,769
Total Non-Current Liabilities		<u>17,044</u>	<u>16,219</u>
TOTAL LIABILITIES		<u>25,687</u>	<u>24,100</u>
Net Assets		<u>663,278</u>	<u>657,085</u>
EQUITY			
Accumulated surplus		231,914	230,474
Asset revaluation reserves	9a	430,515	425,870
Other reserves	9b	849	741
Total Equity		<u>663,278</u>	<u>657,085</u>

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

Statement of Changes in Equity for the year ended 30 June 2020

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2020					
Balance at the end of previous reporting period		230,474	425,870	741	657,085
Net Surplus / (Deficit) for Year		1,559	–	–	1,559
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	–	4,645	–	4,645
- Share of OCI - Equity Accounted Council Businesses	18	361	–	–	361
- Other Equity Adjustments - Equity Accounted Council Businesses	18	(372)	–	–	(372)
- Other Movements		–	–	–	–
Other comprehensive income		(11)	4,645	–	4,634
Total comprehensive income		1,548	4,645	–	6,193
Transfers between Reserves		(108)	–	108	–
Balance at the end of period		231,914	430,515	849	663,278
2019					
Balance at the end of previous reporting period		224,253	336,294	17	560,564
Net Surplus / (Deficit) for Year		6,588	–	–	6,588
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	–	89,576	–	89,576
- Share of OCI - Equity Accounted Council Businesses	18	205	–	–	205
- Other Equity Adjustments - Equity Accounted Council Businesses	18	–	–	–	–
- Other Movements		–	–	152	152
Other comprehensive income		205	89,576	152	89,933
Total comprehensive income		6,793	89,576	152	96,521
Transfers between Reserves		(572)	–	572	–
Balance at the end of period		230,474	425,870	741	657,085

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

Statement of Cash Flows

for the year ended 30 June 2020

\$ '000	Notes	2020	2019
Cash flows from operating activities			
<u>Receipts</u>			
Rates Receipts		40,611	39,310
Statutory Charges		1,454	1,438
User Charges		2,162	2,250
Grants, Subsidies and Contributions (operating purpose)		3,712	3,998
Investment Receipts		27	47
Reimbursements		1,084	431
Other Receipts		4,244	3,563
<u>Payments</u>			
Finance Payments		(482)	(430)
Payments to Employees		(16,253)	(15,819)
Payments for Materials, Contracts & Other Expenses		(23,528)	(23,986)
Net cash provided by (or used in) Operating Activities	10b	<u>13,031</u>	<u>10,802</u>
Cash flows from investing activities			
Amounts Received Specifically for New/Upgraded Assets		514	143
Sale of Replaced Assets		169	651
Repayments of Loans by Community Groups		28	55
Distributions Received from Equity Accounted Council Businesses		19	82
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(9,217)	(10,062)
Expenditure on New/Upgraded Assets		(5,196)	(3,246)
Capital Contributed to Equity Accounted Council Businesses		(588)	(520)
Net cash provided (or used in) investing activities		<u>(14,271)</u>	<u>(12,897)</u>
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from Borrowings		1,392	3,600
<u>Payments</u>			
Repayments of Borrowings		(660)	(488)
Repayment of Finance Lease Liabilities		(120)	-
Net Cash provided by (or used in) Financing Activities		<u>612</u>	<u>3,112</u>
Net Increase (Decrease) in Cash Held		<u>(628)</u>	<u>1,017</u>
plus: Cash & Cash Equivalents at beginning of period		2,788	1,771
Cash and cash equivalents held at end of period	10a	<u>2,160</u>	<u>2,788</u>

Additional Information:

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

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2020

Contents of the Notes accompanying the General Purpose Financial Statements

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 24 November 2020.

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.

As part of the revaluation conducted in 2019-20, there have been changes to accounting estimates. The nature and amount of these changes have been disclosed in Note 7b in line with AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors'.

1.3 Rounding

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

(2) The Local Government Reporting Entity

The City of Burnside is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 401 Greenhill Road, Tasmore, SA 5065. 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.

The principal activities and entities conducted other than in the Council's own name that have been included in these consolidated financial statements are:

1. Eastern Waste Management Authority Inc.
2. Highbury Landfill Authority Inc.
3. Eastern Health Authority Inc.
4. Eastern Regional Alliance Water; and
5. Brown Hill Keswick Creek Stormwater Authority.

It should also be noted that Council is the sole member of Burnside Retirement Services Incorporated (BRSI). BRSI (trading as 'Pineview Village') is an incorporated body under the *Associations Incorporations Act 1985* and provides retirement accommodation. The 'Association' is managed and controlled by the Board and Board members have a fiduciary duty to the incorporated body. BRSI is a distinct and independent legal entity from the Council and the Council's ability to control its operations is restricted to its powers and rights as the sole member of BRSI. BRSI is not a Section 42 subsidiary under the *Local Government Act 1999* and cannot be consolidated into the Council accounts.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

(3) Income Recognition

For the financial year ending the 30th June 2019 (Prior Year) Income was measured at the fair value of the consideration received or receivable. Income was recognised when the Council obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

For the financial year ending 30th June 2020 the Council recognises revenue under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Council expects to be entitled in a contract with a customer. Council have contracts with performance obligations and are complying with AASB15.

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

As a result of implementing AASB 1058 Council has recognised volunteer services' of \$1m which have met the following criteria:

1. the fair value of those services can be measured reliably; and
2. the services would have been purchased if they had not been donated.

The valuation of the volunteer services results in recognition of both income and expenditure with a nil impact on the income statement. See note 2f and 3ii.

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

	Cash Payment Received	Annual Allocation	Difference
2016/17	\$2,062,896	\$1,361,451	+\$701,445
2017/18	\$1,707,845	\$1,641,996	+ \$65,849
2018/19	\$2,186,306	\$1,685,393	+ \$500,913
2019/20	\$1,479,001	\$1,709,940	- \$239,939

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 Adjusted Operating Surplus Ratio disclosed in Note 14 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.

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

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 12.

(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 & Equipment**6.1 Initial Recognition**

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

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

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.

Office Furniture & Equipment	\$1,000
Other Plant & Equipment	\$1,000
Buildings - new construction/extensions	\$10,000
Road construction & reconstruction	\$10,000
Paving & footpaths, Kerb & Gutter	\$2,000
Drains & Culverts	\$5,000
Information Technology/Computer Equipment	\$5,000

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.

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.

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

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.

Asset Class/Category	Short life	Long life
Land	Indefinite	Indefinite
Land Improvement	10 to 60 years	Not applicable
Buildings		
Sub-Structure	40 to 80 years	150 to 195 years
Structure	40 to 80 years	100 to 200 years
Floor Coverings	5 to 26 years	Not applicable
Fit-Out	30 to 40 years	100 to 130 years
Roof	5 to 78 years	20 to 195 years
Mechanical	10 to 39 years	80 to 104 years
Fire Emergency System	10 to 13 years	40 years
Electrical	50 to 52 years	150 to 195 years
Hydraulic System	50 to 52 years	150 to 195 years
Security System	10 to 13 years	Not applicable
Infrastructure		
Sealed Roads - Surface	4 to 70 years	Not applicable
Sealed Roads - Pavement	100 to 125 years	200 years
Sealed Roads - Formation	Indefinite	Indefinite
Footpaths	5 to 50 years	Not applicable
Kerbs & Gutters	40 to 100 years	Not applicable
Stormwater Structure	80 to 100 years	Not applicable
Stormwater Quality Devices	10 to 100 years	Not applicable
Plant and Equipment		
Computer Equipments	3 to 10 years	Not applicable
Major Plants	3 to 20 years	Not applicable
Vehicles	2 to 10 years	Not applicable
Other Plant & Equipments	2 to 30 years	Not applicable
Furniture & Fittings	10 years	Not applicable
Artworks	Indefinite	Indefinite

Heritage & Cultural Assets

As at the 1st July 2018 City of Burnside recognised Attunga House as a Heritage and Cultural asset per AASB116 Property, Plant & Equipment specifically the Australian implementation guidance section. To recognise Attunga as a Heritage & Cultural asset Council met the following criteria:

- Council has an adopted Heritage Policy. See Council website.
- Council has the Attunga Conservation Management Plan. This plan is implemented and monitored regularly.
- Council has regular asset condition assessments and site visits by qualified personnel to ensure the site is maintained.
- Council has an internal controls framework which monitors the policies and procedures.

The result of this determination was that Attunga did not have a limited useful life due to Councils curatorial and preservation policy. Attunga is deemed as a non-depreciating asset.

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.

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

(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 after the month 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.

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

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 17.

(10) Leases

Accounting policy applicable to 30th June 2019

Lease arrangements have been accounted for in accordance with Australian Accounting Standard AASB 117.

In respect of finance leases, where Council substantially carries all of the risks incident to ownership, the leased items are initially recognised as assets and liabilities equal in amount to the present value of the minimum lease payments. The assets are disclosed within the appropriate asset class and are amortised to expense over the period during which the Council is expected to benefit from the use of the leased assets. Lease payments are allocated between interest expense and reduction of the lease liability, according to the interest rate implicit in the lease.

In respect of operating leases, where the lessor substantially retains all of the risks and benefits incident to ownership of the leased items, lease payments are charged to expense over the lease term.

Accounting policy applicable from 01 July 2019

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

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

Council as a lessee

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

i) Right-of-use assets

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets. See section 6.4 Depreciation of Non Current Assets for useful life details per asset class.

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section (s) Impairment of non-financial assets.

ii) Lease liabilities

At the commencement date of the lease, the Council recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the present value of lease payments, the Council uses the RBA indicative mid rates of selected commonwealth government securities.

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

The Council applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases (less than a 12 month term) and leases of low-value assets 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 Investments in Associates and set out in detail in Note 18.

(12) 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.

(13) New accounting standards and UIG interpretations

In the current year, Council adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has been reflected in the financial statements.

The City of Burnside has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective.

New and amended standards and interpretations:**Adoption of AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities:**

The Council applied AASB 15 and AASB 1058, for the first time from 1 July 2019. AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15. These Standards supersede the NFP income recognition requirements previously in AASB 1004 Contributions (with the exception of certain matters relating to public sector NFP entities) as well as current revenue recognition guidance including AASB 118 Revenue,

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

AASB 111 Construction Contracts and the related Interpretations. The timing of income recognition depends on whether such a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service).

The Council has elected to adopt the modified retrospective method on transition to the new standards with an initial application date of 1 July 2019. The cumulative effect of initially applying AASB 15 and AASB 1058 is recognised at the date of initial application as an adjustment to the opening balance of Accumulated Surplus. Therefore, the comparative information was not restated and continues to be reported under AASB 111, AASB 118, AASB 1004 and related Interpretations.

The Council has determined the impact of the new standards will mainly impact the timing of revenue recognition in relation to special purpose grants. These grants are provided to the Council to construct or acquire an asset to be controlled by the Council. They are accounted for under AASB 1058 and as such, amounts received in relation to these grants are recorded as a liability "Amounts in Advance" and recorded in revenue as the asset is constructed. Council has had no impact of adopting the new standards as at 1 July 2019 as Grants received in advance of the performance obligation was recognised as a liability thus no adjustment to the opening balance was required.

Set out below are the amounts by which each financial statement line item is affected as at and for the year ended 30 June 2020 as a result of the adoption of AASB 15 and AASB 1058.

The first column shows amounts prepared under AASB 15 and AASB 1058 and the second column shows what the amounts would have been had AASB 15 and AASB 1058 not been adopted:

Amounts prepared under	AASB/1058	Previous AAS
	'000	'000
Grants, subsidies & contributions	0	888

Adoption of AASB 16 Leases (AASB 16)

The Council applied AASB 16 for the first time from 1 July 2019. AASB 16 supersedes AASB 117 Leases, Interpretation 4 Determining whether an Arrangement contains a Lease and other related Interpretations. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to recognise most leases on the balance sheet under a single on-balance sheet model. The Council has lease contracts for various items of plant, equipment, and computers. Before the adoption of AASB 16, the Council classified each of its leases (as lessee) at the inception date as either a finance lease or an operating lease.

The Council recognised right-of-use assets and lease liabilities for those leases previously classified as operating leases, except for short-term leases with lease terms that end within 12 months of the date of initial application and leases of low-value assets. The right-of-use assets for all leases were recognised based on the amount equal to the lease liabilities. No adjustments were needed for any previously recognised prepaid or accrued lease expenses as there were none. Lease liabilities were recognised based on the present value of the remaining lease payments, discounted using the incremental borrowing rate at the date of initial application.

The effect of adoption AASB 16 as at 1 July 2019 (increase/decrease) is, as follows:

Assets	\$'000
IPP&E (right of use asset)	407
Total assets	
Liabilities	
Interest-bearing loans and borrowings	407
Total liabilities	
Accumulated Surplus	Nil

The lease liabilities as at 1 July 2019 can be reconciled to the operating lease commitments as of 30 June 2019, as follows:

	\$'000
Operating lease commitments as at 30 June 2019	473
Effect of discounting using the weighted average incremental borrowing rate as at 1 July 2019 at 2.5%	(44)

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Notes to the Financial Statements
for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

Less:	
Commitments relating to short-term leases	(22)
Lease liabilities as at 1 July 2019	407

(14) Comparative Figures

To ensure comparability with the current reporting period's figures Council has reviewed the allocation and classification of some transactions which has been updated in the comparative information presented.

Changes in classifications has resulted in no change to the previously reported financial performance and position of the Council.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 2. Income

\$ '000	2020	2019
(a) Rates		
General Rates		
General Rates	39,768	37,982
Less: Mandatory Rebates	(451)	(405)
Less: Discretionary Rebates, Remissions & Write Offs	(31)	(33)
Total General Rates	39,286	37,544
Other Rates (Including Service Charges)		
Regional Landscape Levy	1,712	1,652
Total Other Rates (Including Service Charges)	1,712	1,652
Other Charges		
Penalties for Late Payment	97	124
Rates Postponed - Interest	4	5
Total Other Charges	101	129
Total Rates	41,099	39,325
(b) Statutory Charges		
Development Act Fees	560	500
Town Planning Fees	38	38
Animal Registration Fees & Fines	246	245
Parking Fines / Expiation Fees	488	607
Other Licences, Fees & Fines	105	48
Total Statutory Charges	1,437	1,438
(c) User Charges		
Hall & Equipment Hire	255	322
Property Leases	136	124
Community Program User Charges	330	372
Green Organics Collection Charges	94	105
Library Fees, Fines & Other User Charges	14	19
Other Commercial Activities	558	655
Swimming Centre User Charges	433	505
Rates Searches	55	50
Other User Charges	91	98
Total User Charges	1,966	2,250

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 2. Income (continued)

\$ '000	2020	2019
(d) Investment Income		
Interest on Investments		
- Local Government Finance Authority	23	29
- Banks & Other	4	18
Total Investment Income	27	47

(e) Reimbursements

Private Works	98	79
Insurance Rebates	336	279
Workers Compensation Claims	6	11
Other Reimbursements ^(*)	644	308
Total Reimbursements	1,084	677

(*) A prior year reclassification for Other Reimbursements has been corrected as at the 30th June 2020. The Amount of \$246,107 was reclassified in the 2019 Column from Other Income Note 2f to Reimbursements. There is Nil impact on the operating surplus.

(f) Other income

Gifts & Donations	4	40
Sale of Surplus Equipment	5	6
Income from recyclable waste	-	5
Other Volunteer Services ^(*)	1,019	-
Other Income	194	80
Total Other income	1,222	131

(*) New Standard AASB 1058 Income of Not for Profit, see Note 1.

(g) Grants, Subsidies, Contributions

Amounts Received Specifically for New or Upgraded Assets	514	143
Total Amounts Received Specifically for New or Upgraded Assets	514	143
Other Grants, Subsidies and Contributions	3,712	3,497
Grant Commission and Supplementary Local Road Grants (refer below)	-	501
Total Other Grants, Subsidies and Contributions	3,712	3,998
Total Grants, Subsidies, Contributions	4,226	4,141

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

(i) Sources of grants

Commonwealth Government	3,487	2,305
State Government	739	1,797
Other	-	39
Total	4,226	4,141

continued on next page ...

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Notes to the Financial Statements
for the year ended 30 June 2020

Note 2. Income (continued)

<u>\$ '000</u>	<u>2020</u>	<u>2019</u>
(ii) Individually Significant Items		
Grant Commission (FAG) Grant Recognised as Income	–	501
 (h) Physical Resources Received Free of Charge		
Infrastructure	–	4,587
<u>Total Physical Resources Received Free of Charge</u>	<u>–</u>	<u>4,587</u>

There were no Physical Resources Received Free of Charge within the current financial year. In the prior year the \$4.587m consisted of various categories of Infrastructure assets contributed by Cedar Woods Properties Development in Glenside on the 22 May 2019.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Expenses

\$ '000	Notes	2020	2019
(a) Employee costs			
Salaries and Wages		14,441	13,866
Employee Leave Expense		531	567
Superannuation - Defined Contribution Plan Contributions	17	1,143	1,087
Superannuation - Defined Benefit Plan Contributions	17	224	239
Workers' Compensation Insurance		662	555
Other		23	53
Less: Capitalised and Distributed Costs		(604)	(416)
Total Operating Employee Costs		16,420	15,951
Total Number of Employees (full time equivalent at end of reporting period)		164	161
(b) Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		26	30
Bad and Doubtful Debts		-	2
Elected Members' Expenses		283	262
Independent Sitting Fees		36	41
Operating Lease Rentals - Non-Cancellable Leases	16		
- Minimum Lease Payments		13	181
Subtotal - Prescribed Expenses		358	516

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Expenses (continued)

\$ '000	Notes	2020	2019
(ii) Other Materials, Contracts and Expenses			
Contractors		9,777	9,226
Energy		832	1,126
Legal Expenses		687	810
Levies Paid to Government - Regional Landscape Levy		1,715	1,647
Levies - Other		88	84
Parts, Accessories & Consumables		1,235	1,350
Professional Services		990	456
Sundry Materials, Contracts & Expenses		323	348
Less: Capitalised and Distributed Costs		(87)	(142)
Other Contractual Services		2,148	1,900
Water		696	596
Insurance Premiums		639	623
Contributions / Donations		85	210
Bank Fees & Charges		128	125
Advertising		112	74
Postage		139	125
Taxes		90	106
Training		248	197
Subscriptions		99	109
Other Volunteer Services *		1,019	-
Subtotal - Other Material, Contracts & Expenses		20,963	18,970
Total Materials, Contracts and Other Expenses		21,321	19,486

(*) Materials, Contract and Other Expenses includes volunteer services of \$1m which has been offset in Other Income per AASB1058

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Expenses (continued)

\$ '000	Notes	2020	2019
(c) Depreciation, Amortisation and Impairment			
(i) Depreciation and Amortisation			
Land Improvement	7	54	52
Buildings		1,345	1,312
Infrastructure			
- Stormwater Quality Devices		217	134
- Other Structures		1,090	662
- Recreation/Sport Structures		576	871
- Road Structures		4,071	3,622
- Traffic Control Devices		165	220
- Stormwater Structures		1,146	1,117
Right-of-use Assets		120	-
Plant & Equipment		1,449	1,453
Furniture & Fittings		56	56
Subtotal		10,289	9,499
Total Depreciation, Amortisation and Impairment		10,289	9,499

(*) New Standard AASB 16 Accounting for Leases. See Note 1 and 16.

(d) Finance Costs

Interest on Loans	482	431
Total Finance Costs	482	431

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	2020	2019
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	169	651
Less: Carrying Amount of Assets Sold	(642)	(1,028)
Gain (Loss) on Disposal	(473)	(377)
Net Gain (Loss) on Disposal or Revaluation of Assets	(473)	(377)

Notes to the Financial Statements
for the year ended 30 June 2020

Note 5. Current Assets

\$ '000	2020	2019
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	1,427	355
Deposits at Call	733	2,433
Total Cash & Cash Equivalent Assets	2,160	2,788
(b) Trade & Other Receivables		
Rates - General & Other	1,093	619
Accrued Revenues	8	24
Debtors - General	276	450
GST Recoupment	421	397
Prepayments	322	287
Loans to Community Organisations	43	42
Subtotal	2,163	1,819
Total Trade & Other Receivables	2,163	1,819
(c) Inventories		
Stores & Materials	19	22
Total Inventories	19	22

Notes to the Financial Statements

for the year ended 30 June 2020

Note 6. Non-Current Assets

\$ '000	2020	2019
(a) Financial Assets		
Receivables		
Council Rates Postponement Scheme	111	97
Loans to Community Organisations	11	40
Subtotal	122	137
Total Receivables	122	137
Total Financial Assets	122	137

\$ '000	Notes	2020	2019
(b) Equity Accounted Investments in Council Businesses			
Eastern Health Authority	18(a)i	119	122
East Waste	18(a)i	138	116
Brownhill Keswick Creek Stormwater Authority	18(a)i	1,219	737
ERA Water	18(a)i	2,178	2,641
Total Equity Accounted Investments in Council Businesses		3,654	3,616

(c) Other Non-Current Assets

Other			
Capital Works-in-Progress - Buildings		492	1,626
Capital Works-in-Progress - Infrastructure		2,034	1,261
Capital Works-in-Progress - Plant & Equipment		-	123
Other		64	73
Total Other		2,590	3,083
Total Other Non-Current Assets		2,590	3,083

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The City of Burnside

Notes to the Financial Statements
for the year ended 30 June 2020

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

(a) Infrastructure, Property, Plant & Equipment

	Fair Value Level	as at 30/06/19			Asset movements during the reporting period										as at 30/06/20		
		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 Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	
\$ '000																	
Land	2	295,325	-	-	295,325	-	-	-	-	-	-	-	-	-	295,325	-	295,325
Land Improvement	3	1,455	45	(498)	1,002	31	3	-	(54)	3	-	-	-	1,482	55	(552)	985
Buildings	3	126,168	90	(22,657)	103,601	2,838	875	(401)	(1,345)	-	(50,409)	-	-	76,426	2,464	(23,732)	55,158
Infrastructure																	
- Stormwater Quality Devices	2	1,006	123	(277)	852	-	-	-	-	(852)	-	-	-	-	-	-	-
- Stormwater Quality Devices	3	5,458	1,783	(1,749)	5,492	319	458	-	(217)	852	(605)	3,039	-	9,258	777	(697)	9,338
- Other Structures	2	5,654	538	(3,378)	2,814	-	-	-	-	(2,817)	-	-	-	-	-	-	-
- Other Structures	3	21,600	5,183	(11,306)	15,477	598	780	(45)	(1,090)	2,814	(14,363)	19,753	-	31,207	1,225	(8,507)	23,925
- Recreation/Sport Structures	2	12,830	2,794	(6,145)	9,479	-	-	-	-	(9,479)	-	-	-	-	-	-	-
- Recreation/Sport Structures	3	2,022	601	(1,555)	1,068	210	598	(14)	(576)	9,479	(5,364)	7,510	-	17,176	724	(4,989)	12,911
- Road Structures	3	277,948	7,818	(128,573)	157,193	477	4,960	-	(4,071)	-	(17,484)	55,655	-	282,029	5,154	(90,453)	196,730
- Traffic Control Devices	2	8,482	702	(6,357)	2,827	-	-	-	-	(2,827)	-	-	-	-	-	-	-
- Traffic Control Devices	3	314	282	(226)	370	25	142	-	(165)	2,827	(1,039)	7,952	-	10,575	141	(604)	10,112
- Stormwater Structures	3	107,752	3,214	(45,256)	65,710	610	209	(52)	(1,146)	-	-	-	-	107,874	3,802	(46,345)	65,331
Furniture & Fittings			816	(416)	400	-	-	-	(56)	-	-	-	-	-	816	(472)	344
Plant & Equipment			-	(20,636)	7,778	88	1,190	(129)	(1,449)	-	-	-	-	-	21,369	(13,890)	7,479
Right-of-Use Assets			-	-	-	-	-	-	(120)	407	-	-	-	407	-	(120)	287
Atwork		332	-	-	332	-	-	-	-	-	-	-	-	332	-	-	332
Total Infrastructure, Property, Plant & Equipment		866,356	44,625	(241,261)	669,720	5,196	9,215	(641)	(10,289)	407	(89,264)	93,909	407	832,091	36,527	(190,361)	678,257
Comparatives		783,444	50,778	(261,450)	572,772	3,246	10,062	(1,028)	(9,499)	4,591	(32,734)	122,310	4,591	866,356	44,625	(241,261)	669,720

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Notes to the Financial Statements

for the year ended 30 June 2020

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

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

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

The majority of infrastructure and building assets are based on fair value hierarchy level 3 as 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.

Transfers between fair value hierarchy levels - In the course of revaluing infrastructure assets, the nature of the inputs applied was reviewed in detail for each asset and where necessary, the asset reassigned to the appropriate fair value hierarchy level. Such transfers take effect as at the date of the revaluation.

Highest and best use

Land

For land which Council has an unfettered right to sell, the "highest and best use" recognises the possibility of the demolition or substantial modification of some or all of the existing buildings and structures affixed to the land. Much of the land under Council's care and control is Crown land or has been declared as community land under the provisions of the Local Government Act 1999. Other types of restrictions also exist.

For land subject to these restrictions, the highest and best use is taken to be the "highest and best use" available to Council, with a rebuttable presumption that the current use is the "highest and best use".

The reason for the current use of a large proportion of Council's assets being other than the "highest and best use" relates to Council's principal role as the provider of services to the community, rather than the use of those assets for the generation of revenue.

Buildings

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

Notes to the Financial Statements

for the year ended 30 June 2020

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

Infrastructure

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

The dates of the valuations for the individual asset classes are shown below.

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

Land & Land Improvements

- Basis of valuation: Fair Value
- Date of valuation: 01 July 2018.
- Valuer: APV Valuers and Asset Management

Buildings

- Basis of valuation: Fair Value
- Date of valuation: 01 July 2018.
- Valuer: APV Valuers and Asset Management

Council adopted the short / long life methodology that split each component of buildings between the renew and recycled components. These components are depreciated separately due to the differences in useful life. Asset Management Plans have been updated to consider this capital renewal approach.

In the 2019/20 financial year, Council conducted an assessment on the proportion of leasehold improvements on the Burnside War Memorial Hospital building assets. It was deemed Attunga was considered a Council asset per the lease agreement provisions thus the Burnside War Memorial Hospital has care and control of all surrounding buildings except for the Attunga building which resulted in a \$50m asset reduction to building assets and revaluation reserve.

Infrastructure

Roads, Kerb and Gutter, Footpath

- Basis of valuation: Fair Value
- Date of valuation: 01 July 2019.
- Valuer: APV Valuers and Asset Management

Talis Consultants conducted a condition assessments of all Road Structures in 2019/20, the updated condition data has been incorporated in the revaluation carried out by APV, this has resulted in an increased fair value of \$38m.

Stormwater Structure

- Basis of valuation: Fair Value
- Date of valuation: 01 July 2018.
- Valuer: APV Valuers and Asset Management

Traffic Control Devices, Stormwater Quality Devices, Recreation & Sporting, Other Structure

- Basis of valuation: Fair Value
- Date of valuation: 01 July 2019
- Valuer: Assetic Australia Pty Ltd

Council undertook revaluation for the above asset categories in 2019/20, this has resulted in an increased fair value of \$16m.

Artworks

- Basis of valuation: Fair Value
- Date of valuation: 30 June 2018.
- Valuer: Theodore Bruce Auctions Pty Ltd

Notes to the Financial Statements

for the year ended 30 June 2020

Note 8. Liabilities

\$ '000	2020		2019	
	Current	Non Current	Current	Non Current
(a) Trade and Other Payables				
Goods & Services	1,985	–	1,774	–
Payments Received in Advance	1,542	–	630	–
Accrued Expenses - Employee Entitlements	620	9	448	14
Accrued Expenses - Other	986	–	1,945	–
Accrued Fringe Benefits Tax	23	–	26	–
TOTAL Trade and Other Payables	5,156	9	4,823	14

(b) Borrowings

Loans	687	6,712	660	7,399
Cash Advance Debenture *	–	8,200	–	6,800
Lease Liabilities **	120	171	–	–
TOTAL Borrowings	807	15,083	660	14,199

(*) The Cash Advance Debenture has a facility end date of 15th June 2021. Please see Note 11d Financing Arrangements for the details of the additional Cash Advance facility entered into on 15th May 2020.

(**) New disclosure as per AASB 16 Accounting for Leases, see Note 1.

(c) Provisions

Long Service Leave Provision *	1,354	209	1,250	237
Annual Leave Provision	1,255	–	1,072	–
Rostered Days Off Provision	31	–	27	–
Other (Time Off in Lieu)	40	–	49	–
TOTAL Provisions	2,680	209	2,398	237

(*) Council has accrued Long Service Leave for all employees based on probability and discounting factors. Long Service Leave shown above in the 'Current' section relates to employees who are entitled to take long service leave whilst the 'Non-Current' section includes the provision for employees who have yet to achieve 7 years.

Movements in Provisions

2020 (current & non-current)	Long Service			
	Other (Time Off in Lieu) 2020	Leave Provision 2020	Annual Leave Provision 2020	Rostered Days Off Provision 2020
Opening Balance	49	1,487	1,072	27
Additional Amounts Recognised	27	254	1,278	276
(Less): Payments	(36)	(178)	(1,095)	(272)
Closing Balance	40	1,563	1,255	31

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 8. Liabilities (continued)

\$ '000	2020		2019	
	Current	Non Current	Current	Non Current
(d) Liability Accounted Investments in Council Businesses				
Highbury Landfill Authority	–	1,743	–	1,769
<u>TOTAL Liability Accounted Investments in Council Businesses</u>	–	1,743	–	1,769

Note 9. Reserves

\$ '000	as at 30/06/19				as at 30/06/20
	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
(a) Asset Revaluation Reserve					
Land	157,051	–	–	–	157,051
Buildings	80,533	(50,409)	–	–	30,124
Infrastructure	183,156	55,054	–	–	238,210
Plant & Equipment	4,798	–	–	–	4,798
Artwork	332	–	–	–	332
<u>Total Asset Revaluation Reserve</u>	425,870	4,645	–	–	430,515
Comparatives	336,294	89,576	–	–	425,870

\$ '000	as at 30/06/19				as at 30/06/20
	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
(b) Other Reserves					
Open Space Contribution Reserve	17	99	–	–	116
Burnside Recreation Trust	724	9	–	–	733
<u>Total Other Reserves</u>	741	108	–	–	849
Comparatives	17	572	–	152	741

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 9. Reserves (continued)

PURPOSES OF RESERVES

Asset Revaluation Reserves

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

Open Space Contribution Reserve

This reserve is used to record increments and decrements in Open Space Contributions.

Burnside Recreation Trust

This reserve is used to record the increments and decrements of the Burnside Recreation Trust. This reserve was established to recognise the funds received from any lease or license to be held for the purpose of developing, maintaining, restoring, renewing, repairing and generally keeping the Kensington Park Reserve in good order and condition and to meet any public liability insurance premiums for which Burnside may become liable in respect of the land Pursuant to the charitable trust established in 1888.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 10. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2020	2019
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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 Balance Sheet as follows:

Total Cash & Equivalent Assets	5	2,160	2,788
Balances per Statement of Cash Flows		<u>2,160</u>	<u>2,788</u>

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

Net Surplus/(Deficit)		1,559	6,588
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		10,289	9,499
Equity Movements in Equity Accounted Investments (Increase)/Decrease		517	264
Non-Cash Asset Acquisitions		-	(4,587)
Grants for capital acquisitions treated as Investing Activity		(514)	(143)
Net (Gain) Loss on Disposals		473	377
Other		(14)	-
		<u>12,310</u>	<u>11,998</u>
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		(357)	(89)
Net (Increase)/Decrease in Inventories		3	(1)
Net (Increase)/Decrease in Other Assets		493	(1,462)
Net Increase/(Decrease) in Trade & Other Payables		328	158
Net Increase/(Decrease) in Other Provisions		254	198
Net Cash provided by (or used in) operations		<u>13,031</u>	<u>10,802</u>

(c) Non-Cash Financing and Investing Activities

Acquisition of assets by means of:

Physical Resources Received Free of Charge	-	4,587
Amounts recognised in Income Statement	-	4,587
Total Non-Cash Financing and Investing Activities	<u>-</u>	<u>4,587</u>

(d) Financing Arrangements

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

Corporate Credit Cards	128	128
LGFA Cash Advance Debenture Facility *	20,000	10,000

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

* Council has entered into an additional Cash Advance Debenture facility for \$10m which expires on 15 May 2035.

The City of Burnside

Notes to the Financial Statements for the year ended 30 June 2020

Note 11(a). Functions *

	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 11(b).										
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	
\$ '000	INCOME	EXPENSES	OPERATING SURPLUS (DEFICIT)	GRANTS INCLUDED IN INCOME	TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	2020	2019	2020	2019	2020	2019
Functions/Activities											
Business Undertakings	58	42	7	9	51	33	—	—	—	10,708	7,970
Community Services	2,628	2,607	4,596	4,758	(1,968)	(2,151)	1,587	1,300	—	—	—
Culture	277	290	1,766	1,742	(1,489)	(1,452)	152	130	—	—	—
Economic Development	—	—	21	22	(21)	(22)	—	—	—	—	—
Environment	484	175	7,298	7,122	(6,814)	(6,947)	9	42	—	—	—
Recreation	715	787	2,337	1,947	(1,622)	(1,160)	—	—	—	—	—
Regulatory Services	1,500	1,509	3,253	2,869	(1,753)	(1,360)	—	—	—	—	—
Transport & Communication	493	360	549	524	(56)	(164)	485	340	—	—	—
Plant Hire & Depot/Indirect	4	52	3,689	3,476	(3,685)	(3,424)	—	—	—	—	—
Council Administration	44,388	42,044	24,996	22,898	19,392	19,146	1,479	2,186	—	678,257	673,215
Total Functions/Activities	50,547	47,866	48,512	45,367	2,035	2,499	3,712	3,998	688,965	681,185	

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

(*) Comparative information has been adjusted to remove revenues and expenses relating to net gain/(loss) on equity accounted businesses.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 11(b). Components of Functions

The activities relating to Council functions are as follows:

BUSINESS UNDERTAKINGS

Private Works.

COMMUNITY SERVICES

Public Order and Safety, Crime Prevention, Emergency Services and Fire Protection, Other Public Order and Safety, Immunisation and Preventive Health Services, Elderly Citizens Facilities, Home Assistance Scheme and Other Services for the Aged and Disabled, Child Care Centres, Children and Youth Services, Community Transport, Family and Neighbourhood Support, Other Community Support, Community Amenities, Regal Theatre, Bus Shelters, Cemeteries and Public Conveniences.

CULTURE

Mobile Libraries and Housebound Services, Static Libraries, Cultural Venues, Heritage and Other Cultural Services.

ECONOMIC DEVELOPMENT

Support to Local Businesses.

ENVIRONMENT

Animal/Plant Boards, Landcare, Domestic Waste, Green Waste, Recycling, Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping, Natural Resource Management Levy, and Other Environment.

RECREATION

Parks and Gardens, Sports Facilities – Outdoor, Swimming Centres – Outdoor and Other Recreation.

REGULATORY SERVICES

Dog and Cat Control, Building Control, Town Planning, Health Inspection, Parking Control, and Other Regulatory Services.

TRANSPORT

Footpaths and Kerbing, Roads – sealed, Roads – formed, Traffic Management, LGGC – roads (formula funded).

PLANT HIRE & DEPOT

Depot operations which includes light vehicle fleet and major fleet.

COUNCIL ADMINISTRATION

Governance, Administration, Elected Members, Organisational, Support Services, Accounting/Finance, Payroll, Human Resources, Information Technology, Communication, Rates Administration, Records, Contract Management, Customer Service, Other Support Services, Revenues, LGGC – General Purpose, and Separate and Special Rates.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 12. Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning fixed interest rates between 0.25% and 1.25% (2019: 1.5% and 2.15%). Short term deposits have an average maturity of 60 days and an average interest rate of 0.55% (2019: 180 days and 1.85%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - Fees & Other Charges

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Liabilities - Creditors and Accruals

Accounting Policy:

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

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Liabilities - Interest Bearing Borrowings

Accounting Policy:

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

Terms & Conditions:

Secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 3.6% and 4.8% (2019: **3.6%** and **4.8%**).

Carrying Amount:

Approximates fair value.

Liabilities - Leases

Accounting Policy:

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 12. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2020					
Financial Assets					
Cash & Equivalents	2,159	–	–	2,159	2,159
Receivables	329	12	–	341	338
Total Financial Assets	2,488	12	–	2,500	2,497
Financial Liabilities					
Payables	5,254	–	–	5,254	5,177
Current Borrowings	995	12,474	4,132	17,601	15,890
Total Financial Liabilities	6,249	12,474	4,132	22,855	21,067
2019					
Cash & Equivalents	2,788	–	–	2,788	2,788
Receivables	516	44	–	560	556
Total Financial Assets	3,304	44	–	3,348	3,344
Financial Liabilities					
Payables	4,950	–	–	4,950	4,837
Current Borrowings	995	11,425	4,776	17,196	14,859
Total Financial Liabilities	5,945	11,425	4,776	22,146	19,696

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

\$ '000	2020		2019	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	4.36%	15,890	4.15%	14,859
		<u>15,890</u>		<u>14,859</u>

Net Fair Value

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 12. Financial Instruments (continued)

Risk Exposures

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

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

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

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Capital Expenditure and Investment Property Commitments

\$ '000	2020	2019
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(a) Capital Commitments

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

Buildings	–	911
Infrastructure	10,301	12,532
	<u>10,301</u>	<u>13,443</u>

These expenditures are payable:

Not later than one year	5,380	6,870
Later than one year and not later than 5 years	2,302	3,184
Later than 5 years	2,619	3,389
	<u>10,301</u>	<u>13,443</u>

(b) Other Expenditure Commitments

Other non-capital expenditure commitments in relation to investment properties at the reporting date but not recognised in the financial statements as liabilities:

Waste Management Services	5,212	5,069
Employee Remuneration Contracts	6,517	5,172
Other Maintenance Contracts	2,612	3,296
Other Contracts	1,593	1,566
	<u>15,934</u>	<u>15,103</u>

These expenditures are payable:

Not later than one year	6,007	5,936
Later than one year and not later than 5 years	9,537	8,653
Later than 5 years	390	514
	<u>15,934</u>	<u>15,103</u>

Notes to the Financial Statements

for the year ended 30 June 2020

Note 14. Financial Indicators

\$ '000	Amounts 2020	Indicator 2020	Prior periods	
			2019	2018
<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	1,518			
Total Operating Income	50,566	3.0%	4.7%	3.5%
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>				
2. Net Financial Liabilities Ratio				
Net Financial Liabilities	19,499			
Total Operating Income	50,566	38.6%	36.7%	32.9%
<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 Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.</i>				
Adjusted Operating Surplus Ratio				
Operating Surplus	1,758			
Total Operating Income	50,806	3.5%	3.7%	3.4%
Adjusted Net Financial Liabilities Ratio				
Net Financial Liabilities	19,499			
Total Operating Income	50,806	38.4%	37.1%	33.0%
3. Asset Renewal Funding Ratio				
Net Asset Renewals	9,048			
Infrastructure & Asset Management Plan required expenditure	10,147	89.2%	96.9%	89.3%
<i>Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets. As Council is yet to adopt Asset Management Plans (AMP's) for all asset classes, the following formula has been used: Capital expenditure on renewal and replacement of all assets relative to the expenditure proposed in the adopted AMP's (for those assets classes that have an AMP) and budgeted depreciation (for those asset classes which do not have an AMP).</i>				

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Notes to the Financial Statements
for the year ended 30 June 2020

Note 14. Financial Indicators (continued)

Financial Indicators - Graphs

1. Operating Surplus Ratio

<p>Ratio %</p> <p>2018 2019 2020</p>	<p>Purpose of operating surplus ratio</p>	<p>Commentary on 2019/20 result</p>
	<p>This indicator is to determine the percentage the operating revenue varies from operating expenditure</p>	<p>2019/20 ratio 3.0%</p> <p>Council budgeted for an Operating Surplus of 2.1% (\$1,032,000) in 2019/20. Council received Grants in advance in 2018/19 consequently in the 2019/20 financial year Council received \$240k less funding than 2019. It is important to note that it is comparable to 2018. In addition, Council has a strong focus on financial discipline and a commitment toward savings. As a result, the original target has been exceeded.</p>

2. Net Financial Liabilities Ratio

<p>Ratio %</p> <p>2018 2019 2020</p>	<p>Purpose of net financial liabilities ratio</p>	<p>Commentary on 2019/20 result</p>
	<p>This indicator shows the significance of the net amount owed to others, compared to operating revenue</p>	<p>2019/20 ratio 38.6%</p> <p>This ratio demonstrates that Council's liabilities (including debt) are within acceptable levels. The achieved target is below the 2019/20 Adopted Budget of 42.4% and within the recommended target of 0-100%. The increase on prior year is due to the new fixed loans.</p>

Adjusted Operating Surplus Ratio

<p>Ratio %</p> <p>2018 2019 2020</p>	<p>Purpose of adjusted operating surplus ratio</p>	<p>Commentary on 2019/20 result</p>
	<p>This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure</p>	<p>2019/20 ratio 3.5%</p> <p>This indicator shows Council's Operating Surplus excluding the Grants Advanced payments from both the 2020/21 Financial Assistance Grant and the supplementary local roads grant. The achievement of 3.5% has exceeded Council budgeted Operating Surplus ratio of 2.1%.</p>

Notes to the Financial Statements
for the year ended 30 June 2020

Note 14. Financial Indicators (continued)

Adjusted Net Financial Liabilities Ratio

<p>Ratio %</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2018</td> <td>33.0</td> </tr> <tr> <td>2019</td> <td>37.1</td> </tr> <tr> <td>2020</td> <td>38.4</td> </tr> </tbody> </table>	Year	Ratio %	2018	33.0	2019	37.1	2020	38.4	<p>Purpose of adjusted net financial liabilities ratio</p> <p>This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure</p>	<p>Commentary on 2019/20 result</p> <table border="1"> <thead> <tr> <th>2019/20 ratio</th> <th>38.4%</th> </tr> </thead> </table> <p>This ratio demonstrates that Council's liabilities (including debt) are within acceptable levels. The adjusted ratio has not changed due to the removal of the advanced payment as it was not a significant change. The achieved target is below the 2019/20 Adopted Budget of 42%.</p>	2019/20 ratio	38.4%
	Year	Ratio %										
2018	33.0											
2019	37.1											
2020	38.4											
2019/20 ratio	38.4%											

3. Asset Renewal Funding Ratio

<p>Ratio %</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio %</th> </tr> </thead> <tbody> <tr> <td>2018</td> <td>89.3</td> </tr> <tr> <td>2019</td> <td>96.9</td> </tr> <tr> <td>2020</td> <td>89.2</td> </tr> </tbody> </table>	Year	Ratio %	2018	89.3	2019	96.9	2020	89.2	<p>Purpose of asset renewal funding ratio</p> <p>This indicator aims to determine if assets are being renewed and replaced in an optimal way.</p>	<p>Commentary on 2019/20 result</p> <table border="1"> <thead> <tr> <th>2019/20 ratio</th> <th>89.2%</th> </tr> </thead> </table> <p>This ratio demonstrates Council's capital outlay on renewing/replacing assets. Council 2019/20 Adopted budget target was 88%, the actual ratio achieved is 88%. Council is slightly below the LGA recommended target of 90-110% due to delays in various major projects some related to Covid associated delays.</p>	2019/20 ratio	89.2%
	Year	Ratio %										
2018	89.3											
2019	96.9											
2020	89.2											
2019/20 ratio	89.2%											

Notes to the Financial Statements

for the year ended 30 June 2020

Note 15. Uniform Presentation of Finances

\$ '000	2020	2019
The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.		
All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.		
The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.		
Income	50,566	47,948
less Expenses	(49,048)	(45,713)
Operating Surplus / (Deficit)	1,518	2,235
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(9,217)	(10,062)
add back Depreciation, Amortisation and Impairment	10,289	9,499
add back Proceeds from Sale of Replaced Assets	169	651
	1,241	88
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(5,196)	(3,246)
add back Amounts Received Specifically for New and Upgraded Assets	514	143
	(4,682)	(3,103)
Net Lending / (Borrowing) for Financial Year	(1,923)	(780)

Notes to the Financial Statements

for the year ended 30 June 2020

Note 16. Leases

(i) Council as a lessee

Terms and conditions of leases

Plant and Equipment

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:

Right of use assets

\$ '000	Right to use Assets	Total
2020		
Additions to right-of-use assets	407	407
Depreciation charge	(120)	(120)
Balance at 30 June 2020	287	287

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

\$ '000	2020	2019
Additions	(407)	–
Payments	127	–
Balance at 30 June	(280)	–
Classified as:		
Current	(110)	–
Non Current	(170)	–

The following are the amounts recognised in profit or loss:

Depreciation expense of Right-of-Use Assets	120	–
Expense relating to leases of low-value assets	6	–
Total amount recognised in profit or loss	126	–

(ii) Council as a lessor

Leases commitments under all non-cancellable lease agreements, including those relating to Investment Property, are as follows:

Not later than one year	281	239
Later than one year and not later than 5 years	1,119	885
Later than 5 years	1,870	1,897
	3,270	3,021

Council is the lessor of leases, for which no or little lease payments are made. These have been identified as peppercorn leases which are currently not recognised in Council's financial statements.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 17. Superannuation

The Council makes employer superannuation contributions in respect of its employees to Statewide Super (formerly Local Government Superannuation Scheme). 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 (9.50% in 2019/20; 9.50% in 2018/19). 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 2018/19) of "superannuation" salary.

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

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

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2020. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to Other Superannuation Schemes

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 18. 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	
	2020	2019	2020	2019
Associates - in profit	19	82	3,683	1,848
Associates - in loss	(536)	(346)	(1,743)	-
Council's Share of Net Income				
Joint Ventures	-	-	(29)	-
Associates	(517)	(264)	1,940	1,848
Total Council's Share of Net Income	(517)	(264)	1,911	1,848

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

(a) Carrying Amounts

\$ '000	Principal Activity	2020	2019
Eastern Waste Management Authority Inc.	Waste Management	138	118
Highbury Landfill Authority Inc.	Discontinued Landfill	(1,743)	(1,770)
ERA Water	Water supply and sale	2,178	2,641
Brownhill Keswick Creek Stormwater Authority	Stormwater Management	1,219	737
Eastern Health Authority Inc.	Health	119	122
Total Carrying Amounts - Joint Ventures & Associates		1,911	1,848

Eastern Waste Management Authority Inc.

The City of Burnside is one of seven member Councils of the Eastern Waste Management Authority Inc. The other member Councils are the City of Norwood, Payneham & St. Peters, the Town of Walkerville, the City of Mitcham, the City of Campbelltown, Adelaide Hills Council and the City of Prospect.

Highbury Landfill Authority Inc.

The City of Burnside is one of the member Councils of the Highbury Landfill Authority Inc. The other member Councils are the City of Norwood, Payneham & St. Peters and the Town of Walkerville.

ERA Water

The City of Burnside is one of the member Councils of the ERA Water Regional Subsidiary. The other member Councils are the City of Norwood, Payneham & St. Peters and the Town of Walkerville. ERA Water came into operation in July 2015 and has been established to capture creekwater, disinfect and store it in aquifers and subsequently deliver it to customers.

Brownhill Keswick Creek Stormwater Authority

The City of Burnside is one of five members of Councils of the Brownhill Keswick Creek Stormwater Authority (BHKC). The other member Councils are the City of Mitcham, Adelaide City Council, the City of Unley and the City of West Torrens.

Eastern Health Authority Inc.

The City of Burnside is one of five members of Councils of the Eastern Health Authority Inc. (EHA). The other member Councils are the City of Campbelltown, the City of Norwood, Payneham & St Peters, the City of Prospect and the Town of Walkerville.

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 18. Interests in Other Entities (continued)

(b) Relevant Interests

\$ '000	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2020	2019	2020	2019	2020	2019
Eastern Waste Management Authority Inc.	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%
Highbury Landfill Authority Inc.	50.41%	50.41%	50.41%	50.41%	50.41%	50.41%
ERA Water	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
Brownhill Keswick Creek Stormwater Authority	20.00%	20.00%	12.00%	12.00%	12.00%	12.00%
Eastern Health Authority Inc.	25.00%	25.00%	25.00%	25.00%	20.00%	20.00%

(c) Movement in Investment in Joint Venture or Associate

\$ '000	Eastern Waste Management Authority Inc.		Highbury Landfill Authority Inc.		ERA Water		Brownhill Keswick Creek Stormwater Authority		Eastern Health Authority Inc.	
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
Opening Balance	118	77	(1,770)	(1,893)	2,641	2,987	737	29	122	116
Share in Operating Result	19	28	(59)	4	(463)	(346)	(9)	43	(3)	6
Share in Other Comprehensive Income	9	11	-	-	-	-	352	195	-	-
New Capital Contributions	-	-	101	120	-	-	488	470	-	-
Adjustments to Equity	(8)	2	(15)	(1)	-	-	(349)	-	-	-
Council's Equity Share in the Joint Venture or Associate	138	118	(1,743)	(1,770)	2,178	2,641	1,219	737	119	122

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Notes to the Financial Statements

for the year ended 30 June 2020

Note 18. Interests in Other Entities (continued)

(d) Summarised Financial Information of the Equity Accounted Business

\$ '000	Eastern Waste Management Authority Inc.		Highbury Landfill Authority Inc.		ERA Water		Brownhill Keswick Creek Stormwater Authority		Eastern Health Authority Inc.	
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
Statement of Financial Position										
Cash and Cash Equivalents	2,322	1,967	65	85	147	31	5,003	3,967	721	743
Other Current Assets	1,019	717	35	13	47	206	325	2,024	156	168
Non-Current Assets	7,652	6,100	162	187	20,645	20,919	6,410	3,209	1,492	325
Total Assets	10,993	8,784	262	285	20,839	21,156	11,738	9,200	2,369	1,236
Current Trade and Other Payables	1,205	771	13	25	240	237	1,579	3,059	158	149
Current Financial Liabilities	1,929	1,987	26	25	–	–	–	–	262	64
Current Provisions	597	540	203	204	1	(4)	–	–	308	323
Non-Current Financial Liabilities	6,221	4,702	159	185	14,064	13,000	–	–	1,144	186
Non-Current Provisions	77	78	3,319	3,386	–	–	–	–	22	25
Total Liabilities	10,029	8,078	3,720	3,825	14,305	13,233	1,579	3,059	1,894	747
Net Assets	964	706	(3,458)	(3,540)	6,534	7,923	10,159	6,141	475	489
Statement of Comprehensive Income										
Other Income	698	754	21	18	435	181	–	–	652	819
Contributions from Constituent Councils	16,756	15,440	–	26	281	26	389	618	1,804	1,723
Interest Income	–	–	1	–	14	10	25	16	8	16
Total Income	17,454	16,194	22	44	730	217	414	634	2,464	2,558
Employee Costs	5,851	5,580	–	–	105	110	270	235	1,636	1,768
Materials, Contracts & Other Expenses	9,120	8,229	3	3	1,179	616	152	182	595	716
Depreciation, Amortisation and Impairment	2,069	1,959	25	25	457	266	37	2	190	37
Finance Costs	281	290	7	8	378	262	–	–	56	13
Total Expenses	17,321	16,058	35	36	2,119	1,254	459	419	2,477	2,534
Other Revenue / Expense Items	–	–	(106)	–	–	–	–	–	–	–
Operating Result	133	136	(119)	8	(1,389)	(1,037)	(45)	215	(13)	24

Notes to the Financial Statements

for the year ended 30 June 2020

Note 19. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

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

1. LAND UNDER ROADS

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

At reporting date, Council controlled **263.1 km** of road reserves of average width **8.4 metres**.

2. POTENTIAL INSURANCE LOSSES

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

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

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

3. LEGAL EXPENSES

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of 6 appeals against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined. Council is also currently involved with an unfair dismissal claim which was made prior to the reporting date and the costs involved will not be known until the outcome has been determined.

Note 20. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2020, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 21. 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, 26 persons were paid the following total compensation:

\$ '000	2020	2019
The compensation paid to Key Management Personnel comprises:		
Salaries, Allowances and Short-Term Employee Benefits	2,029	2,106
Termination Benefits	–	30
Total	2,029	2,136

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 the following amounts in total:

Contributions for Fringe Benefits Tax purposes	57	79
Total	57	79

Additional Disclosures:

A Member of Council's Executive Management is on the Board of Directors of the Propel SA (formerly Eastside Business Enterprise Centre). In accordance with the Local Government Act 1999, this person declares a conflict of interest relating to matters involving Propel SA. Propel SA provides business advisory services to small local businesses and during the 2019/20 year, Council paid Propel SA \$21,150 towards its membership.

Transactions with Council Regional Subsidiary entities:

The information presented below represents additional information relating to transactions recorded during the financial year with Council's Subsidiary entities. The information presented below is in addition to that already disclosed in Note 19. Council is an equity owner of each Regional Subsidiary disclosed in Note 19 along with other Member Councils.

Member Councils have equal representation on the following Subsidiary Boards (of which Council is a member):

- Eastern Waste Management Authority Inc.
- Highbury Landfill Authority Inc.
- ERA Water
- Eastern Health Authority Inc.
- Brownhill Keswick Creek Stormwater Authority

Member Councils have influence on the financial and strategic operational decisions of the Subsidiary given their equal Board member representation. No one Member Council individually has control over these decisions.

The following material transactions occurred with the Regional Subsidiary's during the 2019/20 financial year:

Subsidiary (\$'000)	Income from Related Party during 2019/20	Payment to Related Party during 2019/20	Outstanding Balance as at 30 June 2020
East Waste Management Inc.	94	3201	82
Highbury Landfill Authority Inc.	Nil	101	Nil
Eastern Health Authority	Nil	493	Nil
ERA Water	Nil	290	Nil
Brownhill Keswick Creek	Nil	618	Nil

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT

To the members of the City of Burnside

Opinion

We have audited the accompanying financial report of the City of Burnside (the Council), which comprises the Statement of Financial Position as at 30 June 2020, Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of Council.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2020, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Council in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Council's Responsibility for the Financial Report

The Council is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*. This responsibility includes determining that the basis of preparation described in Note 1 is appropriate to meet the need of the members. The Council's responsibility also includes designing, implementing and maintaining internal controls relevant to enable the preparation of the financial report to be free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that the audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of financial report.

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

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

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

DEAN NEWBERY & PARTNERS
CHARTERED ACCOUNTANTS



SAMANTHA CRETEN
PARTNER

Signed on the 26th day of November 2020,
 at 214 Melbourne Street, North Adelaide

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

Opinion

In our opinion, the Council has complied, in all material respects, with Section 129(1)(b) of the *Local Government Act 1999* in relation to the Internal Controls established by the Council relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2019 to 30 June 2020.

Basis for opinion

We have audited the Internal Controls of the City of Burnside (the Council) under the requirements of *Section 129(1)(b) 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 2019 to 30 June 2020 have been conducted properly and in accordance with law.

We conducted our engagement in accordance with Standard on Assurance Engagements *ASAE 3150 Assurance Engagements on Controls* issued by the Auditing and Assurance Standards Board.

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

The Council's Responsibility for the Internal Controls

The Council is responsible for implementing and maintaining an adequate system of internal controls, in accordance with *Section 125 of the Local Government Act 1999* to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities have been conducted properly and in accordance with law.

Our Independence and Quality Control

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

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on the Council's compliance with *Section 129(1)(b) of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures have been conducted properly and in accordance with law.

ASAE 3150 requires that we plan and performed our procedure to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the control objectives and the controls operating effectively through the period.

An assurance engagement to report on the designed and operating effectiveness of controls involves performing procedures to obtain evidence about the suitability of the design of the controls to achieve the control objectives and the operating effectiveness of the controls throughout the period. The procedures selected depend on our judgement, including the assessment of the risks that the controls are not suitably designed or the controls did not operate effectively. Our procedures included testing the operating effectiveness to the controls that we consider necessary to achieve the control objectives identified. An Assurance engagement of this type also includes evaluating the suitability of the control objectives.

Limitation on Use

This report has been prepared for the members of the Council in accordance with *Section 129(1)(b) of the Local Government Act 1999* in relation to the Internal Controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Council, or for any purpose other than that for which it was prepared.

Limitations of Controls

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and operating effectively, the control objectives may not be achieved so that fraud, error, or non-compliance with laws and regulations may occur and not be detected.

An assurance engagement on operating effectiveness of controls is not designed to detect all instances of controls operating ineffectively as it is not performed continuously throughout the period and the tests performed are on a sample basis. Any projection of the outcome of the evaluation of controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

**DEAN NEWBERY & PARTNERS
CHARTERED ACCOUNTANTS**



**SAMANTHA CRETEN
PARTNER**

Signed on the 26th day of November 2020
at 214 Melbourne Street, North Adelaide, South Australia, 5005

CITY OF BURNSIDE**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2020****CERTIFICATION OF AUDITOR INDEPENDENCE**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the City of Burnside for the year ended 30 June 2020, the Council's Auditor, Dean Newbery & Partners, 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*.


Chris Cowley
CHIEF EXECUTIVE OFFICER
David Powell
PRESIDING MEMBER
AUDIT COMMITTEE

Dated this day of October 2020

Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the City of Burnside for the year ended 30 June 2020, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



SAMANTHA CRETEN

Partner

DEAN NEWBERY & PARTNERS
CHARTERED ACCOUNTANTS

Dated this 30th day of September 2020



www.burnside.sa.gov.au



EastWaste

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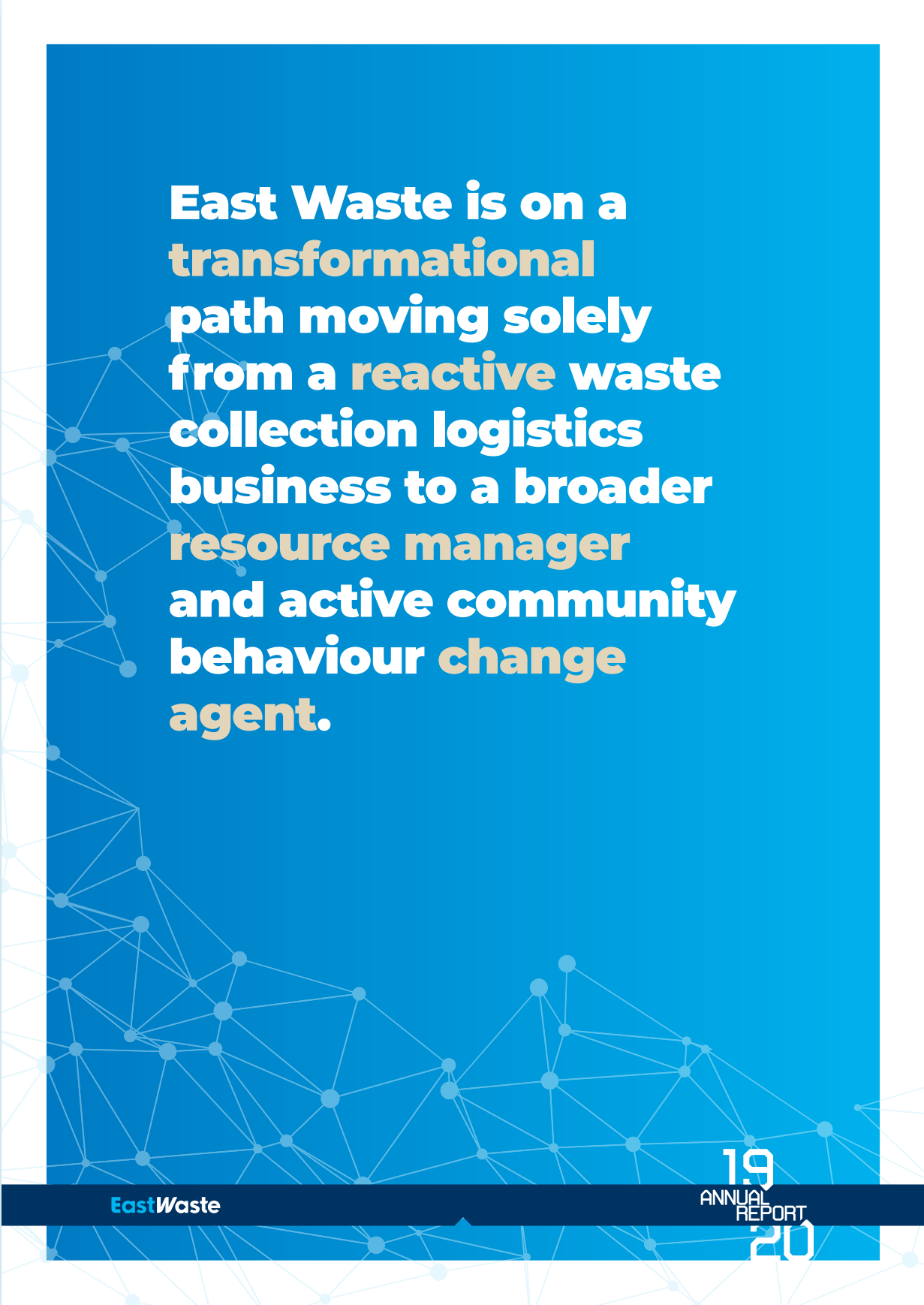


**ANNUAL
REPORT**



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**East Waste is on a
transformational
path moving solely
from a reactive waste
collection logistics
business to a broader
resource manager
and active community
behaviour change
agent.**

EastWaste

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CHAIRPERSON'S REPORT

I am pleased to be able to contribute to, and commend, my first Annual Report for East Waste. I was fortunate enough to be appointed Independent Chairperson of East Waste, commencing February 2020. My appointment coincided with the onset of COVID-19 and so my first few months as Chairperson have not been as I initially envisaged - they were more dynamic!

I will talk further to this later in my report, but before I refer to some highlights of the 2019/2020 Financial Year, I would like to acknowledge and express my thanks to some people. Firstly, I would like to thank East Waste's out-going Independent Chairperson, Mr Brian Cunningham. Brian served as Chairperson for six (6) consecutive years and in that time oversaw and directed some significant outcomes at East Waste. Brian's leadership throughout his tenure has seen East Waste in the strong position it is today, as both a business and industry leader.

On behalf of the East Waste Board, East Waste staff and Member Councils, I thank Brian for his contribution, and wish him well for the future. I would also like to thank Mr Paul Di Iulio, Deputy Chair of the East Waste Board for acting as the Independent Chairperson for a number of months prior to my appointment, whereby he oversaw a number of significant decisions and outcomes. Paul is a very strong leader, whose ongoing committed contribution to the East Waste Board has been evident over the years and has continued in my time as Chairperson.

East Waste has also seen some movement within the membership of its Audit and Risk Management Committee. After a successful six (6) years on the Committee, Mr Leigh Hall, Independent Member has completed his tenure. I would like to thank Mr Hall for his contribution to East Waste throughout his tenure. Replacing Mr Hall, is Ms Sandra Di Blasio, who commenced as Independent Member on the Committee in February 2020. Sandra is an experienced

executive, who sits on a number of Boards and Committees as a Non-executive Director, and East Waste is fortunate to have Sandra's contribution to the Committee.

Strategic Direction

East Waste has earned a reputation as a leader in waste management and with an engaged Board and Member Councils and it has a clear direction to continue this momentum. A clear mandate for East Waste is to drive value back to the communities we serve, and we can do this in many ways.

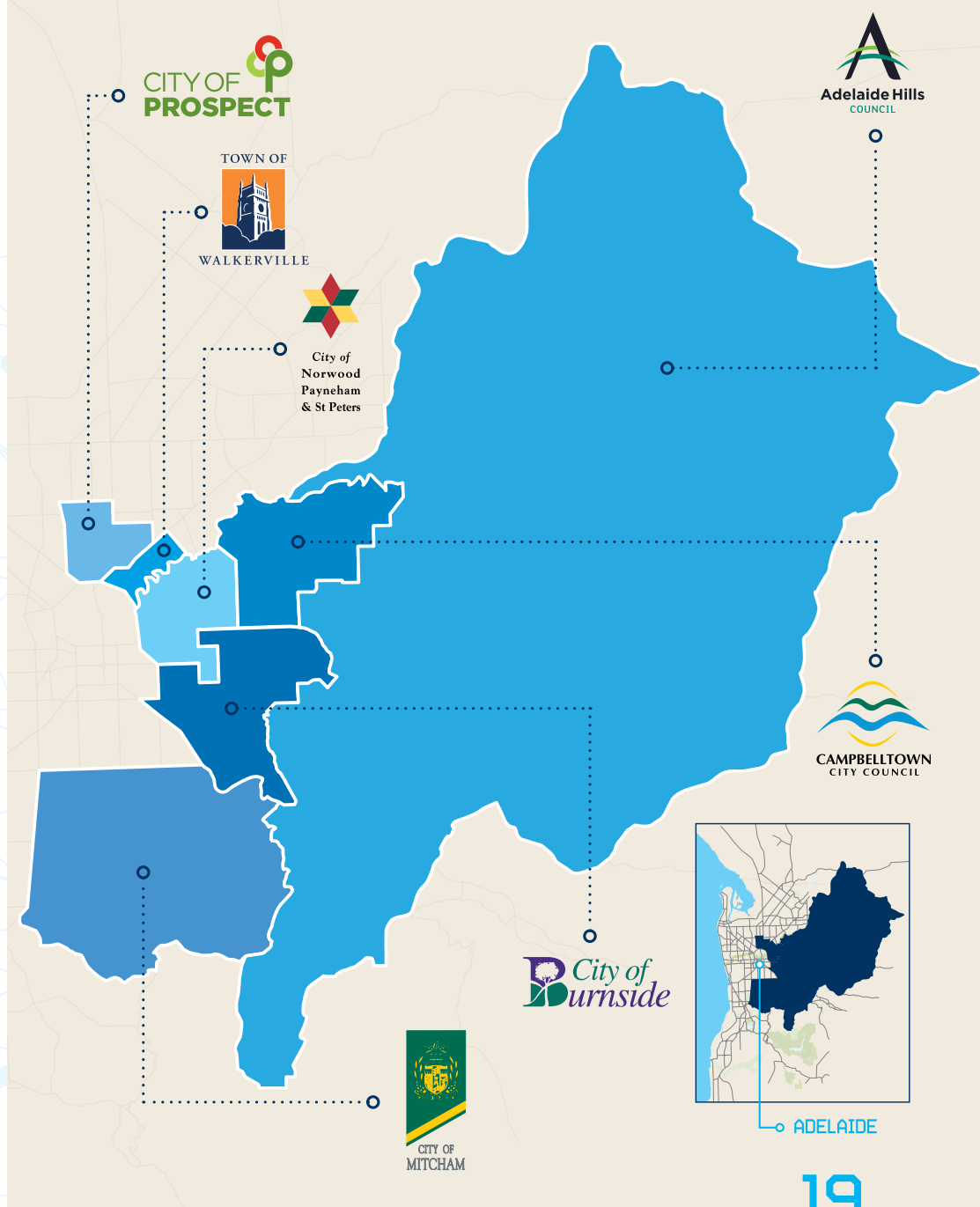
The waste industry finds itself in a dynamic space at the moment, with many unknowns continuing to present themselves. This presents a great opportunity for East Waste to outline and deliver a robust strategic direction, which identifies clear objectives with opportunities to enhance advocacy and foster growing partnerships with like-minded organisations to establish efficiencies and create sustainable behavioural change practices that ensure waste minimisation targets are met.

East Waste's soon to be released Strategic Direction 2030 will outline the objectives and targets to attain our Strategic goals.

Partnerships

In support of these thoughts regarding East Waste's Strategic intent, I am excited to be able to report on a significant partnership agreement that East Waste has entered into during the 2019/2020 Financial Year. East Waste has partnered with the Fight Food Waste Cooperative

CURRENT SERVICE AREA



CHAIRPERSON'S REPORT

Research Centre, Adelaide University and Green Industries South Australia with the intention of identifying behavioural change initiatives that eliminate food waste being disposed of to landfill.

East Waste's target is 100 percent (by weight) of total food waste collected from residential premises, to be collected separately and recycled by 2030. The partnerships aim to nurture behavioural change trials, that are supported by robust data, comprehensive bin audits and technology that is able to report on household disposal habits and behaviours.

for the 2019/2020 Financial Year. In a year that has been heavily impacted by COVID-19, this is a pleasing result to be able to report. As readers and stakeholders can appreciate, the waste industry saw a significant increase in the volumes of household waste, recyclables and green organics being collected in the months of March, April and May 2020, which ultimately saw East Waste's drivers working significant hours to meet this increase.

Not only did the drivers perform particularly well during this time, it is a credit to East Waste's



The elimination of food waste being disposed of to the general waste will not only have major positive impacts on the environment i.e. reduction in greenhouse gas emissions, it will also considerably reduce kerbside collection costs for all households.

I look forward to being able to report on the progress of this project in the near future.

Financial Performance

I am pleased to be able to report that East Waste has delivered an operating surplus of \$193,000

Board, Audit and Risk Management Committee and Executive Staff for delivery of a healthy operating surplus.

Thank you

I would like to thank the East Waste Board and Audit and Risk Management Committee for their strong leadership and decision-making during my early tenure and the year of COVID-19.

To East Waste Member Councils, thank you for your engagement, support and leadership in working with East Waste to deliver its Annual

EASTERN WASTE MANAGEMENT AUTHORITY ANNUAL REPORT 2019-2020

CHAIRPERSON'S REPORT



Plan, our new initiatives and service delivery model throughout a challenging year. I have observed the strong relationships each Member Council has with East Waste and look forward to working with you.

To East Waste's General Manager, Mr Rob Gregory, thank you for your leadership of East Waste throughout a challenging and tumultuous time.

Your care and empathy towards your staff has been evident and has been the ongoing key to your success in operating the business throughout the 2019/2020 Financial Year.

You lead a great team that I had the pleasure

of working directly with during some very challenging times in Q1 of this year.

I commend the 2019/2020 East Waste Annual Report to you.



Fraser Bell
East Waste Chair



110,000 TOTAL TONNAGES COLLECTED



8,000,000 ANNUAL BIN COLLECTIONS



3,200 HARD WASTE TONNES CONVERTED TO FUEL



56% OF MATERIAL DIVERTED FROM LANDFILL



45 COLLECTION VEHICLES



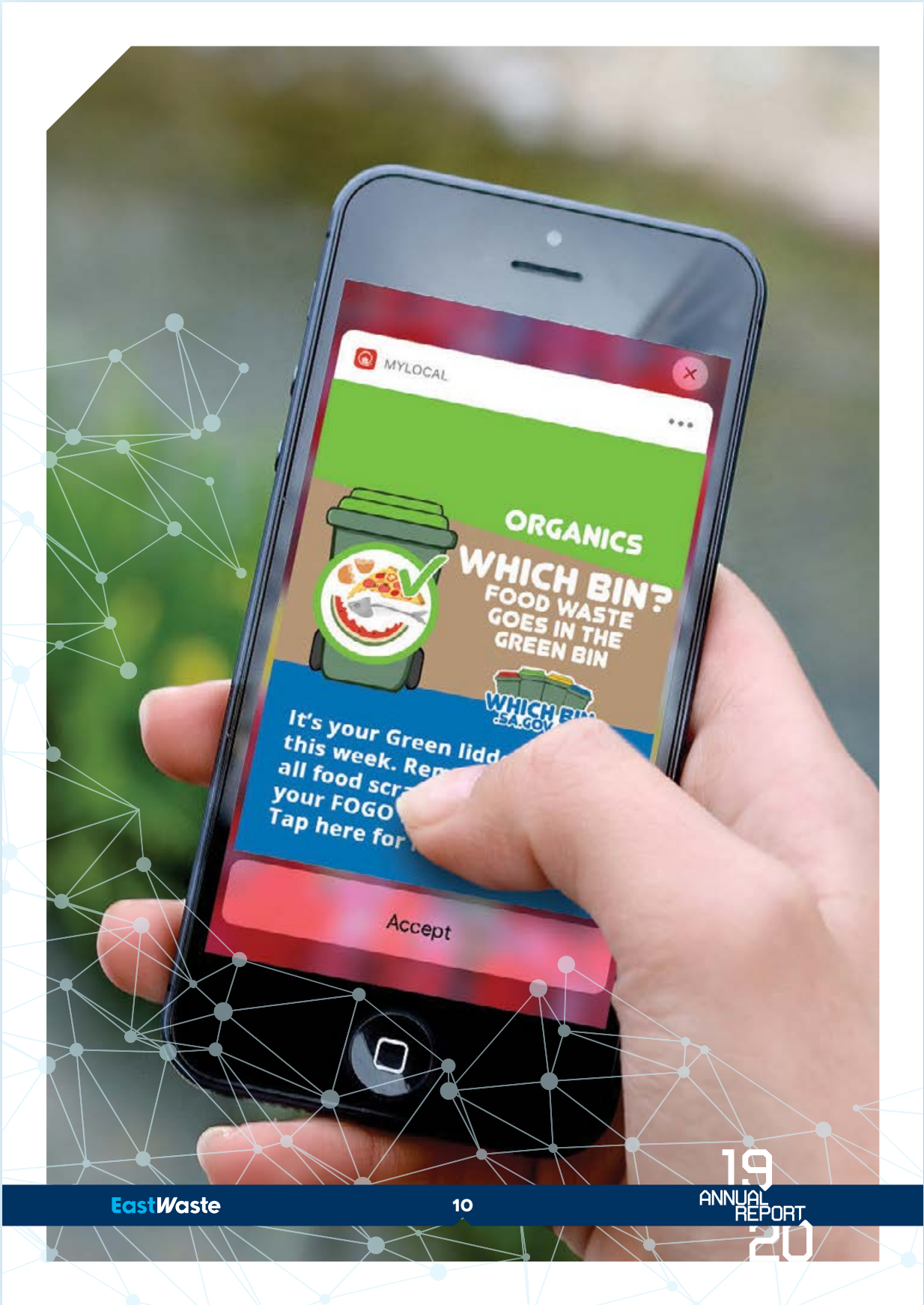
7,500 BIN REPAIRS UNDERTAKEN BY THE MOBILE TEAM



3,000 BIN DELIVERIES UNDERTAKEN PER YEAR



2,000+ ENQUIRIES RECEIVED & RESOLVED EACH WEEK



GENERAL MANAGER'S REPORT

Like everyone else in the world, East Waste has not been immune to impacts of COVID-19. As an essential service, it was critical that East Waste responded quickly to the ever-changing environment. I am extremely pleased to report that East Waste responded very early and decisively to COVID-19 impacts.

With a focus on staff well-being, hygiene practices, contingency planning and continuation of service delivery, I am proud to be able to say that East Waste did, and continues to do so, deliver 100% of services to our Member Councils and their residents.

The months of March, April and May saw increases in residential disposal of waste, recyclables and green organics, as most residents were working from home. In the month of April, East Waste saw an increase of 35% in green organics tonnes collected and a 15% increase in recyclables tonnes collected, compared to the same time last year. In addition, East Waste saw an increase in Hard Waste collections, as again, most residents were working from home and took the opportunity to undertake early spring cleaning.

East Waste rose to the challenge, at the same time adhering to and responding to the daily or weekly restriction and social-distancing requirements being imposed. This was only possible with the commitment and flexibility of our fantastic staff.

All East Waste staff have worked together, shown compassion, empathy for each other and simply got the job done. I would therefore like to express my sincere thanks to the entire East Waste team and their families who continue to support them.

I provide the following highlights to you:

Kerbside Bin Audit

In October/November 2019, East Waste undertook the largest, most in-depth kerbside bin audit ever undertaken in South Australia.

Over 2,100 kerbside bins were randomly selected across East Waste's seven (7) Member Council areas, with 29 tonnes of material audited across all kerbside streams (general waste, recyclables and green organics).

The audit took a deep dive analysis of food waste disposal, types of food being disposed of, and to which bin.

The audit identified that more than 27% of the general waste bin was food which ends up in landfill and causes greenhouse gas emissions and is expensive for Councils and residents. Therefore, the glaring opportunity identified is to get this food recycled into the green organics bin, where it can be turned into valuable compost. By doing this, East Waste Member Councils and their residents could save up to \$3M per annum.

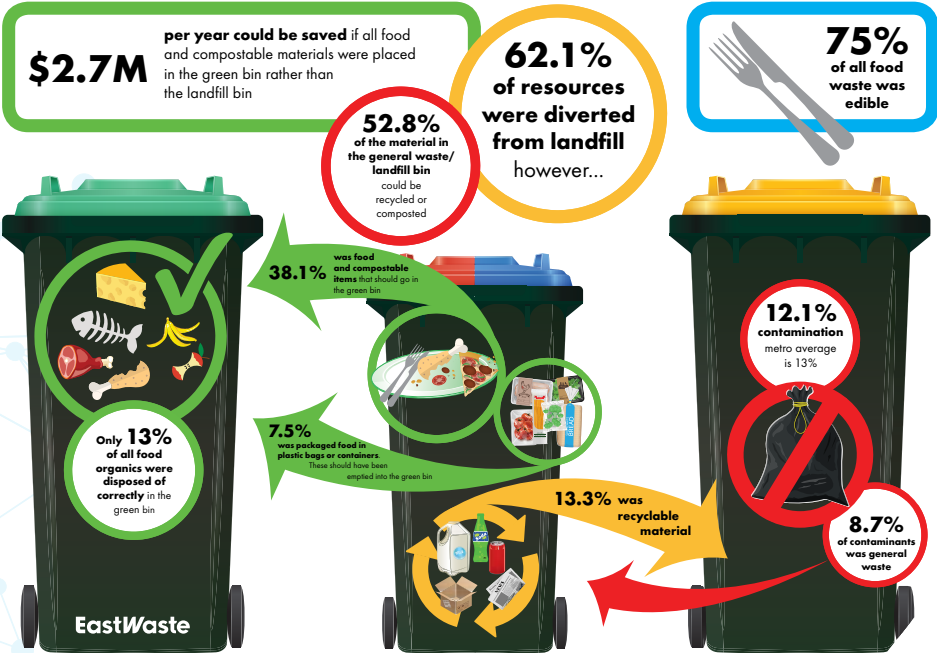
The audit also confirmed that contamination within the yellow bin continues to be at a high level. Soft plastics, textiles and general waste remain the key contaminants that we will continue to target through our education program.

These opportunities are and will be pursued in East Waste's Strategic direction and identified projects.

Increase in diversion from landfill rate

East Waste collected more tonnes this financial year than it did last financial year, and that increase can be attributed to COVID-19 whereby residents were working from home, thus generating more waste than usual and due to a large increase in green organics tonnes collected, primarily due to weather conditions and again,

EASTERN WASTE MANAGEMENT AUTHORITY ANNUAL REPORT 2019-2020
GENERAL MANAGER'S REPORT



residents working from home and undertaking more gardening than usual.

Whilst the tonnes collected this financial year have increased, I am pleased to report that the overall diversion from landfill rate across East Waste's service area, has increased this financial year to 56%, compared with 54% last year. This is a great result as it means that less tonnes are going to landfill and more tonnes are being recycled.

This result can be attributed to East Waste's successful and on-going waste minimisation education focus and message delivery through media.

100% recycled

The recycling commodity market continues to be a challenging one, with the impacts of the China bans still being felt. A tighter commodity market has resulted in reduced demand and prices being received for recyclables. Unfortunately,

in some Australian states, some collected recyclables have ended up in landfill due to there not being a market for the amount collected.

I am pleased to report however that this has not been the case in South Australia, whereby all kerbside recyclables collected by East Waste have been recycled through our Recycling Disposal contractor, Northern Adelaide Waste Management Authority (NAWMA), who have and continue to do a great job processing all the recyclables that they receive.

Electric Vehicle

Earlier in the 2019/2020 financial year, East Waste purchased South Australia's first fully electric collection vehicle. To ensure a full commitment to on-going sustainability and green initiatives, East Waste installed a rooftop solar system at its depot, which ensures the charging of the electric vehicle is 100% undertaken through solar energy.



The electric vehicle is being used to service East Waste Member Council, City of Prospect, predominantly due to its location and layout. Whilst there have been some challenges at times in the operation of the vehicle, when in operation and undertaking a full collection run, it is a pleasure to run and operate.

Advocacy

For varying reasons through the financial year, East Waste has seen itself garnering media interest, particularly around audit outcomes, electric vehicle operations, education initiatives and recycling contamination messaging.

As a kerbside collection operator that undertakes collections for approximately 20% of the Adelaide market, East Waste is seen as a thought leader within the industry. East Waste has this year set

about to reach a wider audience and advocate for its Member Councils, its stakeholders and the industry with respect to positive resource recovery opportunities, and particularly promoting initiatives that will lead to less waste going to landfill.

In my capacity as General Manager, I have seen a real increase in interest from the media, the waste industry and all levels of government as to what East Waste has to offer, and I would like to express my thanks to the East Waste Board and Member Councils for their support in increasing our footprint within the advocacy space.

Thanks

The 2019/2020 financial year has been a particularly challenging one, with bushfires impacting East Waste's service area in the



Adelaide Hills and the impacts of COVID-19, however, I am very proud to be able to say that East Waste staff have responded exceptionally well to the challenges presented and have continued to perform their roles at a high level, with no disruption to our services levels.

This is a real credit to all East Waste and their supportive families. Thank you all.

Finally, I would like to thank our previous Chairman Mr Brian Cunningham for his guidance and support over my initial years at East Waste and I am fortunate that this great support has continued with our current Chair Mr Fraser Bell. Also to the East Waste Board, Audit and Risk Management Committee and all Member

Councils for their support, hard work, guidance and leadership over this past year.

East Waste enjoyed another successful year, in what has been one of the most challenging years I have experienced, so it is credit to everyone.



Rob Gregory
General Manager

KERBSIDE TONNAGES COLLECTED



Member Council	Recyclables	Organics	Waste
Adelaide Hills Council	3,574	4,265	7,549
City of Burnside	4,043	6,975	7,499
Campbelltown City Council	4,174	7,023	9,921
City of Mitcham	5,901	10,266	11,692 ¹
City of Norwood, Payneham & St Peters	3,468	5,006	7,076
City of Prospect	1,787	2,943	4,016
Town of Walkerville	704	1,164	1,358

¹ City of Mitcham undertakes the collection of waste for its residents.



EAST WASTE GOVERNANCE

East Waste is administered by a Board in accordance with the requirements of the Local Government Act, the East Waste Charter, and various other policies and codes.

The membership of the Board comprises of eight directors – one director appointed by each of the Member Councils, and one independent person who acts as Chair. The Board appoints a General Manager who is responsible for implementing

the decisions made by the Board, and running the day-to-day operations of East Waste.

The Board held eight formal meetings over the 2019 – 2020 financial year. The table below details Board Member attendance.

BOARD MEMBER	MEETINGS
Mr Brian Cunningham (Chair) *Term Expired 30/09/2019	0/1
Mr Fraser Bell (Chair) *Appointed 10/02/2020	5/5
Cr Linda Green (Adelaide Hills Council)	6/8
Mr Simon Bradley (City of Prospect)	6/8
Cr Grant Piggott (City of Burnside) *Term expired 30/12/2019	3/3
Cr Julian Carbone (City of Burnside) *Appointed 01/01/2020	5/5
Mr Paul Di Iulio (Campbelltown City Council)	6/8
Mayor Heather Holmes-Ross (City of Mitcham)	7/8
Mr Mario Barone (City of Norwood, Payneham & St Peters)	8/8
Cr Rob Ashby (Corporation of the Town of Walkerville)	6/8

DEPUTY DIRECTOR ATTENDANCE	MEETINGS
Mr John McArthur (Adelaide Hills Council)	2/2
Cr Paul Huebl (City of Burnside)	0/0
Cr Stephen Fisher (City of Mitcham) *Resignation effective 20 January 2020	1/1
Mr Andrian Wiguna (Campbelltown City Council)	0/0
Cr Norm Coleman (Corporation of the Town of Walkerville)	0/0



Audit and Risk Management Committee

In accordance with the requirements of the Local Government Act 1999, East Waste has an established Audit and Risk Management Committee (the Audit Committee).

The principal objective of the Audit Committee is to ensure that the East Waste Board meets its

legislative and probity requirements as required by the Local Government Act 1999 and other relevant legislation, standards and codes.

The Audit Committee held five formal meetings over the 2019 – 2020 financial year. The table below details Audit Committee Member attendance.

AUDIT & RISK MANAGEMENT COMMITTEE MEMBER	MEETINGS
Mr Paul Di Iulio (Acting Chair) *Term expired 30/09/2019	2/2
Mr Fraser Bell (Chair) *Appointed 10/02/2020	3/3
Mr Mario Barone (City of Norwood, Payneham & St Peters)	5/5
Cr Linda Green (Adelaide Hills Council) *Appointed 28/11/2019	2/3
Mr Tim Muhlhausler (Independent Member)	5/5
Ms Sandra Di Blasio (Independent Member) *Appointed 01/01/2020	3/3
Cr Grant Piggott (City of Burnside) *Term expired 30/12/2019	2/2

The Audited Financial Statements for the year ending 30 June 2020 are provided at page 20.

EastWaste

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CERTIFICATION OF FINANCIAL STATEMENTS

EASTERN WASTE MANAGEMENT AUTHORITY INC

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2020**

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by Eastern Waste Management Authority Inc. 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 2020 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.


Rob Gregory
General Manager


Fraser Bell
Chairperson

Date:

FINANCIAL STATEMENTS 2019-2020

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2020

	Notes	2020 \$'000	2019 \$'000
INCOME			
User charges	2	16,756	15,440
Investment income	2	21	32
Grants, subsidies and contributions		-	38
Other	2	677	684
Total Income		17,454	16,194
EXPENSES			
Employee costs	3	5,851	5,580
Materials, contracts & other expenses	3	9,120	8,229
Finance costs	3	281	290
Depreciation & amortisation	3	2,069	1,959
Total Expenses		17,321	16,058
OPERATING SURPLUS		133	136
Asset disposal & fair value adjustments	4	60	32
NET SURPLUS		193	168
Other Comprehensive Income		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		193	168

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

FINANCIAL STATEMENTS 2019-2020

STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30 JUNE 2020

	Notes	2020 \$'000	2019 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	5	2,322	1,967
Trade & other receivables	5	1,019	717
Total Current Assets		3,341	2,684
Non-current Assets			
Property, Plant & Equipment	6	7,652	6,100
Total Non-current Assets		7,652	6,100
Total Assets		10,993	8,784
LIABILITIES			
Current Liabilities			
Trade & Other Payables	7	1,205	771
Provisions	7	597	540
Borrowings	7	1,929	1,987
Total Current Liabilities		3,731	3,298
Non-current Liabilities			
Trade & Other Payables	8	-	-
Borrowings	7	6,221	4,702
Provisions	7	77	78
Total Non-current Liabilities		6,298	4,780
Total Liabilities		10,029	8,078
Net Assets		964	706
EQUITY			
Accumulated Surplus		964	706
Total Equity		964	706

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



FINANCIAL STATEMENTS 2019-2020

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020

	Accumulated Surplus \$'000	Total Equity \$'000
Balance at start of period - 1 July 2019	706	706
Net Surplus for Year	193	193
Other Comprehensive Income		
Contributed Equity	65	65
Distributions to Member Councils	-	-
Balance at end of period - 30 June 2020	964	964
Balance at start of period - 1 July 2018	473	473
Net Surplus for Year	168	168
Other Comprehensive Income		
Contributed Equity	65	65
Distributions to Member Councils	-	-
Balance at end of period - 30 June 2019	706	706

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

FINANCIAL STATEMENTS 2019-2020

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020

	Notes	2020 \$'000	2019 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating receipts		17,136	16,572
Investment receipts		16	32
Employee costs		(5,795)	(5,555)
Materials, contracts & other expenses		(8,677)	(8,260)
Finance payments		(291)	(309)
Net cash provided by operating activities	8	2,389	2,480
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale of replaced assets	4	81	35
Expenditure on renewal/replacement of assets	6	(2,297)	(1,897)
Net cash used in investing activities		(2,216)	(1,862)
CASH FLOWS FROM FINANCING ACTIVITIES			
Capital contribution by member councils		65	65
Proceeds from Borrowings		2,171	1,814
Repayments of Borrowings		(1,834)	(1,906)
Repayment of lease liabilities		(220)	-
Net cash provided by (used in) financing activities		182	(27)
Net Increase (Decrease) in cash held		355	591
Cash & cash equivalents at beginning of period	5	1,967	1,376
Cash & cash equivalents at end of period	5	2,322	1,967

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

FINANCIAL STATEMENTS 2019-2020

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian equivalents to International Financial Reporting Standards

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

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

The Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of the Adelaide Hills Council, City of Burnside, Campbelltown City Council, City of Mitcham, City of Norwood, Payneham & St Peters, City of Prospect and the Corporation of the Town of Walkerville. The seven Member Councils have an equity share and the Board comprises a Director from each Council and an Independent Chair appointed by the absolute majority of the Member Councils.

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

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

1.4 Rounding

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

2 The Local Government Reporting Entity

Eastern Waste Management Authority Inc. operates as a regional subsidiary and is incorporated under the SA Local Government Act 1999. Its principal place of business is at 1 Temple Court Ottoway.

3 Income Recognition

The Authority recognises revenue under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate. In cases where there is an 'enforceable' contract with a customer with 'sufficient specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied.

FINANCIAL STATEMENTS 2019-2020

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)

Revenue is measured based on the consideration to which the Authority expects to be entitled in a contract with a customer. In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into a transaction where the consideration to acquire the asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives.

The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset that has been received to enable the Authority to acquire or construct a recognisable non-financial asset that is to be controlled by the Authority. In this case, the Authority recognises the excess as a liability that is recognised over time in profit and loss when (or as) the Authority satisfies its obligations under the transfer.

4 Cash, Cash Equivalents and other Financial Instruments

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

Receivables are generally unsecured and do not bear interest. All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

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

5 Property, Plant & Equipment

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.

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".

5.2 Materiality

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

5.3 Depreciation of Non-Current Assets

Property, plant and equipment assets are systematically depreciated over their useful lives in a manner which reflects the consumption of the service potential embodied in those assets.

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

FINANCIAL STATEMENTS 2019-2020

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)

Asset Class	Estimated Useful Lives	Capitalisation Threshold
Plant, Machinery & Equipment	3-10 Years	>\$1,000
Buildings & Other Structures	5-20 Years	>\$1,000
Right-of-use-assets	Over period of expected lease	n/a

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

5.4 Impairment

Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash outflows or value in use).

For assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if the Authority were deprived thereof, the value in use is the depreciated replacement cost. In assessing impairment for these assets, a rebuttable assumption is made that the current replacement cost exceeds the original cost of acquisition.

6 Payables**6.1 Goods & Services**

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

7 Employee Benefits**7.1 Salaries, Wages & Compensated Absences**

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

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

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

7.2 Superannuation

The Authority makes employer superannuation contributions in respect of its employees to Statewide Super (formerly Local Government Superannuation Scheme).



FINANCIAL STATEMENTS 2019-2020

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)

The Scheme has 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 (9.5% in 2019/20; 9.5% in 2018/19). No further liability accrues to the Authority 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. The Authority makes employer contributions as determined by the Fund's Trustee based on advice for the appointed Actuary. The rate is currently 6.3% (6.3% in 2018/19) of 'superannuation' salary.

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

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), the Authority 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 2020. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to the Authority's contribution rates at some future time.

Contributions to Other Superannuation Schemes

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

8 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.

FINANCIAL STATEMENTS 2019-2020

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)

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 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.

10 Comparative Information

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

11 Critical Accounting Estimates and Judgements

The Board evaluate estimates and judgements incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and based on current trends and economic data, obtained both externally and within the Authority.

12 New Accounting Standards

As a result of the introduction of AASB 15 and AASB 1058 as from 1 July 2019, there was no impact to the historical accounting policies of the Authority that required to be adjusted.

The Authority has applied AASB 16 for the first time from 1 July 2019. AASB 16 superseded AASB 117 Leases, Interpretation 4 Determining whether an arrangement contains a Lease and other related Interpretations. The standard sets out the principles for the recognition, measurement, presentations and disclosure of leases and requires lessees to recognise most leases on the balance sheet under a single on-balance sheet model. The Authority has lease contracts for its building facility. Before the adoption of AASB 16, the Authority classified each of its leases (as lessee) at the inception date as either a finance lease or an operating lease.

The Authority adopted AASB 16 using the modified retrospective method of adoption. Under this method, the standard has been applied retrospectively with the cumulative effect of initially applying the standard recognised as an adjustment to the opening balance of Accumulated Surplus as at 1 July 2019 and comparatives have not been restated.

The Authority recognised right-of-use assets and lease liabilities for those leases previously classified as operating leases, except for short-term leases with lease terms that end within 12 months of the date of the date of initial application and leases of low-value assets. The right-of-use-assets for all leases were recognised based on the amount equal to the lease liabilities.

FINANCIAL STATEMENTS 2019-2020

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)

No adjustments were needed for any previously recognised prepaid or accrued lease expenses as there were none. Lease liabilities were recognised based on the present value of the remaining lease payments, discounted using the incremental borrowing rate at the date of initial application.

The effect of adoption of AASB 16 as at 1 July 2019 (increase/(decrease)) is, as follows:

	\$'000
Assets	
Property, Plant & Equipment	1,345
Total Assets	1,345
Liabilities	
Borrowings	1,345
Total Liabilities	1,345
Accumulated Surplus	nil

The following is the impact on the profit and loss in the current year as a result of the introduction of AASB 16:

	\$'000
Interest Expense – Lease Borrowings	34
Amortisation – right-of-use-assets	256
Lease Expenses	(255)
Net increase in Expenses Recognised in Profit & Loss	35

13 Highbury Landfill Authority Inc.

The Authority, originally known as the East Torrens Municipal Destructor Trust, was established on 19 July 1928 (the name change took place in 1993). As at 1 July 2004, the Authority comprised of 3 Member Councils, being the City of Norwood, Payneham & St Peters, City of Burnside and the Corporation of the Town of Walkerville.

On 5 August 2004, the City of Norwood, Payneham & St Peters, the City of Burnside and the Corporation of the Town of Walkerville established the Highbury Landfill Authority Inc. Its purpose included the facilitation of the closure and the post closure of the Highbury Landfill site, as well as managing the joint interests and liability of the Councils in relation to the closure of the site.

On 31 December 2004 the property known as the Highbury Landfill site was transferred from East Waste to Highbury Landfill Authority Inc.

On 1 January 2005, the Authority's Charter was amended to include the three new Member Councils – the City of Mitcham, the City of Campbelltown and the Adelaide Hills Council.

FINANCIAL STATEMENTS 2019-2020

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (Cont.)

On 1 January 2005 a loan was created between the Authority and the Highbury Landfill Authority that represented the net value of assets in East Waste prior to 1 January 2005. This was an At Call Loan and interest had been capitalised until the loan was called in by the Highbury Landfill Authority in November 2008. The loan amount was \$873,000 and the Authority borrowed the money from the National Australia Bank with an Interest Only Loan. This loan has now been re-financed through the Local Government Finance Authority, to be repaid in 10 years.

The Board of the Authority resolved in February 2010 to charge Member Councils the loan repayments for this loan in their equity percentages as set out in the January 2006 Charter.

FINANCIAL STATEMENTS 2019-2020

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 2 - INCOME

	Notes	2020 \$'000	2019 \$'000
USER CHARGES			
Waste Collection Income		12,159	11,768
Waste Processing Income		4,509	3,456
Administration		225	216
Member Council Waste Collection Rebate		(137)	-
		16,756	15,440
INVESTMENT INCOME			
Interest on investments			
Local Government Finance Authority		21	32
		21	32
OTHER INCOME			
Bin Supply		203	201
Replacement Bins		457	439
Sundry		17	44
		677	684

NOTE 3 - EXPENSES

EMPLOYEE COSTS			
Salaries and Wages		4,599	4,434
Employee leave expense		56	25
Superannuation		381	369
Wages Casual Agency		467	522
Workers' Compensation Insurance		196	120
Other		152	110
Total Employee Costs		5,851	5,580
<i>Number of FTE Employees as at reporting date</i>		59	55

FINANCIAL STATEMENTS 2019-2020

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 3 - EXPENSES (Cont.)

	Notes	2020 \$'000	2019 \$'000
MATERIALS, CONTRACTS & OTHER EXPENSES			
Auditor's Remuneration	10	9	9
Board Expenses	33	26	26
Lease costs	-	316	316
Waste Processing Costs	4,532	3,479	3,479
Electricity	27	25	25
Fuel, Gas & Oil	1,076	1,180	1,180
GPS Expenses	4	17	17
Legal Expenses	34	88	88
Maintenance	2,123	1,815	1,815
Parts, Accessories & Consumables	11	9	9
Printing, Stationery & Postage	24	55	55
Professional Services	449	440	440
Registration & Insurance - Trucks	364	358	358
Sundry	392	370	370
Telephone	41	42	42
		9,120	8,229
FINANCE COSTS			
Interest on Loans		247	290
Interest on Leases		34	-
		281	290
DEPRECIATION & AMORTISATION			
Buildings & Other Structures	6	25	8
Plant, Machinery & Equipment	6	1,788	1,951
Right-of-use assets	6	256	-
		2,069	1,959

FINANCIAL STATEMENTS 2019-2020

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 4 - ASSET DISPOSAL

	2020 \$'000	2019 \$'000
Notes		
Proceeds from disposal	81	35
Less: Carrying amount of assets sold	(21)	(3)
Gain (Loss) on disposal	60	32

NOTE 5 - CURRENT ASSETS

CASH & EQUIVALENT ASSETS

Cash on Hand and at Bank	1,160	1,548
Deposits at Call	1,162	419
	2,322	1,967

TRADE & OTHER RECEIVABLES

Debtors - general	1,013	716
Accrued Income	6	1
	1,019	717

FINANCIAL STATEMENTS 2019-2020

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 6 - PROPERTY, PLANT & EQUIPMENT

	Notes	2020 \$'000	2019 \$'000
Buildings & Other Structures - At Cost		162	106
Accumulated Depreciation		(82)	(56)
		80	50
Plant, Machinery & Equipment - At Cost		16,573	15,068
Accumulated Depreciation		(10,090)	(9,018)
		6,483	6,050
Right-of-use-assets		1,345	-
Accumulated Depreciation		(256)	-
		1,089	-
Total Property, Plant & Equipment		7,652	6,100

	2019 \$'000	Movement in Property, Plant & Equipment during the financial year					2019 \$'000
	Carrying Value	Additions		Disposals	Depreciation	Transfer	Carrying Value
		New/ Upgrade	Renewal				
Buildings & Other Structures	50	55	-	-	(25)	-	80
Plant, Machinery & Equipment	6,050	2,242	-	(21)	(1,788)	-	6,483
Right-of-use-asset	-	1,345	-	-	(256)	-	1,089
	6,100	3,642	-	(21)	(1,813)	-	7,652
2019	6,165	1,897	-	(3)	(1,959)	1	6,100

FINANCIAL STATEMENTS 2019-2020

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 7 - LIABILITIES

	2020 \$'000		2019 \$'000	
	Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES				
Goods & Services	998	-	554	-
Accrued expenses - other	207	-	217	-
	1,205	-	771	-
BORROWINGS				
Loans	1,692	5,334	1,987	4,702
Lease Liabilities	237	887	-	-
	1,929	6,221	1,987	4,702
PROVISIONS				
Annual Leave	304	-	236	-
Long Service Leave	293	77	304	78
	597	77	540	78

FINANCIAL STATEMENTS 2019-2020

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 8 - RECONCILIATION TO CASH FLOW STATEMENT

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:

	2020 \$'000	2019 \$'000
Total cash & equivalent assets	2,322	1,967
Less: Short-term borrowings	-	-
Balances per Cash Flow Statement	<u>2,322</u>	<u>1,967</u>

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

Net Surplus (Deficit)	193	168
Non-cash items in Income Statement		
Depreciation & amortisation	2,069	1,959
Net increase (decrease) in unpaid employee benefits	(56)	25
Net increase (decrease) accrued interest charges	(15)	(32)
(Gain) / Loss on Disposal	(60)	(19)
	<u>2,131</u>	<u>2,101</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(297)	410
Net increase (decrease) in trade & other payables	443	(31)
Net increase (decrease) in other provisions	112	-
Net Cash provided by (or used in) operations	<u>2,389</u>	<u>2,480</u>

(b) Financing Arrangements

Corporate Credit Cards	15	15
Cash Advance Debenture Facility - LGFA	1,000	1,000

FINANCIAL STATEMENTS 2019-2020

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 9 - 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.

Terms & conditions: Deposits on Call do not have a maturity period and have an average interest rates of 0.4% - 0.45% (2019: 1.25% - 1.85%).

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

Receivables - Waste Collection Fees & 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.

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

Liabilities - Creditors and Accruals

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

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

Carrying amount: approximates fair value.

Liabilities - Interest bearing borrowings

Accounting Policy: initially recognised at fair value and subsequently at amortised cost. Interest is charged as an expense using the effective interest rate.

Terms & conditions: secured over future revenues and Member Councils, borrowings are repayable on fixed interest terms. Rates between 2.55% - 5.35% (2019: 3.5% - 5.35%).

Liabilities - Leases

Accounting Policy: accounted for in accordance with AASB 16 as stated in Note 11.

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 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 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.

FINANCIAL STATEMENTS 2019-2020

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 9 - FINANCIAL INSTRUMENTS (Cont.)

Liquidity Analysis

2020

	Maturity			Non-Interest Bearing	Total
	≤ 1 year	> 1 year ≤ 5 years	> 5 years		
	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Financial Assets</i>					
Cash & Equivalents	2,322	-	-	-	2,322
Receivables	-	-	-	1,013	1,013
Total	2,322	-	-	1,013	3,335
<i>Financial Liabilities</i>					
Payables	-	-	-	998	998
Borrowings	1,929	5,460	726	-	8,115
Total	1,929	5,460	726	998	9,113

2019

	Maturity			Non-Interest Bearing	Total
	≤ 1 year	> 1 year ≤ 5 years	> 5 years		
	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Financial Assets</i>					
Cash & Equivalents	1,967	-	-	-	1,967
Receivables	-	-	-	716	716
Total	1,967	-	-	716	2,683
<i>Financial Liabilities</i>					
Payables	-	-	-	554	554
Borrowings	1,987	3,390	1,312	-	6,689
Total	1,987	3,390	1,312	554	7,243

FINANCIAL STATEMENTS 2019-2020

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 10 - COMMITMENTS FOR EXPENDITURE

Expenditure Commitments

The Authority has expenditure commitments relating to fleet replacement totalling \$2.3M as at reporting date.

NOTE 11 - LEASES

Authority as a lessee

Right-of-use-assets

The Authority leases its administrative and depot facilities at Ottoway.

	Buildings & Other Structures \$'000	Total \$'000
At 1 July 2019	1,345	1,345
Additions of right-of-use-assets	-	-
Depreciation Charge	(256)	(256)
At 30 June 2020	1,089	1,089

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

	2020 \$'000
At 1 July 2019	1,345
Additions	-
Accretion of interest	34
Payments	(255)
At 30 June 2020	1,124
Current	237
Non-Current	887

NOTE 12 - EVENTS OCCURRING AFTER REPORTING DATE

There were no events after Balance Date that are required to be disclosed.

FINANCIAL STATEMENTS 2019-2020

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 13 - DISCLOSURES OF RELATED PARTY TRANSACTIONS

The Key Management Personnel include the Chair of the Board, Chief Executive and other prescribed officers as defined under Section 112 of the Local Government Act 1999. In all, 4 persons were paid the following total compensation:

	2020 \$'000	2019 \$'000
Salaries, allowances & other short term benefits	476	467
TOTAL	476	467

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
Adelaide Hills Council	3,370	128	Provision of kerbside waste collection and hardwaste
City of Burnside	2,943	165	Provision of kerbside waste collection and hardwaste
City of Mitcham	3,029	281	Provision of kerbside waste collection and hardwaste
City of Norwood, Payneham & St Peters	2,709	144	Provision of kerbside waste collection and hardwaste
City of Prospect	1,429	86	Provision of kerbside waste collection and hardwaste
Corporation of the City of Campbelltown	3,218	178	Provision of kerbside waste collection and hardwaste
Corporation of the Town of Walkerville	589	28	Provision of kerbside waste collection and hardwaste

Amounts recorded as outstanding from Related Parties are recorded in Trade and other receivables in Note 5. The Related Parties disclosed above are equity owners of the Authority and are referred to as Member Councils. 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.



EastWaste

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**MEMBER COUNCIL CERTIFICATION
 OF AUDITOR INDEPENDENCE**

EASTERN WASTE MANAGEMENT AUTHORITY

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2020

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Eastern Waste Management Authority for the year ended 30 June 2020, the Authority's Auditor, Bentleys SA Audit Partnership, 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*.

 Andrew Aitken Chief Executive Officer Adelaide Hills Council Date: 29 September 2020	 Chris Cowley Chief Executive Officer City of Burnside Date: 29/9/2020	 Paul Di Iorio Chief Executive Officer Campbelltown City Council Date:
 Matthew Pears Chief Executive Officer City of Mitcham Date: 30/09/2020	 Mario Berone PSM Chief Executive Officer City of Norwood, Plympton & St Peters Date: 28.09.2020	 Nigel McBride Chief Executive Officer City of Prospect Date: 29/09/2020
 Waki Cristof Chief Executive Officer Town of Walkerville Date: 28/9/2020		

CERTIFICATION OF AUDITOR INDEPENDENCE



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Certification of Auditor Independence

I confirm that, for the audit of the financial statements of Eastern Waste Management Authority Inc for the year ended 30 June 2020, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

Bentleys SA Audit Partnership



David Papa
Partner

Dated at Adelaide this 25th September 2020

INDEPENDENT AUDITOR'S REPORT



Bentleys SA Audit Partnership
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 Adelaide SA 5001
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 100/11

**INDEPENDENT AUDITOR'S REPORT
 TO THE MEMBERS OF THE EASTERN WASTE
 MANAGEMENT AUTHORITY INC**

Opinion

We have audited the accompanying financial report of the Eastern Waste Management Authority Inc, which comprises the statement of financial position as at 30 June 2020, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Certification of the Financial Statements.

In our opinion, the financial report gives a true and fair view of the financial position of the Eastern Waste Management Authority Inc as of 30 June 2020, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and 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 entity 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 other ethical responsibilities in accordance with the Code.

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

Responsibilities of Management and Those Charged with Governance for the Financial Report

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

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

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

INDEPENDENT AUDITOR'S REPORT



Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at <http://www.augasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

BENTLEYS SA AUDIT PARTNERSHIP



DAVID PAPA
PARTNER

Dated at Adelaide this 30th day of September 2020

“ **The waste industry finds itself in a disruptive space at the moment, with many unknowns continuing to present themselves.**

This presents a great opportunity for East Waste to outline and deliver a robust strategic direction, that identifies clear objectives, advocacy enhancement and growing partnerships with like-minded organisations to efficiencies and sustainable behavioural change practices that ensure waste minimisation targets are met. ”

Fraser Bell
East Waste Chair

EastWaste

19
ANNUAL
REPORT
20



EastWaste

 1 Temple Court
Ottoway SA 5013

 PO Box 26
Mansfield Park SA 5012

 08 8347 5111

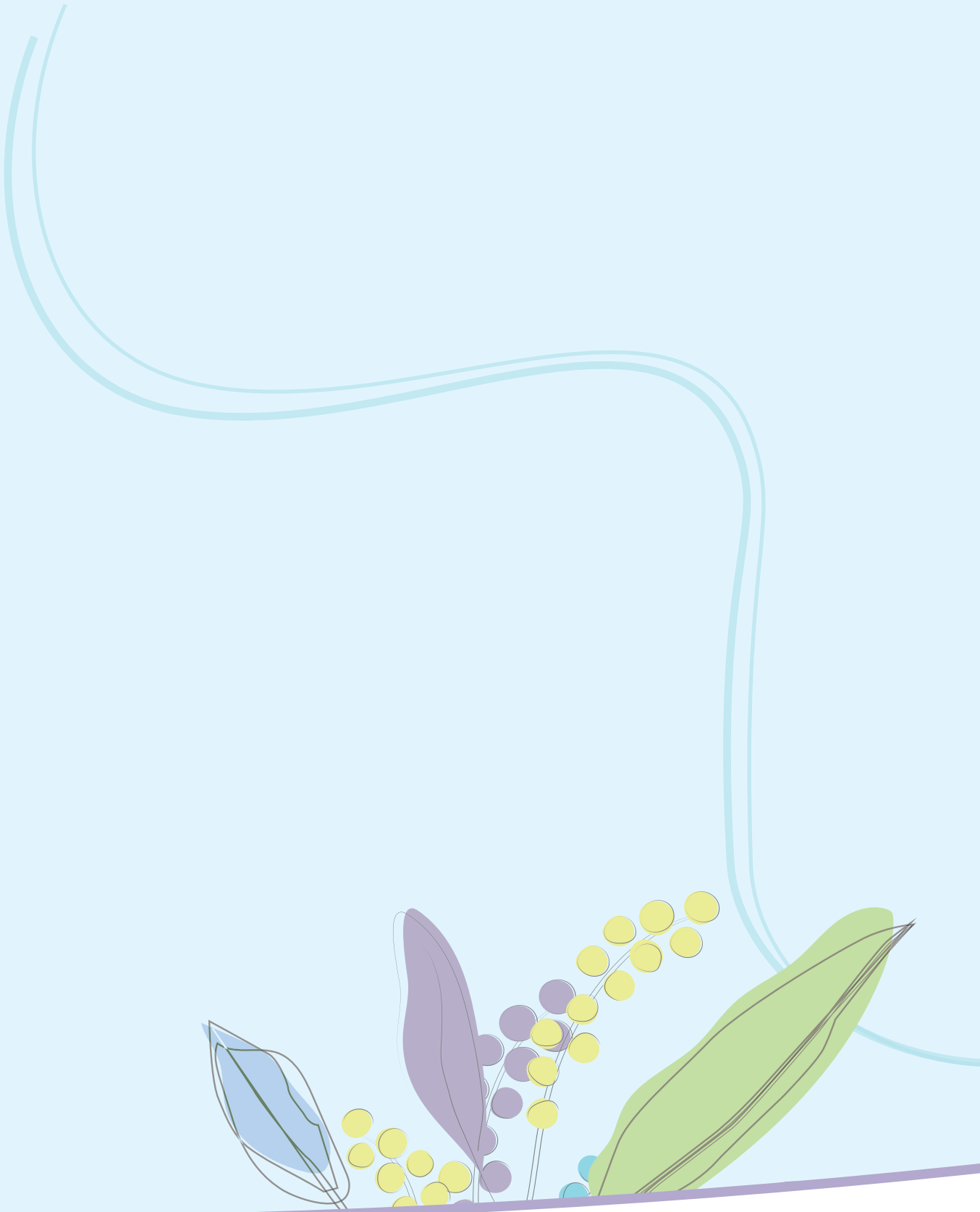
 east@eastwaste.com

 EastWasteSA

 @East_Waste

 East Waste - Eastern Waste
Management Authority

 eastwaste.com.au





HIGHBURY LANDFILL AUTHORITY

ANNUAL REPORT 2019 / 2020

GOVERNANCE AND ADMINISTRATION

BOARD MEMBERS

BURNSIDE

Mr. Chris Cowley
(Board Member)

NORWOOD, PAYNEHAM & ST PETERS

Cr John Minney
(Board Member
and Chair)

WALKERVILLE

Mr. Ben Clark
(Board Member)

INDEPENDENT

**MEMBER—
AUDIT COMMITTEE**
Corinne Garret

The Board of the Highbury Landfill Authority (HLA) had two new board members appointed during the year, Mr Ben Clark representing Walkerville and Mr Chris Cowley representing Burnside. The Board formally thanks the retiring members Mr Paul Deb and Mr Joshua Bowen for their service to the Authority.

The Board appointed Ms Corinne Garret as the Independent Member on the Audit Committee replacing Mr Peter Holmes who resigned during the year. Peter provided many years of professional service to HLA for which the Board is very grateful. TJH Management Services Pty Ltd has been re-appointed to provide administration and management services to HLA for the next 3 years.

The Highbury Landfill is governed by the South Australian Environment Protection Authority (SA EPA) as a contaminated site covered by the Environment Protection Act 1993. The Authority has an ongoing environmental duty to manage the site and ensure that it has minimal impact on the surrounding environment. The site has remained stable and within an acceptable risk profile during the year.

The landfill gas quality continues to degrade and McMahon Services Australia Pty Ltd through its sub-contractor Biogas Systems is contracted to manage the gas field and flare the landfill gas 24 hours per day 7 days per week.



Torrens Road Entrance

The accounting standards require Highbury to estimate the future costs over an initial period of at least 25 years to meet the legislative requirements of a closed landfill in South Australia. HLA is now 10 years into the post closure management period and the provision in the accounts is a net present value (NPV) calculation of the future cash outflows to manage the remaining 15 years.

As recommended by the HLA audit committee the provision calculation was reviewed by Golder Associates Pty Ltd in 2018 and is due to be reviewed again in 2021. There has been no material change to the provision. from last year.

SPECIAL POINTS OF INTEREST:

- The Risk Management Plan continued to be the measure of how the site was managed during the year.
- The Board previously conducted a nationwide EOI process to explore Future Options for the closed landfill site. The board has resolved to work with Suez Recycling to investigate the feasibility of a solar power plant on the site and export green energy into the electricity grid.



Monitoring Bore in the landfill



The LoCal flare Installed and operating at the Highbury landfill

C/- PO Box 289, Brooklyn Park. SA 5032 Email: trevor@tjhms.com.au

CLOSURE & POST-CLOSURE MANAGEMENT

The site continues to revegetate naturally and is maintained with annual spraying for noxious weeds and regular grass cutting and maintenance. In accordance with the landfill closure plan, the retention pond is being planted out with appropriate plants to further improve the quality of water discharged off site.

The EPA has access to monthly reports on landfill gas extraction and monitoring. These reports show compliance with the risk profile for the site.



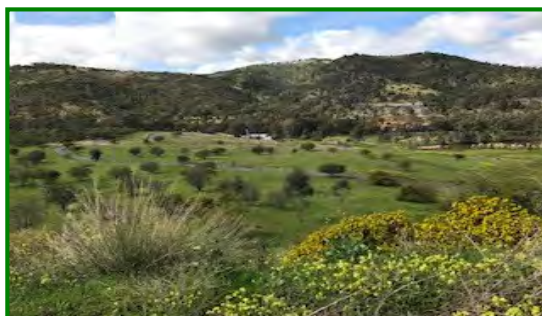
Retention Pond

FINANCIAL SUMMARY FOR THE YEAR ENDING 30 JUNE 2020

Income Statement as at 30 June 2020

Statement of Financial Position as at 30 June 2020

	<u>2020</u>	<u>2019</u>		<u>2020</u>	<u>2019</u>
	\$	\$		\$	\$
INCOME			CURRENT ASSETS		
Interest Received	838	121	Cash & Cash Equivalents	65,246	85,055
Sundry Income	21,261	18,017	Trade & Other Receivables	35,295	13,197
Highbury Landfill Provision		26,244			
TOTAL REVENUE	22,099	44,382	Total Current Assets	100,541	98,252
EXPENSES			NON-CURRENT ASSETS		
Materials, contracts & other expenses	2,830	2,500	Infrastructure, Property, Plant	161,513	186,731
Depreciation, amortisation & impairment	25,218	25,218			
Finance Payments	7,432	8,312	Total Non-Current Assets	161,153	186,731
Highbury Closure Provision	105,930		TOTAL ASSETS	262,054	284,983
TOTAL EXPENSES	141,410	36,030	CURRENT LIABILITIES		
OPERATING SURPLUS/ (DEFICIT)	(119,311)	8,352	Trade and Other Payables	13,329	25,239
			Borrowings	25,580	24,647
			Provisions	203,471	203,890
			Total Current Liabilities	242,380	253,776
			NON-CURRENT LIABILITIES		
			Borrowings	159,015	184,595
			Provisions	3,319,228	3,385,870
			Total Non-Current Liabilities	3,478,243	3,570,465
			TOTAL LIABILITIES	3,720,623	3,824,241
			NET ASSETS	(3,458,569)	(3,539,258)
			EQUITY		
			Accumulated Deficit	(3,458,569)	(3,539,258)
			TOTAL EQUITY	(3,458,569)	(3,539,258)



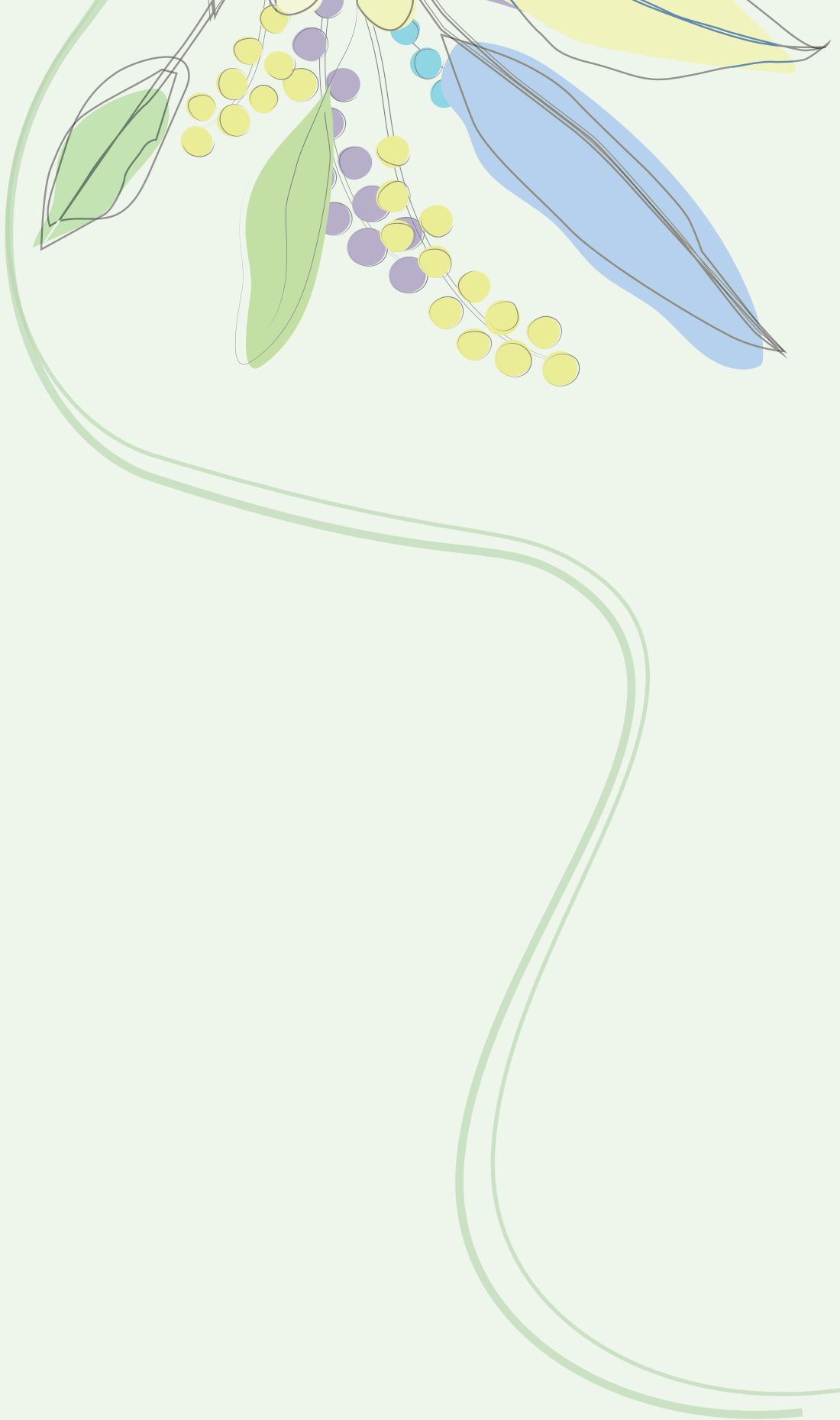
Re-vegetation of the landfill

AERIAL MAP OF LANDFILL GAS MONITORING LOCATIONS FOR THE HIGHBURY LANDFILL TO MONITOR COMPLIANCE WITH THE EPA LANDFILL LICENCE



LANDFILL GAS MANAGEMENT AT HIGHBURY

- The plan opposite shows the network of monitoring bores to assist in managing landfill gas on the site.
- Boundary gas extraction bores have been established on the southern and eastern boundaries of the site.
- Landfill gas monitoring bores were monitored regularly during the year
- McMahons through their sub-contractor Biogas Systems extracted landfill gas from approximately 80 extraction bores located over the site and flared the landfill gas.
- The landfill gas quality and quantity are declining and is insufficient to generate green electricity so the gas is burnt to reduce greenhouse gas emissions.
- The ongoing flaring of the landfill gas ensures that the gas is controlled from the site to comply with the risk management plan.



ANNUAL REPORT 2019-20

ERA WATER



ERA WATER ANNUAL REPORT 2019-20

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GENERAL MANAGER'S REPORT

It has been a year of challenges and some progress at Eastern Region Alliance Water (ERAW).

The performance of the project was again constrained by very low rainfall in the winter of 2019. Following the dry 2018 winter, it made for difficult injection conditions. 179 ML was injected against a possible target of 437 ML. ERAW drilled two additional injection/extraction bores which have been tested as successful. They have not yet been connected to the system due to timing and cost issues.

The cost pressures upon ERAW have proved increasingly confronting. The cost of connecting the additional bores to the system has, in a matter of months, risen by some 85%. The operations and maintenance cost and the costs of engineering services have also risen sharply. In response, the Board has decided that only one of the additional bores will be connected to the system during 2021, which will unfortunately have the effect of limiting the increase in injection capacity to below the plated capacity of the project. It has also become clear that when the system is at plated capacity, there will be insufficient UV treatment capacity and a second unit will be required.

All of the Constituent Council's nominated irrigation points have been connected to the system and water deliveries occurred at a number of the reserves. It is pleasing to note that the Constituent Councils are indicating new reserves for irrigation expansion to occur to. New contracts with the Constituent Councils were executed. Deliveries were interrupted by the need to re-flush the system, particularly in the Burnside area. Some connections could not be completed early enough in the irrigation season to make a significant contribution to water sales.

It is expected that there will be water available, in addition to meeting the Constituent Council's requirements, for sale to third parties during the summer of 2020/2021. Sales contracts are being negotiated to dispose of the available water.

ERAW is therefore committed to doing all that is possible to contain capital and operating costs, connecting one of the two additional bores and making third party water sales as are required to dispose of surplus water.

Rainfall in the 2020 winter commenced well but is now reverting to well below average falls.

ERAW therefore faces a challenging environment with cost pressures extending the time period to the point where its finances are at breakeven.

ROBIN ENGLISH

ERA WATER GENERAL MANAGER

ABOUT ERA WATER

ERA Water Regional Subsidiary (ERA Water) is a regional subsidiary of the Constituent Councils established on 21 July 2015 under Section 43 of the *Local Government Act 1999*. Its Charter provides for the supply of recycled urban storm water on behalf of its Constituent Councils in the eastern suburbs of Adelaide, South Australia.

THE CONSTITUENT COUNCILS

The Constituent Councils of ERA Water are:

- The Corporation of the Town of Walkerville
- The City of Norwood, Payneham & St Peters
- The City of Burnside.

PURPOSE

ERA Water was established as a result of the Waterproofing Eastern Adelaide project (Project) and funded by the Constituent Councils which were supported through funding from the Australian Government's National Urban Water and Desalination Plan, and the Adelaide and Mount Lofty Ranges Natural Resources Management Board.

ERA Water's prime purpose, is to implement and manage a water recycling scheme which captures, treats and delivers stormwater for irrigation purposes to the Constituent Councils and other customers, which makes a significant contribution to the protection of Adelaide's environment and which reduces the reliance of Adelaide upon water from the Murray River. The scheme included the establishment of wetlands and biofilters, aquifer recharge and recovery infrastructure, pipeline installations and water storage facilities and utilises a process known as Aquifer Storage and Recovery (ASR) - a system of harvesting, treating and injecting the cleaned water into aquifers for later use.

The scheme comprises two treatment sites (which are capable of harvesting 600 ML of stormwater per annum and yielding for use 458 ML of water per annum) as well as 46km of distribution pipe network covering each of the three Constituent Council areas. The distribution network is designed to deliver water to Constituent Council reserves as well as to other potential customers in these areas and beyond (see page 11 showing a plan of the ERA Water network).

The ERA Water scheme was designed to ultimately sell 458 ML per annum of water of which 204.7 ML per annum is committed to the three Constituent Councils. An additional 253.3 ML per annum is forecast to be sold to other customers.

GOVERNANCE

BOARD OF MANAGEMENT

ERA Water is governed by a Board of Management composed of an Independent Chairperson and a representative from each Constituent Council as shown in the Table below. The Board held eight formal meetings during the 2019-20 financial year. The table below details Board Member attendance at each meeting.

	Member	
Independent Chairperson	Bryan Jenkins	8
City of Burnside	Cr Sarah Hughes	7
City of Norwood Payneham and St Peters	Cr John Minney	8
Corporation of the Town of Walkerville	Kiki Cristol	6
Corporation of the Town of Walkerville	Cr MaryLou Bishop (Proxy)	1

Meetings were held on the following dates:

14 August, 2019

30 August, 2019

1 November, 2019

13 December, 2019

31 January, 2020

24 February, 2020

27 March, 2020

27 May, 2020

CONFIDENTIALITY

During the 2019-20 financial year, the Board considered reports of a confidential nature at one meeting where it was necessary to exclude the public from discussion. The table below identifies the grounds on which the Board made this determination

Local Government Act 1999 times used	Description	Number
90(3)(d) 90(3)(k)	Information relating to commercial information of a confidential nature (not being a trade secret)	1

FREEDOM OF INFORMATION

No requests were received under the *Freedom of Information Act 1991* during the 2019-20 financial year

STAFFING STRUCTURE

The Board employs a General Manager. No additional staff were employed during the year.

SUPPORT FROM CONSTITUENT COUNCILS

The Town of Walkerville continued to provide ERA Water with Board secretarial support functions and services throughout the 2019-20 financial year.

The City of Burnside contributed to accounting and IT support during the year.

The City of Norwood Payneham & St Peters provided office accommodation and support for the General Manager.

FINANCIAL MATTERS

FY2020 BUDGET and LONG TERM FINANCIAL PLAN

The Budget FY2019-20 and Long Term Financial Plan (LTFP) for ERA Water were adopted by the Constituent Councils.

CHARTER

The Charter for ERA Water was approved by the Minister for Local Government on 21 July 2015. The Charter sets out the responsibilities of ERA Water including its governance, financials and its responsibilities to the Constituent Councils. The Charter required a review commencing on 21 July 2019. As no unanimous agreement upon changes to the Charter was reached, any variations to the Charter were deferred to a later date.

FINANCE AUDIT COMMITTEE

The ERA Water Audit Committee held four meetings in the 2019-20 financial year. The work of the Committee over the past financial year has included reviewing ERA Water's audited Financial Statements, reviewing the draft Budget and Long Term Financial Plan and the required budget reviews, providing recommendations on financial and accounting policy matters, and considering external audit matters.

The Audit Committee Members in 2019-20 were:	Meetings Attended
• Corinne Garrett (Chairperson) term completed 7 May 2020	3
• Roberto Bria (resigned 26 August 2019)	1
• Bryan Jenkins	4
• Brigid O'Neill (appointed 7 November 2019)	2
• Cr Grant Piggott (appointed 7 November 2019)	3

Meetings were held on the following dates:

23 August, 2019

23 January, 2020

12 March, 2020

7 May, 2020

FINANCIAL STATEMENTS

The Audited Financial Statements for the year ending the 30 June 2020 are provided in the annual report below and show an Operating Deficit of \$ 1,389,265 and Total Council Equity of \$6,533,983.

PROJECT

CONSTRUCTION

Construction and commissioning of the Project is complete and water sales at Constituent Councils were made during the year.

All connections to Constituent Councils have been constructed and as water sales are made to third parties, connections will be constructed.

OPERATIONS AND MAINTENANCE

Engineering management of the Project has been performed by Walbridge Gilbert Aztec (WGA), the Project's designers, for a number of years, including 2020, Operations by Guidera O'Connor and Landscaping by LCS Landscaping. The term contract of WGA has been renewed.

The performance of the Project continues to improve. At the end of the financial year 257.85 ML of water had been harvested at the Project's two intakes, 237.9 ML had been treated to the required standard and injected into the aquifer and 83.6 ML had been provided to the Constituent Councils for irrigation. The current winter harvest season is being constrained by the irregularity of rainfall and high turbidity of initial streamflows.

RAINFALL DATA

In view of the dependence of the project upon rainfall, average rainfall for Adelaide, and actual rainfall in the thirty months to 30th June 2020, has been provided below.

The following rainfall figures have been taken from the Bureau of Meteorology's weather station at Kent Town.

Rainfall Adelaide														
Year	Jan	Feb	Mar	April	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
2018	20.1	15.5	26.4	38.2	61.5	78.1	76.6	68.1	58.7	41.4	29.9	28.9	551.4	40
Mean rainfall (mm)														1977 2018
2018	7.2	5.8	5.8	22.2	67.8	54.8	67.8	82.6	23.2	21.8	48.6	19.8	427.4	
2019	20.1	15.5	26.4	38.2	61.5	78.1	76.6	68.1	58.7	41.4	29.9	28.9	551.4	1977 2018
Mean rainfall (mm)														
2019	0.0	9.0	8.2	5.4	87.4	82.6	39.2	50.6	48.2	18.6	15.4	9.4	374.0	
2020	20.1	15.5	26.4	38.2	61.5	78.1	76.6	68.1	58.7	41.4	29.9	28.9	551.4	
Mean rainfall (mm)														
2020	22.2	44.4	4.6	94.2	52.6	71.0								

DISTRIBUTION NETWORK FOR ERA WATER SCHEME





ERA Water Regional Subsidiary

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2020

*The Corporation of the Town of Walkerville
The City of Norwood Payneham and St Peters
The City of Burnside*

ERA Water Regional Subsidiary

General Purpose Financial Statements for the year ended 30 June 2020

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ERA Water Regional Subsidiary

General Purpose Financial Statements for the year ended 30 June 2020

Certification of Financial Statements

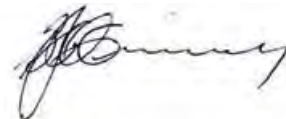
We have been authorised by ERA Water Regional Subsidiary to certify the financial statements in their final form.

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 ERA Water Regional Subsidiary's financial position at 30 June 2020 and the results of its operations and cash flows for the financial year,
- internal controls implemented by ERA Water Regional Subsidiary provide a reasonable assurance that ERA Water Regional Subsidiary's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect ERA Water Regional Subsidiary's accounting and other records.



Robin English
General Manager



John Minney
Acting Chairperson

Date:

ERA Water Regional Subsidiary

Statement of Comprehensive Income for the year ended 30 June 2020

\$	Notes	2020	2019
Income			
User Charges	2a	281,391	25,860
Investment Income	2b	13,550	10,589
Reimbursements	2c	416,288	180,626
Other Income	2d	19,002	-
Total Income		730,231	217,075
Expenses			
Employee Costs	3a	104,661	110,407
Materials, Contracts & Other Expenses	3b	1,179,433	616,551
Depreciation, Amortisation & Impairment	3c	457,025	265,701
Finance Costs	3d	378,377	261,806
Total Expenses		2,119,496	1,254,466
Operating Surplus / (Deficit)		(1,389,265)	(1,037,391)
Amounts Received Specifically for New or Upgraded Assets		-	-
Net Surplus / (Deficit)		(1,389,265)	(1,037,391)
Total Comprehensive Income		(1,389,265)	(1,037,391)

ERA Water Regional Subsidiary

Statement of Financial Position for the year ended 30 June 2020

\$	Notes	2020	2019
ASSETS			
Current Assets			
Cash and Cash Equivalents	4a	146,868	30,615
Trade & Other Receivables	4b	32,973	206,522
Prepayments	4b	14,328	-
Subtotal		194,169	237,137
Total Current Assets		194,169	237,137
Non-Current Assets			
Other Non-Current Assets	5	20,644,651	20,919,166
Total Non-Current Assets		20,644,651	20,919,166
TOTAL ASSETS		20,838,820	21,156,303
LIABILITIES			
Current Liabilities			
Trade & Other Payables	6	240,479	237,157
Borrowings	6	14,063,603	13,000,000
Provisions	6	755	(4,102)
Subtotal		14,304,837	13,233,055
Total Current Liabilities		14,304,837	13,233,055
TOTAL LIABILITIES		14,304,837	13,233,055
Net Assets		6,533,983	7,923,248
EQUITY			
Accumulated Surplus		6,533,983	7,923,248
Total Council Equity		6,533,983	7,923,248

ERA Water Regional Subsidiary

Statement of Changes in Equity for the year ended 30 June 2020

\$	Notes	Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	Total Equity
Balance at the end of previous reporting period		7,923,248	-	-	7,923,248
Restated Opening Balance		7,923,248	-	-	7,923,248
a. Net Surplus / (Deficit) for Year		(1,389,265)	-	-	(1,389,265)
b. Other Comprehensive Income		-	-	-	-
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		(1,389,265)	-	-	(1,389,265)
c. Transfers between Reserves		-	-	-	-
Balance at the end of period		6,533,983	-	-	6,533,983

ERA Water Regional Subsidiary

Statement of Cash Flows

for the year ended 30 June 2020

\$	Notes	2020	2019
Cash Flows from Operating Activities			
<u>Receipts</u>			
User Charges		881,716	10,280
Investment Receipts		1,024	10,589
Reimbursements		-	-
Other Receipts		27,694	-
<u>Payments</u>			
Payments to Employees		(93,644)	(117,848)
Payments for Materials, Contracts & Other Expenses		(1,194,562)	(558,864)
Finance Payments		(473,465)	(253,132)
Net Cash provided by (or used in) Operating Activities		(851,237)	(908,975)
Cash Flows from Investing Activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets			
<u>Payments</u>			
Expenditure on New/Upgraded Assets		(182,511)	(401,760)
Net Cash provided by (or used in) Investing Activities	7	(182,510)	(401,760)
Cash Flows from Financing Activities			
<u>Receipts</u>			
Proceeds from Borrowings		1,150,000	1,331,834
Net Cash provided by (or used in) Financing Activities		1,150,000	1,331,834
Net Increase (Decrease) in Cash Held		116,253	21,099
plus: Cash & Cash Equivalents at beginning of period	7	30,615	9,516
Cash & Cash Equivalents at end of period	7	146,868	30,615
Total Cash, Cash Equivalents & Investments		146,868	30,615

ERA Water Regional Subsidiary

Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

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ERA Water Regional Subsidiary

Notes to and forming part of the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies

ERA Water is a Local Government Authority Section 43 Regional Subsidiary under the control of the Corporation of the Town of Walkerville, the City of Norwood, Payneham & St Peters and the City of Burnside. The principal accounting policies adopted by ERA Water Regional Subsidiary (ERA Water) in the preparation of these 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 in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

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

1.2 Going Concern Basis

The board of management notes that the authority has borrowings that it will continue to manage. The authority has a statutory guarantee from its member councils to meet all of its financial obligations and accordingly has prepared their financials on a going concern basis.

1.3 Historical Cost Convention

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

1.4 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 ERA Water'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.

1.5 Economic Dependency

Per Section 5.2 of the Authority's Charter, there may be a requirement for additional financial contributions to be made by Constituent Councils if there is insufficient working capital available to meet ERA Water's financial

obligations. The Authority may be reliant on this additional financial support being provided to enable it to continue to operate on a going concern basis.

1.6 Rounding

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

2 The Local Government Reporting Entity

ERA Water is incorporated under the South Australian *Local Government Act 1999* and has its principal place of business at 175 The Parade, Norwood SA 5067. These financial statements include the ERA Water's direct operations.

3 Income Recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when ERA Water 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.

4. Cash, Cash Equivalents and other Financial Instruments

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

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

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

5 Infrastructure, Property, Plant & Equipment

5.1 Initial Recognition

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

ERA Water Regional Subsidiary

Notes to and forming part of the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (cont.)

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

5.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by ERA Water 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.

As the scheme is not yet fully operational, all costs relating to the construction and commissioning of the scheme have been capitalised.

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 on a straight-line basis which, in the opinion of ERA Water, best reflects the consumption of the service potential embodied in those assets.

5.4 Impairment

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

5.5 Borrowing Costs

Borrowing costs in relation to qualifying assets (net of offsetting investment revenue) have been capitalised in accordance with AASB 123. 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.

6 Payables

6.1 Goods & Services

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

6.2 Payments Received In Advance & Deposits

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

7 Borrowings

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

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.

10 Provisions for Reinstatement, Restoration and Rehabilitation

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, and are carried at the net present value of estimated future costs.

Although estimated future costs are based on a closure plan, such plans are based on current environmental requirements which may change. ERA Water's policy to maximise recycling is extending the operational life of these facilities, and significant uncertainty exists in the estimation of the future closure date.

11 Construction Contracts

ERA Water Regional Subsidiary

Notes to and forming part of the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (cont.)

Construction works undertaken by ERA Water for third parties are generally on an agency basis where the third party reimburses ERA Water for actual costs incurred, and usually do not extend beyond the reporting period. As there is no profit component, such works are treated as 100% completed. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as 'payments received in advance'.

13 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.

14 New accounting standards and UIG Interpretations

In the current year, ERA Water adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to ERA Water's accounting policies.

ERA Water has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective with the exception of AASB 2015-7 *Amendments to Australian Accounting Standards – Fair Value Disclosures of Not-for-Profit Public Sector Entities*. Generally ERA Water applies standards and interpretations in accordance with their respective commencement dates. The retrospective application of AASB 2015-7 has exempted ERA Water from the disclosure of quantitative information and sensitivity analysis for some valuations categorised within Level 3 of the fair value hierarchy.

At the date of authorisation of the financial report, AASB 9 *Financial Instruments* and AASB 2015-6 *Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities* are the only new accounting standards with a future application date that are expected to have a material impact on ERA Water's financial statements.

From 1 July 2016 AASB 124 *Related Party Disclosures* will apply to ERA Water, which means that ERA Water will disclose more information about related parties and transactions with those related parties.

AASB 9, which replaces AASB 139 *Financial Instruments: Recognition and Measurement*, is effective for reporting periods beginning on or after 1 January 2018 and must be applied retrospectively. The main impact of AASB 9 is to change the requirements for the classification, measurement and disclosures associated with financial assets. Under the new requirements the four current categories of financial assets stipulated in AASB 139 will be replaced with two measurement categories: fair value and amortised cost and financial assets will only be able to be measured at amortised cost where very specific conditions are met.

ERA Water is still reviewing the way that revenue is measured and recognised to identify whether AASB 15 *Revenue from Contracts with Customers* will have a material impact. To date no impact has been identified.

AASB 15 is effective from 1 January 2018 and will replace AASB 118 *Revenue*, AASB 111 *Construction Contracts* and a number of Interpretations. It contains a comprehensive and robust framework for the recognition, measurement and disclosure of revenue from contracts with customers.

Other amended Australian Accounting Standards and Interpretations which were issued at the date of authorisation of the financial report, but have future commencement dates are not likely to have a material impact on the financial statements.

16 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.

17 Disclaimer

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

ERA Water Regional Subsidiary

Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 2. Income

\$	Notes	2020	2019
(a). User Charges			
Water Sales		281,391	25,860
Total User Charges		281,391	25,860
(b). Investment Income			
Interest Income		-	41
LGFA distribution		13,485	8,604
LGAAMF distribution		64	1,944
Total Investment Income		13,550	10,589
(c). Reimbursements			
Reserve connection costs reimbursed by Constituent Councils		416,288	180,626
Total Reimbursements		416,288	180,626
(d). Other Income			
Insurance Claim		19,002	-
Total Other Income		19,002	-
Note 3. Expenses			
(a). Employee Costs			
Salaries and Wages		90,000	104,805
Movement in Leave Provision		7,495	(4,307)
Superannuation		7,166	9,909
Total Operating Employee Costs		104,661	110,407
(b). Materials, Contracts and Other Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		5,500	5,300
Electricity		101,118	34,013
Insurance		24,924	74,115
Maintenance		476,217	223,565
Professional Services		41,374	44,020
Connection Costs		433,255	180,626
Other		97,045	54,913
Total Materials, Contracts and Other Expenses		1,179,433	616,551
(c). Depreciation, Amortisation and Impairment			
Depreciation		457,025	265,701
Total Depreciation, Amortisation and Impairment		457,025	265,701
(d). Finance Costs			
Interest Expense		378,377	261,806
Total Finance Costs		378,377	261,806

ERA Water Regional Subsidiary

Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

\$	Notes	2020	2019
Note 4. Current Assets			
(a). Cash & Cash Equivalents			
Cash at Bank		146,868	30,615
Total Cash & Cash Equivalents		146,868	30,615
(b). Trade & Other Receivables			
Trade debtors		23,424	7,834
Reimbursement of capital connection costs		-	198,688
Prepayments		14,328	-
GST Receivable		9,549	-
Subtotal		47,301	206,522
Total Trade & Other Receivables		47,301	206,522

ERA Water Regional Subsidiary

Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 5. Non-Current Assets

\$	as at 30/6/2019				Asset Movements during the Reporting Period				as at 30/6/2020			
	Cost	Acc. Dep'n	Written Down Value	New / Upgrade	Depreciation	Cost	Acc. Dep'n	Written Down Value	Asset Additions			
Civil Assets	12,849,171	123,708	12,725,463	176,437	214,140	13,025,608	337,848	12,687,760				
Electronic Assets	1,316,245	25,304	1,290,941		43,378	1,316,245	68,682	1,247,563				
Instrumentation & Control Assets	213,546	8,730	204,816	4,620	14,313	218,166	23,043	195,123				
Mechanical Assets	2,260,502	65,931	2,194,571		113,025	2,260,502	178,956	2,081,546				
Sunk Construction Costs	4,346,233	36,219	4,310,014		62,089	4,346,233	98,308	4,247,925				
Information Technology	-	-	-	1,454	121	1,454	121	1,332				
Water Treatment Equipment	199,170	5,809	193,361		9,958	199,170	15,767	183,403				
Total Infrastructure, Property, Plant & Equipment	21,184,867	265,701	20,919,166	182,511	457,024	21,367,377	722,725	20,644,651				
Comparatives	20,783,106	-	20,783,106	-	265,701	21,184,867	265,701	20,919,166				

ERA Water Regional Subsidiary

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 6. Liabilities

\$	Notes	2020 Current	2020 Non Current	2019 Current	2019 Non Current
(a). Trade and Other Payables					
Trade and Other Payables		122,892	-	57,713	-
Accrued Expenses - Finance Costs		-	-	113,652	-
Accrued Expenses - Salaries		6,075	-	-	-
Accrued Expenses - Other		111,512	-	65,792	-
Total Trade and Other Payables		240,479	-	237,157	-
(b). Borrowings					
Loans		14,063,603	-	13,000,000	-
Total Borrowings		14,063,603	-	13,000,000	-
(c). Provisions					
Employee Entitlements		755	-	(4,102)	-
Total Provisions		755	-	(4,102)	-

Note 7. Reconciliation to Statement of Cash Flows

\$	2020	2019
(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 Balance Sheet as follows:		
Total Cash & Equivalent Assets	146,868	30,615
Balances per Statement of Cash Flows	146,868	30,615
(b). Reconciliation of Change in Net Assets to Cash from Investing Activities		
Net Surplus/(Deficit)	(1,389,265)	(1,037,391)
Non-Cash Items in Income Statements		
Depreciation, Amortisation & Impairment	457,025	265,701
Net increase (decrease) in unpaid employee benefits	4,857	(7,442)
	(927,383)	(779,131)
Add (Less): Changes in Net Current Assets		
Net (Increase)/Decrease in Receivables	173,549	(196,207)
Net Increase/(Decrease) in Trade & Other Payables	3,322	66,362
Net Cash provided by (or used in) operations	(750,512)	(908,975)
(c). Financing Arrangements		
Unrestricted access was available at balance date to the following lines of credit:		
LGFA Cash Advance Debenture Facility	15,300,000	15,300,000
Undrawn balance	1,236,397	2,300,000

ERA Water Regional Subsidiary

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 8. Financial Instruments

\$	Due	Due > 1 year	Due	Total Contractual	Carrying
	< 1 year	& ≤ 5 years	> 5 years	Cash Flows	Values
2020					
Financial Assets					
Cash & Equivalents	146,868	-	-	146,868	146,868
Receivables	32,973	-	-	32,973	32,973
Total Financial Assets	179,841	-	-	179,841	179,841
Financial Liabilities					
Payables	239,045	-	-	239,045	239,045
Current Borrowings	14,063,603	-	-	14,063,603	14,063,603
Total Financial Liabilities	14,302,648	-	-	14,302,648	14,302,648
2019					
Financial Assets					
Cash & Equivalents	30,615	-	-	30,615	30,615
Receivables	206,522	-	-	206,522	206,522
Total Financial Assets	237,137	-	-	237,137	237,137
Financial Liabilities					
Payables	229,442	-	-	229,442	229,442
Current Borrowings	13,000,000	-	-	13,000,000	13,000,000
Total Financial Liabilities	13,229,442	-	-	13,229,442	13,229,442

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

	30 June 2020		30 June 2019	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other Variable Rates	2.63%	14,063,603	3.35%	13,000,000
		14,063,603		13,000,000

Financial Liabilities

Financial liabilities do not include employee benefits such as wages payable, superannuation payable, or income tax withheld.

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 ERA Water.

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 ERA Water is the carrying amount, net of any allowance for doubtful debts. All ERA Water investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government.

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of ERA Water'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 ERA Water 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. ERA Water also has available a borrowing facility that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. At the balance date, ERA Water has a combination of variable and fixed rate facilities of varying maturities.

ERA Water Regional Subsidiary

Notes to and forming part of the Financial Statements

for the year ended 30 June 2020

Note 9. Uniform Presentation of Finances

\$	2020	2019
The following is a high level summary of both operating and capital investment activities of ERA Water prepared on a simplified Uniform Presentation Framework basis. All Councils and Subsidiaries in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.		
Income	730,231	217,075
less Expenses	<u>(2,119,496)</u>	<u>(1,254,466)</u>
Operating Surplus / (Deficit)	(1,389,265)	(1,037,391)
less Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	-	-
Add back Depreciation, Amortisation and Impairment	457,025	265,701
Proceeds from Sale of Replaced Assets	-	-
Subtotal	457,025	265,701
less Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(182,511)	(136,059)
Amounts Received Specifically for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets (including Investment Property & and Real Estate Developments)	-	-
Subtotal	(182,511)	(136,059)
Net Lending / (Borrowing) for Financial Year	(1,114,751)	(907,749)

Note 10. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

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

POTENTIAL INSURANCE LOSSES

ERA Water insures against 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. ERA Water is not aware of any such insurance claims at the reporting date. Other potential claims not reported to ERA Water may have existed at reporting date.

PIPE REMEDIATION OR DAMAGE

ERA Water owns a network of pressurised underground pipes which could result in damage to public or private infrastructure in the event of failure. Further more, there may be long term remediation liabilities attached to some of ERA Water's pipeline assets. The cost of these potential liabilities cannot be reliably estimated.

Note 11. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2020, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

Accordingly, the authorised for issue date is 25 September 2020.

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

ERA Water Regional Subsidiary

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 12. Expenditure Commitments

Capital Commitments

ERA Water is expecting to connect the Hamilton bore during financial year 2021 however at the balance date a contract for services has not been entered into. A number of connections to external customer reserves will also be made however the number of connections and the cost of these connections is not currently known.

Other Expenditure Commitments

ERA Water has contracts in place with external providers of operations and maintenance services for ongoing operations.

Note 13. Related Party Transactions

Key Management Personnel

Transactions with Key Management Personnel

At the Balance Date, the Key Management Personnel of the Authority include Robin English (General Manager) and the members of the ERA Water Board including:

- Bryan Jenkins (Chairperson)
- Kiki Cristol (Chief Executive - Corporation of the Town of Walkerville)
- John Minney (Councillor - City of Norwood, Payneham and St Peters)
- Sarah Hughes (Councillor - City of Burnside)

Compensation paid to Key Management Personnel during the financial year:

Robin English received employment entitlements to the value of \$97,667 in relation to his role as General Manager of ERA Water.

Bryan Jenkins earned \$14,566 in relation to his role as Chairperson of ERA Water during FY2020.

Kiki Cristol, Sarah Hughes and John Minney received \$nil compensation from ERA Water.

Transactions with related parties:

The Related Parties disclosed below are equity owners of the Authority and are referred to as Member Councils. Member Councils have 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.

Amounts received from related parties:

Town of Walkerville provided ERA Water with Board and Audit Committee secretarial support and Bookkeeping / Accounting services for part of the financial year.

City of Norwood Payneham & St Peters provided furnished office accommodation for ERA Water General Manager for the whole of the financial year.

City of Burnside funded part of the cost of bookkeeping and financial management support provided to ERA Water by a third party.

The following amounts were outstanding from member councils relating to unpaid water charges:

Corporation of the Town of Walkerville - \$1,432
City of Norwood Payneham & St Peters - \$2,990
Total - \$4,422

**Auditor's Independence Declaration under Section 22 of the Local Government
(Financial Management) Regulations 2011 to the Eastern Region Alliance
Water Regional Subsidiary**

I confirm that, for the audit of the financial statements of the Eastern Region Alliance Water Regional Subsidiary for the year ended 30 June 2020, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



SAMANTHA CRETEN
PARTNER

Signed on the 25th day of August 2020,
at 214 Melbourne Street, North Adelaide, South Australia 5006

ERA Water Regional Subsidiary

General Purpose Financial Statements for the year ended 30 June 2020

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of ERA Water Regional Subsidiary for the year ended 30 June 2020, the Council's Auditor, Dean Newbery and Partners 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*.



Robin English
General Manager

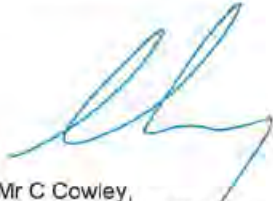


Michael Parkinson
Presiding Member, Audit Committee

**EASTERN REGION ALLIANCE WATER
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020
CERTIFICATION OF AUDITOR INDEPENDENCE**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Region Alliance Water for the year ended 30 June 2020, Eastern Region Alliance Water's auditor, Dean Newbery & Partners, 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) of the Local Government (Financial Management) Regulations 2011.



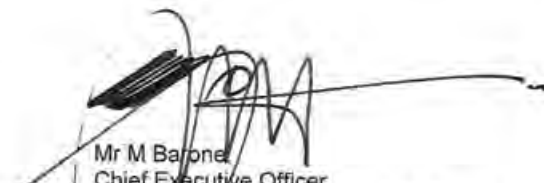
Mr C Cowley,
Chief Executive Officer,
City of Burnside

Date: 28 October, 2020

EASTERN REGION ALLIANCE WATER
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020
CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Region Alliance Water for the year ended 30 June 2020, Eastern Region Alliance Water's auditor, Dean Newbery & Partners, 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) of the Local Government (Financial Management) Regulations 2011.



Mr M Barone
Chief Executive Officer,
City of Norwood Payneham & St Peters

Date: 27 October 2020

TOWN OF



WALKERVILLE

The Corporation of the Town of Walkerville

ABN 49 190 949 882

66 Walkerville Terrace, Gilberton SA 5081

PO Box 55, Walkerville SA 5081

File Number: 5.14.1.1

Please Quote Ref: OLT202044279

Contact Officer: Chief Executive Officer, Kiki Cristol

Telephone: (08) 8342 7100

Facsimile: (08) 8269 7820

Email: walkerville@walkerville.sa.gov.au

www.walkerville.sa.gov.au

23 October 2020

Mr Robin English
General Manager
ERA Water

via email: gm@erawater.com.au

Dear Mr English,

Re: ERA Water Audited Financial Statements

I, Kiki Cristol, CEO of the Town of Walkerville, being a Member Council of ERA Water, state that to the best of my knowledge and belief, Dean Newbery & Partners, the Auditor of ERA Water, has complied with Regulation 22(3), in that the Auditor has not undertaken any services to ERA Water outside of the scope of the Auditor's functions under the *Local Government Act 1999* and the Local Government (Financial Management) Regulations 2011.

Yours sincerely



Kiki Cristol
Chief Executive Officer

EASTERN REGION ALLIANCE WATER
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020
CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Region Alliance Water for the year ended 30 June 2020, Eastern Region Alliance Water's auditor, Dean Newbery & Partners, 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) of the Local Government (Financial Management) Regulations 2011.



Michael Parkinson
Chairperson, Audit Committee
Eastern Region Alliance Water
Date: 21 October, 2020

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF THE EASTERN REGION ALLIANCE WATER REGIONAL SUBSIDIARY**

Opinion

We have audited the financial report of the Eastern Region Alliance Water Regional Subsidiary (the Authority), which comprises the Statement of Financial Position as at 30 June 2020, the Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and other explanatory information and the Certification of Financial Statements.

In our opinion, the financial report presents fairly, in all material respects, the financial position of Eastern Region Alliance Water Regional Subsidiary as at 30 June 2020, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and the Australian Accounting Standards (including Australian Accounting Interpretations).

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the 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 other ethical responsibilities in accordance with the Code.

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

Other information other than the Financial Report and Auditor's Report Thereon

The Authority is responsible for the other information. The other information comprises the information included in the Authority's annual report for the year ended 30 June 2020, but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*. The Authority's responsibility includes establishing and maintaining internal control relevant to preparation and fair presentation of the financial report so that it 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 relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that the audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by those charged with governance.
- Conclude on the appropriateness of the Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 Eastern Region Alliance Water Regional Subsidiary to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

DEAN NEWBERY & PARTNERS
CHARTERED ACCOUNTANTS



SAMANTHA CRETEN
PARTNER

Signed on the 25th day of September 2020,
at 214 Melbourne Street, North Adelaide



Turbid water entering the Torrens after passing ERAW's Drage intake



Carp being removed from Felixstowe ponds



Felixstowe Wetlands vegetation is flourishing



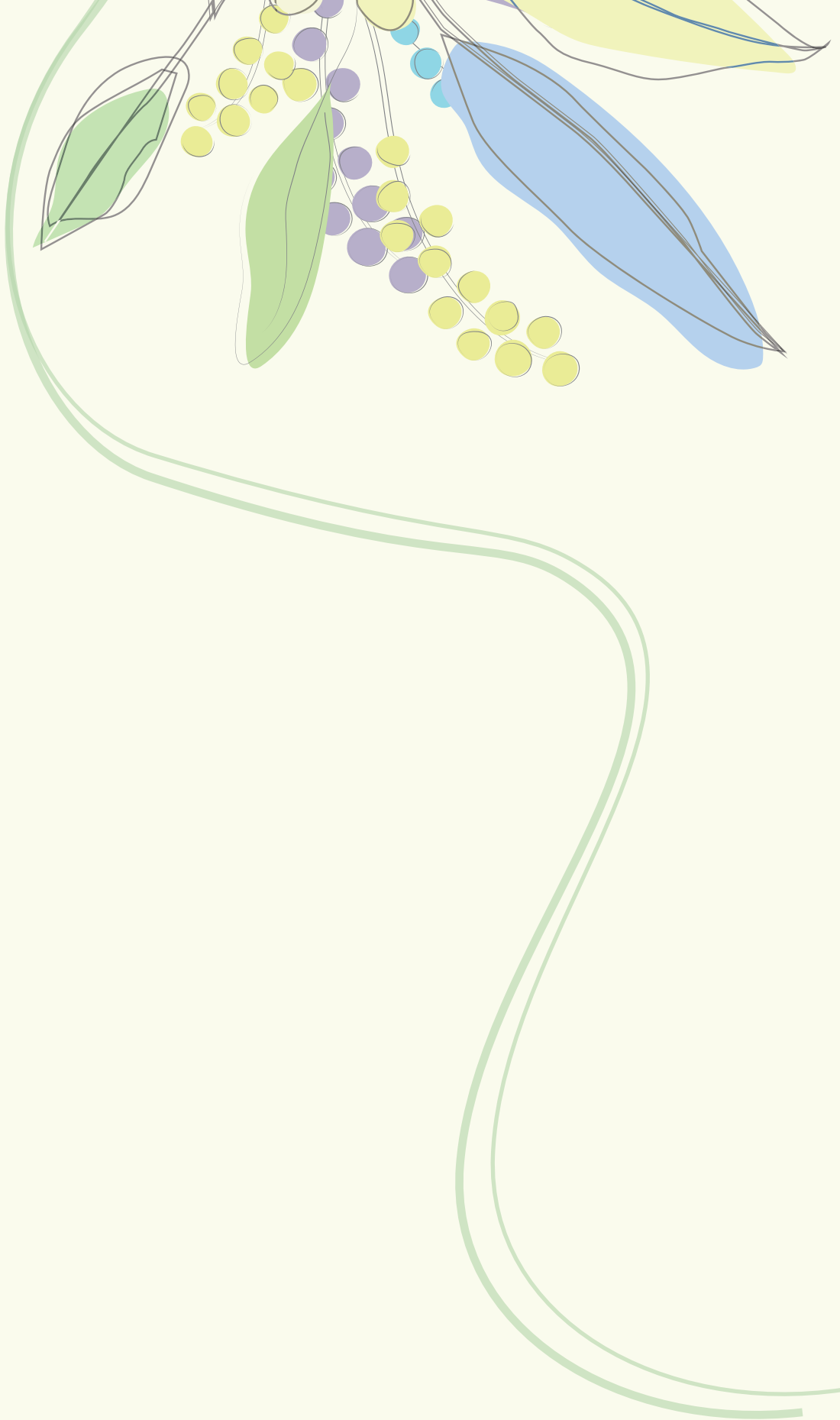
Turbid water entering the Torrens after passing ERAW's Drage intake



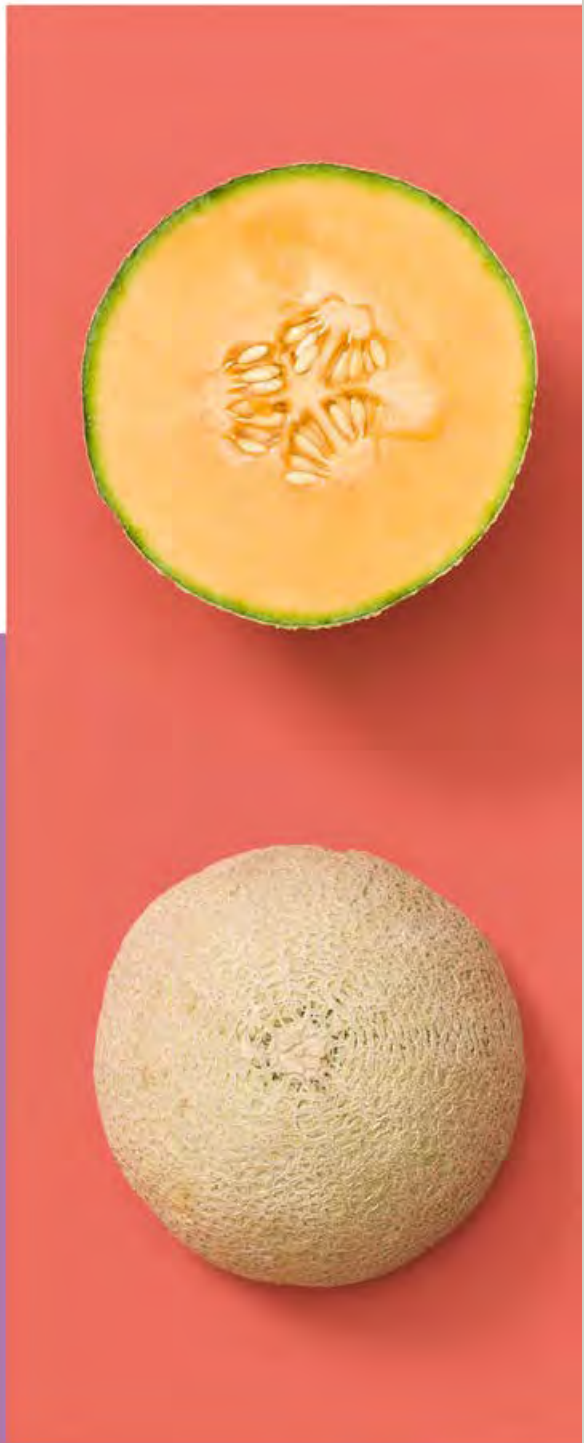
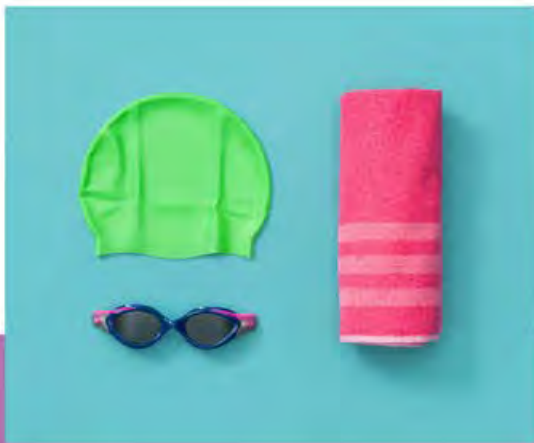
Felixstowe Wetlands vegetation is flourishing



Drilling the Scales 2 bore



Annual Report 2019/20



EHA has continued to
deliver outstanding service
during a global pandemic.



Message from the Chairperson

Cr Peter Cornish

The Eastern Health Authority (EHA) has continued to deliver outstanding service during a global pandemic.

The residents and ratepayers of its five Constituent Councils (the Cities of Burnside, Campbelltown, Norwood, Payneham and St Peters, Prospect and the Town of Walkerville) have continued to benefit directly and indirectly from the operations of EHA.

It has been a challenging year for us all, more so in the public health sector and our local businesses. The novel coronavirus (COVID-19) and the restrictions that the Government of South Australia progressively applied and revised has been challenging for many to navigate, implement and monitor.

I have welcomed the leadership and the support from EHA's Constituent Councils to ensure the operations and management of EHA were augmented to continue all of its statutory functions during the restrictions. EHA was able to continue to deliver the inspections of food premises, supported residential facilities, hairdressers and swimming pools and vaccination programs.

The *South Australian Public Health Act 2011* recognises the functions of councils in protecting and promoting public health and preventing public health risks. EHA Environmental Health Officers have played an active role as physical distancing officers to protect the health and wellbeing of individuals and the community from the spread of COVID-19 (flatten the curve) through education, surveillance and support. EHA is also well placed to play a part in assisting our communities with any required response once a COVID-19 vaccination program becomes available.

EHA and its Constituent Councils approved a revised Regional Public Health Plan, it has been a collaborative approach with some amazing outcomes. It builds on

regional strengths, addresses regional challenges and considers priority populations identified in South Australia's State Public Health Plan 2019-2024.

It has been a challenging year for us all, more so in the public health sector and our local businesses.

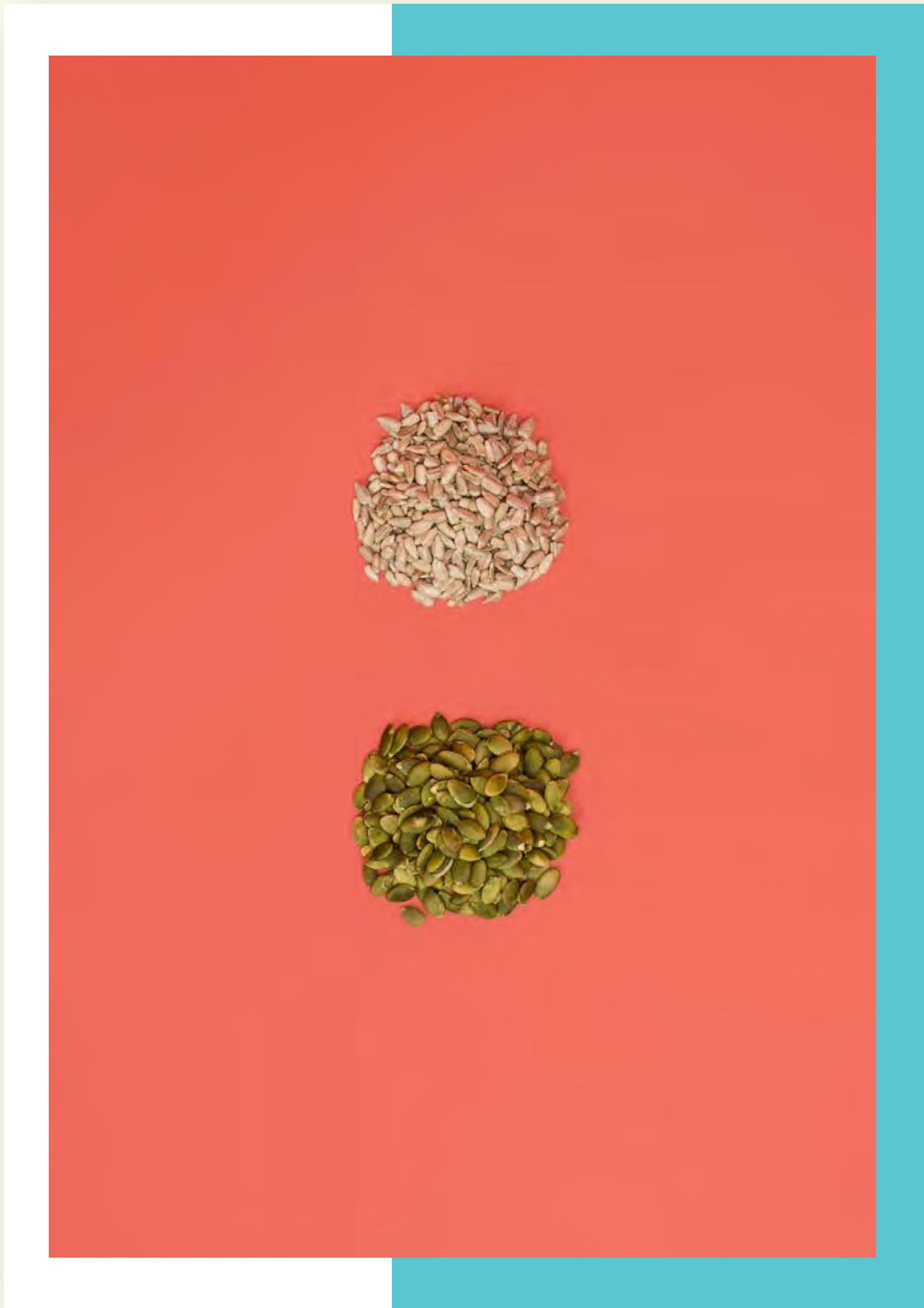
Hoarding and squalor continues to be an issue within our community. The ongoing management is complex with multiple layers of issues and many organisations, state and local government agencies.

This year EHA also changed its external auditor, which provided a thorough unmodified audit. The Audit Committee has also seen a new independent member appointed.

I am delighted to bring the 2019-20 Annual Report for your consideration.

Cr Peter Cornish

Chairperson



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About Eastern Health Authority

Eastern Health Authority (EHA) has a proud history of promoting and enforcing public health standards in Adelaide's eastern and inner northern suburbs.

Continuing in the tradition of the East Torrens Council Board, which operated from 1899, the present day regional subsidiary protects the health and wellbeing of about 160,000 residents plus visitors. EHA is an excellent example of council shared service delivery.

Established under the *Local Government Act 1999*, EHA works across our Constituent Council areas to improve public and environmental health standards.

City of Burnside

Campbelltown City Council

City of Norwood Payneham and St Peters (NPSP)

City of Prospect

The Corporation of the Town of Walkerville

With a single focus and highly specialised and experienced staff, EHA is well-equipped to deal with the increasing diversity and complexity of public and environmental health.

During 2019-20 EHA discharged the environmental health responsibilities of its five Constituent Councils under the *South Australian (SA) Public Health Act 2011*, *Food Act 2001*, and *Supported Residential Facilities Act 1992*.

Services include the provision of immunisation services, hygiene and sanitation control, licensing and monitoring of supported residential facilities and monitoring of food safety standards, including inspection of food premises.





Chief Executive Officer's Report

Michael Livori

When we look back on the last financial year it is extremely hard not to focus on the COVID-19 pandemic which has seemingly paralysed the world. Most of us have not lived in a time with such an incredible amount of disruption in our daily lives. It is certainly a period in our lives that I think we will look back and reflect on.

The pandemic puts a spotlight on the importance of having a robust public health system to protect our community. Comparing the infection rates in South Australia with vast areas of the world indicates that our system has served us very well.

While it has been a challenging period, the resilience of our staff has been outstanding. As an essential service we did not have the option of having our staff work from home. Within a short period, we needed to develop and implement a different structure of working.

Recognising the risk to employees and the public during any face-to-face interactions, guidance tools for staff were developed for both office based and ongoing field work. The tools were continually updated to recognise the ever changing directives issued by the Government.

As many food businesses were not operating at full capacity for an extended period we focused on 'high risk' priority areas within the business. Concentrating on critical areas such as hand washing, sanitising and food processing at the peak of outbreak ensured appropriate food safety standards were being maintained but minimised the impact on businesses during this stressful time.

Many aged care facilities prevented access to their facilities which made conducting food auditing challenging. Our Auditors arranged for records that required to be audited to be delivered to our offices and conducted 'virtual' assessments of the premises as a successful short term alternative.

The resilience of our staff has been outstanding.

In the interests of public health, we continued to provide immunisation services right through the pandemic. To do this safely we needed to ensure physical distancing and other safety and hygiene requirements related to COVID-19 were put in place to protect the community and our staff.

To assist with this all public clinics normally conducted at our Constituent Council venues were relocated to our St Peters office. The clinics were all converted to an appointment only basis which our bespoke booking system facilitated very smoothly.

With the appropriate measures in place we also continued to deliver the extremely important school immunisation program with a minimum of disruption. Additional absentee specific clinics were provided at our St Peters offices to accommodate students who may not have been attending schools when we visited. It is extremely pleasing to see that the vaccine completion rates at the schools located in our area continue to be above the state average.

Early in the pandemic the Chief Public Health Officer circulated communications in relation to limiting the spread (flattening the curve) of COVID-19 through physical distancing and prohibiting non-essential mass gatherings. Our Environmental Health Officers (EHOs) immediately set a plan to identify and effectively communicate, educate and monitor the businesses and local community within the Constituent Council areas that we generally have contact with.

Due to Local Governments' role in public health and the enormity of the task, both EHA and its Constituent Councils agreed to act on a regional basis to monitor and enforce physical distancing and other government imposed requirements relating to the COVID-19 crisis to assist SAPOL and the State and Commonwealth Governments.

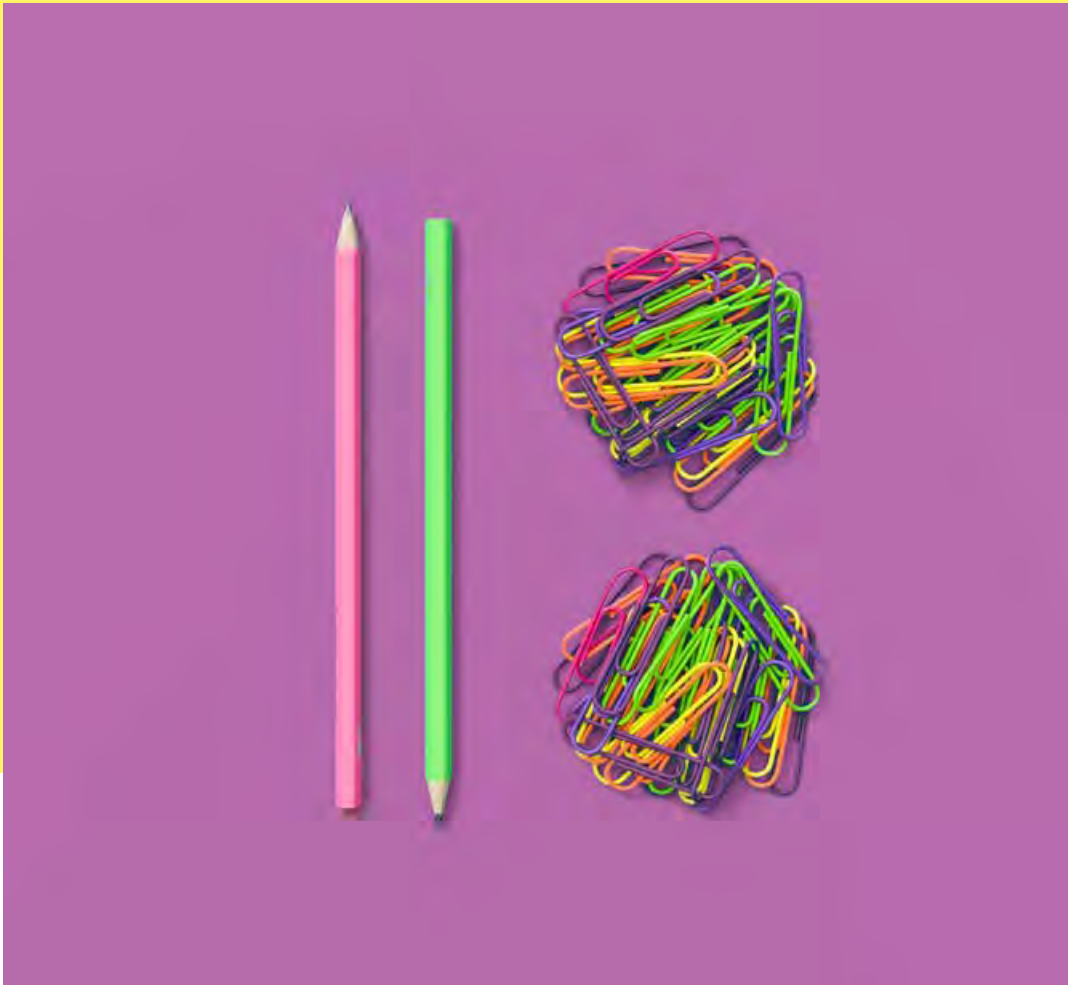
Both EHA and Council staff monitored these requirements

with a focus on education of business and the community in the first instance. EHA took on the role of further monitoring and enforcement where required, with serious matters referred to SAPOL.

The Eastern Health Authority and its Constituent Councils developed and adopted the second iteration of the Regional Public Health and Wellbeing Plan, Better Living Better Health 2020 – 2025. The plan is presented in an easily digestible trifold format (with supplementary material) and focuses on regional activities that require collaboration between the councils and community partners, builds on regional strengths and addresses regional challenges.

As always, it has been an extremely busy year with the added element of the disruption caused by the pandemic. I would like to thank all of our hardworking staff for their commitment and efforts during this interesting year. Thanks also to the Board of Management for their continued interest in public health and support to both myself and our staff.

Michael Livori
Chief Executive Officer



Governance

Board of Management 2020

EHA is a body corporate, governed by a Board of Management comprised of two elected members from each Constituent Council. The Board met six times during the year to consider EHA's business.

Member	Meetings Attended
Cr Peter Cornish (Chair)	● ● ● ● ● ○
Cr Jane Davey	● ● ● ● ● ●
Cr Sue Whittington (Deputy Chair)	● ● ● ● ● ○
Cr Garry Knoblauch	● ● ● ● ● ○
Andreea Caddy	● ● ● ● ● ○
Cr Jennifer Joshi	● ● ● ● ● ●
Cr John Kennedy	● ● ● ● ● ○
Michelle Hammond	● ● ● ● ● ○
Cr Kristina Barnett	● ● ● ● ● ●
Nathan Cunningham	● ● ● ● ● ●

City of Burnside



Cr Peter Cornish
(Chair)



Cr Jane Davey

Campbelltown City Council



Cr John Kennedy



Michelle Hammond

City of Norwood Payneham & St Peters



Cr Sue Whittington
(Deputy Chair)



Cr Garry Knoblauch

City of Prospect



Cr Kristina Barnett



Nathan Cunningham

Corporation of the Town of Walkerville



Andreea Caddy



Cr Jennifer Joshi

Finance Audit Committee

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

Functions of the Committee include: liaising with external auditors, reviewing annual financial statements, reviewing the adequacy of accounting, reporting and other financial management system including numerous financial and governance policies.

Lisa Scinto served as Presiding Member until February 2020 when her term of appointment expired. We thank Lisa for her service over a number of years on the Committee. Claudia Goldsmith continued as an Independent Member of the Committee during the reporting period and has now been appointed as the Presiding Member of the Committee. Cr Peter Cornish continued in his role as Board Appointed Member. The Committee held three meetings during the reporting period.

Annual Business Plan

EHA develops an Annual Business Plan to establish strategic directions and measures to assess its performance. The core activities are undertaken to deliver the objectives of the plan as detailed in this report.

Structure and Staffing

EHA comprises three functional areas – environmental health, immunisation and administration. The administration team, led by the Chief Executive Officer, supports the activities of the environmental health and immunisation teams. The Team Leader - Environmental Health and Team Leader - Administration and Immunisation have responsibilities for achieving the Annual Business Plan objectives relevant to their functional area.

Staffing as at 30 June 2020 comprised a total of 27 employees (18 FTE).

Financial Statements

The Audited Financial Statements for the year ending 30 June 2020 are provided on page 34. They show an operating deficit of \$13,401. The budgeted operating result was a \$28,000 deficit. The result was negatively impacted by the application of AASB Standard 16 Leases by \$35,910.





Immunisation

EHA provides a comprehensive, specialised, and convenient immunisation service by way of public immunisation clinics, school immunisation program and workplace immunisation programs to the residents of our Constituent Councils.

As demonstrated in Figure 1, March through to June is the period of peak demand for immunisation services due to the timing of the Influenza and School Immunisation Programs.

Public Immunisation Clinics

With the large media focus and high demand for influenza vaccines created by the alarming nature of COVID-19 the demand for immunisation at EHA public clinics was extremely high during March to June. As a result, clinics were booked out for several months in advance.

To ensure the safest possible environment for our clients and to effectively manage COVID-19 restrictions, all public clinics were moved to EHA's offices at St Peters on an appointment only basis.

SMS and email messages were sent out to all clients with prebooked appointments regarding venue changes and special instructions prior to attending their appointments. Information on safe practices and physical distancing

procedures were also distributed to clients before attendance.

The immunisation pages of our website have been continually modified to reflect the evolving changes to our service delivery and relevant COVID-19 requirements and have been popular with clients.

The online booking system on the website continues to be well utilised with 1,503 confirmed bookings online.

There was a strong focus on improving the customer experience of our online appointment system. New email confirmations and reminders prior to appointments are now being sent, together with the ability for clients to cancel their own appointments.

Despite the extremely high demand, the change to appointment-based clinics only (as opposed to providing a number of drop-in clinics) has impacted the total number of clients that were able to be serviced.

A total of 4,873 clients were provided with 8,819



vaccinations, a decrease of 839 clients (15%) in comparison to 2018 (Figure 2). The long term trend however, sees an increase when considering a longer period.

The decrease was also influenced by the completion of the catch-up programs for two vaccines which

commenced in July and October 2018. These were the single dose Meningococcal ACWY vaccine and the two dose Meningococcal B vaccine. The catch-up programs were completed in December 2019 and February 2020 respectively.

Figure 1 – The combined demand for all immunisation services over the last year

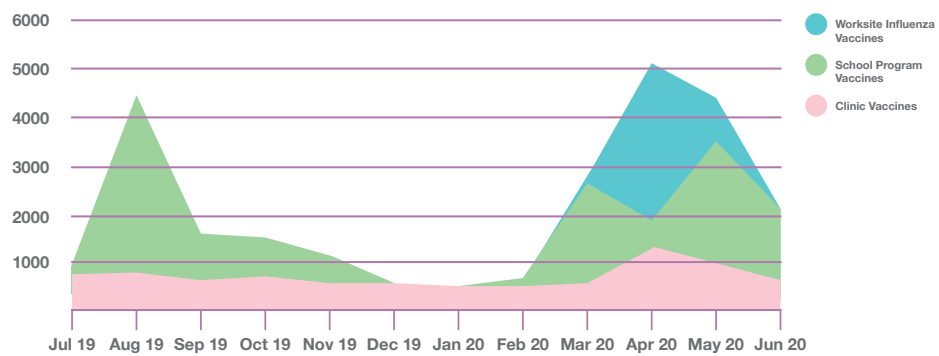


Figure 2 – Client attendance at public immunisation clinics for the last 3 years

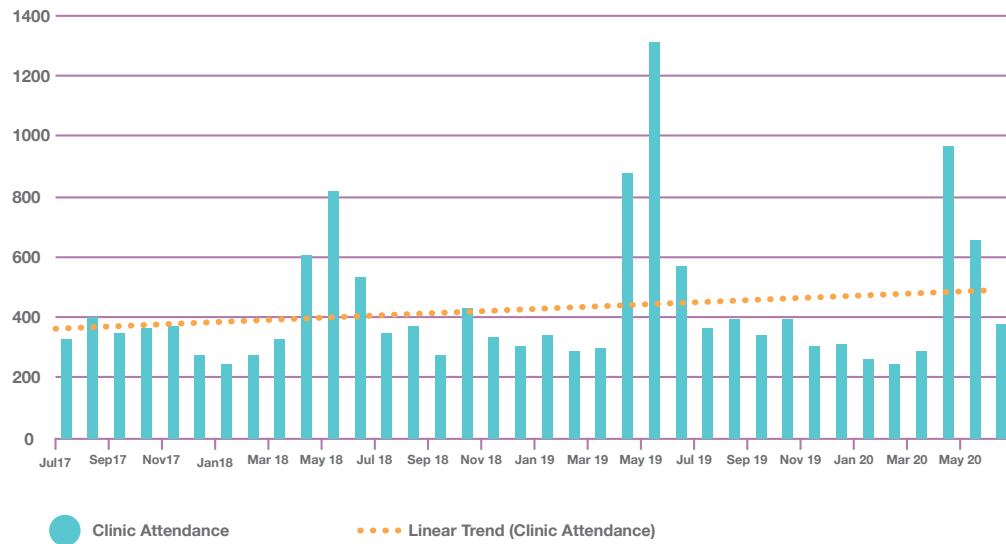


Figure 3 – The number of vaccines administered at public clinics for the last 3 years.



Table 1 – The number of clients per council area and their choice of clinic venue

Where clients come from (Council Area)	Number of clients from Council Area	Where clients attend (Clinic Venue by %)					
		Burnside	Campbelltown	NPSP	Prospect	Walkerville	Unley
Burnside	1,111	17%	4%	70%	0%	2%	7%
Campbelltown	1,251	3%	17%	76%	0%	2%	2%
NPSP	1,336	3%	3%	89%	0%	2%	3%
Prospect*	289	2%	1%	86%	5%	4%	2%
Walkerville	264	2%	0%	84%	1%	7%	6%
Unley**	333	5%	1%	46%	0%	1%	47%
Other	289	5%	2%	74%	1%	2%	16%
Total Number of Clients	4,873						

*Prospect clinics were only operational between January – March 2020 due to redevelopment.

**Unley clinics ceased December 2019.

Table 1 shows which of the five clinic venue locations the residents from our Constituent Councils choose to be vaccinated at. It should be noted that the numbers have been impacted by the centralisation of clinics to St Peter's in March 2020. Residents will attend the site that best suits their needs which is often not in their own council area. This demonstrates the benefit of our councils' collective approach to immunisation service provision.

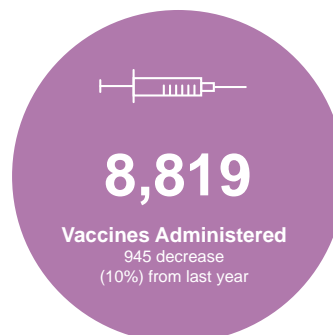
School Immunisation – 2019 Program

During 2019, EHA completed 19 high school immunisation visits to deliver the annual School Immunisation Programme (SIP). A total of 14,747 vaccines were administered to Year 8, 10 and 11 students (Table 2).

The amount of vaccines administered has increased by 6,247 when compared to the same period in 2018. This increase was due to the expansion of the school program in 2019 to include a Meningococcal B catch-up program for Year 11 students together with the introduction of Meningococcal B and ACWY for Year 10 students.

SA Health compiles data in relation to student immunisations each year to measure the success of the SIP program. EHA vaccine coverage rates continue to be higher than the state average for each vaccine delivered:

- dTpa Yr 8: EHA 89.35% (State 85.86%),
- HPV Yr 8 dose 1: EHA 89% (State 84.76%),
- HPV Yr8 dose 2: EHA 82.79% (State 74.81%)
- Meningococcal B Yr 10 dose 1: EHA 80.45% (State 79.39%)
- Meningococcal B Yr 10 dose 2: EHA 73.89% (State 70.17%)
- Meningococcal B Yr 11 dose 1: EHA 78.64% (State 73.76%)
- Meningococcal B Yr 11 dose 2: EHA 72.86% (State 64.04%)
- Meningococcal ACWY: EHA 80.29% (State 74.85%)



A new SMS reminder system for school absentees was introduced.



Table 2: School vaccinations for calendar year to date – January to December 2019

Council	Human Papillovavirus	Diphtheria Tetnus and Pertussis	Meningococca B	Meningococca ACWY	Total
Burnside	1,254	653	2,213	602	4,722
Campbelltown	930	478	1,456	641	3,505
NPSP	857	557	1,976	444	3,834
Prospect	190	97	389	107	783
Walkerville	160	83	288	63	594
Unley	327	169	652	161	1,309
Total	3,718	2,037	6,974	2,018	14,747

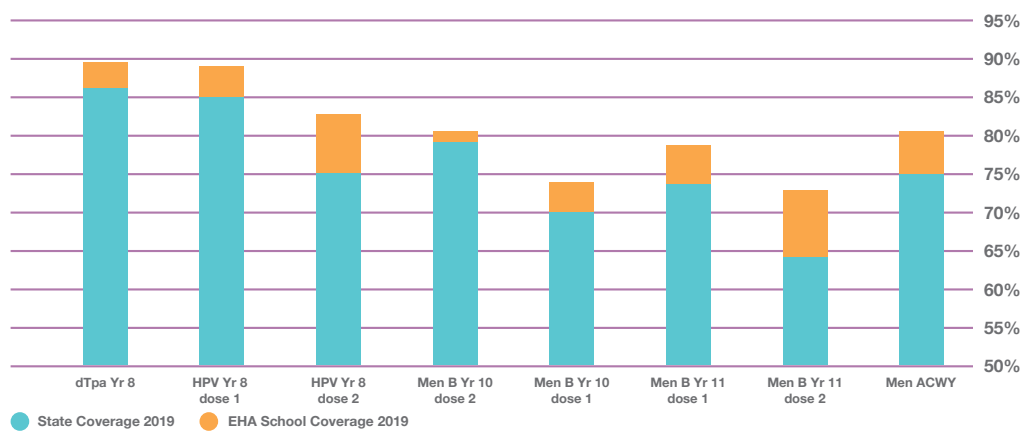
A new SMS reminder system for school absentees was introduced. Additional reminders sent at the end of the yearly program has proven to provide a better response rate from parents versus posting absentee slips. This has

contributed to the ongoing success of EHA's SIP program, evidenced by the results detailed above.

Figure 4 demonstrates how the SIP vaccine coverage rates compared to the State average in 2019.



Figure 4 – EHA vaccine coverage rates compared with the SA State coverage rates across all vaccines administered.



Workplace Immunisation Program

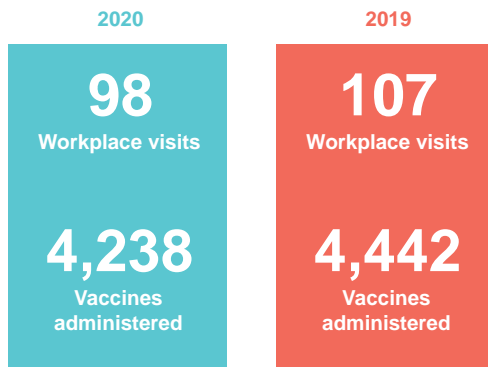
The 2020 Workplace Influenza Program which assists business in protecting their staff from highly contagious respiratory illnesses caused by Influenza A and B commenced in March 2020, resulting in 4,238 vaccines being provided across 98 worksites.

Throughout the challenging time that resulted from the COVID-19 pandemic EHA worked extremely hard with businesses to ensure all scheduled visits could proceed where possible. Successful bookings were also conducted on-site at EHA offices at St Peters and a single on-site drive through clinic was highly successful for a client to ensure their original booking could be honoured.

With COVID-19 providing a challenging environment for workplaces to enable visits, EHA did experience several cancellations due to companies operating with staff working from home. These challenges resulting in a minor decrease (-5%) of workplaces visited and vaccines administered in 2020 compared to the same period in 2019.

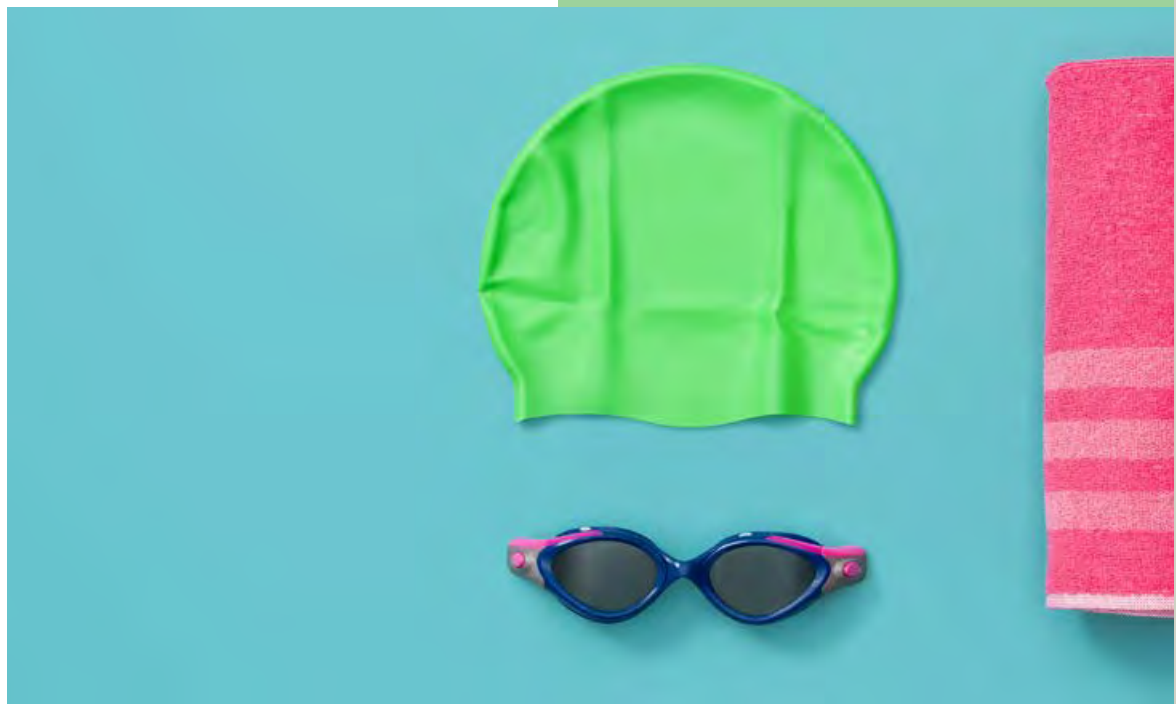
EHA staff are reviewing promotional opportunities for the program prior to the upcoming flu season with consideration of COVID-19 when planning for alternative options in conducting future workplace visits.

Upgrades continue to be made to our unique online workplace booking system which continues to be a success with workplaces booking our services.



Despite COVID-19 proving a challenging environment, EHA worked extremely hard with businesses to ensure all scheduled visits could proceed where possible.





Public and Environmental Health

Environmental health is the branch of public health that focuses on the interrelationships between people and their environment, promotes human health and well-being, and fosters healthy and safe communities. [website: NEHA Environmental health](#)

The *SA Public Health Act 2011* and Regulations are mechanisms employed by EHA to fulfil its duty of care on behalf of the Constituent Councils with the following public health issues: prevention and management of domestic squalor and hoarding; surveillance of swimming pools and spa pools; high risk manufactured water systems (cooling towers and warm water systems); assessment of personal care and body art premises; approval and inspection of waste control systems and prevention and control of notifiable diseases.

This year Environmental Health Officers' responsibilities under the *SA Public Health Act 2011* has extended to encompass duties to assist with controlling of the COVID-19 pandemic spread within South Australia. On 22 March 2020 the State Coordinator, Commissioner Grant Stevens made a Declaration of a Major Emergency under the *Emergency Management Act 2004*. The State restrictions based on the Prime Ministers' recommendations were enacted through a suite of enforceable Directions.

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Whilst vaccines and therapeutics are not available, EHOs' role to monitor, educate and where required enforce the required physical distancing measures and restrictions to stop individual chains of transmission has played a valuable role in preventing further outbreaks and in limiting further spread of COVID-19.

Complaints and Referrals

We received 213 public health related complaints/referrals from the public or State Government agencies during 2019-20. This was a significant increase (+23%) compared to the previous year.

Figure 5 shows the category of complaint issue types by proportion required to administer the *SA Public Health Act* during 2019-20. As shown in Figure 5 vector control relating to rodents, pigeons and mosquitoes (93) and sanitation (39) accounted for a large proportion of public health complaints.



[EHA] played an active role in protecting the health and wellbeing of individuals and the community from the spread of COVID-19 through surveillance, education and support.

On the 24 March 2020 the Chief Public Health Officer communicated the intent to limit the spread (flatten the curve) of COVID-19 through physical distancing and prohibiting non-essential mass gatherings imposed by the Federal Government and State Police Commissioner.

The *SA Public Health Act 2011* (the Act) recognises the functions of councils (s. 37) in protecting and promoting public health and preventing public health risks. EHOs are Authorised Officers under the Act and played an active role in protecting the health and wellbeing of individuals and the community from the spread of COVID-19 through surveillance, education and support.

Officers were proactive in educating businesses and shopping centres in the lead up to significant public events (i.e. Easter, Mothers Day) to ensure the requirements were adequately managed.

We were required to rapidly change and quickly adapt to our new roles and responsibilities. Authorised Officers undertook a total of 277 social distancing observation inspections which we estimate to cover more than 1,000 premises.

A total of 28 physical distancing complaints were received and investigated (Figure 5). These complaints accounted for 13% of the total complaints received for the year. This is a considerable proportion of complaints received within a condensed timeframe.

Figure 5– Category of complaint issue types by proportion required to administer the SA Public Health Act 2011 during 2019-20.

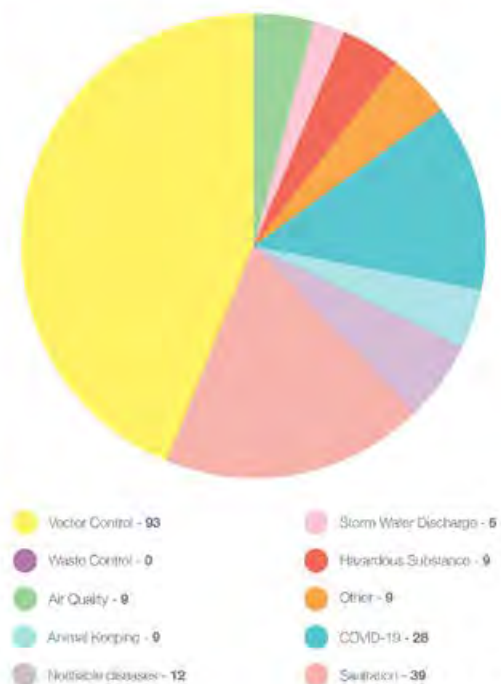


Table 3 – A three year comparison of the type of public health complaints received.

	2017-18	2018-19	2019-20
Animal Keeping	3	4	9
Notifiable Disease	12	13	12
Sanitation	38	41	39
Vector Control	108	73	93
Waste Control	2	0	0
Air Quality	0	9	9
Water Quality	0	5	5
Hazardous Substances	9	5	9
Other	13	0	9
Total	185	150	185

Hoarding and squalor complaints made up 48% of sanitation complaints during 2019-20 (Table 3). The number of squalor investigations decreased when compared to the previous year, with the number of hoarding investigations remaining the same (Table 4). These matters are often complex and sensitive and require a holistic approach to achieve the best outcomes. EHA is committed to facilitating where possible a multi-disciplinary coordinated approach with other Government and non-Government agencies. This is to ensure public health risks are addressed in addition to the individual(s) living in inappropriate conditions receiving appropriate support.

EHA adopts where possible an informal (non-legislative) approach when addressing matters relating to hoarding and squalor.

Table 4 – A three year comparison of the total number of sanitation complaints and severe domestic squalor and hoarding complaints

	2017-18	2018-19	2019-20
Total number of Sanitation Complaints	38	44	39
Severe Domestic Squalor	6	15	11
Hoarding	6	8	8

EHA adopts where possible an informal (non-legislative) approach when addressing matters relating to hoarding and squalor. Where there is no serious and imminent risk to public health individual(s) are encouraged to address conditions pertaining to hoarding and squalor within their living environment. If these options do not achieve compliance or there is a serious risk to public health, without legal direction enforcement action is taken under the *SA Public Health Act 2011*. During 2019-20 two domestic squalor matters were determined to be a breach of the General Duty under the *SA Public Health Act 2011*. Compliance Notices were also issued under Section 92 of the *SA Public Health Act 2011* to both residential properties.

EHA continues to lead the Eastern Hoarding and Squalor Group (the Group). The Group continued into its seventh successful year and met four times. This collaborative forum for EHOs and representatives from Government and non-Government agencies allows for proactive discussion and information sharing on hoarding and squalor, as well as services and resources available to help resolve these issues.

A total of nine hazardous waste complaints required investigation during the year involving the collection of syringes and the investigation of asbestos and clandestine drug laboratories. The increase in the number of hazardous waste complaints compared to the previous year was attributed to the request for the collection of used discarded syringes. The investigation of two separate Category C Clandestine Drug Laboratories resulted in the issue of a Compliance Notice under Section 92(1) of the *SA Public Health Act 2011*.

The *SA Public Health Act 2011* prescribes a list of diseases that are notifiable. Notification of these diseases allows for surveillance and investigation to be undertaken to protect the community from the risk of infectious disease.

Campylobacter is the most commonly notified cause of gastroenteritis in Australia¹. Foodborne illness caused by *Salmonella* has been significantly increasing over the past 20 years and has one of the highest rates when compared to similar countries. ¹ Australia's Foodborne Illness Reduction Strategy 2018-2021+, Food Regulation Secretariat, 2018

Table 5 – The number of reported notifiable diseases for 2019-20

	2019-20
<i>Campylobacter</i>	267
<i>Salmonella</i>	79
<i>Legionellosis</i>	5
<i>Cryptosporidiosis</i>	5
Hepatitis A	1
Rotovirus	47

Salmonella and *Campylobacter* continue to be the most frequently reported food borne disease within EHA's five Constituent Councils (Table 5). The reporting period saw 267 confirmed cases of *Campylobacter* and 79 confirmed cases of *Salmonella* (Table 5).

SA Health requested an investigation at an early learning centre and primary school in relation to confirmed cases of *Salmonella* allegedly involving animal hatching program. The investigating Officer ensured that appropriate infection control measures were implemented and appropriate and educational material was provided. Outcomes of the inspections were provided to SA Health.

Monitoring and Surveillance Cooling Towers and Warm Water Systems

A total of 30 high-risk manufactured water systems (HRMWS) were registered at 16 sites within EHA under the SA Public Health (*Legionella*) Regulations 2013. All HRMWS systems were inspected at least once throughout the year with a total of 30 routine inspections undertaken at 12 cooling tower and four warm water system sites (Table 6). No follow-up inspections were required.

Water samples were taken from all warm water systems and cooling towers sites during routine inspections. Testing of the samples resulted in two detections of *Legionella* at two separate sites.

Authorised Officers worked closely with the facilities that reported detections of *Legionella* to ensure the systems were shut down and decontaminations were promptly undertaken as required by the Regulations.

Four *Legionella* disease notifications were received from SA Health during the year. Three required investigation. No potential sources were identified.

Table 6 - The number of registered high risk manufactured water systems and the number of routine and follow-up inspections undertaken and *Legionella* high count test results

	2019-20
Number of sites	16
Total number HRMWS registered	30
Number of system inspections	30
Number of follow-ups	0
Notices issued to HRMWS	0
Expiation Notices issued to HRMWS	0
Detections of <i>Legionella</i>	2
Investigation of <i>Legionella</i> disease notifications from CDCB	4

Public Swimming Pools and Spas

A total of 71 routine inspections at 27 swimming pool and spa sites was undertaken, which was comparable to the previous year (Table 7). Despite the COVID-19 State Directions requiring the closure of public pools and spas for a period of time, all swimming, spa and hydrotherapy pools were assessed at least once during the year against the standards prescribed in the SA Public Health (General) Regulations 2013.

There was a 39% decrease in the number of follow up inspections conducted when compared to the previous year (Table 7). High combined chlorine and free chlorine, pH and alkalinity not within the required parameters required additional inspections to ensure compliance with the General Regulations.

Table 7 – A three year comparison of the number of routine and follow-up inspections conducted at spas, swimming and hydrotherapy pools.

	2017-18	2018-19	2019-20
Number of Sites	28	28	27
Number of Pools/Spas	44	43	42
Inspections of Pools/Spas	58	69	71
Follow-ups of Pools/Spas	24	36	22
Voluntary Temporary Closures	4	5	4
Complaints	2	1	1

Three sites closed voluntarily: two to rectify high combined chlorine levels and one due to high pH and alkalinity. One site was issued with a Compliance Notice under Section 92 of the *SA Public Health Act 2011* as a result of inadequate chlorine levels to disinfect the pool, inadequate record keeping, failure to operate the filtration

system to the pool and spa and accessibility to the public. The pool operators were instructed to close the pool and spa to the public and undertake the necessary corrective actions.

Personal Care and Body Art (PCBA)

Assessments of high-risk personal care and body art (PCBA) premises involving high risk skin penetration practices such as tattooing, permanent make-up, microdermabrasion, derma-rolling and piercing with reusable needles were undertaken during the year. These activities were assessed against the standards prescribed in the SA Public Health (General) Regulations, 2013.

During the year 2019-20 all 10 tattoo premises involving high risk skin penetration practice were assessed. No follow-up inspections were required.

Six beauty premises undertaking high risk treatment processes were assessed. This was 20 less inspections than the previous year. The decrease in the number of inspections was influenced by the COVID-19 State Directions which resulted in the closure of a beauty premises for a period of time.

One complaint was received during the year involving cleanliness and inappropriate hygiene practices during a microdermabrasion procedure at a beauty premises. Education and recommendations on the safe and hygienic practice of skin penetration was provided and no further follow up was required.

Waste Control Systems

A small area within EHA's catchment is not connected to SA Water Sewer or a Community Wastewater Management Scheme, requiring the installation of an approved onsite wastewater system.

During the year EHA assessed six wastewater applications for waste water works approval and two pending applications carried over from the previous reporting period in accordance with the requirements of the SA Public Health (Wastewater) Regulations 2013.

Following the assessment of the applications and onsite inspections seven applications were granted works approval. One application was refused approval and is still pending further information.

No complaint investigations were undertaken during the reporting period.





Food Safety

EHA administers the *Food Act 2001* in conjunction with the Food Safety Standards to protect the public from food-borne illness and associated risks.

Illnesses caused by the sale or consumption of unsafe food are preventable through education and intervention from EHOs during regular inspections and audits, investigation of complaints and where required, enforcement.

Food Safety Inspections, Complaints, Audits and Enforcement

As at 30 June 2020, a total of 1,174 known food premises were operating within our jurisdiction, a small decrease (7.5%) compared to the previous year. This decrease is a result of temporary and permanent closures resulting from the COVID-19 pandemic.

Food businesses are classified on the basis of food safety risk, using the South Australian Food Business Risk Classification (FBRC) profiling framework (the Framework). The FBRC allows for the monitoring and enforcement to be aligned with the inherent food safety risk of the business, taking into account the business' performance during inspections.

The majority of food businesses are risk classified as P1 (Figure 6). P4 food businesses selling shelf stable and pre-packaged food are considered 'low risk' and are only inspected if there has been a change in activity or a complaint has been received.

EHA's food safety practice is to conduct thorough routine inspections and follow-up inspections to ensure



non-compliances are rectified and appropriate food safety standards are maintained. Routine and follow-up inspections are opportunities for EHOs to provide advice and information and for businesses to demonstrate improved systems or processes.

During the year EHOs undertook a total of 1,310 food safety inspections (Figure 7). As shown in Figure 7 a large proportion of inspections undertaken during 2019-20 accounted for routine food inspections (633) and follow-up inspections (465).

Figure 6 – Number of food businesses per risk classification

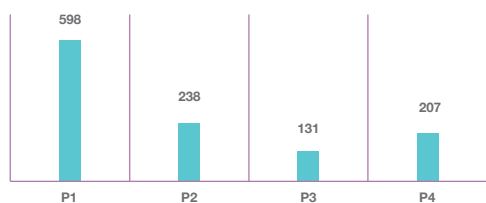
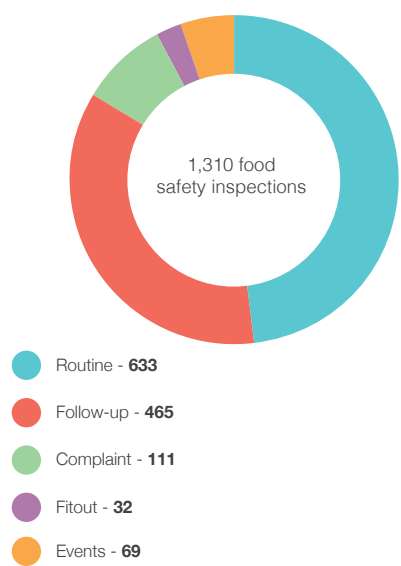


Figure 7 – Type of food safety inspections undertaken during 2019-20



A total of 633 scheduled routine inspections were undertaken during 2019-20. The decrease in scheduled food inspections was a product of the increasing public health concerns surrounding COVID-19. A significant number of food businesses closed and EHOs quickly had to adapt to their new roles and primary responsibility as Physical Distancing Officers following the restrictions imposed by the Federal Government and State Police Commissioner.

The impacts of the pandemic and state restrictions resulted in either the temporary or permanent closure and limited or altered hospitality services provided by food businesses. Despite these changes EHA identified that the continuation of scheduled inspections was important to ensure food was prepared in a safe and suitable manner. Following the announcement on 24 March 2020 from the State Police Commissioner EHA implemented the following changes to the scheduled inspections:

- food inspection assessment forms were changed to reflect COVID-19. As most businesses were not operating at full capacity there was a focus on 'high risk' priority areas during inspections, i.e. hand washing, sanitising and food processing
- physical distancing restrictions and requirements were monitored

To assist food businesses knowledge and interpretation of the ever-changing state physical distancing requirements regular electronic emails, website updates, monitoring and face to face visits were provided.

Table 8 – The percentage number of follow up inspections conducted based on the number of routine inspections

2019-20	
Routine inspections	633
Total number of follow-up inspections	465
Number of businesses requiring a follow-up inspection	305
% of routine inspections requiring a follow-up inspection	48%

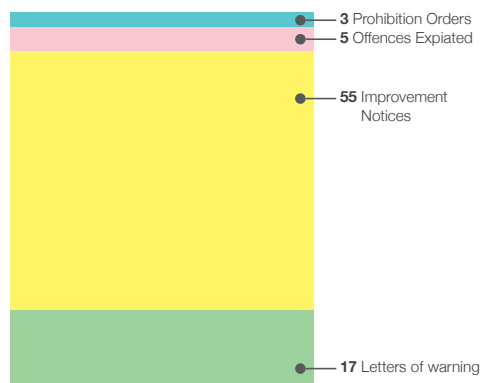
A total of 465 follow-up inspections were conducted during the year (Table 8). As shown in Table 8 48% of inspected businesses required at least one follow-up inspection. This is reflective of the commitment to ensure non-compliances are rectified within an appropriate timeframe.

If repeated non-compliance continues, EHA's enforcement policy requires a graduated and proportionate response to be applied to either recurring or very serious food safety breaches.

Figure 8 demonstrates the graduated responses to enforcement. Legal action may be taken to repeat offenders in the form of written warnings, Improvement Notices, Prohibition Orders, Explanations or Prosecutions.

EHA identified that the continuation of scheduled inspections was important at the height of the pandemic restrictions to ensure food was prepared in a safe and suitable manner.

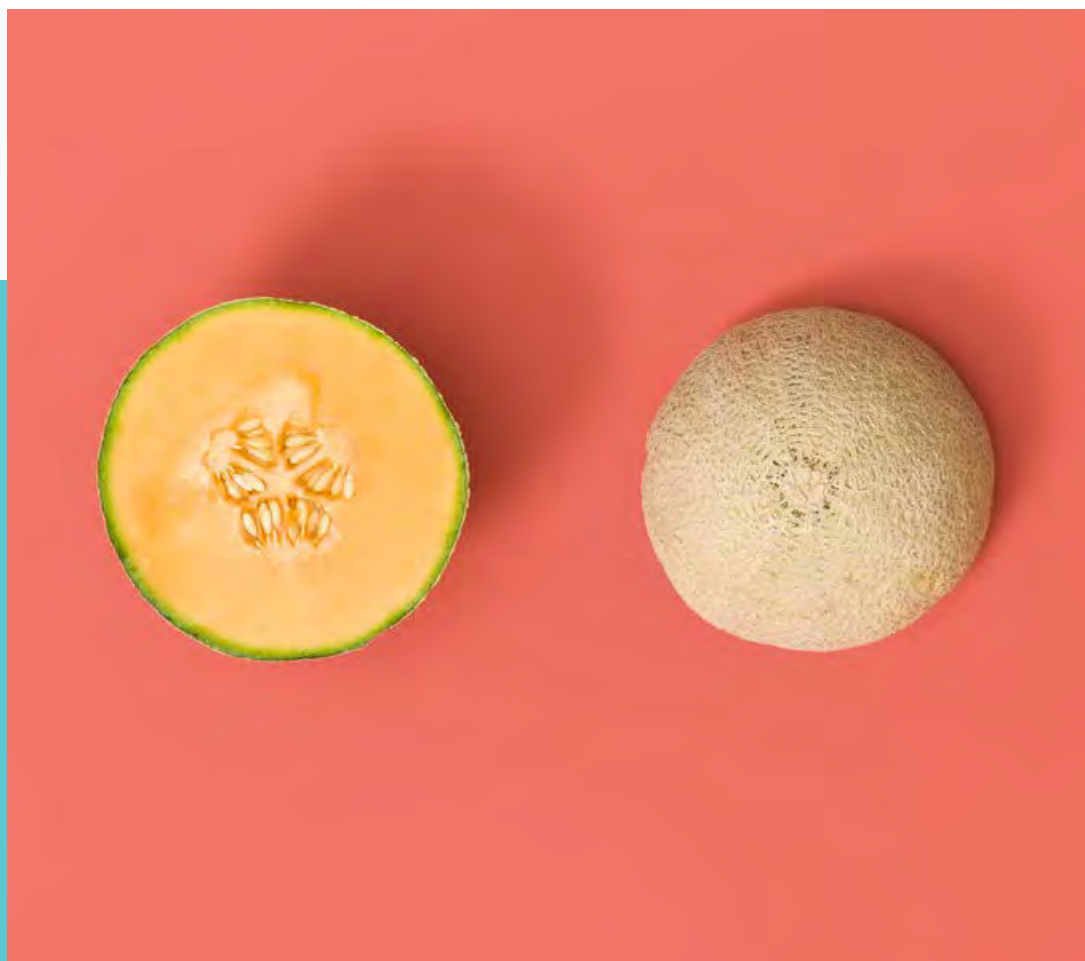
Figure 8 – The graduated response to enforcement under the Food Act 2001

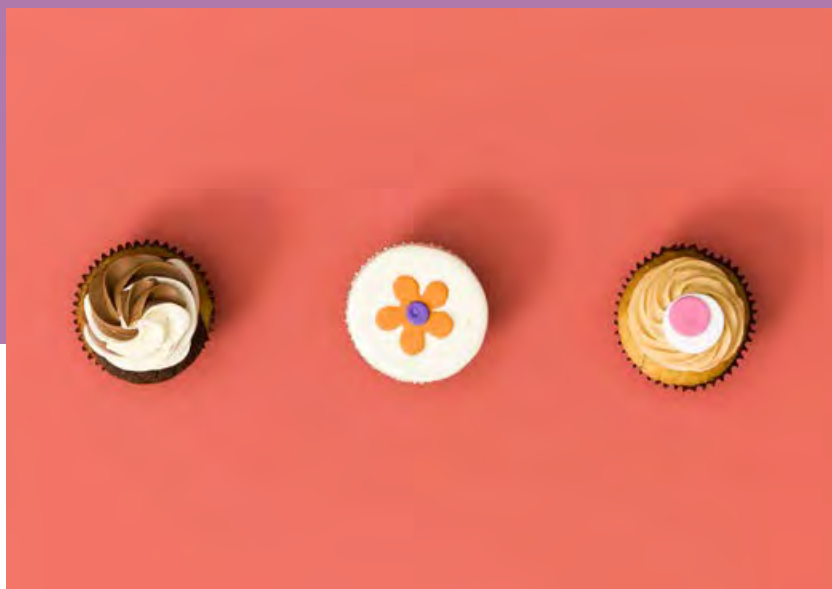


The majority of food businesses requiring legal action are P1 high risk businesses (Table 9). Enforcement action is however not limited to high risk businesses with Improvement Notices also issued to moderate risk P2 food businesses (Table 9).

Table 9 – Summary of enforcement action taken as per risk classification

	P1	P2	P3
Warning Letter	16	0	1
Improvement Notices	50	5	0
Offences Expiated	5	0	0
Prohibition Orders	3	0	0





Improvement Notices continue to account for the majority of enforcement action taken, with a total of 55 Improvement Notices issued to 41 food businesses (Table 10). A total of 13 businesses received more than one Improvement Notice during the year with one business receiving three Improvement Notices.

Table 10 - The percentage of Improvement Notices issued based on the number of routine inspections

	2019-20
Routine inspections	633
Total number of Improvement Notices issued	55
Number of businesses issued with Improvement Notices	41
Number of businesses issued with multiple Improvement Notices	13
% of routine inspections resulting in the issue of an Improvement Notice	6.5%

In 2019-20, five businesses were expiated for five offences committed under the *Food Act 2001* (Figure 8). Offences included failure to comply with an Improvement Notice and failure to clean and sanitise.

Three Prohibition Orders were issued (Figure 8), five less than the previous year. The Prohibition Orders were issued to a bakery, restaurant and takeaway food business for serious offences relating to significant build-up of mould in a cool room, extremely poor standards of cleanliness and

unsafe food processing practices and inadequate structural suitability.

EHA inspected 69 food stalls (Figure 7) at nine major special events held within the Constituent Councils. Several major council events were cancelled during the event season due to COVID-19. Food handlers were assessed on their application of food safety and hygiene practices. EHOs also considered the structure and fit out of each stall to ensure food was stored, prepared and displayed appropriately and safely.

Food safety training videos were developed and made available on the EHA website for free public access. These training videos aim to educate food handlers or the public in general on improving food safety practices through clear demonstrations and statements/instructions and symbols. The available videos focus on handwashing, safe storage practices and temperature measuring devices.

During 2019-20 EHA featured in the FSANA Food Safety Culture Connections Autumn Newsletter. The article titled 'Culture changers: Celebrating food safety champions' highlighted a food business that worked with our officers to take steps to improve their food safety culture.

The article highlighted the importance of the balance of an EHO's guidance/education with regulatory responses to encourage and affirm the importance of food safety, the food business' will improve and identify individual's potential as a food safety champion.

Safety training videos were developed and made available for free public access.

Audits

Food businesses serving food to vulnerable populations, including hospitals, aged care facilities, child care centres and delivered meal organisations are captured under Food Safety Standard 3.3.1. This Standard requires food businesses to comply with Food Safety Standard 3.2.1, and the implementation of a documented and audited Food Safety Program.

Despite the declaration of a major emergency relating to COVID-19, SA Health required food safety auditors to conduct the audits on-site. However, many aged care facilities prevented access to their facilities to protect the public safety of their residents. To enable these facilities to be audited EHA arranged for records to be delivered to EHA offices and a 'virtual' assessment of the site to be conducted. Whilst is not common practice, the solution allowed for the statutory requirements of the business to be fulfilled whilst minimising the risk to not only the employees of EHA and the businesses but most importantly to the aged residents.

As shown in Table 11, a total of 73 scheduled food safety audits and five follow-up audits were conducted within EHA's jurisdiction during the year. There was an increase in the number of audits conducted outside of EHA's jurisdiction when compared to the previous year. During the year EHA secured an agreement to audit the food safety plan at 18 aged care sites across Adelaide. This agreement along with other new sites with EHA's jurisdiction contributed to an increase in audits conducted during the reporting period.

Table 11 - A three year comparison of the number of audits and follow-up audits conducted in our five Constituent Councils and other council areas

	2017-18		2018-19		2019-20	
	EHA	Other Council Areas	EHA	Other Council Areas	EHA	Other Council Areas
No. of Audits	60	37	64	46	73	73
No. of Follow-up Audits	5	1	6	3	5	2

Complaints

As shown in Table 12 EHA received a total of 111 food related complaints, a 34% increase when compared to the previous two years.

As depicted in Table 12 there was a significant increase in the number of complaints relating to poor personal hygiene or poor food handling practices, a significant proportion of these complaints (45%) were received between March and June 2020. This may be attributed to the increased public awareness of COVID-19 and focus on health and hygiene made readily available through media and websites during this time.

Table 12 – Total number of complaints received 2019-20.

Type of Complaints Received	Total number of complaints received		
	2017-18	2018-19	2019-20
Food unsuitable/unsafe due to foreign matter	10	5	12
Food unsuitable/unsafe due to microbial contamination/growth	9	9	15
Food unsuitable/unsafe due to presence of unapproved or excessive chemical residues	0	3	1
Alleged food poisoning	14	12	17
Unclean premises	5	17	8
Poor personal hygiene or poor food handling practices	21	13	31
Rodent/insects/pests observed in premises	5	5	7
Refuse storage	9	10	13
Labelling issues	1	2	4
Other	8	7	3
Total	82	83	111



Health Care and Community Services

Supported Residential Facilities

EHA is the licensing authority for all Supported Residential Facilities (SRFs) within the Constituent Councils. A total of five facilities are licensed, with two Pension Only and three retirement Village /Dual License Facilities.

Licensing, Monitoring and Complaints

EHOs conduct unannounced routine audits and, where required, follow-up inspections and complaint investigations.

During 2019-20 we conducted three unannounced routine audits and two follow-up visits. COVID-19 impacted the auditing process scheduled for the first half of 2020. The *COVID-19 Emergency Response Act 2020* prohibited Authorised Officers from entering SRFs and as a result audits by EHA and were not conducted at the three dual-licensed facilities. Alternatively, documentation audits were performed for these facilities.

Both onsite structural audits and documentation audits were conducted at the two pension only facilities. The follow-up inspection for one pension-only facility was not able to be performed due to the restrictions.

The criteria assessed to determine compliance with the *Supported Residential Facilities Act 1992*, the Supported Residential Facilities Regulations 2009 and the Supported Residential Facilities Guidelines and Standards 2011, included the following:

- adequacy of documentation and suitability of service plans
- level of staffing and appropriate qualifications
- nutritional quality and variety of the food provided to the residents
- solvency of the business
- public liability insurance
- structural condition of the premises
- financial management
- general amenity and cleanliness of the facility
- medication management
- privacy, dignity and respect of residents
- evidence of an up to date Visitors' Book

Of the audits performed, the majority of non-conformances identified related to structural maintenance and documentation management. A limited number of non-conformances related to standards of care including nutrition and medication management.

Fire safety inspections were also impacted by COVID-19. Council Fire Safety Officers could not conduct onsite inspections. Instead, correspondence was received from the Building Fire Safety Committees from each Council to indicate that there are no outstanding building fire safety matters that would prevent the licensing of these facilities. Building fire safety inspections are expected to be conducted at all facilities in the 2020-21 financial year.

Two complaints were received and investigated during the reporting year. The numbers of complaints received was comparable to the previous year. Complaints related to access to the facility and residents by an NDIS service provider and the nutritional value of food served. Relevant action was taken by the facilities where required to resolve the matters.

Where audits were not performed, reduced term licenses were issued for four of the facilities. As with other years, where there were significant or persistent issues identified during the auditing process, conditions were imposed on the facility's next license. All facilities were given the condition to maintain all Essential Fire Safety Provisions. Three facilities were issued licences for six months with a condition. One facility was issued a licence for three months with conditions. One facility was issued a license for one year with conditions.

SRF Manager and Acting Manager approvals

One acting manager application was approved by EHA's Chief Executive Officer under delegated authority.

The General Purpose Financial Reports for the year ended 30 June 2020



**Eastern Health Authority
General Purpose Financial Reports
for the year ended 30 June 2020**

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EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by Eastern Health Authority (EHA) 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 EHA's financial position at 30 June 2020 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.

Michael Livori
CHIEF EXECUTIVE OFFICER

Cr Peter Cornish
CHAIRPERSON
EHA BOARD OF MANAGEMENT

Date: 2 September 2020

Eastern Health Authority
Statement of Comprehensive Income
for the year ended 30 June 2020

	Notes	2020 \$	2019 \$
INCOME			
Council contributions	2	1,803,571	1,723,013
Statutory charges	2	72,447	150,360
User charges	2	330,134	394,577
Grants, subsidies and contributions	2	245,618	257,814
Investment income	2	8,183	16,316
Other income	2	4,031	15,841
Total Income		2,463,984	2,557,921
EXPENSES			
Employee costs	3	1,636,215	1,767,577
Materials, contracts & other expenses	3	594,507	716,069
Depreciation, amortisation & impairment	3	190,358	37,355
Finance costs	3	56,305	12,811
Total Expenses		2,477,385	2,533,812
OPERATING (DEFICIT) / SURPLUS		(13,401)	24,109
Other Comprehensive Income		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		(13,401)	24,109

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

Eastern Health Authority
Statement of Financial Position
as at 30 June 2020

	Notes	2020 \$	2019 \$
ASSETS			
Current Assets			
Cash and cash equivalents	4	721,310	743,272
Trade & other receivables	4	<u>155,650</u>	<u>168,200</u>
Total Current Assets		<u>876,960</u>	<u>911,472</u>
Non-current Assets			
Infrastructure, property, plant & equipment	5	<u>1,491,511</u>	<u>324,192</u>
Total Non-current Assets		<u>1,491,511</u>	<u>324,192</u>
Total Assets		<u>2,368,471</u>	<u>1,235,664</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	6	157,719	149,195
Borrowings	6	262,051	64,393
Provisions	6	<u>307,885</u>	<u>322,578</u>
Total Current Liabilities		<u>727,655</u>	<u>536,166</u>
Non-current Liabilities			
Borrowings	6	1,143,669	186,350
Provisions	6	<u>22,268</u>	<u>24,868</u>
Total Non-current Liabilities		<u>1,165,937</u>	<u>211,218</u>
Total Liabilities		<u>1,893,592</u>	<u>747,384</u>
NET ASSETS		<u>474,879</u>	<u>488,280</u>
EQUITY			
Accumulated Surplus		<u>474,879</u>	<u>488,280</u>
TOTAL EQUITY		<u>474,879</u>	<u>488,280</u>

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

Eastern Health Authority
Statement of Changes in Equity
for the year ended 30 June 2020

2020	Notes	Acc'd Surplus \$	TOTAL EQUITY \$
Balance at end of previous reporting period		488,280	488,280
Net (Deficit) for Year		<u>(13,401)</u>	<u>(13,401)</u>
Balance at end of period		<u>474,879</u>	<u>474,879</u>
2019			
Balance at end of previous reporting period		464,171	464,171
Net Surplus for Year		<u>24,109</u>	<u>24,109</u>
Balance at end of period		<u>488,280</u>	<u>488,280</u>

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

Eastern Health Authority
Statement of Cash Flows
for the year ended 30 June 2020

	Notes	2020 \$	2019 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts:</i>			
Council contributions		1,983,928	1,895,314
Fees & other charges		72,447	157,878
User charges		373,345	372,381
Investment receipts		7,234	16,316
Grants utilised for operating purposes		245,618	257,814
Other revenues		4,031	18,497
<i>Payments:</i>			
Employee costs		(1,645,676)	(1,779,142)
Materials, contracts & other expenses		(802,416)	(974,102)
Finance payments		(57,773)	(14,213)
Net Cash provided by (or used in) Operating Activities	7 (b)	180,738	(49,257)
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(24,677)	(19,633)
Net Cash used in Investing Activities		(24,677)	(19,633)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Payments:</i>			
Repayments of borrowings		(67,488)	(64,392)
Repayment of lease liabilities		(110,535)	-
Net Cash or used in Financing Activities		(178,023)	(64,392)
Net (Decrease) in cash held		(21,962)	(133,282)
Cash & cash equivalents at beginning of period	7	743,272	876,554
Cash & cash equivalents at end of period	7	721,310	743,272

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

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020
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 Accounting Standards

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

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates, and requires management to exercise its judgement in applying the Eastern Health Authority's (EHA) 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 dollar (\$).

2 The Local Government Reporting Entity

Eastern Health Authority is incorporated under the SA Local Government Act 1999 and has its principal place of business at 101 Payneham Road, St Peters, SA 5069. These financial statements include EHA's direct operations and all entities through which EHA controls resources to carry on its functions. In the process of reporting on EHA as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

3 Income recognition

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

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

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

4 Cash, Cash Equivalents and other Financial Instruments

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

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

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

5 Property, Plant & Equipment

5.1 Initial Recognition

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

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 EHA 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 in Note 5.

5.3 Depreciation of Non-Current Assets

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

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

5.4 Impairment

Assets that have an indefinite useful life are not subject to depreciation and are reviewed annually for impairment. Assets carried at fair value whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if EHA were deprived thereof, are not assessed for impairment.

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 outflows 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.

5.5 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.

6 Payables

6.1 Goods & Services

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

6.2 Payments Received in Advance & Deposits

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

7 Borrowings

Loans 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".

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 on costs) 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 on costs) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

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

Superannuation

EHA makes employer superannuation contributions in respect of its employees to the Local Government Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and EHA's involvement with the schemes are reported in Note 11.

8 Leases

Accounting Policy applicable for the year ending 30 June 2019 (comparatives):

Lease arrangements have been accounted for in accordance with Australian Accounting Standard AASB 117.

In respect of finance leases, where EHA substantially carries the entire risks incident to ownership, the leased items are initially recognised as assets and liabilities equal in amount to the present value of the minimum lease payments. The assets are disclosed within the appropriate asset class and are amortised to expense over the period during which EHA is expected to benefit from the use of the leased assets. Lease payments are allocated between interest expense and reduction of the lease liability, according to the interest rate implicit in the lease.

In respect of operating leases, where the lessor substantially retains all of the risks and benefits incident to ownership of the leased items, lease payments are charged to expense over the lease term.

Accounting policy applicable from 01 July 2019:

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

EHA as a lessee

EHA 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

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

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section (5.4) Impairment of non-financial assets.

ii) Lease liabilities

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

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

EHA applies the short-term lease recognition exemption to its short-term leases of equipment (i.e. those leases that have a lease term of 12 months or less from the commencement date).

It also applies the low-value assets recognition exemption to leases of equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

9 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.

10 New and amended standards and interpretations

Adoption of AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities:

EHA applied AASB 15 and AASB 1058, for the first time from 1 July 2019. AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15. These Standards supersede the NFP income recognition requirements previously in AASB 1004 Contributions (with the exception of certain matters relating to public sector NFP entities) as well as current revenue recognition guidance including AASB 118 Revenue, AASB 111 Construction Contracts and the related Interpretations. The timing of income recognition depends on whether such a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service). Details of the accounting policy adopted for these standards can be found in section 10 of this note. EHA has elected to adopt the modified retrospective method on transition to the new standards with an initial application date of 1 July 2019. The cumulative effect of initially applying AASB 15 and AASB 1058 is recognised at the date of initial application as an adjustment to the opening balance of Accumulated Surplus. Therefore, the comparative information was not restated and continues to be reported under AASB 111, AASB 118, AASB 1004 and related Interpretations.

The impact of adopting the new standards as at 1 July 2019 was an increase to liabilities of nil and a decrease to Accumulated Surplus of nil.

Adoption of AASB 16 Leases (AASB 16)

EHA applied AASB 16 for the first time from 1 July 2019. AASB 16 supersedes AASB 117 Leases, Interpretation 4 Determining whether an Arrangement contains a Lease and other related Interpretations. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to recognise most leases on the balance sheet under a single on-balance sheet model. EHA has lease contracts for a building and some equipment. Before the adoption of AASB 16, EHA classified each of its leases (as lessee) at the inception date as either a finance lease or an operating lease.

EHA adopted AASB 16 using the modified retrospective method of adoption. Under this method, the standard has been applied retrospectively with the cumulative effect of initially applying the standard recognised as an adjustment to the opening balance of Accumulated Surplus as at 1 July 2019 and comparatives have not been restated.

EHA recognised right-of-use assets and lease liabilities for those leases previously classified as operating leases, except for short-term leases with lease terms that end within 12 months of the date of initial application and leases of low-value assets. The right-of-use assets for all leases were recognised based on the amount equal to the lease liabilities. No adjustments were needed for any previously recognised prepaid or accrued lease expenses as there were none. Lease liabilities were recognised based on the present value of the remaining lease payments, discounted using the incremental borrowing rate at the date of initial application.

The effect of adoption AASB 16 as at 1 July 2019 (increase/(decrease)) is, as follows:

	2020	2021	2022	2023	2024
	\$	\$	\$	\$	\$
Income Statement					
Interest expense	46,655	42,786	38,525	34,934	32,063
Depreciation	146,445	151,278	119,277	100,833	100,833
Lease expense	(157,190)	(164,067)	(141,414)	(117,175)	(113,543)
Profit or loss impact	35,910	29,998	16,388	18,593	19,354
Balance Sheet					
Right of use asset	1,186,555	1,035,277	916,833	816,000	715,167
Lease liability	(1,222,465)	(1,031,146)	(988,227)	(916,261)	(834,787)

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 2 - INCOME

	Notes	2020 \$	2019 \$
COUNCIL CONTRIBUTIONS			
City of Burnside		437,022	444,498
Campbelltown City Council		426,994	403,854
City of Norwood, Payneham & St Peters		559,954	523,301
City of Prospect		230,650	237,123
Town of Walkerville		102,500	114,237
Public Health Plan/Service Review (equal constituent share)		46,451	-
		<u>1,803,571</u>	<u>1,723,013</u>
STATUTORY CHARGES			
Inspection Fees: Food		53,213	108,095
Inspection Fees: Legionella		8,603	9,795
SRF Licences		1,520	2,200
Fines & Expiation Fees		9,111	30,270
		<u>72,447</u>	<u>150,360</u>
USER CHARGES			
Immunisation: Clinic Vaccines		87,341	116,097
Immunisation: Worksite Vaccines		98,799	98,419
Food Auditing		84,428	79,538
City of Unley		59,566	100,523
		<u>330,134</u>	<u>394,577</u>
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		8,183	16,316
		<u>8,183</u>	<u>16,316</u>
OTHER INCOME			
Motor Vehicle Reimbursements		1,627	10,597
Sundry Income		2,404	5,244
		<u>4,031</u>	<u>15,841</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Other grants, subsidies and contributions			
Immunisation: School Programme		220,308	169,874
Meningococcal B Study		-	59,644
Immunisation: AIR		25,310	28,296
		<u>245,618</u>	<u>257,814</u>

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 3 - EXPENSE

	Notes	2020 \$	2019 \$
EMPLOYEE COSTS			
Salaries and Wages		1,453,727	1,521,123
Employee leave expense		9,091	38,321
Superannuation - defined contribution plan contributions	11	124,020	117,126
Superannuation - defined benefit plan contributions	11	12,212	24,653
Workers' Compensation Insurance		18,441	16,470
Other - Agency staff and Consultant Medical Officer		18,724	49,884
Total Operating Employee Costs		<u>1,636,215</u>	<u>1,767,577</u>
 Total Number of Employees		 15	 18
<i>(Full time equivalent at end of reporting period)</i>			
MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		7,494	7,210
Bad and Doubtful Debts		1,227	1,532
Governance expenses		11,144	15,946
Lease Expenses - short term leases	10	6,000	60,708
Subtotal - Prescribed Expenses		<u>25,865</u>	<u>85,396</u>
<u>Other Materials, Contracts & Expenses</u>			
Accounting		5,473	5,971
Contractors		26,466	26,506
Energy		10,808	10,967
Fringe benefit tax		12,447	17,165
Human resources		18,983	11,742
Income protection		24,177	22,430
Insurance		28,817	27,248
IT licencing & support		161,608	136,462
Legal Expenses		13,605	17,484
Motor vehicle expenses		14,250	26,293
Office rent		-	104,829
Parts, accessories & consumables		181,373	130,593
Printing & stationery		15,088	17,557
Staff training		6,843	13,254
Sundry		21,889	33,703
Telephone		18,923	17,638
Work health & safety consultancy		7,892	10,831
Subtotal - Other Materials, Contracts & Expenses		<u>568,642</u>	<u>630,673</u>
Total Materials, Contracts & Expenses		<u>594,507</u>	<u>716,069</u>

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020
Note 3 - EXPENSE (cont.)

	2020	2019
Notes	\$	\$
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Buildings & Other Structures	23,642	23,642
Office Equipment, Furniture & Fittings	20,271	13,713
Right of Use Assets	10 146,445	-
	<u>190,358</u>	<u>37,355</u>
FINANCE COSTS		
Interest on Loans	9,650	12,811
Interest on Leases	10 46,655	-
	<u>56,305</u>	<u>12,811</u>

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 4 - CURRENT ASSETS

	Notes	2020 \$	2019 \$
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		168,947	158,728
Deposits at Call		552,363	584,544
		<u>721,310</u>	<u>743,272</u>
TRADE & OTHER RECEIVABLES			
Accrued Revenues		949	-
Debtors - general		154,701	168,200
Total		155,650	168,200
Less: Allowance for Doubtful Debts		-	-
		<u>155,650</u>	<u>168,200</u>

Amounts included in receivables that are not expected to be received within 12 months of reporting date.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 5 - PROPERTY, PLANT & EQUIPMENT (PP&E)

	2019				2020			
	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Buildings & Other Structures	-	472,846	(188,328)	284,518	-	472,846	(211,970)	260,876
Office Equipment, Furniture & Fittings	-	239,509	(199,835)	39,674	-	264,186	(220,106)	44,080
Right of Use Assets	-	-	-	-	-	1,333,000	(146,445)	1,186,555
Total PP&E	-	712,355	(388,163)	324,192	-	2,070,032	(578,521)	1,491,511
Comparatives	-	809,838	(467,924)	341,914	-	712,355	(388,163)	324,192

	2019	CARRYING AMOUNT MOVEMENTS DURING YEAR					2020
	\$	\$		Disposals	Dep'n	Impair't	\$
	Carrying Amount	Net Adjust AASB 16	Additions New / Upgrade				Renewals
Buildings & Other Structures	284,518	-	-	-	-	(23,642)	260,876
Office Equipment, Furniture & Fittings	39,674	-	-	24,677	-	(20,271)	44,080
Right of Use Assets	-	1,333,000	-	-	-	(146,445)	1,186,555
Total PP&E	324,192	1,333,000	-	24,677	-	(190,358)	1,491,511
Comparatives	341,914	-	-	19,633	-	(37,355)	324,192

This note continues on the following pages.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 6 - LIABILITIES

	Notes	2020		2019	
		Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES					
Goods & Services		108,316	-	111,829	-
Accrued expenses - employee entitlements		39,736	-	31,904	-
Accrued expenses - other		3,994	-	5,462	-
GST Payable		5,673	-	-	-
		<u>157,719</u>	<u>-</u>	<u>149,195</u>	<u>-</u>

Amounts included in trade & other payables that are not expected to be settled within 12 months of reporting date.

BORROWINGS

Loans		70,732	112,523	64,393	186,350
Leases Liabilities	10	191,319	1,031,146	-	-
		<u>262,051</u>	<u>1,143,669</u>	<u>64,393</u>	<u>186,350</u>

All interest bearing liabilities are secured over the future revenues of EHA.

PROVISIONS

Employee entitlements (including oncosts)		307,885	22,268	322,578	24,868
		<u>307,885</u>	<u>22,268</u>	<u>322,578</u>	<u>24,868</u>

Amounts included in provisions that are not expected to be settled within 12 months of reporting date.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 7 - RECONCILIATION TO CASH FLOW STATEMENT

(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 Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

	Notes	2020 \$	2019 \$
Total cash & equivalent assets	4	<u>721,310</u>	<u>743,272</u>
Balances per Cash Flow Statement		<u>721,310</u>	<u>743,272</u>

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

Net (Deficit) Surplus		(13,401)	24,109
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		190,358	37,355
Net (decrease) in unpaid employee benefits		<u>(9,461)</u>	<u>(11,565)</u>
		167,496	49,899
Add (Less): Changes in Net Current Assets			
Net decrease (increase) in receivables		12,550	(45,871)
Net increase (decrease) in trade & other payables		<u>692</u>	<u>(53,285)</u>
Net Cash provided by (or used in) operations		<u>180,738</u>	<u>(49,257)</u>

(c) Financing Arrangements

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

Corporate Credit Cards	5,000	5,000
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Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 8 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as *loans and receivables*.

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning fixed interest rates 0.45% (2019: 1.25%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Fees & other charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although EHA is not materially exposed to any individual debtor, credit risk exposure is concentrated within the EHA's boundaries.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - other levels of government	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to EHA.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Interest Bearing Borrowings	<p>Accounting Policy: initially recognised at fair value and subsequently at amortised cost, interest is charged as an expense using the effective interest rate</p> <p>Terms & conditions: secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 4% and 5% (2019: 4% and 5%)</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Finance Leases	<p>Accounting Policy: accounted for in accordance with AASB 16</p>

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 8 - FINANCIAL INSTRUMENTS (cont.)

Liquidity Analysis

2020	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	721,310			721,310	721,310
Receivables	155,650	-	-	155,650	155,650
Total	876,960	-	-	876,960	876,960
<u>Financial Liabilities</u>					
Payables	157,719	-	-	157,719	157,719
Current Borrowings	70,732	-	-	70,732	70,732
Lease Liabilities	121,280	386,361	714,824	1,222,465	1,222,465
Non-Current Borrowings	-	112,523	-	112,523	112,523
Total	349,731	498,884	714,824	1,563,439	1,563,439
2019	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	743,272			743,272	743,272
Receivables	168,200	-	-	168,200	168,200
Total	911,472	-	-	911,472	911,472
<u>Financial Liabilities</u>					
Payables	149,195	-	-	149,195	149,195
Current Borrowings	64,393	-	-	64,393	64,393
Non-Current Borrowings	-	186,350	-	186,350	186,350
Total	213,588	186,350	-	399,938	399,938

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

	30 June 2020		30 June 2019	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Fixed Interest Rates	4.75	183,255	4.75	690,438
		183,255		690,438

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 8 - FINANCIAL INSTRUMENTS (cont.)

Net Fair Value

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

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 EHA is the carrying amount, net of any impairment. All EHA investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 4 in relation to individual classes of receivables, exposure is concentrated within EHA'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 EHA'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 EHA 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. EHA 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. EHA 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.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 9 - UNIFORM PRESENTATION OF FINANCES

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

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

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

	2020	2019
	\$	\$
Income	2,463,984	2,557,921
Expenses	<u>(2,477,385)</u>	<u>(2,533,812)</u>
Operating Surplus / (Deficit)	(13,401)	24,109
 Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(24,677)	(19,633)
Add back Depreciation, Amortisation and Impairment	190,358	37,355
	<u>165,681</u>	<u>17,722</u>
 Net Lending / (Borrowing) for Financial Year	 <u>152,280</u>	 <u>41,831</u>

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 10 - OPERATING LEASES

EHA as a Lessee

Operating Lease Commitments

EHA leases various plant and equipment under finance leases expiring within 1 to 4 years. At expiry, EHA may re-lease, or return or acquire the leased assets.

Some leases provide for the payment of contingent rentals depending on actual use of the equipment. Contingent rental payments made are disclosed in Note 3.

Commitments under operating leases at the reporting date are as follows:

	2020	2019
	\$	\$
Not later than one year	191,319	64,188
Later than one year and not later than 5 years	42,919	73,861
Later than 5 years	988,227	-
Minimum lease payments	<u>1,222,465</u>	<u>138,049</u>
Less: future finance charges	-	(45,644)
Net Lease Liability	<u>1,222,465</u>	<u>92,405</u>

Right of Use Asset

Office Buildings & Motor Vehicles

Set out below are the carrying amounts (written down value) of right of use assets recognised within Property, Plant & Equipment

Carrying Value	Building & Structures	Motor Vehicles
At 1 July 2019	1,200,000	133,000
Depreciation Charge	<u>(96,000)</u>	<u>(50,445)</u>
At 30 June 2020	<u>1,104,000</u>	<u>82,555</u>
Depreciation expense right of use asset	96,000	50,445
Interest expense on lease liabilities	42,000	4,655
Total amount recognised in profit and loss	<u>144,000</u>	<u>55,100</u>

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 11 – SUPERANNUATION

EHA makes employer superannuation contributions in respect of its employees to Statewide Super (formerly Local Government Superannuation Scheme). 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 (9.50% in 2018-19; 9.50% in 2019-20). No further liability accrues to EHA 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. EHA 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 2018-19) of "superannuation" salary.

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

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), EHA 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 2020. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to EHA's contribution rates at some future time.

Contributions to Other Superannuation Schemes

EHA 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 EHA.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 12 – CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There are no contingencies, asset or liabilities not recognised in the financial statements for the year ended 30 June 2020.

Note 13 – EVENTS OCCURRING AFTER REPORTING DATE

There are no events subsequent to 30 June 2020 that need to be disclosed in the financial statements.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 14 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of EHA include the Chairperson, Board Members, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, the Key Management Personnel were paid the following total compensation:

	2020	2019
	\$	\$
Salaries, allowances & other short term benefits	182,847	182,054
TOTAL	182,847	182,054

Amounts received from Related Parties during the financial year:

	2020	2019
	\$	\$
City of Burnside	437,022	444,498
Campbelltown City Council	426,994	403,854
City of Norwood, Payneham & St Peters	559,954	523,301
City of Prospect	230,650	237,123
Town of Walkerville	102,500	114,237
Public Health Plan/Service Review (equal constituent share)	46,451	-
TOTAL	1,803,571	1,723,013

Amounts paid to Related Parties during the financial year:

	2020	2019
	\$	\$
City of Norwood, Payneham & St Peters	106,978	104,829
TOTAL	106,978	104,829

Description of Services provided to all related parties above:

Assist the Constituent Councils to meet their legislative responsibilities in accordance with the SA Public Health Act 2011, the Food Act 2001 (SA), the Supported Residential Facilities Act 1992 (SA), the Expiation of Offences Act 1996 (SA), (or any successor legislation to these Acts) and any other legislation regulating similar matters that the Constituent Councils determine is appropriate within the purposes of EHA; Take action to preserve, protect and promote public and environmental health within the area of the Constituent Councils.

**Eastern Health Authority
Annual Financial Statements
for the year ended 30 June 2020**


CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2020, the Auditor, Bentleys SA Audit Partnership, 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*.



Michael Livori
CHIEF EXECUTIVE OFFICER



PRESIDING MEMBER
AUDIT COMMITTEE

Date: 28/8/2020



Bentleys SA Audit Partnership

Level 5
63 Pirie Street
Adelaide SA 5000

GPO Box 939
Adelaide SA 5001

ABN 43 877 091 903

T +61 8 8372 7900
F +61 8 8372 7999

admin@adel.bentleys.com.au
bentleys.com.au

Certification of Auditor Independence

I confirm that, for the audit of the financial statements of Eastern Health Authority Inc for the year ended 30 June 2020, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

Bentleys SA Audit Partnership

David Francis
Partner

Dated at Adelaide this 2nd September 2020



A member of Bentleys, a network of independent advisory and accounting firms located throughout Australia, New Zealand and China that trade as Bentleys. All members of the Bentleys Network are affiliated only, are separate legal entities and not in partnership. Liability limited by a scheme approved under Professional Standards Legislation. A member of Allinial Global – an association of independent accounting and consulting firms.

- ▶ Advisors
- ▶ Accountants
- ▶ Auditors



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

CERTIFICATION OF AUDITOR INDEPENDENCE

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This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

A handwritten signature in blue ink, appearing to read 'Chris Cowley', is written over a dotted line.

Chris Cowley
CHIEF EXECUTIVE OFFICER
CITY OF BURNSIDE

Date:

4/10/20.



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

CERTIFICATION OF AUDITOR INDEPENDENCE

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This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

Paul Di Iulio
CHIEF EXECUTIVE OFFICER
Campbelltown City Council

Date: 2.9.2020




EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

CERTIFICATION OF AUDITOR INDEPENDENCE

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This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.



.....
Marie Barghe
CHIEF EXECUTIVE OFFICER
CITY OF NORWOOD, PAYNEHAM & ST PETERS

Date: 07. 09. 2020.



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

CERTIFICATION OF AUDITOR INDEPENDENCE

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This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.



.....
Nigel McBride
CHIEF EXECUTIVE OFFICER
City of Prospect

8/9/2020
Date:



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

CERTIFICATION OF AUDITOR INDEPENDENCE

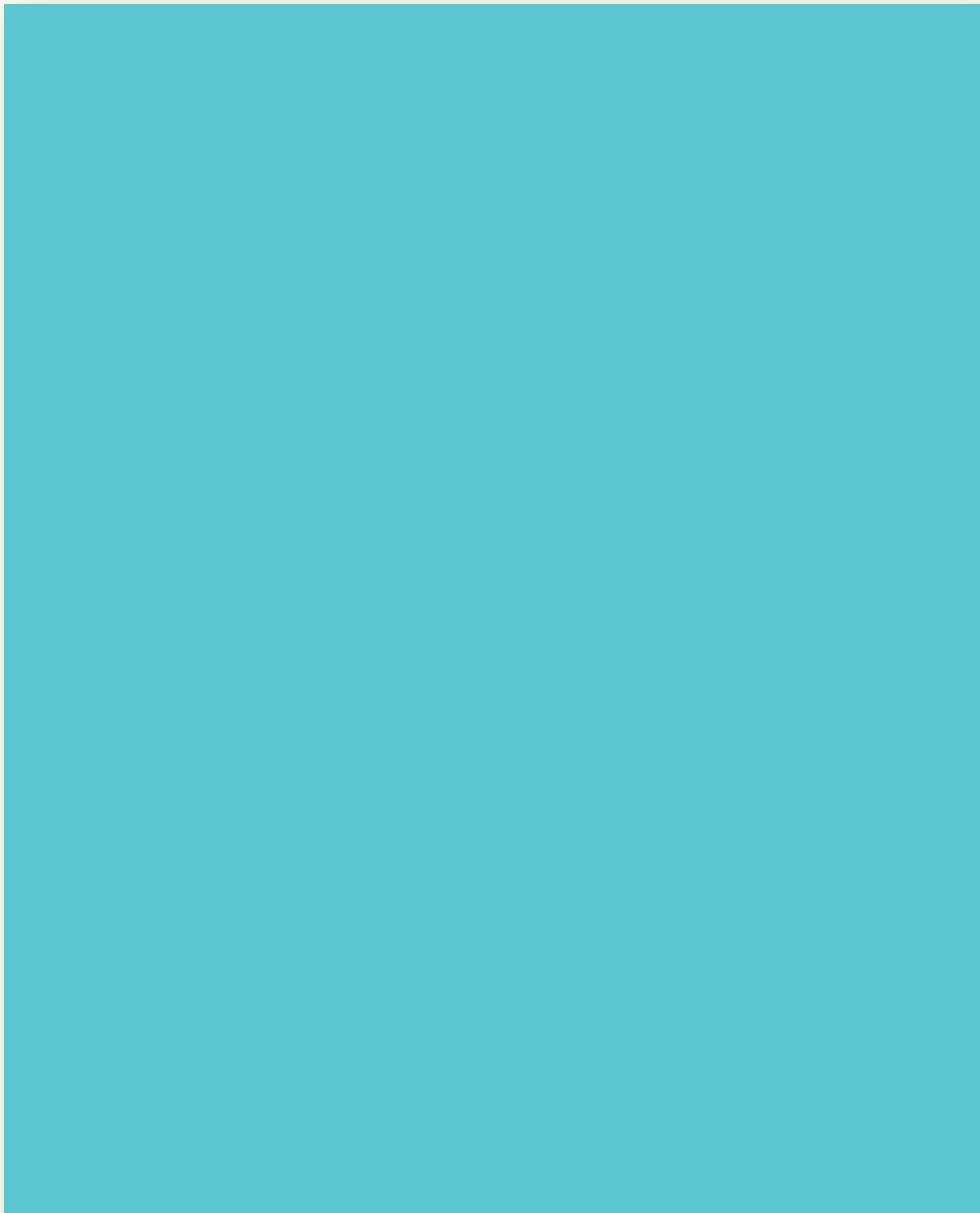
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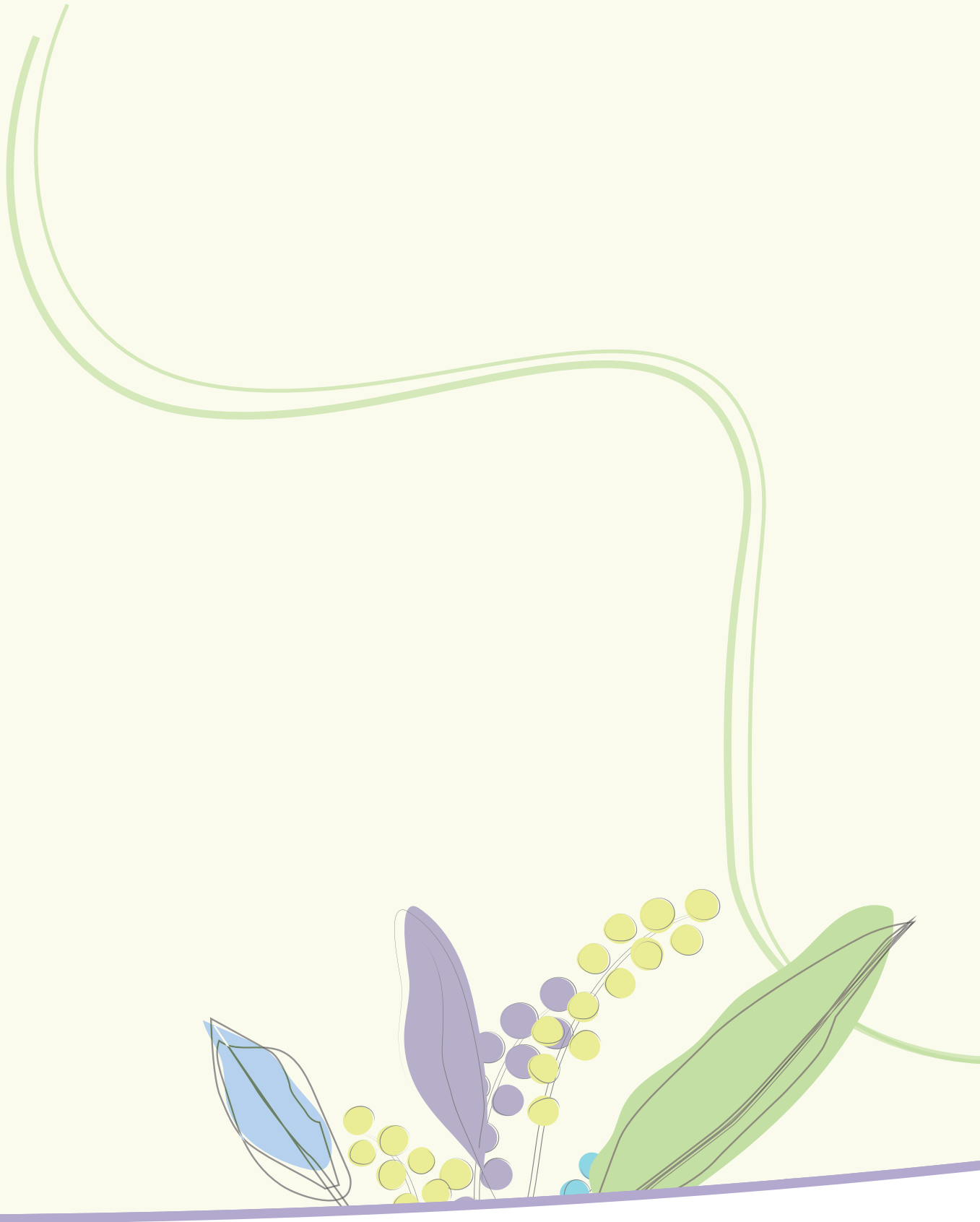
This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

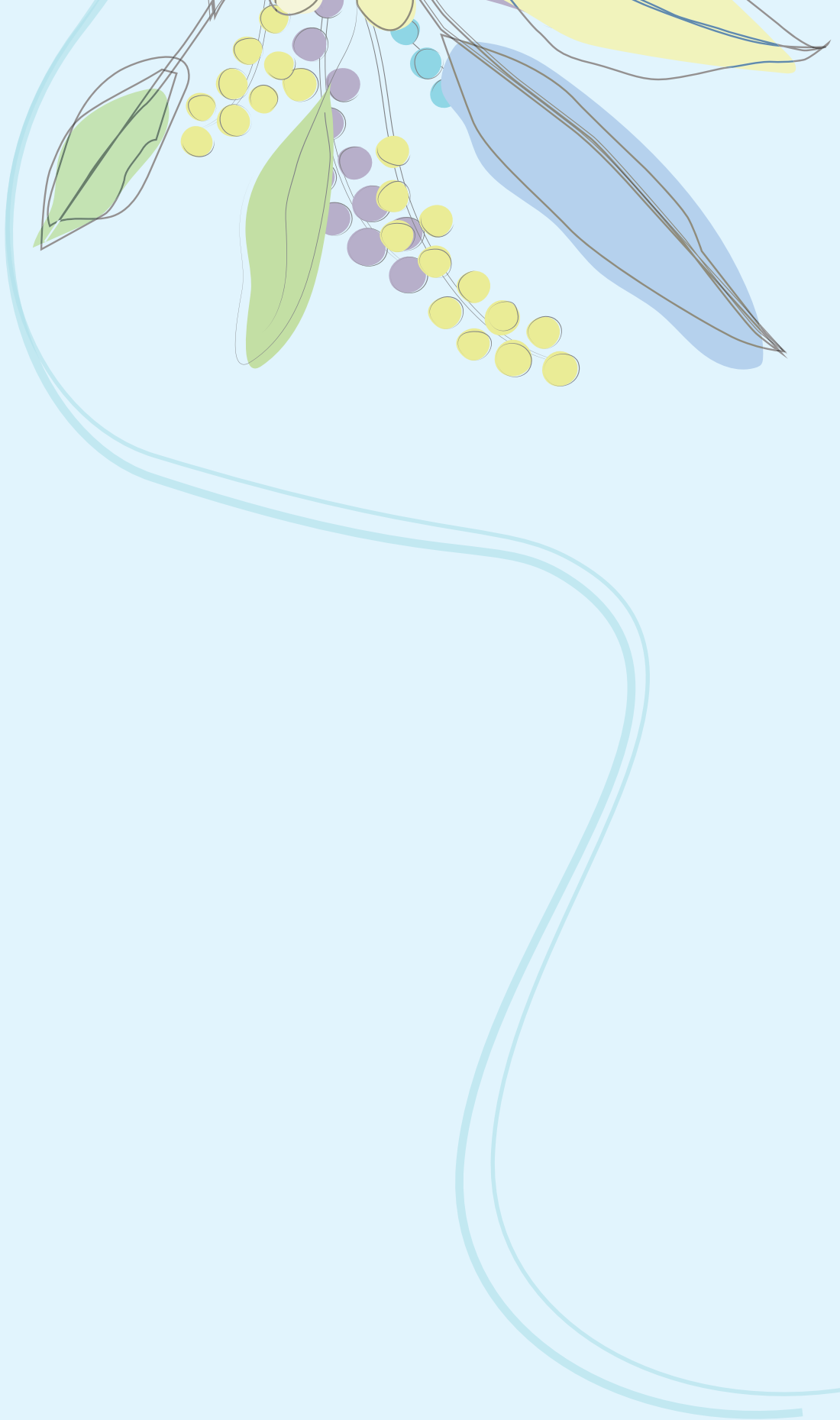
A handwritten signature in black ink, appearing to read 'Kiki Cristol', is written over a dotted line.

Kiki Cristol
CHIEF EXECUTIVE OFFICER
Town of Walkerville

Date: 2 September 2020









Brown Hill Keswick Creek
STORMWATER PROJECT

2019/20 Annual Report

Brown Hill and Keswick Creeks Stormwater Board

For the cities of Adelaide, Burnside, Mitcham, Unley and West Torrens





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1 Chairperson's Report

This is the third annual report of the Brown Hill and Keswick Creeks Stormwater Management Board, a regional subsidiary formed in February 2018 pursuant to the Local Government Act (SA).

The report reflects the considerable achievements of the Project Director in further developing the foundation relationships, policies, systems and procedures that underpin the Board's operations. It also reflects the sharpening focus of the Board on advancing the implementation of a number of projects, working closely with the five constituent councils. The 2019-2020 year saw considerable progress in the current projects at Everard Park, South Park Lands and Glenside, building on the groundwork laid for these projects with the stakeholder community and suppliers throughout the year.

The year has not been without its challenges, including COVID-19 and the consequent economic impact. The progress made throughout the year in advancing the active projects is much to the credit of the constituent councils and the Stormwater Management Authority, whose cooperation, commitment and professionalism has been invaluable. I extend my thanks, on behalf of the Board members and staff, to all those involved.

I also wish to recognise the substantial contribution of retired Board member Paul Bowler, and to thank him for his contribution over the previous two years. I welcome new Board member Rob Gregory to the team and look forward to continuing the progress of our work to date.

It is my pleasure as Chair of the Board to deliver the 2020 Annual Report.

Judith Oppenheimer



2 Project Director's Report



The 2019/20 financial year saw a significant shift in my focus as Project Director. Having commenced with the project in January 2019, my initial priorities centred around the establishment of robust systems, policies and procedures and it has been rewarding to put this foundation into practice with the on-ground delivery of project works in Everard Park. The project has engaged with several SA based suppliers and consultants and it is satisfying to have the opportunity to work closely with a very talented pool of professionals in the local market.

COVID-19 has presented a challenging working environment and seen significant change in the way the Board has communicated and operated. Project delivery has continued uninterrupted and our project teams are to be commended on their ability to respond expeditiously and professionally. Social distancing measures continue to be observed and Government directives are regularly reviewed to ensure compliance.

The inaugural Board of the Subsidiary was appointed in August 2018 and has, until recently, remained unchanged with Judith Choate providing strong leadership as Chairperson. Judith and Board members Paul Gelston, Geoff Vogt, Rachel Barratt and Paul Bowler have provided a diverse range of experience and capability across a wide spectrum of skills and I have greatly valued their guidance and direction over the 18 months of my tenure. Already, the Subsidiary has evolved from a relatively new organisation in its infancy to an efficient and well-rounded operation and the Board members are to be applauded for their dedication to the success of the project.

Paul Bowler's tenure as a Board member has recently concluded and I wish to thank him on behalf of the project for his significant contribution, particularly as we moved into the delivery phase of works and his project management expertise became a valuable asset. I also wish to welcome our new Board member Rob Gregory who commenced in August 2020. Rob has strong Regional Subsidiary experience given his role as General Manager of EastWaste and I look forward to working with him in the coming years.

Delivery of the Hawthorn Reserve, Everard Park and South Park Lands projects has required extensive engagement with technical staff from the cities of Mitcham, Unley and Adelaide in particular and I have appreciated the input and assistance of these experienced local government professionals as we have moved through the various project stages. This engagement will continue in the coming years and I look forward to working more closely with City of Burnside personnel as the Glenside project works develop and with City of West Torrens as we move toward planning for the Lower Brown Hill Creek upgrades. The support from the Chief Executives, technical, finance and other staff of the member Councils has been integral to the successful operation of the project.

The delivery schedule of the project is influenced by the availability of funding and a significant commitment has been made by our member Councils and the Stormwater Management Authority (SMA). Historically, SMA capital funding has been provided in arrears

however this has cashflow impacts, particularly in the delivery of more substantial works in excess of \$10m. The SMA Board have recently committed to providing project funding in advance and this decision has very real implications in the ability of the project to move forward with construction activities. The immediate beneficiary of this decision is the South Park Lands project which will go to tender in the coming weeks with wetland construction scheduled to commence in late 2020. I thank the SMA Board, led by Presiding Member Stephen Hains, along with General Manager David Trebilcock for their commitment to the project.

As we move into the new financial year, our focus will again shift with an increased emphasis on asset management and strategic planning. We continue to build on the strong foundation that has been established to ensure we are delivering in accordance with our 5 key values – integrity, collaboration, excellence, progressive and simplicity.

The 2019/20 financial year has been both challenging and busy and I would like to thank the Board, our member Councils and the Stormwater Management Authority for their support and collaboration.

Peta Mantzarapis

3 The Project

The Brown Hill Keswick Creek Stormwater Project is a collaborative undertaking between the Cities of Adelaide, Burnside, Mitcham, Unley and West Torrens.

Brown Hill, Keswick, Glen Osmond and Park Lands Creeks are important drainage watercourses in metropolitan Adelaide. The creeks have a low standard of flood protection resulting in a history of flooding. Their combined catchment is predominantly contained within the Local Government area of the five Constituent Councils, which are home to more than 200,000 residents. The Project is designed to mitigate serious flood risks and help safeguard properties across the catchment through the implementation of a stormwater management plan that was approved and gazetted in February 2017.

The plan satisfies best practice outcomes for stormwater management as set out in the Stormwater Management Planning Guidelines of the Stormwater Management Authority.

The scope and complexity of the plan are such that it could only be delivered effectively and efficiently by the five councils working collaboratively through a single entity. The Councils have therefore established the Brown Hill and Keswick Creeks Stormwater Board as a regional subsidiary to co-ordinate delivery of the plan. Implementation of the plan will mitigate serious flood risks and help safeguard properties across the catchment.



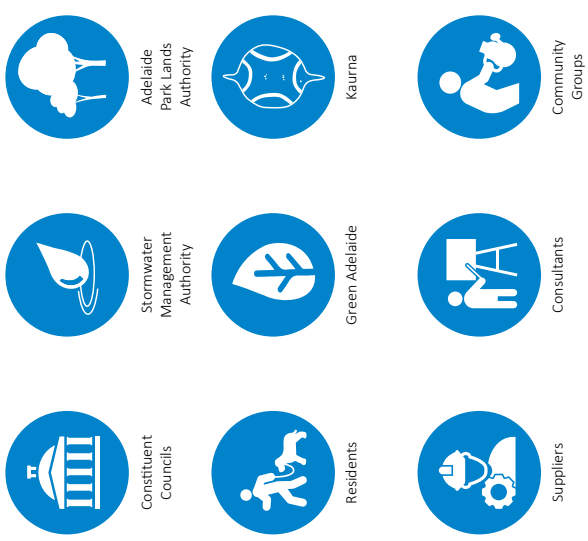
Funding Acknowledgement



The Brown Hill Keswick Creek Stormwater Project is jointly funded by five Constituent Councils and the Stormwater Management Authority.

4 Our Key Stakeholders

The Brown Hill and Keswick Creeks Stormwater Board works to deliver successful project outcomes in an efficient and professional manner. We interact with a diverse range of internal and external stakeholders and value the contribution they make.



5 Acknowledgment of Country

The Brown Hill and Keswick Creeks Stormwater Board acknowledges that the project and our Constituent Councils are located on the traditional Country of the Kaurra People of the Adelaide Plains and pays respect to Elders past and present.

We recognise and respect their cultural heritage, beliefs and relationship with the land. We acknowledge that they are of continuing importance to the Kaurra people living today.

We also extend that respect to other Aboriginal Language groups and other First Nations.

Kaurra people play a key role in the design and delivery of the Brown Hill Keswick Creeks Stormwater Project and we value the input and guidance of representatives of the Kaurra Nation Cultural Heritage Association (KNCHA) and RAW Recruitment and Services.



Willawilla - Brown Hill Creek

*The Brown Hill and Keswick Creeks Stormwater Board
tampendi, ngadlu Kaurra yetaranga
banbababalyamendi (inbarendi), Kaurra meyunna
yalyta mattanya Womma Taradanyaka.*

*Parnako yalyta, parnuko tappa purruna, parnuko yerta
ngadlu tampendi. Yelikka Kaurra meyunna itto yalyta,
tappa purruna, yerta kuma burro martendi, burro
warriappendi, burro tangka martulyaendi.*

*Kumarta yalyta mhyuma iyangka yalaka ngadlu
tampinithi.*

6 Our History

Joint Arrangement Phase

From its inception in 2007 until February 2018, the project was conducted as a joint arrangement between the Constituent Councils in accordance with a Memorandum of Agreement dated December 2008.

During the joint arrangement phase the Stormwater Management Plan was developed as a collaborative effort leading to its subsequent approval by the Stormwater Management Authority and gazettal of its adoption in February 2017. Certain investigations and works of the plan were also delivered during the joint arrangement phase.

Regional Subsidiary

A condition of the Stormwater Management Authority approving the Stormwater Management Plan was that a Regional Subsidiary be established within 12 months to implement the plan and manage its works on behalf of the Constituent Councils. The Regional Subsidiary, known as the Brown Hill and Keswick Creeks Stormwater Board was established in February 2018.

The Board is governed by a Charter prepared by the five Constituent Councils and subsequently approved by the Minister for Local Government.

Charter

The Charter governs the affairs of the Board by setting out its purpose, function and powers, including governance provisions. It also provides the Constituent Councils with a legally enforceable agreement specifying their rights and obligations in achieving common interests.



6 Our History

Joint Arrangement Phase

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7

Governance

The Brown Hill Keswick Creek Stormwater Project is administered by a Board in accordance with the requirements of the Local Government Act 1999, the Board Charter, and various other policies.

The Board is comprised of 5 independent members, appointed following recommendations made by a Nominations Committee of representatives from each of the Constituent Councils. Each Board member contributes a unique set of skills and experience, particularly covering:

- Corporate financial management
- Corporate governance
- Project management
- General management
- Engineering
- Economics
- Environmental management

The Board appoints a Project Director who is responsible for implementing the decisions of the Board and managing the operational requirements of the project.

We thank outgoing Board member Paul Bowler for his contribution over his 2-year term and welcome new Board member Rob Gregory.

The Audit and Risk Committee comprises 4 Board members and an independent member and meets quarterly.

Current Board Members



Judith Choate
Chair since August 2018,
appointed August 2018



Paul Gelston
Appointed August 2018



Rachel Barratt
Appointed August 2018



Geoff Vogt
Appointed August 2018



Rob Gregory
Appointed August 2020



Paul Bowler
August 2018-2020

Outgoing Board Member

Project Director



Peta Mantzarapis
appointed
January 2019

Independent Member of Audit and Risk Committee



Justin Humphrey
appointed
November 2018

Board Member Meeting Attendance 2019/20

Board Member	Meeting Attendance
Judith Choate	8/8
Paul Gelston	8/8
Geoff Vogt	8/8
Rachel Barratt	8/8
Paul Bowler	8/8

Audit and Risk Committee Member Meeting Attendance 2019/20

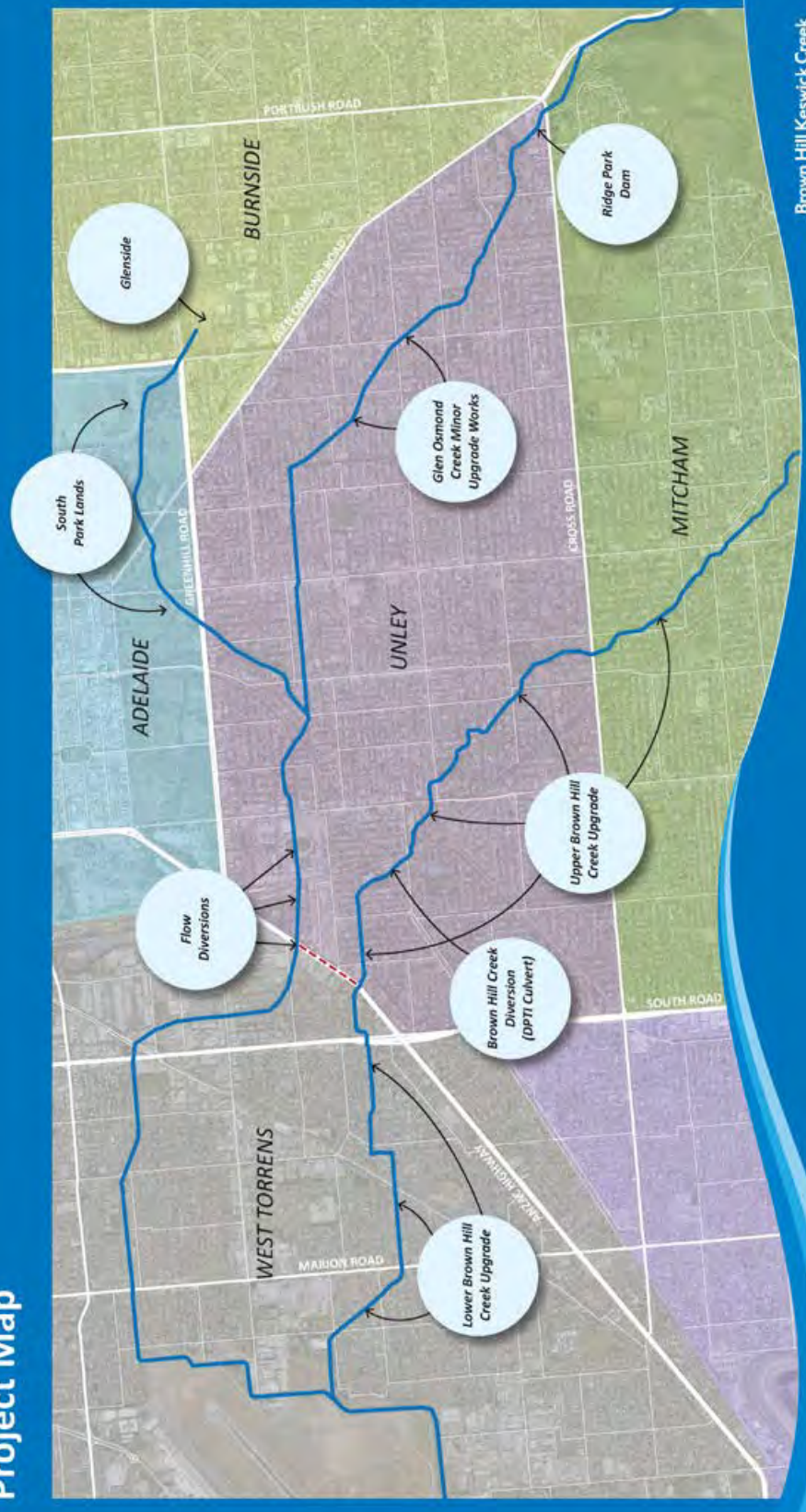
Committee Member	Meeting Attendance
Judith Choate	4/4
Paul Gelston	4/4
Geoff Vogt	4/4
Rachel Barratt	4/4
Justin Humphrey	3/4

Owners Executive Committee

The Owners Executive Committee is comprised of a representative from each of the Constituent Councils. Meetings between the Board and the Owners Executive Committee are scheduled quarterly and three meetings were held in the 2019-20 financial year. Membership of the committee is as follows:

Klinton Devenish	Director, Place	City of Adelaide
Chris Cowley	Chief Executive	City of Burnside
Matthew Pears	Chief Executive	City of Mitcham
Peter Tsolas	Chief Executive	City of Unley
Terry Buss	Chief Executive	City of West Torrens

8 Project Map



9

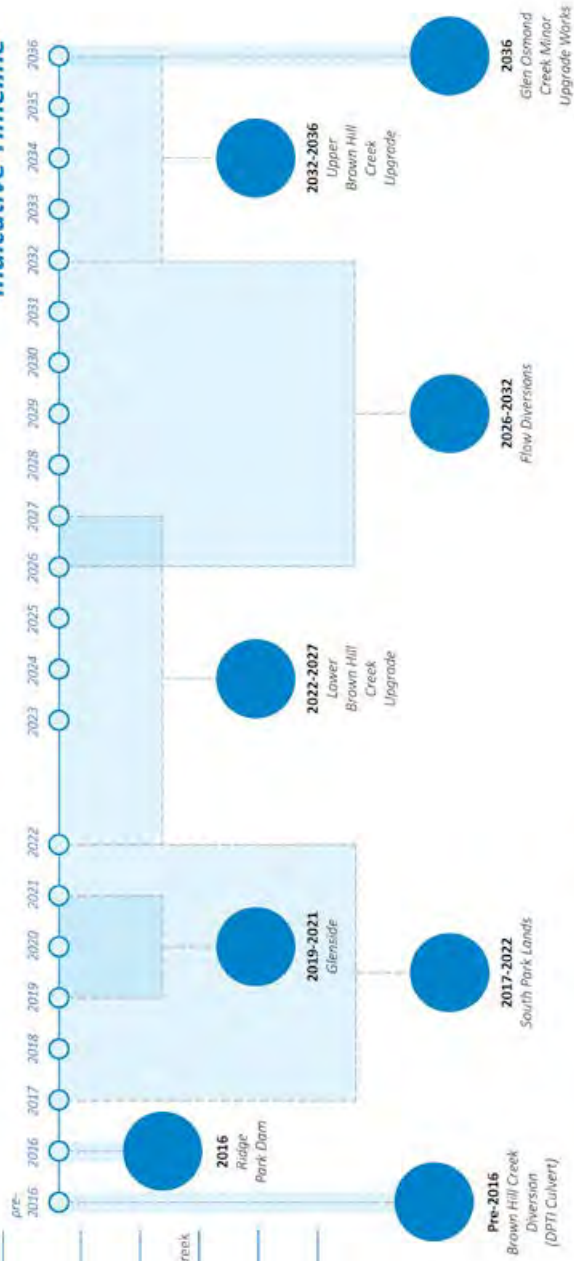
Project Schedule

The project works required to successfully meet the objectives of the Stormwater Management Plan are best described as 8 sub-projects. There is a logical progression in which the works should be delivered, with the project stages including:

- Stage 1**
Flood detention – Ridge Park Flood Control Dam, Glenside and South Park Lands
- Stage 2**
Lower Brown Hill Creek Upgrade
- Stage 3**
Flow Diversions from Keswick Creek to Brown Hill Creek
- Stage 4**
Upper Brown Hill Creek Upgrade
- Stage 5**
Glen Osmond Creek Minor Upgrade Works

There is an opportunity for works to be delivered out of schedule in instances where there is overwhelming justification for expedition. This justification may include access to a site that will no longer be available or contribution to the cost of works by an interested party.

Indicative Timeline



10

Current Projects

The 2019-20 financial year saw significant progress in 3 active sub-projects.

Upper Brown Hill Creek, Area 1 (Everard Park)

Comprising portion of the Upper Brown Hill Creek capacity upgrade, these works are located between Anzac Highway, Everard Park and Third Avenue, Forestville. The project involves replacement of an existing open concrete channel with an increased capacity underground covered culvert. Subsequent to installation of the culvert, the City of Unley will extend Wilberforce Walk to Anzac Highway, with a shared use path for pedestrians and cyclists traversing the culvert. Culvert construction works commenced in April 2020 and are scheduled for completion in mid-August 2020, at which point the site will be handed over to City of Unley for the shared use path works to commence.

Our Project Team

Project Manager	Inside Infrastructure
Construction Manager	Southfront
Engineering	WGA
Culvert Manufacture	Humes
Construction	Beltrame
Property Assessments	Public Private Property
Legal	Botten Levinson



Culvert installation



Channel excavation



Base preparation



Artist Impression - shared use path

South Park Lands

The South Park Lands project comprises two areas of work aimed at reducing the peak stormwater flows through the Park Lands and into downstream areas. The project includes:

- **Victoria Park/ Pakapakanthi/ Park 16 Wetland**

Located at the southern end of Victoria Park, the wetland will include areas of permanent water, areas that become inundated during "normal" flows, and a broader area that will only become inundated during a large flood event along with a range of features that facilitate recreational use and improved biodiversity outcomes.

- **Blue Gum Park/ Kurangga/ Park 20 Creek Works**

Works include construction of a low-level mound and the realignment of existing open channels in the southern section of the park. The mound will be constructed to the south and west of the existing playing fields and will stretch for a total distance of approximately 600metres. A shared use path will be constructed on top of the mound.

The South Park Lands project design was endorsed by the Adelaide Park Lands Authority in May 2020 and approved by the City of Adelaide in June 2020. The wetland project will be delivered first with early works including removal of a large stand of Poplars and associated earthworks in August/September 2020. Construction works for the wetland are scheduled for late 2020 with completion in late 2021 and the creek works in Blue Gum Park/ Kurangga/ Park 20 will follow.

Our Project Team

Project & Construction Manager	ProcurePM
Design Team	Tonkin, DesignFlow and T.C.L
Stakeholder Engagement	URPS
Poplar Removal	BMD
Construction	Not yet awarded
Landscape Supply	Ecodynamics



Artist Impression - wetland design



Artist Impression - wetland design



Government of South Australia
Green Adelaide

The South Park Lands project is supported by funding from Green Adelaide.

Glenside

This project involves enlargement of an existing detention basin from a capacity of 1.8ML to 3.7ML, to limit flow to the existing capacity of the culvert under the Fullarton and Greenhill Roads intersection. The detention basin, together with other works in the South Park Lands, is intended to reduce the peak stormwater flows along Park Lands Creek and further downstream.

The Glenside project works are being delivered by Cedar Woods as part of their residential development and bulk earthworks are currently underway. Excavation of approximately 25,000m³ of material is required to form the detention basin and primary water quality treatment is provided via 3 new large gross pollutant traps.



11

Project Brochures





Project works are being delivered in the section of Brown Hill Creek between Anzac Highway, Everard Park and Third Avenue, Forestville as part of the broader Brown Hill Keswick Creek Stormwater Project

What is the Brown Hill Keswick Creek Stormwater Project?

Brown Hill, Keswick, Glen Osmond and Park Lands Creeks are important drainage watercourses in metropolitan Adelaide. The creeks have a history of flooding and a low standard of flood protection, and therefore a relatively high flood risk.

Their combined catchment is mainly contained within the local government areas of Adelaide, Burnside, Mitcham, Unley and West Torrens which are home to more than 200,000 residents.

The Brown Hill Keswick Creek Stormwater Project has been a collaborative undertaking by the catchment councils to develop a Stormwater Management Plan (SMP).

The scope and complexity of the plan are such that it could only be delivered effectively and efficiently by the five councils working collaboratively through a single entity.

The Councils have therefore established the Brown Hill and Keswick Creeks Stormwater Board as a regional subsidiary to co-ordinate delivery of the SMP. Implementation of the plan will mitigate serious flood risks and help safeguard properties across the catchment.

Brown Hill Keswick Creek
STORMWATER PROJECT

What's happening in Everard Park?

Stormwater Management Plan (SMP)

The Stormwater Management Plan is designed to substantially reduce the number of properties within the catchment that would be affected by very large flood events, up to and including a 100 year ARI flood.

A 100 year ARI (Average Recurrence Interval) flood is a flood that will occur statistically on average once every 100 years, and has a 1 in 100 (1%) chance of occurring in any given year. It is the most commonly applied standard in Australia for providing an acceptable level of flood protection for the community.

The SMP, approved by the Stormwater Management Authority in February 2017, details construction of a number of flood mitigation works across the catchment, as well as non-infrastructure measures to help reduce the impact of major flooding for more than 2,000 properties during a one in 100-year storm event.

Area 1 - Everard Park

The SMP identifies the section of Brown Hill Creek between Anzac Highway and Leah Street as portion of Area 1.

The SMP indicates that this section of creek would need to be widened to 4 to 5 metres and deepened to about 3 metres with the tops of the banks to be raised by 0.5 to 0.75 metres in places, which could be achieved as a levee or bund embankment.

More recent detailed hydraulic modelling indicates that, assuming an open channel is retained, the width of the creek bed would actually need to be widened to approximately 6 to 7 metres in order to achieve the required increase in capacity.

This increased width would result in a more significant impact on adjoining properties, both to the north and south.

Options

Three options were considered for the flood mitigation works in Everard Park:

Option 1: Concrete Open Channel

An engineered concrete structure with steep sides. This option was least preferred as it would require removal of all trees with no ability for replacement. The site would be fenced off to ensure public safety and this option did not meet the multiple objectives desired by the SMP.

Option 2: Gabion Open Channel

An open channel for the whole section with relatively steep gabion creek banks. This option impacted more significantly on adjoining properties and did not provide adequate width for public access or landscaping.

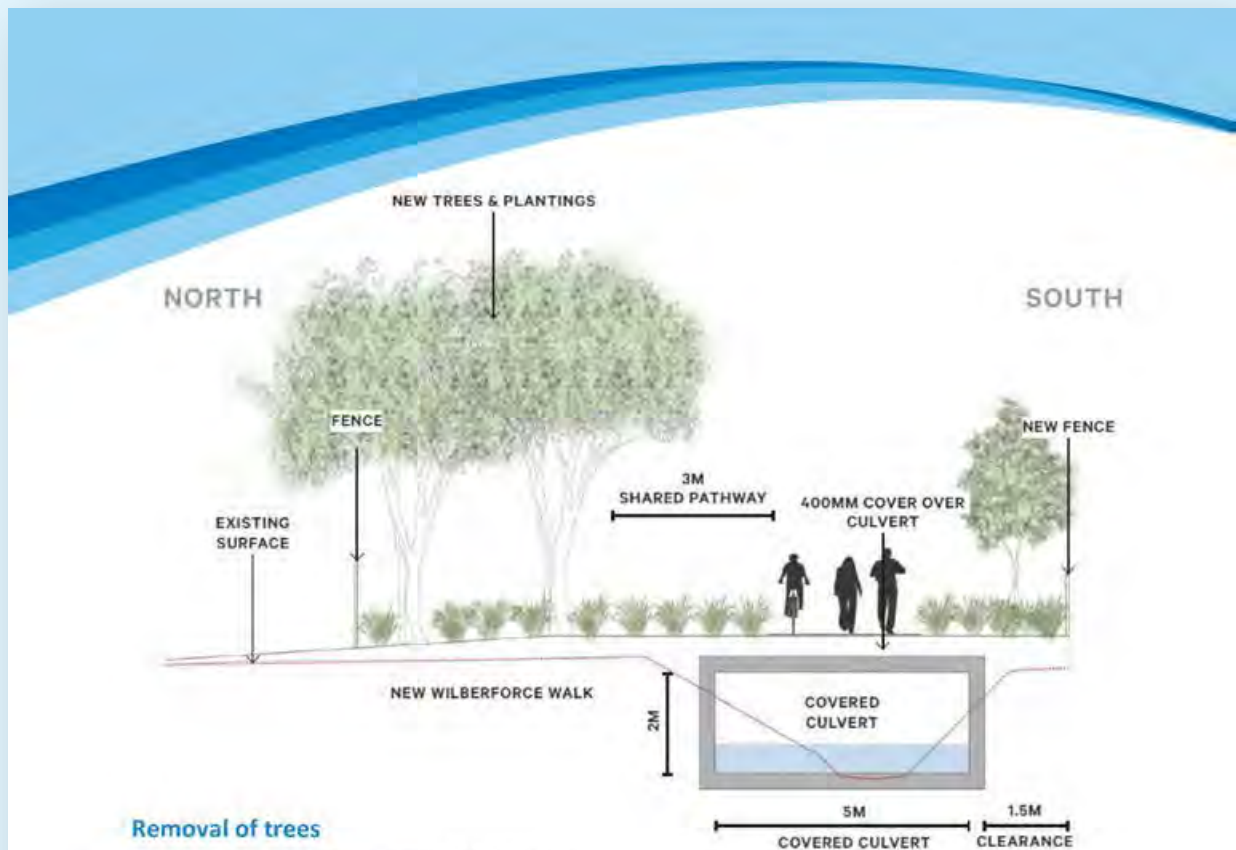
Option 3: Covered Culvert

Installation of a covered culvert with a shared use pathway for pedestrians and cyclists running parallel to properties on the northern side and landscaping on the southern side.

The covered culvert

Following consideration of the objectives of the SMP and consultation with directly adjoining property owners, the Board and the City of Unley determined that the covered culvert is the most appropriate outcome on the basis that:

1. The expansion of the open channel required to mitigate creek flooding would impact a larger area of privately owned land than would be required for the underground culvert;
2. Consultation indicated that the covered culvert is the preferred option of the majority of adjoining owners;
3. A covered culvert would enable Council to use the area above the culvert for other community purposes (a shared walk / cycle path, landscaping and tree planting are proposed for this area).



Removal of trees

The early construction works require clearance of the creek channel including removal of the existing concrete channel and trees located within the corridor.

An arboreal assessment was conducted during the design phase of the project and concluded that the trees within the creek channel are self-seeded plants such as Desert Ash, White Cedar and Hackberry. None of the trees requiring removal are significant or regulated and, in some instances, they are considered weed species.

With reference to the arboreal advice, the project is committed to maintaining the health of two trees located in close proximity on adjoining land - a Canary Island Date Palm on Anzac Highway and a River Red Gum located within private land to the south. Monitoring will be undertaken on site during construction to ensure the protection of these trees.

Landscaping and trees will be re-established on site as part of the City of Unley shared use path project, immediately following construction of the covered culvert.





Who owns the land?

The whole section of Brown Hill Creek between Anzac Highway and Third Avenue was held in private ownership. In most instances, the adjoining owners to the south owned the southern portion of the creek and the adjoining owners to the north owned the northern portion of the creek.

The whole of the creek corridor has now been acquired to enable construction of the covered culvert, with the acquired land being limited to the area outside of the rear fence lines of adjoining properties. No rear yard areas have been impacted by the works.

What's next?

The construction contract has been awarded to Beltrame Civil, a highly respected and experienced South Australian business.

The first phase of the project involves removal of the existing concrete channel, trees and vegetation from the corridor. Rear fencing is removed from adjoining properties and the base of the channel is covered with stabilised pavement which will act as a protective layer in the event of flows.

The individual culvert segments are then installed in 5 substages. Following completion of backfilling activities, new fencing will be constructed to adjoining properties at the southern side and private drainage connections will be installed.

The culvert construction is due for completion in July.

City of Unley Shared Use Path

Following completion of the culvert construction, the City of Unley will take possession of the site to deliver the shared use path project, providing a greenway and pedestrian/ cyclist network with significant landscaping and biodiversity opportunities.

Contact

Project Director - Peta Mantzarapis

📞 1800 934 325 ✉ pmantzarapis@bhkcstormwater.com.au

Everard Park Project Manager - Yoones Vafaie

📞 0423 172 528 ✉ yvafaie@insideinfrastructure.com.au

For more information on the Brown Hill Keswick Creek Stormwater Project, please visit:
www.bhkcstormwater.com.au
Ph 1800 934 325
info@bhkcstormwater.com.au

Brown Hill Keswick Creek
STORMWATER PROJECT

Flood management works in the South Park Lands - Victoria Park/Pakapakanthi (Park 16) Wetland

The Brown Hill and Keswick Creeks Stormwater Board is building an important project in the South Park Lands which will help manage flooding from Park Lands Creek and within downstream residential areas. The flood management project will be undertaken in Victoria Park/Pakapakanthi (Park 16) and Blue Gum Park/Kurangga (Park 20).

The project in Victoria Park/Pakapakanthi (Park 16) involves constructing a wetland at the southern end of the Park Lands. In addition to aiding the management of flooding in Park Lands Creek and downstream residential areas, the wetland will deliver a range of

benefits including improving water quality, enhancing the biodiversity of the area and creating amenity for park users, such as spaces to picnic, rest and to watch sport.

For more information about the Victoria Park/Pakapakanthi (Park 16) wetland, please visit www.bhkcstormwater.com.au and the Frequently Asked Questions.

If you would like to know more about the Blue Gum Park/Kurangga (Park 20) works, view the information brochure at www.bhkcstormwater.com.au



Photo of Felixstow Wetland courtesy of DesignFlow



What will the wetland look like?

The design of the wetland includes areas of permanent water, areas that become inundated with stormwater during 'normal' flows and a broader area that will only become inundated during a large flood event.

The wetland will have a range of features that enhance the amenity and facilitate recreational use of the area such as footpaths and walking trails that connect to the existing path network. New trees, shrubs and grassland areas will be planted, including aquatic species to create the wetland biodiversity and ecology.

The design maintains large trees as part of the layout, and includes mounding ('berms') on the western, northern and south eastern sections of the site to help contain water during a flood event. Board walks and picnic areas are key features, as well as a look-out point for viewing the entire wetland.

Artist Impression



Construction of the wetland

The construction of the wetland is scheduled to commence in November 2020 and will take approximately 12 months (weather permitting).

Signage will be displayed on site to make sure the general community using the South Park Lands know what is happening and how to navigate around the construction site.

The construction techniques required to build the wetland will involve managing noise and dust.


As construction progresses, regular updates will be provided.

How can I stay in touch with what is happening with the wetland?

To stay in touch with project updates please provide your email address to info@southparklands.com.au

For more information about the project including Frequently Asked Questions visit www.bhkcstormwater.com.au

To provide feedback or make an enquiry at any time while the project is underway email info@southparklands.com.au or call 1300 281 235

 www.bhkcstormwater.com.au

 info@southparklands.com.au

 1300 281 235

Brown Hill Keswick Creek
STORMWATER PROJECT 

Flood management works in the South Park Lands - Blue Gum Park / Kurangga (Park 20)

The Brown Hill and Keswick Creeks Stormwater Board is building an important project in the South Park Lands which will help manage flooding from Park Lands Creek and within downstream residential areas. The flood management project will be undertaken in Victoria Park/Pakapakanthi (Park 16) and Blue Gum Park/Kurangga (Park 20).

The project in Blue Gum Park/Kurangga (Park 20) involves realignment of the existing creek lines to better manage flooding and also includes rehabilitation works and landscaping.

For more information about the Blue Gum Park/Kurangga (Park 20) works, please visit www.bhkcstormwater.com.au and the Frequently Asked Questions.

If you would like to know more about the Victoria Park/Pakapakanthi (Park 16) wetland, view the information brochure at www.bhkcstormwater.com.au

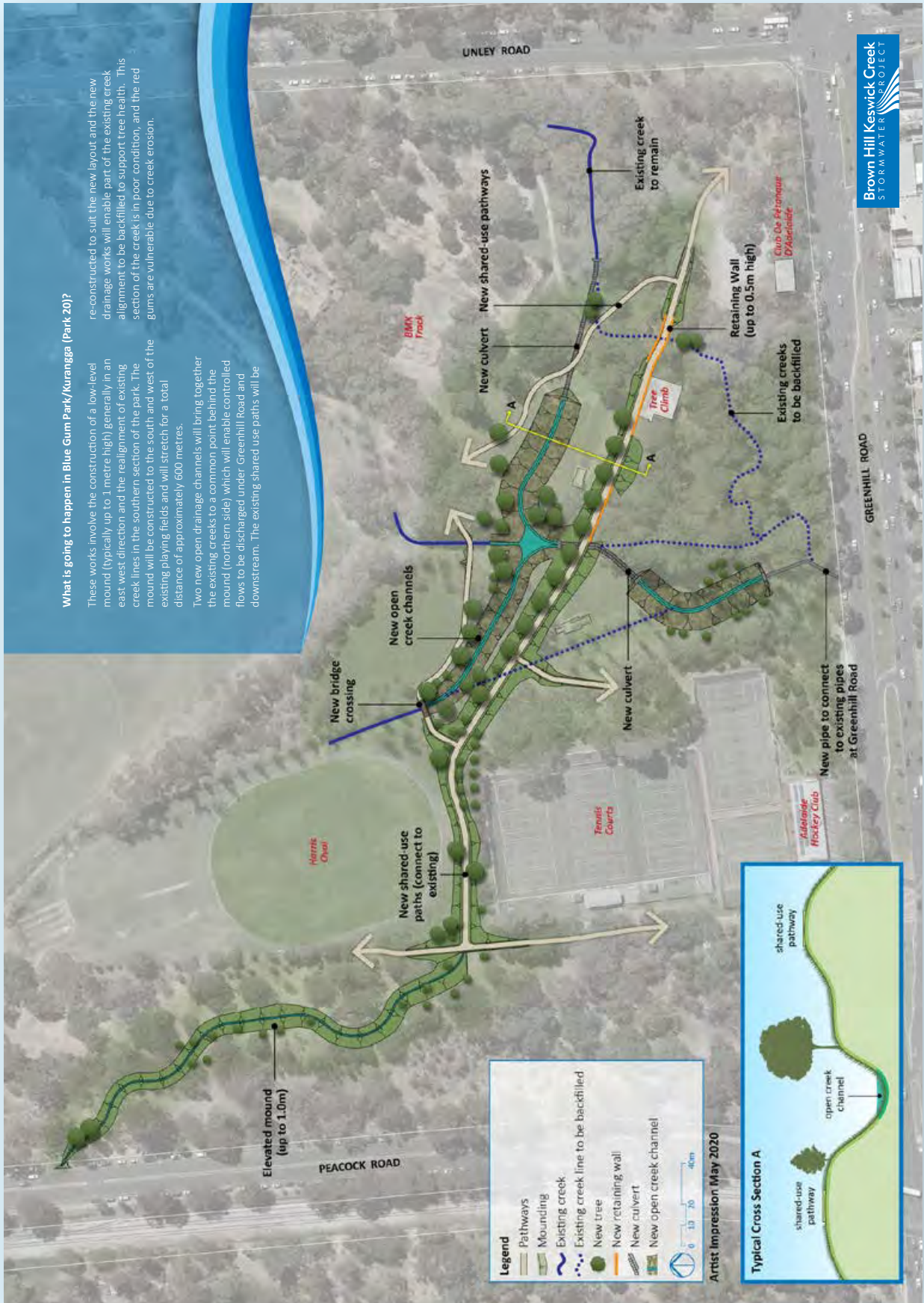


What is going to happen in Blue Gum Park/Kuranga (Park 20)?

These works involve the construction of a low-level mound (typically up to 1 metre high) generally in an east west direction and the realignment of existing creek lines in the southern section of the park. The mound will be constructed to the south and west of the existing playing fields and will stretch for a total distance of approximately 600 metres.

Two new open drainage channels will bring together the existing creeks to a common point behind the mound (northern side) which will enable controlled flows to be discharged under Greenhill Road and downstream. The existing shared use paths will be

re-constructed to suit the new layout and the new drainage works will enable part of the existing creek alignment to be backfilled to support tree health. This section of the creek is in poor condition, and the red gums are vulnerable due to creek erosion.





How will the works help manage flooding issues?

The existing creeks will be realigned to a single convergence at the northern side of the new mound. An existing culvert beneath the mound will restrict peak flows into a new open drainage channel on the southern side of the new mound. When large flows exceed the capacity of the culvert, water will build up and be contained behind the mound and temporarily inundate parts of Blue Gum Park/Kurangga (Park 20) until it subsides. This will limit the outflows of water from Blue Gum Park/Kurangga (Park 20) towards Greenhill Road and further downstream.

Construction of the Works

The construction of the Blue Gum Park/Kurangga (Park 20) works is subject to funding and will follow the Victoria Park/Pakapakanthi (Park 16) wetland work. Once commenced, the works are expected to take about 6 months.

How can I stay in touch with what is happening with the project?

To stay in touch with project updates please provide your email address to info@southparklands.com.au

For more information about the project including Frequently Asked Questions visit www.bhkcstormwater.com.au

To provide feedback or make an enquiry at any time email info@southparklands.com.au or call 1300 281 235

 www.bhkcstormwater.com.au

 info@southparklands.com.au

 1300 281 235

Brown Hill Keswick Creek
STORM WATER PROJECT 

13 Audited Financial Statements



12 Financial Snapshot

The activities of the Board are funded by the five Constituent Councils and the Stormwater Management Authority.

Operational expenditure is funded equally by the Constituent Councils.

2019/20 Operational Funding	
City of Adelaide	20% \$77,731
City of Burnside	20% \$77,731
City of Mitcham	20% \$77,731
City of Unley	20% \$77,731
City of West Torrens	20% \$77,731
Total	\$388,655

50% of Capital expenditure is provided by Constituent Councils and 50% is provided by the Stormwater Management Authority. Constituent Councils provide funding biannually in advance while SMA funding has, historically, been provided biannually in arrears. As we move into the 2020/21 financial year, an agreement has been reached for SMA funds to be provided annually in advance.

2019/20 Capital Funding	
City of Adelaide	8% \$184,165
City of Burnside	12% \$276,248
City of Mitcham	10% \$230,206
City of Unley	21% \$483,433
City of West Torrens	49% \$1,128,012
Stormwater Management Authority	\$1,696,766
NWM Water Sustainability Grant	\$65,000
Total	\$4,063,930

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

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For the Year Ended 30 June 2020

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**BROWN HILL & KESWICK CREEKS
STORMWATER BOARD**

Financial Statements

For the Year Ended 30 June 2020

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2020

	Note	2020	2019
		\$	\$
Contributions	4	388,655	618,195
Investment income	4	24,737	15,826
Employee Costs	5	(270,290)	(234,663)
Materials, contracts and other expenses	5	(157,631)	(181,510)
Depreciation	5	(36,646)	(2,180)
Finance costs	5	(198)	(192)
Operating surplus / (deficit)		(45,373)	215,476
Capital funding / grants	4	1,761,766	-
Total surplus		1,716,393	215,476
Other comprehensive income		-	-
Total comprehensive income for the year		1,716,393	215,476

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Statement of Financial Position
As At 30 June 2020

	Note	2020	2019
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	5,002,849	3,966,683
Trade and other receivables	7	325,122	2,024,173
TOTAL CURRENT ASSETS		5,327,971	5,990,856
NON-CURRENT ASSETS			
Property, plant and equipment	8	6,410,219	3,209,193
TOTAL NON-CURRENT ASSETS		6,410,219	3,209,193
TOTAL ASSETS		11,738,190	9,200,049
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	9	1,566,187	3,052,742
Employee benefits	10	10,739	6,500
TOTAL CURRENT LIABILITIES		1,576,926	3,059,242
TOTAL LIABILITIES		1,576,926	3,059,242
NET ASSETS		10,159,264	6,140,807
EQUITY			
Capital contributions	11	8,231,343	5,929,279
Capital funding / grants		1,761,766	-
Retained earnings		166,155	211,528
TOTAL EQUITY		10,159,264	6,140,807

The accompanying notes form part of these financial statements.

The accompanying notes form part of these financial statements.

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Statement of Changes in Equity
For the Year Ended 30 June 2020

	2020	2019
Balance at 1 July 2019	5,929,279	6,140,807
Surplus for the year	-	(228,169)
Capital contributions of Councils	2,302,064	(502,539)
Transfer capital funding / grants	-	15,634
Balance at 30 June 2020	8,231,343	5,315,733

	2020	2019
Balance at 1 July 2018	246,870	242,922
Surplus for the year	-	(3,948)
Capital contributions of Councils	5,882,409	215,476
Balance at 30 June 2019	6,129,288	454,450

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Statement of Cash Flows
For the Year Ended 30 June 2020

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating receipts from constituent councils	394,922	1,246,839
Payments to employees	(266,051)	(228,169)
Payments to suppliers	(1,810,552)	(502,539)
Interest received	24,539	15,634
Net cash provided by / (used in) operating activities	(1,657,142)	531,771
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	(3,237,673)	(223,324)
Net cash provided used in investing activities	(3,237,673)	(223,324)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Contributions from Constituent Councils	4,169,214	3,658,236
SMA Funding	1,696,767	-
NRM Board Water Sustainability Funding	65,000	-
Net cash provided by financing activities	5,930,981	3,658,236
Net increase in cash and cash equivalents held	1,036,166	3,966,683
Cash and cash equivalents at beginning of year	3,966,683	-
Cash and cash equivalents at end of financial year	5,002,849	3,966,683

The accompanying notes form part of these financial statements.

The accompanying notes form part of these financial statements.

Notes to the Financial Statements
For the Year Ended 30 June 2020

1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards 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. These financial statements comply with International Financial Reporting Standards as issued by the International Accounting Standards Board.

The Brown Hill and Keswick Creeks Stormwater Board (the Board) is a Local Government Regional Subsidiary established under Section 43 of and Schedule 2 to the Local Government Act 1999. The Regional Subsidiary is under the control of City of Adelaide, City of Burnside, City of Unley, City of Mitcham and City of West Torrens.

The Board was established by a Gazette dated 27 February 2018. The Board has been established to implement the construction and maintenance of infrastructure and other measures for the purposes of a stormwater management plan prepared by the constituent councils and approved by the Stormwater Management Authority.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions to which they apply. Material accounting policies adopted in the preparation of these financial statements are presented below and have been applied consistently unless otherwise stated.

The financial statements, except for cash flow information, have been prepared on an accruals basis and are based on historical costs. The amount presented in the financial statements have been rounded to the nearest dollar.

The financial statements were authorised for issue on September 2020 by the members of the Board.

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Board expects to receive in exchange for these goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally, the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Board have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Notes to the Financial Statements
For the Year Ended 30 June 2020

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue from contracts with customers

All revenue is stated net of the amount of goods and services tax (GST).

Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Board are:

Operating revenue from constituent councils

Operating revenue from constituent councils is recognised as income as and when the Board becomes entitled to receive the funds. This is outlined within the Boards Annual Business Plan which is agreed with all constituent councils.

Interest revenue

Interest revenue is recognised using the effective interest method, which for all floating rate financial assets is inherent in the instrument.

Other income

Other income is recognised on an accruals basis when the Board is entitled to it.

(b) Equity

Capital contributions

Capital contributions received from constituent councils are recognised as capital contributions by owners and recognised directly in equity.

(c) Income Tax

The activities of the Board are exempt from taxation under the Income Tax Assessment Act.

(d) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(e) Property, plant and equipment

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

BROWN HILL & KESWICK CREEKS STORMWATER BOARD
Notes to the Financial Statements
For the Year Ended 30 June 2020

2 Summary of Significant Accounting Policies

(e) Property, plant and 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. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees, engineering design costs and all other costs incurred.

The cost of non-current assets constructed by the Board includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

The Board considers that it controls the infrastructure assets in accordance with its Charter. The constructed infrastructure assets may be located on land owned by constituent councils.

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds the materiality thresholds set by the Board within the capitalisation policy. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Current thresholds applicable to Board assets are as follows:

Stormwater infrastructure -	\$10,000
Computer equipment -	\$5,000
Office equipment -	\$1,000

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Board, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Stormwater infrastructure	1% - 2%
Freehold Land	0%
Land improvements	1% - 10%
Office equipment	10%
Computer Equipment	10% - 33%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(f) Financial instruments

Financial instruments are recognised initially on the date that the Board becomes party to the contractual provisions of the instrument.

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BROWN HILL & KESWICK CREEKS STORMWATER BOARD
Notes to the Financial Statements
For the Year Ended 30 June 2020

2 Summary of Significant Accounting Policies

(f) Financial instruments

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the Board classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL
- fair value through other comprehensive income - equity instrument (FVOCI - equity)
- fair value through other comprehensive income - debt investments (FVOCI - debt)

Financial assets are not reclassified subsequent to their initial recognition unless the Board changes its business model for managing financial assets.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Board's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

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Notes to the Financial Statements For the Year Ended 30 June 2020

2 Summary of Significant Accounting Policies

(f) Financial Instruments

Impairment of trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Board has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Financial liabilities

The Board measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Board comprise trade payables.

(g) Impairment

At the end of each reporting period the Board assesses whether there is any indication that an asset may be impaired. The assessment will consider both external and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of that asset being the higher of the asset's fair value less costs to sell and its value-in-use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is immediately recognised in profit or loss.

Where future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows, the recoverable amount is determined as the maximum of remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where an impairment loss on a revalued asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

(h) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(i) Trade and other payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Board during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

Notes to the Financial Statements For the Year Ended 30 June 2020

2 Summary of Significant Accounting Policies

(f) Trade and other receivables

These include amounts due from owner councils for capital contributions, the ATO and accrued interest on deposits in financial institutions. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

(l) Employee benefits

Provision is made for the Board's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on government bond rates, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

No accrual is made for sick leave. The Board does not make payment for untaken sick leave.

Superannuation

All superannuation schemes to which the Board makes contributions on behalf of employees 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 Board.

(k) Adoption of new and revised accounting standards

The Board has adopted all standards which became effective for the first time at 30 June 2020, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Board.

(l) Economic dependence

Brown Hill and Keswick Creeks Stormwater Board is dependent on its constituent councils and other funding bodies for the majority of its revenue used to achieve its objectives. At the date of this report, the Board believe that the Member Councils and other bodies will continue to support the Board.

3 Critical Accounting Estimates and Judgments

The Board makes estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Notes to the Financial Statements
For the Year Ended 30 June 2020

3 Critical Accounting Estimates and Judgments

Key estimates - impairment of property, plant and equipment

The Board assesses impairment at the end of each reporting period by evaluating conditions specific to the Board that may be indicative of impairment triggers.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

4 Income

	2020	2019
	\$	\$
Operating Contributions		
- City of Mitcham	77,731	123,639
- City of Burnside	77,731	123,639
- City of West Torrens	77,731	123,639
- The Corporation of the City of Adelaide	77,731	123,639
- The Corporation of the City of Unley	77,731	123,639
Total Operating Contributions	388,655	618,195
Other Income		
- Bank Interest	24,737	15,826
Total Other Income	24,737	15,826
Capital Funding / Grants		
- Stormwater Management Authority	1,696,766	-
- NRW Water Sustainability Grant	-	-
Total Capital Funding / Grants	1,761,766	-
Total Income	2,175,158	634,021

In accordance with the Charter of the Brown Hill and Keswick Creek Stormwater Board Schedule 1, operating contributions are received equally from each of the constituent councils at an agreed rate. The total value of operating contributions to be received is agreed in the annual business plan prepared by the Board.

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

Notes to the Financial Statements
For the Year Ended 30 June 2020

5 Expenses

	2020	2019
	\$	\$
Employee Costs		
Salaries and Wages - Board	83,500	60,000
Salaries and Wages - Employee	162,282	155,595
Reimbursements Board	-	5,207
Superannuation contributions	22,947	12,619
Workers compensation	1,561	1,242
Total Employee Costs	270,290	234,663
Total Number of Employees	1	1
Materials, Contracts & Other Expenses		
Prescribed Expenses - Audit Remuneration	5,000	3,870
Administration	16,788	30,360
Entertainment & Catering	4,400	4,298
Contractor & Consultant Services	19,160	28,720
Human Resources	-	12,800
Insurance - Mutual Liability Scheme	43,468	52,784
IT Expenses	3,671	7,047
Legal Expenses	10,031	10,853
Professional Services	48,788	30,532
Sundry	335	246
Total Materials, Contracts & Other Expenses	151,631	181,510
Depreciation		
Depreciation - Office Equipment	2,313	2,180
Depreciation - Hawthorn Reserve Creek Upgrade	34,333	-
Total Depreciation	36,646	2,180
Finance Costs		
Bank Fees	161	174
Interest Expense	37	16
Total Finance Costs	198	192
Total Expenses	455,765	418,545

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Notes to the Financial Statements
For the Year Ended 30 June 2020

6	Cash and Cash Equivalents	2020	2019
	Cash at bank and in hand	\$ 5,002,849	\$ 3,966,683
		<u>5,002,849</u>	<u>3,966,683</u>

As at 30 June 2020 cash held includes an amount of \$3,416,019 (2019: \$2,722,389) which is restricted for the purpose of approved capital development projects.

7	Trade and Other Receivables	2020	2019
	CURRENT	71,500	1,938,650
	Trade receivables	253,822	85,522
	GST receivable	325,122	2,024,173
	Total current trade and other receivables	<u>650,444</u>	<u>4,048,345</u>

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

8	Property, plant and equipment	2020	2019
	Capital Works in Progress	829,633	183,335
	South Parklands Stormwater (Victoria Park)	2,243,546	101,195
	Upper Brown Hill Creek - Area 1 Creek Works	349,276	30,065
	Upper Brown Hill Creek - Area 1 Land Acquisition	-	2,884,985
	Hawthorn Reserve Creek Upgrade	8,500	-
	Upper Brown Hill Creek - Area 3 Millswood Discretionary Projects	7,300	7,300
	Total Capital Works in Progress	<u>3,438,255</u>	<u>3,206,880</u>
	Infrastructure and Land Improvements	3,006,297	-
	Hawthorn Reserve Creek Upgrade at Cost	(34,333)	-
	Accumulated Depreciation	2,971,964	-
	Total Infrastructure and Land Improvements	<u>5,973,928</u>	<u>-</u>
	Office Equipment	4,493	4,493
	At cost	(4,493)	(2,180)
	Accumulated depreciation	-	2,313
	Total Office Equipment	<u>0</u>	<u>2,313</u>
	Total Property, Plant and Equipment	<u>6,410,219</u>	<u>3,209,193</u>

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Notes to the Financial Statements
For the Year Ended 30 June 2020

8	Property, plant and equipment	2020	2019
	(a) Movements in carrying amounts of property, plant and equipment		
	Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:		
	Balance at the beginning of year	3,206,880	3,209,193
	Additions	3,237,672	3,237,672
	Transfers	(3,006,297)	-
	Depreciation Expense	(34,333)	(36,646)
	Balance at the end of the year	<u>3,438,255</u>	<u>6,410,219</u>

	Capital Works in Progress	Infrastructure and Land Improvements	Office Equipment	Total
	\$	\$	\$	\$
Year ended 30 June 2020				
Balance at the beginning of year	3,206,880	-	2,313	3,209,193
Additions	3,237,672	-	-	3,237,672
Transfers	(3,006,297)	3,006,297	-	-
Depreciation Expense	-	(34,333)	(2,313)	(36,646)
Balance at the end of the year	<u>3,438,255</u>	<u>2,971,964</u>	<u>-</u>	<u>6,410,219</u>

	Capital Works in Progress	Infrastructure and Land Improvements	Office Equipment	Total
	\$	\$	\$	\$
Year ended 30 June 2019				
Balance at the beginning of year	249,189	-	-	249,189
Additions	2,957,691	-	4,493	2,962,184
Depreciation Expense	-	-	(2,180)	(2,180)
Balance at the end of the year	<u>3,206,880</u>	<u>-</u>	<u>2,313</u>	<u>3,209,193</u>

9	Trade and Other Payables	2020	2019
	CURRENT	\$	\$
	Trade payables	1,556,613	3,045,090
	Credit Card	366	257
	PAYG Payable	4,576	5,665
	Superannuation Payable	5,800	1,730
	Wages Payable	632	-
	Total Trade and Other Payables	<u>1,568,187</u>	<u>3,052,742</u>

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short term nature of the balances.

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Notes to the Financial Statements
For the Year Ended 30 June 2020

10 Employee Benefits	2020	2019
	\$	\$
CURRENT		
Provision for employee benefits	10,739	6,500
	<u>10,739</u>	<u>6,500</u>

11 Capital Contributions of Constituent Councils

Contributions by Owners	823,134	592,928
City of Mitcham	987,761	711,513
City of Burnside	4,033,358	2,905,346
City of West Torrens	658,508	474,343
The Corporation of the City of Adelaide Corporation of the City of Unley	1,728,582	1,245,149
Total Contributions by Owners	8,231,343	5,925,279

City of Mitcham Movement Table

Opening balance	592,928	24,687
Contributions	230,206	568,241
Closing balance	823,134	592,928

City of Burnside Movement Table

Opening balance	711,513	29,624
Contributions	276,248	681,889
Closing balance	987,761	711,513

City of West Torrens Movement Table

Opening balance	2,905,346	120,966
Contributions	1,128,012	2,784,380
Closing balance	4,033,358	2,905,346

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Notes to the Financial Statements
For the Year Ended 30 June 2020

11 Capital Contributions of Constituent Councils	2020	2019
	\$	\$
The Corporation of the City of Adelaide Movement Table		
Opening balance	474,343	19,750
Contributions	184,165	454,593
Closing balance	658,508	474,343

Corporation of the City of Unley Movement Table

Opening balance	1,245,149	51,843
Contributions	483,433	1,183,306
Closing balance	1,728,582	1,245,149

Capital contributions of Constituent Councils are payments received for investing in infrastructure. The rates of contributions are agreed in the Charter of the Board.

12 Cash Flow Information

(a) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:		
Surplus / (Deficit) for the year	1,716,394	215,476
Cash flows excluded from profit attributable to operating activities		
Capital funding / grants	(1,761,767)	-
Non-cash flows in profit:		
- depreciation	36,646	2,180
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	1,699,051	-
- increase/(decrease) in trade and other payables	(1,484,555)	307,615
- increase/(decrease) in employee benefits	4,239	6,500
Cashflows from operations	(1,657,142)	531,771

13 Financial Risk Management

The Board is exposed to a variety of financial risks through its use of financial instruments. The most significant financial risks to which the Board is exposed to are described below.

Specific risks

- Liquidity risk
- Credit risk

BROWN HILL & KESWICK CREEKS STORMWATER BOARD
Notes to the Financial Statements
For the Year Ended 30 June 2020

14 Contingent Liabilities and Contingent Assets

In the opinion of the Directors, the Board is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in this financial report at 30 June 2020 (30 June 2019: None).

15 Commitments for Expenditure

	2020	2019
(e) Capital Commitments		
Contracted Commitments		
South Park Lands	280,107	\$ -
Project Management	7,997	\$ -
Design Contract	<u>288,104</u>	<u>-</u>
Upper Brown Hill Creek - Area 1		
Construction Contract	763,865	169,000
Project Management Contract	76,492	-
	<u>840,357</u>	<u>169,000</u>
Total Contracted Commitments	<u>1,128,461</u>	<u>169,000</u>

All contracted commitments noted above are expected to be paid within the next twelve months.

16 Events Occurring After the Reporting Date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Board, the results of those operations, or the state of affairs of the Board in future financial years.

17 Related Parties

Key management personnel of the Board include the Project Director and members of the Board appointed under section 112 of the Local Government Act 1989.

Payments made to key management personnel were as follows:

Salaries and Wages for the year ending 30 June 2020 \$245,782 (2019: \$221,714)

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members. There were no transactions with other related parties for the year ending 30 June 2020 (2019: Nil).

18 Statutory Information

The registered office and principal place of business of the Board is:
 Brown Hill & Keswick Creeks Stormwater Board
 PO Box 124 Unley, SA 5061

BROWN HILL & KESWICK CREEKS STORM WATER BOARD
CERTIFICATION OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

In the opinion of the committee, the Financial Statements comprising of the Statement of Financial Performance, Statement of Financial Position, Statement of Changes in Members Funds, Statement of Cash Flows and Notes to the Financial Statements:

1. Presents a true and fair view of the financial position of Brown Hill and Keswick Creeks Stormwater Board as at 30 June 2020 and its performance for the year ended on that date in accordance with Accounting Standards and other mandatory professional reporting requirements.
2. At the date of this statement, there are reasonable grounds to believe that Brown Hill and Keswick Creeks Stormwater Board will be able to pay its debts as and when they fall due.

The Board is responsible for the reliability, accuracy and completeness of the accounting records and the disclosure of all material and relevant information.

This statement is made in accordance with a resolution of the Board and is signed for and on behalf of the Board by:

Judith Choate
2020 11 17 11:35 AM GST+10:30
 Name: Judith Choate
 Position: Chairperson
 Date: September 2020
 Sep 17, 2020

G T Vogt
2020 11 17 11:35 AM GST+10:30
 Name: G T Vogt
 Position: Board Member
 Date: September 2020
 Sep 17, 2020

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Brown Hill and Keswick creeks Stormwater Board for the year ended 30 June 2020, the Board's Auditor, ...Gallop... 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

Judy Choate
 2021 CSR 01 SEP 17, 2020 16:51 GMT+10:30
 Name: Judy Choate
 Position: Chairperson
 Date: September 2020
 Sep 17, 2020

G T Vogt
 2021 CSR 01 SEP 17, 2020 11:53 GMT+10:30
 Name: G T Vogt
 Position: Board Member
 Date: September 2020
 Sep 17, 2020

For Signature - 20200908 BHKCSB Draft Financial statements

Final Audit Report

2020-09-17

Created:	2020-09-17
By:	Patricia Coonan (patricia@thinkpurple.com.au)
Status:	Signed
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"For Signature - 20200908 BHKCSB Draft Financial statements" History

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- Agreement completed.
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