



2019-20 ANNUAL REPORT



City of
West Torrens
Between the City and the Sea

VISION
Committed to being
the best place to
live, work and
enjoy life.

VISION

VALUES

MISSION

VALUES
Accountability
Advocacy
Community Capacity
Community Involvement
Healthy Communities
Inclusivity
Quality
Supportive Working
Environment

MISSION
To strive for
excellence in
serving our
diverse
community.

westtorrens.sa.gov.au/mission



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From the Mayor and the Chief Executive Officer

It was one of the United States of America's Founding Fathers, Benjamin Franklin, who famously opined that 'out of adversity comes opportunity' – and that has certainly rung true across the City of West Torrens during the 12 months to 30 June 2020, with staff and elected members all playing their part, digging deep and unearthing innovative ways to continue to provide the community with vital services in a strange new world enveloped in the COVID-19 pandemic.

It is understandable, then, that our Mayor and CEO Report for the 2019/20 Annual Report is presented against the backdrop of COVID-19, its impact on our lives, our pioneering responses and our expectations going forward.

When the dark clouds of COVID-19 rolled in during the early months of 2020, community events were suddenly postponed, libraries and community centres closed and services required a dramatic and inventive rethink to allow us to continue to provide them, albeit in a digital form.

We adapted to a 'new normal'; finding creative ways to deliver many of our services and, in the process, helping our community of residents and ratepayers to stay connected and informed.

While detailed reports of our achievements are covered in greater detail elsewhere in this Annual Report, we will touch on just some of the highlights that contributed to an 'out of adversity comes opportunity' year for all associated with the City of West Torrens.

As no residents or businesses in the city have avoided the negative impact of COVID-19, our immediate response to the pandemic was to introduce a raft of relief measures, among them:

- A residential and business rates deferment arrangement for six months to help these groups to manage their budgets.
- A waiver of lease payments for lessees on Council properties, community and sporting clubs, for six months.



Mayor
Michael S. Coxon



Chief Executive Officer
Terry Buss PSM

- A business resilience program, into which we injected \$200,000 and
- A small business economic stimulus package of \$100,000, effectively providing 4,000 vouchers (to the value of \$25 each) to eligible recipients for redemption at participating businesses in West Torrens.

From our largest ratepayer, Adelaide Airport Limited, to the smallest family business, all have benefitted from these programs. It is also worth noting that Council has not been immune to COVID-19 and we too have had to cut our coat according to our cloth.

Thankfully, our prudent approach has allowed us to retain all staff and working hours, while finding areas to make savings without impacting on the services we provide. Indeed, we delivered on many of our larger infrastructure projects and will continue to do so to help stimulate our local economy, all the while delivering a 2020/21 budget that has kept our rate increase among the lowest in metropolitan Adelaide.

While the future remains unknown, when we do emerge from COVID-19 and its implications, we are confident that the many measures we have taken will see us be better and stronger, both as people and as a community.

Turning our attention to some of the highlights of the past 12 months, it was largely a 'business-as-usual' year aside from the hurriedly introduced new measures to tackle COVID-19. Here, some of the services and programs provided to the community in response to the pandemic's impact included a school holiday activities program of online resources and activities for children and families to tackle at home.

The library responded by launching a contactless click, call and collect service and expanding its home delivery service, while a revamped active ageing program assisted older residents through the delivery of activity packs, online tai chi and exercise sessions and regular social visits and telephone calls.

Partnerships with local supermarkets, Foodbank and peak agencies were also forged and saw food and other essentials delivered to more than 200 vulnerable residents.

In the capital works space, new and replacement works undertaken included the addition of 3,154 square metres of footpaths and shared pathways, 3,908 lineal metres of kerbing, 58,682 square metres of road surface and 1.7 kilometres of road construction. Major assignments saw the \$1.3 million upgrade of Rutland Avenue, Lockleys to include 12 new raingardens, the reconstruction of the seven existing speed humps and the resurfacing of 9,365 square metres of road pavement.

Particularly noteworthy was the progress made in revamping our designated sporting hubs. This ambitious project was launched some five years ago to offload low-usage or non-income earning assets and use the funds to improve key community-identified facilities of Camden Oval, Weigall Oval, Apex Park, Mellor Park and Lockleys Oval.

The current stage of the \$7 million Lockleys Oval complex, including new clubrooms, was completed during the reporting period, while further improvements to sporting facilities, new irrigation and landscaping and new play space facilities will continue into the new financial year.

Similarly, at Camden Oval, the \$6 million upgrade saw improvements

“When the hub program is completed, residents and ratepayers will enjoy the very best in state-of-the-art facilities.”

to the football oval, the laying of new sub-surface drainage and other irrigation and turf enhancements. At Weigall Oval, the second stage of the \$7 million project, including new sporting facilities, clubrooms and sports fields for both soccer and baseball, along with additional car parking, is now underway and will continue into 2020/21.

When the hub program is completed, residents and ratepayers will enjoy the very best in strategically located state-of-the-art facilities that, being in close enough proximity to where everyone lives, will be accessible by all.

The Apex Park Reserve also made significant strides towards completion, with new community and equestrian facilities completed in the year under review, along with improvements to the wetlands and local drainage. Work will continue into the new financial year, with completion on track for 2021/22.

As in past years, our collegiate philosophy and collaborative approach saw us team up with other local government authorities, the State and Federal Governments and advocacy groups to respond to mutual challenges and issues and arrive at the best possible outcomes for all concerned.

Our advocacy for our community's best interests in relation to the State Government's planning reforms was particularly noteworthy. With the Department of Planning, Transport and Infrastructure's (now Department for Infrastructure and Transport) release of the state-wide Draft Planning and Design Code, we provided extensive feedback on matters relating to infill development, employment lands, character and heritage and urban greening.

In preparing for the transition, we further shared information with the community on the proposed key changes and have continued to engage in open dialogue with the State Planning Commission on key local planning policy related to the Code. Our involvement has also seen us embed Council staff in DPTI to further advocate for better outcomes for our residents and ratepayers, especially as the planning reforms are sure to significantly change how our development assessment and compliance services are delivered.

While the Code changes don't kick in until later in the 2020 calendar year, we have undertaken a lot of work already in gearing up for what lies ahead and our staff deserve every applause for the work they have done in this regard.

Our close working relationship with the State Government was also evident on the North South Corridor upgrade where, with community backing, we continue to lobby for what we believe is the solution that best serves our city with regard to South Road – a tunnel. An announcement was imminent at the time of writing and we remain confident that whatever solution is finally delivered, it will be informed

by our input and impact positively on West Torrens moving forward.

We further continued our collaboration with neighbouring councils Charles Sturt, Holdfast Bay and Port Adelaide Enfield across several fronts, most notably in our membership of the Western Adelaide Alliance that strives to promote and support local economic projects and the Adelaide Beaches website initiative that highlights local visitor attractions and looks to draw people to the region and grow the visitor economy.

We also continued the successful AdaptWest Climate Change Adaptation Program in conjunction with the Cities of Charles Sturt and Port Adelaide Enfield and, more recently, teamed up with this duo to support the concept of an e-scooter trail extending along the seafront from Outer Harbour to West Beach.

In what we see as a major coup, we assigned the Thebarton Oval lease from the amateur Adelaide Football League to the SANFL. Importantly, this will see the iconic complex undergo a \$12 million redevelopment thanks to input from ourselves, the SANFL and the Federal Government. On completion, it will serve as a Centre of Excellence for the SANFL's many programs, including women's football.

Our commitment to the environment and sustainability was again on show in 2019/20, with the Kings Reserve wetland project that turned a major stormwater issue into a functional community asset leading the way by winning an industry excellence award for 'Integrated Stormwater Design'. Using sustainability principles, the project integrates with the Thebarton Oval Precinct landscape and complements the expected master plan for the site.

From the Mayor and the Chief Executive Officer

We were also able to complete a few significant projects related to LED lighting, key among them the \$400,000 Stage 1 rollout of 1,100 LED streetlights. At the same time, we continued to light up the shared pathway along the Westside Bikeway in North Plympton and Camden Park.

Waste collection and recycling too continued apace, thanks largely to our ongoing program of waste education taking centre stage at community events such as National Recycling Week, the Fork on the Road food and wine celebration and other Summer Festival events.

In just the last nine months of the year, some 6,476 tonnes of green waste were collected and recycled and 95 per cent of the 6,159 hard waste collections – including more than 1,100 mattresses and 599 tonnes of waste – diverted from landfill. Indeed, in this nine-month period, 52 per cent of waste for which Council is responsible was diverted away from landfill.

With e-waste and hard waste collection services available to residents at no cost, it was pleasing to see these embraced, as evidenced by a 5.8 per cent reduction in illegal dumping compared with the corresponding period last year.

We also handed out 5,000 native seedlings to residents at our annual native plant giveaway in June, assisted local community groups by distributing \$5,000 through the Environment Grant Program, helped with water conservation by dispensing \$9,100 to residents through the residential rainwater rebate scheme for rainwater tanks and rain gardens, tackled carbon emissions by sharing \$6,000 with community groups through the community groups solar panel rebate scheme, and took part in a citizen science pilot project that evaluated the quality of green open spaces.

On other matters, we are delighted to announce that we will continue to produce Talking Points in both its printed and online versions in 2020/21. That's a move against the current trend, but we know it is the right one as we understand the importance of communication in keeping our community informed and are committed to providing it in formats to suit all tastes. If we needed a reminder of its value, COVID-19 gave it to us!

Our social media platforms experienced a 57 per cent rise in the number of views during the pandemic, while during the entire year under review, our following rose 66 per cent on the corresponding period in 2018/19, with approximately 3.9 million views. Engagement with content increased 12 per cent to 144,733, with 20,000 people – or an increase of 87 per cent – clicking content links, and the cross-platform audience grew by 37 per cent to 9,756, a gain of 2,638 new followers.



Former City of West Torrens Mayor John Trainer OAM with current Mayor Michael Coxon at the official opening of the new Camden Community Sporting Facility in July 2019.

Other random facts and figures associated with the year include:

- Our Service Centre responded to almost 51,000 telephone calls, 6,500 web chat queries, 800 SMS queries, 2,400 emails and 15,600 payment transactions.
- The Hamra Centre Library averaged 19,400 visitors per month and the mobile library some 800 monthly visitors (pre-COVID).
- A Greyhound 'Off Leash' trial of six events attracted 195 dogs and their owners and was deemed a success by the Dog and Cat Management Board, not to mention greyhound owners from far and wide.
- The 26 public immunisation clinics and the school immunisation program administered 2,904 vaccines, of which 395 were flu vaccines.
- We received 1,031 residential development applications valued at an estimated \$174.1 million and 133 commercial and industrial development applications valued at an estimated \$34.9 million.
- Some 600 different groups used the Thebarton Community Centre and a further 80 the Plympton Community Centre.
- Parking permits were assessed and issued to 181 residents, 57 dog attacks were investigated, 15 dog orders were issued and 273 dogs impounded for wandering at large.



Michael S. Coxon, Mayor

No report would be complete without a special word on our wonderful people, both elected members and staff.

Our Council, elected in November 2018, saw nine new members join the team. The minor teething problems associated with such significant change are now a distant memory, with the councillors seeing the challenges of local government through fresh sets of eyes and arriving at novel solutions we are sure to benefit from for many years.

Our staff, too, have enjoyed a standout year, particularly in their response to operations in a pandemic. It was 'necessity is the mother of invention' at play as they found new ways to engage with and deliver services to the community.

Looking ahead to the next 12 months, the uncertainty of COVID-19 is likely to be with us for a while yet. You can be sure of one thing, though – and that's that we will continue to provide the services and programs our richly diverse community expects. We are blessed to have people from more than 110 countries call West Torrens home and they inject a wonderful vibrancy and community spirit into our lives.

That said, we appreciate we're living in challenging times. We are a community, we are in it together and if anyone out there is experiencing difficulty, please reach out. You can be sure we will assist wherever we can.



Terry Buss PSM, CEO

19,000+
visitors per month
at the Hamra Centre
Library (*pre-COVID*)

1,000+ residential
development
applications =
value
\$174m

61,000+
service centre
customer
interactions

57%
rise in social media
during COVID

\$300k
in grants for local
COVID affected
businesses

The City of West Torrens

While West Torrens is only some 37 square kilometres in area, with a section of it being owned by Adelaide Airport Limited, our city is a sought after place to live because of its close proximity to Adelaide's Central Business District and the coast line.

With a population of around 60,000 residents, the need for housing is increasing and new residential developments are springing up each year.

The influx of people to our city also means that the need for services and amenities are always changing and, as a result, we are undertaking major upgrades to numerous recreational spaces to help cater for these needs.

In recent years, our Council has earmarked millions of dollars for upgrading recreational and sporting facilities to better cater for our community's needs; these facilities often serve more than one purpose.

Data released from the Australia Bureau of Statistics shows that we are attracting higher proportions of people born in India, the UK and China and that more than 30 per

cent of our residents were born overseas. West Torrens is attractive to those in the 20 - 45 age group and our older population (75+) is still strong in our community.

West Torrens is well-known for its larger shopping precincts which attract visitors from further afield. Places such as Ikea, Harbour Town, the Brickworks Marketplace and the Mile End Homemaker Centre all help keep the local economy flourishing. Our bioscience precinct in Thebarton is also a drawcard for the area, as this technology hub comprises a range of bioscience-related enterprises.

As a tourism destination, West Beach Parks is a large drawcard for our region, attracting visitors from intrastate, interstate and overseas who enjoy staying in West Torrens while on holidays.



HAMMERSLEY Library CENTRE



Community Development
Officer Thomas Campbell

Activity bags were created for collection
from our Library drive through service
during COVID-19 lockdown.

Elected Council operations

Elected Council Members

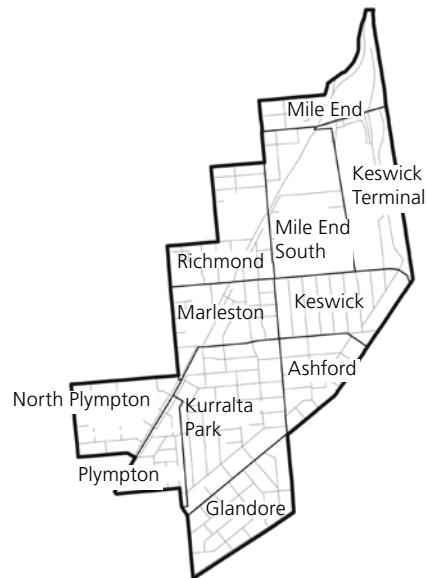
The City of West Torrens' principal decision-making body is the Elected Council in session, with the Mayor and two councillors from each of the city's seven electoral wards voted onto Council for a four-year term of office. For the 2019/20 year the Council comprised Mayor Michael Coxon and the following Councillors.



AIRPORT WARD

Suburbs included: Brooklyn Park (part), Fulham, Lockleys, West Beach, Airport, Glenelg North (part)

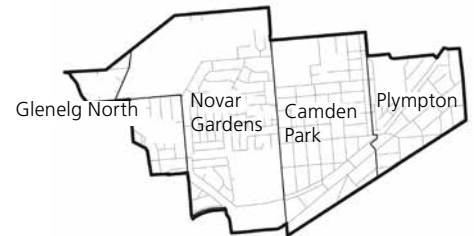
Councillor Brandon Reynolds
Councillor Jasmine Wood



KESWICK WARD

Suburbs included: Ashford, Glandore, Keswick, Keswick Terminal, Kurralta Park, Marleston (part), Mile End (part), Mile End South, North Plympton (part), Plympton (part) Richmond (part)

Councillor John Woodward
Councillor Elisabeth Papanikolaou



MORPHETT WARD

Suburbs included: Camden Park, Glenelg North, Novar Gardens, Plympton (part)

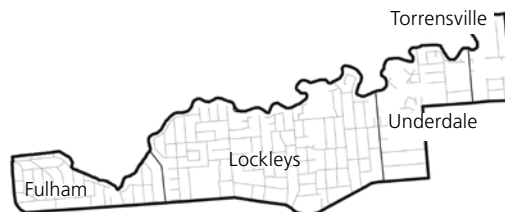
Councillor Anne McKay
Councillor David Wilton



HILTON WARD

Suburbs included: Brooklyn Park (part), Cowandilla, Hilton, Mile End (part), Richmond (part) Torrensville (part), West Richmond

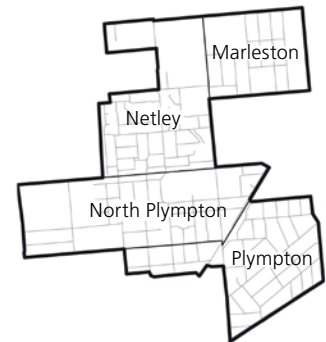
Councillor Cindy O'Rielley
Councillor George Vlahos



LOCKLEYS WARD

Suburbs included: Fulham (part), Lockleys (part), Torrensville (part) Underdale (part)

Councillor Kym McKay
Councillor Daniel Huggett



PLYMPTON WARD

Suburbs included: Marleston (part), Netley, North Plympton (part), Plympton (part)

Councillor Simon Tsiaparis
Councillor Surender Pal



THEBARTON WARD

Suburbs included: Mile End (part), Thebarton, Torrensville (part), Underdale (part)

Councillor Graham Nitschke
Councillor Dominic Mugavin

Council's representation quota

In accordance with Section 12 of the Local Government Act 1999 (the Act), a council is required to conduct an Elector Representation Review at least once in every eight years. A review may relate to the composition of the council, or of the wards of the council, or may relate to those matters generally.

The Act sets out the requirements for conducting a review and stipulates timeframes to ensure that members of the public have ample opportunity to make submissions at key stages of the review process.

In order to commence a review, a council is required to prepare a Representations Options Paper (the Paper) which outlines the representation structures available. The Paper addresses the representation and governance issues

that are likely to arise with respect to the matters under review and also presents the advantages and disadvantages of the options under consideration.

At the end of the consultation process, the council must submit a report, detailing a summary of any amendments resulting from the public consultation process, to the Electoral Commissioner of South Australia for certification.

Section 28 of the Act allows for eligible electors to initiate a proposal to alter the boundaries of a council area, or ward boundaries, or the composition of the council. This is a separate process from the automatic review provisions.

An Elector Representation Review was conducted between October 2012 and November 2013. Ward boundary changes were adopted as part of the Review which came into operation at the conclusion of the Local Government Elections in November 2014.

The next Elector Representation Review is scheduled to be conducted in 2021.

The following table shows a comparison of the elector representation quota for the City of West Torrens compared with similar sized councils in South Australia using the Australian Classification of Local Governments (ACLG) Urban Development Medium (UDM) category.

Council	Population	Electors	Elected Members (including Mayor)	Representation quota
Burnside	45,816	31,453	13	3,475
Campbelltown	52,192	35,020	11	4744
Holdfast Bay	36,983	27,660	13	2,844
Mitcham	67,474	48,161	14	4,819
Norwood, Payneham, St Peters	37,056	25,108	14	2,646
Unley	39,208	27,389	13	3,016
West Torrens	60,842	41,419	15	4,056

Source: Local Government Association of South Australia



Elected Council, City of West Torrens

Elected Council operations

Elected Member allowances

The register of Elected Member allowances and benefits was available for inspection upon request at the Civic Centre. Elected Member allowances were determined by the State's Remuneration Tribunal.

Allowances payable to members for the 2019/2020 financial year were:

Position	Figure per annum
Mayor	\$85,588
Councillors	\$21,379
Deputy Mayor	\$5,349.25
Chair of a Prescribed Committee	\$5,349.25
Member of the Mendelson Foundation	\$5,349.25
Presiding Member of the Council's Assessment Panel (CAP)	\$11,768
Member of the CAP	\$6,419
Independent Member of Audit General Committee	\$882 sitting fee

Note: When an Elected Member occupies one or more of the additional positions listed above (eg Deputy Mayor and Chair of a Committee) they receive only one additional allowance - i.e. councillor allowance of \$21,379 plus one additional allowance of \$5,349.25 = \$26,728.25.

In addition to the annual allowance determined by the Remuneration Tribunal, Elected Members were provided with communications equipment, such as computers and mobile telephones, to assist them in the proper discharge and performance of their legislative duties.

Elected Members were also afforded the opportunity to attend training and conferences in order to ensure that their knowledge and understanding of local government was contemporary, in order to make sound strategic, policy and financial decisions.

The Mayor was provided with a vehicle to undertake official duties.

Elected Members were required to reimburse Council for any private use of equipment provided.

Elected Member professional development

The Council Policy 'Elected Members Professional Development' was adopted by Council on 5 November 2019. Elected Members attended a variety of local, state and national seminars and conferences during the 2019/2020 period including:

- Australian Airports Association National Conference
- Liveable Cities Conference
- Local Government Professionals National Congress & Business Expo
- Waste Expo Australia Conference
- Australian Mayoral Aviation Council Executive Meeting
- Local Government Association Conference and Annual General Meeting
- Council Best Practice Showcase and LGA Ordinary General Meeting
- Local Government Association Leadership Session for Elected Members
- Elected Member Workshop - Planning and Design Code
- Local Government Association Enhanced Public Speaking and Presenting Workshop
- Elected Member Workshop - Adelaide Airport Master Plan
- Elected Member Workshop - Planning Reform Briefing
- Elected Member Workshop - Local Government Reform
- State Planning Commission Briefing on Planning Reform
- Elected Member Workshop - Plympton Residential DPA
- Elected Member Workshop - Plympton DPA (Confidential)
- Mandatory Elected Member Training Sessions.

Decision making framework

Council meetings

During the past financial year, Council met to consider information, reports and recommendations from the administration; to set budgets and arrive at decisions on strategies and policies to benefit the community.

Until March 2020, regular Council meetings took place on the first and third Tuesday of each month, however only one meeting was held in December 2019 and January 2020. Meetings were held in the City of West Torrens Civic Centre, 165 Sir Donald Bradman Drive, Hilton.

However, after the declaration of a Public Health Emergency due to COVID-19 in March 2020, the meeting schedule was amended to hold only one meeting in April 2020 and the May meeting was held via the teleconferencing platform Zoom to comply with the relevant public health guidelines.

Notices of meetings

Meeting schedules and agendas and minutes were available at meetings, on public display in the Civic Centre (165 Sir Donald Bradman Drive, Hilton), the Hamra Centre Library (1 Brooker Terrace, Hilton) as well as on Council's website, westtorrens.sa.gov.au. Members of the public could obtain copies for a fee, or view the information free of charge from Council's website.

After March 2020, meeting schedules were only available online to ensure compliance with public health guidelines. This action was taken pursuant to a Notice given by the Minister for Local Government under section 302B of the Local Government Act 1999.

Council Committees

Council committees were appointed in accordance with Section 41 of the Local Government Act 1999. In line with its 'Terms of Reference', the role of each committee was to consider reports and other information, such as the results of community consultation, and then

make recommendations to Council. The recommendations were given effect only when adopted by Council. The Terms of Reference for the City Services and Amenity Standing Committee were amended and the title of the Committee was changed to the City Services and Climate Adaptation Standing Committee.

City Finance and Governance Standing Committee

Presiding member: Cr George Vlahos

Meetings: 3rd Tuesday of every month in conjunction with Council

Met to discuss issues and make recommendations to Council on:

- financial sustainability and reporting
- long-term financial plan and annual plan and budget
- budget review
- rating matters
- procurement
- information technology
- fees and charges
- accounting functions
- creditor payments and credit card reporting
- Elected Member allowances and benefits reporting
- Australian and State government funding
- records management
- corporate governance
- by-laws and legislation
- legislation
- roads opening and closing
- annual report
- legislation
- Freedom of Information.

City Services and Climate Adaption Standing Committee

(formerly the City Services and Amenity Standing Committee)

Presiding member: Cr Simon Tsiaparis

Meetings: 1st Tuesday of every month in conjunction with Council

Met to discuss issues and make

recommendations to Council on:

- climate change
- public works
- traffic and parking management and parking matters
- library
- aged and youth services
- Service Centre
- capital works
- fleet management
- animal management
- public and environmental health, including immunisation
- stormwater and drainage
- public lighting
- development control administration
- environmental sustainability and climate change
- community development.

City Advancement and Prosperity General Committee

Presiding member: Cr Cindy O'Rielly

Meetings: 4th Tuesday of the month in February, April, June, August, October.

Comprised eight Elected Members and met to discuss issues and make recommendations to Council on:

- strategic asset management
- economic development
- corporate planning, performance and policy
- strategic land use policy
- community land management plans
- community and partnership grants
- community engagement
- Civic awards and Australia Day awards
- festivals and events.

City Facilities and Waste Recovery General Committee

Presiding member: Cr Kym McKay

Meetings: 4th Tuesday of the month in March, May, July, September, November

Elected Council operations

Comprised eight Elected Members and met to discuss issues and make recommendations to Council on:

- open space, sport and recreation
- community hubs and management of community centres
- property leasing, disposal and acquisition
- building and facilities management
- waste management and resource recovery.

Audit General Committee

Established pursuant to Section 126 of the Local Government Act 1999 with responsibility to monitor the risk management and internal control environment of Council's operations as well as overseeing Council's internal and statutory audit functions.

Presiding Member: Cr John Woodward

Meetings 2nd Tuesday of the month in February, April, June, August, October.

Comprised of three Elected Members and two independent members.

Chief Executive Officer Performance Review General Committee

Presiding member: Cr Anne McKay

Meetings: annually

Comprised eight Elected Members and met to review and make recommendations to Council in relation to the performance of the Chief Executive Officer.

Council Assessment Panel

The Council established its independent Council Assessment Panel in accordance with the Planning, Development and Infrastructure Act 2016 on 1 October 2017.

Presiding member: Colleen Dunn

Meetings: 2nd Tuesday of each month

Comprised of one Elected Member and four independent members.

Met to consider and make decisions on certain development applications submitted to Council. Decisions made by CAP are not subject to review by Council. Appeals against most CAP

decisions can, however, be made to the Environment, Resources and Development Court.

Building Fire Safety Committee

Meetings: as required

Comprised two Council staff, a Metropolitan Fire Service (MFS) representative and a member of the public with relevant expertise in building fire safety. There was no Elected Member representation. This Committee operated pursuant to Section 71 of the Development Act 1993.

Agendas and minutes

Council, Committee and Council Assessment Panel agendas were placed on public display not less than three days before meetings. Minutes of the meetings were on display in the Civic Centre and Hamra Centre within five days of the meeting being held. Meeting agendas and minutes also appeared on Council's website.

Due to the COVID-19 emergency declaration, and the limited restriction on public access to the Civic Centre and Hamra Centre Library, copies of the Council meeting agendas and minutes were not available for public inspection for the 5 and 19 May 2020 Council meetings.

Designated informal gatherings

Section 90(8) and (8a) of the Local Government Act 1999 (Act) operate to enable Council to lawfully hold informal gatherings or discussions of members of Council or a Council Committee, with or without Council employees, provided that:

- any matters discussed relating to a matter that would ordinarily form part of the agenda for a formal meeting of the Council or a Council Committee are not dealt with in such a way as to obtain, or effectively obtain a decision; and
- the Council has adopted a policy on the holding of informal gatherings and discussions and the informal gatherings and discussions comply with the policy

In 2019/2020, under Section 90(8) and (8a) of the Local Government Act 1999, the Council held 13 informal gatherings, of which five were designated confidential.

Working parties

A number of working parties consisting of Elected Members, staff and members of the community were established to investigate and examine specific issues. These included:

- City of West Torrens Road Safety Group
- Local Area Traffic Management Working Party.

Public participation

Members of the public could express their views and opinions to Council in a number of ways including:

Deputations

A deputation is a verbal way of presenting an issue to the notice of all Elected Members at a Council meeting. It is undertaken in accordance with the Code of Practice - Procedures at Meetings and the Local Government (Procedures at Meetings) Regulations 2013. All deputation requests must be made in writing to the Chief Executive Officer no later than one week before the Council meeting.

Petitions

A petition is a formal written request or submission to Council, which has been signed by multiple people. A standard petition form is available on Council's website and provides a template for compiling a petition.

Written requests

A member of the public may write to the Council on any Council policy, activity or service.

Elected Members

Members of the public may contact Elected Members to discuss any issue relevant to Council. Elected Member contact details are available on Council's website.

Website

The Council's website provides an online feedback form which may be completed to provide any comment on Council's services or programs.

Other

Members of the public can also contact Council via phone, sms, online chat, email, social media and face to face.

Council, Committees and CAP meetings

Below details the number of Council and/or committee meetings for the reporting period.

Meetings from 1 July 2019 to 30 June 2020:

Type of meeting	Number
Council	21
Special Council	1
City Services and Climate Adaptation Standing Committee	9
City Finance and Governance Standing Committee	9
Special City Finance and Governance Standing Committee	3
Audit General Committee	3
City Advancement and Prosperity General Committee	3
City Facilities and Waste Recovery General Committee	3
Council Assessment Panel	12
Special Council Assessment Panel	1
Chief Executive Officer Performance Review General Committee	1
Building and Fire Safety Committee	4

On 15 March 2020, the Chief Executive Officer of the Department of Health and Wellbeing declared a Public Health Emergency with regard to COVID-19. This declaration was upgraded to a Major Emergency on 24 March 2020 by the State Coordinator (Commissioner of Police - SAPOL is the Control Agency in a major emergency).

Due to the COVID-19 emergency declaration, amendments to the Local Government Act 1999 via Electronic Participation in Council Meetings Notice No1 2020 were issued by the Minister for Transport, Infrastructure and Local Government on 31 March 2020 which enabled Members to participate in, and the public to attend, council meetings via electronic means. At its 17 March 2020 meeting, Council resolved to cancel all Council Committee meetings from 18 March 2020 until further notice. The resolution of Council at its 17 March 2020 meeting was extended by Council at its 21 April 2020 meeting until such time as the current major emergency declaration is lifted, or such time as Council resolves otherwise.

Two Council meetings were held via an electronic platform (Zoom) and three Council Assessment Panel meetings were held via an electronic platform (Zoom) in the 2019/2020 financial year.

Elected Council operations

Elected Member attendance

Council and Standing Committee meetings

1 July 2019 to 30 June 2019

Elected Member	Full Council	Special Council	Standing Committees	Special meeting of City Finance and Governance Standing Committee	Total number of meetings	Leave of absence granted	Apology for meeting
Total number of meetings	21	1	18	1	41	N/A	N/A
Mayor							
M Coxon	19	1	16	1	37	4	0
Cr B Reynolds	17	1	14	1	33	3	5
Cr J Wood	18	1	15	1	35	4	2
Cr C O'Rielly	20	1	17	1	39	0	2
Cr G Vlahos	19	1	16	1	37	0	4
Cr E Papanikolaou	18	1	15	1	35	4	2
Cr J Woodward	20	1	17	1	39	0	2
Cr K McKay	20	1	17	1	39	0	2
Cr D Huggett	20	1	17	1	39	2	0
Cr A McKay	19	1	17	1	38	0	3
Cr D Wilton	18	1	15	1	35	0	6
Cr S Pal	16	1	12	1	30	7	4
Cr S Tsiaparis	17	1	13	1	32	0	9
Cr G Nitschke	21	1	18	1	41	0	0
Cr D Mugavin	21	1	18	1	41	0	0

The above figures exclude the Council Assessment Panel and General Committees as not all Elected Members were appointed to these committees.

Confidential items and review of Council decisions

Confidential items

Section 90(2) of the Local Government Act 1999 (Act) specifies that Council and Committee meetings are to be held in a public place. However, this principle is occasionally outweighed by the need to keep information or discussion confidential. Section 90(3) of the Act details the types of matters which may be discussed in confidence.

The relevant subsections that were

applied to business items considered during 2019/20 are detailed here.

Council meetings

From 1 July 2019 to 30 June 2020, 12 out of 353 items (3.4 per cent) of Council and Standing Committees business were dealt with and/or retained in confidence. Of the 12 items retained in confidence, two were released and 10 remained in confidence as at 30 June 2020.

Confidential orders are reviewed by the Chief Executive Officer on a monthly basis and revoked if required. Any confidential order that exceeds 12 months or requires extension is reviewed by Council.

2019/2020 items

Four business items, tabled below, were considered under s90(3)(a) and two were retained in confidence under s91(7) of the Act on the basis that the premature disclosure of this information would be unreasonable, given it contains personal information relating to the applicants which could inadvertently prejudice their future career aspirations and breach any duty of confidentiality owed to them by Council. Two were released in this financial year (2019/20).

Meeting date	Item	Status
20 August 2019	Reappointment of Member to the Brown Hill and Keswick Creeks Stormwater Board (Attachment 1)	Confidential
1 October 2019	Chief Executive Officer's Performance Review - 2019	Released 1 April 2020
10 December 2019	Australia Day Awards - Nominations and Recommendations	Released 26 January 2020
21 January 2020	Sale of Property for the Non Payment of Rates	Confidential

Six business items, tabled below, were considered under s90(3)(b)(i) and (ii) and retained in confidence under s 91(7) of the Act on the basis that they may prejudice the commercial position of the Council and lead to Council not obtaining or securing the best possible price for the land to be divested. In addition, Council is satisfied that the principle that the meeting be conducted in a place open to the public has been outweighed in the circumstances because the disclosure of Council's commercial position may severely prejudice Council's ability to secure the best possible price for the land for the benefit of the Council and its community and, consequently, Council considers the disclosure of this information would, on balance, be contrary to the public interest.

Meeting date	Item	Status
2 July 2019	Divestment of Council Property at 108-120 Marion Road, Brooklyn Park	Confidential
3 September 2019	Divestment of Council Property at 108-120 Marion Road, Brooklyn Park	Confidential
18 February 2020	Weslo Holdings - Update	Confidential
3 March 2020	3RT Technologies Pty Ltd Lease - 240 Morphett Road, North Plympton	Confidential
17 March 2020	Weslo Holdings - Update	Confidential
5 May 2020	Possible Acquisition of Property	Confidential

One business item, tabled below, was considered under s90(3)(g) and retained in confidence under s91(7) of the Act because the matter must be considered in confidence in order to ensure that Council does not breach any duty of confidence owed to the Commercial lessees and licensees.

Meeting date	Item	Status
31 March 2020 (Special Council)	Interim COVID-19 Support Measures for Commercial Leases and Licences	Confidential

One business item, tabled below, was considered under s90(3)(h) and (i) and retained in confidence under s91(7) of the Act because of the threat of litigation and the Council's consideration of related legal advice.

Meeting date	Item	Status
6 August 2019	Amazone Tower Legal Advice	Confidential

Elected Council operations

Confidential Items from 2018/19 that were reviewed in the 2019/2020 financial year

Eight items that were retained in confidence during 2018/19 financial year were released in this financial year (2019/2020) and four items were retained in confidence as tabled below.

Meeting date	Item	Status
17 July 2018	Appointment of the Brownhill Keswick Creek Stormwater Subsidiary Board	Released 17 July 2019
17 July 2018	Proposed lease arrangements - 240 Morphett Road, North Plympton	Released 17 July 2019
7 August 2018	City of West Torrens Building Fire Safety Committee Vacancies and Appointment of New Members	Released 7 August 2019
11 December 2018	Camden Community Centre Audit	Released 11 December 2019
15 January 2019	Audit General Committee Establishment (Attachment 2)	Confidential
19 February 2019	Divestment of Council Property	Confidential
5 March 2019	Chief Executive Officer Employment Contract	Released 5 March 2020
2 April 2019	City Facilities and Waste Recovery General Committee Item 10.2 - Item 8.3 Weigall Oval Masterplan and Facilities Upgrade - Update	Released 2 April 2020
16 April 2019	Plympton Residential DPA	Released 16 April 2020
16 April 2019	Future of Cummins House	Released 16 April 2020
16 April 2019	Weigall Oval Masterplan and Facilities Upgrade	Confidential
4 June 2019	Sale of Property for the Non Payment of Rates	Confidential

Confidential Items from 2017/18 that were reviewed in the 2019/2020 financial year

One item that was retained in confidence during the 2017/18 financial year was not released in this financial year (2019/2020) and still remains in confidence as tabled below.

Meeting date	Item	Status
19 June 2018	Divestment of Council Property	Confidential

Confidential Items from 2016/17 that were reviewed in the 2019/2020 financial year

One item that was retained in confidence during the 2016/17 financial year was released in this financial year (2019/2020) as tabled below.

Meeting date	Item	Status
11 November 2016	Development Assessment Panel - Independent Member Appointment 2017-18	Released 16 October 2019

Confidential Items from 2015/16 that were reviewed the 2019/2020 financial year

Three items that were retained in confidence during the 2015/16 financial year were not released in this financial year (2019/2020) and still remain in confidence as tabled below.

Meeting date	Item	Status
15 April 2016	Rates Agreement - Adelaide Airport	Confidential
3 May 2016	Divestment Proposal - Brickworks Riverfront Land	Confidential
7 June 2016	Divestment Proposal Update - Brickworks Riverfront Land	Confidential

Confidential Items from 2014/15 that were reviewed in the 2019/2020 financial year

Three items that were retained in confidence during the 2014/15 financial year were not released in this financial year (2019/2020) and still remain in confidence as tabled below.

Meeting date	Item	Status
20 January 2015	Brickworks Riverfront Land - Expression of Interest	Confidential
3 March 2015	Brickworks Riverfront Land - Divestment Proposal	Confidential
21 April 2015	Brickworks Riverfront Land - Divestment Proposal	Confidential

Confidential Items from 2013/14 that were reviewed in the 2019/2020 financial year

One item that was retained in confidence during the 2013/14 financial year was not released in this financial year (2019/2020) and still remains in confidence as tabled below.

Meeting date	Item	Status
19 November 2013	Brickworks Markets - Retained Land	Confidential

Confidential items from 2012/13 that were reviewed in the 2019/2020 financial year

There are no items still retained in confidence from the 2012/13 financial year.

Confidential items from 2011/12 that were reviewed in the 2019/2020 financial year

There are no items still retained in confidence from the 2011/12 financial year.

Confidential items from 2010/11 that were reviewed in 2019/2020 financial year

One item that was retained in confidence during the 2010/11 financial year was released in this financial year (2019/2020) as tabled below.

Meeting date	Item	Status
15 March 2011	Development Assessment Panel - replacement independent member	Released 3 September 2019

City Facilities and Waste Recovery General Committee Meetings

The City Facilities and Waste Recovery General Committee was established pursuant to Section 41 of the Local Government Act 1999 for the period 1 February 2019 to the conclusion of the 2022 Local Government elections.

From 1 July 2019 to 30 June 2020, one out of 29 items (3.45 per cent) of Committee business was dealt with in confidence.

The one business item, tabled below, was considered under s90(d)(i) and (ii) and retained in confidence under s91(7) of the Act on the basis that the information could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party which may subsequently seek to enter into negotiations with Weslo Holdings Pty Ltd for a similar arrangement, either at the expiry of this agreement, or should this agreement not be entered into.

Meeting date	Item	Status
23 July 2019	Weslo Holdings Pty Ltd - Thebarton Theatre Complex, Projects and Business Plan, Lease Update and Air-conditioning Upgrade	Confidential

Confidential items from 2018/19 that were reviewed in 2019/20 financial year

Three items retained in confidence during the 2018/19 financial year were released in this financial year (2019/20) as tabled below.

Meeting date	Item	Status
26 March 2019	Kerbside Waste and Recycling Collection Contract - Offer to Extend	Released 26 March 2020
26 March 2019	Cummins House - Update	Released 26 March 2020
26 March 2019	Item 8.3 Weigall Oval Masterplan and Facilities Upgrade - Update	Released 26 March 2020

Elected Council operations

Chief Executive Officer Performance Review General Committee

From 1 July 2019 to 30 June 2020, there was one meeting of the Chief Executive Officer Performance Review General Committee. One business item, tabled below, was considered under s90(a) and retained in confidence under s91(7) of the Act on the basis that the matter relates to the negotiations and details of the contractual employment arrangements of an employee and disclosure may breach a duty of confidence owed to the employee and result in the unreasonable disclosure of information concerning the personal affairs of the employee. The item was released at the item of scheduled review.

Meeting date	Item	Status
26 September 2019	Chief Executive Officer's Performance - 2019	Released 26 March 2020

Audit and Risk Prescribed General Committee Meetings

One item that was retained in confidence during the 2016/17 financial year was not released in this financial year (2019/2020) and still remains in confidence as tabled below.

Meeting date	Item	Status
17 October 2016	Information Services Security Audit (Audit and Risk Committee)	Confidential

Council Assessment Panel

Regulation 13(2)(a) (vii) and (viii) of the Planning, Development and Infrastructure (General) Regulations 2017, specifies that Council Assessment Panel (CAP) meetings are held in a public place, but on occasions this principle is outweighed by the need to keep the information or discussion confidential.

From 1 July 2019 to 30 June 20120, two of 70 items (2.86 per cent) of CAP business were dealt with in confidence under regulation 13(2)(a) (vii) and (viii):

- (vii) matters that must be considered in confidence in order to ensure that the assessment panel, or any other entity, does not breach any law, or any order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty
- (viii) legal advice.

Meeting date	Item	Status
13 August 2019	Compromise Proposal - ERD-19-81 - 428 Henley Beach Road, Lockleys	Released 5 February 2020
10 September 2019	5 Wainhouse Street, Torrensville	Released 8 November 2019

Confidential items from 2018/19 that were reviewed in 2019/20 financial year

One item retained in confidence during the 2018/19 financial year was released in this financial year (2019/20) as tabled below.

Meeting date	Item	Status
11 June 2019	Consideration of Appeal - ERD 19-69: 19 Carlton Parade, Torrensville	Released 26 July 2019

Review of internal decisions

Section 270 of the Local Government Act 1999 provides for the internal review of decisions of the Council, employees and other people acting on Council's behalf. During 2019/20, one application for review of a Council decision was submitted.

Description of matter	Date Received	Outcome of Review
Internal review request received regarding the removal of a street tree	1 August 2019	Review completed and decision upheld.

In addition, for the period 1 July 2019 - 30 June 2020, 1,469 requests for an internal review of an expiation notice were received relating to parking and 21 relating to dogs.

Applicants were notified about their right to apply to the Ombudsman for assistance should they be dissatisfied with the findings of the Section 270 review.

In accordance with the Council Policy - Customer Complaints, the Administration received and managed requests for service and general complaints within the 2019/2020 financial year.

Access to Council documents

A list of documents and registers that can be accessed by the public can be found later in this document.

Freedom of Information

During 2019/20, Council processed 16 Freedom of Information (FOI) requests and zero requests for internal review of an FOI determination and provided its Annual Return to State Records.

Information on the FOI process, application forms, fees and access to documents is available from Council's accredited FOI officers. If required, these officers will assist anyone seeking to amend Council records containing their personal affairs. More information on, and application forms for, the FOI process are available from Council, on the website and on the State Records website.

A member of the public wishing to amend the Council's records concerning their personal affairs may email governance@wtcc.sa.gov or phone 8416 6333 and ask to speak with an accredited FOI officer.

In accordance with Section 9 of the Freedom of Information Act 1991, Council must make available for public inspection an annual 'Information Statement' that provides an overview of its structure, functions and documents. This information is detailed in other sections of this annual report and can be viewed on Council's website.

Ombudsman enquiries

Council responded to seven new enquiries from the SA Ombudsman. No negative findings were made against Council.

Subsidiaries

On 27 February 2018 a notice appeared in the South Australian Government Gazette announcing the establishment of the Brown Hill and Keswick Creeks Stormwater Board.

The Cities of Adelaide, Burnside, Mitcham, Unley and West Torrens established the Board pursuant to Section 43 of the Local Government Act 1999. This Board oversees the construction of stormwater infrastructure of the Brown Hill and Keswick Creeks Stormwater Management Plan. The Board's financial statements for the year ended 30 June 2020 appear later in this report.

Public Interest Disclosure

The Public Interest Disclosure Act 2018 protects people who disclose information about serious wrong doing within the South Australian public sector, including local government.

The City of West Torrens does not tolerate improper conduct by its employees, officers or Elected Members, or the use of reprisals against those who disclose such conduct.

Due to the changed nature of the Public Interest Disclosure Act 2018, there are no statistics on disclosures received.

Management

The City of West Torrens' Administration is responsible for the day-to-day operations and affairs of the organisation. It provides advice to the Elected Council on strategies and policy direction, implements Elected Council decisions and ensures that Council and its employees comply with statutory obligations. Managers and staff also carry out the regulatory and service roles of a local government body.

During this current reporting period, the Management team comprised the Chief Executive Officer, three General Managers and 10 Department Managers, operating under delegated authority according to their levels of training and responsibility.

Management staff are employed on five-year contracts, comprising a package of base salary plus allowances such as use of vehicle and provision of telecommunications equipment. The register of employee remuneration and benefits is available for inspection on request at the Civic Centre.

The flow chart on the adjacent page shows the Management structure of the City of West Torrens as at the end of the financial year for 2020.



Terry Buss PSM
Chief Executive Officer

Angelo Catinari
General Manager
Urban Services

Pauline Koritsa
General Manager
Business and Community
Services

Bill Ross
General Manager
Corporate and
Regulatory Services



Strategic Management

One of the objectives of a council is to be responsive to the needs, interests and aspirations of individuals and groups within its community. We are also required to provide services, facilities and programs that are adequate and appropriate for our community.

'Strategic planning' establishes the future direction for the entire council in consultation with the local community - that is everyone who lives, works or visits the area. It provides an opportunity to determine the council's long-term objectives, evaluate its operations and develop strategies to address unique local issues. It also helps us to identify opportunities to contribute to the achievement of State Government objectives, explore the potential to work in partnership with other government organisations in service delivery and participate, where appropriate, in activities on a regional basis.

The Local Government Act 1999 requires councils to develop and adopt plans for the management of their area that are referred to as strategic management plans. The 'Towards 2025 Community Plan' is the lead document in our Council's suite of strategic management plans. This plan is a statement of what the City of West Torrens will do to help achieve the community's vision of:

'West Torrens - committed to being the best place to live, work and enjoy life'. Our priorities and aspirations for the West Torrens' community are outlined on the following page.

Other key strategic management plans complement and support the Towards 2025 Community Plan including:

- Budget and Annual Business Plan
- Asset Management Plans.
- Strategic Directions Report.

Collectively, these plans provide the platform to focus our short-term allocation of resources in delivering our vision. They help us package and adopt annual service delivery plans for each department within Council.

Departmental service plans identify and detail projects the Council is focusing on and confirm their position within the overall Towards 2025 Community Plan. They help the Council deliver long-term priorities.

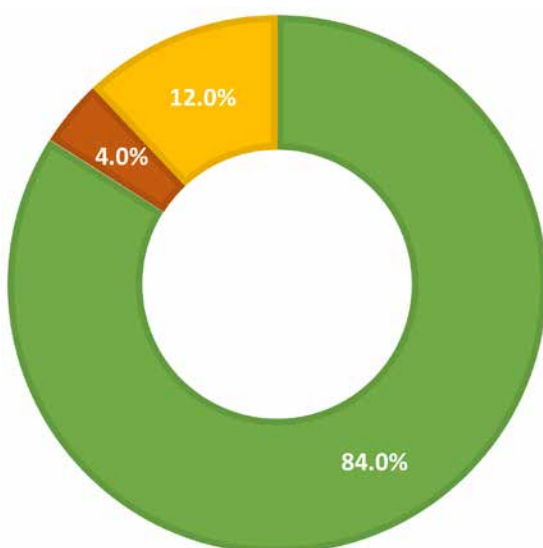
Council's Annual Business Plan and Budget defines priorities and allocates financial resources to ensure activities are delivered according to the long-term vision. The accompanying graph provides a visual snapshot of our overall performance throughout 2019/20 against the Annual Business Plan. Copies of all plans and quarterly reports can be viewed on our website, westtorrens.sa.gov.au

Community Land Management Plans

Council's most recent review of its Community Land Management Plans was during 2016. Updated plans were presented at the Council meeting on 15 November 2016 for consideration and subsequent approval, subject to draft plans being put out for public consultation/notification, beginning 30 January 2017. No feedback was received during the 21 day public consultation period and, subsequently, the plans were approved by Council at its meeting on 18 July, 2017.

The review of Council's Land Management Plans that was adopted by Council saw the consolidation of 11 plans into three:

- Reserves and Sportsfields
- Drainage Lands
- Community and Commercial Facilities.



Overall performance of the City of West Torrens

On track - at least 90 per cent of action target

Monitor - between 70 - 90 per cent of action target

Off track - less than 70 per cent of action target

Our priorities and aspirations

Community Life

Aspirations

- A community that embraces diversity.
- Active, healthy and learning communities.
- An engaged community.

Progress indicators

- Attendance at community events.
- Participation in community services.
- Volunteering rate.

Built Environment

Aspirations

- A well-designed built environment.
- An appealing and valued open space network.
- Accessible and reliable transport options.

Progress indicators

- Dwelling diversity.
- Community satisfaction with assets.
- Number of people cycling, walking and using public transport.

Financial Sustainability

Aspirations

- Sustainable financial management.
- Proactive asset management.

Progress indicators

- Financial sustainability ratios.
- Asset sustainability ratios.
- Income received through grants.
- Infrastructure improvements.

Natural Environment

Aspirations

- Reduction in our ecological impact.
- Enhanced natural environment.

Progress indicators

- Tree canopy cover.
- Stormwater detention, treatment and reuse volume.
- Waste to landfill.

City Prosperity

Aspirations

- A thriving business environment.
- A vibrant city.

Progress indicators

- Employment diversity.
- Business type diversity.
- Visitor perception.

Organisational Strength

Aspirations

- Strong partnerships and working relationships.
- Leading governance and technology.

Progress indicators

- Staff satisfaction.
- Customer satisfaction with Council services.
- Productivity gains through continuous improvement.

Office of the Mayor and Chief Executive Officer

The Office of the Mayor and Chief Executive Officer (CEO) provides support to both the Elected Council and administration by researching and developing opportunities for growth and prosperity. This department has both an internal and external focus - internally with regards to continuous improvement and externally around economic development.

Economic Development

During the year under review, Council finalised an Economic Development Plan, to provide future direction for business operators in West Torrens. Based on Council's Community Plan Aspiration of City Prosperity for a thriving business environment, the Plan looks to progress the evolution of Council's role as a facilitator of economic growth within the local business community.

The Plan was adopted by Council in March 2020 for community engagement and feedback, however due to COVID-19, all consultation was put on hold until the new financial year.

Business breakfast

Council's role in hosting business breakfasts and providing forums for local company representatives to meet and engage has proven to be rewarding. The past year saw us host a successful event at a local venue, with special guests Senior Sergeant First Class Russell Dippy,

SAPOL, Officer in Charge Emergency and Major Events SA, and Paul Clark Managing Director Kersbrook Hill Wines and Cider. Both presented their learnings for businesses and the community from the September 2016 state-wide blackout and Paul provided a first-hand account on how the Sampson Flat fires had damaged his property, livelihood and wellbeing. He spoke about the importance of having a business continuity plan to help with recovery and rebuilding.

COVID-19, and the physical restrictions that accompanied this pandemic, halted any plans we had for hosting planned networking breakfasts for the remainder of the 2019/20 financial year. The outbreak of COVID-19, however, provided an opportunity for us to evolve our partnership with neighbouring councils as part of the Western Alliance of Councils and the Western Business Leaders. Council supported local businesses that continued to operate by providing either one-on-one advice or access to webinars to help them through state-wide restrictions.

Grants

This financial year we applied for a number of State Government grants to assist with fast tracking infrastructure to help build community capacity. We were successful in gaining funding for our

Admella Place Laneway Project, to upgrade Admella Street and pocket park and inject new commercial and community life into this residential area. This small, but highly valued area in Mile End, provided us with a chance to develop and demonstrate new principles for high performing small spaces, with consideration of how small public spaces can provide community value, particularly in corridor growth areas.

Another successful grant application that will be enacted in the coming years was for the Breakout Creek Stage 3 redevelopment project, in partnership with the City of Charles Sturt, Green Adelaide, DPTI's Open Space and Places for People funding program, SA Water and the Federal Government.

West Torrens will contribute \$4 million to this \$12 million project, to fund the construction and provision of improvements aimed at enhancing watercourse health and biodiversity, landscaping, amenity and recreation.

Growing business capacity

As the COVID-19 pandemic affected business locally, nationally and globally, Council went into action to provide a range of financial support, including rate relief measures and grants.

Council established a \$200,000 COVID-19 Small Business Resilience



Our grant application for work at Breakout Creek Stage 3 was successful.

Grants program, to help businesses that were forced to close under state direction when the pandemic broke out. The aim of the program was to ensure the continuity of local small business, the backbone of our community. The initiative will continue in the new financial year. A further \$100,000 stimulus package was also launched, however will not come to fruition until later in 2020.

Continuous Improvement

The Continuous Improvement team facilitate and guide improvement initiatives across the organisation. They support staff to improve processes and investigate ways to deliver maximum value for our community in terms of efficiency, cost-savings and improved service delivery. They work towards delivering Council's Community Plan Aspirations of Financial Sustainability and Organisational Strength; to ensure that the development and delivery of services are customer-centric, efficient and that the delivery of services are reviewed to meet the evolving needs and expectations of our community. The program promotes innovation and improvement of Council's operations and supports information technology that optimises the delivery of services to the community.

Asset Mobility Project

A major focus for the 19/20 financial year was to further enhance the functionality of Council's mobile asset application, which was launched in 2018/19. The aim of this project was to remove paper-based maintenance and reporting records for both our City Property and City Operations divisions and to streamline customer requests, Work Health and Safety risk assessments, procurement and work distribution. The platform, known as 'Fusion', was built and customised by CWT staff to fully integrate with corporate technology applications. Its development was based upon staff consultation in regards to what was needed and what would work and, as a result, it has not only had financial benefits, but has seen staff grow their skill sets and improve their processes. Fusion has helped our Council save \$300,000 per annum and staff efforts were rewarded for their innovation in the local government sector this year (see Information Management report).

Planning Development and Infrastructure Act Process Reviews

Our Continuous Improvement team began coordinating and reviewing 94 processes expected to be impacted by legislative changes due to the introduction of the State Government's new Planning, Development and Infrastructure Act

(PDI Act). The focus of the process reviews, which will continue in the new financial year, were to achieve a smooth transition to the new system for both staff and customers.

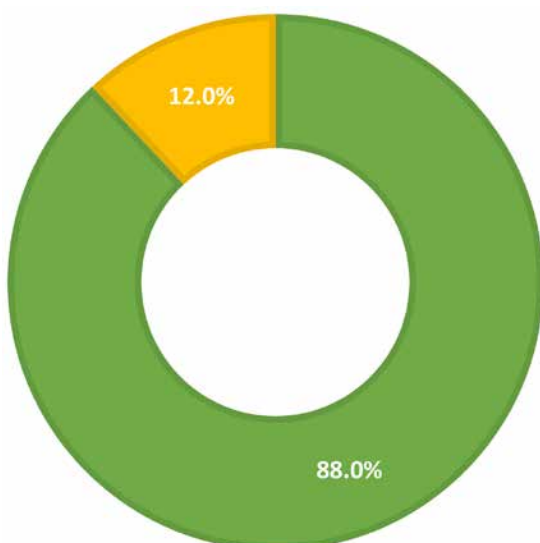
Response to COVID-19

In response to COVID-19, the team reprioritised improvement initiatives and focused on process reviews and changes that were a direct result of responding to the pandemic. This included a focus on electronic/online capabilities, developing management tools and assisting in process changes that were required as a result of State Government regulations to postpone some services.

The coming year

In the Economic Development arena this coming year, we expect to see the fruition of the economic stimulus programs developed in this past year. The Economic Development Plan is expected to have a COVID-19 lens applied to ensure that it will provide worthwhile opportunities to strengthen the capacity of our business sector in this new landscape. The Plan is due to go for community consultation and feedback and will be used to hone actions that are proposed.

With regard to Continuous Improvement, the focus for 2020/21 will be to evaluate and further review all process improvements and changes that resulted from the impacts of the COVID-19 pandemic and to identify any further opportunities for improvements or innovation.



Overall performance of the Office of the Mayor and CEO

On track - at least 90 per cent of action target

Monitor - between 70 - 90 per cent of action target

City Development

The primary responsibility of City Development is to assess development applications and ensure that new development within West Torrens complies with the Development Act 1993. New development can range from major initiatives, such as establishing new business precincts and multi-residential developments, to house renovations and extensions.

The number of development applications received in 2019/20 decreased by 8.1 per cent over the previous financial year, with a total of 1,246 applications lodged, representing an average of 103.8 applications each month. The number of development applications on which decisions were made in 2019/20 decreased by 16 per cent over the previous financial year, with 1,669 applications determined, representing an average of 139.1 applications each month.

City Development undertakes paperless assessment of land division development applications and continues to implement new software and processes to increase the number of applications that can be lodged and assessed electronically. This was particularly important during the COVID-19 pandemic when development assessment services

2019/20 lodgements and decisions



were able to continue to operate despite a decentralised workforce.

The year in review saw a number of significant developments assessed and continued development trends, key among them:

- multi-storey mixed developments within the Urban Corridor Zone along Anzac Highway and Henley Beach Road
- a range of commercial developments, including mixed use buildings, production facilities, integrated service stations, warehouses and retail showrooms

- continued medium density infill development within parts of the Residential Zone, particularly in Fulham, Kurralta Park, Lockleys, Marleston, Plympton, North Plympton and the Urban Renewal Zone in Torrensville and Underdale
- re-developments of community facilities.

Council Assessment Panel

Development applications lodged with the City of West Torrens are assessed in one of two ways -



Re-developments of community facilities continued this year, including the official opening of Stage 1 of Apex Park.

either by a member of staff under Council delegation or by the Council Assessment Panel (CAP).

Each application is assessed on its individual merits and, if deemed to require a more rigorous or independent assessment, may be referred to the CAP. These could include development applications where a representor seeks to be heard on their submission, large-scale developments, multi-story residential developments and those that do not satisfactorily meet provisions of the Council Development Plan.

A total of 13 CAP meetings were held during 2019/20.

During the year, 53 development applications were determined by the CAP.

This represented 6.4 per cent of all development plan consent applications determined by Council during 2019/20. Ninety-eight per cent of applications considered by the CAP were determined in line with staff recommendations.

Compliance

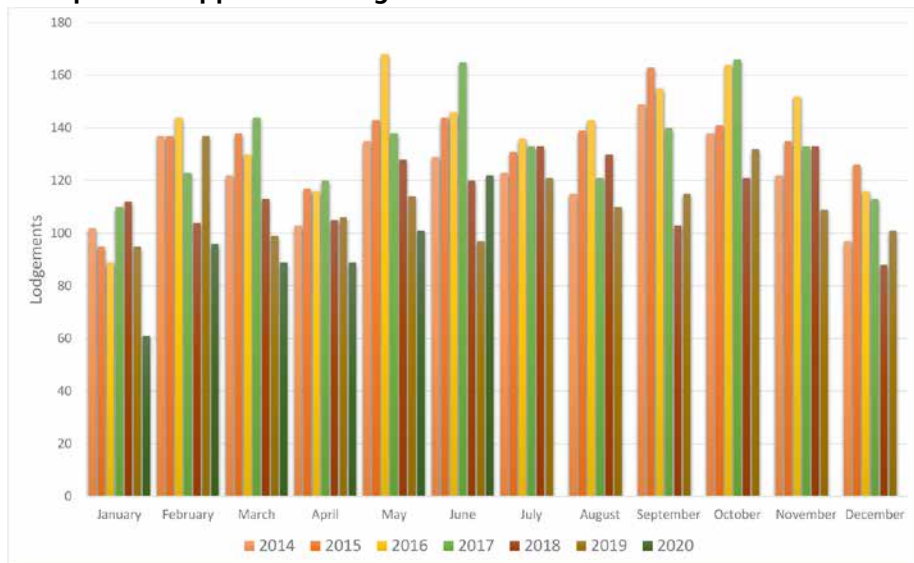
A total of 247 development compliance issues were reported during 2019/20, reflecting a 14.8 per cent increase on the previous year. Of these, 41 remain ongoing matters. In addition, 10 enforcement notices (pursuant to Sections 69 and 84 – Enforcement Notices – of the Development Act 1993) were issued; one was referred to the Environment,

CAP meeting attendance records

Panel member	Attendance	Apologies
Colleen Dunn (Presiding Member)	13	0
Jane Strange	12	1
Ben Russ	13	0
Michael Arman	13	0
Megan Lewis (Deputy Independent Member)*	1	N/A
Jasmine Wood	11	2
Graham Nitschke (Deputy Council Member)*	1	N/A

* Deputy Council Members are only required when another member is an apology.

Comparative application lodgement numbers 2014/15 - 2019/20



Resources and Development Court.

City Development also conducts building inspections of developments under construction to ensure they are built in accordance with approved plans. During 2019/20, building inspections were conducted on 408 development applications.

Building Fire Safety

The Building Fire Safety Committee held four meetings during the year. The Committee undertook 13 inspections and issued four fire safety defect notices. The Building Fire Safety Committee contributed to the Aluminium Composite Panel (ACP) Cladding Building Audit, being coordinated across South Australia by the Department of Planning, Transport and Infrastructure.

Section 7 search requests

A Section 7 search can be requested by any person with an interest in a section of land, usually when the sale of a property occurs, and a Section 7 certificate is provided by Council. In the reporting year, Council issued 1,624 Section 7 certificates, which contained information such as property zoning and use of land. This was a 3.9 per cent increase on the previous financial year.

Value adding to our service

Staff continued to provide referral comments on a number of applications assessed by other authorities, including the State Commission Assessment Panel, State Coordinator-General, Minister for Planning, the Governor and Adelaide Airport Limited.

The online ordering of rates certificates and Section 7 requests continued to enjoy strong take-up by conveyancers. With improved search functionality, the majority of searches were lodged through the online portal.

City Development

Staff provided telephone, face-to-face and written advice to customers upon request, with enquiry numbers remaining constant.

During the initial stages of COVID-19, a range of City Development services were provided remotely, or in a changed manner. There was increased focus on development enquiries being answered via phone and email, rather than in person. The Council Assessment Panel held its meetings via a public online electronic platform (Zoom) to ensure development application decisions were not delayed by the State Government imposed restrictions.

The coming year

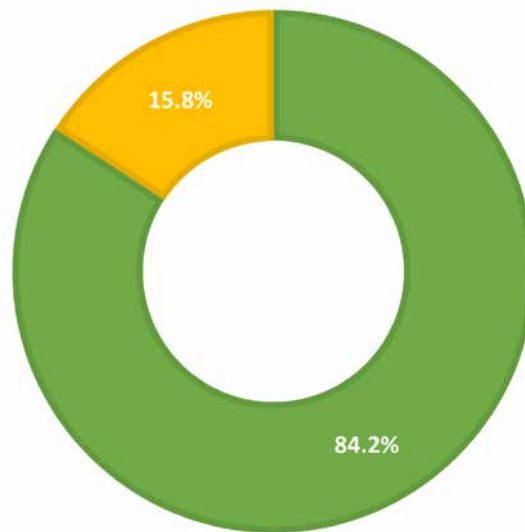
City Development will again focus on a number of major endeavours in the new financial year, including the continued transition from the Development Act 1993 to the Planning, Development and Infrastructure Act 2016 and associated staged implementation of new statutory requirements, including the release of the draft Planning and Design Code.

Key areas of focus for the coming year will include:

- managing planning and building applications within legislated timeframes
- providing accurate and timely advice and support to customers

- streamlining internal processes to further enhance efficiency
 - undertaking development compliance actions
 - updating building inspection processes to implement changes to the building inspection regime
 - updating and adding to information to assist customers
- through the assessment process, including information on infrastructure requirements
 - providing community information on the new Planning Reform
 - preparing for the implementation of the State Government's Planning Reform, scheduled to 'go live' in late 2020.

Overall performance of City Development



On track - at least 90 per cent of action target

Monitor - between 70 - 90 per cent of action target

Estimated cost of approved developments

Commercial cost					
July 19	\$5,727,000	November 19	\$1,618,500	March 20	\$1,371,969
August 19	\$2,490,000	December 19	\$4,653,000	April 20	\$395,000
September 19	\$4,665,675	January 20	\$6,824,640	May 20	\$879,500
October 19	\$3,645,120	February 20	\$146,000	June 20	\$127,745
Residential cost					
July 19	\$11,493,350	November 19	\$14,931,771	March 20	\$8,723,907
August 19	\$13,014,587	December 19	\$9,776,304	April 20	\$5,541,529
September 19	\$8,434,357	January 20	\$8,963,220	May 20	\$2,465,796
October 19	\$9,974,703	February 20	\$5,221,247	June 20	\$2,590,718

Council's City Operations Department is primarily responsible for effectively managing and coordinating the delivery of services and projects to provide a safe, liveable and enjoyable environment for our community.

Continuous improvement projects

As reported elsewhere in this document, our staff have been working with our Continuous Improvement and Information Technology teams to streamline processes and create paperless systems.

In the previous financial year we replaced our paper-based system with iPads, to enable us to communicate, allocate tasks and document their completion all in real time. This year we continued to roll out and fine tune this technology and now information and progress reports can be viewed throughout the organisation.

Tree Strategy

In August 2018, Council endorsed our Tree Strategy, which involved a number of short-term and long-term actions. Since this endorsement, we have established several working parties across various departments of Council to action some of the Strategy's objectives including:

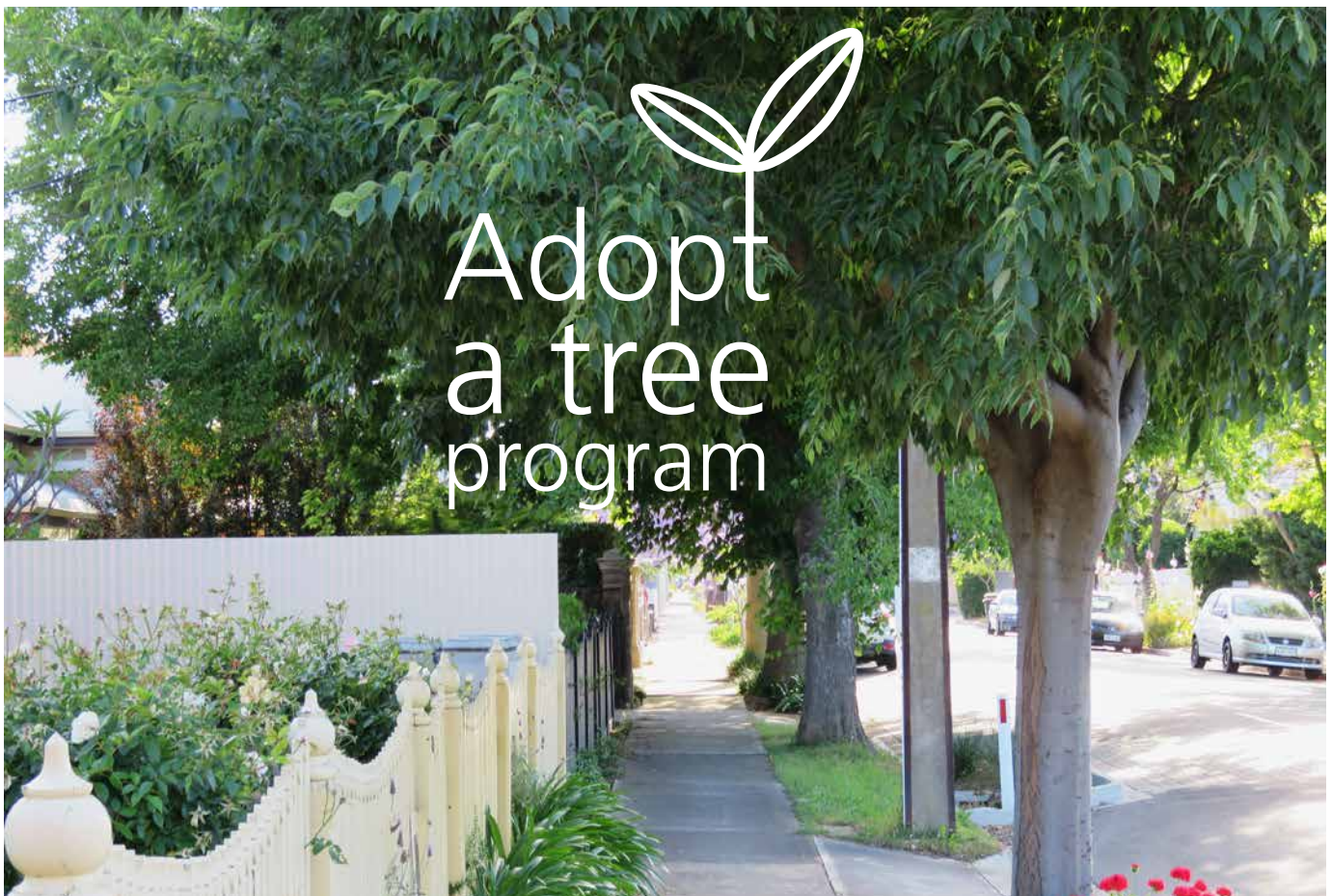
- creation of a new web presence and consolidation of tree-specific information in one place
- developing promotional material, including a video, free standing banners and fact sheets, that educate the community about the various benefits of trees
- identifying a range of street trees suitable to be planted in West Torrens
- undertaking a tree audit of all trees within West Torrens
- implementing a web-based program which identifies each street tree in West Torrens

- undertaking a risk assessment on all street trees
- implementing an 'Adopt a Tree' program encouraging residents to water and help maintain street trees
- identifying and successfully managing both significant and regulated trees on public land to ensure their sustainability.

We were also successful in receiving a Greener Neighbourhoods grant to help us increase our planting program to 1,500 trees.

Civil Works and Services

Employees and contractors working within City Operations deliver a variety of civil and capital works projects, horticulture and arboriculture projects and services, civil construction and maintenance services and cleansing services such as street sweeping, drain and stormwater cleaning and roadside litter collection.



This year we introduced our 'Adopt a tree' program to encourage residents to look after street trees.

City Operations

Our various teams also maintain and construct the majority of our city's infrastructure and amenities such as road and footpath maintenance, signage installation, reserve furniture maintenance, line marking, graffiti removal and bus shelter maintenance.

During the year, our team managed a number of larger projects, including:

- resealing program
- pavement crack sealing program
- minor road reconstructions
- kerb and water table program
- upgrading and replacing footpaths program
- minor drainage construction and maintenance.

In addition to these projects, our programmed maintenance of concrete, paving, bitumen footpaths, driveways and kerbing also continued. We removed more than 4,748 square metres of graffiti and upgraded and maintained playgrounds, lighting and furniture on parks and reserves.

Our Civil and Maintenance team received 2,100 customer requests to repair damaged infrastructure, upgrade line marking, repair street furniture, undertake repairs to playgrounds and replace damaged signs.

Horticultural Services

Our Horticultural Services team is chiefly responsible for landscaping parks, gardens and reserves in West Torrens, caring for our trees and plants and maintaining ovals and irrigation. Works include tree assessment and planting, upgrading of reserves and irrigation, maintenance and pest and weed control.

During the past year we undertook a variety of projects including:

- developing reserves and open space areas to improve the amenity and minimise water usage
- pruning and maintaining more than 5,600 trees
- maintaining rain gardens
- planting more than 10,000 plants along the River Torrens Linear Park, Lindfield Reserve and Brown Hill Creek Park through community planting days and project work
- improving open space and irrigation management on reserves, including:
 - o Mellor Park Reserve, Lockleys
 - o Camden Oval, Novar Gardens
 - o Swan Ave Reserve, West Beach
 - o Lockleys Oval, Lockleys

- o Pine Ave Reserve, Novar Gardens
- o Westside Bikeway Marlestone/ Plympton
- o Lindfield Reserve, Novar Gardens
- o Coast Watchers Reserve, Fulham.

As part of our greening program for 2019/2020, we also undertook several initiatives including planting more than 1,100 street and reserve trees.

Our Horticulture Team received almost 2,000 requests to prune trees, and just shy of 450 requests for maintenance work at parks and landscaped areas.

Fleet, Cleansing and Support

Our Fleet, Cleansing and Support Unit helps keep Council operating by maintaining all fleet vehicles, ordering necessary stock and plant and providing cleansing services for our residents such as street sweeping and cleaning underground stormwater maintenance.

During the past year our City Clean Services team collected more than 157 tonnes of general street rubbish and



All playgrounds were steam cleaned before being re-opened for public use during COVID-19.

swept more than 7,000 kilometres of road, collecting 1,918 tonnes of 'other' litter such as leaf debris for the year.

Our Fleet Services team maintained more than 400 items of plant and equipment, ranging from light and heavy motor vehicles to earthmoving equipment and power tools.

Our cleansing team responded to 729 customer requests for cleansing and removal of dumped rubbish.

COVID-19

When the COVID-19 pandemic first hit in March 2020, our City Operations staff took the initiative to separate into two groups to ensure that, where possible, on the ground services such as maintenance and cleansing services could continue to be provided for our community. By dividing into two operational groups, we hoped to minimise the potential impact of the virus if it was introduced into our workplace.

As direction from the State Government on the virus situation changed on a frequent basis, City Operations staff were required to undertake a range of public education duties above and beyond their usual work load. Council had established an Incident Management Team (IMT) which initially met on a daily basis, and from these meetings, various

tasks were directed to City Operations to undertake. One of the major directives from the IMT was to close public playgrounds and outdoor gyms, and before they were re-opened in late May, following a directive from the State Government, we undertook a full cleaning and inspection service of all 50 sites to ensure that they were safe for use. At the same time, we erected education signs about physical distancing and hygiene to help safeguard our community when using public facilities. At the time of writing this report, our City Operations were returning to usual work practises while maintaining physical distancing, sanitisation of work equipment and work stations including vehicles and plant, and personal hygiene.

The coming year

City Operations has a lot to achieve in the coming financial year including a range of reserve and open space works involving new and upgraded playgrounds, reserve upgrades and undertaking further actions from our Tree Strategy. We will be applying for further grant funding for our tree planting program, developing a planting and replacement plan to increase trees in public areas and prioritise plantings in Council-managed areas where there is low tree canopy coverage.

Some of the playgrounds nominated for works this coming year include:

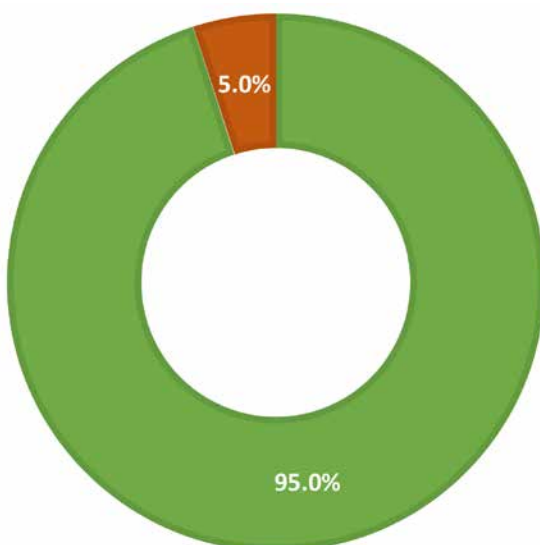
- Rex Jones Reserve, North Plympton
- Britton Street Reserve, West Richmond
- Helenslea Avenue Reserve, Brooklyn Park
- Westside Bikeway (Creslin Terrace), Camden Park - gym equipment
- River Torrens Linear Park (Michael Street), Lockleys - additional equipment
- Douglas Street (island), Lockleys.

Additional shade sails, gym equipment, minor playground equipment and playground barrier fencing will also be undertaken at sites yet to be confirmed.

Reserve upgrades will include:

- Weigall Oval, Plympton - additional reserve furniture and shelters
- Apex Park, West Beach - additional reserve furniture and shelters, with funding for the investigation/ planning for the next stage of the reserve upgrade
- West Torrens Dog Park, Moss Avenue, Marleston.

We will also undertake some streetscape upgrades along Sir Donald Bradman Drive and James Congdon Drive, with minor reserve improvements and upgrades, ongoing gazebo upgrades and replacements and various fencing and bollard replacements.



Overall performance of the City Operations

On track - at least 90 per cent of action target

Off track - less than 70 per cent of action target

City Property

Our City Property Department is primarily responsible for managing essential services and projects in West Torrens by building, developing and maintaining and enhancing property, facilities and amenity assets for our community.

Employees and contractors working within City Property deliver a variety of building and capital works projects and provide services in building, facility, lease and open space management and maintenance.

Staff are responsible for maintaining and upgrading Council-owned buildings, of which we have more than 140, including sporting, community, recreational and commercially operated facilities.

During the past year our team undertook a variety of building projects including:

- annual capital programs for upgrading fire systems, asbestos removal, electrical and building compliance works on Council-owned properties
- completion of staged upgrades to Star Theatre Complex
- minor building works and improvements to:
 - o various public toilet facilities
 - o Civic Centre and Hamra Centre Library (minor improvements and modifications due to COVID-19)

- o Richmond Oval
- o Hilton RSL
- o Camden Oval (soccer club)
- o Golflands Reserve
- o Peake Gardens Riverside Tennis Club and Reserve.

- the installation and replacement of new pedestrian LED lighting along Westside Bikeway, North Plympton/Camden Park and Captain McKenna Pathway, Adelaide Airport/Glenelg North.
- completion of staged fit-out of the new (Morphett Rd) Depot site including additional tenancy fit outs in 2019/2020.

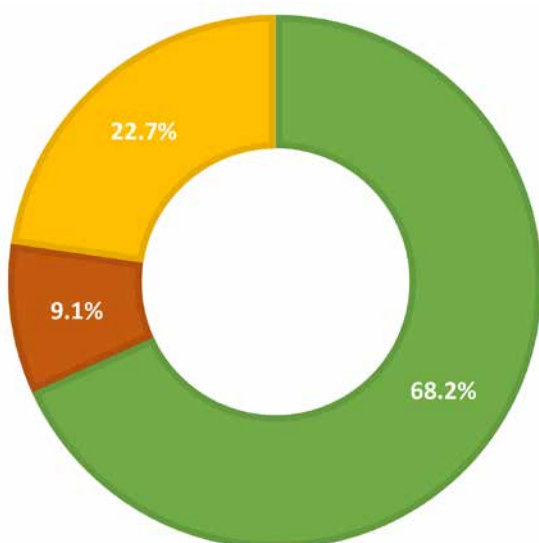
The team has also been continuing with our community and sports facility upgrades including:

- stages 2 and 3 of the Weigall Oval Complex redevelopment, including a new community and sports building and new sports fields
- the completion of upgrade works for Camden Oval, including the redevelopment of the football oval with new subsurface drainage and irrigation to improve the surface's playability
- continuing with the upgrade and redevelopment of Apex Park/Lockleys Oval/Mellor Park, including a new sports facility, community facility and reserve upgrade.

The coming year

In 2020/21, City Property will continue many of the staged projects that are currently underway. This coming year will include:

- maintenance works as part of a 10 year plan for the Star Theatre Complex
- upgrading pedestrian lighting to LED along the Linear Park
- additional works at the Morphett Road depot facility, including the installation of a 100kW solar system
- the completion of stage 3 of the Weigall Oval Complex redevelopment, with the assistance of State Government funding
- completion of the reserve upgrade at Mellor Park and further improvements to the facilities at Apex Park and Lockleys Oval; both projects have been assisted with Australian Government funding
- delivery of a new playground facility at Kings Reserve; grant funding assistance provided by the State Government.



Overall performance of City Property

- On track - at least 90 per cent of action target
- Monitor - between 70 - 90 per cent of action target
- Off track - less than 70 per cent of action target

City Assets

The City Assets Department manages infrastructure assets in West Torrens, including the portfolios of Asset and Project Management, Engineering Services and Traffic and Parking Services. The core responsibilities of staff are the development of asset management plans and strategies to achieve long-term sustainability of our city's building and infrastructure assets, valued at \$786 million. We are also responsible for traffic and parking analysis, infrastructure planning, design and construction and management of stormwater, including flood mitigation.

Major projects

Rutland Avenue upgrade

This past year saw us complete a \$1.3 million upgrade of Rutland Avenue, Lockleys. Works included:

- installation of raingardens and landscaped areas
- upgrading of speed cushions
- improved pedestrian access ramps
- road resurfacing
- installation of stormwater pits along the side of the road to improve the collection of local stormwater runoff

- improved delineation at the intersection of Rutland Avenue and Southerly Avenue with the installation of a solid median
- new and upgraded street lighting.

Ashley Street upgrade

Due to the poor condition of the road pavement and kerbing, Ashley Street, Torrensville, was upgraded this past year at a cost of \$1.02 million. As part of the works, between Holbrooks Road and Sheriff Street, the roundabout at Ashley and Sheriff Streets was removed and replaced with a half road closure in Sherriff Street, south of Ashley Street.

The project consisted of:

- the reconstruction of road pavement, kerb and gutter
- removal of one street tree and the planting of four new street trees to achieve streetscape uniformity
- new underground stormwater works
- indenting of bus stops on the northern side of Ashley Street.

Surrey Road upgrade

At a cost of \$850,000, the upgrade of Surrey Road, Keswick was undertaken. Works included:

- reconstruction of road pavement, kerb and gutter
- reducing the width of the road by 500mm to provide a better suited area for the existing street trees to grow and minimise future damage to infrastructure caused by the trees
- verge upgrade
- reconstruction of school crossing
- planting 16 new trees to suit existing street species and achieve street uniformity.

Asset Management

In continuing to meet our corporate aspirations of sustainable financial management and proactive asset management, this year we continued to assess the renewal, rehabilitation, upgrade and maintenance requirements of our assets, based on service levels, service standards, performance and use. The information from this assessment will be used to inform our ongoing capital and maintenance funding requirements and our long-term financial planning process.



The road upgrade at Mackirdy Street, Fulham contains a recycled tyres which will provide a longer life span for the road, as well as helping recycle and reuse materials.



We spent around \$660,000 on renewing and constructing footpaths across West Torrens.

This past year we reviewed our road and pedestrian bridge stock, continued to audit our stormwater assets and began a review of our Asset Management Plans.

Roads and footpaths

In the past year more than \$7.6 million was spent on transport-related capital works. The Capital Works Program was derived from works identified within Council's Road and Footpath Asset Management Plans, which are annually reviewed and incorporate customer requests. Of the \$7.6 million spent on related road and footpath capital works, \$5.5 million was invested in the reconstruction of roads.

Of note in the year under review was the road reconstructions of Mackirdy Street, Halsey Road and Weetunga Street, Fulham and Starr Avenue, North Plympton and Norma Street, Mile End. We fully completed these projects this year at a cost of \$2.34 million.

We also spent around \$660,000 on renewing and constructing footpaths across other areas in West Torrens. Key upgrades included Richmond Road, Marlestone and Hampton Road, Keswick. Major works were undertaken as part of our city-wide footpath remediation program that addresses footway defect areas along major arterial roads. This remediation program, addressing hazards, provides greater pedestrian safety.

Other works of note, totalling \$1.7 million, included:

- \$695,000 for public lighting installation and upgrades, including the continuation of Westside Bikeway Reserve and Captain McKenna shared pathway
- the transition of some 1,100 street lights to LEDs at a cost \$425,000
- \$250,000 for the on-going upgrading of public bus stops at identified sites
- \$555,000 for minor traffic management work at identified locations, including pavement bar layouts, pedestrian kerb ramps, stop and give way signage with associated line marking; and the completion of the Novar Gardens Local Area Traffic Management Plan (LATM) and commencement of the planning of the Richmond/Marlestone LATM.

Stormwater

In 2019/20 we began construction of new underground stormwater drainage in Stirling Street, Thebarton at a cost of \$1.5 million.

We also began upgrading underground drainage

in Sherriff Street, Underdale at a cost of \$300,000 and the upgrade of the Shannon Avenue pump station at a cost of \$220,000.

On the awards front, we won the 'Stormwater SA Excellence Award 2020 for Excellence in Integrated Stormwater Design' for the Kings Reserve wetlands project.

Traffic Services

Transport Strategy

During the year, City Assets continued to implement recommendations from the Transport and Bicycle Strategy to achieve its goals in providing an interconnected transport system.

This year we finalised the implementation of the Local Area Traffic Management (LATM) for the Torrensville/Thebarton precinct, in particular completing the construction of the upgrade to the Ashley Street 'bus only' removal at a cost of \$50,000. We also saw the completion of the upgrade of speed cushions in Rutland Avenue, Lockleys and we finished the LATM study for Novar Gardens /Camden Park precinct and began a LATM study for Mile End/ Richmond and Kurralta Park/ Marlestone.

LATM involves the planning, management and usage of road space within a local traffic area.

In continuing to improve the West

Torrens' bicycle network, we installed lighting to the Captain McKenna Pathway.

Road Safety Group

The City of West Torrens Road Safety Group works in conjunction with Council and external stakeholders such as SA Police, the Department for Transport, Energy and Infrastructure and the community to promote road safety and awareness and respond to road safety concerns of the local community and road users.

The key program undertaken in the past year was the production of a road safety awareness calendar with Aspect Treetop School, Ashford. Students provided art pieces that reflected a road safety message and 14 were chosen for the 2020 calendar.

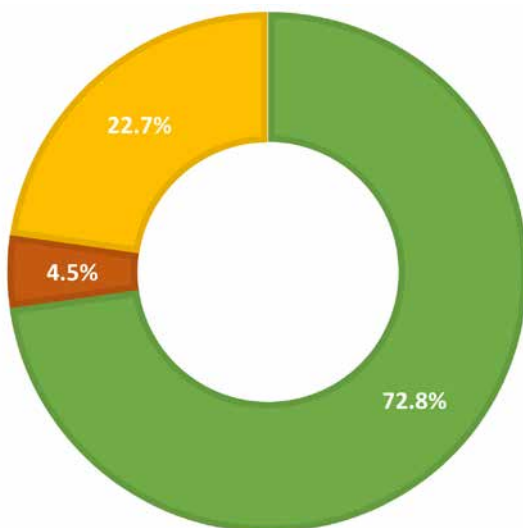
The coming year

City Assets has a number of projects and programs planned for the coming year including:

- a \$1.5 million upgrade of Bagot Avenue, between Sir Donald Bradman Drive and Hounslow Avenue, Hilton
- the continued audit of our stormwater network and assets at a cost of \$50,000; we will also construct an underground stormwater system in Packard Street, North Plympton and

undertake repairs to Keswick Creek channel floor in Ashford at an estimated cost of \$1.4 million

- the completion of road reconstructions of Holland Street, Thebarton; Marlestone Avenue, Ashford; Admella Street, Thebarton and Jervois Street, Torrensville
- spending around \$1.1 million on upgrading street lighting to LED across the city - the new LED lights reduce energy consumption and greenhouse gas and we're estimating that the lighting upgrade project will save around 634 tonnes of greenhouse gas emissions per annum
- earmarking \$200,000 to upgrade pathway sections of the River Torrens Linear Park
- implementing a LATM in Novar Gardens at a cost of \$400,000
- staging a mock crash event at Thebarton Oval for around 500 high school students to help educate them about the impacts of a serious motor vehicle crash (COVID restriction dependent).



Overall performance of City Assets

On track - at least 90 per cent of action target

Monitor - between 70 - 90 per cent of action target

Off track - less than 70 per cent of action target

Community Services

Our Community Services Department plays a pivotal role in our community by helping people connect, providing programs and services that enable them to learn and grow and, in some cases, services which help them stay in their homes.

Community Centres

Council owns a number of community centres which provide spaces and places for local groups, and groups further afield, to meet and undertake activities.

Thebarton Community Centre, located in Torrensville, is our largest centre and is a venue for hire, as well as home to many local groups. Until the COVID-19 pandemic hit in March 2020, Thebarton Community Centre was on track to have its most active year, however under State Direction to close community facilities, we finished the year with a 10 per cent reduction in use from the 2018/19 period. This is the first year in seven that we have decreased activity at the Centre.

Despite the reduction in usage, statistics show that the popularity of Thebarton Community Centre continued to be strong, with it being

utilised almost five hours per area, per day when it was operational. It was used a total of 10,745 hours over 309 days, with more than 350 different groups making bookings.

One of several initiatives to be undertaken at the centre this past year was a community breakfast program, which provided a free breakfast meal to people in need. The program, which proved very successful in its initial weeks, was forced to be postponed due to COVID-19, however will be reinstated and expanded in the new financial year (pending any further restrictions).

In line with the breakfast program, we also created a kitchen access area where people could use our kitchen and food preparation areas at no cost. Available to people who were sleeping rough in West Torrens, the program will also be expanded in the new financial year.

Plympton Community Centre, which is provided to community groups free of charge or at a heavily discounted rate, saw an increase of one per cent in usage despite COVID-19. On average, each area was used 3.7 hours per day and 70 different groups

made bookings. Statistics show that the centre was utilised 3,452 hours over 309 days.

Lockleys Community Room is a new facility to open this past year and was used by three different groups over 259 days. This facility has only been available to not-for-profit local groups, however this will change as we move forward.

West Torrens Library Service

The West Torrens Library Service provides both the Hamra Centre Library and Mobile Library service to our community. Around 60,000 people attend the Hamra Centre each year, averaging around 700 visits per day.

During the year in review our Library Service was very busy providing programs and events to our community, including our regular Story, Toddler and Baby Times to many young families in the area. When COVID-19 struck in March and the State Government direction was to stop all non-essential services, our staff went online to continue to provide these services, sometimes even being delivered from home.



To help our community stay connected during COVID-19 the Library created a 'click, call and collect' service.

At the time of writing this report, these services were still being continued online to ensure that our community could remain connected, albeit in a different way.

Epic Flight commemoration

In November/December 2019, we commemorated the 100 year anniversary of the first flight from England to Australia with a special Epic Flight Centenary promotion in the Hamra Centre. It's fitting that the first plane to make that flight, the Vickers Vimy, is on permanent display at the Adelaide Airport, in the West Torrens' area.

This commemoration provided our community with a variety of programs and projects in which they could take part, including:

- themed storytimes and plane making
- model plane display, courtesy of the Holdfast Model Aeroclub
- a presentation by the Presidents of the Aviation Museum
- a display of photographs, banners, commemorative coins and stamps and newspaper articles about the Epic Flight
- bus trips to the Adelaide Airport to view the Vickers Vimy - eight trips with a total of 96 participants
- launch of the book 'Long Flight Home' by author Lainie Anderson.

Kanopy

As people's need to access information online continues to increase, our Library Services expanded its range of online resources to include a subscription to Kanopy, which is available free to our cardholders.

Kanopy is a film streaming service of more than 30,000 world films, including award-winning documentaries, rare and hard to find titles, film festival favourites, Indie and classic films. Library members can access up to 10 movies per month, which can be watched an unlimited number of times within the first three days of streaming a title.

Independent Living Collection

With more people living longer and staying independent in their homes, our Independent Living Collection underwent a review this year and we added some new services to help our customers enhance their independence, stay active and connect with the community. We updated our Enhancing Independence brochure for our Independent Living Kits to provide information about our Independent Living Collection and the various services we provide, including:

- Home Library and Home Pick Up services
- Mobile Library
- special collections
- Rewire Tech Help
- Active Ageing Program
- Commonwealth Home Support Programme (CHSP).

Click, Call and Collect Service

There's no doubt the COVID-19 pandemic provided some challenges for Library staff towards the end of the reporting year and we were acutely aware of the importance of keeping people connected and looking after people's mental well-being.

One way we undertook this was to create a 'Click, Call and Collect' Service, where people could still borrow items from the Hamra Centre Library simply by reserving them and then driving through our carpark, where there was a physically distanced, sanitised drive-through lane established so people could collect items. Around 75 people per day accessed this service, which was gratefully received by our customers.

Commonwealth Home Support Programme (CHSP)

Our caring CHSP staff provided more than 12,000 hours of assistance to around 1,000 older residents this past year. The main aim of CHSP is to help our older residents stay in their homes longer and provide services where they can continue to be an active member of our local community. CHSP funding was extended for another two years, until June 2022.

Our Monday Meals program morphed into Monday Wheels, with staff still providing social contact for our clients, despite COVID-19. Staff invented a new mobile program, whereby they drove to clients' homes for a half hour driveway coffee, catch up and chat to help them stay connected in the community.

Our Active Ageing Program, which provided shared meals, fitness classes, guest speakers, information sessions and brain games, continued to be highly successful with our older community and also transitioned to driveway drop-offs of care packages, games and exercises to help them stay active and connected while at home during COVID-19 restrictions.

Access and inclusion

During the year in review, staff met with key stakeholders within Council to discuss the City of West Torrens' Access and Inclusion Plan and to consider measures that should be included in the new financial year's action plans. We undertook consultation with key external stakeholders including NDIS, NDIA, Orana, Autism SA and KYD-X to ensure that actions in our Plan will be meaningful in years to come.

Community Services

Activated community spaces

Our Big BackYard

This year we partnered with Cowandilla and Lockleys Children's Centres and the Schools Education Team from the Adelaide & Mount Lofty Ranges Natural Resources Management Board to deliver the Our Big BackYard (OBBY) project.

The project, which has successfully been implemented by several other local councils, aims to connect with children and families through schools, kindergartens and childcare centres to discover what they like in their own backyard. It basically asks where they like to spend their recreational time and how they like to spend it.

This year we consulted with numerous families, children and students with the aim of creating a map outlining nature play areas in West Torrens. Due to COVID-19, the map project was put on hold, however this will be progressed in the next financial year.

Community gardens

The Plympton Community Garden received a makeover with new garden beds, new paint, paving and a new shelter/work space area.

Grants programs

Our Community Grants program provides funding for a range of projects and programs in our community.

During the year we provided approximately \$130,000 to various not-for-profit organisations and individuals, including 43 community grants (19 equipment grants, seven community project grants, 17 sponsorship grants) and 62 junior development grants in the areas of sport, recreation, science, arts and culture.

Supporting our residents

Throughout COVID-19 our Community Services staff continued to provide services and contact to our local residents, including those in our community considered as vulnerable.

Initiatives included:

- 240 food hampers and toiletries packs were provided during COVID house restrictions
- 102 residents were contacted with weekly or fortnightly 'check in' phone calls
- entertainment bags and activity bags with puzzles, jokes, health and wellbeing and COVID information were given out

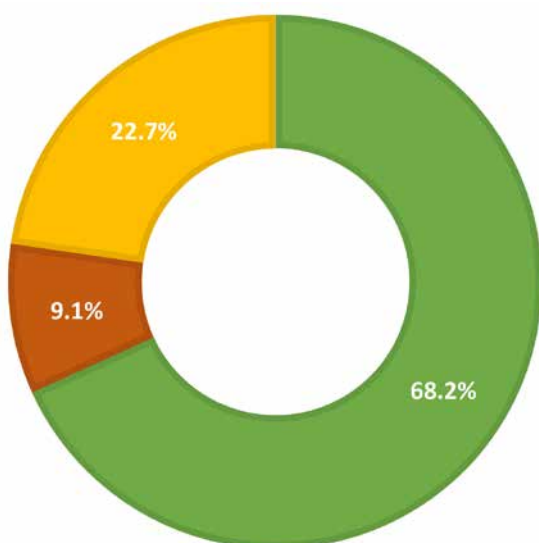
- around a dozen participants from our 'Blokkes Brekky' received magazines and books to help them in isolation, with some continuing to meet at each other's homes while maintaining physical distancing and group number rules
- 40 seedling packs and half a dozen plant packs were provided to keen gardeners
- our school holiday program 'Get with the Program' was delivered online as 'Happy at Home'.

The coming year

In the coming year the focus of Community Services will be community recovery and resilience as we adjust to the effects of COVID-19. Staff will work on incorporating activities into community development programs to increase the resilience and reduce levels of social isolation in the community.

Some major initiatives will include:

- Developing a community leadership network with not-for-profit and community groups.
- Developing and implementing a searchable community database of current activities, programs, supports, businesses and services available within West Torrens.
- Integration of disaster recovery and resilience activities into community activities.



Overall performance of City Property

On track - at least 90 per cent of action target

Monitor - between 70 - 90 per cent of action target

Off track - less than 70 per cent of action target

Strategy and Business

Strategy and Business supports the organisation to achieve its strategic objectives and, as such, is responsible for developing Council's key strategies and plans in consultation with the community, Elected Members and other stakeholders. Staff work across the organisation in the areas of governance, procurement, risk management and corporate planning, as well as environment, events and media.

Creative Services

Council's Creative Services' team provides information to our community about projects, services, events and programs to help residents gain a better understanding of what is happening in West Torrens and where rate dollars are being allocated.

As people's wish to be kept up-to-date with the latest information continues to increase, so too does the demand on Council for providing this information to our community as timely as possible.

The Creative Services' team use social media, advertising, posters, flyers, Council's magazine and the web to push information out to the community. Team members also help officers from across Council in

organising community engagement projects so that residents can have a say on large-scale projects and ideas that are proposed.

In this current reporting year, members of the Creative Services' team supported the community by engaging with them through the social mediums of Facebook, Twitter, Instagram, YouTube, publishing the magazine 'Talking Points' and advertising in local newspapers. We also launched our community engagement platform 'Your Say', which gives those invested in West Torrens more opportunity to provide feedback and comment about projects and programs.

The Creative Services team supported events and projects by providing design, consultation and media services. As an in-house creative team, we helped keep financial spend down by not having to contract these services to external agencies.

We contributed to the successful delivery of our annual Summer Festival, Australia Day Awards and Mendelson Scholarships and from March 2020, the team took on the important role to communicate local

service changes and updates as the COVID-19 pandemic unfolded. As a result of COVID-19, we saw a 57 per cent rise in social media interactions, with engagements increasing by more than 30 per cent.

Community engagement and consultation

Creative Services staff provided advice, strategies and help to officers to engage with our community on various projects including:

- waste and recycling
- Apex Park
- Summer Festival
- Local Area Traffic Management Plans
- Planning Reform: heritage and character in CWT
- Adelaide Airport Draft Masterplan
- Camden Oval playground upgrade
- Swan Reserve playground upgrade
- housing and homelessness strategy consultation
- Community Needs Analysis
- Community Plan
- proposed Budget 20/21.

Some of these projects will be ongoing in the 2020/21 year.



Strategy and Business

Events

The Events Team worked in collaboration with Community Services and administration teams to deliver seven events for Council's 10 event Summer Festival program. The 2020 series included three open air cinemas, a multicultural festival, the Thebartonia! street party, an activation at the 41st Annual Camden Classic and a Fork on the Road event at Kings Reserve, plus three young person focussed events delivered by the Community Development and Library Teams. Summer Festival 2020 attracted a combined audience of around 13,000.

The Events Team contributed to the annual Australia Day Awards and Citizenship Ceremony, a business networking breakfast, plus successful launches of the West Beach Road redevelopment, the Household Chemical and Paint Drop Off Facility and the Apex Park redevelopment.

We supported a number of community-lead events in 2019/20 including the Hilton RSL sub-branch's Remembrance Day Memorial Service,

Lebanese Festival, Philippine Fiesta, Dimitria Festival, Christmas Carols Festival and Back to Bethlehem.

The ANZAC Day Dawn Service, a Stations of the Cross event, Telugu Festival, Kodomo No Hi Japan Festival and Thai Festival were all cancelled as a result of State Government restrictions due to COVID-19; our 'Fire & Spice' festival was developed, but unable to be delivered as a result of COVID-19.

Governance

During the year Governance provided support, advice and frameworks for staff and Elected Members to undertake their duties. Governance encompasses the accountability of staff to the Elected Council and the Elected Council Members and staff to the community.

Governance achieved a number of outcomes including:

- ensuring timely updates and management of policies and procedures following the emergency declaration and new legislation issued as a result of COVID-19

- managing the introduction of a new delegations framework under the Planning Development and Infrastructure Act 2016
- managing Ombudsman enquiries
- managing public registers
- coordinating Freedom of Information applications
- coordinating and managing primary and ordinary returns
- managing authorisations and delegations
- reviewing and updating policies in collaboration with other departments across Council and drafting new policies where required
- providing advice and workshops on matters concerning legislative amendments
- providing support to Council and Council Committees.



Our 2020 Summer Festival events attracted a crowd of around 13,000 in total.

Procurement

Our Procurement team help administer our Procurement Policy with staff and provide guidance on open, transparent and equitable procurement of goods and services. Fair and equitable procurement is essential to our organisation to ensure that we not only obtain value for money, but that we identify and manage any risks that may arise, consider the impact on our community (including economic and environmental) and ensure that contracts are managed and delivered to a high standard.

During the year under review, we had 11 supplier panels, capturing some 119 prequalified suppliers, with 94 per cent of suppliers supporting local South Australian businesses. Our prequalified suppliers contracts and suppliers were managed through the online portals VendorPanel and ContractsMonitor, and 56 new formal contracts were awarded following competitive market approaches and evaluations.

Strategy

Throughout the 2019/20 financial year, the Strategy team progressed strategic projects, partnerships and the development of key corporate documents.

Corporate planning

Annual Service Plans and reporting continued to ensure the organisation's accountability to report and deliver on the goals and aspirations of the organisation's suite of strategic plans, including the Community Plan.

Several projects were in progress when they were forced to cease or postpone consultation elements due to COVID-19 physical distancing restrictions. These included:

- The Community Plan Review - community consultation was partially completed prior to COVID delaying the project.
- The Public Health Plan review was delayed due to uncertainty surrounding the ability to conduct stakeholder consultation.

- The Strategic Approach to Public Art project was initiated, with stakeholder consultation elements postponed.
- The Open Space Plan stakeholder consultation was delayed.

Note: The State Government has extended the statutory deadlines for the Public Health and Community Plan to account for this interruption.

Strategic, land use planning and placemaking

- Feedback on the Adelaide Airport Master Plan was coordinated and communicated to Adelaide Airport.
- The Urban Tree Fund was established to ensure developer contributions for the removal of significant and regulated trees are collected for Council's use.
- The Admella Laneway Placemaking project received a commendation at the South Australian Planning Institute of Australia Awards.

Changes relating to the Planning Development and Infrastructure (PDI) Act, and the impending Planning and Design Code, continued throughout the reporting year. The interests of maintaining local policy in the proposed Planning and Design Code were advocated through a staff member undertaking a part-time secondment at the Department of Planning Transport and Infrastructure (DPTI). Progress of the Plympton Residential Development Plan Amendment, was resolved following a decision of Council.

Economic development

We continued to build working partnerships with neighbouring councils Cities of Charles Sturt, Port Adelaide Enfield and Holdfast Bay through the Building Western Adelaide Economic Development collaboration. This relationship was very important when the COVID-19 pandemic began and a COVID-19 Business Recovery Taskforce was established to focus on how the group could assist businesses affected by State Government directions during the pandemic. In recognition of the tough times ahead, we committed to the Small Business Friendly Charter and created a number of financial stimulus packages to support our local economy.

Heritage grants

A review to streamline the assessment criteria for the next local heritage grant round was undertaken and approved, as these grants were seen as a strategic economic stimulus activity. Data suggested that every dollar spent on heritage renovations represented \$3 of flow-on economic benefit to the local economy.

In the year in review, 20 applications were received for heritage grants, with 14 deemed eligible and approved. A total grant pool of \$22,650 was distributed to support the maintenance of privately owned local heritage-listed properties and to contribute to skilled employment in the area. The new round of Local Heritage Grants was postponed, subject to confirmation of budget carryover of funds from the 2019/2020 financial year.

Strategy and Business

Environmental sustainability

Engagement with the successful AdaptWest Climate Change Adaptation Program continued in conjunction with other western suburbs councils. Key projects included:

- Development of AdaptWest 3 year Action Plan 2019-2022
- Residential Building Retrofit for Climate Adaptation
- SA Water Smart Irrigation Trial
- Climate Change Governance Assessment
- Coastal and Inundation Modelling Report
- AdaptWest in Action Communications Strategy
- Urban Trees and People's Yards Mitigate Extreme Heat in Western Adelaide report (research project with Macquarie University).

Our Environment Grant Program provided funds to eligible groups and organisations for environmental initiatives that supported aspirations outlined in the Towards 2025 Community Plan. The program assisted local community groups through distribution of \$5,000 in grants.

Water conservation in West Torrens was assisted through more than \$9,000 being provided to residents eligible for the residential rainwater rebate scheme.

Carbon emissions mitigation was also assisted when \$6,000 was provided to community groups eligible for the community groups' solar panel rebate scheme.

Council participated in a Citizen Science pilot project 'Evaluating the quality of green open spaces', conducted by the University of Adelaide and funded by SA Health and Wellbeing as a collaborative initiative by the Department for Health and Wellbeing's Healthy Parks, Healthy People team and the Metropolitan Council Green Space Reference Group.

Planned annual environmental

projects were affected this year by COVID-19, however staff were able to adapt to circumstances and still undertake our Native Plant Giveaway by encouraging people to register and collect plants within specific time slots.

Climate Impact Statement

The City of West Torrens acknowledges the scientific consensus regarding the existence of climate change and the substantial contribution the human population is making to this via greenhouse gas emissions.

The City of West Torrens is committed to reducing and adapting to the impact of climate change by:

- considering climate adaptation in our decision making processes;
- regularly reviewing and responding to the risks associated with climate change;
- participating in the AdaptWest Climate Adaptation Program;
- participating in the Western Adelaide Zone Emergency Management Committee;
- reducing our carbon footprint by reducing energy and fossil fuel usage; and
- increasing the use of renewable energy and sustainable fuel sources.

The City of West Torrens will increase the resilience of our community by providing community programs and grants, responsive infrastructure and greening programs which reduce urban heat and, encouraging active transport and outdoor activities and protecting the community from the consequences of severe weather events and heatwaves.

Strategic Resilience

Resilience includes activities related to internal audit, risk management and emergency management, with the outcome being a strong, adaptable and sustainable organisation and community.

Strategic Resilience is designed to help our organisation achieve its objectives by providing independent assurance on the effectiveness of risk management, internal control and governance processes.

During the year in review, there was an ongoing focus on developing emergency management capabilities, including the development and/or refinement of emergency management documentation associated with human disease/pandemic, increased training and increasing efforts to strengthen community and staff resilience.

This was brought into sharp focus by the impact of the COVID-19 pandemic on the organisation and the wider community. It led to significant reallocation and refocusing of resources to deal with the initial response and subsequent ongoing recovery phases of the pandemic, including the creation of Incident and Recovery Management Teams, associated plans and actions.

Regardless of the significant and unprecedented challenges this year brought, a number of outcomes were achieved including:

- further embedding a risk culture within the organisation and building resilience of staff by conducting risk and resilience inductions, workshops and training
- developing new tools and frameworks to better assess risks and to provide a greater risk base to guide decision making
- integrating positive risk

- assessments and internal audit with the organisation's Continuous Improvement functions
- developing the 2020/2021 Risk and Resilience Plan
- developing a 'Coping in the Heat' project that was held during the summer months and included gift bags to the community, a presence at Summer Festival events and community information sessions
- facilitating the delivery of Red Cross RediPlan information sessions with staff and the community to aid in building resilience
- continuing refinement of the Emergency Management Framework, Business Continuity and Operations Plans and development of Hazard Management Plans
- contributing to the development of pandemic (incident specific) plans including Incident Management and Contingency as well as Recovery Management plans
- participating in the Local Government Association's 'Council Ready' program to increase our emergency management maturity

- actively participating and engaging in the Local Government Functional Support Group (LGFSG) during both the Cudlee Creek and Kangaroo Island fires, as well as the COVID-19 pandemic
- being an active participant in the Western Adelaide Zone Emergency Management Committee
- undertaking activities and audits associated with the 2019-22 Internal Audit Plan.

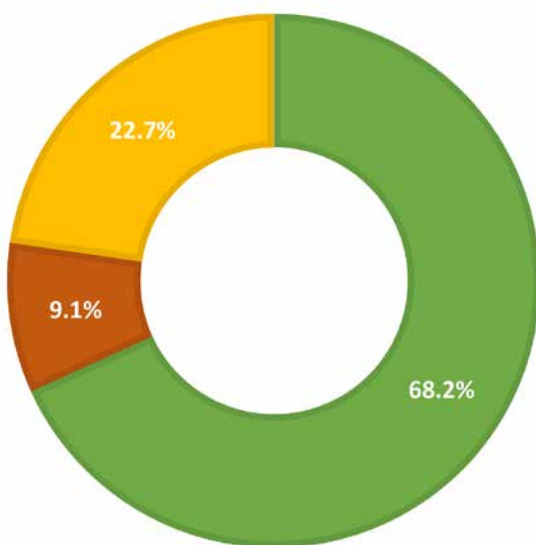
The coming year

One of the goals this year is to ensure that our community is given opportunities to engage with Council on projects and programs and that information is made available in a timely manner. In the coming year, the team will look at ways it can better utilise funds to distribute information and ways it can present information better digitally. We will continue to grow our social media platforms and our community engagement platform, Your Say.

To address the impacts of COVID-19 on the business community, an economic stimulus voucher program, designed to encourage residents to spend money in West Torrens, is planned. The program has an estimated economic stimulus value of up to \$150,000.

Other key priorities will include:

- providing cost effective solutions to complex issues through strategic partnerships and collaboration with neighbouring councils
- developing the 2020-2021 Annual Service Plans across the organisation
- progressing and finalising corporate plans that were delayed due to COVID-19 restrictions
- implementing a heritage grants scheme and a suite of environment grants and sustainability rebates
- coordinating the transition to the Planning, and Design Code
- coordinating strategic information forums between Council and developers undertaking major infill development in West Torrens
- working with key stakeholders to plan for the management of Aircraft Noise.



Overall performance of Strategy and Business

On track - at least 90 per cent of action target

Monitor - between 70 - 90 per cent of action target

Off track - less than 70 per cent of action target

Regulatory Services

Regulatory Services comprises teams in Waste Management, Environmental Health and Compliance and is responsible for providing quality services to assist the community on issues around household waste disposal, animal management, immunisation and community health.

The teams share a commitment to work in partnership with community, business and government sectors to provide a safe, clean, healthy and sustainable environment.

Waste Management

The Waste Management Team manages Council's kerbside collection, 'At Call Hard Waste Collection' program, street litter bins and monitoring illegal dumping activity within the municipality. During the year, this team focused on increasing community engagement, developing partnerships and exploring opportunities to increase resource recovery and minimise waste to landfill. An increased community presence was a key element to better understanding of the needs of our community and identifying areas of improvement for Council's waste services.

The centrepiece of community engagement activities saw the City of West Torrens host a 'Recycle Hub' at the Dimitria Festival during National Recycling Week 2019, where conversations with residents helped to dispel recycling myths and encourage how to best use waste services.

2019/20 also saw the introduction of our single-use plastic and release of helium balloon strategy, resulting in a commitment from Council to eliminate single-use plastic from all Council buildings and land.

Key points:

- Waste services collected 2,508,734 red, yellow and green bins with a successful collection rate of 99.92 per cent and repaired or provided replacements for 2,842 bins.
- Opened a dedicated household chemical and paint drop-off centre at Adelaide Waste and Recycling, in partnership with Solo Resource Recovery and Green Industries SA in September 2019.
- Introduced a home delivery service for kitchen caddies and compostable bags during COVID-19.
- Received 8,203 hard waste collection bookings and recycled 740.87 tonnes of material. 10.402 tonnes of e-waste and 1,024 mattresses were also recycled. A further 18.03 tonnes of e-waste was recovered through Unplug N' Drop sites around West Torrens.
- Our illegal dumping approach of investigation and education resulted in 45.94 per cent of all reported illegal dumping incidents being removed without further action staff.
- 1,929 waste vouchers were issued to residents for material not accepted through the hard waste collection service to dispose of.
- 33 residents took advantage of our 'Home Compost Systems' rebate program to purchase worm farms or compost bins.
- More than 20 sessions (pre COVID-19) were provided to schools, community groups and businesses to educate and encourage better recycling practices for organic and recyclable materials.
- Tours of resource and recovery facilities were provided to the community to demonstrate what happens after bins are collected.
- The Waste Team responded to 1,533 customer requests relating to waste.

Environmental Health

The Environmental Health Team promotes and protects the health of the community by providing and supporting public health education and services.

The team continued to provide education sessions and promote food hygiene and safety, and public health.

The Environmental Health Officers supported the community and businesses by monitoring health practices and ensuring the required measures were in place to protect public health.

During the year officers attended to 213 customer requests ranging from food hygiene and safety concerns, environmental nuisances, risks to public health due to poor health and hygiene conditions and communicable/notifiable diseases.

The Council continued to participate in the food safety rating scheme and in the past 12 months, the following number of food safety rating certificates were issued to food businesses:

- 5 star rating - 98
- 4 star rating 32
- 3 star rating 10.
- Unrated inspections results were issued for 26 food businesses.

Immunisation

The provision of the immunisation service remains contracted to a local immunisation provider business, with no loss in the delivery of immunisation services. Clinics were well supported by the community, with 3,752 vaccines being administered.

Due to the impacts of COVID-19, particularly those relating to physical distancing and density requirements, Council clinics changed their structure to protect the health and wellbeing of clients. From April 2020, clients attending public clinics were required to book online for a scheduled appointment at the clinic.

Compliance

Council's Compliance team enforces areas such as parking, animal management, overgrown vegetation, backyard burning, goods on footpaths, illegal dumping and building works.

During the year officers investigated more than 2,482 customer requests, handled either through education or enforcement. Of the total of 8,641 expiation notices issued, 1,501 applications were received and assessed for a section 270 review under the Local Government Act - 1,469 parking; 21 animals; 11 general compliance; 0 environmental health.

Officers who undertook animal management captured 286 dogs for wandering at large and investigated 50 dog attacks (31 on animals and 19 on humans) which generated 16 dog control orders being served.

Other administration tasks and inspections:

- parking permits were issued to 463 residents
- 102 European wasp nests and bee swarms were either removed or eradicated (66 wasps and 36 bees)

- during the fire season, 490 properties were assessed for being a fire hazard, 67 clean up notices were issued along with 32 expiation notices.

Greyhound off-leash trial

The Compliance team undertook a six month trial to enable greyhounds to exercise off-leash at the West Torrens Dog Park. Under State Government legislation, greyhounds are not allowed to be off-leash in a public area.

The trial followed a similar one conducted earlier at regional Alexandrina Council and we teamed with the Greyhound Adoption Program SA to ensure that risks were alleviated and protocols followed.

As a result of our six month trial, which was the first of its kind in metropolitan SA, a report was provided to the Dog and Cat Management Board, which has subsequently endorsed off-leash events for greyhounds. Our trial was a huge success and we're looking forward to progressing this in the future.

Local Nuisance and Litter Control

Councils are responsible for administering and managing local nuisance issues under the Local Nuisance and Litter Control Act which includes noise, dust, odour and smoke. The following number of complaints and offences were recorded for the 2019/20 year.

Total number of complaints of local nuisance and littering	257
Number of offences under the Act that were expiated	8
Number of offences under the Act that were prosecuted	0
Number of nuisance and litter abatement notices issued	1
Civil penalties negotiated under Section 34 of the Act	0
Application by Council to the Court for orders for civil penalties under Section 34 of the Act and the number of orders made by the Court pm those applications	0



We were the first metropolitan council to conduct an off-leash trial at a local dog park for greyhounds.

Regulatory Services

COVID-19 compliance monitoring

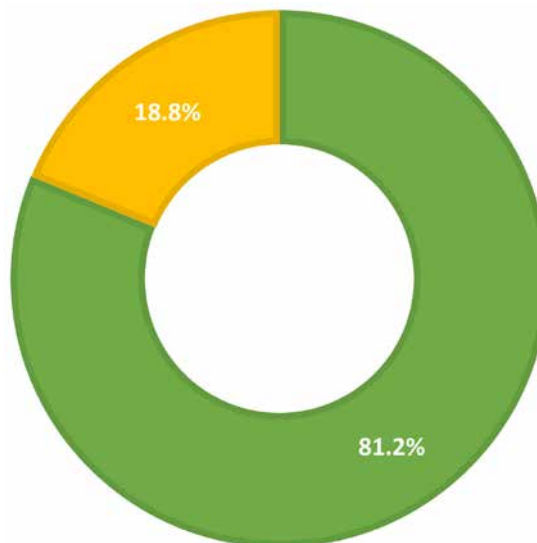
Due to the escalation of the COVID-19 cases in early April 2020, councils were asked by SAPOL to conduct monitoring and surveillance activities of the directions (closures) in order to ensure that businesses and members of the public complied with physical distancing measures, public gatherings and non-essential business directions. This greatly expanded Council's obligations to conduct public health monitoring and to ensure the health and wellbeing of the community. Environmental Health and Compliance field officers undertook both scheduled and proactive compliance monitoring and education on businesses and public areas and provided updates as these were undertaken. This monitoring continued throughout the initial outbreak and during the easing of restrictions and will continue into the future.

A total of 318 COVID-19 compliance observations of properties were undertaken and reported between 1 April 2020 and 12 June 2020. 4,736 individual businesses/premises and public areas were monitored for compliance with emergency directions, with 2,397 individual businesses/premises and public areas observed as compliant during the period. The remaining 2,339 business/premises were closed as a result of the emergency directions.

The coming year

During the next 12 months Regulatory Services will continue to look at new opportunities to reduce waste going to landfill and investigate programs which may help us achieve this goal. Activities will include:

- Plan, promote and undertake activities for National Food Safety Week.
- Undertake an education program with local food businesses on food allergen control requirements and allergen awareness.
- Review Council's Waste Minimisation and Recycling Policy.
- Promote and support local businesses and communities to run their own 'Keep Australia Beautiful' clean-up program.
- Plan, promote and undertake activities for 'International Compost Awareness Week 2021'.
- Trial a household recycling container program, similar to the kitchen caddy program.
- Trial weekly green waste collection in West Torrens for a nominated area.
- Promote circular economy principles for the community and Council.
- Implement strategies in the Dog and Cat Management Plan for completion timeframe of 2019/20.



Overall performance of Regulatory Services

On track - at least 90 per cent of action target

Monitor - between 70 - 90 per cent of action target

Financial Services

Financial Services is responsible for the development, management and coordination of Council's annual budget to ensure that the long-term and realistic financial goals required to deliver the desired services and amenities to residents are in place.

Annual budget

The balanced budget presented to Council for 2019/20 included \$60.2 million operating expenditure and \$24.9 million capital expenditure, an outcome achieved while maintaining the second lowest average residential rates in metropolitan Adelaide with an average 2.9 per cent rate increase.

Key major projects and their budget allocations included:

- \$1.4 million for the Brown Hill/ Keswick Creeks drainage project
- \$3 million towards the upgrade of Weigall Oval
- \$2.2 million for the Stirling Street Stormwater upgrade
- \$0.65 million towards the upgrade of Lockleys Oval/Apex Park and Mellor Park
- \$18.43 million for capital works throughout West Torrens
- \$5.96 million for waste management

- \$1.6 million for recreation projects.

Ahead of finalising our 2019/20 budget, Financial Services undertook community consultation to encourage residents to be involved in the budget process, learn about Council's plans, ask questions and provide feedback that was then used to inform our final budget decisions.

During the COVID-19 State Emergency, the Financial Services Department services were provided remotely. Focusing strongly on developing a paperless office and responding to enquiries via phone and email, all services were operated and delivered successfully during this period, adapting successfully to the 'new norm'.

Reporting

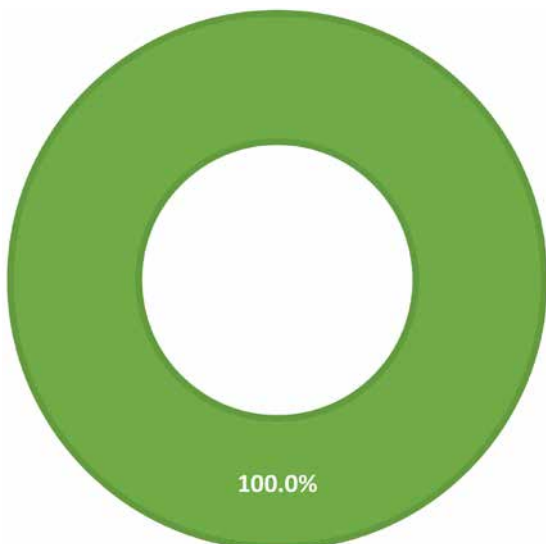
Council met its financial and statutory reporting requirements for 2019/20, with all statutory audits successfully completed. Financial reporting was conducted on a full cost-attribution basis, as required under the Local Government Act 1999, while the reporting of consolidated strategic and financial information continued throughout 2019/20 along with rigorous budget reviews.

Long-term Financial Plan

Legislation requires Council to annually review its Long-term Financial Plan, with consideration to the Annual Business Plan and associated Infrastructure and Asset Management Plans. The 2019/20 review was completed in conjunction with Council's Budget and Annual Business Plan, while the Budget and Annual Business Plan for 2020/2021 was made available on our website and at the Civic Centre during business hours.

The coming year

Council's 2020/2021 budget will be a challenging one with the continuing development of COVID-19 outcomes. A surplus operating result has been budgeted to further sustain our financial position. This includes capital expenditure of \$27.3 million and a residential rate increase of an average of one per cent with a minimum rate of \$944. This increase is 1.4 per cent lower than that foreshadowed in the forward estimates of last year's budget following concerns of the impact of COVID-19 on our community.



Overall performance of Financial Services

On track - at least 90 per cent of action target

People and Culture

CWT's People and Culture department is an enabling function for the organisation that works collaboratively with key stakeholders to promote and foster a culture of equity, transparency, fairness, wellbeing and development of our workforce.

Staff provide advice and assistance with the management and leadership of People, Work Health Safety and Injury Management, Wellbeing and Customer Service. Our emphasis is on providing advice in the areas of people management, organisation capability, cultural development, fair equitable practices, attraction, retention and succession planning, learning and development, workforce planning and industrial relations.

People management and development

Enterprise agreements

In the year under review, People and Culture began the re-negotiation of three enterprise agreements that will be the certified industrial agreement for the next three years from 2020 to 2023:

- City of West Torrens Enterprise Agreement (Local Government Employees) 2020
- City of West Torrens Municipal Salaried Officers Enterprise Agreement 2020
- City of West Torrens Health Services Employees Enterprise Agreement 2020 (agreement was rolled over).

Leadership development

There was a significant body of work undertaken in the development of leaders with regard to both people management and development.

This included a range of resources and 'tool kits' for leaders to ensure they could get the best out of their teams, which translated to a 10/10 experience for customers and our community.

Significant investment was also provided to our emerging leaders, in partnership with the LG Professionals, across all levels and we re-introduced a traineeship program in 2019/2020,

whereby we successfully secured two school leavers who had a passion to learn more about Local Government. The trainees were allocated to the Events team and the Service Centre team.

COVID-19 impact

The People and Culture team continued to inform staff about employment rights and obligations to comply with policies and procedures throughout COVID-19 in relation to:

- working from home arrangements
- physical distancing
- good hygiene
- staying home when sick
- the ongoing cleaning and sanitisation of the workplace.

We had to create new processes, convert paper forms to online and develop forms, checklists guidelines, procedures etc for staff. These new processes assisted throughout the initial response and continued throughout recovery phase and, will continue to be used in the future.

To help staff cope with the changing COVID-19 situation, we provided a range of resources for resilience, health and wellbeing via webinars and information sessions. This was undertaken in conjunction with Corporate Health Group (CHG).

Team building exercises were also provided to identified teams which had become disrupted due to COVID-19; these focused on remote location, segregation and the pressure associated with those scenarios.

Service Centre

The Service Centre team is the face of CWT for our customers and our community, often being the first point for enquiries.

This year we continued to offer various ways to contact us including face to face, phone, live chat, SMS, email and social media.

During the peak of COVID-19, we continued to offer in person service and also collaborated with other departments to proactively offer customers more online options.

To ensure the ongoing safety of our customers, community and staff, we installed screens at our front counter and additional sanitisation stations and cleaning regimes.

In interacting with customers in 201/20, Service Centre officers:

- answered 51,000 calls
- responded to 7,000 live chat enquiries
- managed 800 SMS contacts
- replied to 2,400 emails
- resolved an average of 85 per cent of all enquires at the first point of contact
- processed 16,000 payment transactions.

To help us track our customer experience, we introduced a SMS survey this year which sent a survey request to customers who made contact with us. At the time of writing this report, we had received more than 300 surveys, which showed that 71 per cent of customers were extremely satisfied with our service and, overall, 61 per cent of enquiries were resolved on first contact. The aim of this survey will be to help us identify opportunities for improvement.

Work Health Safety

The Work Health Safety and Injury Management (WHS and IM) team is responsible for enacting projects contacted in the WHS and IM Improvement Plan 2017 - 2020.

Each project aligns with one of the six programs:

- Program 1: WHS and IM Culture, Plan and Policy
- Program 2: Hazard Management
- Program 3: Contractor Management
- Program 4: Reporting Framework/ Technology Systems Review
- Program 5: Effective Emergency Management
- Program 6: WHS and IM Management System Sustainability.

Progress of actions were reported to Executive Management on a monthly basis, as well as through the quarterly WHS and IM Dashboard Report and WHS Steering Committee. The Local Government Association Workers Compensation Scheme (LGAWCS) attend monthly meetings with the CWT, where they monitored the level of completion against the agreed actions and timelines. As a result, the rebate allocated to us from the scheme was dependent on the percentage of agreed actions closed out and this year we closed out 100 per cent of the agreed actions and was entitled to receive the full rebate as agreed by the LGAWCS.

Some of the key WHS projects completed during the year included:

- development of a plant and equipment register interface to capture additional WHS evidence within the plant and equipment assets register
- development of a volunteers training program
- creation of a WHS document review process, including competency and sign off.

COVID-19 Impact

The WHS legislation requires CWT, as the employer, to take care of the health, safety and welfare of all staff and others, including contractors, volunteers, clients and customers while at the workplace.

The definition of a 'workplace' is a place where work is carried out for an employer and includes any place where an employee goes, or is likely to be, while at work.

For several CWT staff, due to COVID-19, their homes became their workplace. To ensure their safety, consultation, cooperation and coordination was required between management and staff. Matters considered included:

- providing and maintaining a work environment that was without risk to health and safety
- providing the necessary equipment and furniture as a loan for working from home arrangement for the safety of staff
- ongoing monitoring of the health and wellbeing of all staff for the purpose of preventing illness or injury.

The WHS unit continued to update and inform staff throughout COVID-19 in relation to WHS matters and changing arrangements.

The coming year

People and Culture will have a number of challenges this year, including continuing to manage the way staff work as COVID-19 continues to be a threat.

We will focus on supporting and developing our leaders and will

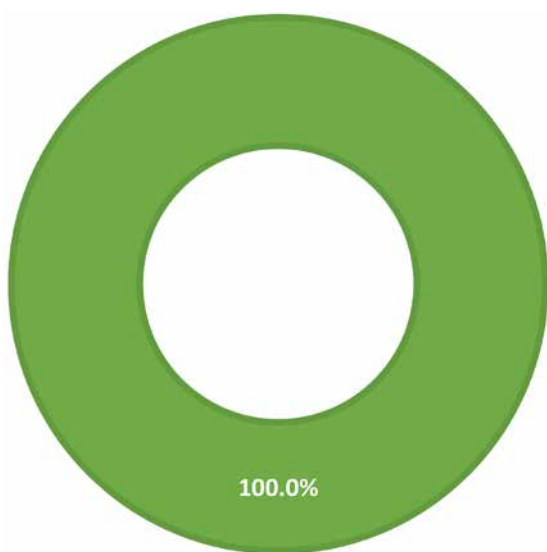
implement talent and succession mapping to identify staff that are seeking to progress within our organisation.

We'll undertake a review of key HR/IR policies and develop a digital employment pack for new employees.

Our Service Centre team will continue to explore and improve the way we engage and connect with our customers and our community and a project focussed on customer relationship management is currently underway, which will enable us to connect more effectively with our customers by providing a personalised 'customer portal'.

Research demonstrates that customers want services to be fast, personalised and easy to access, with seamless transitions between digital and physical channels. The Service Centre is committed to leading the way in this space by trialling new processes and systems that align with our organisational aspiration to deliver an experience that is responsive, consistent, caring and convenient.

This coming year we will review our WHS and IM Improvement Plan and look at ways we can improve on our current processes. We will move away from paper-based project provision to a digital platform and provide our WHS inductions, onsite safety checks and pre-purchase checklist all online.



Overall performance of People and Culture

On track - at least 90 per cent of action target

Information Services

The Information Services team provide a wide range of services to those that service the community.

This year, in conjunction with people across the workforce, our team have helped lift our business onto digital platforms that underpin more efficient and productive service delivery.

Performance

A key measure of our team's performance is the availability of the services we deliver. During 2019/20 the team achieved an average availability of services, including mail services, document production, IT infrastructure, business applications, web services, desktops, servers and telephony, of 99.9 per cent. This high level of performance was primarily due to our robust and reliable systems and our team's commitment.

Local Government Innovative Management Initiative Award

Our 'Industry 5.0' team developed a mobile application to electronically manage City Operations and City Property's asset maintenance, resulting in all customer requests, planned maintenance, WHS risk assessments, procurement and works distribution going totally paperless.

We contributed to a strong cross-council team to achieve significant financial and organisational benefits, such as improved workforce engagement and culture, resilience growth, skill development, improved data integrity, auditable process efficiencies and a predicted (cost avoidance and staff time) saving of more than \$300,000 p.a.

Digitising Tree Management

Our team worked closely with the Continuous Improvement and Horticultural teams to replace a paper-based approach with a digital management system to help know about and maintain our 40,000 street and park trees. The system included integration with tree related customer requests.

Helping the outside workforce embrace mobile technology

This year we collaborated with our outside workforce to help develop and embrace mobile technology to improve efficiency, productivity and accuracy in staff roles and service delivery. Field staff now access community requests and scheduled work using mobile devices across our community.

Behind the scenes

To prepare our business to grow our digital services and expand to further cloud services, we completed a comprehensive program of work to lift our computer operating systems, databases and business systems onto contemporary platforms. This behind the scenes work was conducted without interruption to our business or community.

COVID-19

When the COVID-19 State Emergency was declared in March 2020 and we were given the task of transitioning as many staff as possible to work from home, our IT team's efforts were nothing short of exceptional.

In a short period of time we established a working from home capability for around 150 staff, provided widespread IT capability for workplace separation for others and

established digital meeting capacity across the whole of business.

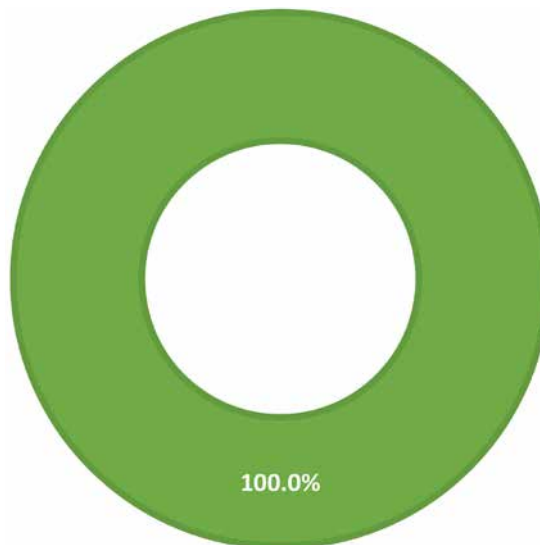
In addition to this, we turned towards digitising as much information as we could that had previously been provided in hardcopy, assisted our Elected Council and Council Assessment Panel to move to digital meetings, and provided support to undertake all this effectively and seamlessly.

The coming year

Information Services will undertake a number of initiatives including:

- Upgrading our public and internal websites to the OpenCities platform to deliver a better digital customer experience.
- Assisting our workforce to embrace Microsoft 365 and the associated information opportunities such as working anywhere and collaborating easily.
- Digitising our valuable historical Council information so that it is searchable and discoverable.
- Expanding digital and mobile services available to our workforce and our community.

These initiatives help us deliver a better customer experience, a mobile, digital workforce and access to services outside normal office hours.



Overall performance of Information Services

On track - at least 90 per cent of action target



Environment Sustainability
Officer Amy Bruckman

Our Native Plant Giveaway saw residents collect plants at allocated times rather than in one session due to COVID restrictions.

Access to Council documents

This section of the Annual Report details information that Council is required to provide in accordance with relevant legislation. The documents and registers listed may be inspected:

- at the Civic Centre 165 Sir Donald Bradman Drive, Hilton during normal business hours
- on the Council website, westtorrens.sa.gov.au

Copies of the documents are available for a small fee unless otherwise stated.

By-laws

The Council has five (5) by-laws to ensure the good rule and government of an area, and for the convenience, comfort and safety of its community. These being:

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

Codes

A list of codes of conduct or practice that are in place as required under the Local Government Act 1999 or Local Government (Elections) Act 1999 is provided as follows:

- Mandatory Code of Conduct for Council Members
- Mandatory Code of Conduct for Employees
- Code of Conduct - Assessment Panel Members
- Code of Practice - Access to Meetings and Documents
- Code of Practice - Procedures at Meetings.

Terms of Reference

The following Council committees are guided by Terms of Reference which define the purpose, scope and authority of the Committee:

- Audit General Committee Terms of Reference
- Building Fire Safety Committee Terms of Reference

- Chief Executive Officer's Review Prescribed General Committee Terms of Reference
- City Advancement and Prosperity General Committee
- City Facilities and Waste Recovery General Committee
- City Finance and Governance Standing Committee Terms of Reference
- City Services and Climate Adaption Standing Committee
- Council Assessment Panel Terms of Reference.

Policies

The City of West Torrens has two types of policies these being Council Policies and Administration Policies. Policies are regularly reviewed to reflect the Council's Corporate Planning Framework, legislative changes, Council resolutions and decisions of the Executive Management Team.

- Commonwealth Home Support Program (CHSP) Quality Assurance Policy
- Advertising on Council Land and Related Public Infrastructure Policy
- Animal Nuisance Complaints Policy
- Annual Budget Policy
- Asset Management Policy
- Asset Naming Policy
- Building and Swimming Pool Inspection Council Policy
- Capitalisation of Assets Policy
- Children and Vulnerable Persons Safety Policy
- Commonwealth Home Support Program (CHSP) Advocacy Policy
- Commonwealth Home Support Program (CHSP) Care Recipient Does Not Respond to a Scheduled Visit Policy
- Commonwealth Home Support Program (CHSP) Fees and Charges Policy
- Council Reception Room - Richmond Oval Policy
- COVID-19 Rates Financial Hardship Policy
- Customer Complaints Policy
- Development Assessment Panel Delegations Policy
- Elected Member - Recognition of Service Policy
- Elected Member Gifts, Benefits and Hospitality Reporting Policy
- Elected Members Allowances, Facilities, Support and Benefits Policy
- Elected Members Professional Development Policy
- Elected Members Records Management Policy
- Elections Period Caretaker Policy
- Enterprise Risk Management Policy
- Expiation Notice Decision Review Policy
- Flags Policy
- Fleet Management Policy
- Food Act Inspections and Auditing Fees Policy
- Found Property Policy
- Fraud and Corruption Prevention, Control, Reporting and Investigation Policy
- Graffiti Management Policy
- Grants, Sponsorship and Donations Program Policy
- Impoundment of Vehicles Policy
- Informal Gatherings and Discussions Policy
- Internal Review of Council Decisions Policy
- Investment Policy
- Kerbside House Numbering Policy
- Libraries Policy
- Memorials Policy
- Mendelson Foundation Investments Policy
- Mendelson Foundation Support Policy
- Mobile Closed Circuit Television Council Policy
- Mobile Food Vendors Policy
- Natural Environment Policy
- Ombudsman Enquiries and Investigations Policy
- Order Making Policy
- Parking Permits and Exemptions Policy

- Procedures at Council Assessment Panel Meetings
- Procurement Council Policy
- Provision of Council Gifts Policy
- Public Comment Policy
- Public Consultation Council Policy
- Public Consultation (COVID-19) Interim Policy
- Public Interest Disclosure Council Policy
- Rate Rebates, Remissions and Postponement Policy
- Reporting and Investigating Council Member Code of Conduct Complaints
- Revaluation of Assets Policy
- Sale and Disposal of Assets Policy
- Social Media Use and Management Policy
- Talking Points Policy
- Treasury (Debt Management) Policy
- Urban Verge Management Policy
- Use of Public Footpaths and Roads for Business Purposes Policy
- Waste Minimisation and Recycling Services Policy

Council Policies

Council policies may be required by statute, related to the Council as an elected member body and/or be in the public interest.

Administrative Policies

Administration policies, other than some HR policies, are not required by statute. They contain policy statements, procedures and processes to guide employees in relation to particular matters. Administration policies are approved by the Executive Team, not the Elected Council.

- Attendance at South Australian Industrial Relations Commission Policy
- Building and Swimming Pool Inspection Administration Policy
- Business Casual Days Policy
- Classification Review Policy
- Conference Attendance by Employees Policy
- Contractor Management Policy

- Corporate Wardrobe Administration Policy
- Correspondence Policy
- Credit Cards Policy
- Criminal and Relevant History Screening Policy
- Disposal of Computer and Related Equipment Policy
- Driver's Licence Fee Reimbursement Policy
- Employee Code of Behaviour
- Employee Gifts and Benefits Policy
- Employee Health and Wellbeing
- Employee Records Policy
- Enterprise Risk Management Framework
- Entertainment Expenditure Policy
- Financial Authorities Policy
- Fleet Management Administration Policy
- Higher Duties Policy
- Income Protection Policy
- Induction Policy
- Information Technology and Its Use Policy
- Interim Workforce Leave Arrangements (COVID-19) - Pandemic
- Leave Policy
- Managing Non Work Related Illness or Injury Policy
- Managing Performance, Misconduct and Inappropriate Behaviour Policy
- Mobile Devices Policy
- Natural Environment Guidelines for Works, Operations and Contractors Policy
- Probation Review and Determination Policy
- Procurement Admin Policy
- Public Consultation Policy
- Purchased Leave Policy
- Recognition of 25 Years of Service Policy
- Recruitment and Selection Policy
- Remote Access and Network Security Policy
- Return from Parental Leave Policy

- Review of an Employment Decision - Employee Initiated Policy
- Salary Packaging Policy
- Special Leave Without Pay Policy
- Staff Functions and Catering Policy
- Study Assistance Policy
- Training and Development Policy
- WHS and IM Planning, Monitoring and Review Policy
- WHS and Injury Management Lead Policy
- WHS Asbestos Management Policy
- WHS Chemical Management Policy
- WHS Confined Space Policy
- WHS Consultation and Responsibilities Policy
- WHS Document Management Policy
- WHS Drug and Alcohol Policy
- WHS Electrical Safety Policy
- WHS Emergency Management Policy
- WHS Excavation and Trenching Policy
- WHS First Aid Policy
- WHS Hazard Management Policy
- WHS Hazardous Manual Tasks
- WHS Hot Work (including Welding) Policy
- WHS Inclement Weather Policy
- WHS Induction and Training Policy
- WHS Injury Management and Return To Work
- WHS Injury/Incident Reporting and Investigation Policy
- WHS Isolation, Lockout and Tag Out Policy
- WHS Managing Aggressive Violent Threatening Behaviour Policy
- WHS Plant and Equipment Safety Policy
- WHS Prevention of Falls Policy
- WHS Working Alone or in Isolation Policy
- Working from Home Policy
- Workzone Traffic Management Policy

Access to policies

Council policies are available to be inspected and purchased at the Civic Centre, 165 Sir Donald Bradman Drive, Hilton during normal business hours. Council policies are also available for inspection on Council's website, westtorrens.sa.gov.au

Further information about the policies may be obtained from the Governance Team by emailing governance@wtcc.sa.gov.au or phoning 8416 6333 during business hours.

Registers

A list of registers that Council keeps in accordance with the Local Government Act 1999 the or Local Government (Elections) Act 1999 is provided as follows

- Assessment Register (rateable land)
- Campaign Donations Return for 2018 Local Government Election*
- Campaign Donations Return for 2017 Keswick Ward Supplementary Election*
- Delegations and Sub Delegations Register
- Development Application Register
- Elected Member Register of Interest Information
- Register of Allowances and Benefits - Elected Members*
- Register of By-laws
- Register of Community Land
- Register of Conflicts of Interest
- Register of Gifts, Hospitality and Benefits - Elected Members
- Register of Gifts, Hospitality and Benefits - Officers
- Register of Interests - Elected Members and Independent Members
- Register of Interests - Development/Council Assessment Panel Independent Members
- Register of Interests - Officers#
- Register of Land Management Agreements
- Register of Public Roads

- Register of Remuneration and Benefits - Officers.

Registers, other than those listed below, may be viewed during normal business hours at the Civic Centre.

#Register of Interests – Officers is legally not available to view.

*A written application must be received by Council to view these registers.

Other documents available for inspection

The following documents are available for public inspection from the customer service counter at the Civic Centre, 165 Sir Donald Bradman Drive, Hilton during normal business hours and are available on Council's website, westtorrens.sa.gov.au

Many of the documents are free of charge to the public. Documents listed with an asterisk (*) be purchased as per fee stipulated in the Council's Schedule of Fees and Charges.

Documents are listed under the responsible Directorate.

Office of the Mayor and Chief Executive

- Agendas and Minutes - Council and Council Committees
- Agendas and Minutes - Council Development Assessment Panel
- Codes of Conduct - Elected Members and Employees.

Business and Community Services

Governance

- Administration Policies
- Codes of Practice
- Council Policies
- Extracts from the Council's Delegations Framework
- Terms of Reference
- Voter's Roll.

Creative Services

- Annual Report
- Talking Points.

Strategy

- Annual Service Plan
- Towards 2025 Community Plan

- Carbon Footprint Report
- Climate Change Action Plan
- Development Plan Amendments*
- Open Space and Public Space Plan
- Public Health Plan
- Water Management Action Plan
- Western Region Climate Change Adaptation Plan.

Community Services

- Disability Discrimination Act Action Plan.

Library Services

- West Torrens Library Service Library Policy and Conditions of Use.

Corporate and Regulatory

Finance

- Assessment Record*
- Audited Financial Statements*
- Annual Budget and Business Plan*
- Schedule of Fees and Charges
- Long Term Financial Plans.

Regulatory Services

- Dog and Cat Management Plan
- Dog Register.

Urban Services

City Assets

- Asset Management Plans
 - o Buildings
 - o Footpaths
 - o Roads
 - o Stormwater
- Bicycle Plan
- Brown Hill and Keswick Creek Stormwater Project Management Plan
- Community Land Management Plans
- Flood Management Master Plan
- Thebarton Streetscapes Concept Design Report
- Transport Strategy.



2019/20 Annual Report

Brown Hill and Keswick Creeks Stormwater Board

For the cities of Adelaide, Burnside, Mitcham, Unley and West Torrens

1

Chairperson's Report

This is the third annual report of the Brown Hill and Keswick Creeks Stormwater Management Board, a regional subsidiary formed in February 2018 pursuant to the Local Government Act (SA).

The report reflects the considerable achievements of the Project Director in further developing the foundation relationships, policies, systems and procedures that underpin the Board's operations. It also reflects the sharpening focus of the Board on advancing the implementation of a number of projects, working closely with the five constituent councils. The 2019-2020 year saw considerable progress in the current projects at Everard Park, South Park Lands and Glenside, building on the groundwork laid for these projects with the stakeholder community and suppliers throughout the year.

The year has not been without its challenges, including COVID-19 and the consequent economic impact. The progress made throughout the year in advancing the active projects is much to the credit of the constituent councils and the Stormwater Management Authority, whose cooperation, commitment and professionalism has been invaluable. I extend my thanks, on behalf of the Board members and staff, to all those involved.

I also wish to recognise the substantial contribution of retired Board member Paul Bowler, and to thank him for his contribution over the previous two years. I welcome new Board member Rob Gregory to the team and look forward to continuing the progress of our work to date.

It is my pleasure as Chair of the Board to deliver the 2020 Annual Report.

Judith Oppenheimer

2019/20
Annual Report



2

Project Director's Report



The 2019/20 financial year saw a significant shift in my focus as Project Director. Having commenced with the project in January 2019, my initial priorities centred around the establishment of robust systems, policies and procedures and it has been rewarding to put this foundation into practice with the on-ground delivery of project works in Everard Park. The project has engaged with several SA based suppliers and consultants and it is satisfying to have the opportunity to work closely with a very talented pool of professionals in the local market.

COVID-19 has presented a challenging working environment and seen significant change in the way the Board has communicated and operated. Project delivery has continued uninterrupted and our project teams are to be commended on their ability to respond expeditiously and professionally. Social distancing measures continue to be observed and Government directives are regularly reviewed to ensure compliance.

The inaugural Board of the Subsidiary was appointed in August 2018 and has, until recently, remained unchanged with Judith Choate providing strong leadership as Chairperson. Judith and Board members Paul Gelston, Geoff Vogt, Rachel Barratt and Paul Bowler have provided a diverse range of experience and capability across a wide spectrum of skills and I have greatly valued their guidance and direction over the 18 months of my tenure. Already, the Subsidiary has evolved from a relatively new organisation in its infancy to an efficient and well-rounded operation and the Board members are to be applauded for their dedication to the success of the project.

Paul Bowler's tenure as a Board member has recently concluded and I wish to thank him on behalf of the project for his significant contribution, particularly as we moved into the delivery phase of works and his project management expertise became a valuable asset. I also wish to welcome our new Board member Rob Gregory who commenced in August 2020. Rob has strong Regional Subsidiary experience given his role as General Manager of EastWaste and I look forward to working with him in the coming years.

Delivery of the Hawthorn Reserve, Everard Park and South Park Lands projects has required extensive engagement with technical staff from the cities of Mitcham, Unley and Adelaide in particular and I have appreciated the input and assistance of these experienced local government professionals as we have moved through the various project stages. This engagement will continue in the coming years and I look forward to working more closely with City of Burnside personnel as the Glenside project works develop and with City of West Torrens as we move toward planning for the Lower Brown Hill Creek upgrades. The support from the Chief Executives, technical, finance and other staff of the member Councils has been integral to the successful operation of the project.

The delivery schedule of the project is influenced by the availability of funding and a significant commitment has been made by our member Councils and the Stormwater Management Authority (SMA). Historically, SMA capital funding has been provided in arrears

however this has cashflow impacts, particularly in the delivery of more substantial works in excess of \$10m. The SMA Board have recently committed to providing project funding in advance and this decision has very real implications in the ability of the project to move forward with construction activities. The immediate beneficiary of this decision is the South Park Lands project which will go to tender in the coming weeks with wetland construction scheduled to commence in late 2020. I thank the SMA Board, led by Presiding Member Stephen Hains, along with General Manager David Trebilcock for their commitment to the project.

As we move into the new financial year, our focus will again shift with an increased emphasis on asset management and strategic planning. We continue to build on the strong foundation that has been established to ensure we are delivering in accordance with our 5 key values – integrity, collaboration, excellence, progressive and simplicity.

The 2019/20 financial year has been both challenging and busy and I would like to thank the Board, our member Councils and the Stormwater Management Authority for their support and collaboration.

Peta Mantzarapis

3

The Project

The Brown Hill Keswick Creek Stormwater Project is a collaborative undertaking between the Cities of Adelaide, Burnside, Mitcham, Unley and West Torrens.

Brown Hill, Keswick, Glen Osmond and Park Lands Creeks are important drainage watercourses in metropolitan Adelaide. The creeks have a low standard of flood protection resulting in a history of flooding. Their combined catchment is predominantly contained within the Local Government area of the five Constituent Councils, which are home to more than 200,000 residents. The Project is designed to mitigate serious flood risks and help safeguard properties across the catchment through the implementation of a stormwater management plan that was approved and gazetted in February 2017.

The plan satisfies best practice outcomes for stormwater management as set out in the Stormwater Management Planning Guidelines of the Stormwater Management Authority.

The scope and complexity of the plan are such that it could only be delivered effectively and efficiently by the five councils working collaboratively through a single entity. The Councils have therefore established the Brown Hill and Keswick Creeks Stormwater Board as a regional subsidiary to co-ordinate delivery of the plan. Implementation of the plan will mitigate serious flood risks and help safeguard properties across the catchment.

Funding Acknowledgement



Government
of South Australia

Stormwater Management
Authority

The Brown Hill Keswick Creek Stormwater Project is jointly funded by five Constituent Councils and the Stormwater Management Authority.





4

Our Key Stakeholders

The Brown Hill and Keswick Creeks Stormwater Board works to deliver successful project outcomes in an efficient and professional manner. We interact with a diverse range of internal and external stakeholders and value the contribution they make.



Constituent Councils



Stormwater Management Authority



Adelaide Park Lands Authority



Residents



Green Adelaide



Kaurna



Suppliers



Consultants



Community Groups

5

Acknowledgment of Country

The Brown Hill and Keswick Creeks Stormwater Board acknowledges that the project and our Constituent Councils are located on the traditional Country of the Kurna People of the Adelaide Plains and pays respect to Elders past and present.

We recognise and respect their cultural heritage, beliefs and relationship with the land. We acknowledge that they are of continuing importance to the Kurna people living today.

We also extend that respect to other Aboriginal Language groups and other First Nations.

*The Brown Hill and Keswick Creeks Stormwater Board
tampendi, ngadlu Kurna yertangga
banbabanbalyarnendi (inbarendi). Kurna meyunna
yaiya mattanya Womma Tarndanyako.*

*Parnako yailtya, parnuko tappa purruna, parnuko yerta
ngadlu tampendi. Yellaka Kurna meyunna itto yailtya,
tappa purruna, yerta kuma burro martendi, burro
warriappendi, burro tangka martulyaiendi.*

*Kumarta yaiya miyurna iyangka yalaka ngadlu
tampinthe.*

Kurna people play a key role in the design and delivery of the Brown Hill Keswick Creeks Stormwater Project and we value the input and guidance of representatives of the Kurna Nation Cultural Heritage Association (KNCHA) and RAW Recruitment and Services.

Willawilla - Brown Hill Creek



6

Our History

Joint Arrangement Phase

From its inception in 2007 until February 2018, the project was conducted as a joint arrangement between the Constituent Councils in accordance with a Memorandum of Agreement dated December 2008.

During the joint arrangement phase the Stormwater Management Plan was developed as a collaborative effort leading to its subsequent approval by the Stormwater Management Authority and gazettal of its adoption in February 2017. Certain investigations and works of the plan were also delivered during the joint arrangement phase.

Regional Subsidiary

A condition of the Stormwater Management Authority approving the Stormwater Management Plan was that a Regional Subsidiary be established within 12 months to implement the plan and manage its works on behalf of the Constituent Councils. The Regional Subsidiary, known as the Brown Hill and Keswick Creeks Stormwater Board was established in February 2018. The Board is governed by a Charter prepared by the five Constituent Councils and subsequently approved by the Minister for Local Government.

Charter

The Charter governs the affairs of the Board by setting out its purpose, function and powers, including governance provisions. It also provides the Constituent Councils with a legally enforceable agreement specifying their rights and obligations in achieving common interests.





7

Governance

The Brown Hill Keswick Creek Stormwater Project is administered by a Board in accordance with the requirements of the Local Government Act 1999, the Board Charter, and various other policies.

The Board is comprised of 5 independent members, appointed following recommendations made by a Nominations Committee of representatives from each of the Constituent Councils. Each Board member contributes a unique set of skills and experience, particularly covering:

- Corporate financial management
- Corporate governance
- Project management
- General management
- Engineering
- Economics
- Environmental management

The Board appoints a Project Director who is responsible for implementing the decisions of the Board and managing the operational requirements of the project.

We thank outgoing Board member Paul Bowler for his contribution over his 2-year term and welcome new Board member Rob Gregory.

The Audit and Risk Committee comprises 4 Board members and an independent member and meets quarterly.

Current Board Members



Judith Choate

Chair since August 2018,
appointed August 2018



Paul Gelston

Appointed August 2018

Project Director



Peta Mantzarapis

appointed
January 2019

Independent Member of Audit and Risk Committee



Justin Humphrey

appointed
November 2018

**Outgoing
Board Member**



Geoff Vogt
Appointed August 2018



Rachel Barratt
Appointed August 2018



Rob Gregory
Appointed August 2020



Paul Bowler
August 2018-2020

Board Member Meeting Attendance 2019/20

Board Member	Meeting Attendance
Judith Choate	8/8
Paul Gelston	8/8
Geoff Vogt	8/8
Rachel Barratt	8/8
Paul Bowler	8/8

Audit and Risk Committee Member Meeting Attendance 2019/20

Committee Member	Meeting Attendance
Judith Choate	4/4
Paul Gelston	4/4
Geoff Vogt	4/4
Rachel Barratt	4/4
Justin Humphrey	3/4

Owners Executive Committee

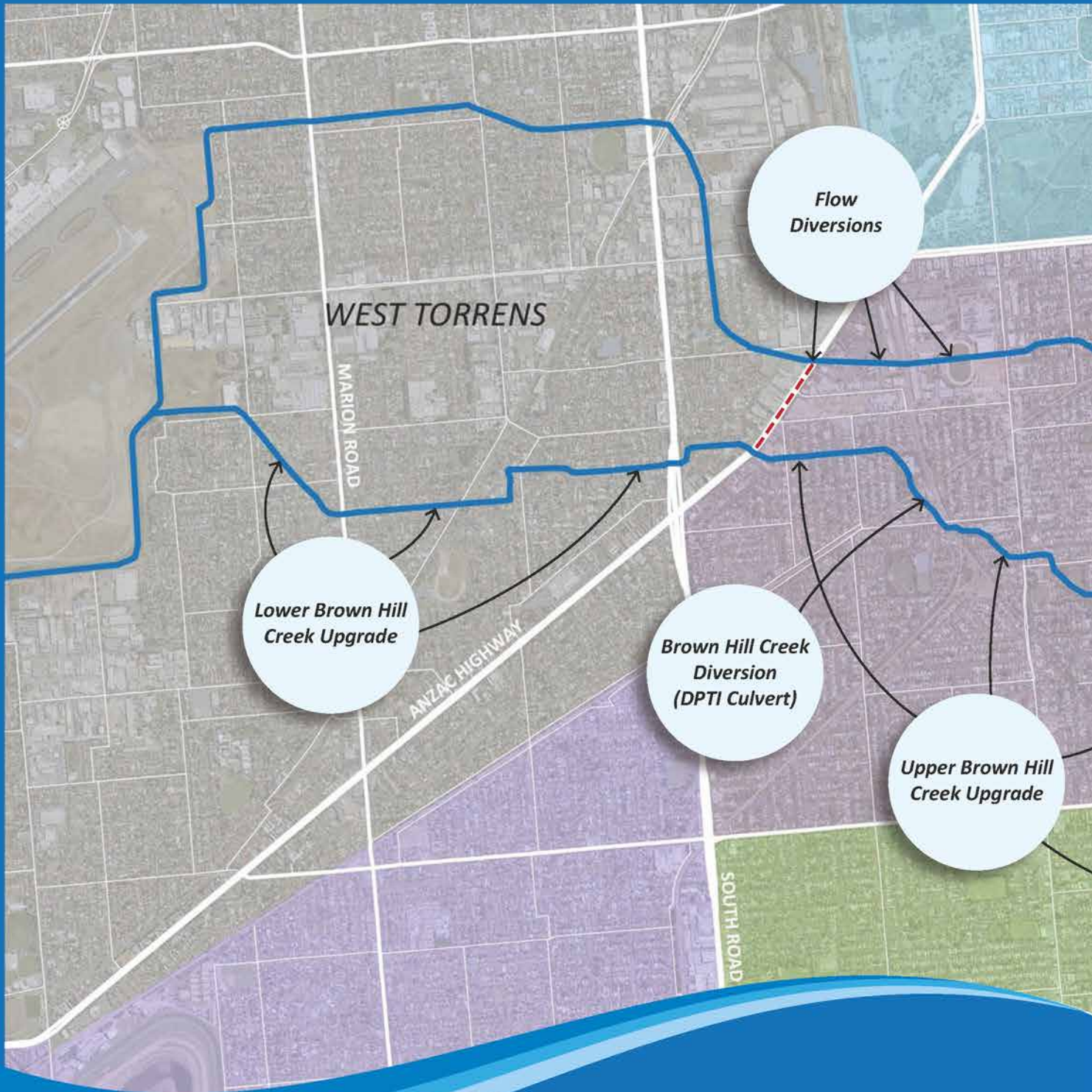
The Owners Executive Committee is comprised of a representative from each of the Constituent Councils. Meetings between the Board and the Owners Executive Committee are scheduled quarterly and three meetings were held in the 2019-20 financial year.

Membership of the committee is as follows:

Klinton Devenish	Director, Place	City of Adelaide
Chris Cowley	Chief Executive	City of Burnside
Matthew Pears	Chief Executive	City of Mitcham
Peter Tsokas	Chief Executive	City of Unley
Terry Buss	Chief Executive	City of West Torrens

8

Project Map





9

Project Schedule

The project works required to successfully meet the objectives of the Stormwater Management Plan are best described as 8 sub-projects. There is a logical progression in which the works should be delivered, with the project stages including:

Stage 1

Flood detention – Ridge Park Flood Control Dam, Glenside and South Park Lands

Stage 2

Lower Brown Hill Creek Upgrade

Stage 3

Flow Diversions from Keswick Creek to Brown Hill Creek

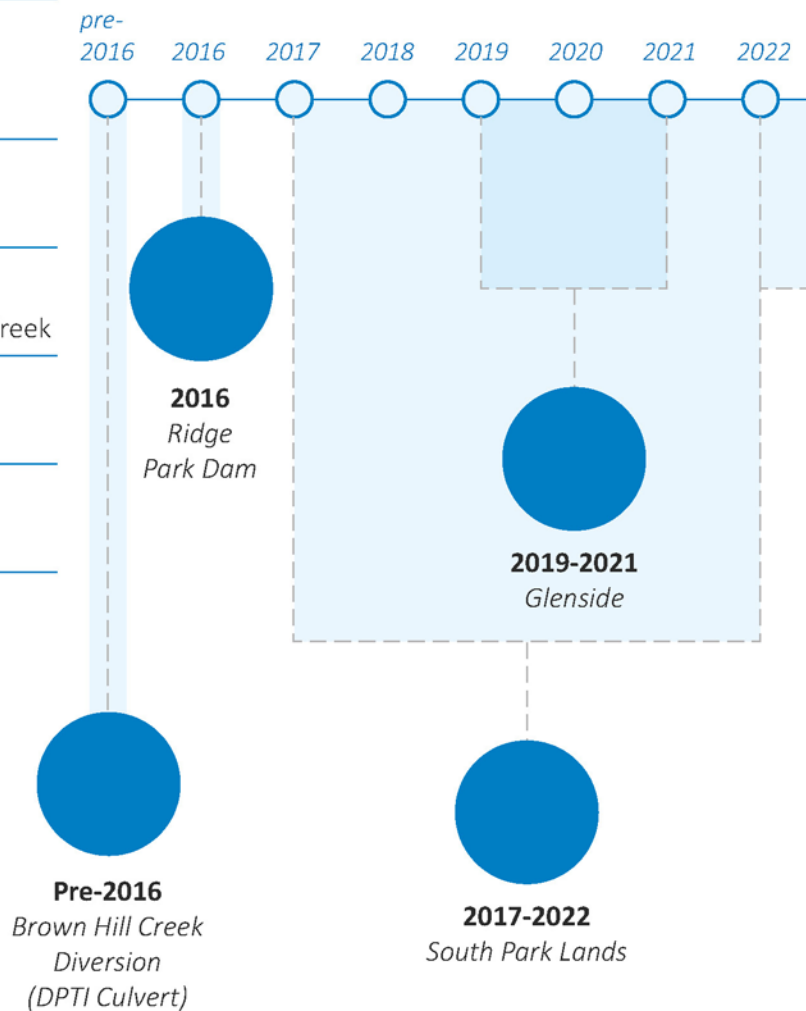
Stage 4

Upper Brown Hill Creek Upgrade

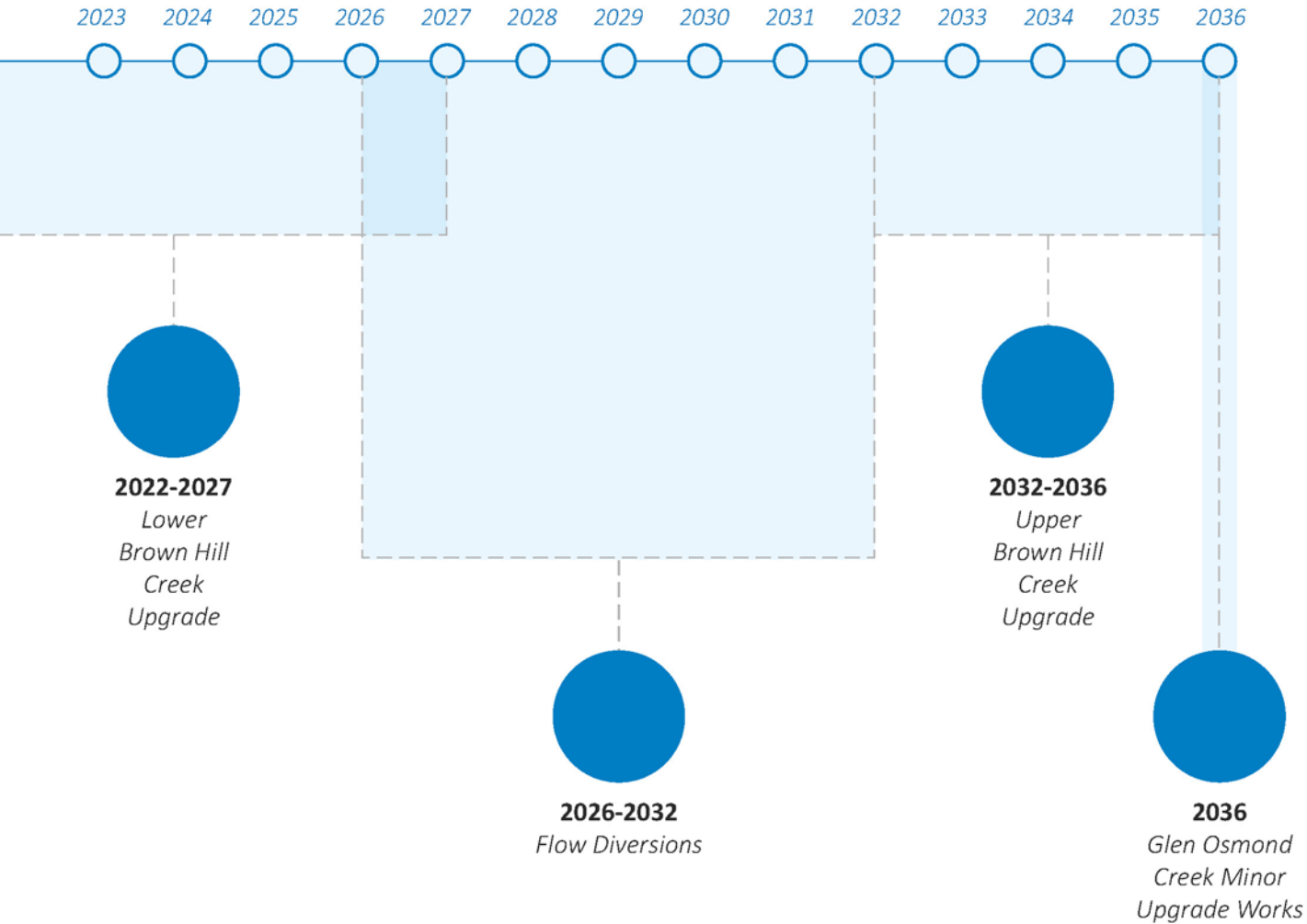
Stage 5

Glen Osmond Creek Minor Upgrade Works

There is an opportunity for works to be delivered out of schedule in instances where there is overwhelming justification for expedition. This justification may include access to a site that will no longer be available or contribution to the cost of works by an interested party.



Indicative Timeline



10

Current Projects

The 2019-20 financial year saw significant progress in 3 active sub-projects.

Upper Brown Hill Creek, Area 1 (Everard Park)

Comprising portion of the Upper Brown Hill Creek capacity upgrade, these works are located between Anzac Highway, Everard Park and Third Avenue, Forestville. The project involves replacement of an existing open concrete channel with an increased capacity underground covered culvert. Subsequent to installation of the culvert, the City of Unley will extend Wilberforce Walk to Anzac Highway, with a shared use path for pedestrians and cyclists traversing the culvert.

Culvert construction works commenced in April 2020 and are scheduled for completion in mid-August 2020, at which point the site will be handed over to City of Unley for the shared use path works to commence.

Our Project Team

Project Manager	Inside Infrastructure
Construction Manager	Southfront
Engineering	WGA
Culvert Manufacture	Humes
Construction	Beltrame
Property Assessments	Public Private Property
Legal	Botten Levinson



Culvert installation



Channel excavation



Base preparation



Artist Impression - shared use path

South Park Lands

The South Park Lands project comprises two areas of work aimed at reducing the peak stormwater flows through the Park Lands and into downstream areas. The project includes:

- **Victoria Park/ Pakapakanthi/ Park 16 Wetland**

Located at the southern end of Victoria Park, the wetland will include areas of permanent water, areas that become inundated during 'normal' flows, and a broader area that will only become inundated during a large flood event along with a range of features that facilitate recreational use and improved biodiversity outcomes.

- **Blue Gum Park/ Kurangga/ Park 20 Creek Works**

Works include construction of a low-level mound and the realignment of existing open channels in the southern section of the park. The mound will be constructed to the south and west of the existing playing fields and will stretch for a total distance of approximately 600metres. A shared use path will be constructed on top of the mound.

The South Park Lands project design was endorsed by the Adelaide Park Lands Authority in May 2020 and approved by the City of Adelaide in June 2020. The wetland project will be delivered first with early works including removal of a large stand of Poplars and associated earthworks in August/September 2020. Construction works for the wetland are scheduled for late 2020 with completion in late 2021 and the creek works in Blue Gum Park/ Kurangga/ Park 20 will follow.

Our Project Team

Project & Construction Manager	ProcurePM
Design Team	Tonkin, DesignFlow and T.C.L
Stakeholder Engagement	URPS
Poplar Removal	BMD
Construction	Not yet awarded
Landscape Supply	Ecodynamics





Artist Impression - wetland design



Artist Impression - wetland design

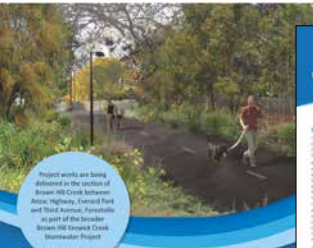
Glenside

This project involves enlargement of an existing detention basin from a capacity of 18ML to 37ML, to limit flow to the existing capacity of the culvert under the Fullarton and Greenhill Roads intersection. The detention basin, together with other works in the South Park Lands, is intended to reduce the peak stormwater flows along Park Lands Creek and further downstream.

The Glenside project works are being delivered by Cedar Woods as part of their residential development and bulk earthworks are currently underway. Excavation of approximately 25,000m³ of material is required to form the detention basin and primary water quality treatment is provided via 3 new large gross pollutant traps.







Project works are being delivered on the sections of Brown Hill Creek between Arava Highway, Everard Park and Thak A Avenue, Pakapakanthi at the south of the Greater Brown Hill Keswick Creek Stormwater Project

What is the Brown Hill Keswick Creek Stormwater Project?

The Brown Hill Keswick Creek Stormwater Board is building an important project in the South Park Lands which will help manage flooding from Park Lands Creeks and active development residential areas. The flood management project will be undertaken in Victoria Park/Pakapakanthi (Park 16) and Blue Gum Park/Pakapakanthi (Park 20).

The project in Victoria Park/Pakapakanthi (Park 16) involves constructing a wetland at the southern end of the Park Lands. In addition to using the management of flooding in Park Lands Creek and downstream residential areas, the wetland will deliver a range of

benefits including improving water quality, enhancing the biodiversity of the area and creating a variety of park uses, such as spaces for play, rest and for watch sport.

For more information about the Victoria Park/Pakapakanthi (Park 16) wetland, please visit www.kbsstormwater.com.au

If you would like to know more about the Blue Gum Park/Pakapakanthi (Park 20) works, view the information brochure at www.kbsstormwater.com.au

What's happening in Everard Park?

Stormwater Management Plan (SMP)
The Stormwater Management Plan (SMP) is a key document for the project. It details the design and construction of the stormwater infrastructure, including the location and layout of the stormwater pipes, the location and layout of the stormwater treatment ponds, and the location and layout of the stormwater treatment wetlands.

Open
The project is currently in the open stage. This means that the stormwater infrastructure is being installed and the stormwater treatment ponds and wetlands are being constructed. The project is expected to be completed by the end of 2023.

Close
The project is currently in the close stage. This means that the stormwater infrastructure is being installed and the stormwater treatment ponds and wetlands are being constructed. The project is expected to be completed by the end of 2023.

Who owns the land?
The land is owned by the City of Casey. The City of Casey is responsible for the construction and maintenance of the stormwater infrastructure.

Flood management works in the South Park Lands - Blue Gum Park / Kurunga (Park 20)

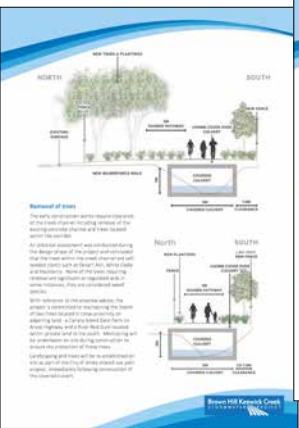
The Brown Hill Keswick Creek Stormwater Board is building an important project in the South Park Lands which will help manage flooding from Park Lands Creeks and active development residential areas. The flood management project will be undertaken in Victoria Park/Pakapakanthi (Park 16) and Blue Gum Park/Pakapakanthi (Park 20).

The project in Blue Gum Park/Pakapakanthi (Park 20) involves constructing a wetland at the southern end of the Park Lands. In addition to using the management of flooding in Park Lands Creek and downstream residential areas, the wetland will deliver a range of

benefits including improving water quality, enhancing the biodiversity of the area and creating a variety of park uses, such as spaces for play, rest and for watch sport.

For more information about the Blue Gum Park/Pakapakanthi (Park 20) wetland, please visit www.kbsstormwater.com.au

If you would like to know more about the Victoria Park/Pakapakanthi (Park 16) wetland, view the information brochure at www.kbsstormwater.com.au

North **South**

What's happening in Everard Park?

The project is currently in the open stage. This means that the stormwater infrastructure is being installed and the stormwater treatment ponds and wetlands are being constructed. The project is expected to be completed by the end of 2023.



Who owns the land?
The land is owned by the City of Casey. The City of Casey is responsible for the construction and maintenance of the stormwater infrastructure.

City of Casey Shared Use Parks
The project is currently in the open stage. This means that the stormwater infrastructure is being installed and the stormwater treatment ponds and wetlands are being constructed. The project is expected to be completed by the end of 2023.

11 Project Brochures

Flood management works in the South Park Lands - Victoria Park/ Pakapakanthi (Park 16) Wetland

The Brown Hill Keswick Creek Stormwater Board is building an important project in the South Park Lands which will help manage flooding from Park Lands Creeks and active development residential areas. The flood management project will be undertaken in Victoria Park/Pakapakanthi (Park 16) and Blue Gum Park/Pakapakanthi (Park 20).

The project in Victoria Park/Pakapakanthi (Park 16) involves constructing a wetland at the southern end of the Park Lands. In addition to using the management of flooding in Park Lands Creek and downstream residential areas, the wetland will deliver a range of

benefits including improving water quality, enhancing the biodiversity of the area and creating a variety of park uses, such as spaces for play, rest and for watch sport.

For more information about the Victoria Park/Pakapakanthi (Park 16) wetland, please visit www.kbsstormwater.com.au

If you would like to know more about the Blue Gum Park/Pakapakanthi (Park 20) works, view the information brochure at www.kbsstormwater.com.au

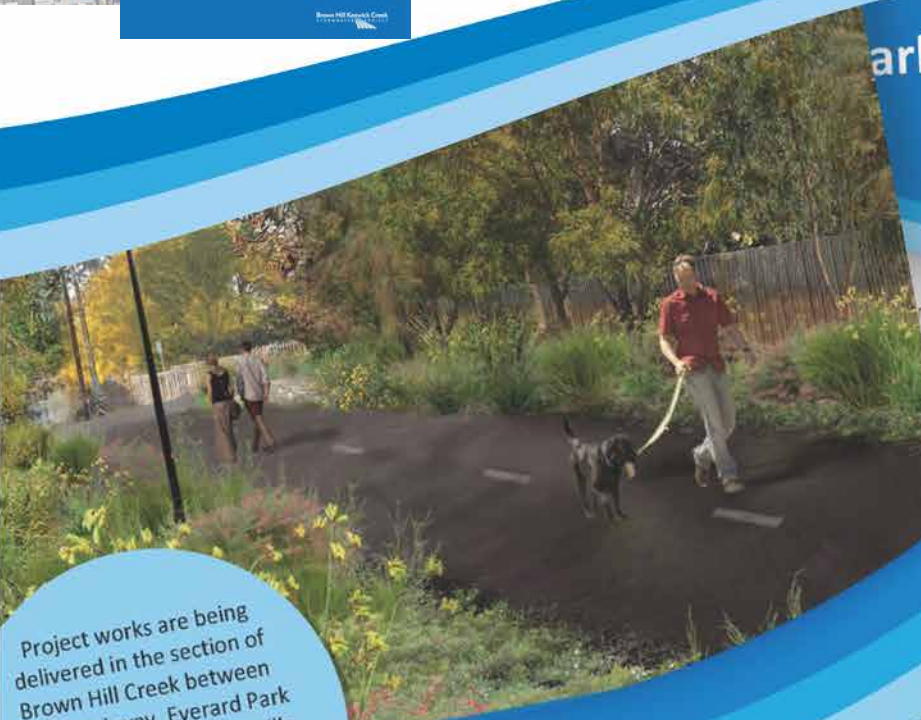


What's happening in Everard Park?

The project is currently in the open stage. This means that the stormwater infrastructure is being installed and the stormwater treatment ponds and wetlands are being constructed. The project is expected to be completed by the end of 2023.

Who owns the land?
The land is owned by the City of Casey. The City of Casey is responsible for the construction and maintenance of the stormwater infrastructure.

City of Casey Shared Use Parks
The project is currently in the open stage. This means that the stormwater infrastructure is being installed and the stormwater treatment ponds and wetlands are being constructed. The project is expected to be completed by the end of 2023.



Project works are being delivered in the section of Brown Hill Creek between Anzac Highway, Everard Park and Third Avenue, Forestville as part of the broader Brown Hill Keswick Creek Stormwater Project

What is the Brown Hill Keswick Creek Stormwater Project?

The scope and complexity of the plan are such that it could only be delivered effectively and efficiently by the five councils working collaboratively through a single entity. The Councils have therefore established the Brown Hill and Keswick Creeks Stormwater Board as a joint subsidiary to co-ordinate delivery and implementation of the plan will work and help safeguard

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Shared Use Path

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Mantzarapis
mantzarapis@bhkcstormwa
anager - Yoonas Vafaie
afaie@insideinfrastructure.co

on the Brown Hill Keswick
er Project, please visit:
ormwater.com.au
0 934 325
ormwater.com.au

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Financial Snapshot

The activities of the Board are funded by the five Constituent Councils and the Stormwater Management Authority.

Operational expenditure is funded equally by the Constituent Councils.

2019/20 Operational Funding

City of Adelaide	20%	\$77,731
City of Burnside	20%	\$77,731
City of Mitcham	20%	\$77,731
City of Unley	20%	\$77,731
City of West Torrens	20%	\$77,731
Total		\$388,655

50% of Capital expenditure is provided by Constituent Councils and 50% is provided by the Stormwater Management Authority. Constituent Councils provide funding biannually in advance while SMA funding has, historically, been provided biannually in arrears. As we move into the 2020/21 financial year, an agreement has been reached for SMA funds to be provided annually in advance.

2019/20 Capital Funding

City of Adelaide	8%	\$184,165
City of Burnside	12%	\$276,248
City of Mitcham	10%	\$230,206
City of Unley	21%	\$483,433
City of West Torrens	49%	\$1,128,012
Stormwater Management Authority		\$1,696,766
NWM Water Sustainability Grant		\$65,000
Total		\$4,063,930



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Audited Financial Statements

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2020

		2020	2019
	Note	\$	\$
Contributions	4	388,655	618,195
Investment income	4	24,737	15,826
Employee Costs	5	(270,290)	(234,663)
Materials, contracts and other expenses	5	(151,631)	(181,510)
Depreciation	5	(36,646)	(2,180)
Finance costs	5	(198)	(192)
Operating surplus / (deficit)		(45,373)	215,476
Capital funding / grants	4	1,761,766	-
Total surplus		1,716,393	215,476
Other comprehensive income		-	-
Total comprehensive income for the year		1,716,393	215,476

The accompanying notes form part of these financial statements.

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Statement of Financial Position

As At 30 June 2020

	Note	2020 \$	2019 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	5,002,849	3,966,683
Trade and other receivables	7	325,122	2,024,173
TOTAL CURRENT ASSETS		5,327,971	5,990,856
NON-CURRENT ASSETS			
Property, plant and equipment	8	6,410,219	3,209,193
TOTAL NON-CURRENT ASSETS		6,410,219	3,209,193
TOTAL ASSETS		11,738,190	9,200,049
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	9	1,568,187	3,052,742
Employee benefits	10	10,739	6,500
TOTAL CURRENT LIABILITIES		1,578,926	3,059,242
TOTAL LIABILITIES		1,578,926	3,059,242
NET ASSETS		10,159,264	6,140,807
EQUITY			
Capital contributions	11	8,231,343	5,929,279
Capital funding / grants		1,761,766	-
Retained earnings		166,155	211,528
TOTAL EQUITY		10,159,264	6,140,807

The accompanying notes form part of these financial statements.

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Statement of Changes in Equity

For the Year Ended 30 June 2020

2020

	Capital Contributions of Councils	Capital Funding and Grants	Accumulated Surplus	Total
Note	\$	\$	\$	\$
Balance at 1 July 2019	5,929,279	-	211,528	6,140,807
Surplus for the year	-	-	1,716,393	1,716,393
Capital contributions of Councils	2,302,064	-	-	2,302,064
Transfer capital funding / grants	-	1,761,766	(1,761,766)	-
Balance at 30 June 2020	8,231,343	1,761,766	166,155	10,159,264

2019

	Capital Contributions of Councils	Capital Funding and Grants	Accumulated Surplus	Total
Note	\$	\$	\$	\$
Balance at 1 July 2018	246,870	-	(3,948)	242,922
Surplus for the year	-	-	215,476	215,476
Capital contributions of Councils	5,682,409	-	-	5,682,409
Balance at 30 June 2019	5,929,279	-	211,528	6,140,807

The accompanying notes form part of these financial statements.

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Statement of Cash Flows
For the Year Ended 30 June 2020

	2020	2019
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating receipts from constituent councils	394,922	1,246,839
Payments to employees	(266,051)	(228,163)
Payments to suppliers	(1,810,552)	(502,539)
Interest received	24,539	15,634
Net cash provided by / (used in) operating activities	12 <u>(1,657,142)</u>	<u>531,771</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	<u>(3,237,673)</u>	(223,324)
Net cash provided used in investing activities	<u>(3,237,673)</u>	<u>(223,324)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Contributions from Constituent Councils	4,169,214	3,658,236
SMA Funding	1,696,767	-
NRM Board Water Sustainability Funding	65,000	-
Net cash provided by financing activities	<u>5,930,981</u>	<u>3,658,236</u>
Net increase in cash and cash equivalents held	1,036,166	3,966,683
Cash and cash equivalents at beginning of year	3,966,683	-
Cash and cash equivalents at end of financial year	6 <u><u>5,002,849</u></u>	<u><u>3,966,683</u></u>

The accompanying notes form part of these financial statements.

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2020

1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board (AASB), Urgent Issues Group Interpretations (UIGs) and relevant South Australian Legislation. These financial statements comply with International Financial Reporting Standards as issued by the International Accounting Standards Board.

The Brown Hill and Keswick Creeks Stormwater Board (the Board) is a Local Government Regional Subsidiary established under Section 43 of and Schedule 2 to the Local Government Act 1999. The Regional Subsidiary is under the control of City of Adelaide, City of Burnside, City of Unley, City of Mitcham and City of West Torrens.

The Board was established by a Gazettal dated 27 February 2018. The Board has been established to implement the construction and maintenance of infrastructure and other measures for the purposes of a stormwater management plan prepared by the constituent councils and approved by the Stormwater Management Authority.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions to which they apply. Material accounting policies adopted in the preparation of these financial statements are presented below and have been applied consistently unless otherwise stated.

The financial statements, except for cash flow information, have been prepared on an accruals basis and are based on historical costs. The amount presented in the financial statements have been rounded to the nearest dollar.

The financial statements were authorised for issue on September 2020 by the members of the Board.

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Board expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally, the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Board have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2020

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue from contracts with customers

All revenue is stated net of the amount of goods and services tax (GST).

Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Board are:

Operating revenue from constituent councils

Operating revenue from constituent councils is recognised as income as and when the Board becomes entitled to receive the funds. This is outlined within the Boards Annual Business Plan which is agreed with all constituent councils.

Interest revenue

Interest revenue is recognised using the effective interest method, which for all floating rate financial assets is inherent in the instrument.

Other income

Other income is recognised on an accruals basis when the Board is entitled to it.

(b) Equity

Capital contributions

Capital contributions received from constituent councils are recognised as capital contributions by owners and recognised directly in equity.

(c) Income Tax

The activities of the Board are exempt from taxation under the Income Tax Assessment Act.

(d) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(e) Property, plant and equipment

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

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2020

2 Summary of Significant Accounting Policies

(e) Property, plant and equipment

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held 'ready for use'. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees, engineering design costs and all other costs incurred.

The cost of non-current assets constructed by the Board includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

The Board considers that it controls the infrastructure assets in accordance with its Charter. The constructed infrastructure assets may be located on land owned by constituent councils.

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds the materiality thresholds set by the Board within the capitalisation policy. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Current thresholds applicable to Board assets are as follows:

Stormwater infrastructure - \$10,000

Computer equipment - \$5,000

Office equipment - \$1,000

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the Board, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Stormwater infrastructure	1% - 2%
Freehold Land	0%
Land improvements	1% - 10%
Office equipment	10%
Computer Equipment	10% - 33%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(f) Financial instruments

Financial instruments are recognised initially on the date that the Board becomes party to the contractual provisions of the instrument.

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2020

2 Summary of Significant Accounting Policies

(f) Financial instruments

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the Board classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL
- fair value through other comprehensive income - equity instrument (FVOCI - equity)
- fair value through other comprehensive income - debt investments (FVOCI - debt)

Financial assets are not reclassified subsequent to their initial recognition unless the Board changes its business model for managing financial assets.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

The Board's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2020

2 Summary of Significant Accounting Policies

(f) Financial instruments

Impairment of trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Board has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Financial liabilities

The Board measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Board comprise trade payables.

(g) Impairment

At the end of each reporting period the Board assesses whether there is any indication that an asset may be impaired. The assessment will consider both external and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of that asset, being the higher of the asset's fair value less costs to sell and its value-in-use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is immediately recognised in profit or loss.

Where future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where an impairment loss on a revalued asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

(h) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(i) Trade and other payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Board during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2020

2 Summary of Significant Accounting Policies

(i) Trade and other receivables

These include amounts due from owner councils for capital contributions, the ATO and accrued interest on deposits in financial institutions. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

(j) Employee benefits

Provision is made for the Board's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on government bond rates, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

No accrual is made for sick leave. The Board does not make payment for untaken sick leave.

Superannuation

All superannuation schemes to which the Board makes contributions on behalf of employees are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to the Board.

(k) Adoption of new and revised accounting standards

The Board has adopted all standards which became effective for the first time at 30 June 2020, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Board.

(l) Economic dependence

Brown Hill and Keswick Creeks Stormwater Board is dependent on its constituent councils and other funding bodies for the majority of its revenue used to achieve its objectives. At the date of this report, the Board believe that the Member Councils and other bodies will continue to support the Board.

3 Critical Accounting Estimates and Judgments

The Board makes estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Critical Accounting Estimates and Judgments

Key estimates - impairment of property, plant and equipment

The Board assesses impairment at the end of each reporting period by evaluating conditions specific to the Board that may be indicative of impairment triggers.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

4 Income

	2020	2019
	\$	\$
Operating Contributions		
- City of Mitcham	77,731	123,639
- City of Burnside	77,731	123,639
- City of West Torrens	77,731	123,639
- The Corporation of the City of Adelaide	77,731	123,639
- The Corporation of the City of Unley	77,731	123,639
Total Operating Contributions	388,655	618,195
Other Income		
- Bank Interest	24,737	15,826
Total Other Income	24,737	15,826
Capital Funding / Grants		
- Stormwater Management Authority	1,696,766	-
- NRM Water Sustainability Grant	65,000	-
Total Capital Funding / Grants	1,761,766	-
Total Income	2,175,158	634,021

In accordance with the Charter of the Brown Hill and Keswick Creek Stormwater Board Schedule 1, operating contributions are received equally from each of the constituent councils at an agreed rate. The total value of operating contributions to be received is agreed in the annual business plan prepared by the Board.

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2020

5 Expenses

	2020	2019
	\$	\$
Employee Costs		
Salaries and Wages - Board	83,500	60,000
Salaries and Wages - Employee	162,282	155,595
Reimbursements Board	-	5,207
Superannuation contributions	22,947	12,619
Workers compensation	1,561	1,242
Total Employee Costs	270,290	234,663
Total Number of Employees	1	1
Materials, Contracts & Other Expenses		
Prescribed Expenses - Audit Remuneration	5,000	3,870
Administration	16,788	30,360
Entertainment & Catering	4,400	4,298
Contractor & Consultant Services	19,160	28,720
Human Resources	-	12,800
Insurance - Mutual Liability Scheme	43,458	52,784
IT Expenses	3,671	7,047
Legal Expenses	10,031	10,853
Professional Services	48,788	30,532
Sundry	335	246
Total Materials, Contracts & Other Expenses	151,631	181,510
Depreciation		
Depreciation - Office Equipment	2,313	2,180
Depreciation - Hawthorn Reserve Creek Upgrade	34,333	-
Total Depreciation	36,646	2,180
Finance Costs		
Bank Fees	161	174
Interest Expense	37	18
Total Finance Costs	198	192
Total Expenses	458,765	418,545

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2020

6 Cash and Cash Equivalents

	2020	2019
	\$	\$
Cash at bank and in hand	5,002,849	3,966,683
	<u>5,002,849</u>	<u>3,966,683</u>

As at 30 June 2020 cash held includes an amount of \$3,416,019 (2019: \$2,722,399) which is restricted for the purpose of approved capital development projects.

7 Trade and Other Receivables

CURRENT		
Trade receivables	71,500	1,938,650
GST receivable	253,622	85,523
Total current trade and other receivables	<u>325,122</u>	<u>2,024,173</u>

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

8 Property, plant and equipment

Capital Works in Progress		
South Parklands Stormwater (Victoria Park)	829,633	183,335
Upper Brown Hill Creek - Area 1 Creek Works	2,243,546	101,195
Upper Brown Hill Creek - Area 1 Land Acquisition	349,276	30,065
Hawthorn Reserve Creek Upgrade	-	2,884,985
Upper Brown Hill Creek - Area 3 Millswood	8,500	-
Discretionary Projects	7,300	7,300
Total Capital Works in Progress	<u>3,438,255</u>	<u>3,206,880</u>
Infrastructure and Land Improvements		
Hawthorn Reserve Creek Upgrade at Cost	3,006,297	-
Accumulated Depreciation	(34,333)	-
Total Infrastructure and Land Improvements	<u>2,971,964</u>	<u>-</u>
Office Equipment		
At cost	4,493	4,493
Accumulated depreciation	(4,493)	(2,180)
Total Office Equipment	<u>-</u>	<u>2,313</u>
Total Property, Plant and Equipment	<u>6,410,219</u>	<u>3,209,193</u>

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2020

8 Property, plant and equipment

(a) Movements in carrying amounts of property, plant and equipment

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Capital Works in Progress	Infrastructure and Land Improvements	Office Equipment	Total
	\$	\$	\$	\$
Year ended 30 June 2020				
Balance at the beginning of year	3,206,880	-	2,313	3,209,193
Additions	3,237,672	-	-	3,237,672
Transfers	(3,006,297)	3,006,297	-	-
Depreciation Expense	-	(34,333)	(2,313)	(36,646)
Balance at the end of the year	3,438,255	2,971,964	-	6,410,219

	Capital Works in Progress	Infrastructure and Land Improvements	Office Equipment	Total
	\$	\$	\$	\$
Year ended 30 June 2019				
Balance at the beginning of year	249,189	-	-	249,189
Additions	2,957,691	-	4,493	2,962,184
Depreciation Expense	-	-	(2,180)	(2,180)
Balance at the end of the year	3,206,880	-	2,313	3,209,193

9 Trade and Other Payables

	2020	2019
	\$	\$
CURRENT		
Trade payables	1,556,813	3,045,090
Credit Card	366	257
PAYG Payable	4,576	5,665
Superannuation Payable	5,800	1,730
Wages Payable	632	-
	1,568,187	3,052,742

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short term nature of the balances.

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2020

10 Employee Benefits

	2020	2019
	\$	\$
CURRENT		
Provision for employee benefits	10,739	6,500
	<u>10,739</u>	<u>6,500</u>

11 Capital Contributions of Constituent Councils

Contributions by Owners

City of Mitcham	823,134	592,928
City of Burnside	987,761	711,513
City of West Torrens	4,033,358	2,905,346
The Corporation of the City of Adelaide	658,508	474,343
Corporation of the City of Unley	1,728,582	1,245,149
Total Contributions by Owners	<u>8,231,343</u>	<u>5,929,279</u>

City of Mitcham Movement Table

Opening balance	592,928	24,687
Contributions	230,206	568,241
Closing balance	<u>823,134</u>	<u>592,928</u>

City of Burnside Movement Table

Opening balance	711,513	29,624
Contributions	276,248	681,889
Closing balance	<u>987,761</u>	<u>711,513</u>

City of West Torrens Movement Table

Opening balance	2,905,346	120,966
Contributions	1,128,012	2,784,380
Closing balance	<u>4,033,358</u>	<u>2,905,346</u>

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2020

11 Capital Contributions of Constituent Councils

	2020	2019
	\$	\$
The Corporation of the City of Adelaide Movement Table		
Opening balance	474,343	19,750
Contributions	184,165	454,593
Closing balance	658,508	474,343
Corporation of the City of Unley Movement Table		
Opening balance	1,245,149	51,843
Contributions	483,433	1,193,306
Closing balance	1,728,582	1,245,149

Capital contributions of Constituent Councils are payments received for investing in infrastructure. The rates of contributions are agreed in the Charter of the Board.

12 Cash Flow Information

(a) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

Surplus / (Deficit) for the year	1,716,394	215,476
Cash flows excluded from profit attributable to operating activities		
Capital funding / grants	(1,761,767)	-
Non-cash flows in profit:		
- depreciation	36,646	2,180
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	1,699,051	-
- increase/(decrease) in trade and other payables	(1,484,555)	307,615
- increase/(decrease) in employee benefits	4,239	6,500
Cashflows from operations	(1,657,142)	531,771

13 Financial Risk Management

The Board is exposed to a variety of financial risks through its use of financial instruments. The most significant financial risks to which the Board is exposed to are described below:

Specific risks

- Liquidity risk
- Credit risk

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2020

13 Financial Risk Management

Financial instruments used

The principal categories of financial instrument used by the Board are:

- Trade receivables
- Cash at bank
- Trade and other payables

Objectives, policies and processes

The Board of Directors have overall responsibility for the establishment of the Board's financial risk management framework. This includes the development of policies covering specific areas such as liquidity risk, credit risk and market risk.

Details of significant accounting policies and methods adopted including the criteria for the recognition, the basis of measurement and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instruments are disclosed in Note 2 Summary of Significant Accounting Policies.

Mitigation strategies for specific risks faced are described below:

Liquidity risk

Liquidity risk arises from the Board's management of working capital. It is the risk that the Board will encounter difficulty in meeting its financial obligations as they fall due.

The Board manages this risk by preparing and monitoring budgets, only investing surplus cash with major financial institutions and proactively monitoring the recovery of unpaid debts.

At the reporting date, the Board has sufficient liquid resources to meet its obligations under all reasonably expected circumstances. The following table depicts the categorisation of financial instruments held by the Board, noting that due to the nature of the balances held, carrying value is equal to fair value:

	2020	2019
	\$	\$
Financial assets		
Held at amortised cost		
Cash and cash equivalents	5,002,849	3,966,683
Trade and other receivables	325,122	2,024,173
Total financial assets	5,327,971	5,990,856
Financial liabilities		
Held at amortised cost		
Trade and other payables	1,568,187	3,052,742
Total financial liabilities	1,568,187	3,052,742

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2020

13 Financial Risk Management

Objectives, policies and processes

The table below reflects the undiscounted contractual maturity analysis for financial liabilities

	Weighted average		Within 1 Year		1 to 5 Years	
	Interest rate		2020	2019	2020	2019
	2020	2019	2020	2019	2020	2019
	%	%	\$	\$	\$	\$
Financial liabilities due for payment						
Trade and other payables (excluding estimated annual leave)	-	-	1,568,187	3,052,742	-	-
			Over 5 Years		Total	
			2020	2019	2020	2019
			\$	\$	\$	\$
Financial liabilities due for payment						
Trade and other payables (excluding estimated annual leave)			-	-	1,568,187	3,052,742

The timing of expected outflows is not expected to be materially different from contracted cashflows.

Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Board.

Credit risk arises from cash and cash equivalents, deposits with banks and financial institutions, as well as credit exposure to customers, including outstanding receivables and committed transactions.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

Credit risk is managed through maintaining procedures to regularly monitor the financial stability of customers and counterparties. There is no collateral held by the Board securing trade and other receivables.

BROWN HILL & KESWICK CREEKS STORMWATER BOARD

Notes to the Financial Statements

For the Year Ended 30 June 2020

14 Contingent Liabilities and Contingent Assets

In the opinion of the Directors, the Board is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in this financial report at 30 June 2020 (30 June 2019: None).

15 Commitments for Expenditure

	2020	2019
	\$	\$
(a) Capital Commitments		
Contracted Commitments		
South Park Lands		
Project Management	280,107	-
Design Contract	7,997	-
	<u>288,104</u>	<u>-</u>
Upper Brown Hill Creek - Area 1		
Construction Contract	763,585	169,000
Project Management Contract	76,492	-
	<u>840,077</u>	<u>169,000</u>
Total Contracted Commitments	<u>1,128,181</u>	<u>169,000</u>

All contracted commitments noted above are expected to be paid within the next twelve months.

16 Events Occurring After the Reporting Date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Board, the results of those operations, or the state of affairs of the Board in future financial years

17 Related Parties

Key management personnel of the Board include the Project Director and members of the Board appointed under section 112 of the Local Government Act 1999.

Payments made to key management personnel were as follows:

Salaries and Wages for the year ending 30 June 2020 \$245,782 (2019: \$221,714)

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members. There were no transactions with other related parties for the year ending 30 June 2020 (2019: Nil).

18 Statutory Information

The registered office and principal place of business of the Board is:

Brown Hill & Keswick Creeks Stormwater Board
PO Box 124 Unley SA 5061

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

**CERTIFICATION OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

In the opinion of the committee, the Financial Statements comprising of the Statement of Financial Performance, Statement of Financial Position, Statement of Changes in Members' Funds, Statement of Cash Flows and Notes to the Financial Statements:

1. Presents a true and fair view of the financial position of Brown Hill and Keswick Creeks Stormwater Board as at 30 June 2020 and its performance for the year ended on that date in accordance with Accounting Standards and other mandatory professional reporting requirements.
2. At the date of this statement, there are reasonable grounds to believe that Brown Hill and Keswick Creeks Stormwater Board will be able to pay its debts as and when they fall due.

The Board is responsible for the reliability, accuracy and completeness of the accounting records and the disclosure of all material and relevant information.

This statement is made in accordance with a resolution of the Board and is signed for and on behalf of the Board by:

Judy Choate

Judy Choate (Sep 17, 2020 16:58 GMT+9.5)

Name: Judith Choate
Position: Chairperson
Date: September 2020
Sep 17, 2020

G T Vogt

G T Vogt (Sep 17, 2020 11:35 GMT+9.5)

Name: G T Vogt
Position: Board Member
Date: September 2020
Sep 17, 2020

BROWN HILL & KESWICK CREEKS STORM WATER BOARD

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

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Brown Hill and Keswick creeks Stormwater Board for the year ended 30 June 2020, the Board's Auditor, Galpins has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*

Judy Choate

Judy Choate (Sep 17, 2020 16:58 GMT+9.5)

Name: Judith Choate
Position: Chairperson
Date: September 2020
Sep 17, 2020

G T Vogt

G T Vogt (Sep 17, 2020 11:35 GMT+9.5)

Name: G T Vogt
Position: Board Member
Date: September 2020
Sep 17, 2020









For Signature - 20200908 BHKCSB Draft Financial statements

Final Audit Report

2020-09-17

Created:	2020-09-17
By:	Patricia Coonan (patricia@thinkpurple.com.au)
Status:	Signed
Transaction ID:	CBJCHBCAABAahOVx_6PwvP9VJ4lxLAOzZkOb6H8ZJE71

"For Signature - 20200908 BHKCSB Draft Financial statements" History

-  Document created by Patricia Coonan (patricia@thinkpurple.com.au)
2020-09-17 - 0:12:38 AM GMT- IP address: 112.141.110.117
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-  Agreement completed.
2020-09-17 - 7:28:01 AM GMT

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www.bhkcstormwater.com.au

General Purpose Financial Statements

Balance Sheet

	Y2019	Y2020
	1,687	3,294
able	2,631,928	3,106,380
	632,967	389,510
	663,856	712,200
	639,473	798,000
es	4,569,911	5,009,000
	754,763	700,000
	10,311,603	640,000
	96,277	700,000
	2,000,000	



General Purpose Financial Statements

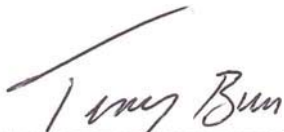
for the year ended 30 June 2020

Certification of Financial Statements

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

In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2020 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.



Terry Buss PSM
Chief Executive Officer

14 October 2020



Michael Coxon
Mayor

14 October 2020

General Purpose Financial Statements

for the year ended 30 June 2020

Understanding Council's Financial Statements

Introduction

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

About the Certification of Financial Statements

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

What you will find in the Statements

The Financial Statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2020.

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

The Financial Statements incorporate 4 "primary" financial statements:

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

About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the 4 Primary Financial Statements.

About the Auditor's Reports

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

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

About the Independence Certificates

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

Who uses the Financial Statements?

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

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

Statement of Comprehensive Income

for the year ended 30 June 2020

\$ '000	Notes	2020	2019
Income			
Rates	2a	60,270	57,858
Statutory Charges	2b	2,052	2,399
User Charges	2c	1,447	1,415
Grants, Subsidies and Contributions	2g	4,026	3,966
Investment Income	2d	133	493
Reimbursements	2e	344	340
Other income	2f	393	356
Net Gain - Equity Accounted Council Businesses	19	841	43
Total Income		69,506	66,870
Expenses			
Employee costs	3a	23,193	22,054
Materials, Contracts and Other Expenses	3b	25,118	24,678
Depreciation, Amortisation and Impairment	3c	14,823	12,566
Finance Costs	3d	852	101
Total Expenses		63,986	59,399
Operating Surplus / (Deficit)		5,520	7,471
Physical Resources Received Free of Charge	2i	2,021	254
Asset Disposal & Fair Value Adjustments	4	(20)	(759)
Amounts Received Specifically for New or Upgraded Assets	2g	2,120	1,107
Net Surplus / (Deficit)		9,641	8,073
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus - I,PP&E	9a	1,413	46,222
Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve	9a	(976)	(174)
Total Amounts which will not be reclassified subsequently to operating result		437	46,048
Total Other Comprehensive Income		437	46,048
Total Comprehensive Income		10,078	54,121

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

Statement of Financial Position

as at 30 June 2020

\$ '000	Notes	2020	2019
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	12,155	4,203
Trade & Other Receivables	5b	4,327	3,761
Other Financial Assets (Investments)	5c	1,500	1,414
Inventories	5d	14	31
Non-Current Assets Held for Sale	20b(ii)	3,600	–
Total current assets		21,596	9,409
Non-current assets			
Financial Assets	6a	–	147
Equity Accounted Investments in Council Businesses	6b	4,978	1,964
Other Non-Current Assets	6c	10,692	13,427
Infrastructure, Property, Plant & Equipment	7a	786,749	762,463
Total non-current assets		802,419	778,001
TOTAL ASSETS		824,015	787,410
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	5,392	5,595
Borrowings	8b	1,166	640
Provisions	8c	4,830	4,264
Total Current Liabilities		11,388	10,499
Non-Current Liabilities			
Borrowings	8b	35,644	12,020
Provisions	8c	253	239
Other Non-Current Liabilities	8d	2,000	–
Total Non-Current Liabilities		37,897	12,259
TOTAL LIABILITIES		49,285	22,758
Net Assets		774,730	764,652
EQUITY			
Accumulated surplus		118,576	107,245
Asset revaluation reserves	9a	640,505	640,068
Other reserves	9b	15,649	17,339
Total Equity		774,730	764,652

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

Statement of Changes in Equity

for the year ended 30 June 2020

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2020					
Balance at the end of previous reporting period		107,245	640,068	17,339	764,652
Net Surplus / (Deficit) for Year		9,641	–	–	9,641
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	–	1,413	–	1,413
- IPP&E Impairment (Expense) / Recoupments Offset to ARR	7a	–	(976)	–	(976)
- Other Movements (Rounding Adjustment)		–	–	–	–
Other comprehensive income		–	437	–	437
Total comprehensive income		9,641	437	–	10,078
Transfers between Reserves		1,690	–	(1,690)	–
Balance at the end of period		118,576	640,505	15,649	774,730
2019					
Balance at the end of previous reporting period		76,322	594,020	40,189	710,531
Net Surplus / (Deficit) for Year		8,073	–	–	8,073
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	–	46,222	–	46,222
- IPP&E Impairment (Expense) / Recoupments Offset to ARR	7a	–	(174)	–	(174)
- Other Movements (Rounding Adjustment)		–	–	–	–
Other comprehensive income		–	46,048	–	46,048
Total comprehensive income		8,073	46,048	–	54,121
Transfers between Reserves		22,850	–	(22,850)	–
Balance at the end of period		107,245	640,068	17,339	764,652

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

Statement of Cash Flows

for the year ended 30 June 2020

\$ '000	Notes	2020	2019
Cash flows from operating activities			
<u>Receipts</u>			
Rates Receipts		59,538	57,690
Statutory Charges		2,059	2,407
User Charges		1,562	1,537
Grants, Subsidies and Contributions (operating purpose)		4,249	3,952
Investment Receipts		133	493
Reimbursements		378	362
Other Receipts		5,074	5,567
<u>Payments</u>			
Payments to Employees		(22,481)	(21,961)
Payments for Materials, Contracts & Other Expenses		(28,282)	(30,425)
Finance Payments		(852)	(101)
Net cash provided by (or used in) Operating Activities	11b	21,378	19,521
Cash flows from investing activities			
Amounts Received Specifically for New/Upgraded Assets		2,120	1,110
Sale of Replaced Assets		824	574
Repayments of Loans by Community Groups		147	–
Distributions Received from Equity Accounted Council Businesses		841	43
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(17,321)	(14,646)
Expenditure on New/Upgraded Assets		(9,511)	(30,494)
Net Purchase of Investment Securities		(86)	(174)
Loans Made to Community Groups		–	(147)
Purchase of Interests in Equity Accounted Council Businesses		–	(1,964)
Capital Contributed to Equity Accounted Council Businesses		(3,014)	–
Net cash provided (or used in) investing activities		(26,000)	(45,698)
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from Borrowings		13,555	12,660
Proceeds from Bonds & Deposits		–	2
<u>Payments</u>			
Repayments of Borrowings		(640)	–
Repayment of Lease Liabilities		(293)	–
Repayment of Bonds & Deposits		(48)	–
Net Cash provided by (or used in) Financing Activities		12,574	12,662
Net Increase (Decrease) in Cash Held		7,952	(13,515)
plus: Cash & Cash Equivalents at beginning of period		4,203	17,718
Cash and cash equivalents held at end of period	11a	12,155	4,203
Additional Information:			
plus: Investments on hand – end of year	6b	1,500	1,414
Total Cash, Cash Equivalents & Investments		13,655	5,617

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 03 November 2020

1.2 Critical Accounting Estimates

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

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

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 West Torrens is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 165 Sir Donald Bradman Drive. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

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

(3) Income Recognition

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

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

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

	Cash Payment Received	Annual Allocation	Differenece
2017/18	\$2,655,441	\$991,628	+1,663,813
2018/19	\$1,623,252	\$2,174,183	- \$550,931
2019/20	\$1,950,066	\$1,904,919	+\$45,147

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

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

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

Construction Contracts

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

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

(4) Cash, Cash Equivalents and other Financial Instruments

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

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

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

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

(5) Inventories

Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential.

(6) Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

6.2 Materiality

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

Examples of capitalisation thresholds applied during the year are given below. No capitalisation threshold is applied to the acquisition of land or interests in land.

Office Furniture & Equipment	\$2,000
Other Plant & Equipment	\$2,000
Buildings	\$10,000
Infrastructure	\$10,000

Notes to the Financial Statements

for the year ended 30 June 2020

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. 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. 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.

Plant, Furniture & Equipment

Furniture, Equipment and Fittings	2 to 50 years
Plant & Equipment	2 to 30 years

Building & Other Structures

Buildings and Components	10 to 100 years
Other Structures	10 to 100 years

Infrastructure

Land Improvements including Park and Other Structures	10 to 80 years
Sealed Roads – Surface	15 to 50 years
Sealed Roads – Structure	55 to 80 years
Other Transport	10 to 70 years
Footpaths, Kerb, Gutter and Cycle Tracks	10 to 80 years
Stormwater	25 to 100 years
Glennelg to Adelaide Pipeline	50 years
Bridges	35 to 100 years

Other Assets

Artworks	80 to 100 years
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6.5 Impairment

Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash inflows or value in use). Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not subject to impairment testing.

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

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

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".

(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.

Weighted avg. discount rate 0.1% (2019, 0.1%)

Where an Award has a payout clause on termination there has been an accrual made for personal leave using government guaranteed securities rates. Where there is no payout clause on termination no accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for untaken sick leave.

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

(10) 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.

10.1 Council as a lessee

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

i) Right-of-Use-Assets

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

Plant and equipment	3 to 5 years
Land	0 to 48 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.

(11) Equity Accounted Council Businesses

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

(12) GST Implications

In accordance with UIG 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.

City of West Torrens

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

(13) New accounting standards and UIG interpretations

In the current year, Council adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to Council's accounting policies.

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

This year Council has applied AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities for the first time. As a result, Council has disclosed more information to explain changes in liabilities arising from leasing activities ('debt reconciliation'). This information is presented in note 17.

Some Australian Accounting Standards and Interpretations have been issued but are not yet effective. Those standards have not been applied in these financial statements. Council will implement them when they are effective.

The standards are not expected to have a material impact upon Council's future financial statements are:

Effective for annual reporting periods beginning on or after 1 January 2021

- AASB 17 Insurance Contracts
- AASB 17 Insurance Contracts (Appendix D)

Adoption of AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities

The Council applied AASB 15 and AASB 1058, for the first time from 1 July 2019. AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15. These Standards supersede the NFP income recognition requirements previously in AASB 1004 Contributions (with the exception of certain matters relating to public sector NFP entities) as well as current revenue recognition guidance including AASB 118 Revenue, AASB 111 Construction Contracts and the related Interpretations. The timing of income recognition depends on whether such a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service). Details of the accounting policy adopted for these standards can be found in Note 1 Significant Accounting Policies. The Council has elected to adopt the modified retrospective method on transition to the new standards with an initial application date of 1 July 2019. The cumulative effect of initially applying AASB 15 and AASB 1058 is recognised at the date of initial application as an adjustment to the opening balance of Accumulated Surplus. Therefore, the comparative information was not restated and continues to be reported under AASB 111, AASB 118, AASB 1004 and related Interpretations.

The Council has determined the impact of the new standards will mainly impact the timing of revenue recognition in relation to special purpose grants. These grants are provided to the Council to construct or acquire an asset to be controlled by the Council. They are accounted for under AASB 1058 and as such, amounts received in relation to these grants are recorded as a liability "Amounts in Advance" and recorded in revenue as the asset is constructed. The impact of adopting the new standards as at 1 July 2019 was an increase to liabilities of \$2,000,000 and a decrease to Accumulated Surplus of \$2,000,000.

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

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

	AASB 15 / 1058	Previous AASB
	\$'000	\$'000
Grants, Subsidies and Contributions	\$6,146	\$8,146
Amounts Received Specifically for New or Upgraded Assets	\$2,120	\$4,120
Payments Received in Advance - Current	\$2,000	\$0,000

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

AASB 16 Leases

The Council applied AASB 16 Leases, for the first time from 1 July 2019. This standard requires that the right of use conveyed by leasing contracts (except leases with a maximum term of 12 months and leases for low-value assets) be recognised as a form of Infrastructure, Property, Plant and Equipment, and that the lease liability be disclosed as a liability. At 30 June 2019, Council has no leases to which this treatment will need to be applied."

Adoption of AASB 16 Leases (AASB 16)

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

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

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

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

	\$'000
Assets	
Infrastructure, Property, Plant and Equip.	
- Right-of-Use-Assets	11,528
Total Assets	11,528
Liabilities	
Interest-bearing loans and borrowings	
- Other	11,528
Total Liabilities	11,528
Accumulated Surplus	0

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

	\$'000
Operating lease commitments as at 30 June 2019	15,369
Effect of discounting using the weighted average incremental borrowing rate as at 1 July 2019 of 2.2%	(3,841)
Less:	
Commitments relating to short-term leases	0
Commitments relating to leases of low-value assets	0
Other	0
Add:	
Commitments relating to leases previously classified as finance leases	0

City of West Torrens

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

Other	0
Other	0
Lease liabilities as at 1 July 2019	11,528

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2020, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

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

Effective for NFP annual reporting periods beginning on or after 1 January 2020

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-6 Amendments to Australia Accounting Standards – Definition of a Business
- AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Material
- AASB 2019-3 Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform

Effective for NFP annual reporting periods beginning on or after 1 January 2021

- AASB 17 Insurance Contracts

Effective for NFP annual reporting periods beginning on or after 1 January 2022

- AASB 2014-10 Sale or Contribution of Assets between and Investor and its Associate or Joint Venture (amended by AASB 2015-10 and AASB 2017-5)

(14) Comparative Figures

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

(15) Disclaimer

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 2. Income

\$ '000	2020	2019
(a) Rates		
General Rates		
General Rates	59,496	57,018
Less: Mandatory Rebates	(910)	(837)
Less: Discretionary Rebates, Remissions & Write Offs	(75)	(55)
Total General Rates	58,511	56,126
Other Rates (Including Service Charges)		
Natural Resource Management Levy	1,558	1,487
Total Other Rates (Including Service Charges)	1,558	1,487
Other Charges		
Penalties for Late Payment	120	149
Legal & Other Costs Recovered	98	112
Total Other Charges	218	261
Less: Discretionary Rebates, Remissions & Write Offs	(17)	(16)
Total Rates	60,270	57,858
(b) Statutory Charges		
Development Act Fees	706	732
Animal Registration Fees & Fines	350	314
Parking Fines / Expiation Fees	896	1,243
Environmental Control Fines	12	8
Other Licences, Fees & Fines	48	52
Sundry	40	50
Total Statutory Charges	2,052	2,399
(c) User Charges		
Cemetery/Crematoria Fees	–	–
Commercial Activity Revenue	–	–
Hall & Equipment Hire	193	191
Property Lease	896	807
Subsidies Received on Behalf of Users	1	4
Sundry	51	42
Cummins House	–	1
Waste royalties	66	92
Employee Contributions	142	139
Home Assistance	98	139
Total User Charges	1,447	1,415

City of West Torrens

Notes to the Financial Statements

for the year ended 30 June 2020

Note 2. Income (continued)

\$ '000	2020	2019
(d) Investment Income		
Interest on Investments		
- Local Government Finance Authority	76	286
- Banks & Other	24	14
Market movement on investments	(44)	115
Dividend income including franking credits	77	78
<u>Total Investment Income</u>	<u>133</u>	<u>493</u>
(e) Reimbursements		
Roadworks	2	1
Private Works	71	69
Electricity & Gas	124	132
Insurance	17	18
Rates & Taxes	116	91
Employee Costs	4	4
Other	10	25
<u>Total Reimbursements</u>	<u>344</u>	<u>340</u>
(f) Other income		
Insurance & Other Recoupments - Infrastructure, IPP&E	29	3
Rebates Received	100	188
Fuel Tax Credits	34	34
Mendelson Scholarships	20	20
Sundry	210	111
<u>Total Other income</u>	<u>393</u>	<u>356</u>
(g) Grants, Subsidies, Contributions		
Amounts Received Specifically for New or Upgraded Assets	2,120	1,107
Total Amounts Received Specifically for New or Upgraded Assets	<u>2,120</u>	<u>1,107</u>
Other Grants, Subsidies and Contributions	1,167	1,247
Untied - Financial Assistance Grant	1,283	1,250
Roads to Recovery	617	433
Home and Community Care Grant	518	510
Library and Communications	441	526
Total Other Grants, Subsidies and Contributions	<u>4,026</u>	<u>3,966</u>
<u>Total Grants, Subsidies, Contributions</u>	<u>6,146</u>	<u>5,073</u>

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 2. Income (continued)

\$ '000	2020	2019
(i) Sources of grants		
Commonwealth Government	3,085	943
State Government	3,023	4,018
Other	38	112
Total	6,146	5,073

(h) Conditions over Grants & 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	2,271	1,191
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Roads Infrastructure	–	(10)
Other Environment	–	(40)
Parks & Gardens	(577)	–
Roads Sealed	(1,063)	(523)
Other Community Amenities	(631)	(618)
Subtotal	(2,271)	(1,191)
Plus:		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Roads Sealed	656	1,063
Other Community Amenities	573	631
Other Environment	40	577
Subtotal	1,269	2,271
Unexpended at the close of this reporting period	1,269	2,271
Net increase (decrease) in assets subject to conditions in the current reporting period	(1,002)	1,080

(i) Physical Resources Received Free of Charge

Land & Improvements	2,021	–
Roads, Bridges & Footpaths	–	96
Stormwater Drainage	–	158
Total Physical Resources Received Free of Charge	2,021	254

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Expenses

\$ '000	Notes	2020	2019
(a) Employee costs			
Salaries and Wages		20,784	19,742
Employee Leave Expense		555	434
Superannuation - Defined Contribution Plan Contributions	18	1,876	1,792
Workers' Compensation Insurance		543	500
Other		563	628
Less: Capitalised and Distributed Costs		(1,128)	(1,042)
<u>Total Operating Employee Costs</u>		<u>23,193</u>	<u>22,054</u>
Total Number of Employees (full time equivalent at end of reporting period)		225	225
(b) Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		26	25
Bad and Doubtful Debts		5	1
Elected Members' Expenses		442	439
Operating Lease Rentals - Non-Cancellable Leases	17		
- Minimum Lease Payments		-	519
<u>Subtotal - Prescribed Expenses</u>		<u>473</u>	<u>984</u>
(ii) Other Materials, Contracts and Expenses			
Contractors		11,068	9,576
Energy		383	680
Individually Significant Items		309	317
Maintenance		475	410
Legal Expenses		283	471
Levies Paid to Government - NRM levy		1,543	1,472
Levies - Other		236	239
Parts, Accessories & Consumables		622	627
Professional Services		1,406	1,887
Sundry		2,248	2,302
Materials		962	900
Insurance		859	777
Street lighting		964	1,007
Advertising & Marketing		296	352
Printing, Postage & Stationery		368	424
Software, Licensing & Maintenance		1,203	936
Water Rates		825	749
Memberships & Subscriptions		246	242
Partnership and Community Grants		349	326
<u>Subtotal - Other Material, Contracts & Expenses</u>		<u>24,645</u>	<u>23,694</u>
<u>Total Materials, Contracts and Other Expenses</u>		<u>25,118</u>	<u>24,678</u>
(iii) Individually significant items			
Library Resources		309	317

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Expenses (continued)

\$ '000	Notes	2020	2019
(c) Depreciation, Amortisation and Impairment			
(i) Depreciation and Amortisation			
Land Improvements		1,005	842
Buildings & Other Structures		2,585	1,902
Infrastructure			
- Sealed Roads		4,648	4,102
- Kerb & Guttering		1,784	1,793
- Stormwater Drainage		1,468	1,385
- Other Transport		65	56
- Footways / Cycle Tracks		1,193	1,143
- Glenelg to Adelaide Pipeline		50	51
- Bridges		136	139
Right-of-use Assets		411	–
Plant & Equipment		986	906
Furniture & Fittings		492	421
Subtotal		14,823	12,740
Less: Impairment Expense Offset to Asset Revaluation Reserve	9	–	(174)
Total Depreciation, Amortisation and Impairment		14,823	12,566

(d) Finance Costs

Interest on Loans		610	101
Interest on Leased Assets		242	–
Total Finance Costs		852	101

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	2020	2019
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	824	569
Less: Carrying Amount of Assets Sold	(844)	(708)
Gain (Loss) on Disposal	(20)	(139)
Fair Value Adjustments		
Revaluation Decrements Expensed	–	(620)
Total Fair Value Adjustments	–	(620)
Net Gain (Loss) on Disposal or Revaluation of Assets	(20)	(759)

City of West Torrens

Notes to the Financial Statements

for the year ended 30 June 2020

Note 5. Current Assets

\$ '000	2020	2019
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	2,029	37
Deposits at Call	10,097	4,048
Investment - Mendelson	29	118
<u>Total Cash & Cash Equivalent Assets</u>	<u>12,155</u>	<u>4,203</u>

(b) Trade & Other Receivables

Rates - General & Other	1,823	1,095
Council Rates Postponement Scheme	23	19
Accrued Revenues	45	8
Debtors - General	1,837	1,694
Other Levels of Government	42	21
GST Recoupment	552	918
Prepayments	5	6
Subtotal	<u>4,327</u>	<u>3,761</u>
<u>Total Trade & Other Receivables</u>	<u>4,327</u>	<u>3,761</u>

(c) Other Financial Assets (Investments)

Shares in Listed Companies - Mendelson Foundation	1,500	1,414
<u>Total Other Financial Assets (Investments)</u>	<u>1,500</u>	<u>1,414</u>

Amounts included in other financial assets that are not expected to be received within 12 months of reporting date are disclosed in Note 13.

(d) Inventories

Stores & Materials	14	31
<u>Total Inventories</u>	<u>14</u>	<u>31</u>

(e) Other Current Assets

Contract Assets	-	-
Contract Cost Assets	-	-
<u>Total Other Current Assets</u>	<u>-</u>	<u>-</u>

Notes to the Financial Statements

for the year ended 30 June 2020

Note 6. Non-Current Assets

\$ '000	2020	2019
(a) Financial Assets		
Receivables		
Loans to Community Organisations	–	147
Total Receivables	–	147
Total Financial Assets	–	147

\$ '000	Notes	2020	2019
(b) Equity Accounted Investments in Council Businesses			
Brownhill Keswick Creek Stormwater Project	19	4,978	1,964
Total Equity Accounted Investments in Council Businesses		4,978	1,964

(c) Other Non-Current Assets

Other			
Capital Works-in-Progress		10,692	13,427
Contract Assets		–	–
Contract Cost Assets		–	–
Total Other		10,692	13,427
Total Other Non-Current Assets		10,692	13,427

Notes to the Financial Statements

for the year ended 30 June 2020

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

(a) Infrastructure, Property, Plant & Equipment

	Fair Value Level			Asset movements during the reporting period											as at 30/06/20							
	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Transition adjustment - AASB 16	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Impairment Loss (recognised in Equity) (Note 9)	WIP Transfers & Transfers	Adjustments & Transfers	Donated assets	Tfrs from/to "Held for Sale" category	Revaluation Decrements to P&L (Note 4)	Revaluation Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	
Capital Work in Progress - Buildings	-	8,657	-	8,657	-	1,036	6,527	-	-	-	(5,680)	(752)	-	-	-	-	-	-	9,788	-	-	9,788
Capital Work in Progress - Infrastructure	-	4,770	-	4,770	-	329	505	-	-	-	(4,189)	(511)	-	-	-	-	-	-	904	-	-	904
Land - Community	207,240	-	-	207,240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	207,240	-	-	207,240
Land - Other	51,981	-	-	51,981	-	-	-	-	-	-	-	-	-	(3,011)	-	-	-	-	48,970	-	-	48,970
Land Improvements	23,048	-	(4,560)	18,488	-	5,581	171	-	(1,005)	-	-	-	-	-	-	-	53	-	28,730	-	(5,442)	23,288
Buildings & Other Structures	127,898	-	(59,508)	68,390	-	1,499	696	-	(2,499)	(976)	6,637	-	-	(555)	-	(288)	-	-	131,092	-	(58,188)	72,904
Buildings & Other Structures Infrastructure	42,605	-	(33,733)	8,872	-	-	-	-	(86)	-	-	-	-	-	-	-	-	-	42,605	-	(33,819)	8,786
- Sealed Roads	232,359	-	(101,298)	131,061	-	1,253	620	-	(4,648)	-	2,298	975	1,999	-	-	-	8,285	-	255,576	(1)	(113,733)	141,842
- Kerb & Guttering	124,716	-	(15,021)	109,695	-	81	2,481	-	(1,784)	-	733	(975)	-	-	-	(2,460)	-	-	123,846	-	(16,075)	107,771
- Stormwater Drainage	136,431	-	(58,133)	78,298	-	457	2,503	-	(1,468)	-	-	-	-	-	-	(1,932)	-	-	137,338	-	(59,480)	77,858
- Other Transport	2,627	-	(377)	2,250	-	109	-	-	(65)	-	201	-	-	-	-	-	12	-	2,889	-	(382)	2,507
- Footways / Cycle Tracks	81,779	-	(14,938)	66,841	-	570	998	-	(1,193)	-	-	-	-	-	-	(2,529)	-	-	80,398	-	(15,711)	64,687
- Glenelg to Adelaide Pipeline	2,489	-	(293)	2,196	-	-	-	-	(50)	-	-	-	-	-	-	(70)	-	-	2,408	-	(332)	2,076
- Bridges	12,462	-	(3,712)	8,750	-	-	-	-	(136)	-	-	-	-	-	-	-	342	-	12,723	-	(3,767)	8,956
Right-of-Use Assets	-	-	-	-	11,528	-	-	-	(411)	-	-	-	-	-	-	-	-	-	11,117	-	-	11,117
Plant & Equipment	-	10,726	(4,347)	6,379	-	146	1,455	(550)	(986)	-	-	-	-	-	-	-	-	-	11,278	(4,834)	-	6,444
Furniture & Fittings	-	8,637	(6,615)	2,022	-	260	555	(7)	(492)	-	-	-	-	(34)	-	-	-	-	9,114	(6,811)	-	2,303
Total Infrastructure, Property, Plant & Equipment	1,045,635	19,363	(302,635)	762,463	11,528	9,956	9,479	(557)	(14,823)	(976)	-	(1,263)	1,999	(3,600)	-	(7,279)	8,692	-	1,084,932	20,391	(318,574)	786,749
Comparatives	968,723	26,968	(297,349)	698,342	-	27,947	18,267	(708)	(12,740)	(174)	-	(901)	254	-	(620)	(20,013)	66,235	-	1,045,635	32,790	(302,535)	775,890

Notes to the Financial Statements

for the year ended 30 June 2020

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

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

Valuation of Assets

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

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

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

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

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

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

Information on Valuations

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

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

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

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

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

Other Information

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

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

Highest and best use

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

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

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

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.

Valuation Techniques used to derive Level 2 Fair Values recognised in the Financial Statements

The following table sets out the valuation techniques used to measure fair value within Level 2, including a description of the significant inputs used.

Description	Valuation approach and inputs used
Land - Other	Direct comparison of the market evidence approach. This method seeks to determine the current value of an asset by reference to recent comparable transactions involving the sale of similar assets. The valuation is based on price per square metre.
Buildings & Other Structures - Market Approach	The valuation of each Building under this scenario has been undertaken utilising the Direct Comparison Method of valuation by reference to market data and the subsequent apportionment of the Land and Structural Components.
Buildings & Other Structures - Income Approach	The valuation of Buildings under this scenario has been undertaken by reference to actual or imputed income and capitalised at market rates.
Buildings & Other Structures - Cost Approach	The calculated value is based on Replacement Cost data sourced from the Maloney Field Services' Replacement Cost Database and / or Rawlinsons Australia Construction Handbook 2018. Under this valuation scenario the all-inclusive rate per square metre has been provided to comply with the requirement for Disclosure.
Land - Community	Market Approach The valuation of Community Land has been undertaken utilising the Market Approach, more specifically the Direct Comparison Method of Valuation by reference to comparable market data and subsequently adjusted to reflect the level of risk associated with alienating the Land to make it available for disposal.
Buildings & Other Structures	The calculated value is based on Replacement Cost data sourced from the Maloney Field Services' Replacement Cost Database and / or Rawlinsons Australia Construction Handbook 2018. Under this valuation scenario the all-inclusive rate per square metre has been provided to comply with the requirement for Disclosure. The unique nature of such Buildings and Structures and the lack of definitive valuation inputs requires that we inform users of this information that the valuation may vary from the generally acceptable range of +/- 10%.
Land Improvements	The valuation is Replacement Cost data sourced from the Maloney Field Services' Replacement Cost Database. Alternatively when Maloneys cannot provide a valuation an asset is valued at cost and indexed each year for CPI increases.
Roads Sealed	Formulated using Rawlinsons Australia Construction Handbook 2018 data and recent schedule of rates as provided by tendered works. This is subject to an independent condition audit by an industry expert every 5 years. Annual CPI increases are applied each year thereafter.
Other Transport	Asset is valued at cost and indexed each year following for CPI increases.
Footways / Cycle Tracks	Formulated using Rawlinsons Australia Construction Handbook 2018 data and recent schedule of rates as provided by tendered works. Alternatively where unit rate application is not applicable asset is valued at cost and indexed each year following for CPI increases. This is subject to an independent condition audit by industry expert every 5 years.

Notes to the Financial Statements

for the year ended 30 June 2020

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

Description	Valuation approach and inputs used
Stormwater	Formulated using Rawlinsons Australia Construction Handbook 2018 data and recent schedule of rates as provided by tendered works. Alternatively where unit rate application is not applicable asset is valued at cost and indexed each year following for CPI increases.
Glenelg to Adelaide Pipeline	Formulated using Rawlinsons Australia Construction Handbook 2017 data and recent schedule of rates as provided by tendered works. Alternatively where unit rate application is not applicable asset is valued at cost and indexed each year following for CPI increases.
Bridges	This is subject to an independent condition audit by industry expert every 5 years. This is subject to annual CPI increases for each year following.

Land & Land Improvements

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

Land is valued at written down replacement cost. Independent valuations of land and land improvements were determined at 30 June 2019 by Mitch Ekonomopoulos, AAPI, Certified Practising Valuer, of AssetVal Pty Ltd.

Buildings & Other Structures

Buildings and other structures are initially recognised on the cost basis. Independent valuations of buildings and other structures were determined on the 30 June 2019 by Mitch Ekonomopoulos, AAPI, Certified Practising Valuer, of AssetVal Pty Ltd.

Buildings and other structures are then valued at written down replacement costs.

Infrastructure

Infrastructure assets are measured based on periodic valuations by external independent valuers less, where applicable, any accumulated depreciation and impairment losses. Any additions made during the periods between revaluations are carried at cost.

Land improvements are valued at written down replacement cost. Independent valuations of land and land improvements were determined at 30 June 2019 by Mitch Ekonomopoulos, AAPI, Certified Practising Valuer, of AssetVal Pty Ltd.

Valuations on roads sealed assets were determined by Mr Joseph Ielasi, Dip Civil Eng, in conjunction with Mr Norman Biggs, BEc, ASA, and Calibre Consulting Pty Ltd for the year ended 30 June 2019. Valuations on footways and cycle tracks were determined by Mr Joseph Ielasi, Dip Civil Eng, in conjunction with Mr Norman Biggs, BEc, ASA, and Calibre Consulting Pty Ltd for the year ended 30 June 2019.

Valuations on stormwater and Glenelg to Adelaide pipeline were determined by Mr Joseph Ielasi, Dip Civil Eng, in conjunction with Mr Norman Biggs BEc, ASA for the year ended 30 June 2019. Independent valuations of bridges were determined on the 30 June 2015 by Paul Allen, B Eng, Certified Practising Engineer, of Kellogg Brown & Root. Bridges are then valued at written down replacement costs.

Plant & Equipment

Council has elected to recognise these assets on the cost basis.

All other Assets

Pursuant to Council's election, these assets are recognised on the cost basis.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 8. Liabilities

\$ '000	2020 Current	2020 Non Current	2019 Current	2019 Non Current
(a) Trade and Other Payables				
Goods & Services	3,954	–	4,353	–
Payments Received in Advance	75	–	196	–
Accrued Expenses - Employee Entitlements	650	–	464	–
Accrued Expenses - Other	660	–	481	–
Deposits, Retentions & Bonds	53	–	101	–
<u>TOTAL Trade and Other Payables</u>	<u>5,392</u>	<u>–</u>	<u>5,595</u>	<u>–</u>

\$ '000	Notes	2020 Current	2020 Non Current	2019 Current	2019 Non Current
(b) Borrowings					
Loans		865	24,710	640	12,020
Lease Liabilities	17	301	10,934	–	–
<u>TOTAL Borrowings</u>		<u>1,166</u>	<u>35,644</u>	<u>640</u>	<u>12,020</u>

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

(c) Provisions

Employee Entitlements (including oncosts)	4,830	253	4,264	239
<u>TOTAL Provisions</u>	<u>4,830</u>	<u>253</u>	<u>4,264</u>	<u>239</u>

(d) Other Liabilities

Deferred Revenue	–	2,000	–	–
<u>TOTAL Other Liabilities</u>	<u>–</u>	<u>2,000</u>	<u>–</u>	<u>–</u>

Notes to the Financial Statements

for the year ended 30 June 2020

Note 9. Reserves

\$ '000	as at 30/06/19				as at 30/06/20
	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
(a) Asset Revaluation Reserve					
Land - Community	242,187	–	–	–	242,187
Land - Other	17,011	–	–	–	17,011
Land Improvements	2,300	53	–	–	2,353
Buildings & Other Structures Infrastructure	42,407	(288)	–	(976)	41,143
- Sealed Roads	210,596	8,285	–	–	218,881
- Kerb & Guttering	(5,925)	(2,460)	–	–	(8,385)
- Stormwater Drainage	54,031	(1,932)	–	–	52,099
- Other Transport	133	12	–	–	145
- Footways / Cycle Tracks	70,372	(2,529)	–	–	67,843
- Glenelg to Adelaide Pipeline	400	(70)	–	–	330
- Bridges	6,512	342	–	–	6,854
Plant & Equipment	44	–	–	–	44
Total Asset Revaluation Reserve	640,068	1,413	–	(976)	640,505
Comparatives	594,020	46,222	–	(174)	640,068

\$ '000	as at 30/06/19				as at 30/06/20
	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
(b) Other Reserves					
Development Reserve	3,541	–	(251)	–	3,290
Committed Expenditure Reserve	13,796	–	(1,443)	–	12,353
Urban Tree Fund Reserve	2	4	–	–	6
Total Other Reserves	17,339	4	(1,694)	–	15,649
Comparatives	40,189	(22,850)	–	–	17,339

PURPOSES OF RESERVES

Asset Revaluation Reserves

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

Development Reserve

The development reserve largely holds funds from the sale of assets and is used for developmental purposes.

Committed Expenditure Reserve

The committed expenditure reserve holds unspent funds being carried forward to 2018/19 for capital and operational purposes.

Urban Tree Fund Reserve

The Urban Tree Fund reserve is maintain or plant trees which will constitute significant trees under the Development Act.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 10. Assets Subject to Restrictions

\$ '000	2020	2019
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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 & Financial Assets

Unexpended amounts received from Federal Government

Mendelson Foundation	1,558	1,577
Total Cash & Financial Assets	1,558	1,577
Total Assets Subject to Externally Imposed Restrictions	1,558	1,577

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2020	2019
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(a) Reconciliation of Cash

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

Total Cash & Equivalent Assets	5	12,155	4,203
Balances per Statement of Cash Flows		12,155	4,203

Notes to the Financial Statements

for the year ended 30 June 2020

Note 11. Reconciliation to Statement of Cash Flows (continued)

\$ '000	2020	2019
(b) Reconciliation of Change in Net Assets to Cash from Operating Activities		
Net Surplus/(Deficit)	9,641	8,073
Non-Cash Items in Income Statements		
Depreciation, Amortisation & Impairment	14,823	12,566
Fair Value Adjustments	–	620
Equity Movements in Equity Accounted Investments (Increase)/Decrease	(841)	(43)
Non-Cash Asset Acquisitions	(2,021)	(254)
Grants for capital acquisitions treated as Investing Activity	(2,120)	(1,107)
Net (Gain) Loss on Disposals	20	139
Adjustments per LY	–	(8)
	19,502	19,986
Add (Less): Changes in Net Current Assets		
Net (Increase)/Decrease in Receivables	(566)	(1,654)
Net (Increase)/Decrease in Inventories	17	(6)
Net Increase/(Decrease) in Trade & Other Payables	(155)	1,027
Net Increase/(Decrease) in Unpaid Employee Benefits	580	168
Net Increase/(Decrease) in Other Liabilities	2,000	–
Net Cash provided by (or used in) operations	21,378	19,521

\$ '000	Notes	2020	2019
(c) Non-Cash Financing and Investing Activities			
Acquisition of assets by means of:			
Physical Resources Received Free of Charge	2i	2,021	254
Amounts recognised in Income Statement		2,021	254
Total Non-Cash Financing and Investing Activities		2,021	254

(d) Financing Arrangements

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

Corporate Credit Cards	110	105
LGFA Cash Advance Debenture Facility	20,000	5,000

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 12a. Functions

	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 12b.										
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019	
\$ '000	INCOME	EXPENSES	OPERATING SURPLUS (DEFICIT)	GRANTS INCLUDED IN INCOME	TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	2020	2019	2020	2019	2020	2019
Functions/Activities											
Business Undertakings	-	-	-	-	-	-	-	-	-	27,598	24,926
- Public Order & Safety	2	334	(258)	(331)	2	1				506	418
Community Services											
- Health Services	60	348	(286)	(299)	59	45				88	91
- Community Support	851	3,273	(2,542)	(2,356)	518	510				36,198	36,198
- Community Amenities	55	355	(317)	(278)	2	-				204	213
Culture											
- Library services	464	3,561	(3,369)	(3,104)	441	426				6,198	6,472
- Cultural services	190	1,677	(1,581)	(1,447)	-	-				17,703	14,169
Economic Development											
Environment											
- Waste Management	163	5,820	(6,495)	(5,660)	-	-				27,247	12,318
- Other Environment	1,960	9,559	(8,451)	(8,013)	291	11				80,861	80,493
Recreation	98	7,583	(7,599)	(7,460)	-	578				239,588	211,195
Regulatory Services	2,006	5,071	(3,178)	(2,725)	-	-				307	307
Transport & Communication	46	12,723	(13,130)	(11,725)	1,429	2,842				328,172	336,672
Plant Hire & Depot/Indirect	476	13	460	289	-	-				20,776	25,167
Unclassified Activities	-	-	-	-	-	-				5,452	5,452
Council Administration	63,135	59,662	52,873	51,079	1,284	660				33,117	33,319
Total Functions/Activities	69,506	66,870	63,986	7,471	4,026	5,073				824,015	787,410

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 the Financial Statements

for the year ended 30 June 2020

Note 12b. Components of Functions

The activities relating to Council functions are as follows:

COMMUNITY SERVICES

Public Order and Safety, Crime Prevention, Emergency Services, Other Fire Protection, Other Public Order and Safety, Health Services, Pest Control – Health, Immunisation, Nursing Homes, Preventive Health Services, Other Health Services, Community Support, Elderly Citizens Facilities, Home Assistance Scheme, Other Services for the Aged and Disabled, Child Care Centres, Children and Youth Services, Community Assistance, Community Transport, Family and Neighbourhood Support, Other Community Support, Community Amenities, Bus Shelters, Cemeteries / Crematoria, Public Conveniences, Car Parking – non-fee-paying, Telecommunications Networks, and Other Community Amenities.

CULTURE

Library Services, Mobile Libraries and Housebound Services, Static Libraries, Other Library Services, Cultural Services, Cultural Venues, Heritage, Museums and Art Galleries, and Other Cultural Services.

ECONOMIC DEVELOPMENT

Employment Creation Programs, Regional Development, Support to Local Businesses, Tourism, and Other Economic Development.

ENVIRONMENT

Agricultural Services, Agricultural Water, Animal/Plant Boards, Landcare, Other Agricultural Services, Waste Management, Domestic Waste, Green Waste, Recycling, Transfer Stations, Waste Disposal Facility, Other Waste Management, Other Environment, Coastal Protection, Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping, Natural Resource Management Levy, and Other Environment.

RECREATION

Parks and Gardens, Sports Facilities – Indoor, Sports Facilities – Outdoor, and Other Recreation.

REGULATORY SERVICES

Dog and Cat Control, Building Control, Town Planning, Clean Air/Pollution Control, Litter Control, Health Inspection, Parking Control, and Other Regulatory Services.

TRANSPORT

Bridges, Bus Service, Footpaths and Kerbing, Roads – sealed, Roads – formed, Roads – natural formed, Roads – unformed, Traffic Management, LGGC – roads (formula funded), and Other Transport.

COUNCIL ADMINISTRATION

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

City of West Torrens

Notes to the Financial Statements

for the year ended 30 June 2020

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:

There were no fixed term deposits held during 2019/20.

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - Rates & 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 0.53% (2019: 0.55%). 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 & 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 & 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 & 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 the Financial Statements

for the year ended 30 June 2020

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 & 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 & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Liabilities - Interest Bearing Borrowings

Accounting Policy:

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

Terms & Conditions:

Secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 2.78% and 3.80% (2019: 3.80%).

Carrying Amount:

Approximates fair value.

Liabilities - Leases

Accounting Policy:

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

City of West Torrens

Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2020					
Financial Assets					
Cash & Equivalents	12,155	–	–	12,155	12,155
Receivables	1,882	–	–	1,882	1,882
Other Financial Assets	5,524	–	–	5,524	6,478
Total Financial Assets	19,561	–	–	19,561	20,515
Financial Liabilities					
Payables	5,392	–	–	5,392	5,392
Current Borrowings	1,166	–	–	1,166	1,166
Non-Current Borrowings	–	7,485	28,159	35,644	35,644
Total Financial Liabilities	6,558	7,485	28,159	42,202	42,202
2019					
Cash & Equivalents	4,203	–	–	4,203	4,203
Receivables	1,849	–	–	1,849	1,849
Other Financial Assets	3,378	–	–	3,378	3,378
Total Financial Assets	9,430	–	–	9,430	9,430
Financial Liabilities					
Payables	5,595	–	–	5,595	5,595
Current Borrowings	640	–	–	640	640
Non-Current Borrowings	–	2,815	9,205	12,020	12,020
Total Financial Liabilities	6,235	2,815	9,205	18,255	18,255

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

\$ '000	2020		2019	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	2.87%	36,810	3.80%	12,660
		36,810		12,660

Net Fair Value

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 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 & 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	2020	2019
---------	------	------

(a) Capital Commitments

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

Land	8,746	6,199
Buildings	1,297	4,326
Plant & Equipment	435	424
	10,478	10,949

These expenditures are payable:

Not later than one year	10,478	10,949
	10,478	10,949

(b) Other Expenditure Commitments

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

Audit Services	53	78
Waste Management Services	22,220	20,843
Grants Funding (restricted)	–	2,191
Operational Expenditure	938	–
Information Technology Commitments	36	–
	23,247	23,112

These expenditures are payable:

Not later than one year	6,634	5,489
Later than one year and not later than 5 years	16,613	17,623
	23,247	23,112

City of West Torrens

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

Note 15. Financial Indicators

\$ '000	Amounts 2020	Indicator 2020	Prior periods	
			2019	2018

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	5,520			
Total Operating Income	69,506	7.9%	11.2%	14.0%

This ratio expresses the operating surplus as a percentage of total operating revenue.

2. Net Financial Liabilities Ratio

Net Financial Liabilities	31,303			
Total Operating Income	69,506	45%	20%	(19)%

Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.

Adjustments to Ratios

In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.

Adjusted Operating Surplus Ratio

Operating Surplus	4,461			
Total Operating Income	69,506	6.4%	10.2%	14.0%

Adjusted Net Financial Liabilities Ratio

Net Financial Liabilities	31,303			
Total Operating Income	68,447	46%	20%	(19)%

3. Asset Renewal Funding Ratio

Net Asset Renewals	16,497			
Infrastructure & Asset Management Plan required expenditure	14,823	111%	112%	152%

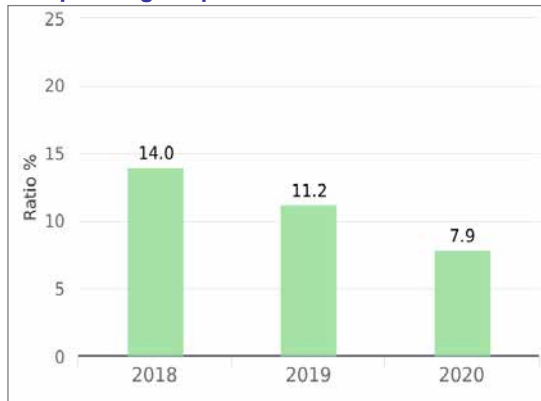
Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.

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

Note 15. Financial Indicators (continued)

Financial Indicators - Graphs

1. Operating Surplus Ratio



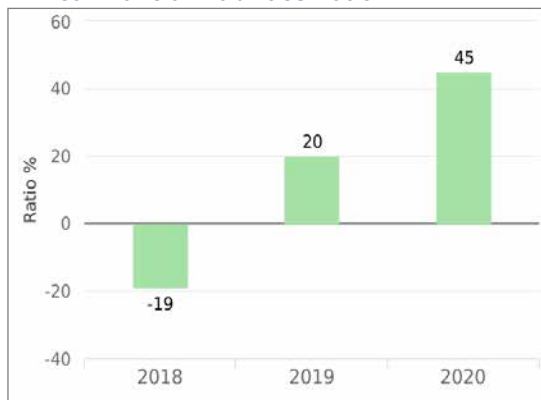
Purpose of operating surplus ratio

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

Commentary on 2019/20 result

2019/20 ratio 7.9%

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 2019/20 result

2019/20 ratio 45%

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio

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

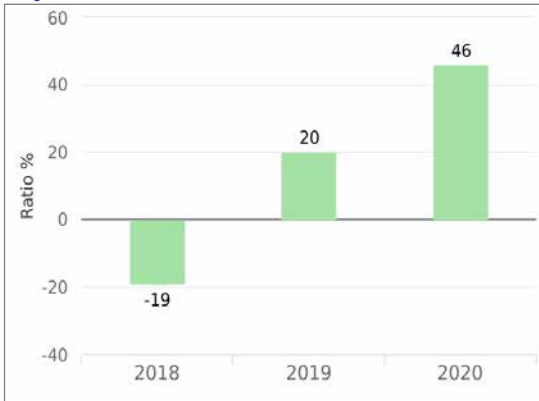
Commentary on 2019/20 result

2019/20 ratio 6.4%

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

Note 15. Financial Indicators (continued)

Adjusted Net Financial Liabilities Ratio



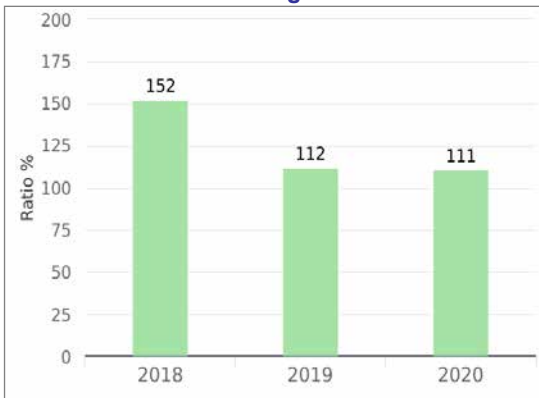
Purpose of adjusted net financial liabilities ratio

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

Commentary on 2019/20 result

2019/20 ratio 46%

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 2019/20 result

2019/20 ratio 111%

Notes to the Financial Statements

for the year ended 30 June 2020

Note 16. Uniform Presentation of Finances

\$ '000	2020	2019
<p>The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
Income	69,506	66,870
less Expenses	(63,986)	(59,399)
Operating Surplus / (Deficit)	5,520	7,471
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(17,321)	(14,646)
add back Depreciation, Amortisation and Impairment	14,823	12,566
add back Proceeds from Sale of Replaced Assets	824	574
	(1,674)	(1,506)
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(9,511)	(30,494)
add back Amounts Received Specifically for New and Upgraded Assets	2,120	1,110
	(7,391)	(29,384)
Net Lending / (Borrowing) for Financial Year	(3,545)	(23,419)

Notes to the Financial Statements

for the year ended 30 June 2020

Note 17. Leases

(i) Council as a lessee

Terms and conditions of leases

Asset Class here

Right of use assets are inclusive of our depot land and plant and equipment.

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

Right of use assets

\$ '000	Ready to use	Land	Plant & Equipment	Total
2020				
Adoption of AASB 16 at 1 July 2019	–	11,490	38	11,528
Transfer from leased assets (former finance leases)	–	–	–	–
Additions to right-of-use assets	–	–	–	–
Adjustments to right-of-use assets due to re-measurement of lease liability	–	–	–	–
Depreciation charge	–	(396)	(15)	(411)
Impairment of right-of-use assets	–	–	–	–
Other	–	–	–	–
Balance at 30 June 2020	–	11,094	23	11,117

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

\$ '000	2020	2019
Adoption of AASB 16 at 1 July 2019	11,528	–
Additions	–	–
Accretion of interest	242	–
Payments	(535)	–
Other	–	–
Balance at 30 June	11,235	–

Classified as:

Current	301	–
Non Current	10,934	–

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

The Group had total cash outflows for leases of \$535,130.

The following are the amounts recognised in profit or loss:

Depreciation expense of Right-of-Use Assets	411	–
Interest expense on lease liabilities	242	–
Expense relating to short term leases	–	–
Expense relating to leases of low-value assets	–	–
Variable lease payments	–	–

Notes to the Financial Statements

for the year ended 30 June 2020

Note 17. Leases (continued)

\$ '000	2020	2019
Other	-	-
Total amount recognised in profit or loss	653	-

(ii) Council as a lessor

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable) in accordance with the published revenue policy. Rentals received from such leases are disclosed as rent and hire of non-investment property in Note 2.

(i) Investment Property

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

\$ '000	2020	2019
Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:		
Not later than one year	979	1,025
Later than one year and not later than 5 years	1,213	2,062
Later than 5 years	31	33
	2,223	3,120

City of West Torrens

Notes to the Financial Statements

for the year ended 30 June 2020

Note 18. Superannuation

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2019/20; 9.50% in 2018/19). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2018/19) of "superannuation" salary.

In addition, Council makes a separate contribution of 3.2% of ordinary time earnings for Salarylink members to their Accumulation account. Employees also make member contributions to the Salarylink section of the Fund. As such, assets accumulate in the Salarylink section of the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), Council does not use defined benefit accounting for these contributions.

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

Contributions to Other Superannuation Schemes

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

Superannuation contributions paid by council for 12 months to 30 June 2020 totalled \$1,875,545 (2018/19 \$1,792,346).

Notes to the Financial Statements

for the year ended 30 June 2020

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	
	2020	2019	2020	2019
Council's Share of Net Income				
Joint Ventures	841	43	4,978	1,964
Total Council's Share of Net Income	841	43	4,978	1,964

(i) Joint Ventures, Associates and Joint Operations

(a) Carrying Amounts

\$ '000	Principal Activity	2020	2019
Brownhill and Keswick Creek Stormwater Board	Flood Mitigation	4,978	1,964
Total Carrying Amounts - Joint Ventures & Associates		4,978	1,964

Brownhill and Keswick Creek Stormwater Board

During the 2017/18 financial year, the Brown Hill and Keswick Creeks Stormwater Board (the 'Regional Subsidiary') was established and City of West Torrens has 49% Equitable Interest and 20% Operating Expenses Interest in this.

The Board has been established to implement or oversee the construction of stormwater infrastructure for the purpose of implementation of the Brown Hill and Keswick Creeks Stormwater Management Plan (the Plan); oversee the maintenance and repair and /or renewal of stormwater infrastructure; oversee implementation of associated or related infrastructure works; hold stormwater infrastructure; implement other non infrastructure measures; provide a forum for the discussion and consideration of the constituent council's obligations and responsibilities under the Plan; and enter into agreements with constituent councils for the purpose of managing the Plan.

Other constituent councils include City of Adelaide, City of Burnside, City of Unley, and City of Mitcham.

(b) Relevant Interests

\$ '000	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2020	2019	2020	2019	2020	2019
Brownhill and Keswick Creek Stormwater Board	20.00%	20.00%	49.00%	49.00%	20.00%	20.00%

(c) Movement in Investment in Joint Venture or Associate

\$ '000	Brownhill and Keswick Creek Stormwater Board	
	2020	2019
Opening Balance	1,964	–
Share in Operating Result	841	43
New Capital Contributions	1,992	1,921
Reconciling Item	181	–
Council's Equity Share in the Joint Venture or Associate	4,978	1,964

Notes to the Financial Statements

for the year ended 30 June 2020

Note 19. Interests in Other Entities (continued)

(d) Summarised Financial Information of the Equity Accounted Business

\$ '000	Brownhill and Keswick Creek Stormwater Board	
	2020	2019
Statement of Financial Position		
Cash and Cash Equivalents	5,003	3,967
Other Current Assets	325	2,024
Non-Current Assets	6,410	3,209
Total Assets	11,738	9,200
Current Trade and Other Payables	1,568	3,053
Current Provisions	11	7
Total Liabilities	1,579	3,060
Net Assets	10,159	6,140
Statement of Comprehensive Income		
Contributions from Constituent Councils	389	618
Interest Income	25	16
Capital Funding/Grants	1,762	–
Total Income	2,176	634
Employee Costs	271	235
Materials, Contracts & Other Expenses	152	182
Depreciation, Amortisation and Impairment	37	2
Total Expenses	460	419
Operating Result	1,716	215

(e) Share of Joint Operations Expenditure Commitments

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

\$ '000	2020	2019
(i) Capital Expenditures Payable		
Not later than one year	1,128	169
Later than one year and not later than 5 years	–	–
Later than 5 years	–	–
	1,128	169

(f). Transactions with Council

Aggregate amount of transactions with Council		
- receipts from Council	1,992	1,921

Notes to the Financial Statements

for the year ended 30 June 2020

Note 20. Non-Current Assets Held for Sale & Discontinued Operations

Details of Assets & Disposal Groups

The City of West Torrens Council has its former depot, 102-120 Marion Road Brooklyn Park, held for sale.

\$ '000	2020	2019
Carrying Amounts of Assets and Liabilities		
Assets		
Infrastructure, Property, Plant and Equipment	3,600	–
Total Assets	3,600	–
Net Assets	3,600	–

Note 21. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

Council has no contingencies nor any assets or liabilities not recognised in the Statement of Financial Position

Note 22. Events after the Balance Sheet Date

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

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

Accordingly, the "authorised for issue" date is 6/10/20.

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

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

Note 23. Related Party Transactions

Key Management Personnel

Transactions with Key Management Personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999 . In all, 19 persons were paid the following total compensation:

\$ '000	2020	2019
The compensation paid to Key Management Personnel comprises:		
Short-Term Employee Benefits	1,507	1,451
Post-Employment Benefits	84	82
Total	1,591	1,533

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

Note 24. Mendelson Foundation

\$ '000	2020	2019
<p>The Max and Bette Mendelson Foundation is a charitable fund established in 1996 under a Deed of Charitable Trust, and it is dedicated in perpetuity to the promotion and encouragement of education in conjunction with South Australian universities. Foundation funds were bequeathed to the City of West Torrens under the terms of the Trust Deed.</p>		
<p>Financial Performance & Cash Flow Information</p>		
<p>Statement of Comprehensive Income - Mendelson Foundation</p>		
<p>INCOME</p>		
Dividend Income including Franking Credits	77	68
Interest income	1	3
Fair Value Movement on Financial Assets	(45)	115
Council Contribution	20	20
	<u>53</u>	<u>206</u>
<p>EXPENDITURE</p>		
Scholarships	48	48
Fund Management	21	23
Member Emoluments	15	13
	<u>84</u>	<u>84</u>
	<u>(31)</u>	<u>122</u>
<p>CHANGE IN FOUNDATION WEALTH</p>		
<p>Statement of Financial Position - Mendelson Foundation</p>		
<p>CURRENT ASSETS</p>		
Cash & Cash Equivalents	16	152
Trade & Other Receivables	42	11
Units in Managed Funds	378	202
Shares in Listed Companies	1,122	1,212
Total Assets	<u>1,558</u>	<u>1,577</u>
<p>LIABILITIES</p>		
Current Liabilities	-	-
Non Current Liabilities	-	-
Total Liabilities	<u>-</u>	<u>-</u>
NET ASSETS	<u>1,558</u>	<u>1,577</u>
<p>FOUNDATION WEALTH</p>		
Accumulated Surplus	<u>1,558</u>	<u>1,577</u>



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INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPAL MEMBER OF CITY OF WEST TORRENS

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of City of West Torrens (the Council), which comprises the statement of financial position as at 30 June 2020, the statement of profit and loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the certification of the financial statements.

In our opinion the financial report of City of West Torrens, presents fairly, in all material respects, the Council's financial position as at 30 June 2020 and its financial performance for the year ended on that date in accordance with Australian Accounting Standards, the Local Government Act 1999, and the Local Government (Financial Management) Regulations 2011.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Council in accordance with the Local Government Act 1999 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the Local Government Act 1999, which has been given to the Council, would be in the same terms if given to the Council as at the time of this auditor's report.

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

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

Management is responsible for the other information. The other information obtained at the date of this auditor's report is the annual reports of Brownhill Keswick Creek Stormwater Board and the Max and Bette Mendelson Foundation for the year ended 30 June 2020.

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

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

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

Council's Responsibility for the Financial Report

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

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

Auditor's responsibilities for the audit of the Financial Report

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

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

This description forms part of our auditor's report.



BDO Audit (SA) Pty Ltd



Andrew Tickle
Director

Adelaide, 20 October 2020

INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE CITY OF WEST TORRENS

Opinion

We have undertaken a reasonable assurance engagement on the design and the operating effectiveness of controls established by City of West Torrens ('the Council') in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, throughout the period 1 July 2019 to 30 June 2020 relevant to ensuring such transactions have been conducted properly and in accordance with law.

In our opinion, in all material respects:

- (a) The controls established by Council in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities were suitably designed to ensure such transactions have been conducted properly and in accordance with law; and
- (b) The controls operated effectively as designed throughout the period from 1 July 2019 to 30 June 2020.

Basis for opinion

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

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

The Council's responsibilities for the internal controls

The Council is responsible for:

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

Our independence and quality control

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

Assurance practitioner's responsibilities

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

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

Limitations of controls

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

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



BDO Audit (SA) Pty Ltd



Andrew Tickle
Director

Adelaide, 20 October 2020

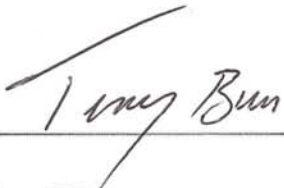
General Purpose Financial Statements

for the year ended 30 June 2020

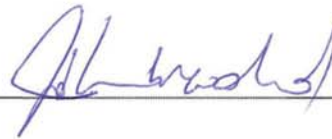
Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of City of West Torrens for the year ended 30 June 2020, the Council's Auditor, BDO Audit (SA) Pty Ltd. 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*.



Terry Buss PSM
Chief Executive Officer



John Woodward
Presiding Member, Audit Committee

Date: 14 October 2020

CERTIFICATION OF AUDITOR INDEPENDENCE

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

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



Andrew Tickle
Director

BDO Audit (SA) Pty Ltd

Adelaide, 20 October 2020



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