

ANNUAL REPORT 2022/23



**MEANS
THE WORLD**

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ACKNOWLEDGEMENT OF COUNTRY

Ninna Marni is Kurna for “Welcome”. The City of Charles Sturt acknowledges and pays respect to the traditional custodians of the land, the Kurna people of the Adelaide plains. We pay respect to Elders past, present and emerging. We respect their spiritual beliefs and connections to land which are of continuing importance to the living Kurna people of today. We acknowledge the contributions and important role that Aboriginal people continue to play within our local community in Charles Sturt. We also respect the culture of Aboriginal people visiting from other areas of South Australia and Australia.

EXECUTIVE SUMMARY

It has been a year of renewed connection and excitement across our City in 2022/2023. We welcomed a new elected member body to Charles Sturt in November 2022 which has inevitably brought a wave of enthusiasm and fresh thinking to our Council chamber. We’ve also delivered several key projects, marked important milestones and made significant progress on other long-term commitments which we are excited to share with you - our community.

The final stage of the Hindmarsh Precinct Streetscape upgrade was completed in April ahead of our hosting of several FIFA Women’s World Cup matches. These initiatives provide lasting enhancement to our public amenity, improve traffic flow, showcase public art and expand our tree canopy coverage. It was a privilege to witness the diverse mix of people from various backgrounds converging, filling local restaurants, dancing and celebrating in their own unique way on our streets during the event.

The Woodville Road Streetscape upgrade is taking shape and will modernise one of our area’s major thoroughfares to re-establish Woodville Road as a connected community precinct and improve access to the St Clair Recreation Centre,

Woodville Town Hall, Woodville Train Station and our Civic Centre and Library.

Stage Three of the revitalised Breakout Creek/Purrana Pari redevelopment has been a fantastic enhancement to biodiversity and community amenity. We thank our State, Federal and City of West Torrens project partners for their contribution. The space provides greater access for visitors and is a haven for biodiversity, with 6.2km of walking trails, new native plantings and habitat to improve water quality, plus the inclusion of a Kurna Reflection Space and artworks.

Detailed design is complete, and a builder appointed for the new Ngutungka Henley facility which will be our newest community destination at Henley Beach. The centre will complement Ngutungka West Lakes, opened in 2022, and will provide a high-quality community experience in an innovative and collaborative environment. Our beautiful coastline is among our City’s greatest attractions. We have advocated strongly on behalf of our community to the State Government in pursuit of an effective sand management solution to address sand erosion on our communities’ beaches.

We relished the many opportunities to celebrate and connect with our community throughout the year through a variety of events. Our third annual Sports Awards event was the biggest yet, we shared the magic of books, music and theatre at the new ‘Lit for Life’ Festival, while our involvement with Nature Festival and the rebadged Our Spring Garden Celebration grows with every year.

We continue to support local sports clubs and associations with upgrades approved for Pedlar Reserve at Seaton and Flinders Park Football Club scheduled for completion in 2024, and the final stage of the West Beach Surf Club construction now underway. A refreshed range of grants and funding was also unveiled to our business and arts communities.

Investing in our City’s climate resilience remains a priority. We’ve replaced more than 10,000 inefficient street lights on local roads with LED lighting, installed solar panels at Arch Paterson Community Centre, the Brocas Youth Centre and Hindmarsh Library, and expanded our Food Organics Garden Organics (FOGO) program with a

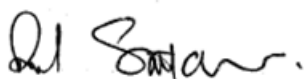
weekly collection trial in Seaton and Tennyson among many other initiatives.

Our average rate increase for 2022/23 was 2.45%, well below the Adelaide CPI of 6.9%. Council and staff worked together to balance service levels with the increased cost of living pressure we know is affecting many in our community.

Overall, we invested \$39m in Capital Works Projects during the year - renewing existing assets; road and footpath works, sporting facility upgrades, playground renewals and stormwater upgrades. A further \$4m was allocated to additional Annual Operating Initiatives; stormwater management planning, greening our City, community grants, small business support and arts and cultural development.

Our 2022/23 Annual Report outlines the work achieved over the past financial year, and the services provided by Council during this time. It provides further detail into the key measures of our Community Plan, of which is currently under review as we continue to strive towards being a leading, liveable City.

Our community means the world to us. Thank you to everyone who has contributed to shaping our City into the vibrant, welcoming and diverse community it is today.



Paul Sutton

Chief Executive Officer



FAST FACTS ABOUT CHARLES STURT IN 2022/23

Mayor Angela Evans

Chief Executive Officer Paul Sutton

Staff 470.83 full time equivalent (FTE) staff as at 30 June 2023

Key Statistics

- Total Area – 5,557 hectares
- Length of coast – 11.5km
- Length of roadway (approx.) – 782km of sealed roads
- Open space (approx.) – 457 parks and reserves contributing to a total 498.57 hectares of open space

Key Locations

- Civic Centre and Library
72 Woodville Road, Woodville 5011
- Beverley Centre
66 East Avenue, Beverley 5009
- Hindmarsh Library
149 Port Road, Hindmarsh 5007
- Henley Beach Library
378 Seaview Road, Henley Beach 5022
- Findon Library
Cnr Findon and Grange Roads, Findon 5023
- Ngutungka West Lakes – Library & Community Centre
9 Charles Street, West Lakes 5021
- Seaton North Neighbourhood Centre
16 Cairns Avenue, Seaton 5023
- Bower Cottages Community Centre
200 Bower Road, Semaphore Park 5019
- Cheltenham Community Centre
62 Stroud Street North, Cheltenham 5014 (Cheltenham Station)
- Findon Community Centre
222 Findon Road, Findon 5023 (Bus stop 214)
- Henley & Grange Community Centre
196A Military Road, Henley Beach 5022
- The Brocas Youth Centre
111 Woodville Road, St Clair
- 19 on Green - Community Centre
19 Green Street, Brompton 5007
- Arch Patterson Community Centre
64-66 Blight Street, Ridleyton 5007

A SNAPSHOT OF OUR CITY



63,791 TONNES OF WASTE COLLECTED

In 2022/23 from 56,575 serviced properties.
(7,227 recycled and 18,535 green = 25,762 tonnes diverted from landfill)



291HA OF RESERVES MAINTAINED



16,056 TOTAL VACCINES ADMINISTERED



5 LIBRARIES



7 COMMUNITY CENTRES



621 NEW CITIZENS WELCOMED INTO OUR CITY



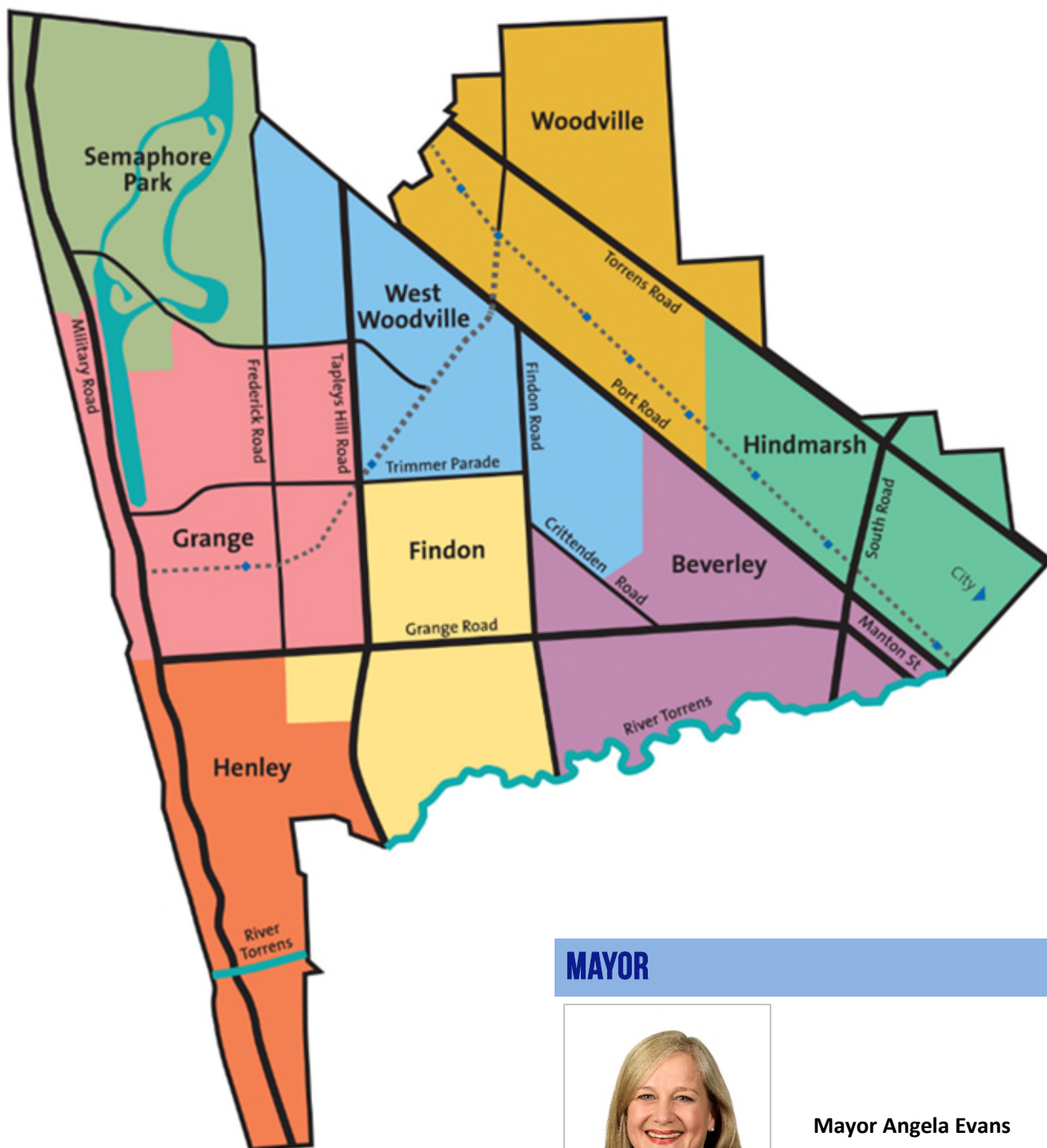
610KM OF ROADWAYS MAINTAINED



CITY OF CHARLES STURT POPULATION IN 2023 – 124,906

OUR COUNCIL

The City of Charles Sturt is comprised of 17 Members – Her Worship the Mayor and 16 Elected Members, two for each of the eight wards. As a decision-making body, the Mayor and Elected Members are responsible for setting the strategy for the future of the City.

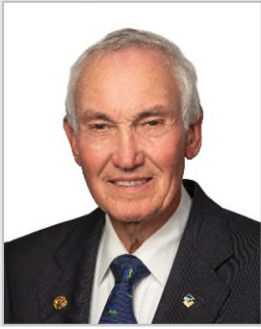


MAYOR



Mayor Angela Evans

SEMAPHORE PARK WARD



Cr Stuart Ghent JP



Cr Nicholas Le Lacheur

GRANGE WARD



Cr Tom Scheffler



Cr Rachelle Tullio

HENLEY WARD



**Cr Kenzie van den
Nieuwelaar**



Cr Merlindie Fardone

WOODVILLE WARD



**Cr Senthil
Chidambaranathan**



Cr Quin Tran

WEST WOODVILLE WARD



Cr Kelly Thomas



Cr Nicole Mazeika

FINDON WARD



Cr George Turelli



Cr Peter Ppiros

HINDMARSH WARD



Cr Alice Campbell



Cr Katriona Kinsella

BEVERLEY WARD



**Cr Edgar Agius OAM,
JP**



Cr Michael McEwen

COUNCIL & COMMITTEE STRUCTURE

Council Meeting

Presiding Member: Mayor Angela Evans

Membership: Mayor and all Councillors (Deputy Mayor elected)

Meets: Second and fourth Monday of each month at 7pm (except January and December where only one meeting is held) to deal with:

- Reports from Mayor, Elected Members, Chief Executive and Council Employees
- Deputations, petitions, questions and motions on notice or without notice; and
- Statutory business, committee reports and recommendations

Full Council – Record of attendance from 1 July 2022 to 30 June 2023

	Meetings attended (of 21)*	Leave of absence granted	Apology recorded
Mayor Evans	20	0	1
Cr Agius	17	1	3
Cr Campbell	18	0	3
Cr Ghent	21	0	0
Cr Scheffler	15	3	3
Cr Thomas	21	0	0
Cr Turelli	16	3	2
Cr van den Nieuwelaar	17	3	1

*Continuing Elected Members following 2022 Local Government Elections

	Meetings attended (of 8)*	Leave of absence granted	Apology recorded
Cr Alexandrides	7	0	1
Cr Ferrao	6	0	2
Cr Hibeljic	2	4	1
Cr McGrath	6	0	2
Cr Mitchell	8	0	0
Cr Nguyen	7	0	1
Cr Sykes	6	0	2
Cr Wasylenko	7	0	1
Cr Watson	2	1	4

*Non-continuing Elected Members following 2022 Local Government Elections

Full Council – Record of attendance from 1 July 2022 to 30 June 2023 - Continued

	Meetings attended (of 13)*	Leave of absence granted	Apology recorded
Cr Chidambaranathan	9	2	2
Cr Fardone**	11	0	0
Cr Kinsella	12	0	1
Cr Le Lacheur	12	0	1
Cr Mazeika	7	3	3
Cr McEwen	10	0	3
Cr Ppiros	13	0	0
Cr Tran	12	0	1
Cr Tullio	11	0	2

*New Elected Members following 2022 Local Government Elections

**Elected Member was not occupying office for 2 meetings

Asset Management Committee

Presiding Member: Cr Thomas 1 July 2022 to 18 November 2022

Presiding Member: Cr Chidambaranathan from 12 December 2022

Membership: Mayor (ex-officio), Presiding Member and eight Councillors 1 July 2022 to 18 November 2022, Mayor (ex-officio), Presiding Member and seven Councillors from 12 December 2022

Meets: Monthly at 6.00 pm on the third Monday of the month to deal with:

- all strategic asset management issues facing the Council; and
- forward program planning.

Reports to Council with recommendations in the form of committee minutes.

Asset Management Committee - Record of attendance for 1 July 2022 to 30 June 2023

Please note: The Mayor is an ex-officio of 2 Committees that meet concurrently and as such, is able to attend either one on any occasion. Apologies are not required to be recorded.

	Meetings attended (of 8)	Leave of absence granted	Apology recorded
Mayor Evans (ex officio)	2	0	0
Cr Thomas	8	0	0
Cr Scheffler	3	2	3
Cr Turelli	8	0	0
Cr Campbell	6	0	2
Cr Agius	7	0	1
Cr Ghent	8	0	0

*Continuing Elected Members following 2022 Local Government Elections

	Meetings attended (of 3)	Leave of absence granted	Apology recorded
Cr Nguyen	3	0	0
Cr Sykes	2	0	1
Cr Wasylenko	3	0	0

*Non-continuing Elected Members following 2022 Local Government Elections

	Meetings attended (of 5)	Leave of absence granted	Apology recorded
Cr Chidambaranathan	4	1	0
Cr Fardone **	3	0	1

*New Elected Members following 2022 Local Government Elections

**Elected Member was not occupying office for 1 meeting

Audit Committee

Presiding Member: Cr Nguyen 1 July 2022 to 18 November 2022

Presiding Member: Cr Turelli from 12 December 2022

Membership: Presiding Member, two other Councillors and two independent members.

Meets: Quarterly at 6.00 pm on a nominated weekday between February and November to deal with:

- monitoring the risk management and internal control environment of Council's operations and
- the oversight of Council's internal and statutory audit responsibilities and functions.

Reports to Council with recommendations in the form of committee minutes.

Audit Committee - Record of attendance for 1 July 2022 to 30 June 2023

Please note: As the Mayor is an ex officio member, apologies are not required to be recorded

	Meetings attended (of 4)	Leave of absence granted	Apology recorded
Mr Brass Independent	4	0	0
Mr Spadavecchia Independent	4	0	0

*Independent Committee Members

	Meetings attended (of 2)	Leave of absence granted	Apology recorded
Cr Hibeljic	0	0	1
Cr Nguyen	2	0	0
Cr Scheffler	2	0	0

*Non-continuing Elected Committee Members following 2022 Local Government Elections

	Meetings attended (of 2)	Leave of absence granted	Apology recorded
Cr Turelli	2	0	0
Cr Chidambaranathan	1	1	0
Cr Agius	2	0	0

*Audit Committee Members following 2022 Local Government Elections

Charles Sturt Council Assessment Panel

Presiding Member: Ms S Johnston

Membership: Independent Presiding Member, three independent experts, one Council Member and one Deputy Council Member (Deputy Council Member only required to attend in the absence of the Council Member).

Meets: First and third Wednesday of the month at 6.30pm from 1 July 2022 to end April 2023.
Third Wednesday of each month at 6.30 pm since May 2023 to deal with:

Under delegated authority from Council under the Development Act 1993

Please note: No longer needed as all consents under the previous legislation have been issued.

- All development applications referred to it by Council officers for decision;
- Applications for development where representors have requested to be heard in response to a Category 2 or 3 notification;
- Comments to the Development Assessment Commission on development that is significant, controversial or contentious;
- Category 2 or 3 non-complying development with representations;
- Applications for development involving State or local heritage places or in Historic Conservations Areas where:
 - The officer's recommendation is contrary to Council's Heritage Advisor's advice; or
 - Council's Heritage Advisor's advice is at odds with the recommendation of State Heritage;
- All refusals including declining to proceed with non-complying development
- Any form of new dwelling application in the Residential Zone or Residential Character Zone that involves the establishment of a new site area 10% or more below the minimum area specified for a semi-detached dwelling in the relevant Policy Area or Precinct but not including those proposed on site areas appropriate for the relevant form of dwelling in the Policy Area or Precinct.

As an Authority under the Planning Development and Infrastructure Act 2016

Notified applications where any one of the following apply:

- Applications where representations have been received and the representor(s) wish to be heard; or
- Large scale (with a total floor area greater than 2000m²) industrial or commercial developments; or
- Amendments to licensed premises, or potentially licensed premises, that will permanently increase the hours of trade or numbers of patrons at the venue (excluding restaurants); or
- Applications for development involving heritage places or within the Historic Area Overlay where:
 - The Officer's recommendation is contrary to Council's Heritage Advisor's advice; or
- Any form of new dwelling application that proposes the establishment of a new site area 10% or more below the minimum area specified for the dwelling within the Planning and Design Code.

Charles Sturt Council Assessment Panel – Record of attendance from 1 July 2022 to 30 June 2023

	Meetings attended (of 21)	Leave of absence granted	Apology recorded
Ms Johnston (Presiding Member) Independent	18	0	1
Ms Tully Independent	12	6 (November to February 2022/2023)	1
Mr Rutt Independent	18	0	1
Mr Smith Independent	16	1	1
Ms Garnaut Independent (November to February 2022/2023)	5	0	1

	Meetings attended (of 10)	Leave of absence granted	Apology recorded
Cr Sykes*	7	0	1
Cr Wasylenko * Deputy Member	0	0	0

*Non-continuing Elected Members following 2022 Local Government Elections

	Meetings attended (of 11)	Leave of absence granted	Apology recorded
Cr Agius*	9	2	0
Cr Ppiros* Deputy Member	1	0	0

*New Elected Members following 2022 Local Government Elections

Charles Sturt Building Fire Safety Committee

Membership: Council's Building Surveyors and a representative from the Metropolitan Fire Service.

Meets: Bi-monthly, usually on the first Tuesday.

The Charles Sturt Building Fire Safety Committee acts in an advisory role to provide support to Council and its committees.

The Building Fire Safety Committee (BFSC) was established in accordance with the requirements of Section 157 (17) of the Planning, Development and Infrastructure Act 2016 (PDI ACT). The purpose of the Building Fire Safety Committee is to maintain proper levels of fire safety in all buildings within the Council area. The activities of the BFSC are additional and separate to the building inspections undertaken under Council's Building Inspection Policy.

The committee shall consist of three members with a quorum of the Committee being two members.

Membership of the Building Fire Safety Committee (BFSC) shall consist of:

- The following staff being a person appointed by the Council and who holds prescribed qualifications in building surveying:
 - Marija Vjestica;
 - Byron Edwards;
 - Danny Hardi;
 - Tony Travaglione; or
 - Elio Calo.Only one staff member from this list will participate on the Committee at any one time.
- A Person approved by the Chief Officer of the South Australian Metropolitan Fire Service as being an authorised MFS officer under Part 3 Division 5 of the Fire and Emergency Services Act 2005;
- Dennis Farrow, Marija Vjestica or Byron Edwards being a person appointed by the Council as a person with expertise in the area of fire safety.

For the 2022/23 financial year the committee met 6 times and 1 property was inspected this financial year.

Throughout the year Council Building Surveying officers reported back to the Building Fire Safety Committee about the progress of the fire safety upgrades of the 21 properties with BFSC actions.

5 properties have completed the required fire safety upgrades this financial year. There are currently 16 properties that are being monitored by Councils Building Surveying Officers for the BFSC that are currently having their Fire Safety Services upgraded or require upgrading.

City Services Committee

Presiding Member: Cr Alexandrides 1 July 2022 to 18 November 2022, Cr van den Nieuwelaar from 12 December 2022

Membership: Mayor (ex-officio), Presiding Member and six Councillors 1 July 2022 to 18 November 2022, Mayor (ex-officio), Presiding Member and seven Councillors from 12 December 2022

Meets: Monthly at 6.00 pm on the third Monday of the month to deal with:

- All social and community services issues and framework
- Strategic Planning
- Economic Development
- Development Policy

Reports to Council with recommendations in the form of committee minutes

City Services Committee - Record of attendance for 1 July 2022 to 30 June 2023

Please note: The Mayor is an ex-officio of 2 Committees that meet concurrently and as such, is able to attend either one on any occasion. Apologies are not required to be recorded.

	Meetings attended (of 7)	Leave of absence granted	Apology recorded
Mayor Evans (ex officio)	5	0	0
Cr van den Nieuwelaar	5	2	0

*Continuing City Services Committee Members following 2022 Local Government Elections

	Meetings attended (of 2)	Leave of absence granted	Apology recorded
Cr Alexandrides	2	0	0
Cr Hibeljic	1	1	0
Cr McGrath	1	0	1
Cr Watson	0	0	2
Cr Mitchell	1	0	1
Cr Ferrao	1	0	1

*Non-continuing City Services Committee Members following 2022 Local Government Elections

	Meetings attended (of 5)	Leave of absence granted	Apology recorded
Cr Ppiros	5	0	0
Cr McEwen	5	0	0
Cr Tullio	5	0	0
Cr Kinsella	5	0	0
Cr Le Lacheur	5	0	0
Cr Mazeika	3	1	1
Cr Tran	5	0	0

* City Services Committee Members following 2022 Local Government Elections

Corporate Services Committee

Presiding Member: Cr Campbell

Membership: Mayor (ex-officio), Presiding Member and eight Councillors

Meets: Monthly at 6.00 pm on the first Monday of the month and when the Committee may otherwise deem necessary to deal with:

- All financial issues affecting Council's business activities.
- Annual budget; and
- Budget review
- Review of Council Policies and Delegations.

Reports to Council with recommendations in the form of committee minutes

Corporate Services Committee - Record of attendance for 1 July 2022 to 30 June 2023

Please note: As the Mayor is an ex officio member, apologies are not required to be recorded

	Meetings attended (of 10)	Leave of absence granted	Apology recorded
Mayor Evans (ex officio)	9	0	0
Cr Campbell	9	0	1
Cr Turelli	10	0	0
Cr van den Nieuwelaar	8	1	1

*Continuing Corporate Services Committee Members following 2022 Local Government Elections

	Meetings attended (of 5)	Leave of absence granted	Apology recorded
Cr Ferrao	2	0	2
Cr Hibeljic	1	2	1
Cr Nguyen	4	0	1
Cr Wasylenko	4	0	1
Cr McGrath	3	0	2

*Non-continuing Corporate Services Committee Members following 2022 Local Government Elections

	Meetings attended (of 5)	Leave of absence granted	Apology recorded
Cr McEwen	3	0	2
Cr Mazeika	3	1	1
Cr Le Lacheur	5	0	0
Cr Tran	5	0	0
Cr Thomas	4	0	1

*Corporate Services Committee Members following 2022 Local Government Elections

Council & Committee Meeting Attendance Summary

Please Note: Mayor Evans is ex-officio of 2 Committees that meet concurrently and as such, is able to attend either one on any occasion.

	Total Meetings Attended	Out of Maximum Possible Meetings
Mayor Evans	36	39
Cr Agius	26	31
Cr Campbell	33	39
Cr Ghent	29	29
Cr Scheffler	20	32
Cr Thomas	33	34
Cr Turelli	36	41
Cr van den Nieuwelaar	30	38

*Continuing Elected Members following 2022 Local Government Elections

	Total Meetings Attended	Out of Maximum Possible Meetings
Cr Alexandrides	9	10
Cr Ferrao	9	15
Cr Hibeljic	4	17
Cr McGrath	10	15
Cr Mitchell	9	10
Cr Nguyen	16	18
Cr Sykes	8	11
Cr Wasylenko	14	16
Cr Watson	2	8

*Non-continuing Elected Members following 2022 Local Government Elections

	Total Meetings Attended	Out of Maximum Possible Meetings
Cr Chidambaranathan	14	20
Cr Fardone	14	18
Cr Kinsella	17	18
Cr Le Lacheur	22	23
Cr Mazeika	13	23
Cr McEwen	18	23
Cr Ppiros	18	18
Cr Tran	22	22
Cr Tullio	16	18

*New Elected Members following 2022 Local Government Elections

	Total Meetings Attended	Out of Maximum Possible Meetings
Ms Johnston	18	21
Ms Tully	12	21
Mr Rutt	18	21
Mr Smith	16	21
Ms Garnaut	5	21
Mr Brass	4	4
Mr Spadavecchia	4	4

*Independent Committee Members

Council & Committee Meeting Item Summary

The following table shows the number of items considered by Council and its various Committees during 2022/23, compared with figures from the previous three years.

	2019/20	2020/21	2021/22	2022/23
Council*	111	140	146	150
Asset Management Committee*	112	84	81	64
City Services Committee*	53	34	37	27
Corporate Services Committee*	49	52	37	41
Audit Committee*	28	33	35	22
Council Assessment Panel*	64	46	52	48
Total	417	389	388	352

**This does not include the consideration and adoption of the reports and minutes of Council's standing committees, Deputations, Petitions, Notices of Motion/ Motions without Notice or Questions on/without Notice.*

Elected Member Training & Development

Conference Attendance for 1 July 2022 to 30 June 2023	
2023 National General Assembly, Canberra	Mayor Angela Evans Councillor - Edgar Agius Councillor – Senthil Chidambaranathan Councillor - Nicole Mazeika Councillor – Michael McEwen Councillor – Khuyen (Quin) Tran
2023 LGA Ordinary General Meeting	Mayor Angela Evans
2023 National Forum on Coastal Hazards, Perth	Councillor – Nicholas Le Lacheur Councillor – Kenzie van den Nieuwelaar
2022 LGA Annual General Meeting	Councillor – Tom Scheffler
2022 SA Coastal Councils Alliance – Coastal Forum	Councillor – Sarah McGrath Councillor - Oanh Nguyen Councillor – Kelly Thomas Councillor – Kenzie van den Nieuwelaar
2022 Australian Coastal Society SA – Coastal Forum	Councillor – Sarah McGrath Councillor – Kelly Thomas Councillor – Kenzie van den Nieuwelaar

Training Attendance for 1 July 2022 to 30 June 2023	
<i>Please note: Excluded training is part of a 12 month training program that is required to be completed by November 2023.</i>	
IPWEA - Infrastructure Asset Management Planning for Elected Members	Councillor – Merlindie Fardone
Elected Member Chair and Deputy Chair Training	Mayor Angela Evans Councillor – Senthil Chidambaranathan Councillor – Nicholas Le Lacheur Councillor – Peter Ppiros Councillor – Khuyen (Quin) Tran Councillor – George Turelli Councillor – Kenzie van den Nieuwelaar Councillor – Alice Campbell

<p>Induction Program</p> <p>1.1 Orientation Night and Workshop</p> <p>1.2 Induction Session One</p> <p>1.3 Induction Session Two</p> <p>1.4 Elected Member Workshop One</p> <p>1.5 Elected Member Workshop Two</p>	<p>Mayor Angela Evans</p> <p>Councillor – Stuart Ghent</p> <p>Councillor – Nicholas Le Lacheur</p> <p>Councillor – Tom Scheffler (excluding 1.2)</p> <p>Councillor – Rachele Tullio (excluding 1.1)</p> <p>Councillor – Kenzie van den Nieuwelaar</p> <p>Councillor – Merlindie Fardone</p> <p>Councillor – George Turelli</p> <p>Councillor – Peter Ppiros</p> <p>Councillor – Khuyen (Quin) Tran</p> <p>Councillor – Senthil Chidambaranathan (excluding 1.5)</p> <p>Councillor – Kelly Thomas</p> <p>Councillor – Nicole Mazeika</p> <p>Councillor – Alice Campbell</p> <p>Councillor – Katriona Kinsella</p> <p>Councillor – Edgar Agius</p> <p>Councillor – Michael McEwen (excluding 1.2 and 1.3)</p>
<p>Leadership</p> <p>2.1 Council Leadership Workshop</p>	<p>Mayor Angela Evans</p> <p>Councillor – Stuart Ghent</p> <p>Councillor – Nicholas Le Lacheur</p> <p>Councillor – Tom Scheffler</p> <p>Councillor – Rachele Tullio</p> <p>Councillor – Kenzie van den Nieuwelaar</p> <p>Councillor – Merlindie Fardone</p> <p>Councillor – George Turelli</p> <p>Councillor – Peter Ppiros</p> <p>Councillor – Khuyen (Quin) Tran</p> <p>Councillor – Senthil Chidambaranathan</p> <p>Councillor – Kelly Thomas</p> <p>Councillor – Nicole Mazeika</p> <p>Councillor – Alice Campbell</p> <p>Councillor – Katriona Kinsella</p> <p>Councillor – Edgar Agius</p> <p>Councillor – Michael McEwen</p>

<p>Behaviour</p> <p>3.1 Values, Ethics and Behaviour (technical)</p> <p>3.2 Values, Ethics and Behaviour (behavioural)</p> <p>3.3 Effective Communication and Negotiation Skills</p> <p>3.4a Leadership Skills – Strategic Thinking and Change Management</p> <p>3.4b Leadership Skills - Resilience</p>	<p>Mayor Angela Evans (excluding 3.3, 3.4a and 3.4b)</p> <p>Councillor – Stuart Ghent</p> <p>Councillor – Nicholas Le Lacheur (excluding 3.3, 3.4a and 3.4b)</p> <p>Councillor – Tom Scheffler</p> <p>Councillor – Rachele Tullio</p> <p>Councillor – Kenzie van den Nieuwelaar (excluding 3.1)</p> <p>Councillor – Merlindie Fardone (excluding 3.3, 3.4a and 3.4b)</p> <p>Councillor – George Turelli</p> <p>Councillor – Peter Ppiros</p> <p>Councillor – Khuyen (Quin) Tran (excluding 3.3, 3.4a and 3.4b)</p> <p>Councillor – Senthil Chidambaranathan (excluding 3.3, 3.4a, and 3.4b)</p> <p>Councillor – Kelly Thomas (excluding 3.3, 3.4a and 3.4b)</p> <p>Councillor – Nicole Mazeika</p> <p>Councillor – Alice Campbell</p> <p>Councillor – Katriona Kinsella (excluding 3.3, 3.4a and 3.4b)</p> <p>Councillor – Edgar Agius</p> <p>Councillor – Michael McEwen (excluding 3.3, 3.4a and 3.4b)</p>
<p>Civic</p> <p>4.1 Introduction to Local Government</p> <p>4.2 Effective Council Meetings</p> <p>4.3 Council Meeting Procedures</p> <p>4.4 Representing Council Decisions</p>	<p>Mayor Angela Evans</p> <p>Councillor – Stuart Ghent</p> <p>Councillor – Nicholas Le Lacheur</p> <p>Councillor – Tom Scheffler</p> <p>Councillor – Rachele Tullio</p> <p>Councillor – Kenzie van den Nieuwelaar (excluding 4.2, 4.3 and 4.4)</p> <p>Councillor – Merlindie Fardone (excluding 4.1)</p> <p>Councillor – George Turelli</p> <p>Councillor – Peter Ppiros</p> <p>Councillor – Khuyen (Quin) Tran</p> <p>Councillor – Senthil Chidambaranathan</p> <p>Councillor – Kelly Thomas</p> <p>Councillor – Nicole Mazeika</p> <p>Councillor – Alice Campbell</p>

	<p>Councillor – Katriona Kinsella</p> <p>Councillor – Edgar Agius</p> <p>Councillor – Michael McEwen</p>
<p>Legal</p> <p>5.1 Role of a Council Member</p> <p>5.2 Registers, Returns and Resources</p> <p>5.3 Legal Protections and Oversight</p>	<p>Mayor Angela Evans</p> <p>Councillor – Stuart Ghent</p> <p>Councillor – Nicholas Le Lacheur</p> <p>Councillor – Tom Scheffler</p> <p>Councillor – Rachele Tullio</p> <p>Councillor – Merlindie Fardone</p> <p>Councillor – George Turelli</p> <p>Councillor – Peter Ppiros</p> <p>Councillor – Khuyen (Quin) Tran</p> <p>Councillor – Senthil Chidambaranathan</p> <p>Councillor – Kelly Thomas</p> <p>Councillor – Nicole Mazeika</p> <p>Councillor – Alice Campbell</p> <p>Councillor – Katriona Kinsella</p> <p>Councillor – Edgar Agius</p> <p>Councillor – Michael McEwen</p>
<p>Strategy & Finance</p> <p>6.1 Integrated Strategic Management Planning and Performance</p> <p>6.2 Strategic Risk Management and Oversight</p> <p>6.3a Financial Management (Part A)</p> <p>6.3b Financial Management (Part B)</p>	<p>Mayor Angela Evans</p> <p>Councillor – Stuart Ghent</p> <p>Councillor – Nicholas Le Lacheur</p> <p>Councillor – Tom Scheffler (excluding 6.3a and 6.3b)</p> <p>Councillor – Merlindie Fardone (excluding 6.3a and 6.3b)</p> <p>Councillor – George Turelli</p> <p>Councillor – Peter Ppiros</p> <p>Councillor – Khuyen (Quin) Tran</p> <p>Councillor – Senthil Chidambaranathan</p> <p>Councillor – Kelly Thomas (excluding 6.1 and 6.2)</p> <p>Councillor – Alice Campbell</p> <p>Councillor – Katriona Kinsella</p> <p>Councillor – Edgar Agius (excluding 6.3a and 6.3b)</p> <p>Councillor – Michael McEwen</p>

Principal Member Forum	
7.1 Effective Leadership	
7.2 Public Speaking and Media Skills	Mayor Angela Evans
7.3 Meeting Procedures (technical knowledge)	
7.4 Effective Meetings (chairing skills)	

In addition to the above, in-house workshops and education forums are made available to Elected Members at regular intervals.

Elected Member & Independent Member Allowances

Section 76 of the Local Government Act 1999 provides that each member of a council is entitled to receive an annual allowance for performing and discharging official functions and duties.

Elected Members' allowances are determined by the Independent Remuneration Tribunal and the nominated allowances came into effect post November 2014 local government Elections. In accordance with the Local Government 1999 Section 76(9) Allowance & Benefits the allowance is to be adjusted on the first, second and third anniversaries of the relevant periodic elections to reflect changes in the Consumer Price Index under scheme prescribed by the regulations. This section sets out allowances available to Elected Members. A loading is paid to members if they have chaired a committee across the relevant period.

	Annual Allowance 1 July 2022 to 30 June 2023
Mayor Evans	\$100,512.37

Deputy Mayor	Annual Allowance 1 July 2022 to 30 June 2023
Cr Agius * (inclusive of Council Assessment Panel)	\$34,895.91
Cr Scheffler **	\$29,712.72

*Deputy Mayor following 2022 Local Government Elections

** Deputy Mayor prior to 2022 Local Government Elections

Presiding Members	Annual Allowance 1 July 2022 to 30 June 2023
Cr Campbell – Corporate Services Committee	\$33,480.78
Cr van den Nieuwelaar – City Services Committee	\$31,073.54
Cr Chidambaranathan - Asset Management Committee***	\$20,599.69
Cr Turelli – Audit Committee	\$31,073.54
Cr Alexandrides – City Services Committee *	\$12,621.09
Cr Hibeljic – Audit Committee *	\$12,621.09
Cr Thomas - Asset Management Committee **	\$29,712.72

*Non-continuing Elected Members following 2022 Local Government Elections

**Presiding Member prior to 2022 Local Government Elections

***Presiding Member following 2022 Local Government

Elected Members	Annual Allowance 1 July 2022 to 30 June 2023
Cr Ghent	\$27,305.48
Cr McEwan	\$16,831.63
Cr Ppiros (inclusive of Council Assessment Panel)	\$17,181.63
Cr Tullio	\$16,831.63
Cr Fardone	\$16,831.63
Cr Kinsella	\$16,831.63
Cr Le Lacheur	\$16,831.63
Cr Mazeika	\$16,831.63
Cr Tran	\$16,831.63

*Elected Members following 2022 Local Government Elections

Elected Members	Annual Allowance 1 July 2022 to 30 June 2023
Cr Ferrao	\$10,213.85
Cr McGrath	\$10,213.85
Cr Mitchell	\$10,213.85
Cr Sykes (inclusive of Council Assessment Panel)	\$12,663.85
Cr Wasylenko	\$10,213.85
Cr Watson	\$10,213.85
Cr Nguyen	\$10,213.85

*Non-continuing Elected Members following 2022 Local Government Elections

Independent Members Audit Committee	Annual Allowance 1 July 2022 to 30 June 2023
Mr Sam Spadavecchia	\$2,000.00
Mr Peter Brass	\$2,000.00

Independent Members Council Assessment Panel	Annual Allowance 1 July 2022 to 30 June 2023
Ms Stephanie Johnston	\$9,380.00
Ms Chelsea Tully	\$4,660.00
Ms Zoe Garnaut	\$1,750.00
Mr Julian Rutt	\$6,760.00
Mr Stephen Smith	\$6,180.00

REPRESENTATION QUOTA

Representation & Elections

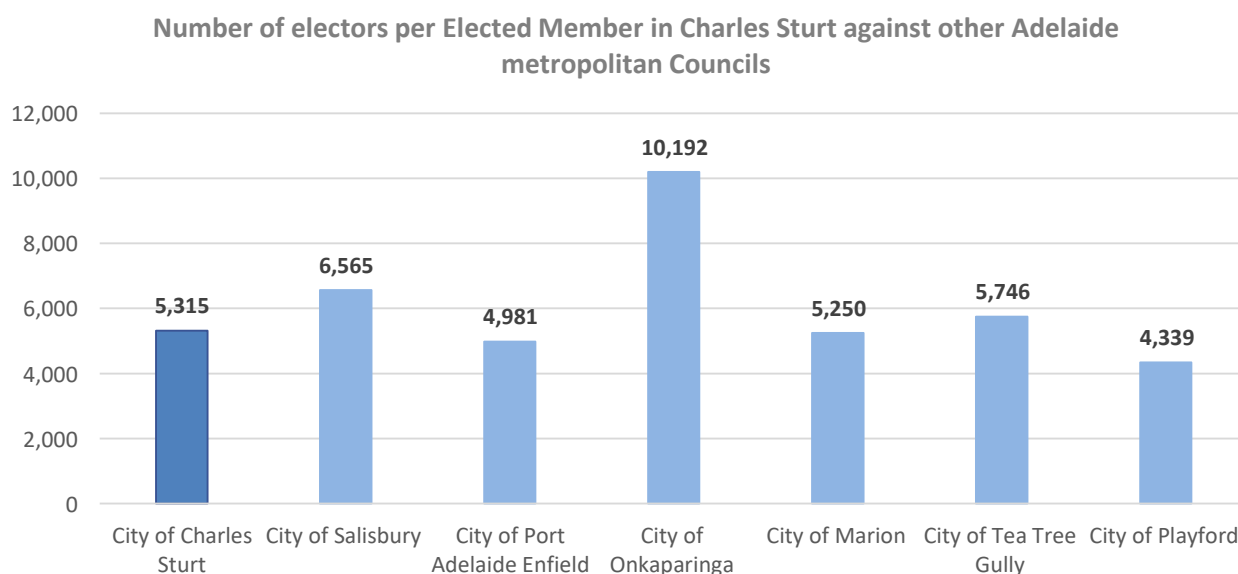
The City's total representation quota (the number of electors for each Councillor) is 1:5,315 (90,356 electors).

The Council has seventeen Elected Members, including the Mayor. The Mayor is elected from the whole community and the 16 Councillors are elected by the residents of the City's eight wards.

The following table compares the City of Charles Sturt's representation quota with neighbouring and other comparable councils. The Representation Quota is determined by dividing the total number of electors for the area of the council by the number of members of the Council.

Metropolitan Councils	Number of Elected Members	Number of Electors	Ratio
City of Charles Sturt	17	90,356	1:5,315
City of Salisbury	15	98,481	1:6,565
City of Port Adelaide Enfield	18	89,660	1:4,981
City of Onkaparinga	13	132,502	1:10,192
City of Marion	13	68,260	1:5,250
City of Tea Tree Gully	13	74,704	1:5,746
City of Playford	16	69,426	1:4,339

The graph below compares the number of electors per Elected Member in Charles Sturt against other Adelaide metropolitan Councils. This data was sourced from the Local Government Association of South Australia in July 2023.



*Data Source: Electoral Commission SA July 2023 (available from LGA SA)

Elector Representation Review Process

Section 12 of the *Local Government Act 1999* sets out the process that councils are required to follow when undertaking an elector representation review. The commencement of the review is triggered by the release of a Representation Report which examines the advantages and disadvantages of various options, examine whether member numbers should be reduced, and consider whether the division of the area into ward should be abolished. The Report must also set out any proposal that the Council considers should be carried into effect supported by an analysis of how the proposal relates to the relevant principals and matters within the *Local Government Act 1999*. The *Local Government Act 1999* sets out the requirements for conducting a review as well as setting timeframes to provide opportunity for members of the public to make submissions at key stages of the review.

In undertaking the review, the Council must prepare a report on the public consultation undertaken and any proposal that the council considers should be carried into effect. A final report must be compiled that includes a summary of amendments resulting from any considerations in respect of the public consultation process, with the report then submitted to the Electoral Commissioner for certification. The Electoral Commissioner must determine whether the requirements of the review have been satisfied.

A review was undertaken in 2020 and finalised in 2021.

Recent changes to the Local Government Act 1999 introduced a requirement to see Councils comprising of no more than 13 Members by the second Saturday of November 2026, unless the Council is granted an exception under the Act. The City of Charles Sturt will consider the requirements of section of the Act in early 2024.

COUNCIL EMPLOYEES

Employees and management at the City of Charles Sturt work for and on behalf of the community and implement policies and directions set by the Council.

The Chief Executive Officer is responsible for overall administration and for ensuring that Council's policies and directions are implemented. The Chief Executive has an executive team of three General Managers, responsible for Asset Management, City Services and Corporate Services. Managers are responsible for individual portfolios within each of these divisions.

Paul Sutton

Chief Executive Officer



Adrian Ralph

General Manager
Asset Management Services



Donna Dunbar

General Manager
Corporate Services



Bruce Williams

General Manager
City Services



Sam Adams

Manager Engineering
Strategy and Assets

Aly McGregor

Manager Field Services

Sam Higgins

Manager Open Space,
Recreation & Property

Chris Shallow

Manager Asset
Management Planning

Karin Swiatnik and

John Wills

Manager Information
Services

Annette Martin

Manager Financial Services

Kerrie Jackson

Manager Governance &
Operational Support

Amy Pearce

Manager People & Culture

Kristie Johnson

Manager Media, Marketing
& Communications

Jamie Dunncliff

Manager Strategic
Procurement Services

Adam Filipi

Manager Public Health &
Safety

Julie Vanco

Assessment Manager

Bec Lyons

Manager Community
Connections

Craig Daniel

Manager Urban Projects

*Leadership Structure as at 30 June 2023.

Our Leadership Team

As at 30 June 2023, the Leadership Team was made up of the Chief Executive Officer (CEO), 3 General Managers and 14 Managers. The Leadership Team is responsible for inspiring our teams to provide important services to our community. It is also responsible for leading the culture within our organisation, and providing excellent customer and people experience to provide rewarding careers at the City of Charles Sturt.

As at 30 June 2023, the following four people held senior executive positions with the City of Charles Sturt:

Name	Title
Paul Sutton	Chief Executive Officer
Adrian Ralph	General Manager Asset Management Services
Bruce Williams	General Manager City Services
Donna Dunbar	General Manager Corporate Services

Remuneration packages for the Leadership Team ranged from \$198,896 to \$336,393 per annum and were inclusive of 10.5% compulsory superannuation.

15 packages include the provision of a motor vehicle for unrestricted private use with relevant staff making a salary contribution on a salary sacrifice basis towards vehicle costs.

The senior executive packages included 6 and 5.4 weeks annual leave (where applicable).

Our Employees

The tables below provide information relating to employees, trainees and apprentices as at 30 June 2023 shown as Full -Time Equivalent (FTE), and by headcount and gender. All numbers exclude agency and casuals as at 30 June 2023.

For further detail, please refer to the Audited Financial Statements in **Appendix 1**.

Full-Time Equivalent (FTE) excluding Casuals

Division	Permanent	Contract	Total
Chief Executive's Office	2	3	5
Corporate Services	59.5	13.9	73.4
City Services	118.8	26.51	145.31
Asset Management Services	236.62	10.5	247.12
Total	416.92	53.91	470.83

Employee Headcount by Gender excluding Casuals

Division	Males	Females	Total
Chief Executive's Office	3	2	5
Corporate Services	25	52	77
City Services	48	122	170
Asset Management Services	212	38	250
Total	288	214	502

Exits and Absenteeism

For the 2022/23 financial year:

- Employee turnover was 14.1% in the white-collar workforce and 14.4% in the blue-collar workforce and was 6.9% (white collar) and 11.9% (blue collar) when excluding casuals, fixed term contract employees and Council initiated terminations.
- Absenteeism due to sick leave was 9.02 average days per employee for the financial year.

Our Workplaces

Our culture is a key part of delivering outcomes for our community, providing customer experience excellence and meaningful, challenging and rewarding careers at the City of Charles Sturt. We recognise our employees in ways that are underpinned by our Values of Caring, Passionate, Courageous and Progressive, where we celebrate success and accomplishments both individually and through great teamwork.

In the pursuit of fostering a positive and constructive workplace culture, we remain committed to implementing our innovative culture program. This year, we introduced a refreshed approach that measures the health and strength of our culture based on how we align to our values. By delving into the core values of our organisation, we have gained invaluable insights that guide our actions and decision-making. This new approach empowers us to make data-driven choices, identify areas for improvement, and implement targeted actions that resonate with the heart of our workforce. As we continue to evolve and adapt, we are proud to be on a path where values drive our culture, forging a workplace environment that empowers our employees and enhances our success.

Central to our commitment to nurturing a thriving workplace culture is our dedication to supporting our employees in their professional growth and development. We firmly believe that when our team members are equipped with the knowledge and skills they need, they can operate at their very best and, in turn, deliver exceptional results for our community. This year, we have expanded our training and development initiatives to provide even more opportunities for skill enhancement, leadership development, and personal growth. Through tailored programs and resources, we aim to empower our employees to achieve their full potential, ensuring that they can make a positive impact within our organisation and, ultimately, in the community we serve. We recognise that our employees are our greatest asset, and their growth is intricately linked to our success in making a meaningful difference.

STRATEGIC MANAGEMENT

The City of Charles Sturt's Community Plan 2020-2027 and Organisational Plan 2020-2025 are the leading strategy documents in Council's strategic planning framework. The plans identify 5 Theme Areas that were developed in consultation with our community.

These themes are:



Indicators and measures are identified to enable monitoring of performance and key priorities within the themes. Significant projects have been identified that will be delivered over the 5 year period of the Organisational Plan.

The following pages report on our indicators and progress towards our key priorities. Each theme has its own section with:

- A table identifying progress on key priorities.
- Statistical information and/or commentary on each indicator.

The symbols used to report on key priorities are as follows:



Complete



In Progress







Action Required



Delayed

Our Community | A strong and connected community

We set ourselves key priorities that when delivered will significantly improve our City's social infrastructure and build our community's health and wellbeing. These priorities have been developed by translating Our Community Plan aspirations into actions. Each priority is at a varying stage of development and completion. Here's how we progressed each priority in 2022/23:

<div>  OUR COMMUNITY A STRONG AND CONNECTED COMMUNITY </div>		
Key Priority	Status	Comments
Creating West Lakes Library and Community Centre		<p>The newly constructed library and community centre (known as Ngutungka West Lakes) has provided a new model for council which combines both our library and community centre and provides our community with a highly functional and adaptable space, which is more accessible and offers a diverse range of community services.</p> <p>West Lakes Ngutungka is now open to the community offering both library and Community Facility Services.</p>
Creating Henley Library and Community Centre		<p>The proposed facility will diversify the way Council offers library and community centre activities and resources. The building design will be of a high standard and consider both heritage and environmentally sustainable design features to deliver a highly functional and well utilised facility and resource for our community.</p> <p>Detailed design is completed on the new Ngutungka Henley. JPE Architects have collaborated with Council staff and worked through the operational requirements and overall design of the facility. An Expression of Interest (EOI) and subsequently a select tender has been conducted and a building contractor has been selected as preferred. It is anticipated that the building contractor will commence onsite in November 2023. Practical completion is forecast for November 2024</p>
Implementing our Disability Access and Inclusion Plan (DAIP)		<p>Various Access and Inclusion projects are currently under way since the endorsement of the CCS Disability Access and Inclusion Plan (DAIP) 2021-2025 in September 2021.</p> <p>The Communication Accreditation project commenced in April which is a major partnership between council and Two-Way Street has provided training for our first contact staff and volunteers across civic, community centres and libraries. The Project allows staff to easily communicate with non-verbal customers using specially designed communication tools, providing an inclusive and exemplary customer experience. Endorsement is subject to passing mystery shopper testing later in the year.</p>

		<p>Complete. Disability Access and Inclusion Plan (DAIP) endorsed by Council September 2021.</p> <p>DAIP Working Group have endorsed the Draft Terms of Reference for Council's soon to be established Disability Access and Inclusion Advisory Group DAiAG. Currently waiting for feedback from Executive Leadership Team.</p> <p>Universal Design Training delivered to over 40 employees including site visits at Hindmarsh to review Universal design in relation to real street upgrades.</p> <p>A series of short films are currently being edited for use as part of the "Means the World" branding, highlighting the lives of people in our city living with disabilities.</p>
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Indicator 1 | Our social infrastructure and services are highly valued and engaging

We will know this by:

- Our community positively rates the provision of services and facilities
- % of Charles Sturt residents that are active library members
- Membership of sporting facilities provided by the City of Charles Sturt as a % of our population
- The number of participant contacts at Council's Community Centres
- The number of Community Care service outputs compared to our Commonwealth funding targets
- The utilisation of Council owned halls is growing with an increase of 20% by 2020.
- Number of people participating in community programs

Our community positively rates the provision of services and facilities

We surveyed our community to gain insight into satisfaction with our social infrastructure including libraries, community centres, sporting clubs and halls. 80% (81% for 2021) of our surveyed community rated libraries, community centres and sporting clubs as important and that we performed 78% (79% in 2021) for providing these services and facilities.

Ageing Well also surveyed clients either actively using services, or recently accessing service for the 2022-2023 financial year, to gain service satisfaction. 99% people surveyed believe that staff are kind, respectful and caring, 98% found services to be affordable and 99% feel that their privacy, dignity and confidentiality are respected.

Facility membership and participation

The City of Charles Sturt has 5 libraries, 7 community centres and over 70 Council owned sporting club facilities. Participation in community programs, membership of our City's libraries and sporting clubs demonstrates the value our community places on these facilities. Our community facilities foster community connectedness and well-being by providing spaces for people to connect, engage in recreational activities, and access essential services.

The following table shows program participants and membership numbers at our various social infrastructure facilities.

	2019/20	2020/21	2021/22	2022/23	Trend
Library members	34,662	33,284	32,116	32,024	↓
% of Charles Sturt residents that are library members	24.1%	27.5%	25.7%	25.6%	↓
Playing members at Charles Sturt sports clubs	14,635	19,584	16,627	25,347	↑
Total members of Charles Sturt sports clubs	21,033	21,462	20,971	29,821	↑
Total membership of Charles Sturt sporting clubs as a % of our population.	17.7%	17.8%	17.8%	23.4%	↑

Participant contacts at Charles Sturt Community Centres	82,290	82,180	93,295	106,259	↑
People participating in community programs (library and sports programs) *	32,951	28,006	29,061	36,422	↑
% increase/decrease in regular hall hirers (no. hirers)	0% (15)	-47% (8)	75% (14)	1736% (254)	↑
% increase/decrease in casual hall hires (no. hires)	-51.7% (14)	-21% (11)	418% (57)	124% (128)	↑
Income from hall hire**	24,836	16,102	40,710	57,600	↑

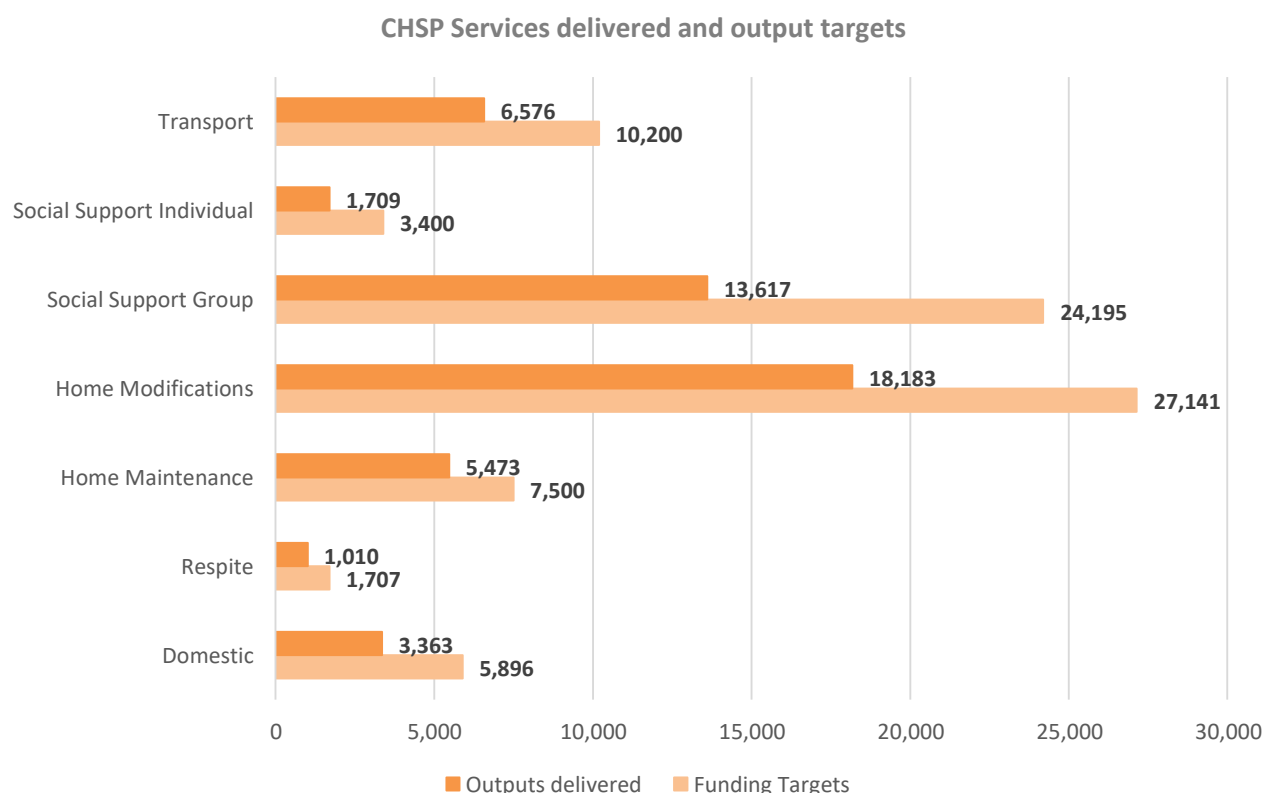
*Report figures for 2023 now also includes the School Holiday Sports Program.

**Reported income is for all regular and casual hall hire from all Council owned community halls except Woodville Town Hall.

The number of Ageing Well service outputs compared to our Commonwealth funding targets

The City of Charles Sturt currently receives funding from the Commonwealth to provide support services to our ageing community through the Commonwealth Home Support Program (CHSP). These services assist people to remain actively engaged and independent in their community as they age. The chart shows the number of outputs achieved for this program, against funding agreement targets.

The Ageing Well team face a challenging and transformational period in response to the Aged Care reforms. It has become increasingly challenging to meet required outputs due to CHSP to Home Care Package (HCP) transitions (clients cannot participate once they accept HCP unless its Social Support Groups), incorrect referrals, My Aged Care journey, client ineligibility for services, price increases not meeting current funding arrangements, and the low level of CHSP funding for individuals.



Services	EOFY Delivered Outputs	EOFY Funding Targets	EOFY % Reached
Domestic	3,363.92 hr	5,896 hr	57.05%
Respite	1,010.33 hr	1,707 hr	59.18%
Home Maintenance	5,473.50 hr	7,500 hr	72.98%
Home Modifications	\$18,183.26	\$27,141.60	66.99%
Social Support Group	1,3617.5 hr	24,195 hr	56.28%
Social Support Individual	1,709.53 hr	3,400 hr	50.28%
Transport	6,576 trips	10,200 trips	64.47%

Indicator 2 | Our community feels connected and supported

We will know this by:

- % of volunteer positions occupied.
- Number of website visits and disengagement rate within social media platforms.
- People have strong networks of support from family, friends and neighbours.

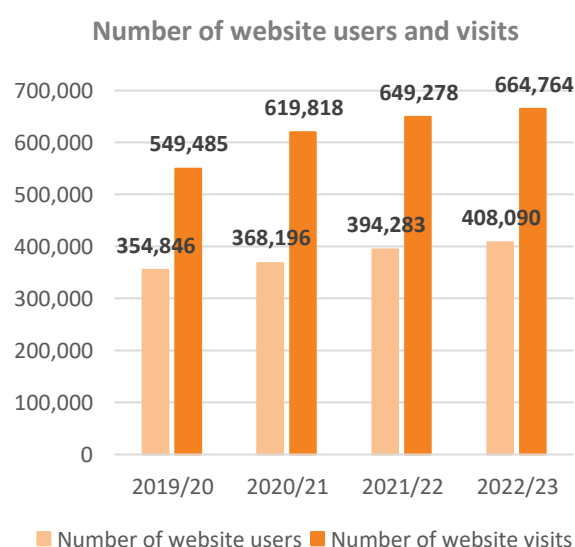
Volunteer positions occupied

A strong level of volunteering in a community is an indicator of community engagement and social connectedness. Our registered volunteers contribute to vibrant community life in Charles Sturt. In 2022/23, we had 226 volunteer positions and we partnered with 265 volunteers to deliver valued programs and services to our community. Our volunteer program delivered over 24,809 hours of volunteer service.

Connecting via our website and social media platforms

Our website remains a key medium for communicating with our residents.

The chart shows website visits and users over the past 4 years and the growing upward trend of users and visits.



People think our City is a great place to live

We asked our community about whether they think our City is a great place to live. This is what our surveyed community told us:

- 82% (85% 2021/22) indicated Charles Sturt is a great place to live.

Indicator 3 | Our community members are participating in active Citizenship

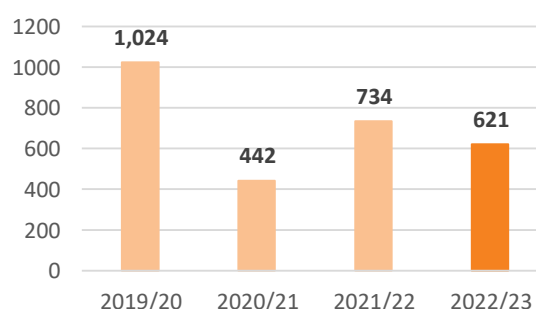
We will know this by:

- Number of new Australian Citizens conferred in CCS
- Number of people participating in consultation projects
- % of sports clubs participating in Council's professional development program
- Voter turnout
- Number of people and projects supported through Young Changemakers program

Number of new Australian Citizens conferred in CCS

This year (2022/2023), 621 citizens were conferred by the City of Charles Sturt, with the largest portion of these new citizens, at 22%, coming from India, followed by the UK (11%) and then Vietnam (8%).

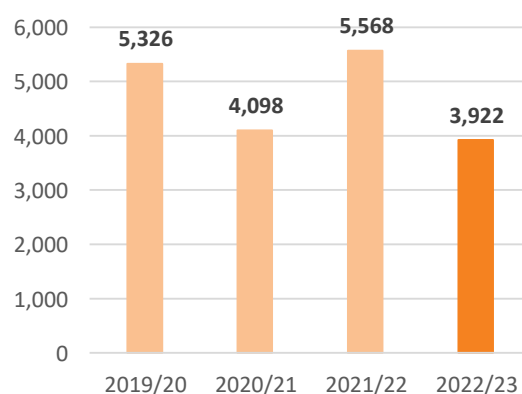
New Australian citizens conferred by the City of Charles Sturt



Number of people participating in consultation projects

This year (2022-2023) there were 37 consultation projects completed with 3,922 people participating in consultation activities. The number of consultation projects is lower compared to 2021-2022, and the number of people participating per project is similar as last year with an average of 106 people participating per consultation compared to 107.

Number of people participating in consultation projects



Voter turnout (% of eligible population voting in Council elections)

In the 2022 Local Government Election, 31.14% of the eligible voting population participated by voting.

Sports club professional development program and Young Changemakers program

A total of 310 participants from 39 different local sporting clubs, accessed nine sports club development workshop training opportunities across the City.

	2019/20	2020/21	2021/22	2022/23	Trend
Clubs participating in Council's professional development program	50	43	43	39	↓
% of sports clubs participating in professional development program	66%	54%	54%	50%	↓
Number of projects supported through Young Changemakers program	9	11	14	177*	↑
Number of people supported through Young Changemakers program	453	711	869	1004	↑

**Changemaker project numbers increased as a result of student led projects that involved consultation and engagement with other students across their schools to deliver successful projects such as the Aboriginal Bush Tucker Garden at Allenby Gardens Primary School.*

Indicator 4 | Our proactive and compliance activities support positive health and safety outcomes

We will know this by:

- Our citizens feel safe in their neighbourhood
- % of immunisation coverage in Charles Sturt
- % of dogs desexed compared to State average
- % of building inspection policy quotas completed
- % of food premises inspections that resulted in an Improvement Notice being issued

Our citizens feel safe in their neighbourhood

We asked our community about how safe they felt in their neighbourhood. This is what our surveyed community told us:

- 86% (95% 2021/22) of residents feel safe in their neighbourhood during the day and 73% (78% 2021/22) feel safe in their neighbourhood at night.

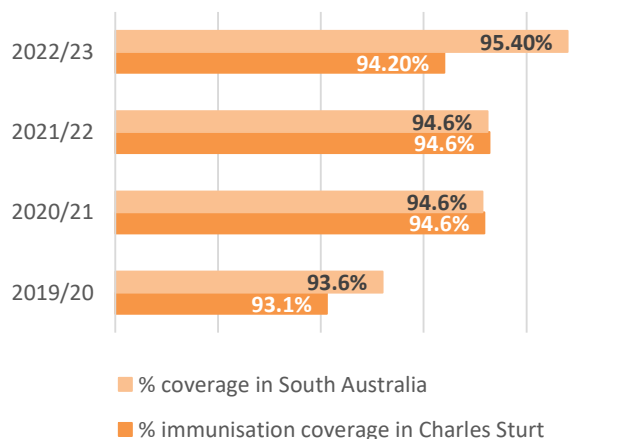
Immunisation coverage in Charles Sturt

Immunisation protects people against vaccine preventable illnesses before they come into contact with them in the community.

It is a vital health protection strategy that our Environmental Health Team provide through Council’s immunisation program. The childhood immunisation rates in Charles Sturt remain at a high level, 94.71%, in line with the State average*.

*Data provided is for coverage rates for children aged 5 years.

Immunisation coverage in the City of Charles Sturt



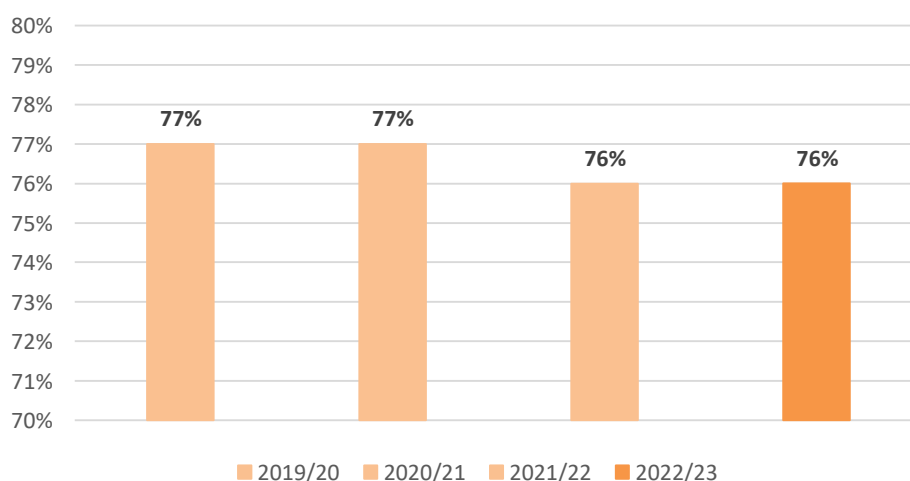
Percentage of dogs desexed

Desexing dogs is a critical factor in responsible dog ownership, and may help the reduction of bites and attacks, and therefore remains a priority for the Community Safety Team.

For 2022/2023 financial year, there was a slight reduction in overall new dog registrations. This differs from previous years which may have seen significant increases in dog ownership rates due to COVID-19 and more people working from home. There are currently over 16,000 dogs registered in the City.

Our desexing rate has remained stable between 2021/22 and 2022/23, with 76% of all registered dogs at 30 June 2023 being desexed. It is important to note puppies under 6 months of age, dogs born prior to 1 July 2018 and dogs with an exemption are not required to be desexed.

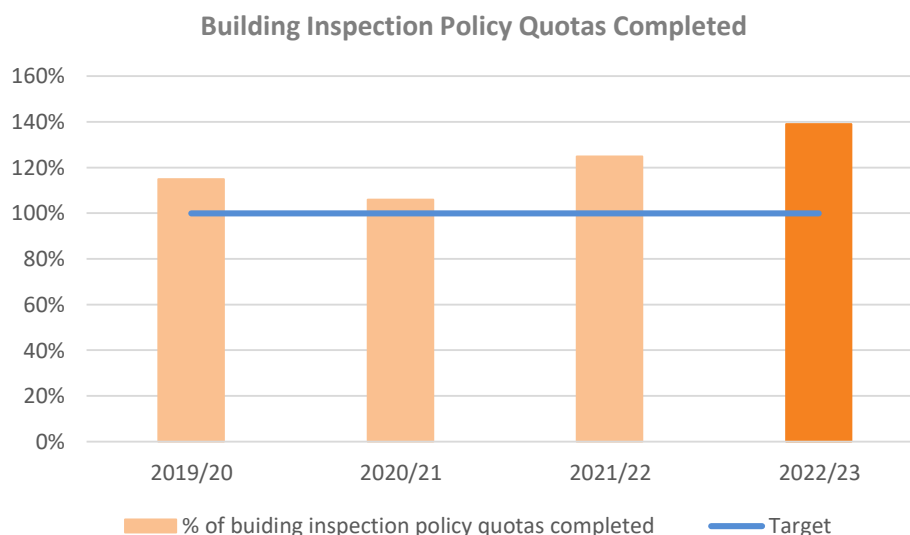
Percentage of desexed dogs in the City of Charles Sturt



Percentage of building inspection policy quotas completed

Building inspections carried out under the Development Act 1993 and the Planning, Development and Infrastructure Act 2016 are an important factor in detecting and remedying unsafe building practices.

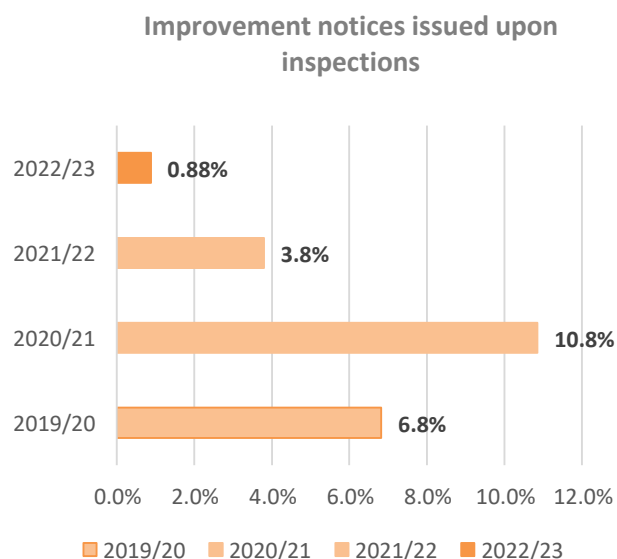
992 inspections represent at least one inspection of commencements notified for this financial year, exceeding our policy target to achieve 100% of the required building inspection quota of 710.



Food premises inspections that resulted in an improvement notice being issued




Food premises have been inspected to assess the level of compliance to food safety standards. This year 0.88% of premises inspections (11 out of a total of 1252 inspections) resulted in the issuing of an Improvement Notice.





Issuing of an improvement notice indicates that a serious breach of standards has been detected.



















Our Liveability | A liveable City of great places










We set ourselves some key priorities that when delivered will further enhance our City's liveability and build on our great places. Each priority is at a varying stage of development and completion. Here's how we progressed each priority in 2022/23:



<div>  OUR LIVEABILITY A LIVEABLE CITY OF GREAT PLACES </div>		
Key Priority	Status	Comments
Your Neighbourhood Plan Framework is implemented through priority projects in key precincts across the City		<p>A Your Neighbourhood Plan Pilot for Albert Park and Hendon has identified key projects for enhanced community liveability for the next 20 years.</p> <p>Further areas prioritised for a Your Neighbourhood Plan process include:</p> <ul style="list-style-type: none"> • The Central Area of the City, focused on Woodville, West Woodville, Findon and Beverley Wards where most future infill development activity is expected. • West Hindmarsh, Welland and Hindmarsh area, anticipated for 2023/24 to maximise opportunities from the Torrens to Darlington motorway; and • Selected local centres including David Terrace-Wilpena Terrace, Kilkeny. <p>Ongoing projects from the Your Neighbourhood Plan for Albert Park and Hendon include concept planning work for Tapley's Hill Road, Royal Park local centre, with stakeholder engagement complete. Consultation, design and procurement is complete for the new Spad Street local park project with construction to commence in early 2024. The Living Streets program continues with Murray Street being upgraded in early 2024.</p> <p>Engagement with State Government on the 30 Year Plan/Greater Adelaide Region Plan review has commenced, identifying future growth areas in our City.</p> <p>The Your Neighbourhood Plan approach will be incorporated into the future Council Community Plan.</p>
Major streetscapes revitalised including: <ul style="list-style-type: none"> • Woodville Road • Military and Main Street • Chief Street 		<p>The delivery of major streetscape projects will ensure that these key streets are renewed and upgraded in a manner that will enhance the liveability of current and future generations and provide a platform for existing businesses to thrive and opportunities for further economic development.</p> <p>Woodville Road</p> <p>Contractor appointed and streetscape works are being delivered in stages to minimise disruption to road users and businesses.</p>

		<p>Kerbing, path works, and landscaping works are significantly progressed between Port Road and the rail corridor, including the Civic Centre Plaza.</p> <p>Asphalt pavement and resurfacing works, improvements within the Port Road Median are expected to commence in October 2023 and be completed prior to the end of the calendar year.</p>
		<p>Military Road and Main Street</p> <p>Road and power line works are completed, and Military Road is now fully operational.</p> <p>The Main Street Plaza is also complete, and an opening celebration was held in December 2022.</p>
		<p>Chief Street</p> <p>Consultation on concept options complete and preferred concept design was endorsed by the Asset Management Committee/Council in March 2022. Detailed design is progressing and formal Approval for Stage 1 for PLEC (undergrounding of powerlines) works has been approved at the November 2022 PLEC committee meeting. Approval for stage 2 of PLEC works is expected to be approved in late 2023. PLEC works are now planned to commence in January/February 2024 (subject to contractor availability).</p>
<p>Enhancing liveability by completing existing DPAs and/or Code Amendments</p>		<p>A series of former Development Plan Amendments (DPAs) and recent Code Amendments will be developed to change the zoning and facilitate improved development outcomes for our community. These include:</p>
		<p>Kilkenny Mixed Use DPA (Privately Funded)</p> <p>DPA endorsed by Council with the Minister placing a LMA to restrict heights and then endorsed.</p>
		<p>West Lakes Residential and Mixed Use Code Amendment (Privately Funded)</p> <p>A report was presented to Council's City Services Committee at its meeting on Monday 19 June 2023 at 6.00pm, for consideration. Council at its meeting of 26 June 2023 received the recommendation from the City Services Committee but resolved not to accept the Code Amendment as recommended. Instead, Council resolved that a further report be prepared regarding options available to Council regarding the potential rezoning of the former SA Water site, that includes a Fauna and Flora Biodiversity Study.</p> <p>A report was prepared for Council's consideration at its meeting on 10 July 2023. The report canvassed options on the Code Amendment process and sought to summarise and confirm Council's concerns and recommend a pathway forward. On 10 July 2023, Council resolved, <i>"That a further report be presented to City Services Committee, including a revised Code Amendment and Concept Plan that seeks to address the key Council concerns as identified in the body of this report, including but not limited to a reduction in maximum built form from 5 storeys to 4 storeys, reduction in dwelling yield, any relevant recommendations that</i></p>

		<p><i>may arise from the Flora and Fauna Biodiversity Study and that a further option of rezoning the entire site to Waterfront Development Zone be included in the report".</i></p> <p>As a result of the July 2023 resolution, a further report was considered and recommended by Council's City Services Committee at its meeting on 18 September 2023. The Code Amendment was endorsed by Council at its meeting on 25 September 2023. The Code Amendment has now been submitted to the Minister for Planning for his consideration.</p>
		<p>Albert Park Mixed Use Code Amendment (Privately Funded) Code Amendment endorsed by Council on 22 August 2022 and approved by the Minister for Planning on 11 January 2023.</p>
		<p>Kidman Park Residential and Mixed Use Code Amendment (Privately Funded) Code Amendment endorsed by Council on 22 August 2022 and approved by the Minister for Planning on 28 February 2023.</p>
		<p>Beverley Strategic Employment Zone Code Amendment Investigations to inform a draft Code Amendment being finalised.</p>
		<p>Private Entity - 107 Port Road Thebarton (Thebarton Brewery Precinct) Code Amendment – for Consultation Council endorsed a submission on the external Code Amendment by a Private Entity at its meeting in April 2023.</p>
		<p>State Planning Commission Miscellaneous Technical Enhancement Code Amendment – for Consultation Council endorsed a submission on the Commission's Code Amendment at its meeting in September 2022.</p>
		<p>Expert Panel – Planning System Implementation Review – for Consultation Council endorsed a submission on the Commission's Code Amendment at its meeting in January 2023.</p>
<p>Deliver enhanced walking and cycling opportunities including the Grange Lakes Corridor, West Lakes Lake Edge Masterplan and Grange Greenway</p>	 	<p>Delivering and enhancing our strategic walking and cycling corridors will promote active and sustainable travel modes which result in healthier and more connected communities.</p> <p>Grange Greenway Consultation is complete on alignment options for the section of the Grange Greenway, west of Tapleys Hill Road.</p> <p>Consultation completed in late 2021 on improvements to the Terminus Street (north) section of the Grange Greenway and detailed design is complete. Construction works on Terminus Street between Gurner Terrace and McLean Avenue are complete. Raised intersection at Charles Sturt Avenue has been scheduled for construction in early 2024 and is expected to be completed prior to April 2023.</p>

	     	<p>Ongoing discussions are continuing with DIT on partnership opportunities to deliver improvements to the balance of the corridor. A future plan will be included in a future revision of the Transport AMP.</p> <p>Grange Lakes Corridor Construction for Stage 4b section of path between Napier Street and Jetty Street in Grange (adjacent Charles Sturt House) now complete.</p> <p>Detailed design is completed for stage 9 (from Atkin Street to Henley Beach Road) and procurement for construction is scheduled to commence in October 2023. Ready for construction to commence during school holidays in December 2023.</p> <p>Further design and consultation is scheduled for next quarter for Stages 7 & 8 with designs to be developed over the balance of 23/24 in preparation for construction in future years.</p> <p>West Lakes Lake Edge Masterplan Path upgrades along The Annie Watt Circuit was completed in June 2023.</p> <p>Path upgrade between Tiranna Reserve and Maramba Reserve was completed in June 2023.</p> <p>Consultation and design is continuing for the future next stage of path upgrades between West Lakes Boulevard to Maramba West Reserve, Aquatic Reserve to Mariners Reserve and Sportsmans Drive to Midcourse Reserve.</p>
Completion of conversion of all council operated Street Lights to LED	 	<p>This initiative will significantly reduce Council's greenhouse gas emissions while providing an ongoing financial benefit due to the much lower operating costs of these lights.</p> <p>Local Streets Conversion LED Conversion program (stages 1,2 & 3) are complete. Over 10,000 old and inefficient streetlights replaced on local road with new LED lights.</p> <p>Main Roads Conversion LED conversion yet to commence. Planning works are ongoing to inform future funding strategies in a future revision of the Public Lighting AMP in 2023/24. 85% of streetlights are now installed with LED technology across the Council area.</p>
Delivering great clubs and unisex changeroom facilities including Woodville Hockey Club, Pedlar Reserve, Flinders Park		<p>In order to accommodate the diverse needs of our clubs and the community, whilst ensuring our responsibilities as a building owner are met, a new renewal program to prioritise the upgrade of changeroom facilities to a unisex standard is in progress.</p>

Football Club and Grange Recreation Reserve Clubrooms	     	<p>This will encourage increased participation amongst differing genders and age groups whilst ensuring the provision of appropriate facilities are equitably provided.</p> <p>The Woodville Hockey Club Project Complete, Official opening was in March 2022.</p> <p>The Flinders Park Football Club Changerooms completed and functional.</p> <p>Fawk Reserve Football Club Changerooms The changerooms have been upgraded and are now fully functional.</p> <p>Pedlar Reserve Clubroom Construction is in progress. Practical Completion is likely in April 2024.</p> <p>Grange Recreation Reserve Clubroom Concept designs are in progress, the detail design is to follow with Construction likely to commence in mid 2024.</p> <p>West Lakes Shore Oval Clubroom Concept designs are in progress, the detail design is to follow with Construction likely to commence in late 2024.</p>
<p>Supporting the completion of major developments, including:</p> <ul style="list-style-type: none"> • WEST Development. • Bowden Development and former Brompton Gas Works. • Renewal SA Land adjacent Woodville Station. • Former Metcash land adjacent Findon Road River Torrens linear Park. • Upgrade to former Titanium Basketball Stadium, now Adelaide Arena. 	  	<p>Council staff regularly meet and discuss the progress of these developments with the relevant developers and State Government agencies to ensure the best possible outcomes and facilities are delivered for our community which align with the strategic directions of Council.</p> <p>Regular formal meetings with respective stakeholders are continually occurring including:</p> <p>WEST Development</p> <ul style="list-style-type: none"> • Fortnightly West Project Control Group meetings with Commercial & General, Current focus is the Plaza and oval surrounds to ensure active recreational use is possible. <p>Bowden Development and former Brompton Gas Works</p> <ul style="list-style-type: none"> • Project Control Group meetings held on monthly basis with Bowden Renewal SA team. Quarterly meetings with MAB (selected developer of gas works site) on Master plan development and assets to be developed and vested in council. <p>36ers Arena (Formerly Titanium/Adelaide Arena)</p> <ul style="list-style-type: none"> • Council has endorsed an agreement to support Beverley Leisure's upgrade and expansion of the former Titanium

<ul style="list-style-type: none"> • Possible sale of 67-85 Woodville Road. • Henley Hub including consideration of future library and community centre, Henley depot and underutilised assets that can support the redevelopment. 	 	<p>Stadium, now the 36ers Arena. Works by Pelligra have commenced on extinguishing the rights of way and preparing planning application.</p> <p>Possible Sale of 67-85 Woodville Road</p> <ul style="list-style-type: none"> • Council continues to liaise with DIT whose intention is to still compulsory acquire whilst working towards Council's main street objectives. Once a clearer understanding of DITs purpose and intended acquisition strategy is provided a further report will be presented to Council. <p>Henley Hub</p> <ul style="list-style-type: none"> • Construction contractors appointed with forecast completion of the new Ngutungka Henley in November 2024.
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Indicator 1 | Our City is meeting the needs of a changing community

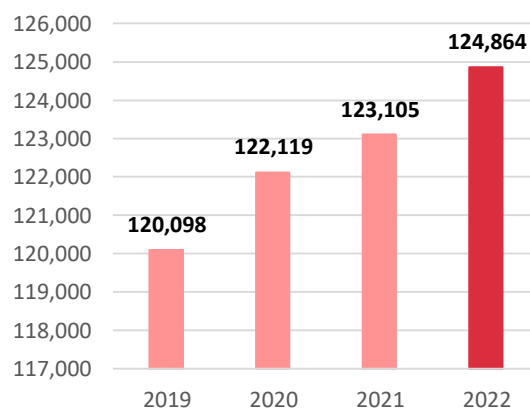
We will know this by:

- Monitoring our City's population growth
- Number of (%increase/decrease) development applications lodged

Monitoring our City's population growth

The chart shows the growth in our City's population for the past 5 years, increasing steadily.

City of Charles Sturt Estimated Residential Population, ABS

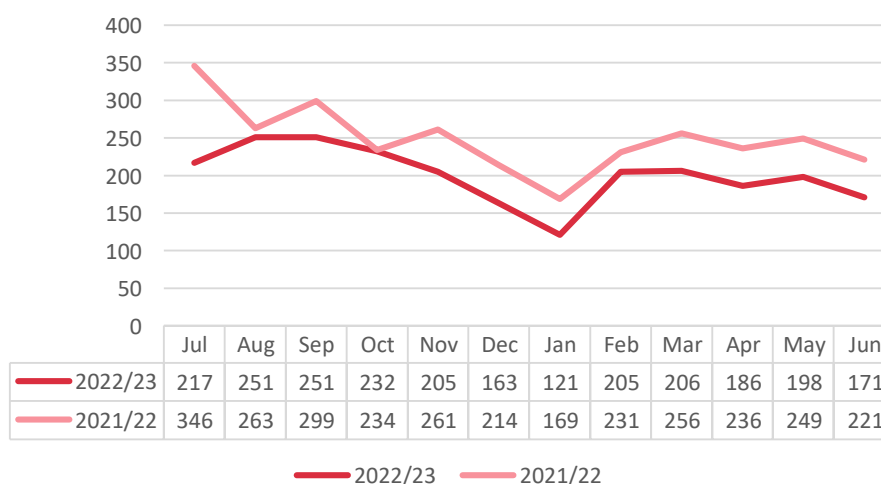


Number of (% increase/decrease) development applications lodged

The total number of development applications lodged in 2022/23 was 2,406 and 1,918 development approvals were issued.

Lodgements	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD Total
Applications Lodged	719	600	532	555	2406

Total Number of Development Applications Lodged



Indicator 2 | Our asset renewal is in line with Asset Management Plans and community needs

We will know this by:

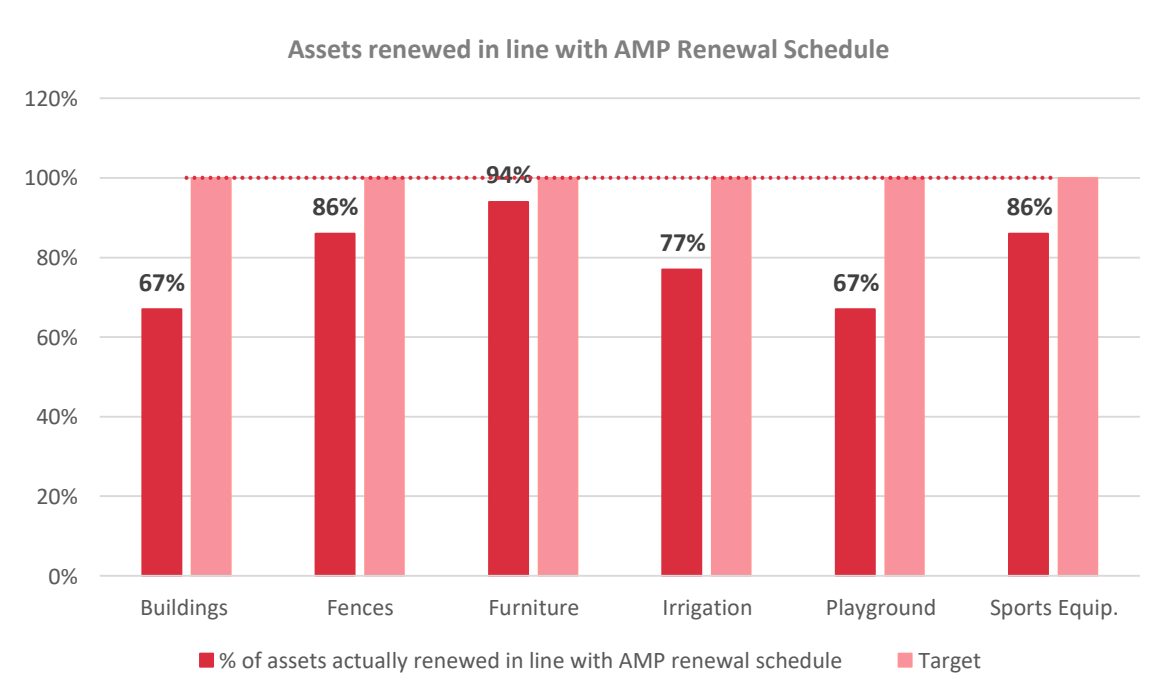
- Our asset sustainability ratio*
- Percentage of assets actually renewed in line with AMP renewal schedule

*Our asset sustainability ratio

Our asset sustainability ratio is reported on in the Budget and Financials section of this report.

Percentage of assets actually renewed in line with AMP renewal schedule

Asset renewal remains a priority for Charles Sturt. This year we renewed 84% of the assets identified for renewal in asset management plans.



Indicator 3 | Our City comprises vibrant and unique precincts

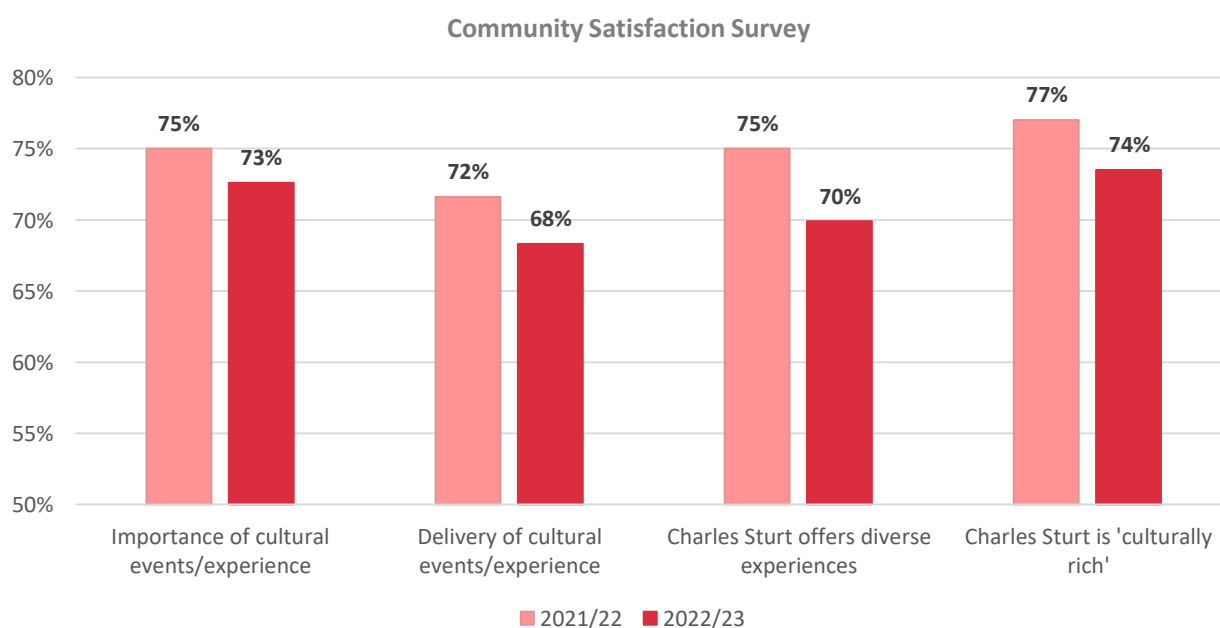
We will know this by:

- Number of collaborative partners involved in delivering events funded by the Strategic Events Partnership budget
- Average participation in business association meetings
- Designated place community satisfaction survey

Number of collaborative partners involved in delivering events funded by the Strategic Events Partnership budget and average participation in business association meetings

	2019/20	2020/21	2021/22	2022/23	Trend
Number of collaborative partners involved in delivering events funded by the Strategic Events Partnership budget	3	5	15	18	↑
Participation in Henley business association meetings	0	6	6	4	↓

Designated place community satisfaction survey



Indicator 4 | Our roads are safe and our citizens are exercising choice of travel mode

We will know this by:

- Number of motor vehicles per household
- % of local roads with a 40km/hr speed limit
- Number of road crashes is declining

Motor vehicles per household

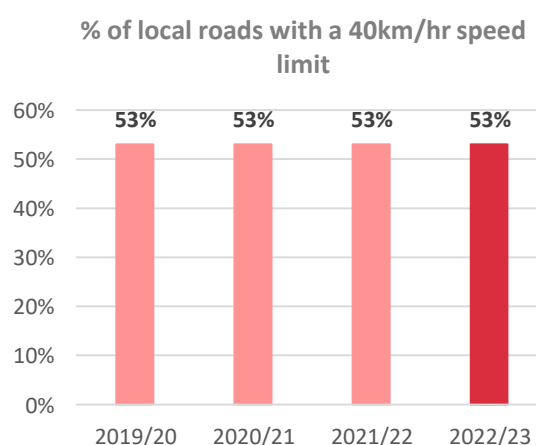
Car ownership in Charles Sturt is increasing. According to the 2021 ABS Census, in Charles Sturt the proportion of households with one or more motor vehicles has grown to 90.6% in 2021 trending upwards from 84.3% in 2016, and 83.6% in 2011.

ABS Census Data	2011	2016	2021	Trend
% of households with one motor vehicle	38.5%	36.7%	38.8%	↑
% of households with two motor vehicles	32.5%	33.3%	35.5%	↑
% of households with three or more motor vehicles	12.6%	14.3%	16.3%	↑
% of households with no motor vehicles	10.8%	9.2%	8.2%	↓
Overall % of households with 1 or more motor vehicles	83.6%	84.3%	90.6%	↑

Data Source: 2021 Census data (interim data provided by ABS)

40km/hr speed limit and road crashes

We are making our local roads safer and working towards reducing crashes through reduced speeds. In 2019/20, a review of recently installed 40km/h area speed limits was undertaken to understand impacts of the speed limit change and to inform future decision making. New 40km/h area speed limits were placed on hold so the total percentage of local streets with 40km/h speed limits remains at 53%. In 2022/23 we consulted on the installation of further 40km/h area speed limits in various suburbs.



Community support was obtained to implement 40km/h Area Speed Limits in Albert Park, Hendon, Royal Park, Cheltenham and an extension to the existing 40km/h Speed Limit precinct in Henley Beach in 2023/24 onwards. Once the future implementation of the change in speed limit is completed in these areas the total percentage of local streets with 40km/h Speed Limits will increase to above 60%

Road Crashes

Reported crashes in the City of Charles Sturt for the past 3 years are shown below.

Year	Ownership	Minor Injury Crashes	Serious Injury Crashes	Fatal Crashes	Total	Year Total
2019	Council Maintained	56	14	1	71	303
	DIT Maintained	209	21	2	232	
2020	Council Maintained	44	2	1	47	250
	DIT Maintained	178	24	1	203	
2021	Council Maintained	50	10	0	60	299
	DIT Maintained	206	29	4	71	

*Crash data is supplied to Council on a yearly basis from the Department for Infrastructure and Transport. 2022 data is yet to be received from DIT

Indicator 5 | Our public and open spaces are well maintained and utilised

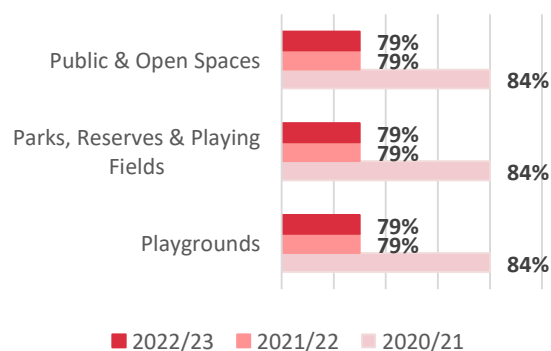
We will know this by:

- % of surveyed residents positively rating their satisfaction with our public spaces
- % of residents that live within 300m of quality open space
- % programmed tree pruning completed
- % programmed reserve mowing completed

Percentage of surveyed residents positively rating their satisfaction with our public spaces

We surveyed our community and asked them how satisfied they were with our public and open spaces. A performance rating scores out of 10 for playgrounds, parks, reserves, playing fields, open spaces and beaches was requested with results indicating a mean score of 7.9 achieved.

% of residents satisfied and very satisfied with parks and open space



% of residents that live within 300m of open space

Open spaces are important as they provide areas for recreation, exercise, and socialising. Central to the use of open space is accessibility. As an indicator of accessibility, we have measured the proportion of residential properties that are within 300m of an open space.

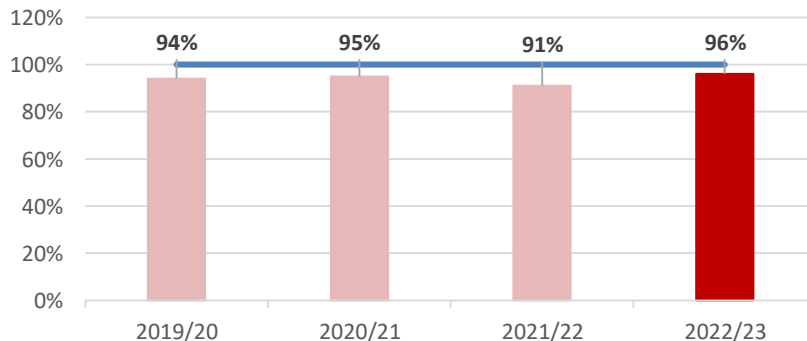
Accessibility as you would walk via the road network shows that the percentage of residential properties within 300m of an open space is 85%. 300m is a short distance for most people, being approximately a 5 minute walk.



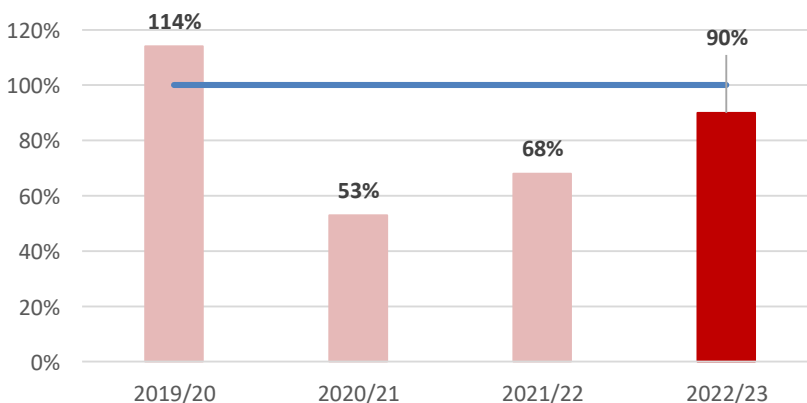
Programmed maintenance for trees and mowing

Keeping our City well maintained and looking great is a vital role of our field operations. The resultant amenity is a key contributor to our City's liveability. Mowing and pruning are 2 major areas of our field operations and the outputs from these are shown in the following charts.

Percentage of Programmed Reserve Mowing Completed in 2022/23









Percentage of Programmed Tree Pruning Completed in 2022/23



Our Environment | An environmentally responsible and sustainable City

We set ourselves some key priorities that when delivered will further develop our resilience to the impacts of a changing climate and enhance our City's natural environment and biodiversity. Each priority is at a varying stage of development and completion. Here's how we progressed each priority in 2022/23:

<div>  <h2>OUR ENVIRONMENT</h2> <h3>AN ENVIRONMENTALLY RESPONSIBLE AND SUSTAINABLE CITY</h3> </div>		
Key Priority	Status	Comments
Address our Climate Change emergency declaration by delivering our Net Zero strategy		<p>The following targets have been achieved:</p> <ul style="list-style-type: none"> • 56% Greenhouse gas emissions reduction based on 2017/18 levels by 2025. • This was met through implementation of Net Zero actions and dedicated sub-targets across the 6 strategic areas: <ul style="list-style-type: none"> ○ Building, Lighting and Open Space ○ Transport ○ Not Waste ○ Renewable Energy Procurement ○ Carbon Offsets ○ Staff Led Initiatives <p>All strategic areas / working groups are undertaking required actions to meet key targets. Key achievements include:</p> <ul style="list-style-type: none"> • Solar PV has been installed at Arch Patterson Hall, Brocas & Hindmarsh Library • Improvements to the Building Management System for heating and cooling at the Civic Centre and library has been undertaken to improve energy efficiency • The first two EVs have been received and new EV charging infrastructure has been installed at the old Meals on Wheels site and at the Beverley Centre to support the new EVs. Further 5 EVs have been ordered with delivery of these vehicles anticipated during the second quarter of the financial year • Weekly FOGO trial is 6 months in, and mid-term audits are about to commence. Trial results will guide future programs to increase food waste recycling. • New 100% renewable electricity contract in place for the next two (2) years
Our Materials Recycling Facility (MRF) is		<p>CAWRA's new MRF will utilise the latest technology to produce clean, recycled commodities ideal for developing local circular economy markets. Designed to process up to 50,000 tonnes a year, the facility will help to future proof SA's kerbside recycling</p>

constructed and operational		<p>sector. Technology used in the design will drive process efficiency, maximise material recovery and minimise fire risk.</p> <p>The Central Adelaide Waste Recycling Authority (CAWRA) MRF has been operating since January 2020. The MRF is currently processing kerbside commingled material from the following Councils:</p> <ul style="list-style-type: none"> • City of Charles Sturt • City of Port Adelaide Enfield • City of Adelaide • City of Unley • East Waste Council's • Rural City of Murray Bridge • City of West Torrens • Mount Barker District Council <p>Action is achieved.</p>
Grow our circular economy		<p>We continue to prioritise recycled content through our procurement policies to support the development of the circular economy.</p> <p>Council has committed to increasing our purchase of recycled content materials to 50% (by weight) of the contents of the kerbside recycling bins by 2025.</p> <p>In the 22/23 FY we purchased a total of 10,682 tonnes of recycled materials across a range of projects. This equates to 'buying back' around 115% of the total material our community sends for recycling via their yellow bin.</p>
Increase our Food Waste Recycling uptake		<p>Increase the percentage of food waste diverted from landfill, with a target of 60% by 2025</p> <p>Ventilated kitchen caddies and compostable bags continue to be made available for our community, along with a range of educational resources promoting the diversion of food waste from the green organics bin.</p> <p>Council has delivered 1455 caddies and bags to households, as well as delivering 215 additional rolls of bags to residents. We have also handed out over 7,100 additional rolls of compostable bags and around 2,045 caddies via our libraries.</p> <p>We commenced our 12-month weekly FOGO (food organics, garden organics) trial in May 2023. The trial involves around 1200 households across two geographical areas in Tennyson and Seaton. Participating households will have a weekly FOGO (green bin) collection while their recycling and landfill bins are collected fortnightly.</p>
Reduce the 'urban heat island effect'		<p>We have continued to implement the AdaptWest climate change adaptation plan and prioritise projects that address climate change risks such as urban heat and community capacity building.</p>

		<p>From an artificial channel to a stunning, natural-looking waterway, this 1.5 km redevelopment now boasts improved visitor amenities, a dedicated place for Kurna reflection, habitat pools to aid biodiversity – and a brand new river crossing.</p> <p>Getting around Breakout Creek / Purruna Pari is easy, with 6.2 km of shared-use trails along and across the river. Just remember that these are trails, so be mindful of other visitors. All new asphalt pathways are wheelchair accessible, and so is the new pedestrian bridge crosses the river between Seaview and Tapleys Hill roads.</p> <p>The new Kurna Reflection Space is on the northern side of the river, just off Military Road at Henley Beach South. The space has been designed with coloured paths to reflect the Kurna shield and is a quiet area to reflect on Kurna culture and history. Developed with Kurna artist Allan Sumner, this area will be complemented by the 9 Kurna artworks that are being installed across the precinct in the coming months (this is a separate package of works managed by Green Adelaide).</p> <p>Two habitat pools have been created along the river, which will provide new habit for native fish and animals. There are also new wetlands, one on each side of the river, which will provide habitat for water plants and many native creatures. They also capture stormwater and naturally filter it before it enters the river, which improves the quality of the water that flows out to sea.</p> <p>Horses have long-been a fixture along this stretch of the Torrens. As part of the redevelopment, a dedicated horse area has been created that stretches nearly 800 m along the southern riverbank. It was constructed with white cypress pine fencing and seeded with pasture grass mix, which is still growing. Horses are expected to return once the area is established.</p> <p>All up, more than 62,500 square metres of garden beds with 245,000 plants and 111 new trees as well as turf have been planted along this stretch of the river and are establishing.</p> <p>There are also five new picnic shelters, with tables and benches, six new viewing platforms installed at focal points along the river The project is a \$18.7 million partnership between Green Adelaide, the City of Charles Sturt, the City of West Torrens, the South Australian Department for Trade and Investment through the Planning and Development Fund, the Australian Government through the Environment Restoration Fund, and SA Water. The project is committed to working with the Traditional Owners of the Adelaide plains, the Kurna people.</p>
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Indicator 1 | Our adaption and resilience projects are progressing

We will know this by:

- **The Urban Heat Island project is complete.**
- **Integration of climate change considerations into Asset Management Plans.**
- **Stage 3 Adapt West is complete and adaption pathways considered.**

The Urban Heat Island project is complete

The Urban Heat Island project is complete. The project provides insight into how urban design, green infrastructure and different materials may affect temperatures locally. The final report, endorsed by Council in November 2017, and the heat mapping continues to inform key decisions, strategies and operations across Council, as well as to raise community awareness about urban heat and climate change adaptation.

As examples of its use, Council has used this information to increase greening in streetscapes in areas of high heat and located a trial of a 'cooling' road treatment in selected roads in one of council's hottest suburbs. A 'cooling' strategy was implemented at Boucatt Reserve Brompton, including increasing plantings. Temperatures are being monitored to quantify the cooling effect. The State Government has partnered with metropolitan councils to coordinate future heat maps and tree canopy measures. The consolidated map for greater Adelaide is found here: [Urban Heat and Tree Mapping Viewer Home \(environment.sa.gov.au\)](https://environment.sa.gov.au/urban-heat-and-tree-mapping-viewer)

Integration of climate change considerations into Asset Management Plans

As part of implementing the recommendations from the climate change risk and governance assessment (2020), staff are developing a process to better understand risks of climate change (including urban heat, drought, flooding, coastal hazards) across council operations and services. A decision support tool has been developed to integrate the identification and management of climate change risks into council's asset management planning process as part of the latest Asset Management Plan review. The decision support tool and the project team were finalists at the 2023 Local Government Professionals Leadership Excellence Awards for 'Excellence in Environmental Leadership and Sustainability'.

Through our AdaptWest partnership, we have secured an observer role on the multi-year Resilient Asset Management Project ([RAMP — Resilient South](#)) being delivered for the benefit of the SA Local Government sector, by Resilient South. Learnings from the RAMP as well as our understanding of local climate change risks and opportunities will be considered and inform asset management decision making.

The Adapt West Program is complete and adaption pathways considered

The AdaptWest program commenced in 2016, upon adoption of the final Western Adelaide (AdaptWest) Regional Climate Change Adaptation Plan. The project entered into the implementation phase (AdaptWest in Action) in 2017/18 and has continued since. With support from the State Government and AdaptWest partners (Cities of Port Adelaide Enfield and West Torrens), an AdaptWest Regional Coordinator was appointed in April 2018 and has continued this role through 2022/23. The AdaptWest partnership agreed to develop a new regional action plan which will commence and be delivered in 23/24.

Regional initiatives delivered to date include:

- The establishment of a new website to showcase the work of the regional program (www.adaptwest.com.au)
- Trials considering the use of irrigation for urban cooling in Council reserves
- Research into the cooling effects of garden treatments (based on previous Urban Heat Island study)
- Research into service delivery/funding models to improve climate change preparedness in homes of disadvantaged and vulnerable residents

- Climate change risk and governance assessments undertaken across the 3 AdaptWest partner councils
- Community preparedness – delivery of the Red Cross Climate Ready Communities program across the region
- Development of the ‘My Cool Home’ online tool for our community
- Enhancement of My Cool Home to include gardens and green space around the home
- Internal presentations on My Cool Home to building and planning teams within each AdaptWest partner council.
- Delivery of the Adapt Now – Changing for Climate Change event (October 2021) and community resources (available: AdaptNow (adaptwest.com.au)), winner of the Resilient Australia Awards 2022 Local Government Award
- Delivery of a series of webinars in conjunction with the Regional Climate Partnerships and national organisation Renew – Sustainable Homes Expert Webinars. These were particularly well attended by City of Charles Sturt residents.
- Heat mapping factsheets created and added to the AdaptWest website
- Regional Coordinator hosted a community bicycle ride from Bowden to St Clair as part of Nature Festival 2022

Address our Climate Change emergency declaration by delivering our Net Zero strategy

The City of Charles Sturt is actively taking Climate Emergency action through the implementation of *Net Zero: Our map to net zero corporate emissions 2020-2025* (Net Zero) to reduce corporate emissions. In 22/23 Council completed the following to meet the actions and targets within the 6 strategic areas:

Building, Lighting and Open Space

- Council AMPs are being reviewed with an increased focus on both asset vulnerability to climate change and sustainability objectives
- Council is pursuing the transition away from gas in all Council facilities and has moved off gas at Beverley Depot and Brocas.
- The City of Charles Sturt partnered with the Cities of Marion and Port Adelaide Enfield (PAE) delivered a bespoke Professional Development training program (CULTIVATE) for our councils’ property teams to deliver environmentally sustainable council buildings

Transport

- There was strong uptake of Hybrid vehicles with new hybrid vehicle options continuing to be added to the fleet list. We met our Net Zero target of 45% Hybrid vehicles.
- First two EVs have been received and new EV charging infrastructure has been installed at the old Meals on Wheels site (Kemp Street) and at the Beverley Centre to support the new EVs. Further 5 EVs have been ordered with delivery of these vehicles anticipated during the second quarter of the financial year.
- New bus shelters are being installed across the city to provide improved comfort and facilities for existing bus users and assist in attracting new users.

Not Waste

- Weekly FOGO trial began, and mid-term audits are about to commence. Trial results will guide future programs to increase food waste recycling.

Renewable energy procurement

- Council has had 100% renewable electricity for council operations since 1 January 2023 with contract in place until 2025

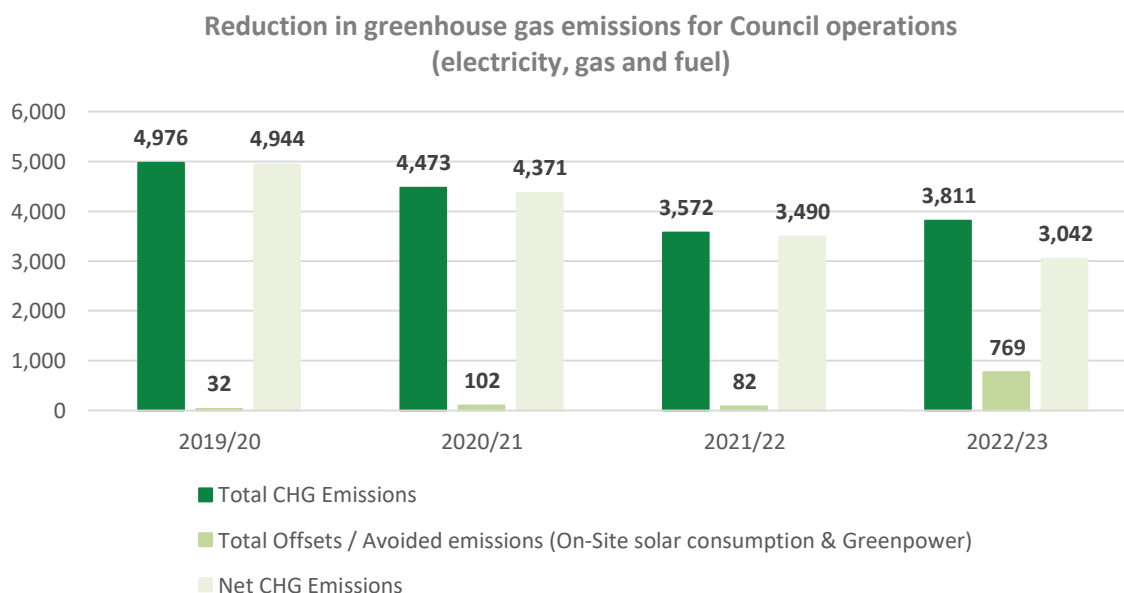
Carbon Offset

- Achieving net Zero by 23/24 requires the purchase of carbon offsets. Based on the outcomes of the 23/24 budget deliberations, the purchase of carbon offsets is not a priority for council or our community. As such this direction will not be perused at this time.

Staff Led Initiatives

- Lunch time learning session for staff have occurred each moth to inform and involve staff in climate action. Various topics have been presented on by internal staff and external subject matter experts.
- Two Climate Change Conversation sessions were held for staff as part of the South Australian Accelerate Net Zero project.
- Installation of switchable electrical power boards at all work stations (desks) to eliminate standby power use when the work station is not in use.
- Trials conducted of recyclable and biodegradable tree guards for new tree plantings.
- Oat milk is now provided in all staff lunchrooms as a low emissions milk option.

The above action has led to reduced corporate greenhouse gas emissions associated with electricity, gas and fuel usage for council operations as detailed in the below graph.



* Trellis - actual period billing data

Trellis included Water calculation in the total emissions

DIT data is correct in Trellis for FY 2022/23, no calculation done manually

Emissions Factor = 0.33 kCO2 per Kwh - Used by Trellis for DIT data

Electricity emissions have increased due to more accurate DIT emission data

Gas emissions are partially estimated due to missing bills

Solar figure is reduced based on decreased emission factor and incomplete data

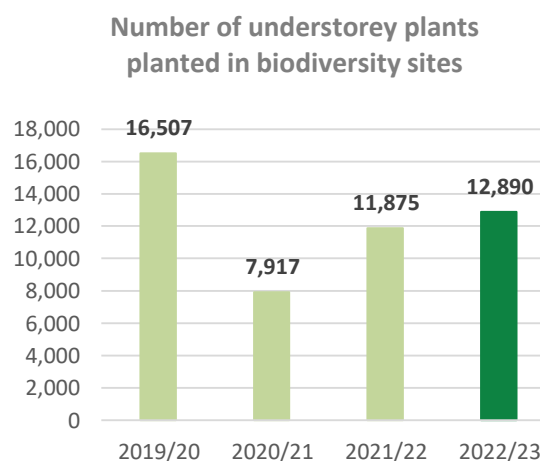
Indicator 2 | Our biodiversity & tree canopy cover are improving

We will know this by:

- Number of understorey plants planted in biodiversity sites
- % of tree canopy cover

Number of understorey plants planted in biodiversity sites

In 2023 – 12,890 understorey plants were planted in biodiversity sites (including the coastal dunes).



Percentage of tree canopy cover

Our i-tree canopy study measures trends in changes to tree canopy cover, plantable space cover and impervious surface cover across the City. The study measures changes from 1998 to 2020, being our most recent year of measurement.

The study identifies that City-wide (public and private land combined) canopy coverage is 13.84% with public land (Council owned/managed) measuring 16.15% and private land measuring 12.79%. We use the findings of these analyses to inform our planting programs, specifically planting programs for local parks and street tree planting.

These studies have been integral to the development of our Tree Canopy Improvement Strategy which is being used to drive an extended and intensive tree planting program to reach a City-wide canopy target of 25% by 2045. We will achieve this target by increasing resources with a dedicated focus on planting more trees, whilst maintaining, protecting and retaining our existing trees, and engaging our community to enable action to protect and retain trees in both the public and private realm.

Council has partnered with Green Adelaide and other metropolitan Councils for a new update to the canopy measure. This will be using a new and different measurement technique which will see Council transition from "i-tree canopy" (the tool used for measures to date) to LiDAR. The differences in methodology limit a direct like-for-like comparison of cover. Once this new update has been received (expected in late 2023) a report will be provided to Council. LiDAR methodology is expected to be the State Governments ongoing method for canopy measure.

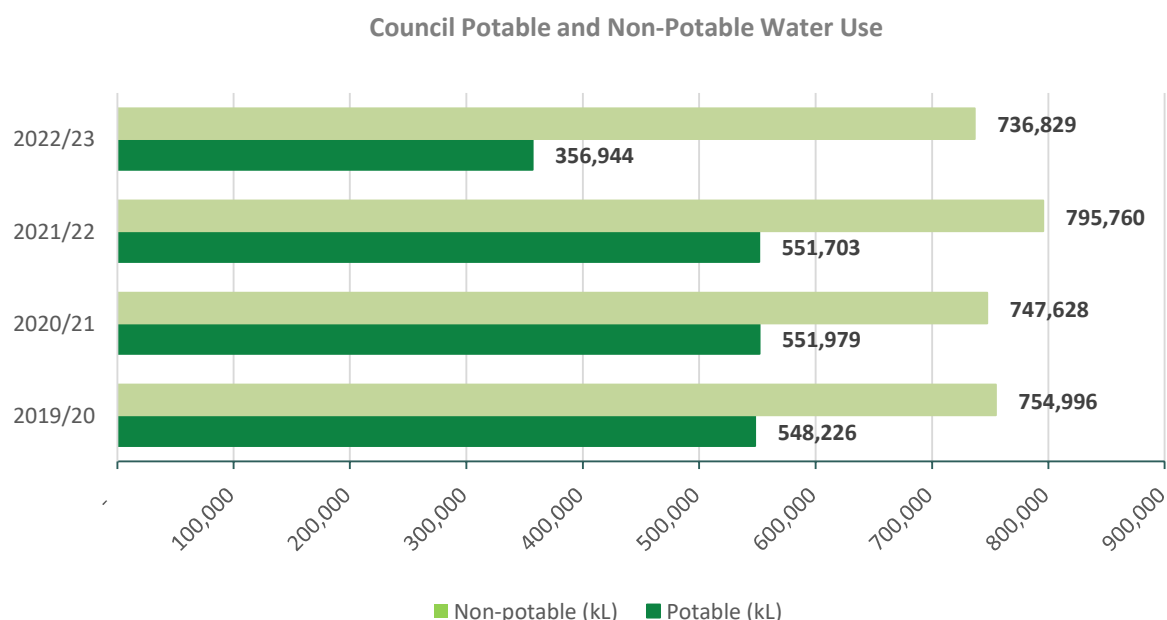
Indicator 3 | Our environmental management & efficiency is improving

We will know this by:

- Decrease in reliance of potable water
- Decrease in waste sent to landfill
- Stability or a reduction in our Greenhouse Gas emissions

Decrease in reliance on potable water

Council continued to expand its alternative water supply to decrease reliance on potable water. The supply of non-potable water, principally to green and blue open spaces in the council area for amenity and urban cooling, reached 736,000 kL in Financial Year 2022/23. Potable water use to green and blue open spaces has decreased to 41% from 33%, however we experienced a very cool summer that contributed to this reduction. At the same time, Council's Asset Management Services team has increased the amount of non-potable water available as insurance against times of water scarcity.



Waste sent to landfill

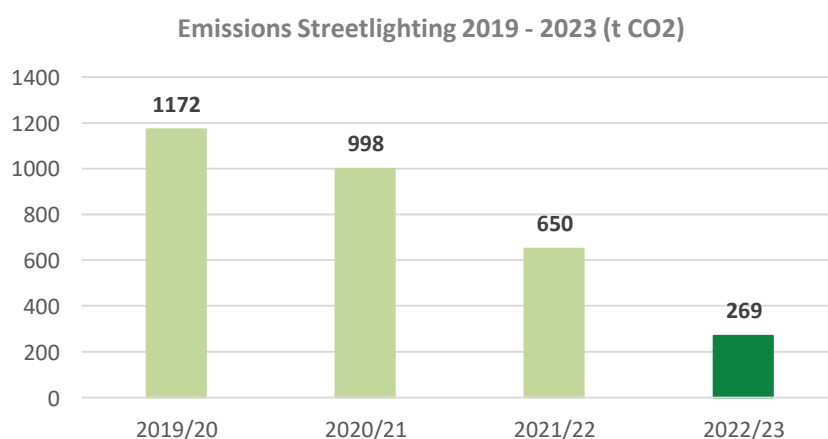
The City of Charles Sturt collected 63,791 tonnes of waste and recyclable material in 2022/23 FY. 56.2% of this was diverted from landfill and was namely compostable waste, recyclables and E-waste. A total of 24,060 tonnes of general waste was collected via the kerbside collection, with an average of approximately 700kg produced/collected per property annually.

Council waste transfer station is achieving a landfill diversion rate of 72.4%, this is compared to a kerbside diversion rate of 51.7%.

Report Current	2019/20	2020/21	2021/22	2022/23	Trend
Number of tonnes of waste collected City wide (kerbside bins and Waste Management Centre)	64,739	64,685	61,664	63,791	↑
City wide collection diversion from landfill rate (kerbside bins and Waste Management Centre)	54.2%	55.1%	57.3%	56.2%	↓
Number of tonnes collected via kerbside bin collection	50,103	51,599	48,169	49,824	↑
Kerbside bin collection diversion from landfill rate	54.2%	53.5%	54.7%	51.7%	↓

Greenhouse Gas Emission Reductions Highlight – LED Streetlight Project

The LED energy efficient streetlight project has replaced approximately 10,900 streetlights (approx. 82%) across the City of Charles Sturt with LEDs and has significantly reduced greenhouse gas (GHG) emissions by more than 80% over the life of the project. This project will continue to see GHG reductions over the next 5 years.



Planning works are ongoing to inform future funding strategies in a future revision of the Public Lighting AMP in 2023/24 to convert remaining streetlights that are not LED to LED technology.

Climate Change matters to our community

Our community has a good understanding of climate change and recognises it as important to them personally. 75% of survey respondents believe local councils play an important role in reducing the effects of climate change.

Our Economy | An economically thriving City

We set ourselves some key priorities that will continue to influence economic expansion and prosperity in western Adelaide. Each priority is at a varying stage of development and completion. Here's how we progressed each priority in 2022/23:

\$

OUR ECONOMY
AN ECONOMICAL THRIVING CITY

Key Priority	Status	Comments
Bringing energy and vibrancy to the economic recovery.	<div></div>	<ul style="list-style-type: none">The Economic Support and Stimulus package 2022/23 released including Business Support, #ShopLocal, Live & Local and Creative Cities grant funding programs.The Economic Support and Stimulus Package 2022/23 grants were advertised and promoted on a regular basis to support local businesses. The program continues to be well received by the business community.
Promoting economic development of the Western region	<div><div> </div></div>	<ul style="list-style-type: none">The Economic Development Strategy 2022-26 was endorsed by Council.The Western Regional Tourism Destination Action Plan was endorsed by Council and the Western Alliance Councils.The Adelaide Beaches website was updated and promoted through a series of Quarterly Regional Visitor Sector Networking events.Range of communication and engagement strategies implemented to promote opportunities.Regular meetings occur with member Councils and key stakeholders.The Western Business Leaders newsletter and Charles Sturt Business Facebook page continues to grow and share local business stories.Western Regional Tourism Development Action Plan presented to City Services Committee 20 March 2023.Living in the West project is underway with content developed and included on the Adelaide Beaches website. Content was promoted in line with the new Visitor Sector Marketing Strategy.
Supporting local business and local supply chain	<div></div>	<ul style="list-style-type: none">Collaboration with Western Alliance of Councils and City of Marion to promote local tendering opportunities and support local supply chainTendering opportunities are being promoted via LinkedIn. A learn how to tender workshop is scheduled for 6 July for local businesses. This workshop will showcase opportunities with local government.

Indicator 1 | Our strategic alliances are supporting the growth of our economy

We will know this by:

- 5% increase per annum of business participation in the Western Region business development events
- Increase in gross regional product for the Western Region
- Increase in tourism visitation and expenditure*

* Tourism visitation numbers and expenditure are no longer readily available. The number of tourism jobs and tourism sector output is being monitored and reported instead.

	2019/20	2020/21	2021/22	2022/23	Trend
Number of businesses participating in Western Region business development events.	1,691	923	1,534	1,507	↓
Gross Regional Product – Western Region business	\$24.13 billion	\$24.34 billion	\$25.46 billion	\$27.69 billion	↑
Number of tourism jobs (City of Charles Sturt)	2,473	2,431	1,505	2,171	↑
Tourism sector output (City of Charles Sturt)	\$436 million	\$428 million	\$269 million	\$341 million	↑

A major focus for the Economic Development team in 2022/23 was connecting employers and businesses with jobseekers. The Western Adelaide Jobs Expo 2023 hosted at St Clair Recreation Centre attracted 2,000+ jobseekers to this highly successful event. These numbers are not included in the above figures.

Indicator 2 | Our local businesses are growing

We will know this by:

- Increase in gross regional product for Charles Sturt
- Increase in the number of businesses in Charles Sturt
- An increase in employment/output in identified growth sectors
- Growth in annual employment numbers
- % of surveyed businesses satisfied with Council support for business*
- Net increase in the annual number of business start ups

	2019/20	2020/21	2021/22	2022/23	Trend
Gross Regional Product – Charles Sturt	\$5.752 billion	\$5.74 billion	\$6.076 billion	\$6.515 billion	↑
Number of businesses in Charles Sturt	9,206	11,399	11,738	11,921	↑

Employment in growth sectors (no of jobs):					
• Health care & social assistance	7,813	7,813	7,813	9,752	↑
• Construction	4,647	4,647	4,647	5,838	↑
• Professional, Scientific & Tech services	1,619	1,619	1,619	2,024	↑
Number of local jobs (in City of Charles Sturt)	42,162	42,162	42,162	47,543	↑
Number of business start ups	635	785	971	844	↓
Net increase/decrease in business start ups	-81	150	186	-127	↓

*The City of Charles Sturt Business Survey for February 2023 reported 94% of surveyed businesses were satisfied with Council's support for business compared to 68% reported the previous year in February 2022.

Indicator 3 | Our industry sectors are diversifying

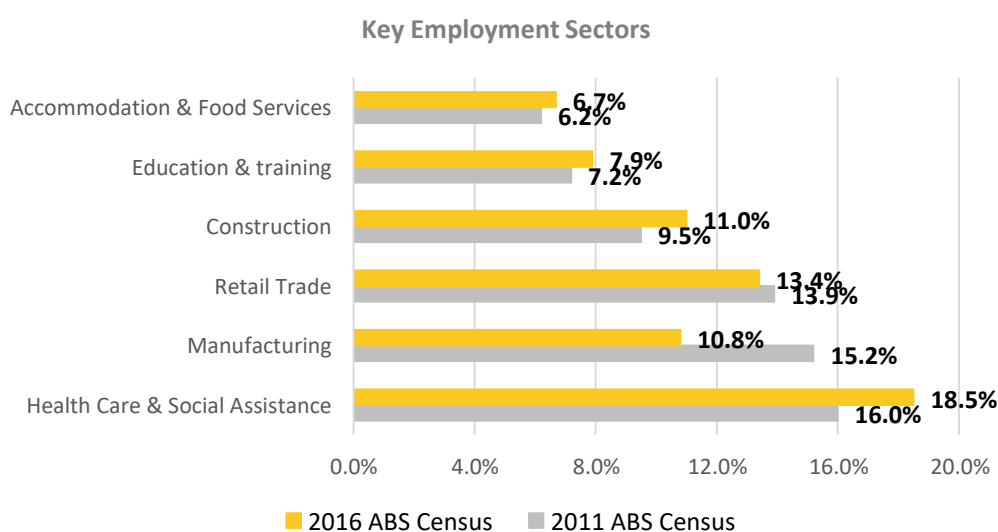
We will know this by:

- % of employment in a range of sectors in Charles Sturt
- Growth in annual development application value by sector

Employment in top 6 employment sectors

The chart shows our top 6 employment sectors and the percentage of employment in each sector in the last two Census periods, 2016 and 2021*. This data is monitoring change, growth and diversification of our key industry sectors.

Health Care and Social Assistance is our biggest employer. It is projected that there will be further increases in employment in the Health Care and Social Assistance along with Accommodation and Food Services, Education and Training and Manufacturing sectors in the next four years. Employment in Construction is projected to remain stable, while Retail Trade jobs are projected to decline further.



*2021 Census data is interim data provided by ABS Working Population Profile and is subject to further refinement by the Remplan economic model and profile.












Value of development applications


Monitoring the value of development applications provides an understanding of the mix of development as well as the stability of each sector.

	2019/20	2020/21	2021/22	2022/23	Trend
Value of development application - Commercial	\$46,166,285	\$58,708,555	\$45,723,308	\$112,262,077	↑
Value of development application - Industrial	\$31,158,609	\$10,577,386	\$14,783,566	\$35,491,723	↑
Value of development application - Public	\$12,107,876	\$74,313,012	\$81,764,484	\$16,068,337	↓
Value of development application – Residential	\$542,713,279	\$556,019,316	\$422,006,159	\$554,347,453	↑
Total value of all development applications lodged	\$632,146,049	\$699,618,269	\$564,277,517	\$718,169,590	↑

Our Leadership | A leading and progressive local government organisation

We set ourselves some key priorities that will build on our reputation as a forward thinking and high performing organisation. Each priority is at a varying stage of development and completion. Here's how we progressed each priority in 2022/23:

<div>  OUR LEADERSHIP A LEADING AND PROGRESSIVE LOCAL GOVERNMENT ORGANISATION </div>		
	Status	Comments
Our workplaces and the way we work ensures our commitment to excellence in customer and people experience		Council's Customer Experience (CX) 2020-2025 Strategy is implemented.
		Staff have been appointed to implement the strategy and key initiatives.
		<ul style="list-style-type: none"> CX Excellence staff training sessions delivered in March and October 2022. A new customer relationship management (CRM) system has been selected and is being implemented. A range of workshops, business readiness sessions and demonstrations have been provided to internal stakeholders and the solution is anticipated to go live in 2023/24.
		<ul style="list-style-type: none"> Implementation of a new Unified Communications solution, including the establishment of new customer experience KPI's and reporting.
		<ul style="list-style-type: none"> Implementation and continuous reporting and action based on voice of customer feedback.
Progressive leadership and financial management for our community and economy during the pandemic in the recovery and beyond		Council has adapted our leadership style to provide a dynamic response mechanism for our community.
		As COVID-19 pandemic evolves we continue to respond to the many ongoing challenges including cost of living and supply chain pressures.
		Over 2021/22 we continued to support those in rates hardship through targeted payment arrangements and put in place a targeted rate rebate for businesses impacted by the Revaluation Initiative
		In 2022/23 we delivered an overall average rate rise of 2.45% well below the June CPI and having regard to the current economic climate and cost of living pressures.
		Existing services continue to be delivered as well as an extensive capital works program with new initiatives focused on business, environmental and financial sustainability.
		In 2023/24 we delivered an overall average rate rise of 7.44%, below the current March Adelaide CPI of 7.9%, having regard to

		feedback from the community and cost of living pressures, noting the rate rise consulted on was 8.59%. Residential ratepayer average increase is 7.39% and for all other land uses 7.5%. This work is complete.
Our organisational values, our brand and our strategy have clear alignment		Our organisational values and brand have been incorporated into our Organisational Plan as well as our Customer and People Experiences. This work is complete.

Indicator 1 | Our organisation is innovative and achieves business excellence

We will know this by:

- Customer service satisfaction
- Smart City Gains
- Identified reductions in Council Business processes
- We are achieving our key priorities

We are delivering Customer Experience for our community

The Voice of the Customer (VOC) survey program allows us to monitor our Net Promoter Score and overall Customer Satisfaction across a range of interaction points. Our VOC Survey program was established in May 2021 and currently incorporates surveys after the completion of a customer request, following a telephone call, after an Environmental Health premises inspection and post attendance at our Immunisation Clinic. Community Connections are also using the surveys to gain customer insights across a range of services. Feedback received helps to inform process improvements that help to deliver a better customer experience across our business.

- Average result for 2022/23:
NPS – 29.4
Net Promoter Score (NPS), measures customer loyalty and is measured on scale of -100 to 100
CSAT – 72%
Customer Satisfaction (CSAT) is measured on scale of 0 – 100%

Smart City Gains

The City of Charles Sturt is keen to see our City continue to grow and develop to be the best it can be. We are implementing the Smart City Plan 2018-2025 which defines what Smart City means for Charles Sturt and identifies objectives and an indicative roadmap that will be implemented. Here are some of our progress and projects in 2022/23:

- Vehicle Telemetry (GPS) System installed in a range of vehicles across the fleet to ensure fleet optimisation and efficiencies.
- Continued to trial an Advanced Technology solution utilising Artificial Intelligence (AI) to combat illegal dumping.
- Piloting an Artificial Intelligence solution for more effective and efficient parking regulation across our City, which enables virtual chalking, vehicle overstays and to determine the type, make and registration of the vehicle.

Identified reductions in Council Business processes

Here are some of the business improvements for 2022/23, each aiming to achieve business excellence and great customer service:

City of Charles Sturt Cross Council Collaboration

Recognised as having developed a Leading Benchmarking and Performance Improvement methodology in conjunction with the Cities of Port Adelaide Enfield and Marion, as highlighted in the Productivity Commissions assessment of Local Government's Performance. Collaborative services were provided in areas of:

- Fleet Management - Optimisation in management and procurement.
- Establishment of Joint Council Utilities Management Team.
- Internal Audit and insurance Management across three councils
- Information Services Joint Project Delivery & System Architecture alignment
- Procurement Services – deliveries across three councils
- Irrigation Services – installation and maintenance

Planning and Development

Ongoing improvement and implementation of internal processes for assessing development applications in the new DAP system in the State Government portal. These included:

- Developing a process for Completion Notifications including Statement of Compliance, Certificate of Occupancy and Essential Safety Provisions.
- Created Notification Groups for building notifications.
- Implementation of an internal Service Level Agreement (SLA) for Outdoor Dining Permits.
- Refined Process for Combined Applications.
- Site Visits to various Councils to review their practices for planning assessment and managing building inspections.
- Adjusted management of endorsement of applications for public notification and other application queries to use the DAP referral process.
- Implementation of an internal Service Level Agreement (SLA) for Civil Stormwater and Traffic referrals using the DAP referral process and shared inboxes.

Asset Management

In 2022/23, the Asset Management Planning Team continued to deliver and support key projects. These included:

- Completed EOFY capitalisation and reconciliation processes.
- Completed visual inspection and audit of all Beach Accessways & Coastal Assets
- Completed visual inspection and condition audit of all Open Space Furniture Assets
- Completed visual inspection and condition audit of all Open Space Sporting Accessory Assets
- Completed visual inspection and condition audit of all Open Space Fences, Walls and Bollards
- Completed visual inspection and condition audit of Traffic Control Devices
- Completed visual inspection and condition audit of all Building Assets
- Completed visual inspection and condition audit of Stormwater Major Outlet Structures and GPT's
- Commenced major review, refinement, and revision of Transport AMP
- Commenced major review, refinement, and revision of Open Space and Recreation AMP
- Commenced major review, refinement, and revision of Council Buildings AMP
- Commenced major review, refinement, and revision of Lighting AMP
- Commenced visual inspection and condition audit of Council Lighting Assets

- Continued development of ALM dashboards for Field Services and Fleet Services maintenance activities
- Continued support, review and refinement of Field Services, Fleet and Property Maintenance scheduling and programming functions.
- Supported and assisted upgrades and UAT of EAM operating systems.
- Supported and assisted CRM and Digital Futures projects
- Continued to review and refine Asset Management Planning Team functions, roles and responsibilities to build capacity, develop staff and aid succession planning.

Waste and Sustainability

Council's commitment to the circular economy has resulted in the purchase of 10,682 tonnes of recycled materials across a range of projects. 10,387 tonnes were materials for construction and maintenance (recycled fly ash, asphalt, rubble and aggregate). This equates to 'buying back' around 115% of the total material our community sends for recycling via their yellow bin.

- These purchases demonstrate Council's commitment to 'buying it back' and to supporting the development of the circular economy.
- Council continues to support our community to recycle their food scraps via the green organics bin and has delivered a total of 1455 kitchen caddies along with 215 additional rolls of compostable bags directly to households.
- The weekly FOGO trial commenced on 1 May 2023 and will continue for 12-months.

We are achieving our key priorities

Achievement towards our key priorities has been reported at the beginning of each theme reporting section. These key priorities are for the 5 year period of the City of Charles Sturt Organisational Plan 2020-2025 and progress will be tracked and reported for the duration. [Organisational Plan 2020-2025](#)

Indicator 2 | Our finances are sustainable

We will know this by:

- **Operating surplus ratio is >0% and <15%***
- **Net financial liabilities ratio is >100%***
- **Asset sustainability ratio is >80%***
- **\$ value of grants and co-funding received**
- **Resident acceptance of Council rates as value for money**

* These indicators are reported on in the Budget and Financials section of this report in **Appendix 1**.

Grants and co-funding received

It is our desire to ensure that the City's finances are well managed and that our ratepayers are receiving good value for their rates. We are vigorously pursuing grant and co-funding opportunities to help fund projects in our City. This year, we successfully obtained \$13,211,284.00 in grants and co-funding.

Value for money

We asked our residents to indicate how satisfied they are that their rates provide value for money. 65% of residents indicated that they were satisfied that they received value for money in exchange for their rates. This is an increase from previous years.

Indicator 3 | Our Organisational culture is collaborative, agile and high performing

We will know this by:

- % of our Portfolios demonstrating the benchmark level of constructive culture

Charles Sturt is continuing to build a constructive culture in our workforce supported by our focus on embedding our values of Caring, Progressive, Courageous and Passionate. We aspire to be a high performing organisation of passionate people who work with resilience and confidence in responding to and adapting to our community's needs. This year, we introduced a refreshed approach that measures the health and strength of our culture based on how we align to our values. By delving into the core values of our organisation, we have gained invaluable insights that guide our actions and decision-making. Our culture score of 51 is equal to global average and better than industry average.

Indicator 4 | Our organisation is transparent and accountable

We will know this by:

- % of Council and Committee items considered in confidence
- Number of website visits and interactions via our social media platforms
- S270 review of decisions undertaken

Our website remains an important medium for communicating with our residents. We continue to experience strong growth across our online channels including our website and social media platforms.

	2019/20	2020/21	2021/22	2022/23	Trend
Number of website visits	549,485	619,818	649,278	664,764	↑
Number of Facebook fans	9,224	11,212	12,728	13,037	↑
Number of Instagram followers	2,534	3,072	3,390	3,797	↑
Number of Twitter followers	3,890	3,907	3,920	3,868	↓
S270 Review of decisions undertaken	2	4	11	4	↓

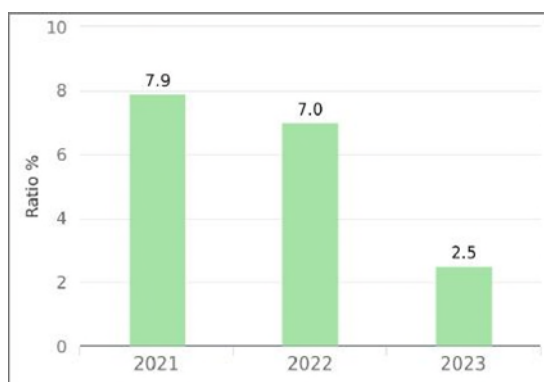
BUDGET & FINANCIALS

Key Financials

In 2022/23 all key financial ratios for financial sustainability were within benchmarks. Sustaining an **operating surplus** is important to maintaining our community assets and ensuring rate payers are paying for the services and assets they consume.

	2019/20 \$'000	2020/21 \$'000	2020/22 \$'000	2022/23 \$'000
Rates Income	109,730	112,324	113,569	119,327
Total grants* (includes grants for new/upgraded assets)	13,883	13,103	16,224	19,270
Statutory charges	3,973	4,316	4,675	4,851
Other income	6,824	6,758	7,812	8,102
Gain Equity Accounted council businesses	0	804	0	0
Gain on disposal of assets*	(7,631)	(1,543)	(4,386)	(5,512)
Physical resources received free of charge*	11,431	2,505	3,093	2,440
Other Comprehensive Income (includes changes in revaluation, surplus and impairment expense)	56,297	69,334	0	207,053
Income Sub Total	194,507	207,601	140,987	148,478
Loss Equity Accounted council businesses	131	-	207	490
Employee costs	44,170	44,099	47,380	51,271
Depreciation	30,118	32,171	32,208	34,112
Finance costs	1,179	1,161	623	1,513
Materials, Contracts, Other expenses	50,127	47,293	48,290	54,278
Expenditure Sub Total	125,725	124,724	128,708	141,664
Operating Surplus (excludes profit on disposal, physical resources received free of charge and grants for new/upgraded assets*)	3,238	10,753	9,719	3,598
Net Surplus (excludes other comprehensive income)	12,485	13,543	12,279	6,814
Total Comprehensive Income (Income less Expenditure Subtotal – includes other comprehensive income)	68,782	82,877	12,279	213,867
Key Sustainability Ratios				
Operating Surplus Ratio (target >=0%)	1%	5%	7%	2.5%
Adjusted Operating surplus ratio (excl prepaid grants)	0.9%	4.9%	6.7%	0.2%
Net Financial Liabilities Ratio (target <100%)	57%	46%	43%	44%
Asset Sustainability Ratio (target >80%)	101%	84%	93%	117%
Interest Cover Ratio (target <10%)	0.9%	0.8%	0.4%	0.7%

1. Operating Surplus Ratio



Purpose of operating surplus ratio

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

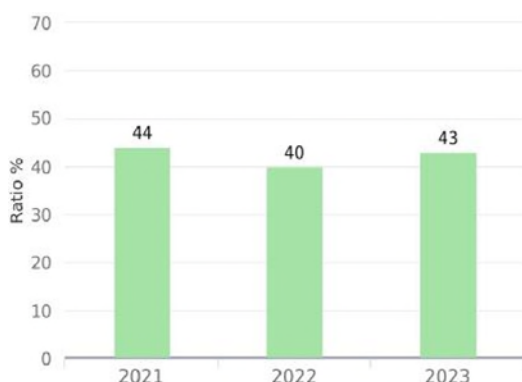
Commentary on 2022/23 result 2022/23 ratio 2.5%

Council's Long Term Financial Plan LTFP objective is to generate sustainable Operating Ratios of 0%-10%.

A positive ratio demonstrates the % of operating income available to fund new capital or repay debt.

This ratio is favourably impacted by the receipt of general purpose funding for 2023/24 received in advance and tied capital grants

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio

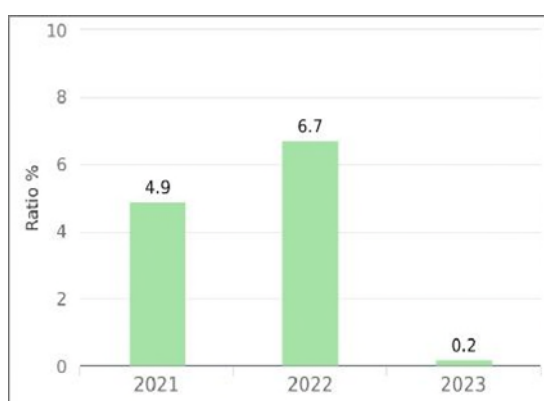
This indicator shows the significance of the net amount owed to others, compared to operating revenue

Commentary on 2022/23 result 2022/23 ratio 43%

Council has determined that a Net Financial liabilities NFL ratio of between 0% to 100%.

The result shows Council's ability to meet its financial obligations, which include borrowings and employee leave provisions from operating revenue

3. Adjusted Operating Surplus



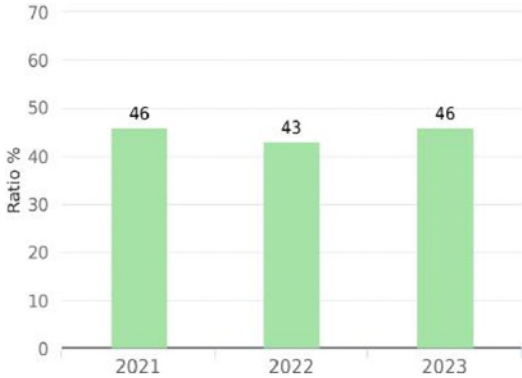
Purpose of adjusted operating surplus ratio

This indicator is to determine the percentage the operating revenue (adjusted to reflect distortions to the result for the timing of general purpose funding and operating grants – capital) varies from operating expenditure

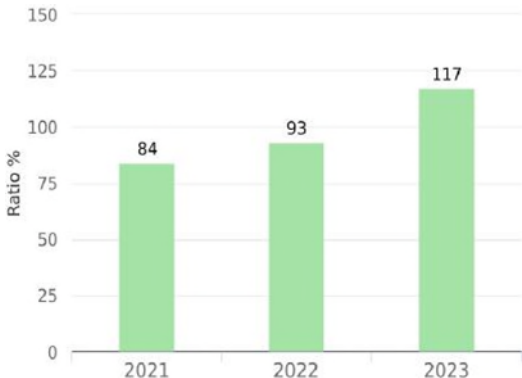
Commentary on 2022/23 result 2022/23 ratio 0.2%

The Adjusted Operating surplus ratio has been adjusted for the impact of general purpose funding for 2023/24 received June 2023 offset by funding for 2022/23 received June 2022 and grants, subsidies, contribution – capital

4 Adjusted Net Financial Liabilities Ratio

	Purpose of adjusted net financial liabilities ratio	Commentary on 2022/23 result 2022/23 ratio 46%								
 <p>The bar chart displays the Adjusted Net Financial Liabilities Ratio as a percentage for the years 2021, 2022, and 2023. The y-axis is labeled 'Ratio %' and ranges from 0 to 70 in increments of 10. The x-axis shows the years 2021, 2022, and 2023. The bars are green and have their values labeled on top: 46 for 2021, 43 for 2022, and 46 for 2023.</p> <table><tr><th>Year</th><th>Ratio %</th></tr><tr><td>2021</td><td>46</td></tr><tr><td>2022</td><td>43</td></tr><tr><td>2023</td><td>46</td></tr></table>	Year	Ratio %	2021	46	2022	43	2023	46	<p>This indicator is to determine the net amount owed to others compared to operating revenue (adjusted to reflect distortions to operating income for the timing of general purpose funding and operating grants – capital).</p>	<p>The Adjust ed Net Financial Liabilities ratio has been adjusted for the impact of the general purpose funding received in advance over successive years and Grants, subsidies, contributions - capital.</p> <p>The result shows Council's ability to meet its financial obligations is still well within accepted benchmarks (0% - 100%)</p>
Year	Ratio %									
2021	46									
2022	43									
2023	46									

5. Asset Renewal Funding

 <p>The bar chart displays the Asset Renewal Funding Ratio as a percentage for the years 2021, 2022, and 2023. The y-axis is labeled 'Ratio %' and ranges from 0 to 150 in increments of 25. The x-axis shows the years 2021, 2022, and 2023. The bars are green and have their values labeled on top: 84 for 2021, 93 for 2022, and 117 for 2023.</p> <table><tr><th>Year</th><th>Ratio %</th></tr><tr><td>2021</td><td>84</td></tr><tr><td>2022</td><td>93</td></tr><tr><td>2023</td><td>117</td></tr></table>	Year	Ratio %	2021	84	2022	93	2023	117	Purpose of asset renewal funding ratio	Commentary on 2022/23 result 2022/23 ratio117%
	Year	Ratio %								
2021	84									
2022	93									
2023	117									
	<p>This indicator aims to determine if assets are being renewed and replaced in an optimal way</p>	<p>Council has endorsed a target of 80% of capital asset renewals over its infrastructure portfolio.</p> <p>The adopted Asset Management Plans AMP and the Long-Term Financial Plan LTFP both demonstrate a 100% achievement for each of the next 10 years.</p> <p>This ratio can fluctuate due to the timing of completion of capital renewal projects due to inclement weather or contractor/material supply delays.</p>								

EXPENDITURE

Corporate Credit Cards

As an efficient and effective method to purchase or pay for goods and services, Council operates a Corporate Credit card system which permits an appropriate number of cards to be issued to operational staff throughout the organisation. The number of cards issued and the expenditure allowance by Council is reviewed regularly to ensure that the number of valid cards is appropriate for operational requirements. Corporate Credit cards are only provided to a limited number of employees within Council who can clearly demonstrate the need for a credit card as governed by a credit card policy/procedure and corporate card conditions of use.

In accordance with Schedule 4 of the Local Government Act 1999, for the 2022/23 financial year we spent \$325,440.04 (2021/22 \$372,568.24).

Legal

In accordance with Section 131(1a) of the Local Government Act 1999, Council spent \$301,055.86 on legal expenses during the 2022/23 financial year.

Auditor

In accordance with Section 128(9) of the Local Government Act 1999, during the 2022/23 financial year, Council's external auditor was remunerated \$33,500.00 for the audit of Council's financial statements and other services.

Travel

In accordance with Regulation 35 (2) of the Local Government (General) Regulations 2013, during the 2022/23 financial year, Council spent \$24,706.96 on interstate travel undertaken by members and employees of the Council.

Gifts

In accordance with Regulation 35 (2) of the Local Government (General) Regulations 2013, during the 2022/23 financial year, Council spent \$4,197.20 on gifts (above the value of \$50) for members of the Council and employees of the Council.

SUBSIDIARIES

CAWRA - Central Adelaide Waste and Recycling Authority

CAWRA was established by the Cities of Charles Sturt and Port Adelaide Enfield. Its charter was initially endorsed by both Councils in late 2019 and was updated in November 2021.

The CAWRA Annual Report for 2022/23 forms part of this Annual Report and is available in **Appendix 2**.

COMPETITIVE NEUTRALITY

National Competition Policy

It is an obligation under the Clause 7 statement on the Application of Competition Principles to Local Government and under the Competition Principles Agreement for each Council to include in its annual report certain relevant information as follows:

- Council has determined it has no significant business activities as defined in the Clause 7 statement.
- Where Council has submitted a tender as part of a tender process it has applied cost effective pricing to ensure it complies with competitive neutrality.
- No complaints were received during 2022/23.

PURCHASING AND TENDERING

The City of Charles Sturt is committed to ensuring an efficient, effective and ethical use of resources and accountable and transparent processes for the procurement of goods and services. Our Procurement Policy aims to deliver best value services to the community.

When considering the most appropriate form of service delivery the following factors are considered:

- Council's strategic directions;
- A need to control specific services;
- Risks in adopting the various options;
- Number of competitors in the marketplace;
- Current service delivery arrangements;
- Existing skills and resources of Council's staff;
- Relevant industrial awards and Enterprise Bargaining Agreements;
- Benefits associated with entering into a commercial activity or project.

In fulfilling Council's procurement role, the following principles apply:

- Transparency and accountability in purchasing procedures and practices to ensure responsibilities are clearly defined and decisions are made in a transparent manner;
- Open and fair competition to ensure that potential suppliers are given reasonable opportunity to bid for the required goods and services;
- Compliance with statutory and other obligations;
- The highest standard of professionalism and probity by making decisions in an ethical and impartial manner;
- Opportunities to enter into joint procurement initiatives;
- Risk management practices and procedures in place to effectively manage risk exposure to Council with allocation of risk to the party best able to manage that risk;
- Adopt practices that are consistent with the principles of ecological sustainability, to the greatest extent that is practicable; and
- Encourage economic development through longer term contracts.

If all factors are equal when evaluating quotes and tender bids, preference will be given to local business.

Council also has a commitment to maximising the skills, development and employment opportunities available in the City. Consideration may be given, where practicable and appropriate, to incorporate strategies in the procurement process that support local employment and training, which may include Contractors engaging apprentices, trainees and cadets in their work practices.

The appropriate method of purchase is determined by the levels of expenditure established within the Procurement Policy. In 2022/23 a total of 15 tenders were called.

ACCOUNTABILITY

Section 270 Local Government Act 1999

The City of Charles Sturt is committed to delivering the highest level of customer service to the community and strives to achieve service excellence that is delivered in a professional, coordinated and timely manner. As part of this commitment Council recognises the importance of complaints, requests for service increase, compliments and all requests received are dealt with in a prompt, impartial and fair manner. The requests received provide the opportunity to gather information which may assist in the improvement of Council's services and operations.

Council has a corporate system where all requests are logged and managed and the table below details the 820 requests which fall within section 270 of the Local Government Act 1999 for the last financial year to June 2023.

Section 270 Local Government Act 1999	Number of Requests
Internal Review of Council Decisions	4
Complaints	467
Compliments	222
Service Increase/Change	67
New Service	64

Internal Review of Council Decisions

Council's Internal Review of Council Decision Policy and Procedure provide clarity and definition on what constitutes a Council decision. This is important to understand when assessing requests received for an internal review of a Council decision.

Council received 4 formal requests for internal review of a Council decision for the 2022/23 period and the table below provides details of the subject matter and outcome of this request.

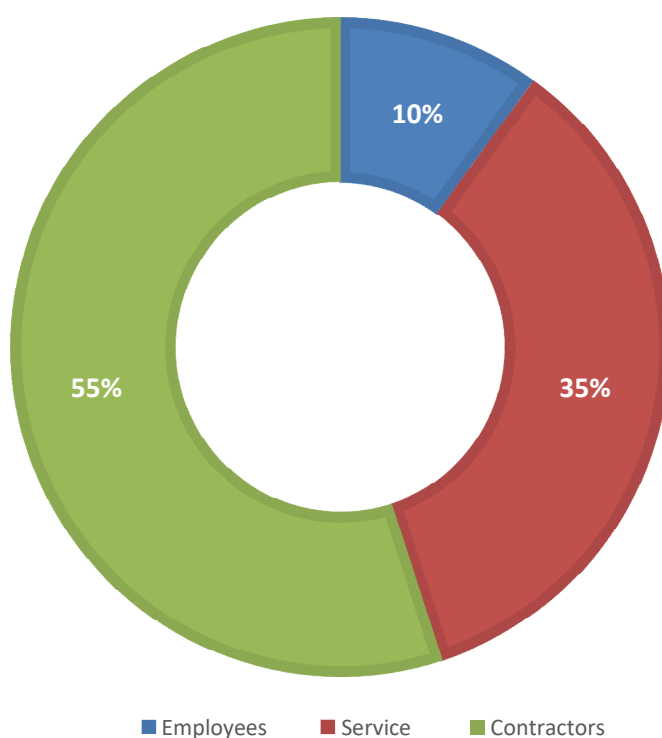
Applicants are always advised of their right to also make a complaint directly to the Ombudsman.

Subject Matter	Outcome
Request 1 Requested a review of the decision to approve a tree removal	A determination was made to decline the request as the decision was not made by Council, the decision was made by Councils Assessment Panel.
Request 2 Was in relation to a boundary fence construction	A determination was made to decline the request as the applicant posed a series of questions. The request did not identify a reviewable decision that fell within the parameters of a Section 270 Review. The applicant was provided with responses to the questions posed.
Request 3 Requested a review of the Hard Rubbish Policy in relation to the timing of allocated pickups that crossed over from the previous to the new financial year.	A review was undertaken which identified that whilst staff had consistently applied the policy it was not made in the best interest of the community. The following recommendations were accepted by the Chief Executive Officer: <ul style="list-style-type: none"> • Changes were made to the Hard Rubbish Policy to clearly outline the manner in which entitlements are reconciled each financial year for the betterment of our community. • That the Residential Waste & Recycling Guidelines for New Developments be reviewed. • That Council waste management contractor is advised of the new process in relation to reconciling hard waste collections. • That key staff are informed of the changes and amendments are made to Council's internal knowledge base articles. • That the applicants 2022/23 hard waste collections be reinstated for use in accordance with the updated Policy.
Request 4 Requested a review of the Council Member Code of Conduct complaint undertaken by Mayor Evans	A determination was made to decline the request as their applicant had an active complaint under the Council Member Code of Policy.

Compliments

Out of the 222 compliments received, 123 were related to employees demonstrating our commitment to delivering exception customer experience across the organisation. 77 compliments relate to services provides and 22 praised a contractor or a contracted service provided by Council. The Field Services Portfolio received 100 compliments, across all teams reflecting the high quality of work and timely response provided to requests for service. Community Connections received 44 compliments, encompassing those related to the Ageing Well services, library offerings, volunteer programs and community centres. Lastly, our Public Health and Safety team received 37 compliments for their work with the community.

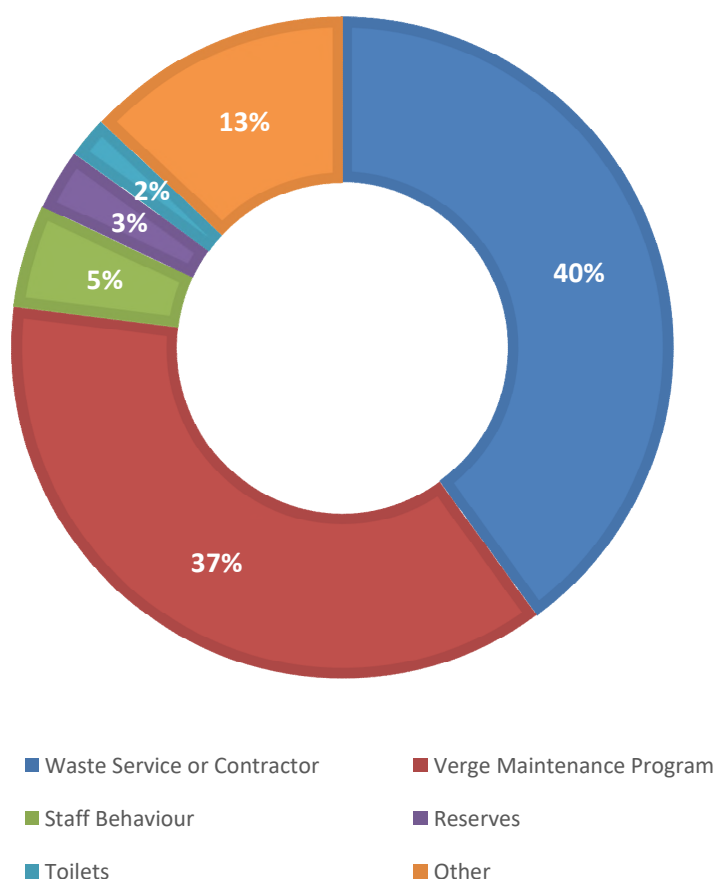
Compliments Received in 2022/23



Complaints

During 2022/2023 we received 467 complaints, with 40% of these (186) related to our Waste Services, including complaints about the contractor and services we offer and 37% related to our Verge Maintenance Program predominately the quality and frequency of the verge maintenance cuts. Approximately 25 concerns regarding staff behaviour were investigated and 12 complaints were made about reserves for various reasons including the equipment in the reserves and requests for play equipment to be updated. There were also 10 complaints about public toilets, including cleanliness and requests for upgrades.

Complaints Received in 2022/23



Note: The chart above provides a visual of complaints received by the 5 highest categories only.

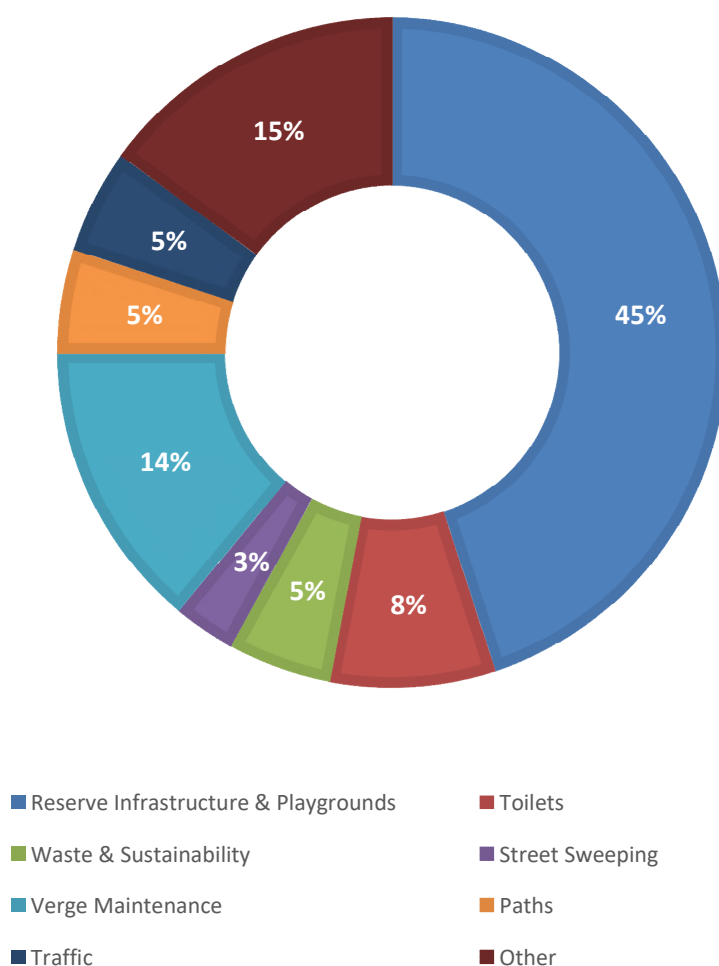
Service Increase or Change, Compliments & New Services

In the 2022/2023, we received feedback from 131 customers requesting that we increase or change a service we currently offer (67 requests) or to request that we implement a new service not currently offered (64 requests).

Open Space, Recreation and Property team received 76 requests for Service Increase or Change, with 45% (59) related to Reserves including requests for new infrastructure such as BBQs, shade sails, water fountains, new play, sporting, or exercise equipment. 18 requests were received requesting that the frequency of verge maintenance cuts be increased, and 11 requests were received requesting new or upgraded public toilet facilities. Path related feedback included requests for a new kerb ramps and footpaths to be installed representing 5% (7) and a further 5% (6) related to traffic.

Waste and sustainability related requests represented 5% (7) with suggestions including implementing free green waste drop off for residents, increasing hard rubbish and offering rebates includes for reusable nappies.

Request for Service Increase change by Theme for 2022/23



Note: The chart above provides a visual of requests for Service increases or change received by the 7 highest Theme Categories only.

Council Member Code of Conduct Policy

Elected Member Code of Conduct Policy to 16 November 2022

Elected members will work together constructively as a Council and will uphold the values of honesty, integrity, accountability and transparency, and in turn, foster community confidence and trust in Local Government.

As representatives of open, responsive and accountable government, Elected members are committed to considering all relevant information and opinions, giving each due weight, in line with the Council's community consultation obligations.

In the performance of their role, Elected Members will take account of the diverse current and future needs of the local community in decision-making, provide leadership and promote the interests of the Council.

Elected members will make every endeavour to ensure that they have current knowledge of both statutory requirements and best practice relevant to their position. All Councils are expected to provide training and education opportunities that will assist members to meet their responsibilities under the Local Government Act 1999.

A mandatory Code of Conduct for Elected Members was in place for the Elected Members from 1 June to 16 November 2022 and under this Code, Elected members in South Australia had a commitment to serve the best interests of the people within the community they represent and to discharge their duties conscientiously, to the best of their ability, and for public, not private, benefit at all times.

During 2022/23 from 1 July to 16 November 2022 – There were 7 Code of Conduct Complaints considered.

Complaint 1 – Cr Ferrao	Failure to comply with a finding on an investigation which was referred to the Ombudsman. Refer Council Meeting 12/9/22 Refer Council Meeting 12/12/22
Complaint 2 – Cr Turelli	An investigation was undertaken and determined that no breach could be identified. Refer Council Meeting 26/9/22
Complaint 3 – Cr Ghent	An assessment was undertaken and determined that a potential breach of Part 3 – Misconduct could have occurred, and the matter was referred to the Ombudsman. Refer Council Meeting 24/10/22
Complaint 4 – Cr Wasylenko	An assessment was undertaken and determined that no action would be taken as it referred to actions by a person other than Cr Wasylenko. Refer Council Meeting 23/1/23
Complaint 5 – Mayor Evans	An assessment was undertaken and determined that the complaint was frivolous and vexatious and did not warrant investigation. Refer Council meeting 23/1/23
Complaint 6 – Mayor Evans	An investigation was undertaken which determined a breach had been found. Refer Council meeting 23/1/23
Complaint 7 – Cr Ghent	An investigation was undertaken which determined a breach had been found. Refer Council meeting 24/4/23

Elected Member Behavioural Management Policy

Elected Member Behavioural Management Policy from 17 November 2022

A new Behavioural Management Framework for Elected Members commenced on 17 November 2022 and Council adopted an Elected Member Behavioural Management Policy. Section 62 of the Local Government Act outlines Member integrity and behavioural and their general duty to act honestly, with reasonable care and diligence in the performance and discharge of their official functions and duties.

The new provision requires additional information to be included in Council's Annual Report and these are detailed below.

During 2022/23 from 16 November 2022 to 30 June 2023 – There was 1 complaint made under the Elected Member Behavioural Management Policy.

Complaint 1	Was managed under Part 1 – informal Action and the parties were referred to mediation. The matter remains confidential in accordance with the Policy. The total cost to manage this process was \$5064.47 (ex gst)
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Contravention of Health and Safety Duties

Elected Members must take reasonable care to ensure they do not adversely affect the health and safety of other members of Council or employees of Council.

During 2022/23 from 16 November 2022 to 30 June 2023 – There were no contraventions of this duty.

Local Nuisance and Litter Control Act and Regulations

One of our key responsibilities is to sustain and improve public and environment health. We aim to achieve this by improving local amenities and the environment, in keeping with the Local Nuisance and Litter Control Act 2016.

Appendix 3 provides a summary of the key functions and deliverables achieved during the 2022/23 reporting period.

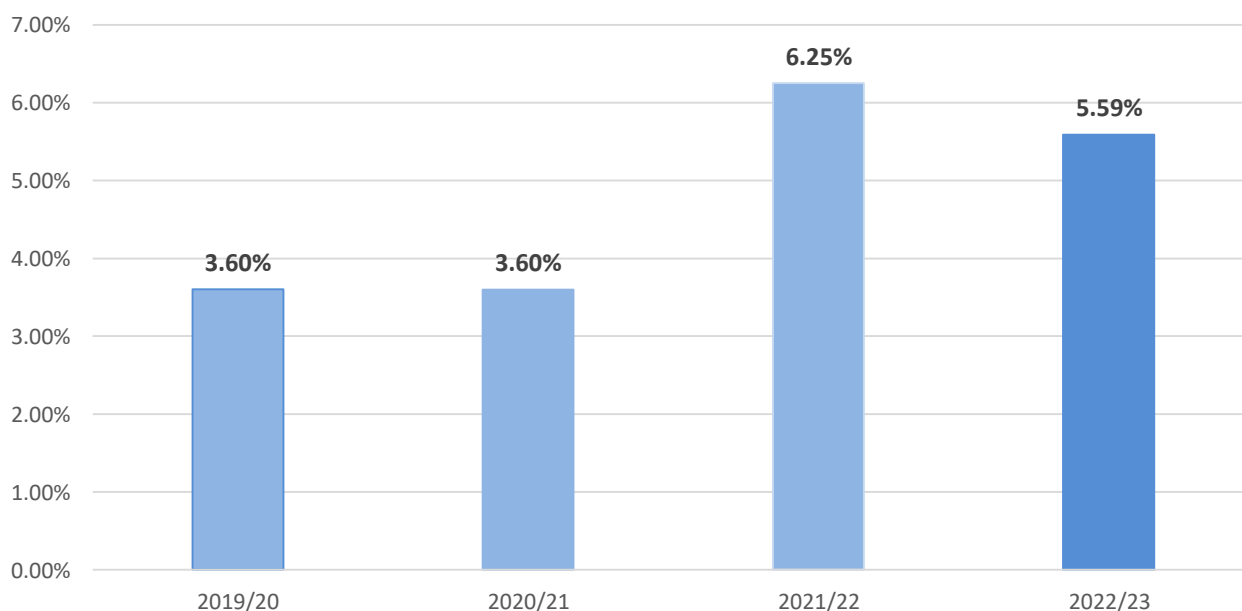
CONFIDENTIALITY

Confidential Provisions

Council and Committee meetings are generally conducted in a public environment; however, there are some circumstances where it may be necessary or appropriate for specific items from a meeting to be considered in confidence. Section 90 of the Local Government Act 1999 and section 56A of the Development Act 1993, sets out the specific circumstances where this may occur.

Of the 304 items considered in 2022/23, 17 (5.59%) were treated as confidential items under section 90 of the Local Government Act 1999 and section 56A of the Development Act 1993. This compares with 336 items considered in 2021/22 of which 21 (6.25%) were treated under the confidential provisions in the previous year.

Percentage of Confidential Items considered under Section 90 of the Local Government Act 1999



The following table shows the number of occasions each of the confidential provisions of the Act were used during 2022/23, categorised by the section of the Act relied upon.

Section of the Local Government Act 1999	Number of Occasions used
Section 90(3)(a) ... unreasonable disclosure of information concerning the personal affairs of any person (living or dead)	3
Section 90(3)(b) ... prejudice the commercial position of Council or be contrary to the public interest	3
Section 90(3)(c) ... would reveal a trade secret	-
Section 90(3)(d) commercial information ...prejudice the commercial position ... or a commercial advantage on a third party and be contrary to the public interest	8
Section 90(3)(e) matters affecting the security of the council, members or employees of the council, or council property, or the safety of any person	1
Section 90(3)(f) ... prejudice the maintenance of the law prevention, detection or investigation of criminal offence, or right to a fair trial	-
Section 90(3)(g) ... not breach any law	1
Section 90(3)(h) legal advice	1
Section 90(3)(i) information relating to actual litigation, or litigation that the council or council committee believe on reasonable grounds will take place ...	1
Section 90(3)(j) ...divulge information provided on a confidential basis by or to a Minister of the Crown, or public authority ... be contrary to the public interest	2
Section 90(3)(k) tenders for the supply of goods, the provision of services or the carrying out of works	-
Section 90(3)(m) information relating to a proposed amendment to a Development plan under the Development Act 1993 before a Plan Amendment Report relating to the amendment is released for public consultation under that Act	-
Section 90(3)(n) information relevant to the review of a determination of council under the Freedom of Information Act 1991.	-
Section 90(3)(o) information relating to a proposed award recipient before the presentation of the award.	-
Section of the Development Act 1993	
Section 56A(12) information relating to actual litigation	-
Total Confidential Items	17
Total Confidential Orders made under Section 90(3)	17

Confidential Items

Summary of Confidential Items as at 30 June 2023

A high level summary of confidential orders for 2022/23 is provided below:

Total orders made under Section 91(7) in 2022/23	17
Total orders that expired, ceased to apply, revoked or partial released during 2022/23 (Including orders remaining in confidence from previous financial years)	8
Total orders remaining operative as at 30 June 2023	30

The table below is an extract of Council's Register of Confidential Items for all documents covered by confidentiality orders during 2022/23 (pursuant to section 91 of the Local Government Act 1999 and section 56A of the Development Act 1993), with their status as at 30 June 2023.

Council / Committee	Date	Item No.	Report Title	Reason / Section No.	Confidentiality Order Duration	Status at 30 June 2023
Council	26/08/2019	11.09	Local Response to Chinese National Sword	90(3)(b)(i)(ii) 90(3)(k)	It is recommended that the report and appendices of this item be kept confidential for a period of five years due to the commercially sensitive information contained within, noting confidentiality reviews are undertaken quarterly. And that the minutes remain in confidence until such time as the City of Port Adelaide Enfield has made its decision, that if the decision varies from City of Charles Sturt's, a further report to be presented to Council to enable an alternative to be put in place.	Report and Appendices remain in confidence. Minutes released on 30 August 2019 in line with resolution.
Council	9/06/2020	11.02	Central Adelaide Waste and Recycling Authority and Materials Recovery Facility Update	90(3)(b)(i)(ii) 90(3)(d)(i)(ii)	It is recommended that the report be released on completion of the construction of the MRF, Appendix A be released on completion of the construction of the MRF; Appendix B be released in 3 years time as requested by	Partly released – Appendix C released on 6 September 2021. Report, Minutes and Appendix A released on 24 March 2022. Appendix B (except Appendix A contained within

					<p>the CAWRA Board; Appendix C be released in 12 months time as requested by the CAWRA Board and the minutes be released once the MRF commences operation.</p> <p><u>Confidential Order Extension:</u> Appendix A contained within Appendix B be kept confidential for a further 12 months as requested by the CAWRA Chief Executive Officer (CL 13/06/23, Item 6.63).</p>	<p>Appendix B) released on 15 June 2023.</p> <p>Appendix A contained within Appendix B remains in confidence.</p>
Council	13/07/2020	11.04	Materials Recovery Facility - Prudential Report and Grant Funding Update	90(3)(b)(i)(ii) 90(3)(k)	<p>It is recommended that the report, minutes and Appendix B be kept confidential until such time as the MRF becomes operational and Appendix A be kept confidential for a period of five years due to the commercially sensitive information contained within, noting confidentiality reviews are undertaken quarterly. And that in any event, the item remain in confidence until such time as the City of Port Adelaide Enfield has made its decision and that if the decision varies from the City of Charles Sturt, a further report to be presented to Council to enable an alternative to be put in place.</p>	<p>Partly released – Report, Minutes and Appendix B released on 24/03/2022.</p> <p>Appendix A remains in confidence.</p>
Council	10/08/2020	11.05	Agent Engagement and Income Estimates Regarding Disposal of 318 Seaview Road, Henley Beach	90(3)(d)(i)(ii)	<p>It is recommended that the report, minutes and Appendix A, be kept confidential until such time as the property is settled following sale.</p>	<p>Remains in confidence.</p>

					<p>Note: This item was deferred until after the further report to Item 6.69 had been determined. Council resolved to defer the matter until February 2021 (refer CL 28/09/20, Item 6.89) to allow time for a strategic report of Council owned building/property assets in Henley Beach and environs to be presented by staff. Report has been deferred to a further meeting of Council once funding has been confirmed (refer CL 22/02/21, Item 6.18 Interim Report).</p>	
Council	24/05/2021	11.01	Proposal for Sale - Portion of 111A Woodville Road, St Clair	90(3)(b)(i)(ii)	It is recommended that the report, appendices and the minutes of this item be kept confidential until all conveyancing transactions to transfer ownership have been finalised and new ownership title issued.	Remains in confidence.
Corporate Services	7/06/2021	9.01	CAWRA - Draft Annual Budget 2021/22	90(3)(b)(i)(ii)	It is recommended that the report, appendices and the minutes of this item be kept confidential until June 2024 at the request of the CAWRA Board as it contains commercially sensitive information.	Remains in confidence
Council	15/06/2021	12-9.01				
Council	12/07/2021	11.03	Legal Action - Pre-Action Response	90(3)(i)	It is recommended that the report and the minutes of this item be kept confidential until the conclusion of any legal action.	Remains in confidence.
Audit	20/07/2021	9.02	Legal Action - Pre-Action Response	90(3)(i)	It is recommended that the report and the minutes of this item be kept confidential until the conclusion of any legal action.	Remains in confidence.
Council	26/07/2021	12-9.02				

Council	23/08/2021	11.05	Proposal for Sale - Portion of 111A Woodville Road St Clair	90(3)(b)(i)(ii)	It is recommended that the report, appendices and minutes be kept confidential until all conveyancing transactions to transfer ownership have been finalised and new ownership title issued.	Remains in confidence.
Council	27/09/2021	11.07	Valuation of 67-85 Woodville Road	90(3)(b)(i)(ii)	It is recommended that the report, minutes and appendices be kept confidential until such time as the property is settled following sale.	Remains in confidence.
Council Audit Council	25/10/2021 26/10/2021 8/11/2021	11.09 9.04 12-9.04	Legal Action Related to Third Party Advice in Regards to Local Government Joint Electricity Contract	90(3)(h) 90(3)(i)	It is recommended that the report, appendices and the minutes of this item be kept confidential until the dispute is resolved and appeal rights exhausted.	Remains in confidence.
Council	28/02/2022	11.01	Progressing the Possible Sale of 67-85 Woodville Road - Expression of Interest Update	90(3)(b)(i)(ii)	It is recommended that the report, minutes and appendices be kept confidential until such time as the property is settled following sale.	Remains in confidence.
Council	14/06/2022	11.04	Valuations and Prudential Report - Future of Henley Library, Community Centre and Henley Depot	90(3)(b)(i)(ii)	It is recommended that the report, minutes, and appendices be kept confidential until such time as all the property disposals have been settled following sale.	Remains in confidence.
Council	14/06/2022	11.05	CAWRA - Draft Annual Budget 2022/23	90(3)(d)(i)(ii)	It is recommended that the report and appendices of this item be kept confidential until June 2027 at the request of the CAWRA Board as it contains commercially sensitive information relevant to current and future contractual negotiations.	Remains in confidence.
Council	11/07/2022	11.07	Central Adelaide Waste and	90(3)(b)(i)(ii) 90(3)(d)(i)(ii)	It is recommended that the report and minutes of this item	Remains in confidence.

			Recycling Authority Update Report		be held in confidence for 5 years.	
Council	25/07/2022	11.08	West Beach Surf Life Saving Club	90(3)(d)(i)(ii)	It is recommended that the report, appendices and minutes be kept confidential until the redevelopment of the West Beach Surf Life Saving Club has been completed.	Remains in confidence.
Council	25/07/2022	11.09	Additional T1 Groundwater Licenses Opportunity	90(3)(d)(i)(ii)	It is recommended that the report and minutes of this item be kept confidential until the finalisation of the procurement process for the groundwater licence formerly utilised by the West End Brewery site.	Remains in confidence.
City Services Council	18/07/2022 25/07/2022	9.01 12-9.01	Confidential Presentation - Code Amendment - Policy Considerations Post Engagement - Albert Park - Kidman Park - West Lakes	90(3)(d)(i)(ii)	It is recommended that the report, appendices and minutes be kept confidential until the conclusion of the code amendment process, at the request of the proponents as it contains commercially sensitive information relevant to current and future contractual negotiations.	Remains in confidence.
Council	8/08/2022	11.10	Request to Obtain Legal Advice	90(3)(j)	It is recommended that the report, appendices and minutes of this item be kept confidential until the conclusion of the investigation.	Remains in confidence.
Council	22/08/2022	11.13	Legal Action Related to Third Party Advice in Regards to Local Government Joint Electricity Contract	90(3)(h) 90(3)(i)	It is recommended that the report, appendices and minutes of this item be kept confidential until the dispute is resolved and appeal rights exhausted.	Remains in confidence.
Council	12/09/2022	11.14	Additional T1 Groundwater Licenses Opportunity Stage 2	90(3)(d)(i)(ii)	It is recommended that the report, appendix and minutes of this item be kept confidential until the finalisation of the procurement process for the	Remains in confidence.

					groundwater licence that was formerly utilised by the West End Brewery site.	
Council	8/05/2023	11.02	Chief Executive Officer Presentation for Performance Review 2022/23	90(3)(a)	It is recommended that the report, appendix and minutes be kept confidential until after the final review report is brought back to Council at the meeting of Monday, 28 August 2023.	Remains in confidence.
Council	22/05/2023	11.03	CAWRA – Draft Annual Budget 2023/24	90(3)(b)(i)(ii) 90(3)(d)(i)(ii)	It is recommended that the report, appendix and minutes be kept confidential for a period of five (5) years.	Remains in confidence.
Audit	29/05/2023	9.01	Internal Audit Report – Cyber Security	90(3)(e)	It is recommended that the appendix of this item be kept confidential until all internal audit findings have been addressed in line with the agreed management actions contained within the report.	Remains in confidence.
Council	13/06/2023	11.04	Prudential Review – Digital Future Program	90(3)(b)(i) and (ii)	It is recommended that the report, Appendix 2 and minutes be kept confidential until Council's position has been determined and all associated contracts and arrangements executed.	Remains in confidence.

Freedom of Information (FOI)

There were 34 requests for information from 1 July 2022 to 30 June 2023 made under the Freedom of Information Act. In summary:

Number of FOI Applications	33
Number of Internal Review Applications	1
Total number of applications for information	34

Of the 34 applications requesting information:

- 11 applications were granted access in full;
- 13 applications were granted access in partial form;
- 1 application was refused;
- 8 applications were cancelled/withdrawn; and
- 2 applications were undetermined at 30 June 2023 (including the 1 internal review application)

Enquiries or requests for information under the Act, should be forwarded to:

Freedom of Information

City of Charles Sturt

PO Box 1

WOODVILLE SA 5011

LIST OF PUBLICLY AVAILABLE DOCUMENTS

Code of Practice

A 'Code of Practice for Public Access to Council and Committee Meetings and Associated Documents' was initially adopted by Council in November 2000 following the required public consultation process, and most recently reaffirmed at its meeting on 9 October 2023.

The principles and practices of the Code have been adhered to since it was adopted and have achieved the desired outcomes via: *"The City of Charles Sturt will conduct all formal Council and Council Committee meetings in public and will provide public access to all documents considered at these meetings except where the Council or Committee meeting is clearly satisfied that the need for confidentiality outweighs the principle of open decision making."*

The following is a list of the Codes of Conduct or Practice that Council is required to keep under the Local Government Act 1999:

- Code of Conduct – Elected Members (to 16 November 2023)
- Council Member Behavioural Management Policy (from 17 November 2023)
- Code of Conduct – Employees
- Code of Practice – Public Access to Council and Committee Meetings and to associated documents
- Code of Practice for Meeting Procedures

Council By-Laws

The City of Charles Sturt's By-laws were made by Council on 15 June 2021 and published in the SA Government Gazette on 24 June 2021 and these came into effect on 24 October 2021.

Council's current By-laws are:

1. Permits and penalties
2. Moveable signs
3. Local Government Land
4. Roads
5. Dogs and Cats
6. Domestic Livestock Management

These by-laws expire on 1 January 2029.

Registers & Codes

The following are the registers Council keeps as required under the Local Government Act 1999 and the Local Government (Elections) Act 1999:

1. Assessment Record
2. By-Law Register
3. Delegations Register
4. Fees and Charges Register
5. Register of Allowances and Benefits (Elected Members)
6. Register of Community Land
7. Register of Interests (Elected Members)
8. Register of Gifts and Benefits (Elected Members)
9. Register of Training and Development (Elected Members)
10. Register of Interests (Council officers)
11. Register of Gifts and Benefits (Council officers)
12. Register of Public Roads
13. Register of Salaries and Wages
14. Register of Building Upgrade Agreements

APPENDICES

Appendix 1

City of Charles Sturt – General Purpose Financial Statements for the year ended 30 June 2023

City of Charles Sturt

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023

Charles Sturt - A Leading, Liveable City



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City of Charles Sturt

General Purpose Financial Statements

for the year ended 30 June 2023

Council certificate

Certification of Financial Statements

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

In our opinion:

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



Paul Sutton
Chief Executive Officer

13 November 2023



Angela Evans
Mayor

13 November 2023

City of Charles Sturt

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Income			
Rates	2a	119,327	113,569
Statutory charges	2b	4,851	4,675
User charges	2c	4,081	4,003
Grants, subsidies and contributions - operating	2g	10,958	10,235
Grants, subsidies and contributions - capital	2g	2,024	2,136
Investment income	2d	408	69
Reimbursements	2e	3,498	3,607
Other income	2f	115	133
Total income		145,262	138,427
Expenses			
Employee costs	3a	51,271	47,380
Materials, contracts and other expenses	3b	54,278	48,290
Depreciation, amortisation and impairment	3c	34,112	32,208
Finance costs	3d	1,513	623
Net loss - equity accounted council businesses	19(a)	490	207
Total expenses		141,664	128,708
Operating surplus / (deficit)		3,598	9,719
Physical resources received free of charge	2i	2,440	3,093
Asset disposal and fair value adjustments	4	(5,512)	(4,386)
Amounts received specifically for new or upgraded assets	2g	6,288	3,853
Net surplus / (deficit)		6,814	12,279
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9	207,053	—
Total amounts which will not be reclassified subsequently to operating result		207,053	—
Total other comprehensive income		207,053	—
Total comprehensive income		213,867	12,279

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

City of Charles Sturt

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	6,773	1,119
Trade and other receivables	5b	10,335	6,339
Inventories	5c	167	229
Subtotal		17,275	7,687
Non-current assets held for sale	20	2,286	2,286
Subtotal		2,286	2,286
Total current assets		19,561	9,973
Non-current assets			
Equity accounted investments in council businesses	6a	1,287	1,778
Other non-current assets	6b	28,572	21,235
Infrastructure, property, plant and equipment	7	1,578,996	1,364,476
Total non-current assets		1,608,855	1,387,489
TOTAL ASSETS		1,628,416	1,397,462
LIABILITIES			
Current liabilities			
Trade and other payables	8a	31,685	20,568
Borrowings	8b	1,682	1,719
Provisions	8c	11,134	10,039
Subtotal		44,501	32,326
Total current liabilities		44,501	32,326
Non-current liabilities			
Borrowings	8b	33,400	28,504
Provisions	8c	1,674	1,658
Total non-current liabilities		35,074	30,162
TOTAL LIABILITIES		79,575	62,488
Net assets		1,548,841	1,334,974
EQUITY			
Accumulated surplus		531,761	524,947
Asset revaluation reserves	9	1,017,080	810,027
Total equity		1,548,841	1,334,974

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 2023

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Total equity
2023				
Balance at the end of previous reporting period		524,947	810,027	1,334,974
Net surplus / (deficit) for year		6,814	–	6,814
- Gain (Loss) on Revaluation of I,PP&E	7a	–	207,053	207,053
Other comprehensive income		–	207,053	207,053
Total comprehensive income		6,814	207,053	213,867
Balance at the end of period		531,761	1,017,080	1,548,841
2022				
Balance at the end of previous reporting period		512,668	810,027	1,322,695
Net surplus / (deficit) for year		12,279	–	12,279
- Gain (Loss) on Revaluation of I,PP&E	7a	–	–	–
Other comprehensive income		–	–	–
Total comprehensive income		12,279	–	12,279
Balance at the end of period		524,947	810,027	1,334,974

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

City of Charles Sturt

Statement of Cash Flows

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Cash flows from operating activities			
<u>Receipts</u>			
Operating receipts		147,984	135,985
Investment receipts		408	69
<u>Payments</u>			
Operating payments to suppliers and employees		(102,328)	(91,984)
Finance payments		(1,513)	(623)
Net cash provided by (or used in) operating activities	11b	<u>44,551</u>	<u>43,447</u>
Cash flows from investing activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		8,312	3,853
Sale of replaced assets		2,044	578
Sale of surplus assets		10	39
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(30,218)	(22,528)
Expenditure on new/upgraded assets		(22,592)	(19,316)
Net cash provided (or used in) investing activities		<u>(42,444)</u>	<u>(37,374)</u>
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from Borrowings		3,972	–
Proceeds from bonds and deposits		–	76
<u>Payments</u>			
Repayments of Borrowings		–	(5,786)
Repayment of Finance Lease Liabilities		(339)	(396)
Repayment of bonds and deposits		(22)	–
Repayment of aged care facility deposits		(64)	(152)
Net cash provided by (or used in) financing activities		<u>3,547</u>	<u>(6,258)</u>
Net increase (decrease) in cash held		<u>5,654</u>	<u>(185)</u>
plus: cash & cash equivalents at beginning of period		<u>1,119</u>	<u>1,304</u>
Cash and cash equivalents held at end of period	11a	<u>6,773</u>	<u>1,119</u>
Additional information:			
Total cash, cash equivalents and investments		<u>6,773</u>	<u>1,119</u>

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Contents of the Notes accompanying the General Purpose Financial Statements

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 6 November 2023.

1.2 Critical accounting estimates

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

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

1.3 Rounding

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

(2) The local government reporting entity

City of Charles Sturt is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 72 Woodville Road, Woodville. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

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

Trust monies and property held by Council but subject to the control of other persons have been excluded from these reports. Funds held at 30 June 2023 \$244,440 (2022: \$237,566).

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(3) Income recognition

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

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

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

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

	Cash Payment Received	Annual Allocation	Difference
2020/21	\$3,972,481	\$3,791,665	+ \$180,816
2021/22	\$5,319,271	\$3,956,673	+ \$1,362,598
2022/23	\$5,710,811	\$4,203,147	+ \$1,507,664

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

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

Construction contracts

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

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

(4) Cash, cash equivalents and other financial instruments

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

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

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

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(5) Inventories

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

5.1 Real estate assets developments

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

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

5.2 Other real estate held for resale

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

Certain properties, auctioned for non-payment of rates in accordance with the *Local Government Act 1999* but which failed to meet the reserve set by Council and are available for sale by private treaty, are recorded at the lower of the unpaid rates and charges at the time of auction or the reserve set by Council. Holding costs in relation to these properties are recognised as an expense when incurred.

(6) Infrastructure, property, plant and equipment

6.1 Initial recognition

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

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

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.

Land	\$5,000
Buildings	\$5,000
Computer Equipment	\$3,000
Office Furniture and Fittings	\$3,000
Roads	\$5,000
Stormwater	\$5,000
Recycled Water	\$5,000
Bridges	\$5,000
Footpaths	\$5,000
Major Plant and Machinery	\$2,000
Vehicles	\$5,000

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

6.3 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. 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.

<i>Plant, Furniture & Equipment</i>	2 to 10 years
-----------------------------------------	---------------

<i>Furniture and Fittings including IT equipment</i>	2 to 10 years
------------------------------------------------------	---------------

Building & Other Structures

Building – Fittings	5 to 105 years
Buildings - Superstructure	25 to 125 years
Buildings - Substructure	25 to 125 years
Building - Services	20 to 110 years
Building - Finishes	8 to 100 years
Playgrounds, Park furniture and Park Structures etc.	10 to 80 years

Infrastructure

Bridges - Superstructure	25 to 100 years
Bridges – Substructure	25 to 125 years
Bridges – Decking surface	10 to 100 years
Bridges – Guardrails parapets	25 to 100 years
Roads - Base	60 to 120 years
Roads - Kerbing	50 to 150 years
Roads - Seal	33 to 90 years
Roads – Sub base	80 to 200 years
Paving & Footpaths, Kerb & Gutter	15 to 60 years
Stormwater - Recycled water	60 to 125 years
Stormwater - Drains	60 to 175 years
Stormwater - Pits	50 to 190 years
Traffic Controls	5 to 90 years
Right-of-Use Assets	2 to 13 years

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).

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

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

6.6 Borrowing costs

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

(7) Payables

7.1 Goods & Services

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days 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". Interest free loans are carried at their nominal amounts; interest revenues foregone by the lender effectively being a reduction of interest expense in the period to which it relates.

(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.

Annual Leave:

Weighted avg. discount rate 4.18% (2022, 0.09%)

Weighted avg. settlement period 1.03 years (2022, 1.20 years)

LSL:

Weighted avg. discount rate 3.66% (2022, 0.2%)

Weighted avg. settlement period 1.03 years (2022, 1.16 years)

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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

9.2 Superannuation

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

(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. Council'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) Leases

Accounting policy applicable from 01 July 2019

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.

11.1 Council as a lessee

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

i) Right-of-Use-Assets

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

Building Accommodation 3 to 12 years
Stormwater Assets 50 years

The right-of-use assets are also subject to impairment. Refer to the accounting policies above - 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 its incremental borrowing rate or the interest rate implicit in the lease.

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

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(12) Equity accounted Council businesses

Council participates in cooperative arrangements with other Councils for the provision of services and facilities. Council's interests in cooperative arrangements, which are only recognised if material, are accounted for in accordance with AASB 128 and set out in detail in Note 19.

(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) Non Interest Bearing Liabilities

Accommodation Bonds and Aged Care Facility Deposits are amounts payable under the Aged Care Act 1997 and the SA Retirement Villages Act 1987 and are controlled by legislation and individual contracts. Funds received from the occupants entering Council's aged complexes are shown as liabilities except for those who pay an entry contribution where those amounts are treated as revenue. Revenue is brought to account as it accrues. These complexes are included in non-current assets as land and buildings. The repayment of the loan balances is required within a short period of time of the resident leaving the retirement unit. To recognise this requirement all accommodation bonds are recorded as a current liability as per AASB101: Presentation of Financial Statements even historical experience indicates the bonds may not be repaid within one year.

(15) New accounting standards and UIG interpretations

New accounting standards, amendments to existing standards and UIG Interpretations

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

Amendments to Australian Accounting Standards – AASB 2020-3: Annual Improvement 2018-2020 and Other Amendments

Council adopted AASB 2020-3 which makes some small amendments to a number of standards including the following: AASB 1, AASB 3, AASB 9, AASB 116, AASB 137 and AASB 141.

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

AASB 2020-6: Amendments to Australian Accounting Standards – Classification of Liabilities as Current and Non-Current

AASB 2020-6 defers the effective date for applying the requirements added to AASB 101 in AASB 2020-1 from annual reporting periods beginning on or after 1 January 2022 to annual reporting periods beginning after 1 January 2023, with earlier application permitted.

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

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, these standards have not been adopted by Council and will be included in the financial statements on their effective date. The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Council.

Effective for annual report periods beginning on or after 1 January 2023.

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

Effective for annual report periods beginning on or after 1 January 2024.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

AASB 2022-5: Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback
Effective for annual report periods beginning on or after 1 January 2025.

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

Council has assessed the impact of new and changed Australian Accounting Standards and Interpretations not yet effective and concluded that they will not have a material in 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.

City of Charles Sturt

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income

\$ '000	2023	2022
(a) Rates		
General rates		
General rates	118,770	114,489
Less: mandatory rebates	(2,786)	(2,760)
Less: discretionary rebates, remissions and write-offs	(353)	(1,729)
Total general rates	115,631	110,000
Other rates (including service charges)		
Regional Landscape Levy	3,230	3,156
Total other rates (including service charges)	3,230	3,156
Other charges		
Penalties for late payment	333	306
Legal and other costs recovered	133	107
Total other charges	466	413
Total rates	119,327	113,569
(b) Statutory charges		
Development Act fees	1,599	1,614
Health and septic tank inspection fees	–	5
Animal registration fees and fines	844	837
Parking fines / expiation fees	1,903	1,680
Environmental control fines	–	1
Other registration fees	246	275
Other licences, fees and fines	259	263
Total statutory charges	4,851	4,675
(c) User charges		
Commercial activity revenue	336	352
Aged Facilities Rental	453	424
Hall and equipment hire	1,431	1,333
Waste Management Fees	1,126	1,098
Facilities & Equipment Hire	41	41
Other	694	755
Total user charges	4,081	4,003

City of Charles Sturt

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

\$ '000	2023	2022
(d) Investment income		
Interest on Investments		
- Local Government Finance Authority	302	50
- Banks and other	106	19
Total investment income	408	69
(e) Reimbursements		
Private works	–	3
Joint undertakings	1,918	1,451
General	1,580	2,153
Total reimbursements	3,498	3,607
(f) Other income		
Insurance and other recoupments - infrastructure, property, plant and equipment	78	99
Sundry	19	30
Other	18	4
Total other income	115	133
(g) Grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	6,288	3,853
Total	6,288	3,853
Other grants, subsidies and contributions - capital		
Other grants, subsidies and contributions - capital	2,024	2,136
Total Other grants, subsidies and contributions - capital	2,024	2,136
Other grants, subsidies and contributions		
Other grants, subsidies and contributions - operating	10,958	10,235
Total other grants, subsidies and contributions	10,958	10,235
Total grants, subsidies and contributions	19,270	16,224
The functions to which these grants relate are shown in Note 12.		
(i) Sources of grants		
Commonwealth Government	4,794	4,705
State Government	14,414	11,198
Other	62	321
Total	19,270	16,224
(ii) Individually significant items		
Grant Commission - General Purpose Grants	5,711	5,319
Roads to Recovery Funding	1,215	1,215
Local Roads and Community Infrastructure LRCI Grants	1,726	1,816

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

\$ '000	2023	2022
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(h) Conditions over grants and contributions

Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:

Unexpended at the close of the previous reporting period	4,671	5,141
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Roads infrastructure	(1,295)	(790)
Open Space Infrastructure	(170)	(3,067)
General Purpose	(2,080)	(1,285)
Subtotal	(3,545)	(5,142)
Plus:		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Roads infrastructure	1,596	1,295
Open Space Infrastructure	–	1,297
General Purpose	3,094	2,080
Subtotal	4,690	4,672
Unexpended at the close of this reporting period	5,816	4,671
Net increase (decrease) in assets subject to conditions in the current reporting period	1,145	(470)

(i) Physical resources received free of charge

Roads, bridges and footpaths	2,440	3,093
Total physical resources received free of charge	2,440	3,093

City of Charles Sturt

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 3. Expenses

\$ '000	Notes	2023	2022
(a) Employee costs			
Salaries and wages		40,611	39,633
Employee leave expense		5,979	3,662
Superannuation - Defined Benefit and Accumulation Fund Contributions	18	4,731	4,243
Workers' compensation insurance		1,551	1,379
Other employee related costs		72	201
Less: capitalised and distributed costs		(1,673)	(1,738)
Total operating employee costs		51,271	47,380
Total number of employees (full time equivalent at end of reporting period)		472	475
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		33	31
Bad and doubtful debts		89	(454)
Elected members' expenses		540	523
Operating lease rentals - cancellable leases		116	178
Operating lease rentals - non-cancellable leases	17		
- Minimum lease payments		140	372
Subtotal - prescribed expenses		918	650
(ii) Other materials, contracts and expenses			
Contractors		14,254	11,471
Energy		2,493	1,991
Maintenance		3,970	4,119
Legal expenses		555	654
Levies Paid to Government incl Regional Landscape Levy		4,226	3,632
Levies - other		510	481
Parts, Accessories, Consumables & Supplies		4,595	3,956
Professional services		555	501
Sundry		1,798	1,602
Advertising / Promotional		551	493
Agency Staff		2,388	2,134
Communication		586	642
Consultants		1,075	1,311
Donations/Contributions		715	689
Insurance		1,722	1,676
Training / Seminars & Conferences		502	388
Waste Costs		10,755	10,167
Water		1,823	1,454
Other		287	279
Subtotal - Other material, contracts and expenses		53,360	47,640
Total materials, contracts and other expenses		54,278	48,290

City of Charles Sturt

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 3. Expenses (continued)

\$ '000	2023	2022
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Buildings & Other Structures - Specialised	8,349	8,228
Stormwater	6,831	6,864
Roads	10,599	8,334
Footpaths	4,934	4,873
Bridges	525	526
Right-of-use assets	476	451
Plant and equipment	1,685	2,191
Furniture and fittings	713	741
Subtotal	34,112	32,208
Total depreciation, amortisation and impairment	34,112	32,208

(d) Finance costs

Interest on overdraft and short-term drawdown	220	88
Interest on loans	1,293	535
Total finance costs	1,513	623

Note 4. Asset disposal and fair value adjustments

\$ '000	2023	2022
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	2,044	578
Less: carrying amount of assets sold	(7,532)	(4,816)
Gain (loss) on disposal	(5,488)	(4,238)
(ii) Assets surplus to requirements		
Proceeds from disposal	10	39
Less: carrying amount of assets sold	(34)	(187)
Gain (loss) on disposal	(24)	(148)
Net gain (loss) on disposal or revaluation of assets	(5,512)	(4,386)

City of Charles Sturt

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 5. Current assets

\$ '000	2023	2022
(a) Cash and cash equivalent assets		
Cash on hand and at bank	2,083	992
Deposits at call	4,690	127
<u>Total cash and cash equivalent assets</u>	<u>6,773</u>	<u>1,119</u>

(b) Trade and other receivables

Rates - general and other	2,271	2,000
Council rates postponement scheme	79	72
Accrued revenues	680	494
Debtors - general	6,502	2,839
GST recoupment	552	786
Prepayments	683	475
Sundry	36	59
<u>Subtotal</u>	<u>10,803</u>	<u>6,725</u>
Less: provision for expected credit losses	(468)	(386)
<u>Total trade and other receivables</u>	<u>10,335</u>	<u>6,339</u>

(c) Inventories

Stores and materials	167	229
<u>Total inventories</u>	<u>167</u>	<u>229</u>

Note 6. Non-current assets

\$ '000	2023	2022
(a) Equity accounted investments in council businesses		
Central Adelaide Waste Recycling Authority (CAWRA)	1,287	1,778
<u>Total equity accounted investments in Council businesses</u>	<u>1,287</u>	<u>1,778</u>

(b) Other non-current assets

Capital work in progress	28,572	21,235
<u>Total other non-current assets</u>	<u>28,572</u>	<u>21,235</u>

City of Charles Sturt

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

Note 7. Infrastructure, Property, Plant & Equipment

Infrastructure, property, plant and equipment

\$ '000	Fair Value Level	as at 30/06/22					Asset movements during the reporting period							as at 30/06/23				
		At Fair Value	At Cost	Accumulated Depreciation	Accumulated Impairment	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Adjustments & Transfers	Tfrs from/(to) "Held for Sale" category	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Accumulated Impairment	Carrying amount
Land	2	314,120	1,586	–	–	315,706	2,405	918	–	–	2	–	–	314,122	4,910	–	–	319,032
Buildings & Other Structures - Non Specialised	2	59,564	471	(41,445)	–	18,590	–	159	–	(1,192)	–	–	–	57,835	630	(40,908)	–	17,557
Buildings & Other Structures - Specialised	3	237,591	21,807	(112,294)	–	147,104	8,863	6,103	(2,834)	(7,157)	(22)	–	–	228,647	36,773	(113,363)	–	152,057
Stormwater	3	505,147	4,392	(208,817)	–	300,722	1,689	3,336	(608)	(6,831)	(2)	–	–	503,366	9,417	(214,479)	–	298,304
Roads	3	644,047	10,766	(261,423)	–	393,390	2,913	11,849	(3,316)	(10,599)	–	–	207,053	917,828	25,527	(342,067)	–	601,288
Footpaths	3	225,387	5,589	(73,329)	–	157,647	1,531	3,846	(734)	(4,934)	–	–	–	224,127	10,966	(77,737)	–	157,356
Bridges	3	28,734	–	(8,605)	–	20,129	–	92	(34)	(525)	–	–	–	28,627	92	(9,056)	–	19,663
Right-of-use assets		–	2,414	–	–	2,414	1,225	–	–	(476)	–	–	–	–	3,164	–	–	3,164
Plant and equipment		–	20,621	(13,960)	–	6,661	3,550	334	(32)	(1,685)	–	–	–	–	21,978	(13,150)	–	8,828
Furniture and fittings		–	15,929	(13,816)	–	2,113	348	–	(2)	(713)	–	–	–	–	16,087	(14,340)	–	1,747
Total infrastructure, property, plant and equipment		2,014,590	83,575	(733,689)	–	1,364,476	22,524	26,637	(7,560)	(34,112)	(22)	–	207,053	2,274,552	129,544	(825,100)	–	1,578,996
Comparatives		1,983,887	81,777	(709,216)	–	1,356,448	28,618	18,799	(4,896)	(32,208)	–	(2,285)	–	2,014,590	83,575	(733,689)	–	1,364,476

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

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

Valuation of assets

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

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

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

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

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

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

Information on valuations

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

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

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

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

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

Other information

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

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

Highest and best use

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

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

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

Transition to AASB 13 - Fair Value Measurement

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

Land & Land Improvements

A full revaluation of land assets was completed by Kate Tynan Senior Valuer B Bus Property (Valuation) AAPI Certified Practising Valuer at JLL Infrastructure Advisory, Pty Ltd, Property Consultants and Valuers as at 1 July 2018.

The valuation of all excluded/revoked land has been undertaken using the market approach, more specifically the direct comparison method of valuation and by reference to comparable market data. Each of council's land assets are considered with reference to full range of attributes inclusive of location, land area, development potential and general market appeal using market research as evidence from which to draw conclusions regarding market value.

Community land has been undertaken using the market approach, more specifically the direct comparison method of valuation by reference to comparable market data and subsequently adjusting to reflect the community use of the asset and the likelihood of alienating the land to make it available for disposal.

All land and land improvements are classified as level 2 under the market based direct comparison method. Community land is classified as level 3 inputs.

Buildings & Other Structures

A full revaluation of building assets was completed by Kate Tynan Senior Valuer B Bus Property (Valuation) AAPI Certified Practising Valuer at JLL Infrastructure Advisory, Pty Ltd, Property Consultants and Valuers as at 1 July 2018.

Buildings have been valued using the market or cost approach. The factors in selecting the appropriate valuation technique include whether the underlying land is designated community land or excluded/revoked from community land status, together with other factors which determine whether observable market inputs exist.

Building assets situated on excluded/revoked land and which do not exhibit any particular degree of specialisation have been valued with reference to the market approach.

Non specialised buildings are classified as level 2 under the market based direct comparison method.

Building assets situated on community land have been valued using the cost approach on basis that community land cannot be traded on the open market.

For Council specialised buildings and other structures, depreciated replacement cost is used. Depreciated replacement cost is the cost of replacing the asset with its modern equivalent using market observations by the independent Valuer with regard to current costs and depreciation rates. Specialised buildings contain significant unobservable adjustments, therefore these assets are classified as level 3 fair value measurements.

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

A further full condition based revaluation of buildings assets is planned for 2023/24 and will be dated as at 1 July 2023. The revaluation will include condition assessed depreciated replacement cost, using observable data and cost information from industry standards such as Rawlinson's Handbook and Council's engineering staff. The revaluation date of 1 July 2023 will ensure that a contemporary measure of depreciation is charged against the buildings assets for 30 June 2024.

Infrastructure

Roads, Footpaths

Roads and Footpaths are valued using the depreciated replacement cost method.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

Roads are valued based on the depreciated replacement cost of these assets. The depreciated replacement cost is comprised by the gross replacement cost (based on estimated unit costs for which a substitute asset with similar service potential, physical characteristics, dimensions, depth and environmental parameters could be constructed) and accumulated depreciation (based on estimated total and remaining useful lives informed by the condition assessment of the asset, and the planned asset management strategy applicable to the asset).

A revaluation of unit rates for roads was completed by Liquid Pacific consultants as at 1 July 2022 and the condition assessment for these assets was undertaken by the AARB Group in 2017, supplemented by condition assessments conducted by Council staff on an ongoing basis.

A full revaluation of footpaths including access ramps and bus stops was completed by Technology One (JRA) as at 1 July 2019. The valuation was based on depreciated replacement cost and involved the determination of the cost to construct the asset (or its modern equivalent) using a methodology that utilises observable rates from current tender and contract rates or Council's engineering staff based on experience, recent quotations and tenders and past projects. As a result of the revaluation process, Council has conducted significant data improvement in the review of unit rates associated with assets within the individual asset register valued by the unit rate method.

Roads and Footpaths contain significant unobservable inputs, therefore these assets are classified as level 3.

Irrigation assets are valued at written down replacements cost. A revaluation was undertaken by council officers as at 1 July 2018 based on depreciated replacement cost rates using rates from actual costs incurred during the reporting period ended 30 June 2018 from Council's external contract providers.

Stormwater Drainage

A full revaluation of Stormwater assets was undertaken in August 2020 with the valuation dated 01 July 2020, using the depreciated replacement cost method. The valuer disaggregated the asset into different components to aid with asset management planning. The components were further split into the short-life and long-life parts representing the estimated cost of renewal and the balance of the component. The value of each part was determined based on the inter-relationship between a range of factors. These include asset condition, legal and commercial obsolescence and the determination of key depreciation related assumptions such as residual value and useful life. Stormwater assets depreciated replacement cost was revalued upwards by \$69.3m.

The key valuation inputs used to determine the Cost approach were –

- Replacement Cost (based on actual dimensions and unit rates derived from market evidence)
- Residual Value (based on estimated proceeds from disposal at the end of the useful life – typically assessed as nil)
- Split between short-life and long-life part (based on consideration of likely future asset management treatments)
- Valuation Profile (based on how market participants perceive the relationship between asset condition, cost to renew the asset and the associated value).
- Consumption score (based on physical characteristics as well as potential impact of changes in functionality, capacity, obsolescence and legal and other limits)
- Dates of acquisition and decommissioning

Inputs to the valuation include the design and construction, average cost of construction, condition and consumption score for each component as well as the dates of acquisition and decommissioning. As these are supported by observable evidence obtained via inspection and market evidence they have been classified as Level 2 inputs.

The unobservable inputs (such the relationship between condition and the assessed level of remaining service potential of the depreciable amount required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were classified as having been valued using level 3 valuation inputs.

Stormwater assets contain significant unobservable inputs, therefore these assets are classified as Level 3.

Bridges

Bridges are valued using the depreciated replacement cost method.

A full revaluation of bridge assets was completed Guilio Altamura, G-Force Building and Consulting Pty Ltd, subcontract to Ryder Levett Bucknall, certified by The Australian Institute of Quantity Surveyors. Valuations have been undertaken as at 1 July 2018.

City of Charles Sturt

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

This method involves the determination of the cost to replace the asset with its modern equivalent less deductions for physical deterioration and relevant forms of obsolescence.

As Bridges contain significant unobservable inputs, these assets are classified as level 3.

Plant & Equipment

Plant and Equipment is carried at cost, less any accumulated depreciation and impairment losses.

Furniture & Fittings

Furniture and Fittings which includes IT equipment is carried at cost, less any accumulated depreciation and impairment losses.

Note 8. Liabilities

\$ '000	Notes	2023 Current	2023 Non Current	2022 Current	2022 Non Current
(a) Trade and other payables					
Goods and services		6,926	—	2,881	—
Payments received in advance		13,690	—	4,754	—
Accrued expenses - employee entitlements		979	—	735	—
Accrued expenses - other		4,838	—	6,860	—
Aged care facility deposits		5,135	—	5,199	—
Deposits, retentions and bonds		117	—	139	—
<u>Total trade and other payables</u>		<u>31,685</u>	<u>—</u>	<u>20,568</u>	<u>—</u>

(b) Borrowings

Loans		1,093	30,983	1,248	26,856
Present Value of Lease Liabilities	17b	589	2,417	471	1,648
<u>Total Borrowings</u>		<u>1,682</u>	<u>33,400</u>	<u>1,719</u>	<u>28,504</u>

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

(c) Provisions

Employee entitlements (including oncosts)		11,070	1,674	9,979	1,658
Independent Living Unit Maintenance		64	—	60	—
<u>Total provisions</u>		<u>11,134</u>	<u>1,674</u>	<u>10,039</u>	<u>1,658</u>

City of Charles Sturt

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 9. Reserves

	as at 30/06/22				as at 30/06/23
\$ '000	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
Asset revaluation reserve					
Land	28,089	—	—	—	28,089
Buildings & Other Structures - Specialised	1,930	—	—	—	1,930
Infrastructure	619,105	—	—	—	619,105
Stormwater	69,506	—	—	—	69,506
Roads	24,050	207,053	—	—	231,103
Footpaths	56,297	—	—	—	56,297
Bridges	11,050	—	—	—	11,050
Total asset revaluation reserve	810,027	207,053	—	—	1,017,080
Comparatives	810,027	—	—	—	810,027

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).

Note 10. Assets subject to restrictions

\$ '000	2023	2022
The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.		
Cash and financial assets		
Contribution to Specific Work Programmes	356	1,120
Hindmarsh Town Mission	64	62
Total cash and financial assets	420	1,182
Total assets subject to externally imposed restrictions	420	1,182

City of Charles Sturt

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2023	2022
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(a) Reconciliation of cash

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

Total cash and equivalent assets	5	6,773	1,119
Balances per Statement of Cash Flows		6,773	1,119

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

Net surplus/(deficit)		6,814	12,279
Non-cash items in income statements			
Depreciation, amortisation and impairment		34,112	32,208
Equity movements in equity accounted investments (increase)/decrease		490	207
Non-cash asset acquisitions		(2,442)	(3,093)
Grants for capital acquisitions treated as investing activity		(8,312)	(3,853)
Net (gain)/loss on disposals		5,512	4,386
		36,174	42,134
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		(4,080)	(1,101)
Change in allowances for under-recovery of receivables		(82)	465
Net (increase)/decrease in inventories		62	(67)
Net (increase)/decrease in other assets		164	(930)
Net increase/(decrease) in trade and other payables		11,202	2,363
Net increase/(decrease) in unpaid employee benefits		1,107	582
Net increase/(decrease) in other provisions		4	1
Net cash provided by (or used in) operations		44,551	43,447

(c) Non-cash financing and investing activities

Acquisition of assets by means of:

Physical resources received free of charge	2i	2,440	3,093
Total non-cash financing and investing activities		2,440	3,093

(d) Financing arrangements

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

Corporate credit cards	500	500
LGFA cash advance debenture facility	66,500	88,500

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

City of Charles Sturt

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

Note 12(a). Functions

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

					OPERATING		GRANTS INCLUDED		TOTAL ASSETS HELD	
		INCOME		EXPENSES	SURPLUS (DEFICIT)		IN INCOME		(CURRENT AND	
\$ '000	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Functions/Activities										
Business Undertakings	—	—	490	207	(490)	(207)	—	—	1,286	1,779
Community Services	2,315	2,005	3,839	3,560	(1,524)	(1,555)	1,849	1,730	—	—
Contracted Services	1,204	1,208	17,302	15,972	(16,098)	(14,764)	—	—	—	—
Customer Relations	16	—	2,918	2,715	(2,902)	(2,715)	—	—	—	—
Engineering and Construction	6,220	6,891	42,688	37,523	(36,468)	(30,632)	4,162	4,063	1,105,351	893,345
Libraries	1,059	927	5,996	5,593	(4,937)	(4,666)	979	868	3,164	2,414
Open Space and Recreation	484	268	15,735	14,203	(15,251)	(13,935)	360	181	319,032	315,706
Planning and Development	1,652	1,627	4,409	4,610	(2,757)	(2,983)	—	—	—	—
Property Mgt & Maint	2,020	1,914	12,258	12,070	(10,238)	(10,156)	—	—	169,615	165,695
Public Health and Safety	4,951	5,240	4,619	4,310	332	930	1,575	2,060	—	—
Urban Projects	385	498	1,474	1,869	(1,089)	(1,371)	—	10	—	—
Council Administration	752	597	18,840	16,102	(18,088)	(15,505)	—	9	27,618	16,451
Governance and Risk	820	234	11,096	9,974	(10,276)	(9,740)	—	—	—	—
Unallocated (incl. Rates Income)	123,384	117,018	—	—	123,384	117,018	4,057	3,450	2,350	2,072
Total Functions/Activities	145,262	138,427	141,664	128,708	3,598	9,719	12,982	12,371	1,628,416	1,397,462

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 12(b). Components of functions

The activities relating to Council functions are as follows:

COMMUNITY SERVICES

Services provided to the elderly and disabled through community centres and other government funded community programs. It also includes programs to support youth, sporting clubs and crime prevention programs.

CONTRACTED SERVICES

Management and supervision of contracts for public toilets, verge mowing and waste management services.

COUNCIL ADMINISTRATION

Includes Information Systems, Records, Financial Services, Fleet and Rates Administration.

CUSTOMER RELATIONS

Management of the relationship between Council and the community via Council's internal and external communication activities and community events. It also includes management of Council call centres.

ENGINEERING AND CONSTRUCTION

Maintenance and construction of Council's Infrastructure which includes Council's roads, footpaths, pedestrian/cycle paths, stormwater drainage systems and bridges. Includes cost of Council's waste transfer station.

GOVERNANCE AND RISK

Administrative of governance and risk activities including elected members allowances, elections.

LIBRARIES

Provision of 5 libraries and mobile library services.

OPEN SPACE AND RECREATION

Maintenance and development of Council's parks, reserves, trees and to foster the development of an aesthetically pleasing environment development throughout the City.

PLANNING AND DEVELOPMENT

Council is responsible for development and control of urban planning, thereby ensuring a successful blend of lifestyle and economic development throughout the City. Provision of regulatory activities under the Development Act.

PROPERTY MANAGEMENT AND MAINTENANCE

Management and maintenance of Council's commercial, community and residential properties. The handling of customer requests to make roads and footpaths safe and the maintenance of bus shelters, aged care accommodation and sporting facilities.

PUBLIC HEALTH AND SAFETY

Monitoring and control of Council's By-Laws, including dog and parking control. Protection and promotion of the health and wellbeing of Council's residents through programs designed to provide awareness, and through the provision of immunisation services, public health and pest control.

URBAN PROJECTS

Facilitates council's response to major urban development projects and drives the City's strategic land use and development policies. Encourages future economic development initiatives that will seek to generate positive local investment and employment outcomes.

UNALLOCATED

Where cost allocations cannot be reliably and consistently determined no allocation of cost has been made.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning fixed interest rates between 4.30% and 4.60% (2022: 1.05% and 1.35%). Short term deposits are invested in the Local Government Finance Authority or in at call NAB bank accounts depending on the interest rate at time of investment.

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges

Accounting Policy:

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

Terms & Conditions:

Secured over the subject land, arrears attract interest of 3.80% (2022: 3.05%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - fees and other charges

Accounting policy:

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

Terms and conditions:

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

Carrying amount:

Approximates fair value (after deduction of any allowance).

Receivables - other levels of government

Accounting policy:

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

Terms and conditions:

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

Carrying amount:

Approximates fair value.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial instruments (continued)

Receivables - retirement home contributions

Accounting policy:

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

Terms and conditions:

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

Carrying amount:

Approximates fair value (after deduction of any allowance).

Liabilities - creditors and accruals

Accounting policy:

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

Terms and conditions:

Liabilities are normally settled on 30 day terms.

Carrying amount:

Approximates fair value.

Liabilities - retirement home contributions

Accounting policy:

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

Terms and conditions:

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

Carrying amount:

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

Liabilities - interest bearing borrowings

Accounting Policy:

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

Terms & Conditions:

Secured over future revenues, borrowings are repayable by periodic instalments of principal and interest. Fixed Interest rates are 3.85% (2022: 3.85%)

Carrying Amount:

Approximates fair value.

Liabilities - leases

Accounting policy:

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

City of Charles Sturt

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial instruments (continued)

\$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities					
2023					
Financial assets					
Cash and cash equivalents	6,773	—	—	6,773	6,773
Receivables	9,652	—	—	9,652	9,652
Total financial assets	16,425	—	—	16,425	16,425
Financial liabilities					
Payables	17,016	—	—	17,016	17,016
Current borrowings	1,214	—	—	1,214	1,093
Non-current borrowings	—	2,429	28,667	31,096	30,983
Total financial liabilities	18,230	2,429	28,667	49,326	49,092
Total financial assets and liabilities	34,655	2,429	28,667	65,751	65,517
2022					
Financial assets					
Cash and cash equivalents	1,119	—	—	1,119	1,119
Receivables	5,864	—	—	5,864	5,864
Total financial assets	6,983	—	—	6,983	6,983
Financial liabilities					
Payables	15,079	—	—	15,079	15,079
Current borrowings	1,248	—	—	1,248	1,248
Non-current borrowings	—	15,956	10,900	26,856	26,856
Total financial liabilities	16,327	15,956	10,900	43,183	43,183
Total financial assets and liabilities	23,310	15,956	10,900	50,166	50,166

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

\$ '000	2023		2022	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other variable rates	5.52%	31,672	2.55%	26,282
Fixed interest rates	3.85%	3,410	3.85%	3,941
		35,082		30,223

Net fair value

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial instruments (continued)

Risk exposures

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

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

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

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

Note 14. Capital expenditure and investment property commitments

\$ '000	2023	2022
Capital commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Buildings	2,794	5,402
Infrastructure	7,369	18,829
IT assets	254	—
Plant and equipment	2,298	1,580
Open Space	2,540	496
	15,255	26,307
These expenditures are payable:		
Not later than one year	15,255	26,307
	15,255	26,307

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 15. Financial indicators

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022	Indicators 2021
Financial Indicators overview				
These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.				
1. Operating Surplus Ratio				
Operating surplus	3,598	2.5%	7.0%	7.9%
Total operating income	145,262			
This ratio expresses the operating surplus as a percentage of total operating revenue.				
2. Net Financial Liabilities Ratio				
Net financial liabilities	62,467	43%	40%	44%
Total operating income	145,262			
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.				
Adjusted Operating Surplus Ratio				
Operating surplus	259	0.2%	6.7%	4.9%
Total operating income	141,923			
Adjusted Net Financial Liabilities Ratio				
Net financial liabilities	65,806	46%	43%	46%
Total operating income	141,923			
3. Asset Renewal Funding Ratio				
Asset renewals	30,218	117%	93%	84%
Infrastructure and Asset Management Plan required expenditure	25,808			
Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.				

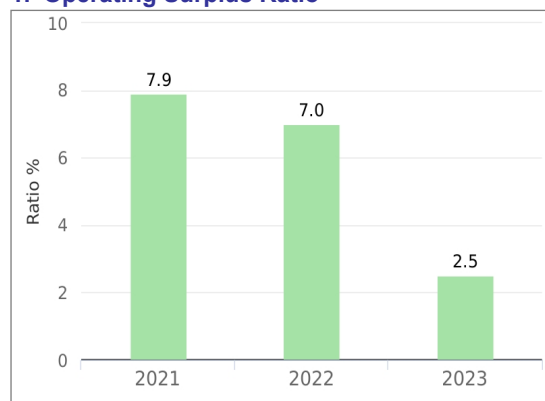
Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 15. Financial indicators (continued)

Financial indicators - graphs

1. Operating Surplus Ratio



Purpose of operating surplus ratio

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

Commentary on 2022/23 result

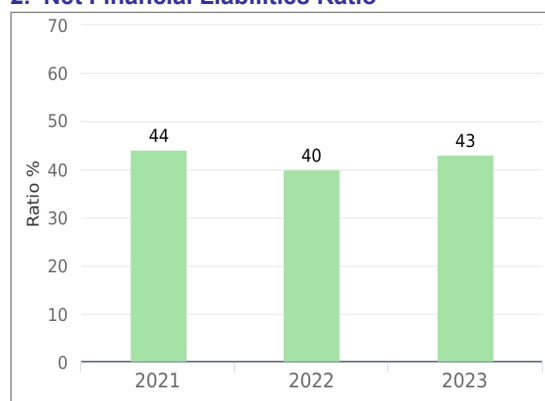
2022/23 ratio 2.5%

Council's Long Term Financial Plan LTFP objective is to generate sustainable Operating Ratios of 0%-10%.

A positive ratio demonstrates the % of operating income available to fund new capital or repay debt.

This ratio is favourably impacted by the receipt of general purpose funding for 2023/24 received in advance and tied capital grants.

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio

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

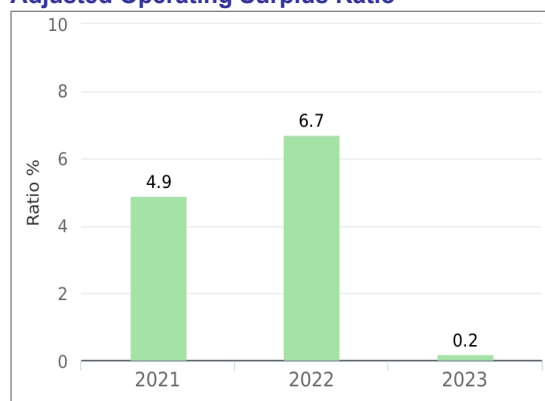
Commentary on 2022/23 result

2022/23 ratio 43%

Council has determined that a Net Financial liabilities NFL ratio of between 0% to 100%.

The result shows Council's ability to meet its financial obligations, which include borrowings and employee leave provisions from operating revenue.

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio

This indicator is to determine the percentage the operating revenue (adjusted to reflect distortions to the result for the timing of general purpose funding and operating grants – capital) varies from operating expenditure

Commentary on 2022/23 result

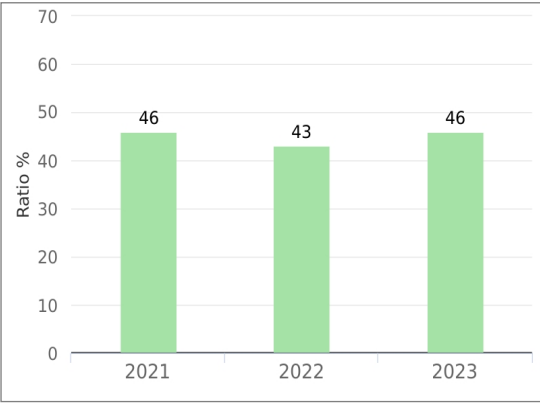
2022/23 ratio 0.2%

The Adjusted Operating surplus ratio has been adjusted for the impact of general purpose funding for 2023/24 received June 2023 offset by funding for 2022/23 received June 2022 and grants, subsidies, contribution – capital

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

Note 15. Financial indicators (continued)

Adjusted Net Financial Liabilities Ratio



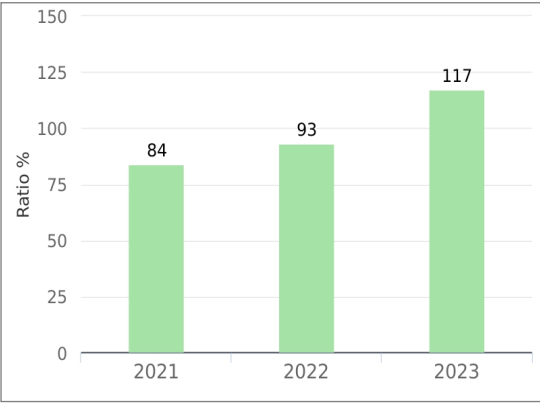
Purpose of adjusted net financial liabilities ratio

This indicator is to determine the net amount owed to others compared to operating revenue (adjusted to reflect distortions to operating income for the timing of general purpose funding and operating grants – capital).

Commentary on 2022/23 result

2022/23 ratio 46%	
The Adjusted Net Financial Liabilities ratio has been adjusted for the impact of the general purpose funding received in advance over successive years and Grants, subsidies, contributions - capital.	
The result shows Council's ability to meet its financial obligations is still well within accepted benchmarks (0% - 100%)	

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio

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

Commentary on 2022/23 result

2022/23 ratio 117%	
Council has endorsed a target of 80% of capital asset renewals over its infrastructure portfolio.	
The adopted Asset Management Plans AMP and the Long Term Financial Plan LTFP both demonstrate a 100% achievement for each of the next 10 years.	
This ratio can fluctuate due to the timing of completion of capital renewal projects due to inclement weather or contractor/material supply delays.	

City of Charles Sturt

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 16. Uniform presentation of finances

\$ '000	2023	2022
<p>The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
<u>Income</u>		
Rates	119,327	113,569
Statutory charges	4,851	4,675
User charges	4,081	4,003
Grants, subsidies and contributions - capital	2,024	2,136
Grants, subsidies and contributions - operating	10,958	10,235
Investment income	408	69
Reimbursements	3,498	3,607
Other income	115	133
Total Income	145,262	138,427
<u>Expenses</u>		
Employee costs	51,271	47,380
Materials, contracts and other expenses	54,278	48,290
Depreciation, amortisation and impairment	34,112	32,208
Finance costs	1,513	623
Net loss - equity accounted council businesses	490	207
Total Expenses	141,664	128,708
Operating surplus / (deficit)	3,598	9,719
Timing adjustment for grant revenue	(2,024)	(2,136)
Adjusted Operating surplus / (deficit) excluding Grants, subsidies and contributions - capital	1,574	7,583
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(30,218)	(22,528)
Add back depreciation, amortisation and impairment	34,112	32,208
Add back proceeds from sale of replaced assets	2,044	578
	5,938	10,258
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(22,592)	(19,316)
Add back amounts received specifically for new and upgraded assets	8,312	5,989
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	10	39
	(14,270)	(13,288)
Annual net impact to financing activities (surplus/(deficit))	(6,758)	4,553

City of Charles Sturt

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 17. Leases

(i) Council as a lessee

Library Buildings

City of Charles Sturt rents Library buildings to provide the Library services to the community. The rental agreements are now recorded as Right of Use Assets ROUA.

Stormwater

City of Charles Sturt has an agreement with City of Port Adelaide Enfield to contribute to the renewal of a section of stormwater asset near Torrens Road. It offers the most efficient and cost effective solution to discharge stormwater across the flat land of Port Adelaide Enfield to the Barker Inlet.

Set out below are the carrying amounts of right-of-use assets recognised within Infrastructure, Property, Plant and Equipment and the movements during the period:

(a) Right of use assets

\$ '000	Library Buildings	Stormwater	Total
2023			
Opening balance	2,414	–	2,414
Additions to right-of-use assets	–	1,226	1,226
Depreciation charge	(451)	(25)	(476)
Balance at 30 June	1,963	1,201	3,164
2022			
Opening balance	2,865	–	2,865
Additions to right-of-use assets	–	–	–
Depreciation charge	(451)	–	(451)
Balance at 30 June	2,414	–	2,414

(b) Lease liabilities

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

\$ '000	2023	2022
Balance at 1 July	2,119	2,515
Additions	1,225	–
Accretion of interest	219	88
Payments	(558)	(484)
Balance at 30 June	3,005	2,119
Classified as:		
Current	589	471
Non-current	2,416	1,648

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 18. Superannuation

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

Accumulation only members

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

Salarylink (Defined Benefit Fund) members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2021/22) of "superannuation" salary.

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

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

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

Contributions to other superannuation schemes

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

City of Charles Sturt

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 19. Interests in other entities

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

\$ '000	Council's Share of Net Income		Council's Share of Net Assets	
	2023	2022	2023	2022
Council's share of net income				
Joint ventures	(490)	(207)	1,287	1,778
Total Council's share of net income	(490)	(207)	1,287	1,778

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

(a) Carrying amounts

\$ '000	Principal Activity	2023	2022
Central Adelaide Waste Recycling Authority	Recycling	1,287	1,778
Total carrying amounts - joint ventures and associates		1,287	1,778

Central Adelaide Waste Recycling Authority

Central Adelaide Waste Recycling Authority was established to process recyclable waste, and is owned 50% by the City of Charles Sturt and 50% by City of Port Adelaide Enfield.

(b) Relevant interests

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2023	2022	2023	2022	2023	2022
Central Adelaide Waste Recycling Authority	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%

(c) Movement in investment in joint venture or associate

\$ '000	Central Adelaide Waste Recycling Authority	
	2023	2022
Opening Balance	1,778	1,985
Share in Operating Result	(490)	(207)
Council's equity share in the joint venture or associate	1,288	1,778

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

Details of assets and disposal groups

Council has resolved to sell land as part of the re-development of the Woodville Road precinct.

\$ '000	2023	2022
(ii). Carrying amounts of assets and liabilities		
Assets		
Land	2,286	2,286
Total assets	2,286	2,286
Net assets	2,286	2,286

Council has consulted and subsequently determined to upgrade the Woodville Road Precinct. A piece of land within the Precinct is proposed for sale.

The land asset remains for sale in 2022/23.

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

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

1. Land under roads

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

At reporting date, Council controlled **610** km of road reserves of average width **7.1** 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. Bank guarantees

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to \$26,430,491 (2022: \$24,453,996) at reporting date.

In September 2020, Central Adelaide Waste Recycling Authority (CAWRA) successfully established a \$22,901,000 Cash Advance Debenture (CAD) facility through the Local Government Financing Authority (LFGA). CAWRA is a Joint Venture and is owned by City of Charles Sturt (50%) and City of Port Adelaide (50%). Both councils have agreed to guarantee the loan, so are jointly and severally liable in the event of default.

Additionally, in May 2023 CAWRA was endorsed to go ahead with an increase in CAD facility of \$2.0m.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

In May 2021 Council resolved to guarantee \$720,000 for West Beach Surf Life Saving Club (WBSLC) to secure a loan to fund the proposed clubroom redevelopment. In July 2022 this guarantee was increased to \$1,500,000.

Council does not expect to incur any loss arising from these guarantees.

4. 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 one appeal 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.

5. Legal Matters

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

Management considers an unfavourable outcome for this litigation to be unlikely, so has not recorded a provision in these Financial Statements.

Note 22. Events after the balance sheet date

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

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

Note 23. Related party transactions

Key management personnel

Transactions with key management personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and Leadership Team prescribed under section 112 of the Local Government Act 1999. In all, 17 Councillors and 20 Professional Staff were paid the following total compensation:

\$ '000	2023	2022
The compensation paid to key management personnel comprises:		
Short-term employee benefits	5,881	4,743
Long-term benefits	72	350
Total	5,953	5,093

Sundry amounts paid as direct reimbursement of expenses incurred as a result of undertaking professional duties have not been included above.

Elected Members are members of the management committees of the following organisations:

Grange Primary School Governing Council, Maltese Community Council of SA, Brompton Childrens Centre, German Table T Club, Greek Community Radio EBI FM, Vietnamese Community School, SA Multicultural Commission, Woodville High Schoc

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 23. Related party transactions (continued)

Governing Council, Italian Historical Society, Salisbury Parish Pastoral Council, Diocesan Pastoral Council - Archdiocese of Adelaide, Delfin Island Neighbourhood Watch, Australian Centre for Asian Business Advisory Board, Adelaide Airport Western Adelaide Consultative Committee, Charles Sturt Lions Club, Cheerio Netball Club, Climate emergency Australia Strategic Ad Group, Grange Lawn Tennis Club, Grange Surf Life Savings Club, Gym West, Henley Sailing Club Inc, Local Government Association of Australia, Orion Tennis Club, Rowing South Australia Inc, Seaside Tennis Club Inc, Woodville Community Dog Training Centre, Woodville Hockey Club, Lion's Club of Charles Sturt, Local Government Financing Authority (LGFA), Local Government Metropolitan Board, Softball SA, Orion Woodville Tennis Club, Strata Corporation - Woodville South, Woodville Glengarry Tennis Club, Central Adelaide Waste Management Authority (CAWRA), Woodville High School Governing Council, Vietnamese Community in Australia SA chapter, Cypriot Community of SA Inc., West Lakes Sports Club, West Beach Trust, Neighbourhood Watch Hendon, Grange Primary School, Charles Sturt Museum Trust, Allenby Gardens Primary School Governing Council, ALP Croydon Sub branch, West Hindmarsh Neighbourhood Watch,

In accordance with the Local Government Act SA 1999, these persons declare a conflict of interest and leave the meeting environs when any matter affecting their Club/Association/Organisation is discussed or voted upon.

Many of the above-mentioned organisations use facilities maintained by Council for which there is no available arms length market pricing: these facilities are also used by other not-for-profit organisations and the general public.

Council received \$323,938 from the above organisations and \$73,934 was due at 30 June 2023.

Council paid \$1,593,812 to the above organisations and \$624 was payable at 30 June 2023.

Employees are members of the following organisation's Boards/Management Committees:

Local Government Financing Authority (LGFA), Unley Council Audit Committee, South Australian Local Government Financial Management Group (SALGFMG), Resthaven Inc., Institute of Public Works Engineering Australasia (IPWEA), Local Government Information Technology South Australia (LGITSA), Institute of Public Administration of Australia, Kingswood Tennis Club, Australian Institute of Company Directors member (AICD), Central Adelaide Waste Recycling Authority (CAWRA).

In accordance with the Local Government Act SA 1999, these persons declare a conflict of interest and leave the meeting environs when any matter affecting their Club/Association/Organisation is discussed or voted upon.

Any transactions between South Australian Local Government Financial Management Group and Council were incurred in the normal course of undertaking training and development. Any transactions between Local Government Finance Authority and Council were incurred in the the normal course of undertaking Council endorsed Treasury Functions/ Processes.



INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT

To the members of City of Charles Sturt

Opinion

We have audited the accompanying financial report of City of Charles Sturt (the Council), which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of City of Charles Sturt.

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

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants (Including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Council's responsibility for the financial report

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

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

Auditor's responsibility for the audit of the financial report

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

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

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Partner

14 November 2023



INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS

To the members of City of Charles Sturt

Opinion

We have audited the compliance of City of Charles Sturt (the Council) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2022 to 30 June 2023 have been conducted properly and in accordance with law.

In our opinion, City of Charles Sturt has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2022 to 30 June 2023.

Basis for opinion

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagements on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2022 to 30 June 2023. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

The Council's responsibility for internal controls

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

Our independence and quality control

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

Auditor's responsibility

Our responsibility is to express an opinion on the Council's compliance with Section 125 of the *Local Government Act 1999* in relation only to the internal controls established by the Council to ensure that financial transactions relating to receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities have been conducted properly and in accordance with law, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Information* and ASAE 3150 *Assurance Engagements on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2022 to 30 June 2023. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

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Limitations of controls

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

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

Limitation of use

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

14 November 2023



Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of City of Charles Sturt for the year ended 30 June 2023, the Council's Auditor, Galpins Accountants Auditors and Business Consultants 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*.

Paul Sutton
Chief Executive Officer

Cr George Turelli
Presiding Member, Audit Committee

30 October 2023



CITY OF CHARLES STURT

GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2023

Statement by Auditor

I confirm that, for the audit of the financial statements of City of Charles Sturt for the year ended 30 June 2023, I have maintained my independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (including Independence Standards)*, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

A handwritten signature in blue ink, appearing to read 'Tim Muhlhausler'.

Tim Muhlhausler CA, Registered Company Auditor
Partner

Date: 05 October 2023

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Appendix 2

CAWRA (Central Adelaide Waste and Recycling Authority) – Year End Audited Financial Statements 2022/23

Central Adelaide Waste &
Recycling Authority
Annual Report
2022 - 2023



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We acknowledge and pay respect to the Kaurna people, the traditional custodians whose ancestral lands we gather on. We acknowledge the deep feelings of attachment and relationship of the Kaurna people to country and we respect and value their past, present and ongoing connection to the land and cultural beliefs.



Introducing Central Adelaide Waste and Recycling Authority

Central Adelaide Waste and Recycling Authority (CAWRA) is a Local Government Regional Subsidiary established in early 2020 to oversee the construction and operation of a new Material Recovery Facility (MRF), located in Kilburn.

CAWRA's new MRF was commissioned in late 2021 and commenced full operations from 18 January 2022. In its first part-year of operation in 2021-22, it processed approximately 18,000 tonnes of kerbside recyclable material on behalf of its two Constituent Councils (the Cities of Charles Sturt and Port Adelaide Enfield), and 4 client Councils feeding into the facility under contract (Cities of Unley, West Torrens, Mount Barker and Murray Bridge). In 2022 – 23 this number increased to 41,163 tonnes.

CAWRA's MRF in Kilburn is the third Local Government-owned MRF in Adelaide. This 3 MRF structure underpins the ongoing provision of Adelaide's kerbside recycling services, following the collapse of SKM Recycling and the major fire at the former Visy Recycling facility in Wingfield.

At the close of 2022/23, CAWRA has succeeded in attracting kerbside recyclables from 12 Councils in total, comprising over 40% of Adelaide's households. CAWRA has provided a stable recycling service to those households throughout the year.

Some early challenges in the performance of CAWRA's plant and equipment were identified in 2021-22, resulting in negotiations with CAWRA's plant and equipment supplier (Wastech Engineering) through 2022-23. A negotiated program of works to address these issues, and to implement further improvements to the CAWRA plant to improve its speed and efficiency, has now been formally agreed to and contracted. The resulting program of works will be delivered as a series of 3 work packages in the second half of 2023.

The services provided to CAWRA by Visy Recycling have also been a major focus during 2022 – 23, with substantial operational efficiencies implemented since mid 2022, resulting in substantial benefits to CAWRA.

Visy continue to provide a stable underpinning to the CAWRA operation, including through the provision of an ongoing arrangement for the offtake of mixed paper and cardboard. This arrangement, which will remain in place for the life of CAWRA's contract with Visy, guarantees an outlet for recyclable paper and cardboard within Australia, beyond the introduction of export bans for this material on 1 July 2024.

Centrally-located, the facility continues to host visitors to view the MRF in full operation. A part-time education officer has recently been engaged to commence from July 2023 to formalise this program and implement a program of improvements to CAWRA's education facility that has recently received funding support from Green Industries SA. With this increased focus, CAWRA's education facility is expected to continue to grow in popularity.

The year ahead

Implementing the negotiated program of plant and equipment improvements will be CAWRA's primary focus in the second half of 2023, with those upgrades to take place in 3 separate work packages delivered from late August to November. The commissioning and testing of that equipment will extend into early 2024.

By the end of 2023, with the program of plant and equipment upgrades practically complete, CAWRA will move into its 'mature operations' phase.

At that time, the expansion of CAWRA's programs and offerings will begin to expand beyond the operation of the MRF to take in a broader range of regional waste and recycling services. Discussions between CAWRA and the two constituent Councils in the second half of 2023 will frame the joint approach to this transition, and how the change will be resourced as we move forward together as a region.



Report from John Niarchos - CAWRA CEO



The 2022/23 financial year was another very busy period for CAWRA, as we settled into the full-scale operation of our new Materials Recovery Facility (MRF) and secured new contracts to receive recyclables. A total of 12 Councils are now using CAWRA's MRF services, compared with the original two Councils involved in its establishment.

The first quarter of FY22/23 saw a period of rapid expansion for CAWRA, with incoming volume growing by up to 30%. The addition of a third shift to CAWRA's operating structure was subsequently refined back to two shifts as CAWRA and Visy worked together to improve the plant's maintenance, uptime and operating efficiency.

CAWRA faced some considerable operational challenges from August to December 2022, due largely to the failure of some major conveyors during their first year of service. Wastech Engineering and Visy Recycling both stepped up to help address these issues, replacing three conveyors in late 2022. This work saw CAWRA through the remainder of 2022/23, with plant uptime improving significantly and remaining stable through the first half of 2023.

A substantial program of plant and equipment improvements for the CAWRA MRF has been negotiated and agreed between CAWRA and Wastech Engineering and executed by both parties in June. This major program of works will be completed from September to November 2023, over a series of carefully planned shutdowns.

By the end of these upgrades, the CAWRA plant will be faster, cleaner and better equipped to deal with increasing volumes of incoming material. Improvements in product purity for key materials, including paper and containers, will help to future proof CAWRA's operation in what are continuously evolving commodity markets.

We have continued to benefit from the support of State and Commonwealth Governments, securing grants to improve our education experience for visitors, improve the quality of our glass fines output, improve the recovery of recyclable aluminium containers, and trial kerbside collection of soft plastics for recycling.

Thought leadership is a key focus area for CAWRA and this came to the fore early in response to the challenges faced nationally following the collapse of the RedCycle soft plastics recycling scheme in late 2022. Prior to RedCycle's collapse, CAWRA had been working closely with the Australian Food and Grocery Council and three of our partner Councils on the design of a kerbside collection trial for soft plastics. The 'bag in bin' trial officially commenced within the Cities of Adelaide, Charles Sturt and Port Adelaide Enfield in December 2022. The small volume of trial recyclable soft plastics generated in participating trial areas is captured and diverted for recycling from CAWRA's Kilburn site.

The trial service has been well-received by participating communities. Trial learnings are being combined with those from three interstate Councils also participating in Victoria and NSW to guide the design of a new National Plastics Recycling Scheme by the Australian Food and Grocery Council.

Having progressed through the start-up and early operation of its new MRF, CAWRA will focus early in FY23/24 on bedding down its series of MRF improvements, before transitioning into its mature operations phase and an expansion of its role beyond the MRF itself. CAWRA will continue to evolve through 2023/24, guided by the development of a new Regional Waste and Recycling Plan in the second half of 2023.

I would also like to acknowledge the efforts of CAWRA's Board and our independent Chairperson Cathy Cooper. Cathy's leadership and guidance has been invaluable to CAWRA throughout this busy and very successful year. She has been unable to provide her own written statement for this year's Annual Report due to overseas travel.

A handwritten signature in blue ink, appearing to read 'J. Niarchos'.

John Niarchos - Chief Executive Officer
Central Adelaide Waste and Recycling Authority
29 September 2023



Governance

CAWRA Board

CAWRA is governed by a Board of Management which is responsible for managing the business and other affairs of CAWRA and ensuring that CAWRA acts in accordance with this Charter and any delegations to it. There have been no changes to the CAWRA Board's structure or membership during 2022/23.

Functions of the Board

The Functions of the Board are to

- formulate plans and strategies aimed at improving the business of the Authority;
- provide professional input and policy direction to the Authority;
- monitor, oversee and measure the performance of the Executive Officer;
- assist in the development of the Business Plan;
- exercise the care, diligence and skill that a prudent person of business would exercise in managing the affairs of other persons; and
- ensure that the Constituent Councils are advised, as soon as practicable, of any material development that affects the financial or operating capacity of the Authority.

Board Members

Catherine Cooper

Independent Chair

Meeting Attendance: 5/5



Catherine is a highly experienced Executive, with an extensive portfolio in excess of 50 Board positions over 20 years. In addition to Chairing the CAWRA Board, Catherine also Chairs the Environment Protection Agency of South Australia. After a professional career as a corporate lawyer, Catherine held a number of senior executive positions with large global companies including Fosters Brewing Group, Elders Australia Limited and Futuris Corporation. She has developed extensive knowledge and experience across a broad range of sectors such as agribusiness, food and health, energy and waste, and science and technology. Catherine's expertise in strategy, public policy, risk management, and corporate governance, combined with her ethical and strong solution orientated mindset, provides strong leadership for the CAWRA Board.

David Spear

Independent Member

Meeting Attendance: 5/5



David is an experienced professional Company Director and is currently a Director and Partner of VUCA, a national Governance Consulting firm. He is currently the Independent Chairman of Tyre Stewardship Australia, Independent Chairman of Office Brands Australia, Non-Executive Director of Unity Housing, Chairman of McLaren Vale Grape Wine & Tourism Association and Chairman of Big River Pork. A former State Director of the Australian Institute of Company Directors (AICD), David has a background in governance both in Australia and overseas and is an Alumni of Harvard University Business School where he completed their Governance program.



Mayor Claire Boan

Mayor Port Adelaide Enfield

Meeting Attendance: 2/5



Claire's involvement with Council committees spans over 12 years and includes the Audit Committee, Council Assessment Panel for planning, Grants and Sponsorship Committee, Aboriginal Advisory Panel as well as involvement with wider local government committees, including the Board of Directors of the LGA, and is a member of the Green Adelaide Board. She is committed to providing responsible governance, enhancing relationships and being carers of the environment, whilst generating and influencing programs to connect individuals and community groups with one another.

Mayor Angela Evans

Mayor City of Charles Sturt

Meeting Attendance: 4/5



Angela's involvement with Council committees over more than 16 years includes participation in the Gender Matters Panel, SA Local Government Women's Association, Policy and Delegations, Strategic Development, and Audit and City Services. At a state level, Angela has been involved with the LGA's Greater Adelaide Region Organisation of Councils, the Climate Emergency Australia Strategic Advisory Group, President of the LGA between 2020 and 2022 and was recently appointed to the Premier's Climate Change Council. Angela's key areas of interest include developing effective governance frameworks for Council, implementing long term financial stability, facilitating economic development, positioning Council as a leader by creating partnerships with other levels of government, the community, and the private sector.

Mark Withers

CEO City of Port Adelaide Enfield

Meeting Attendance: 5/5



Mark is an experienced Local Government CEO, with tenures at the Cities of Unley, Charles Sturt and now Port Adelaide Enfield, and having spent the many years working in this sector across nine Adelaide metropolitan councils. He served four terms on the board of Green Industries SA (formerly Zero Waste SA) and continues to serve on the board of the SA Environment Protection Authority. Mark brings all of this experience and insight to the CAWRA Board, along with the strategic leadership required to effectively address South Australia's complex recycling challenges, while keeping CAWRA firmly grounded in the needs of councils and their communities. He is also a Board Member of LG Professionals SA, a past National President of LG Professionals Australia, and a current member of the CEO Advisory Group to the SA Local Government Association.

Paul Sutton

CEO City of Charles Sturt

Meeting Attendance: 5/5



Paul works collaboratively with the Charles Sturt elected council and executive team to provide strategic leadership for the City. Paul has a passion for collaboration and working together across the Local Government sector to create a better South Australia. CAWRA is a great example of Councils coming together to both solve a problem and maximise opportunities of the circular economy. Paul also has significant governance and Board experience being a current Board Member and past President of Local Govt Professionals SA and a National Director. He is also a past Governing Council member and Company Secretary of IPAA SA (Institute of Public Administration Australia SA), Paul was awarded a fellowship of IPAA in 2016.

[vacant position]

Independent Member



Board meetings held in 2022/23

In total, the Board convened on 5 occasions during 2022/23 with 8 Out of Session reports endorsed during this period.

The CAWRA Board met on the following dates in 2022/23:

1. 6 July 2022
2. 14 September 2023
3. 8 December 2022
4. 8 February 2023
5. 16 May 2023

Audit Committee

Under the CAWRA Charter:

The Authority is required to establish an audit committee which will comprise of three members as follows:

- (a) a person, who will be the Chair, appointed by the Constituent Councils (acting jointly) and who is neither an officer or member of a Constituent Council and who is not a member of the Board; and
- (b) two persons being one person appointed by each Constituent Council who is not a member of the Board and who is considered to have experience relevant to the Functions of the Authority or, financial experience relevant to the functions of the audit committee.

Audit Committee Members

There were no changes to the Audit Committee structure or membership during 2022/23.

The Audit Committee has the following members:

- Nicolle Rantanen (Chair)
- Peter Brass
- Melissa Oors L'Estrange

Audit Committee meetings

In total, including Out of Session reports, the Audit Committee convened on 5 occasions during 2022/23 with 1 Out of Session report endorsed during this period.

CAWRA's Audit Committee met on the following occasions during 2022/23:

- 1 September 2022
- 30 November 2022
- 2 February 2023
- 8 May 2023



External Auditor

BDO were re-appointed as CAWRA's external auditors for the 2022/23 financial year, having performed this role for CAWRA in each year since its establishment.

Following a competitive process, BDO were again recommended by the Audit Committee for re-appointment to this role for the 2022/23 financial year. That recommendation was subsequently endorsed by the CAWRA Board.

At the time of writing this Annual Report, BDO's Audit Completion Report for 2022/23 has been issued and reviewed by CAWRA's Audit Committee and Board, with no major qualifications.



2022/23 Achievements

MRF operations – efficiency improvements

Following the commissioning of CAWRA's plant and equipment in late 2021, and the commencement of full operation on 18 January 2022, CAWRA entered its 'early operations' phase. While a significant number of operational improvements had been implemented by end June 2022, others remained to be addressed in late 2022 and into the first half of 2023.

This program of improvements included a focus on reducing plant downtime, increased focus on maintenance and housekeeping and staff management including the management of scheduled breaks and overtime.

By the end of 2022/23, uptime and efficiency had improved significantly, making it possible to reduce from 3 shifts in late 2022 to 2 shifts by early 2023. These improvements will be further enhanced in 2023/24 as a result of the negotiated program of plant and equipment upgrades described below.

Negotiated program of upgrade works

CAWRA has worked closely with Wastech Engineering on a program of upgrade works to improve the long-term efficiency of CAWRA's MRF.

Two infeed conveyors were replaced in late 2022. The remaining program of upgrades will be completed in late 2023, including:

- three new optical sorters to improve recovery and purity of recyclable commodities
- new screens and other equipment to increase processing speed
- a new eddy current separator to improve recovery of aluminium containers
- new and replacement platforms and conveyors in association with the above

Further upgrades are also planned for 2024, in association with the grant funding provided by Green Industries SA as outlined below.

Grant funding secured

CAWRA was successful in securing \$390,418 + GST in new grants from Green Industries SA in 2022/23, as follows:

- Interactive touch screens and education room upgrades - \$59,910 + GST
- Eddy Current Separator - \$183,500 + GST
- Glass fines quality improvement - \$147,008 + GST
- TOTAL new grants: \$390,418 + GST

When combined with funding received in previous financial years, these amounts bring the total grant funding secured by CAWRA to just over \$4.75m.

Market development

CAWRA's early success in securing the processing contract for the City of Adelaide was followed early in the 2022/23 financial year with a successful tender to East Waste. With the East Waste material coming on-stream from early October 2022, the CAWRA MRF stepped up to receiving approximately 47,000 tonnes per annum. The shift pattern was initially increased to 3 shifts to accommodate this additional volume, then back to 2 shifts once operational efficiencies described above had been implemented.

Having secured the required infeed volume to underpin longer term efficiency for CAWRA's operation, the focus for market development has moved to further developing offtake opportunities for the key commodities that CAWRA manages through the MRF. Key target materials during 2022/23 included processing and remanufacture opportunities for glass fines and plastics. Soft plastics was also a focus, in the context of the soft plastics collection trial described below.



CAWRA Team

CAWRA has operated with a lean team of 3 full-time staff during 2022/23, as follows:

- Chief Executive Officer (John Niarchos)
- Manager Strategy and Programs (Fiona Chambers)
- Executive Assistant (Tiffany Ware)

Financial management (through Nexia Edwards Marshall) and legal services (through O'Loughlin's lawyers) continue to be outsourced. BDO were again appointed as CAWRA's independent financial auditor.

Additional support has also been provided through CAWRA's two Constituent Councils. This has been focussed primarily on waste program development and policy, procurement and governance support.

CAWRA's team will expand through 2023/24, with the engagement of Cameron O'Malley (Bin Thinking) to run education programs, and further expansion to match new roles and functions as described in the new Regional Waste and Recycling Strategy, once developed.



Central Adelaide Waste and Recycling Authority
General Purpose Financial Reports
for the year ended 30 June 2023

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Central Adelaide Waste and Recycling Authority
Certification of Financial Statements
for the year ended 30 June 2023

I have been authorised by the Central Adelaide Waste Recycling Authority Board to certify the financial statements of the Central Adelaide Waste Recycling Authority in their final form.

In my 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 Central Adelaide Waste Recycling Authority's financial position at 30 June 2023 and the results of its operations and cash flows for the year ended 30 June 2023.
- 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 Central Adelaide Waste Recycling Authority's accounting and other records.



Mr John Niarchos
Chief Executive Officer

Date: 11/10/2023



Ms Catherine Cooper
Chair of The Board

Date: 11/10/2023

Central Adelaide Waste and Recycling Authority
Statement of Comprehensive Income
for the year ended 30 June 2023

		2023	2022
	Notes	\$	\$
INCOME			
Kerbside Recyclables	2	4,264,293	1,022,724
Net Commodity Sales	2	684,743	102,727
Site Usage	2	649,622	445,721
Investment income	2	681	2,503
Reimbursements	2	977	975
Other income	2	63,570	-
Total Income		5,663,886	1,574,650
EXPENSES			
Employee costs	3	235,882	-
Materials, contracts & other expenses	3	7,803,040	3,521,661
Depreciation, amortisation & impairment	3	995,736	502,922
Finance costs	3	851,970	278,969
Total Expenses		9,886,628	4,303,552
OPERATING SURPLUS / (DEFICIT)		(4,222,742)	(2,728,902)
Amounts received specifically for new or upgraded assets	2	3,241,939	2,315,000
NET SURPLUS / (DEFICIT) (transferred to Equity Statement)		(980,803)	(413,902)
TOTAL COMPREHENSIVE INCOME		(980,803)	(413,902)

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

Central Adelaide Waste and Recycling Authority
Statement of Financial Position
for the year ended 30 June 2023

		2023	2022
	Notes	\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	4	1,017,875	1,419,600
Trade & other receivables	4	2,614,430	504,041
Inventories	4	350,544	-
Total Current Assets		3,982,849	1,923,641
Non-current Assets			
Infrastructure, property, plant & equipment	6	19,567,066	19,889,325
Other non-current assets	5	2,077,342	-
Total Non-current Assets		21,644,408	19,889,325
Total Assets		25,627,257	21,812,966
LIABILITIES			
Current Liabilities			
Trade & other payables	7	2,979,592	1,660,836
Borrowings	7	64	-
Provisions	7	5,435	-
Total Current Liabilities		2,985,091	1,660,836
Non-current Liabilities			
Borrowings	7	20,067,852	16,597,013
Total Non-current Liabilities		20,067,852	16,597,013
Total Liabilities		23,052,943	18,257,849
NET ASSETS		2,574,314	3,555,117
EQUITY			
Accumulated Surplus/(Deficit)		(20,240)	960,563
Capital Contributions of Councils		2,594,554	2,594,554
TOTAL EQUITY		2,574,314	3,555,117

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

Central Adelaide Waste and Recycling Authority

Statement of Changes in Equity

for the year ended 30 June 2023

		Accumulated Surplus	Capital Contributions of Councils	TOTAL EQUITY
2023	Notes	\$	\$	\$
Balance at end of previous reporting period		960,563	2,594,554	3,555,117
Net Surplus / (Deficit) for Year		(980,803)	-	(980,803)
Balance at end of period		(20,240)	2,594,554	2,574,314

2022				
Balance at end of previous reporting period		1,374,465	2,594,554	3,969,019
Net Surplus / (Deficit) for Year		(413,902)	-	(413,902)
Balance at end of period		960,563	2,594,554	3,555,117

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

Central Adelaide Waste and Recycling Authority

Statement of Cash Flows

for the year ended 30 June 2023

		2023	2022
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts:</i>			
Grants utilised for operating purposes		159,500	4,215,527
Other revenues		5,005,459	1,676,042
<i>Payments:</i>			
Employee costs		(208,780)	-
Materials, contracts & other expenses		(7,744,140)	(2,567,114)
Finance payments		(664,297)	(221,432)
Net Cash provided by (or used in) Operating Activities		(3,452,258)	3,103,023
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Payments:</i>			
Expenditure on new/upgraded assets		(420,306)	(8,974,134)
Net Cash provided by (or used in) Investing Activities		(420,306)	(8,974,134)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Receipts:</i>			
Proceeds from borrowings		3,470,839	7,097,013
<i>Payments:</i>			
Net Cash provided by (or used in) Financing Activities		3,470,839	7,097,013
Net Increase (Decrease) in cash held		(401,725)	1,225,902
Cash & cash equivalents at beginning of period	8	1,419,600	193,698
Cash & cash equivalents at end of period	8	1,017,875	1,419,600

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

Central Adelaide Waste and Recycling Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023
Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian 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.

Central Adelaide Waste Recycling Authority is a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999. The Constituent Councils and their respective share of equity are as follows:

City of Charles Sturt 50%

City of Port Adelaide Enfield 50%

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.

1.2 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 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 dollar.

Central Adelaide Waste and Recycling Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

2 The Local Government Reporting Entity

The Central Adelaide Waste and Recycling Authority is incorporated under the SA Local Government Act 1999 and has its principal place of business at 25 Mill Court, Kilburn SA 5084.

These financial statements include the Authority's direct operations and all entities through which the Authority controls resources to carry on its functions. In the process of reporting on the Authority as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

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 '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 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 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 and Cash Equivalents

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.

5 Other Financial Instruments

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.

6. Inventories

Inventories held in respect of business undertakings have been valued at the lower of cost and net realisable value.

Central Adelaide Waste and Recycling Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023
Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

7 Infrastructure, Property, Plant & Equipment

7.1 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 Authority includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

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

7.2 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.

7.3 Subsequent Recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.

7.4 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 the Authority, best reflects the consumption of the service potential embodied in those assets.

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

Central Adelaide Waste and Recycling Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023
Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

7 Infrastructure, Property, Plant & Equipment

7.5 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 the Authority 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.

8 Payables

8.1 Goods and Services

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

9 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".

10 Provisions

10.1 Employee benefits

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.

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.

Central Adelaide Waste and Recycling Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

11 Goods and Services Tax

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

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

12 Comparative Information

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current year.

13 Critical Accounting Estimates and Judgements

The Authority evaluates 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 are based on current trends and economic data, obtained both externally and within the authority.

Accounts receivable are reviewed at each reporting date to establish the collectability.

Central Adelaide Waste and Recycling Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2 - INCOME

	Notes	2023 \$	2022 \$
OPERATIONAL INCOME			
Kerbside recyclables		4,264,293	1,022,724
Net Commodity Sales		684,743	102,727
Site Usage		649,622	445,721
Reimbursements		977	975
Other income		63,570	-
		5,663,205	1,572,147
INVESTMENT INCOME			
Interest on investments:			
Banks & other		681	2,503
		681	2,503
GRANTS, SUBSIDIES AND CONTRIBUTIONS			
Amounts received specifically for new or upgraded assets		3,061,939	2,315,000
Other grants, subsidies and contributions		180,000	-
		3,241,939	2,315,000
Sources of grants			
State government		180,000	2,315,000
		180,000	2,315,000

Conditions over grants & contributions

Grants and contributions which were obtained on the condition that they be expended for specified purposes have been expended in accordance with these conditions.

Central Adelaide Waste and Recycling Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 3 - EXPENSES

	2023	2022
Notes	\$	\$
EMPLOYEE COSTS		
Salaries and Wages	218,754	-
Employee leave expense	17,128	-
Total Operating Employee Costs	235,882	-
 Total Number of Employees	 1	 -
<i>(Full time equivalent at end of reporting period)</i>		
 MATERIALS, CONTRACTS & OTHER EXPENSES		
<u>Prescribed Expenses</u>		
- Auditing the financial reports	17,120	15,000
Subtotal - Prescribed Expenses	17,120	15,000
 <u>Other Materials, Contracts & Expenses</u>		
Advertising	-	34,220
Consulting Fees	546,605	629,916
Computer Expenses	17,951	15,895
Fees & Permits	12,672	22,297
Fines	(120)	120
Government Fees	1,037	8,789
Insurance	154,491	77,759
Legal Expenses	61,474	57,195
Maintenance	21,862	2,588
Minor Plant & Equipment	-	1,606
Operator Costs	6,865,249	2,551,818
Rates and Taxes	9,441	6,294
Sitting Fees	37,760	48,010
Subscriptions	8,112	9,282
Sundry	20,569	7,609
Travel	20,727	4,863
Waste Audit	8,090	24,270
WHS Compliance & Governance	-	4,130
 Subtotal - Other Materials, Contracts & Expenses	 7,785,920	 3,506,661
	7,803,040	3,521,661

Central Adelaide Waste and Recycling Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 3 - EXPENSES (con't)

	Notes	2023 \$	2022 \$
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Plant, Machinery & Equipment		978,072	474,943
Office Equipment, Furniture & Fittings		17,664	27,979
		<u>995,736</u>	<u>502,922</u>
 FINANCE COSTS			
Interest on Loans		851,970	278,969
		<u>851,970</u>	<u>278,969</u>

Central Adelaide Waste and Recycling Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023
Note 4 - CURRENT ASSETS

	Notes	2023 \$	2022 \$
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		1,017,875	1,419,600
		1,017,875	1,419,600
TRADE & OTHER RECEIVABLES			
Other levels of government		66,000	132,000
Debtors - general		2,105,730	107,473
Accrued income		453,347	218,551
GST Recoupment/(Payable)		(91,005)	43,722
Prepayments		75,995	2,295
Sundry		4,363	-
		2,614,430	504,041
INVENTORIES			
Stores & Materials		350,000	-
Trading Stock		544	-
		350,544	-

Central Adelaide Waste and Recycling Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023
Note 5 - NON-CURRENT ASSETS

	Notes	2023 \$	2022 \$
OTHER NON-CURRENT ASSETS			
Capital Works-in-Progress		2,077,342	-
		<u>2,077,342</u>	<u>-</u>

Central Adelaide Waste and Recycling Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 6 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (IPP&E)

	Fair Value Level	2022 \$'000				2023 \$'000			
		Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Land		-	1,091,863	-	1,091,863	-	1,091,863	-	1,091,863
Computer Equipment		-	33,423	(21,315)	12,108	-	33,423	(28,511)	4,912
Office Equipment		-	55,299	(6,665)	48,634	-	56,417	(17,132)	39,285
Plant, Property & Equipment		-	19,102,766	(474,942)	18,627,824	-	19,839,075	(1,445,921)	18,393,154
Spare Parts		-	108,896	-	108,896	-	-	-	-
Motor Vehicle		-	-	-	-	-	44,945	(7,093)	37,852
Total IPP&E		-	20,392,247	(502,922)	19,889,325	-	21,065,723	(1,498,657)	19,567,066

Central Adelaide Waste and Recycling Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 7 - LIABILITIES

		2023		2022	
		\$		\$	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Accrued expenses - other		662,109	-	150,188	-
Payments received in advance		36,000	-	120,000	-
Accounts Payable - Goods & Services		2,255,754	-	1,093,409	-
Other payables		25,729	-	297,239	-
		2,979,592	-	1,660,836	-

Amounts included in trade & other payables that are not expected to be settled within 12 months of reporting date.

BORROWINGS

Corporate Credit Cards		64	-	-	-
Loans		-	20,067,852	-	16,597,013
		64	20,067,852	-	16,597,013

All interest bearing liabilities are secured over the future revenues of the Authority.

PROVISIONS

Employee entitlements (including oncosts)		5,435	-	-	-
		5,435	-	-	-

Amounts included in provisions that are not expected to be settled within 12 months of reporting date.

Central Adelaide Waste and Recycling Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 8 - 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	2023 \$	2022 \$
Total cash & equivalent assets	4	1,017,875	1,419,600
Balances per Cash Flow Statement		<u>1,017,875</u>	<u>1,419,600</u>

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

Net Surplus (Deficit)	(980,803)	(413,902)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	995,736	502,922
	14,933	89,020
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(2,110,389)	1,580,160
Net (increase) decrease in inventories	(350,544)	-
Net (increase) decrease in other assets	(2,077,342)	-
Net increase (decrease) in trade & other payables	1,071,084	1,433,843
Net Cash provided by (or used in) operations	<u>(3,452,258)</u>	<u>3,103,023</u>

Central Adelaide Waste and Recycling Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 9 - CAPITAL CONTRIBUTIONS OF CONSTITUENT COUNCILS

	Notes	2023 \$	2022 \$
City of Charles Sturt Movement Table			
Opening balance		1,297,277	1,297,277
Contributions		-	-
Closing Balance		<u>1,297,277</u>	<u>1,297,277</u>
 City of Port Adelaide Enfield Movement Table			
Opening balance		1,297,277	1,297,277
Contributions		-	-
Closing Balance		<u>1,297,277</u>	<u>1,297,277</u>

Central Adelaide Waste and Recycling Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023
Note 10 - 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 between 4.30% and 5.05%.</p> <p>Carrying amount: approximates fair value due to short term maturity.</p>
Receivables - Fees & other charges	<p>Accounting Policy: Trade receivables are initially recognised at the transactions price 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 Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.</p>
Receivables - other levels of government	<p>Accounting Policy: Other receivables are 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 due to short term maturity.</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>
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 in October 2030; interest is charged at variable rates between 2.8% and 6.05%.</p> <p>Carrying amount: approximates fair value.</p>

Central Adelaide Waste and Recycling Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 10 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2023	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
<u>Financial Assets</u>					
Cash & Equivalents	1,017,875	-	-	1,017,875	1,017,875
Receivables	2,614,430	-	-	2,614,430	2,614,430
Total	3,632,305	-	-	3,632,305	3,632,305
<u>Financial Liabilities</u>					
Payables	2,985,091	-	-	2,985,091	2,985,091
Current Borrowings	64	-	-	64	64
Non-Current Borrowings	-	-	20,067,916	20,067,916	20,067,916
Total	2,985,155	-	20,067,916	23,053,071	23,053,071

2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
<u>Financial Assets</u>					
Cash & Equivalents	1,419,600	-	-	-	1,419,600
Receivables	504,041	-	-	-	504,041
Total	1,923,641	-	-	-	1,923,641
<u>Financial Liabilities</u>					
Payables	1,660,836	-	-	1,660,836	1,660,836
Non-Current Borrowings	-	-	16,597,013	-	16,597,013
Total	1,660,836	-	16,597,013	1,660,836	18,257,849

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

	30 June 2023		30 June 2022	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Variable Interest Rates	4.57%	20,067,916	2.05%	16,597,013
		20,067,916		16,597,013

Central Adelaide Waste and Recycling Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 10 - FINANCIAL INSTRUMENTS (con't)

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 impairment. All Authority investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Note 4 in relation to individual classes of receivables, exposure is concentrated within the Authority'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 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 Authority 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. Authority 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. Authority has variable interest rate borrowings. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

Central Adelaide Waste and Recycling Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023
Note 11 - COMMITMENTS FOR EXPENDITURE

	Notes	2023 \$	2022 \$
Capital Commitments			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
Upgrade works (Materials Recovery Facility)		3,654,035	75,000

Central Adelaide Waste and Recycling Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 12 - FINANCIAL INDICATORS

	2023	2022
Operating Surplus Ratio		
<u>Operating Deficit</u>	-75%	-173%
Total Operating Income		

This ratio expresses the operating surplus (deficit) as a percentage of total operating revenue.

Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	343%	1037%
Total Operating Income		

Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.

Central Adelaide Waste and Recycling Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 13 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Authority 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 Key Management Personnel of the Authority include the Chair of the Board, the Board and the Chief Executive Officer.

	2023	2022
	\$	\$
Income		
Kerbside Recyclables	4,264,293	1,022,724
Net Commodity Sales	684,743	102,727
Site Usage	649,622	445,721
Investment income	681	2,503
Reimbursements	977	975
Other income	63,570	-
	5,663,886	1,574,650
Expenses		
Employee costs	235,882	-
Materials, contracts & other expenses	7,803,040	3,521,661
Depreciation, amortisation & impairment	995,736	502,922
Finance costs	851,970	278,969
	(9,886,628)	(4,303,552)
Operating Surplus / (Deficit)	(4,222,742)	(2,728,902)
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	-	-
Add back Depreciation, Amortisation and Impairment	995,736	502,922
Proceeds from Sale of Replaced Assets	-	-
	995,736	502,922
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	(420,306)	(8,974,134)
Amounts received specifically for New and Upgraded Assets	159,500	4,215,527
Proceeds from Sale of Surplus Assets <i>(including investment property, real estate developments & non-current assets held for resale)</i>	-	-
	(260,806)	(4,758,607)
Annual Net Impact to Financing Activities (surplus/(deficit))	(3,487,812)	(6,984,587)

Central Adelaide Waste and Recycling Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 14 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Authority include the Chair of the Board, the Board and the Chief Executive Officer.

The Authority also made payments during the year to directors for director fees.

Total payments to Key Management Personnel during the year ended 30 June 2023 were \$275,192 (2022: \$354,232)

CONSTITUENT COUNCILS

Amounts paid or payable to City of Charles Sturt during the year ended 30 June 2023 were \$207,788.94 (2022: \$157,412)

Amounts paid or payable to City of Port Adelaide Enfield during the year ended 30 June 2023 were \$97,440.15 (2022: \$164,416)

Amounts received from the City of Charles Sturt during the year ended 30 June 2023 were \$1,406,871.49 (2022: \$485,373)

Amounts received from the City of Port Adelaide Enfield during the year ended 30 June 2022 were \$1,485,879.23 (2022: \$446,073)

Central Adelaide Waste and Recycling Authority

CERTIFICATION OF AUDITOR INDEPENDENCE

for the year ended 30 June 2023

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Central Adelaide Waste and Recycling Authority for the year ended 30 June 2023, the Auditor, BDO Australia, has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management)

Nicolle Rantanen

Chair of Audit Committee - CAWRA

Date: 29/09/2023

A handwritten signature in black ink, appearing to be 'N. Rantanen', with a large, stylized initial 'N'.

John Niarchos

Chief Executive Officer - CAWRA

Date: 29/09/2023

A handwritten signature in blue ink, appearing to be 'J. Niarchos', with a large, stylized initial 'J'.

Appendix 3

Local Nuisance and Litter Control Act and Regulations

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

- Local Nuisance 573 requests broken down as:

Amenity	89
Amenity - Animal related nuisance	26
Dust	65
Litter	52
Noise	193
Odour	30
Other	44
Smoke	37
Excessive Vegetation	36
Vibration	1
- Illegal Dumping Non Safety Risk 2,476 requests
- Illegal Dumping Public Safety Risk 307 requests

(b) the number and nature of;

(i) offences under the Act that were expiated;

Causing local nuisance (Body Corporate)	LNLCA18-2-(a)	1
Causing local nuisance	LNLCA18-2(b)	10
Person must cease Local Nuisance if asked	LNLCA20	1
Dispose of Class A Hazardous Litter (natural person)	LNLCA22-1a	0
Dispose of Class A Hazardous Litter (Body Corporate)	LNLCA22-1a-1	0
Dispose Over 50l Class B Hazardous/General Litter (natural person)	LNLCA22-1b(ii)	7
Dispose Over 50l Class B Hazardous/General Litter (Body Corporate)	LNLCA22-1b(i)	0
Dispose up to 50 litres Class B Hazardous Litter	LNLCA22-1c	3
Dispose up to 50 litres General Litter	LNLCA22-1d	1
Bill Posting	LNLCA23-1	0
Failing to comply with a litter or nuisance abatement notice	LNLCA30-9	0

(ii) offences under the Act that were prosecuted;

Nil

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

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

Nil

Local Nuisance and Litter Control Act and Regulations

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

Nil

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

Nil