



November 2025

Annual Report

2024-25

Statement of Acknowledgement (Kurna - Adelaide)

West Torrens is located on the Traditional Homelands of the Kurna Nation of People, the first Traditional Owners and Custodians of the Adelaide Region.

Council pays respect to Elders past and present.

We recognise and respect their cultural heritage, beliefs and spiritual relationship with the land, sea, waterways and sky.

We acknowledge that they are of continuing importance to the Kurna people living today.

We have built a beautiful city. However, we further recognise that the process of settlement resulted in the dispossession and dislocation of the Kurna people and that we are always mindful of this.

Access to document

This document has been prepared by the City of West Torrens and is available on council's website, westtorrens.sa.gov.au. Printed copies are available for viewing from the West Torrens Library, 1 Brooker Terrace, Hilton and council's Civic Centre, 165 Sir Donald Bradman Drive, Hilton.

Document history

Version	Date	Details
V1	October 2025	Draft version for consideration by council.
V2	October 2025	Draft version endorsed by council, subject to the inclusion of the Brown Hill Keswick Creek Stormwater Project Annual Report and the City of West Torrens audited financial statements.
V3	November 2025	Full report complete.





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Welcome

Mayor and CEO's message

Welcome to our Annual Report for 2024-25.

On behalf of our Elected Council and staff, we are pleased to present a summary of our activities and achievements across the past year.

Councils are often considered quiet achievers as we go about our day-to-day work, providing services and amenities for our many residents, business operators and visitors. It's not often we have the opportunity to showcase the work that we do, but in April 2025 we had the chance to do just that when we welcomed Her Excellency, the Honourable Frances Adamson AC, Governor of South Australia and her husband Mr Rod Bunten to our city as part of a program of local government tours organised by Government House.

Her Excellency attended a children's story time session at the West Torrens Library - one of our many weekly free community programs hosted at this facility - where those in attendance were treated to a special reading of the book 'Somebody's Land'. Following this was a visit to council's depot to meet staff and see the new hydrogen fuel-cell waste vehicle now in operation by our waste contractor Solo Resource Recovery, and contributing to reducing council's carbon footprint. While at the depot, Her Excellency presented 2 of our City Operations staff, Anthony Nicholls and Raoul Brideoake, with National Emergency Medals in recognition of the roles they played in the 2020 Kangaroo Island bushfires.

Her Excellency took part in the formal renaming ceremony of Karkungka (formerly Kesmond Reserve). Kurna elder Uncle Mickey, representatives of the RSL and National Serviceman's Association, Richmond Primary School students, and Member for Adelaide Steve Georganas MP also joined us to celebrate this recently upgraded community space and recognise the traditional owners of West Torrens with the name Karkungka, meaning 'Sheoak Place' in Kurna language.

Our program of reserve upgrades continued during the year, most notably at Kings Reserve, Torrensville where we worked closely with the Kings Reserve Community Reference Group to develop a draft master plan for this significant community space. Following 2 rounds of consultation with the broader community, the final master plan was endorsed in April 2025. Shaped in close collaboration with our community, the master plan brings to life our vision for Kings Reserve as a beautiful and vibrant inclusive community park, celebrating nature, sustainability, and heritage, and creating a profound sense of place.

Our commitment to community engagement includes creating opportunities for all voices to be heard. To this end, 2024-25 saw the convening of our second Youth Advisory Committee (YAC), and our inaugural Disability Inclusion Advisory Group (DIAG). We extend our thanks to past and present members of these important groups which bring fresh perspectives to council decisions and ensure the diversity of our West Torrens community is represented.

While on the subject of diversity, we received our certification as a communication access provider at both our customer contact centre and library, meaning our front-of-house staff can now help people who have different communication needs. This certification provides us with a range of tools to help people who may not be proficient in English or need communication assistance in a different way. We also committed to joining the Hidden Disabilities Sunflower Network, comprising of a range of business and organisations worldwide which uses the sunflower as a visual cue for people living with non-visible disabilities.

Our Library celebrated a milestone late in 2024 when staff, elected members and the community came together to celebrate its 60th anniversary. This thriving community facility hosts around 3,800 visitors per week, making it very important to our residents and visitors.

The year saw us progress several significant infrastructure projects. Among these were the redevelopment of stage one of the historic Thebarton Theatre, and revitalisation of Breakout Creek/Purrunga Pari, the stretch of the River Torrens where the river meets the sea at West Beach. Major flood mitigation works continued along Lower Brown Hill Creek as part of the Brown Hill Keswick Creek Stormwater Project, and we continued to monitor and advocate for West Torrens in relation to major State Government projects in our city including the Torrens to Darlington Motorway (T2D) and Renewal SA's Southwark Grounds, as well as the Adelaide Football Club's Thebarton Oval Precinct development.

We secured Federal Government funding towards the redevelopment of the Western Youth Centre at Cowandilla, and the continued redevelopment of Karkungka Reserve at Keswick. These projects will see new and upgraded facilities built for use by our community. Community facilities are a very important resource in our city as they provide vital hubs for fostering connections, promoting participation, and supporting community activities. During 2024-25, our 6 community facilities experienced 50,608 hours of usage and provided meeting spaces for more than 500 community groups.

As ever, our 2025 Summer Festival was a fantastic celebration of West Torrens, welcoming more than 16,000 people to 7 events across 6 locations.

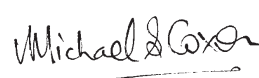
Behind the scenes, highlights for the administration during the 24-25 year included achieving White Ribbon accreditation for the organisation and the launch of our 'It reflects ON YOU' campaign. The former represents our commitment to creating a workplace where people can feel personally safe and supported, and where attitudes, practices, and policies are viewed through a lens of women and family safety. The latter, aimed at helping reduce aggressive and threatening behaviour towards our staff, won an Excellence in People and Culture award at the Local Government Professionals (SA) Awards in May 2025.

As the following pages show, the projects and initiatives described above just scratch the surface of the work we do daily to make West Torrens the best place to live, work, and enjoy life.

With our community at the heart of all we do at council, we celebrate the achievements of 2024-25 and look forward to even more in 2025-26.



Michael S. Coxon
Mayor

A handwritten signature in black ink that reads "Michael S. Coxon".

Angelo Catinari
Chief Executive Officer

A handwritten signature in black ink that reads "Angelo Catinari".

The final stage of the upgrade to Breakout Creek/Purrana Pari has been completed.

Project partnership with Green Adelaide, the City of Charles Sturt, the SA Attorney-General's Department, the Australian Government and SA Water.

Our city

West Torrens is an appealing metropolitan location as it is close to the Adelaide Central Business District (CBD) and the South Australian coastline.

West Torrens provides retail, industrial and service opportunities that contribute to a vibrant employment sector. It is also the international gateway into South Australia, being home to the Adelaide Airport, and our national rail terminal is located in the suburb of Keswick.

West Torrens is a popular choice for people to live, with a population of around 65,700 residents. Properties in our city are highly sought after, and new developments are always occurring. Evidence of this is that infill housing in our area is almost 10% higher than the national average. While this presents challenges for us as a council to manage, it also provides stability for our future as we celebrate a thriving community.

We are a very multicultural city, with 32% of our residents being born overseas. In our not-so-distant past, we were an attractive location for migrants from Italy and Greece, and while many who live here have these cultural ancestries, we are now attracting people from India, the United Kingdom, China and Nepal.

Our city is well-known for its larger shopping precincts which attract visitors from further afield and, as such, inject money into our local economy. Ikea, Harbour Town, the Brickworks Marketplace and HomeCo. at Mile End all help keep the local economy flourishing. Adelaide Airport is a major employment hub for West Torrens, with the Airport Business District employing around 8,000 people, who are further supported by an additional workforce of 22,000 off-site. On a different scale, Henley Beach Road is a great drawcard for West Torrens as it offers many cafes, restaurants and eateries which provide an eclectic mix of cuisines.

West Beach Parks, a world-class tourism, sport and recreation precinct, is also located on our coastline at West Beach. The West Beach Trust Board comprises representatives from its 3

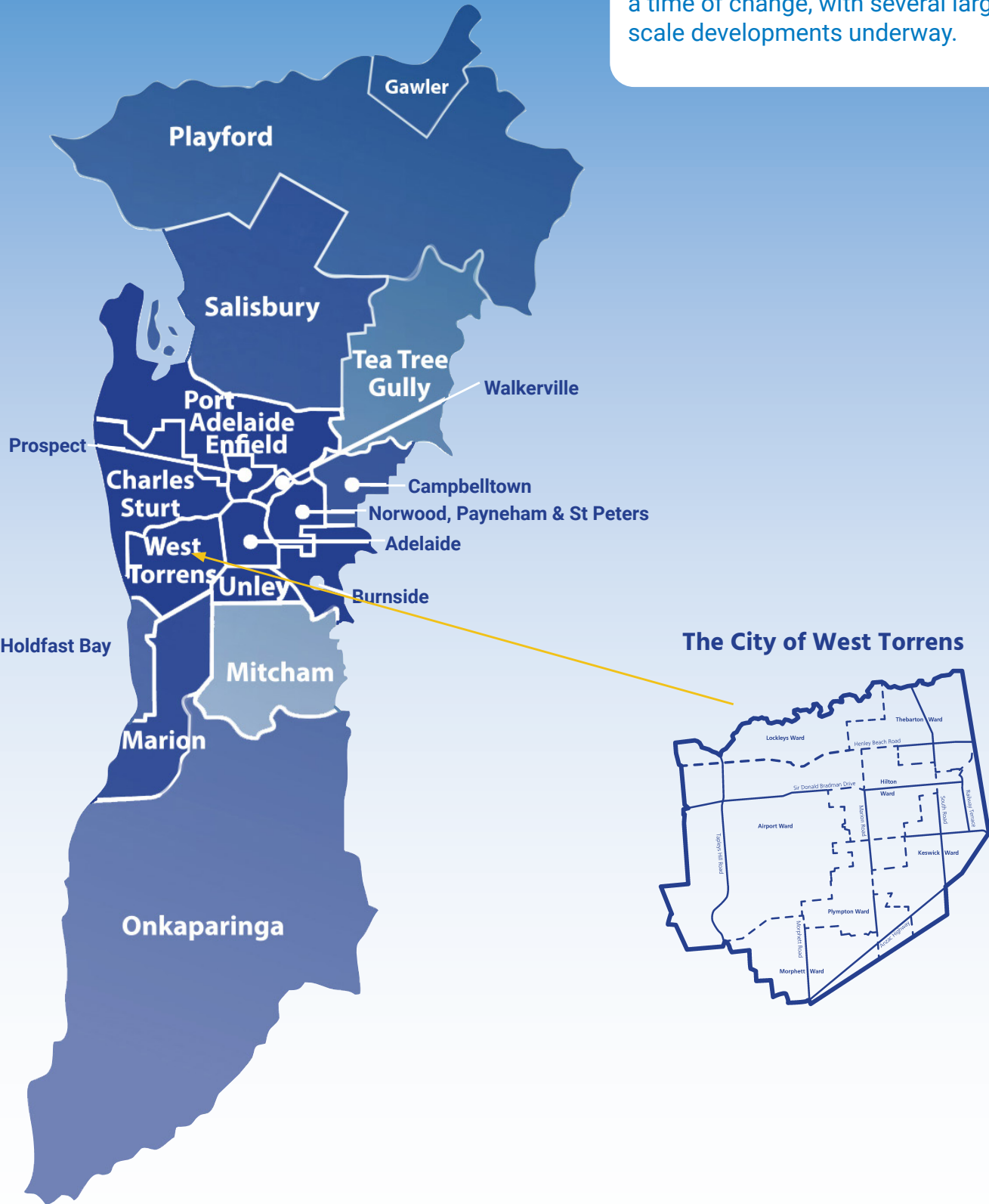
neighbouring councils, including our council, and the park covers 135 hectares of beachfront land. While the tourism park injects money into our local economy, it is also quite unique in that it is home to many local sports and recreation clubs which our community can join including sailing, tennis, golf and dance.

West Torrens is experiencing a time of change, with several large-scale developments underway. The State Government's Torrens to Darlington (T2D) project is currently one of the largest occurring in South Australia and a proportion of project works are being undertaken in our city. Our council is working together with the State Government to support this project, which will provide commuters with a non-stop, traffic light-free motorway between the north and south of our state.

The Adelaide Football Club (AFC), one of 2 Australian Football League clubs in South Australia, has chosen Torrensville as its new home, and early in 2025 it began construction works on a \$100 million facility. The AFC chose Thebarton Oval and neighbouring Kings Reserve as the location for its new home ground, and with both facilities owned by us, we will work with the club to ensure that the venue provides greater opportunities for our growing community. While on the subject of sport, a new multi-million-dollar sporting institute (South Australian Sports Institute) has been built at Mile End. The Institute is a key player in our state in finding the best potential athletes and training them in state-of-the-art facilities using innovative techniques. Many athletes who train at the Institute compete on both national and international stages in a variety of sports, including beach volleyball, cycling, hockey, diving, netball, rowing, shooting and swimming.

Metropolitan location map

West Torrens is a very multicultural city, with 32% of our residents being born overseas. We are experiencing a time of change, with several large-scale developments underway.



Elected Members

As at 30 June 2025

Note: Cr Sam Whiting held the position of Hilton Ward Councillor until his resignation on 29 July 2024. Cr George Vlahos took office following a supplementary election on 10 December, 2024.



Mayor Michael Coxon



Cr Kym McKay



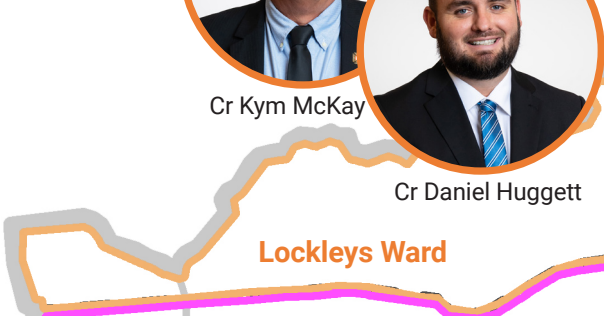
Cr Daniel Huggett



Cr Graham Nitschke



Cr Zoi Papafilopoulos

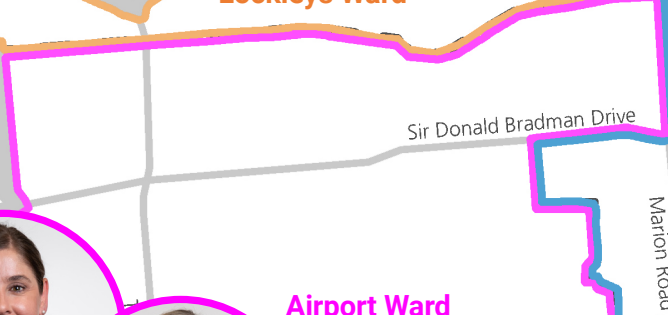


Lockleys Ward



Thebarton Ward

Henley Beach Road



Airport Ward

Sir Donald Bradman Drive

Hilton Ward



Cr Cindy O'Rielley



Cr George Vlahos

Marion Road



Cr Sara Comrie



Cr Jassmine Wood



Cr John Woodward



Cr Elisabeth Papanikolaou



Plympton Ward

Morphett Road



Cr George Demetriou



Cr Anne McKay



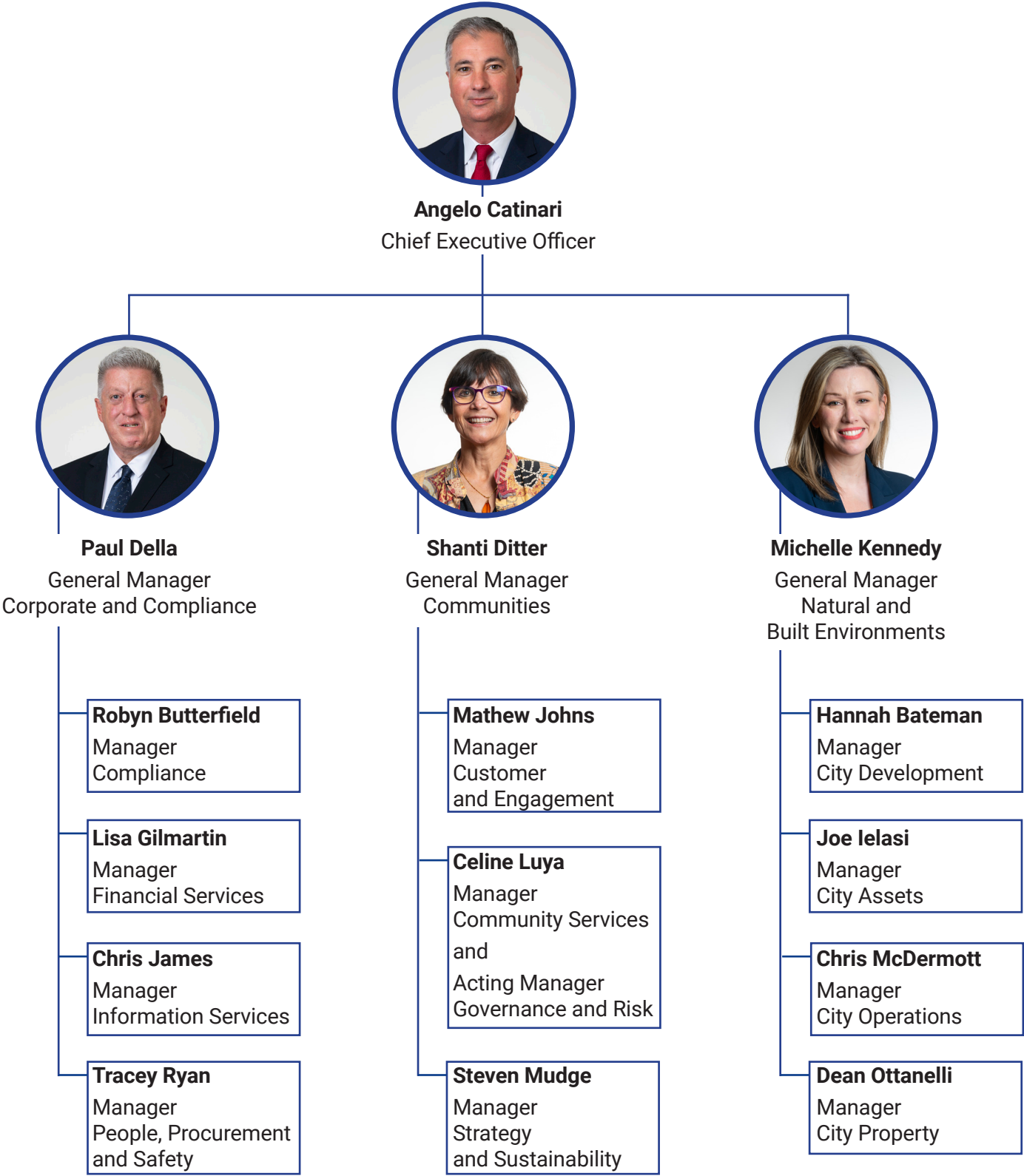
Cr Surender Pal



Cr Lana Gelonese

Executive and management

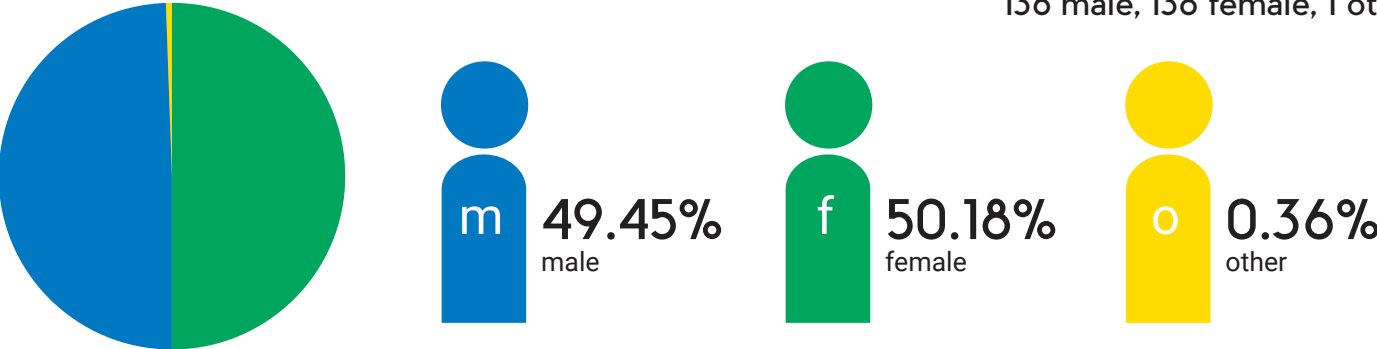
As at 30 June 2025



Snapshot of our workforce

Total workforce by gender

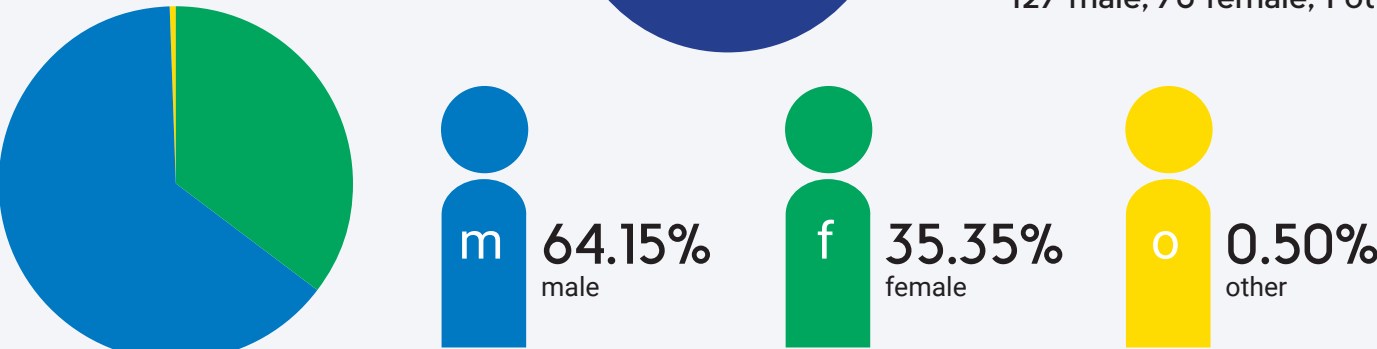
Total number = 275
136 male, 138 female, 1 other.



Full-time employees

72%
of our workforce

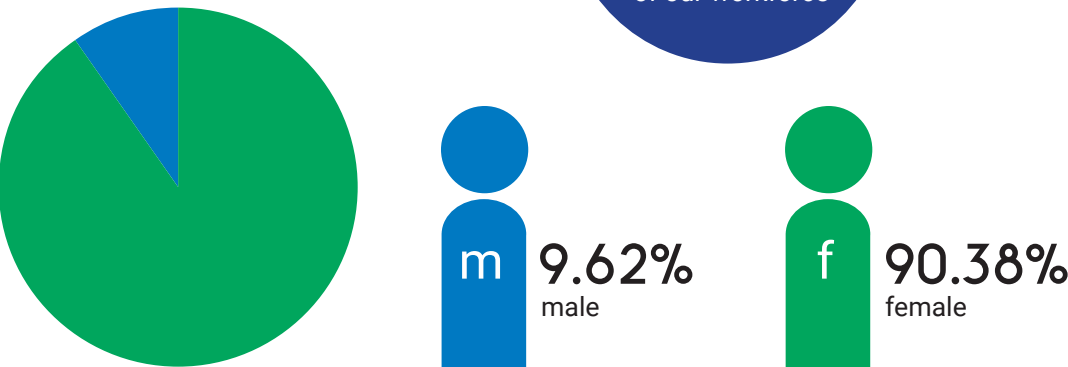
Total number = 198
127 male, 70 female, 1 other.



Part-time employees

19%
of our workforce

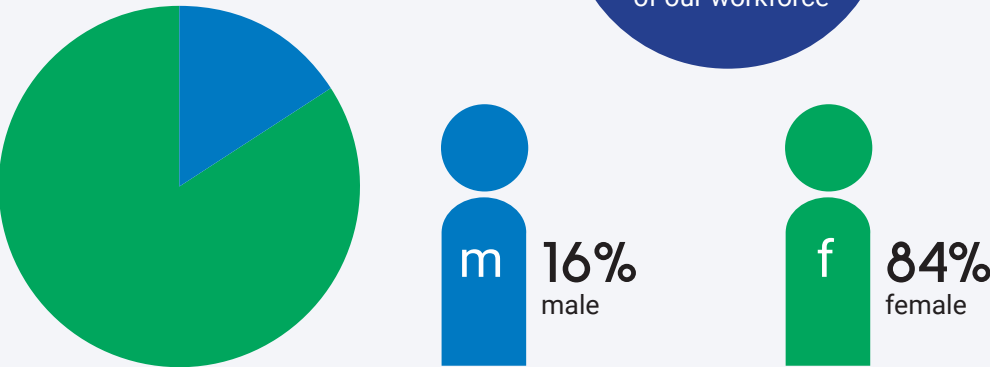
Total number = 52
5 male, 47 female



Casual employees

9%
of our workforce

Total number = 25
4 male, 21 female



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 employees comply with statutory obligations. Managers and staff also carry out the regulatory and service roles of a local government body.

At 30 June 2025, the Management Team comprised the Chief Executive Officer, 3 General Managers and 11 Department Managers in charge of 12 management positions. Management staff are employed on 5-year contracts, comprising a package of base salary plus allowances such as use of vehicle and provision of telecommunications equipment.

Remuneration

The Chief Executive Officer remuneration (including superannuation) was \$401,715. Remuneration for General Managers (including superannuation) ranged from \$241,596 - \$257,515.

All members of Executive were provided with vehicles for work and personal use, which were included as part of their remuneration package.

Schedule 4 of the *Local Government Act*, Clause 1(g) also states that councils must report on the number of senior executive officers who report directly to the CEO and whose total remuneration equals or exceeds \$100,000 per annum. This year, in addition to the 3 General Managers, 3 officers met this criterion.

The register of employee remuneration and benefits is available for inspection on request at the Civic Centre and is also available on our website, westtorrens.sa.gov.au

Council's administration is responsible for the day-to-day affairs of the organisation.



L-R: Shanti Ditter, Paul Della, Mayor Michael Coxon, Her Excellency the Honourable Frances Adamson AC, Governor of South Australia and husband Mr Rod Bunten, Chief Executive Officer Angelo Catinari and Michelle Kennedy.

Strategic leadership

As a community leader, council's role is to set a clear direction, guide future growth, and ensure that we remain responsive to the needs, interests and aspirations of all our community.

This is achieved through the delivery of adequate, appropriate and equitable services, facilities and programs.

Under the *Local Government Act 1999*, councils are required to adopt a suite of strategic management plans. At the core of this suite is our Community Plan 2034, which articulates council's vision for West Torrens: 'committed to being the best place to live, work and enjoy life'. The Community Plan 2034 defines key focus areas and strategic objectives that guide council's decision making.

Council's approach to strategic planning is community informed. We regularly prepare and review our Community Plan and other key strategies, drawing on demographic trends, evolving policies, emerging issues and engaging with our community whether they live, work or are visiting West Torrens. This ensures that we can respond proactively to new challenges and strategically align all areas of our operations.

Between January and June 2024, council conducted a significant review of the Community Plan, including a detailed Community Needs Analysis and broad community engagement. This integrated approach enabled us to assess local and external trends, policy directions, and opportunities, directly informing the development of the Community Plan 2034, adopted on 19 November 2024.

Through its ongoing strategic planning work, council remains agile in looking at the future of West Torrens. Strategic planning enables us to:

- Address unique community issues and aspirations.
- Align local priorities with State and Federal Government objectives.
- Collaborate with other government agencies on joint initiatives.
- Participate effectively in regional planning and development.

The other strategic management plans which complement and support the Community Plan 2034 are:

- The Long-Term Financial Plan (as integrated into the Annual Business Plan and Budget).
- Infrastructure and Asset Management Plans.

Together, these plans enable council to set a clear direction and continuously manage resources, service delivery and reporting, ensuring that strategic priorities are consistently translated into effective action for the benefit of the West Torrens community.

Corporate plans and reporting

Annual Organisational Service Plan reporting continued to ensure our accountability to report and deliver on our goals and aspirations.

The following plans were created or reviewed this past financial year:

- Community Plan 2034.
- Asset Management Plans.

Additionally, the following plans were reviewed or being developed and were awaiting finalisation and adoption:

- Stormwater Management Action Plan.
- Reflect Reconciliation Plan.

Collectively, these plans provide the platform to focus our short-term allocation of resources in delivering our vision.

Our Organisational Annual Service Plan identifies and details projects the council is focusing on and helps deliver the long-term priorities identified in our Community Plan.

Council's Annual Business Plan, Budget and Long-Term Financial Plan 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 2024-25 against the Annual Organisational Service Plan. Copies of all plans and quarterly reports can be viewed on our website, westtorrens.sa.gov.au

Community Land Management Plans

The *Local Government Act 1999* requires councils to develop management plans for all community land that is either owned by council or under our control. These plans show how community land can be used and managed for the betterment and enjoyment of the whole community.

Community Land Management Plans are updated when changes occur, such as when land is purchased, sold or removed from the community land register.

Council currently has 3 Community Land Management Plans, which are expected to be reviewed in the coming year:

- Reserves and Sporting Grounds.
- Drainage Lands.
- Community and Commercial Facilities.

Strategic risks

The City of West Torrens has a robust and comprehensive enterprise risk management program which incorporates strategic operational project risks. Strategic risks arise in pursuit of our objectives, strategy and/or work activity.

We have identified 8 strategic risks which are reviewed on a regular basis. Each risk has several controls to ensure it is managed and these controls are also regularly reviewed.

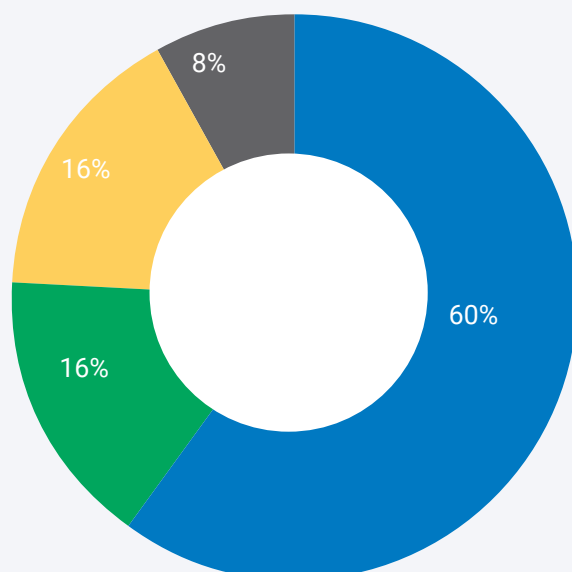
Our strategic risks this past year were:

1. Business performance: This risk area considers how our daily operations ensure services and deliverables are efficient and effective. Overall, this risk seeks to safeguard our continued business operation.
2. Workforce management: This risk area focuses on our human resources - specifically staffing and work, health and safety. It concentrates on resource limitations, staff health, welfare and wellbeing programs and the systems and processes that address and/or manage WHS issues.
3. Cyber IT and management: This risk area identifies with all things information technology (IT) and focuses on damage, long-term interruption, losses of key business information/ systems and/or associate stored data. It also represents cyber security and associated threats to council information, resources and/or assets and the ability for the organisation to capitalise on technological capabilities or opportunities.
4. Emergency management and resilience: This risk area looks at our ability to plan, prepare and take adequate and appropriate action to prevent impacts, as well as aid response and recovery for emergency events and business continuity.
5. Asset and infrastructure management: This risk area relates to all council-owned assets and infrastructure. It considers the ongoing upkeep and life cycle of our assets, as well as projects, technology, innovation and community expectation.
6. Financial sustainability: This risk deals with variations in income and general cost management (or resulting increases in expenditure) caused through longer term societal/community trends, changes to State Government policy, or emergency events.
7. Climate adaptation and sustainability: Climate change presents a significant risk to our organisation and may have impacts on the asset-rich environment in which we operate. There are a multitude of known and unknown risks associated with this area.
8. Strategic future: This risk areas considers the long-term aspirations of council ensuring the future generations are at the forefront of planning and development considerations. The risk unpacks ongoing changes in our urban environment/landscape and the factors impacted by such change.

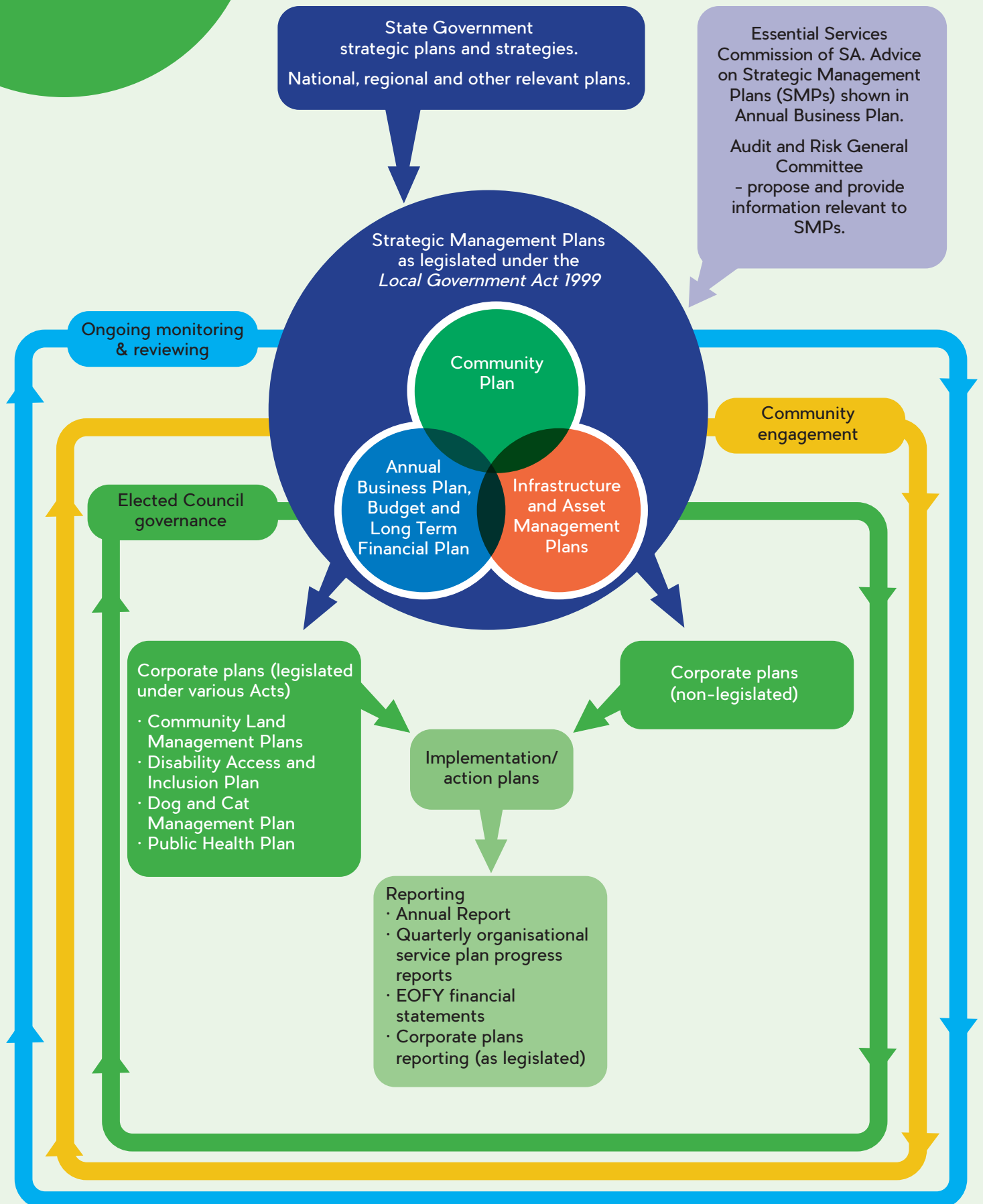
Overall performance

Annual Organisational Service Plan - project summary status

- 15** Completed.
- 4** Progressing - on track.
- 4** Progressing - monitor.
- 2** Deferred

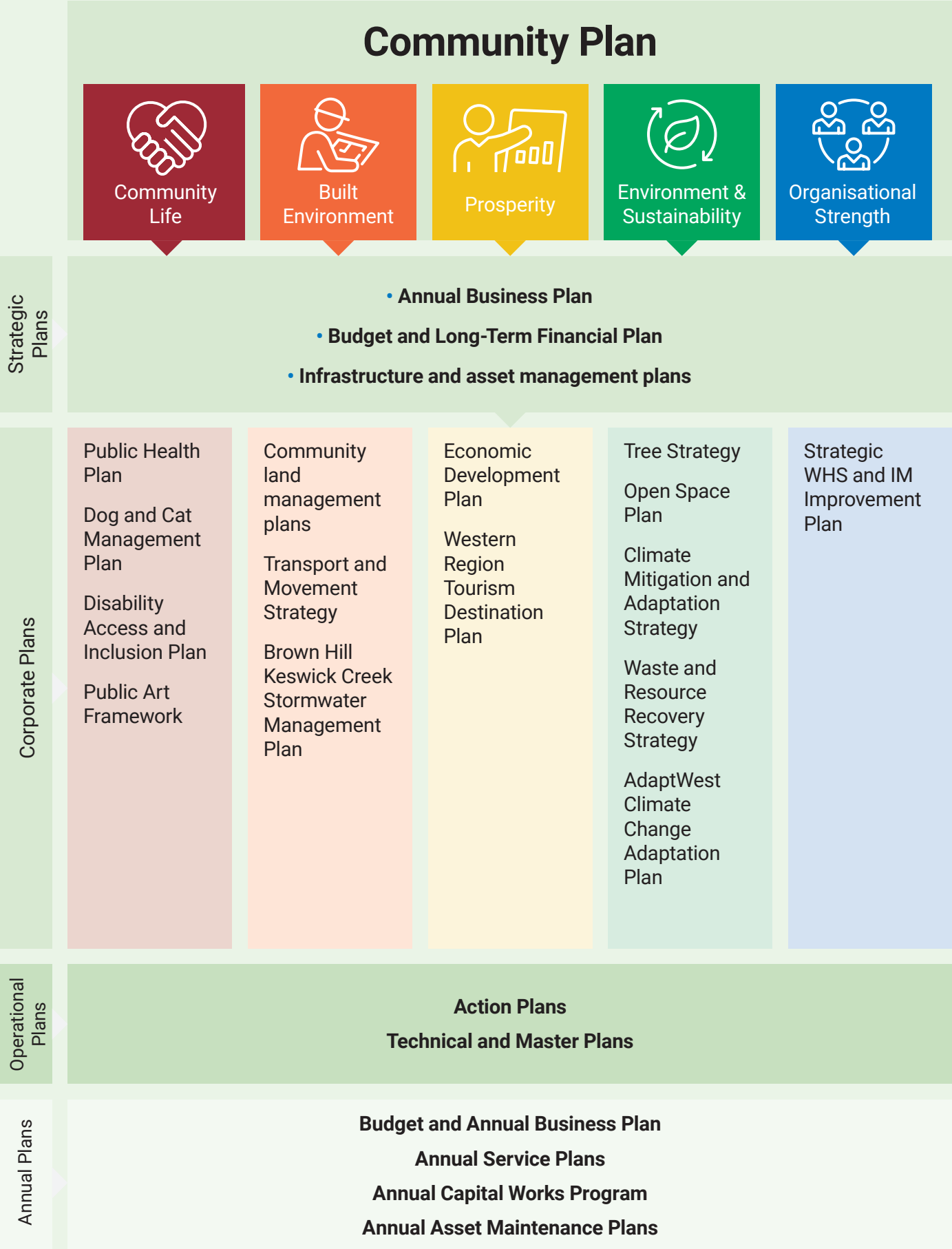


Corporate planning framework



Strategic and corporate suite

Strategic and corporate plans and their alignment to our Community Plan 2034



Climate Impact Statement



How we are tackling climate change

Climate change is one of the most important issues for all of us - our communities, environment, economy, businesses and industries. On a local level, climate change presents many challenges for our infrastructure, services, economy, environment and the lifestyles of our diverse community.

The City of West Torrens is leading by example by building a community that is resilient to the impacts of climate change.

We are doing this with a range of important initiatives including:

Implementing Council's Climate Mitigation and Adaptation Strategy.

Embedding climate adaptation in strategic planning and decision-making processes.

Regularly reviewing and responding to risks associated with climate change.

Participating with partner councils in the Western Adelaide region's AdaptWest Climate Adaptation Program.

Participating in the Western Adelaide Zone Emergency Management Committee.

Reducing our carbon footprint by decreasing emissions, transitioning to renewables, and choosing more sustainable options.

Enhancing greening and cooling across West Torrens.

Managing water resources to optimise sustainability, enhance water use efficiencies, improve stormwater management, and use water to reduce urban heat.

We are helping to build our community's resilience by:

Offering rebates and grants that support environmentally sustainable outcomes.

Delivering programs that help our community adapt to climate change, such as coping with severe weather events.

Tree planting and greening programs to increase shading and cooling across West Torrens.

Encouraging active transport and healthy lifestyles.

Enhancing access to quality green open spaces.

Keeping our community informed through education and awareness campaigns.

Our vision, mission and Community Plan themes

2034

Our Vision

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

Our Mission

To strive for excellence in serving our diverse community.

The 5 focus areas for the delivery of our vision are:



Community Life

We support diversity, health and wellbeing, community cohesion and connections, and create opportunities to learn and enjoy the local area.



Built Environment

We support housing, urban development and infrastructure that contributes to attractive and safe neighbourhoods, and how we travel in and beyond our area.



Prosperity

We support jobs, businesses and industries to generate local economic growth and activity.



Environment and Sustainability

We protect and conserve the natural environment, reuse and recycle resources, support biodiversity and respond to climate change.



Organisational Strength

Council ensures its services lead to quality outcomes and exceptional experiences for our community.

Service Plan reporting

The following information provides a progress report, as at 30 June 2025, of actions adopted under our Community Plan 2034.



Community Life

We support diversity, health and wellbeing, community cohesion and connections, and create opportunities to learn and enjoy the local area.

Key project	Start date	End date	Progress	Comments
Strategic objective: Improve accessibility and inclusiveness of council services across the city.				
Develop a public amenity signage design suite.	1 July 2024	31 December 2024	75%	Considerable work has occurred to the foundational elements of this project including an update to the Corporate Style and Design Guide and a review of the Public Realm Design Manual. Signage requirements and options for major venues and facilities have been scoped, and design concepts are progressing. New reserve signage designs have also been drafted. Updated city entry and suburb signage designs are still to occur.
Strategic objective: Facilitate community health, wellbeing and safety.				
Establish services/programs in line with the Wellbeing Hub Concept Framework.	1 July 2024	30 June 2025	100%	Programs at the Wellbeing Hub at Lockleys began in February 2025. The suite of services/activities available include yoga, walking group, dance mix, drop in session and art class. Activities for young people are included in the program during school holidays. Information is available on council's website and social media channels.
Strategic objective: Value and acknowledge the rich and diverse culture, including our First Nations people, and the distinctive local identity and heritage that defines us.				
Complete the development of a City of West Torrens 'Reflect Reconciliation Plan' in partnership with First Nations people.	1 July 2024	30 June 2025	90%	Development of a Reflect Reconciliation Plan has been progressing, and is on track for presentation to council by the end of the calendar year.
Plan and manage the major redevelopment of Thebarton Theatre.	1 July 2024	30 June 2025	100%	Works on the redevelopment of Thebarton Theatre progressed on track through the 2024-25 financial year. It is forecast that the project will be completed in late 2025.
Strategic objective: Respond to the needs of our young people.				
Support the ongoing establishment and running of the Youth Advisory Committee.	1 July 2024	30 June 2025	100%	The Youth Advisory Committee (YAC) was established with 11 student members and 4 Elected Members. The successes of the YAC this year included: A communication survey (over 600 responses) on how to improve council's communication with young people; a workshop with young new migrants to inform school holiday activities; feedback on the Henley Beach Road Visioning Project, and the planning of a youth focused event.



Built Environment

We support housing, urban development and infrastructure that contributes to attractive and safe neighbourhoods, and how we travel in and beyond our area.

Key project	Start date	End date	Progress	Comments
Strategic objective: Advocate for outcomes which support a range of housing options, promote compatible non-residential development, provide appealing, safe and harmonious urban landscape.				
Undertake a Structure Plan to guide future land use and development of key sites.	1 July 2024	30 June 2025	100%	An application for the Urban Precincts and Partnerships Program (UPPP) to seek funding for the Structure Plan was submitted in March 2025. Administration is still awaiting the outcome.
Strategic objective: Provide a variety of indoor and outdoor sport, recreation and community facilities and open spaces.				
Manage the staged major redevelopment of Richmond Oval.	1 July 2024	30 June 2025	100%	The Richmond Oval redevelopment requires state and/or federal government funding to proceed with its current design. Council considered funding for this project as part of a broader 10-year investment strategy in February 2025, and subsequently resolved to progress a maximum \$30m project, subject to \$23m external funding being secured by 31 December 2025. Funding is being pursued in line with the council resolution. In parallel, alternative options for structural and compliance works are being explored should full project funding not be secured. Relevant works have been completed for the current financial year.
Finalise the masterplan for Kings Reserve.	1 July 2024	30 June 2025	100%	The masterplan was endorsed by council at its 15 April 2025 meeting and is now complete for detailed design.
Plan for community centre upgrades to facilitate the relocation of Thebarton Community Centre user groups.	1 July 2024	30 June 2025	100%	A report was presented and approved by council in February 2025 outlining a proposed investment strategy for community facilities over the upcoming 10-year period. Most user groups were relocated to alternative venues, with a small number awaiting final confirmation. It is expected all user groups will be relocated by end of August 2025.
Finalise masterplan and design documentation for a new lawn bowls facility at Lockleys Oval.	1 July 2024	30 June 2025	100%	Relevant works for 2024-2025 were completed. Council considered a report in February 2025 which confirmed investment in this project would only occur subject to sufficient state and/or federal government funding being secured. Funding is still being pursued in line with the council resolution related to this project.

Service Plan reporting (continued)

Built Environment - continued

Key project	Start date	End date	Progress	Comments
Strategic objective: Continue to manage and improve flood mitigation.				
Finalise the City of West Torrens Stormwater Management Plan (SMP).	1 July 2024	30 January 2025	95%	The final plan was endorsed by council in February 2025 and subsequently forwarded to relevant bodies (neighbouring councils, the Stormwater Management Authority and Green Adelaide) for final approval.



Prosperity

We support jobs, businesses and industries to generate local economic growth and activity.

Key project	Start date	End date	Progress	Comments
Strategic objective: Optimise the benefits of local activity and promote key employment precincts.				
Deliver the vision, guiding principles and objectives for the Henley Beach Road Visioning Project.	1 July 2024	31 December 2025	100%	Council approved the final Henley Beach Road Visioning Report at its 10 December 2024 meeting.
Finalise Employment Lands investigations.	1 July 2024	30 June 2025	100%	A consultant was engaged to undertake the Employment Lands Strategy. A final draft plan has been received, with key internal and external stakeholders consulted. The study will be presented to council on 15 July 2025
Strategic objective: Drive economic growth via innovation, collaboration, and strategic investment, while fostering meaningful connections between businesses and the community.				
Review the City of West Torrens Economic Development Plan	1 July 2024	30 June 2025	20%	A decision was made that a review of the current Economic Development Plan will be deferred indefinitely. However, a number of initiatives have been planned for the 2025-26 financial year.



Environment and Sustainability

We protect and conserve the natural environment, reuse and recycle resources, support biodiversity and respond to climate change.

Key project	Start date	End date	Progress	Comments
Strategic objective: Reduce our city's impact on the environment.				
Identify a cost-effective electricity contract which supports council's decarbonisation goals.	1 July 2024	30 June 2025	100%	A preferred supplier has been identified to provide 100% renewable electricity for the Renew 6 councils. The City of West Torrens has received its contractual documentation, operational from 1 July 2025 to 31 December 2034. This new arrangement aims to reduce council's emissions while saving costs.
Strategic objective: Prepare for, and respond to, the challenges of a changing climate.				
Develop an information manual to guide staff and contractors on protecting the environment, enhancing sustainability and building resilience to climate change.	1 July 2024	30 June 2025	95%	A change of approach will be presented to the Executive Management Team, which is to use an alternative manual which is typically used for government staff and contractors. This resource is routinely reviewed and updated to reflect legislative updates, which ensures ongoing compliance.
Strategic objective: Provide open spaces that foster the natural environment, support biodiversity, and encourage people to spend time outdoors.				
Undertake detailed design for the redevelopment of Keswick Creek into open space.	1 July 2024	30 June 2025	70%	A concept design was developed and public consultation undertaken. Two cultural workshops were also completed. Detailed design development is underway and is scheduled for completion around September/October 2025.
Review council's Strategic Tree Framework.	1 July 2024	30 June 2025	80%	A review of council's Strategic Tree Framework has been undertaken and an elected member workshop is scheduled for 29 July 2025 to discuss the review of the Tree Management Policy. Discussions are being held regarding where and how the overall Tree Strategy sits within the Corporate Planning Framework.

Service Plan reporting (continued)



Organisational Strength

Council ensures its services lead to quality outcomes and exceptional experiences for our community.

Key project	Start date	End date	Progress	Comments
Strategic objective: Ensure our workforce can meet current needs and plan for future needs of our community.				
Develop a Workforce Plan.	1 July 2024	30 June 2025	40%	The Executive Team decided that, given the depth and breadth of the subject matter, a desktop review be conducted over the next 12 months with the aim of scoping it as a stand-alone project. This would allow the Executive to, from a more informed perspective, assess the resourcing as compared to the benefit to the organisation over the medium to long term.
Strategic objective: Provide opportunities for our community to communicate and engage meaningfully with council.				
Investigate options for a Customer Relationship Management System.	1 January 2025	30 June 2025	10%	The project has been deferred to a future financial year following a level of investigation around the broader ICT ecosystem and priorities. An element to this is the IS Road Map 2025. Customer relationship management software was identified as not currently a high priority for the organisation in the coming year. Other systems that form a component to improved customer relationship management are being progressed, namely investigation of a new contact centre telephony system, a review of the corporate website and other uplift opportunities with our Local Government Platform (Pathway) and online services.
Develop a City of West Torrens Communications and Engagement Strategy.	1 July 2024	31 December 2024	100%	Strategic objectives now exist for communications, community engagement and corporate brand. Each of these have a series of actions identified and being pursued over the coming year to progress the organisational capabilities and improved outcomes in regard to communications, brand and engagement. A sub-set of the communications strategic objective actions is that a social media strategic plan has also been developed and now commencing its implementation.

Organisational Strength - continued				
Key project	Start date	End date	Progress	Comments
Strategic objective: Use technology as a tool to help innovate how we interact with each other.				
Implement a Cyber Security Policy and an overarching Cyber Security Management System.	1 July 2024	31 December 2024	100%	Policy and Framework have been approved and Cyber Security workgroup meetings are being held.
Develop an Information Services Roadmap that helps ensure information and technology investments align with council's goals.	1 October 2024	31 March 2025	100%	The proposed roadmap has been badged as the 'Information Technology Asset Management Plan'. That plan is complemented with the 'Information Services - A to Z State of Play'. Both documents are undergoing Executive Team consideration.
Strategic objective: Prioritise our future through robust strategic thinking and planning.				
Finalise the review of council's Community Plan.	1 July 2024	31 December 2025	100%	The Community Plan review was finalised and presented to the Audit and Risk Committee on 22 October 2024. The plan was endorsed and adopted at the November 2024 council meeting.
Review council's Community and Corporate Planning Framework.	1 July 2024	31 December 2025	95%	A draft Strategic and Corporate Planning Framework was developed and is being trialled across the organisation as plans come up for review. Final endorsement by Executive will be sought early in the next financial year.





Her Excellency the Honourable Frances Adamson AC, Governor of South Australia with Mel Williams, Children's Program and Learning Officer. The Governor visited West Torrens in April 2025 as part of a program of local government tours organised by Government House.

Departmental reports

Office of the Mayor and Chief Executive Officer

The Office of the Mayor and Chief Executive Officer (CEO) supports both the Elected Council and Administration by researching and developing opportunities for growth and prosperity for council and the wider community. It focusses on continuous improvement, organisational performance, building community partnerships and economic development.

Highlights of the past year

This past year our Business and Community Partnerships team delivered 23 grants, worth more than \$85,000, to small businesses to help them grow and adapt to a changing economic landscape. Twenty-seven grants, totalling more than \$90,000, were also provided to our community under the Community Grants program, with another 93, at a cost of \$25,000, being awarded under the Junior Development Grants program.

In collaboration with Be Well Co and Small and Family Business SA, the team facilitated a workshop focussing on psychosocial hazards in the workplace and how businesses can support the mental health and wellbeing of their staff. We also hosted an interfaith forum, bringing together leaders from a diverse range of faith communities to discuss how council can better support these community groups.

Two business breakfasts were held to provide local industries with the opportunity to network and hear about local initiatives including the Torrens to Darlington (T2D) project, the Adelaide Football Club's new headquarters at Thebarton Oval, Torrensville and upgrades to Adelaide Airport.

Likewise, tourism was a large focus this past year, with our team working with local businesses to help them build their brands across multiple national and state tourism web platforms. We continued our partnership with the West Adelaide Tourism Alliance (WATA) and the Adelaide Economic Development Agency (AEDA) and in October 2024, partnered with WATA to be part of the South Australian Tourism Commission's 'Celebrate Simple Pleasures' campaign by featuring the various distilleries and breweries as part of a 'West Thebby Cocktail Trail'.

We developed the first draft of our council's Reconciliation Action Plan (RAP), which involved organisational consultation and close collaboration with Reconciliation Australia. When complete, the RAP will provide a strong foundation for council's future reconciliation journey.

Our Organisational Performance and Improvement team helped our organisation improve more than 40 internal processes this year, resulting in streamlining, automation and enhancement of services. Officers used Lean Thinking principles to help our organisation build internal capability by identifying and removing inefficiencies and improving service quality and value.

Some of the major achievements included:

- Creation of a new online induction system for community facility hirers.
- Reviews of our property lease database, our rebate software and our annual business planning process.
- The redesign of our council and committee reports templates to further align with our strategic objectives.
- Development of operational performance reporting.
- Training for all staff in the use of the A3 lean problem-solving tool.

Looking forward

The Office of the Mayor and CEO will have a busy year ahead as the draft RAP will be presented to the Elected Council for approval. Once the plan is approved, a RAP Working Group will be established to progress actions included in the plan.

We will continue to offer community grants and breakfasts for local businesses to network and connect, and we will strengthen West Torrens' tourism presence with our involvement in WATA.

Our Organisational Performance team will refine our organisations reporting framework and strengthen our internal capability with the use of automated software. More training and support will be provided to staff as we document and improve various work processes.

Departmental reports (cont)

Compliance

Our Compliance Department is responsible for ensuring our community's health, wellbeing and safety. Officers undertake a variety of roles, from animal management and community safety to immunisation and public health. Staff are responsible for enforcing a broad range of local laws and regulations. They work in partnership with businesses, residents, visitors and government agencies to maintain a safe, clean, healthy and sustainable city.

Highlights of the past year

The department received and processed 6,240 customer requests. Of these, 5,684 related to community safety with the most common issues being illegal dumping, parking complaints, and non-conforming hard waste collections. A further 556 requests concerned environmental health, primarily focusing on noise and dust concerns.

A total of 9,472 dogs and cats were registered during the year, demonstrating our community's commitment to responsible pet ownership. Ninety-eight dogs were found wandering at large and were safely reunited with their owners, while 72 were impounded in our animal holding facility, where many were later reclaimed by their owners or passed behavioural assessments and fostered or rehomed.

On 29 June 2025, we launched the first of our 12-month off leash greyhound events at the West Torrens Dog Park in Marleston. Supported by the Dog and Cat Management Board, these events provide local greyhound owners with a chance to engage with other owners while providing a safe space for their dogs to run free.

Our immunisation provider administered 3,261 immunisations on our behalf. These were to local school students and members of the wider community, reinforcing our ongoing commitment to public health and preventive care.

Our Environmental Health Officers assessed 262 food premises under the Food Rating Scheme; 159 achieved a 5-star rating, 36 received a 4-star rating, and 14 a 3-star rating. Officers inspected another 53 premises; these will receive their ratings in the new financial year. These ratings help provide consumers with information to make informed choices about where they purchase food. The scheme also encourages and supports high food safety standards among local businesses.

Looking forward

During the next 12 months we will progress the objectives outlined in our Animal Management Plan. Some of these include:

- Continued collaboration with animal foster groups to facilitate the rehoming of unclaimed impounded animals.
- Increasing education to dog owners, focusing on responsible pet ownership and positive dog behaviour.
- Educating cat owners and the wider community about the benefits of containing and controlling cats and why to avoid feeding semi-owned/semi-feral cats.
- Investigating flexible payment options to support residents experiencing financial hardship in maintaining responsible pet ownership.

Local nuisance functions

The *Local Nuisance and Littler Control Act 2016* (the Act), provides a mechanism for authorised local government officers to undertake enforcement action of local nuisance. This includes noise, odour, dust, smoke, light, vibration, fumes, insanitary conditions, unsightly properties, animals creating a nuisance (excluding barking dogs), illegal dumping and littering.

The total number of local nuisance and litter complaints received were 1,699 and included:

Illegal dumping - 1,202
Noise - 220
Animal nuisance - 97
Unsightly yards - 77
Dust - 49
Odour - 23
Smoke 18
Light spill - 5
Vibration - 3
Insanitary conditions - 3
Littering - 2.

Number of local nuisance or enforcement actions:
Offences expiated under the Act - 23
Offences prosecuted under the act - zero
Nuisance abatement notices issued - 11
Civil penalties negotiated under Section 34 of the Act - zero
Number of court orders under Section 34 of the Act - zero.

Financial Services

Our Financial Services Department manages all incoming and outgoing financial transactions, ensuring strong financial control, compliance, and service delivery. The team handles the collection of rates, which is almost 89% of council income, user charges, statutory fees, investment income, grants and reimbursements. They also oversee employee wages, creditors and capital and operational expenditure.

Highlights of the past year

We delivered a balanced budget, managing \$76.3 million in operating expenditure and \$30.1 million for capital projects. These funds supported initiatives such as stormwater upgrades, recreation projects, facility redevelopments, waste management, and city-wide capital works, all while maintaining a responsible average rate increase.

As part of our commitment to transparency and community involvement, community consultation occurred on the annual budget, business plan and long-term financial plan. Feedback gathered from our community helped shape the final outcomes.

The team also ensured full compliance with financial and statutory reporting obligations, with all required audits being completed. Budget performance was subject to ongoing reviews throughout the year.

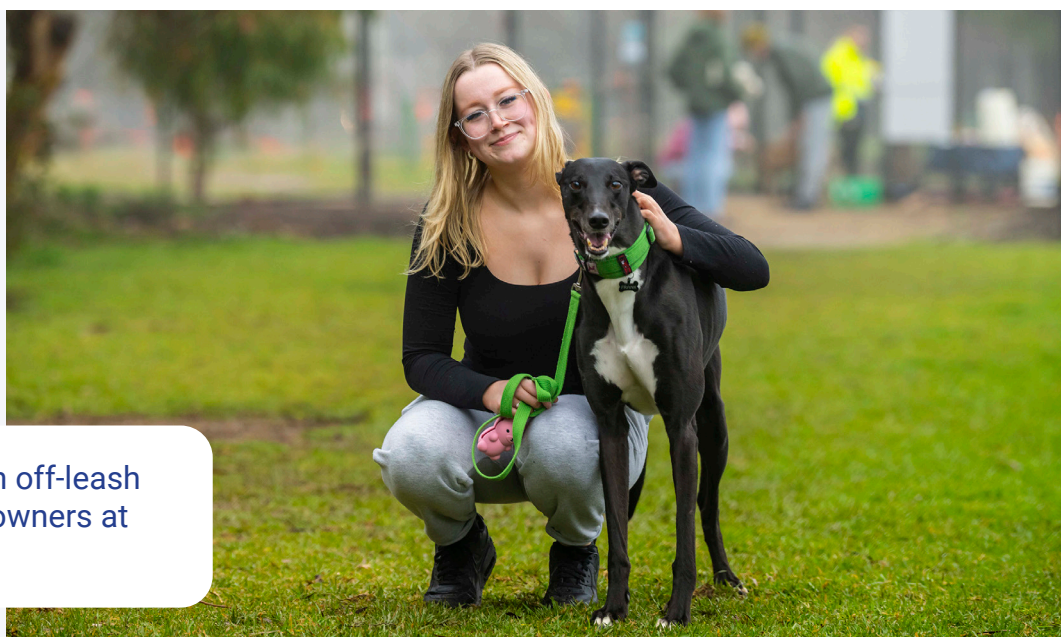
To enhance efficiency and internal controls, several new technology systems were introduced. These included a shift to cloud-based finance systems, new financial reconciliation software, improved software to manage council leases, and further development of the 'Payble' digital direct debit system, which provides ratepayers with greater flexibility in how they pay their rates.

In addition, a process review of the Annual Business Plan, Budget and Long-Term Financial Plan was completed to further align with our asset management strategies and better reflect community needs and infrastructure priorities.

Looking forward

In the coming year we will remain focused on strengthening our financial sustainability by delivering vital services and infrastructure to our community, while refining our financial processes. Our financial performance will be closely monitored to ensure we meet budget expectations, while also fulfilling all legislative and regulatory reporting obligations. These efforts will support ongoing community investment, improve resilience, and ensure ongoing service excellence for our residents.

We launched a 12-month off-leash program for greyhound owners at West Torrens Dog Park.



Departmental reports (cont)

Information Services

Our Information Services Department provides technology and information management support across council. The team is responsible for delivering information technology infrastructure, business systems, web services, mail services and computing resources.

Highlights of the past year

Cyber security and data integrity continues to test our readiness and resilience and, as such, this past year we progressed the implementation of significant technical and governance controls to strengthen our defences against real and potential threats.

Our 'Information Services Roadmap 2025' and 'Information Services - A to Z State of Play' were developed to provide additional strategic perspectives to our work and to identify alignment of technology investments with business goals.

We developed and implemented a Cyber Security Framework that has been modelled on state and local government frameworks. This addresses key security controls and responds to requirements raised by our cyber security insurers. Both our framework and new Cyber Security Policy draw on industry best practice to support a consistent, robust approach to establishing and maintaining strong security networks.

We also strengthened our technical defences by expanding the use of multi-factor authentication, controlling USB device use and applying software assurance checks to our technology suppliers.

The use of Artificial Intelligence (AI) continued to grow in our organisation with both AI assistants on our website and intranet being available. More than 70 staff attended AI training to help them improve their work efficiency and productivity, with our internal ChatGPT AI tool now answering around 300 staff questions per day.

In terms of software, we implemented new cloud-based systems to which our finance, budgeting and compliance business systems transitioned. More than 65% of our business systems are now cloud-based, enabling staff to access information and applications from anywhere there is internet connection.

We also further aligned our information management system with the State Records Strategic Plan, and we progressed our records management system to Objective IQ, a browser-based interface that provides a more powerful way to manage council information.

The Information Management team conducted successful trials of Bing Technologies' digital mail platform, which proved to be a streamlined, cost-effective way of posting mail.

A great achievement for the team this year was the winning of 3 Local Government awards, along with 2 commendations, for our work in the AI space.

Looking forward

The following initiatives are planned:

- Datacentre refresh - replacement of our datacentre platform.
- Pathway to the cloud - transitioning our largest business system, Infor's Pathway, onto a cloud platform..
- Federated information management - this will allow us to simplify our data management across a range of information sources, increasing our level of governance. We will begin a 'discovery exercise' to help us understand the investment and business value that can be achieved.
- Asset management system - we will be seeking a cost effective, fit-for-purpose asset management system which will increase our ability to manage our city's assets and deliver services to our community.
- Community-facing systems - our team will play a significant role in sourcing the next generation of Contact Centre and Community Facility booking systems.
- Cybersecurity - we will introduce compulsory awareness training for all staff and have an independent cyber security organisation conduct security assessments on Software as a Service (SaaS) providers that we use.
- Artificial Intelligence - we will continue to support and grow the AI skillset of our workforce and seek an independent assessment to help us mitigate risks associated with AI.

People, Procurement and Safety

Our People, Procurement and Safety Department is responsible for staff recruitment and retention, employee safety, workplace culture and collaboration. An organisational restructure came into effect on 1 July 2024 with the Procurement team added to this department, consolidating functions to help integrate and improve efficiencies across our organisation.

Highlights of the past year

In 2025, our council achieved White Ribbon Workplace accreditation. This recognises us as an employer who actively works to prevent gender-based violence and promote equality through organisational leadership, training, and reviewing and strengthening workplace policies and procedures.

Procurement facilitated both select and open tender processes to obtain goods and services for the organisation. We issued around 80 requests for quotes and tenders during the year, leading to the awarding of contracts covering a wide spectrum of works, goods and services. Additionally, 3 new supplier panels were established for Minor Building Works and Maintenance, Horticulture and Conservation Land Management, and Mechanical Services and Air Conditioning Maintenance. Across these panels, a total of 26 suppliers were appointed.

Our department made significant contributions to building an inclusive, supportive, and culturally rich work environment for all staff. One of the year's highlights was the successful organisation of a Harmony Day event to celebrate individualism and diversity. As a multicultural workplace, our council focusses on inclusivity and a sense of belonging and Harmony Day gave our staff the chance to share their stories, including the challenges and opportunities they faced during their employment journey.

We launched a new City of West Torrens Employee Support Officer program in late 2024, appointing 6 staff to help colleagues across the organisation with day-to-day issues. A major achievement in enterprise bargaining was realised this past year, with the successful renegotiation and approval of both the Municipal Salaried Officers and Local Government Enterprise Agreements.

We welcomed 3 business administration trainees as part of our commitment to supporting employment pathways and developing future talent. The trainees will be with council for 18 months, during which time they will gain hands-on experience across a range of administrative functions and undertake formal training towards a nationally recognised qualification.

The 2024-25 year ended with our council being awarded the Local Government (SA) Professionals Leadership Award for our 'It Reflects ON YOU' campaign. This 3-year project addresses harmful behaviours from community members towards staff and how together we can provide better service delivery and develop courteous and respectful relationships.

Looking forward

In the coming year we will continue to review and implement policies, processes and training to maintain our White Ribbon Accreditation. We also plan to further our early intervention approach to injury management through manual handling training for staff, delivered by a physiotherapist.

The Procurement Team will continue its work in reviewing our Procurement Policy and associated processes, including transitioning templates to an online workflow format.

Human Resources staff will focus on updating policies, procedures and associated forms. A new Performance Development Program will also be developed for Municipal Salaried Officers (MSO) and Local Government Employees.

The Work Health Safety Team will continue to deliver our 5-year strategic Work Health Safety and Injury Management Improvement Plan.

More than 65% of our business systems are now cloud-based, enabling staff to access information from almost anywhere.



Departmental reports (cont)

Customer and Engagement

Our Customer and Engagement Department was formed in July 2024 to provide improved oversight and management of council's customer experience, corporate communications, brand and community engagement functions and outcomes.

Highlights of the past year

The Customer Contact team manages a range of contact channels for our customers and community.

Our dedication to customer service excellence ensures that we not only meet, but exceed, customer expectations, fostering lasting relationships and contributing to the wellbeing of our community.

In this past year we:

- answered 42,830 telephone calls
- processed 11,179 customer requests
- processed 9,670 payment transactions
- replied to 5,613 emails
- managed 4,751 SMS contacts
- responded to 2,047 web chats.

As part of our commitment to improvement, we seek customer feedback across the year using our dedicated customer experience surveying platform. We received more than 1,000 responses, resulting in a Net Promoter Score (NPS) of 43; an improvement from the previous year of 31. This score puts us in the 'great' range on the international scale of customer satisfaction.

Our Creative Services team, which is responsible for community consultation, education, social media and graphic design, had a productive year supporting the organisation to provide important and timely information to our community. They designed more than 600 individual promotional items, consulted on 14 different projects and delivered our quarterly magazine 'Talking Points' to households in our city.

Our social media following grew steadily, with a total audience increase of 11%, reaching 19,442 across 12 platforms, including Facebook, X, Instagram, LinkedIn, and YouTube. This multi-platform approach allows us to tailor content and reach various audience segments. Our expanded use of video storytelling across our social platforms has led to a 48% increase in views.

Community engagement

During 2024-25 we sought community input on 14 different projects and initiatives across the organisation. These ranged from local playground and road upgrades to flagship and strategic projects.

Engagement for the Henley Beach Road Visioning Project, West Torrens Heritage Review, and Kings Reserve Master Plan received more than 200 contributions per project.

The following projects were open for community contributions:

- Road and streetscape improvements at Ashford Medical Precinct.
- Draft Annual Business Plan, Budget and Long-Term Financial Plan 2025-26.
- Proposed traffic management control on Bagot Avenue, Mile End.
- Karkungka community building.
- Florence Street Reserve playground.
- Karrawirra Pari Shared Path Master Plan.
- Representation Review.
- Kings Reserve Master Plan.
- West Torrens Heritage Review.
- Glenlea Tennis Club lease and licence.
- International Mother Language Day monument concept.
- Henley Beach Road Visioning Project.
- Asset Management Plans.
- Changes to temporary road closure arrangements at Railway Terrace and Junction Lane, Mile End.

Looking forward

This coming year will see us:

- Progress a new contact centre telephony platform.
- Undertake a correspondence improvement project.
- Conduct a review of our communications channels to identify improvement opportunities for our website, e-newsletters and publications.
- Continue to support the organisation in delivering engagement opportunities, education and promotional information and to look at ways to streamline and enhance our social media channels.

Community Services

Our Community Services Department provides library services, community facilities, events and a variety of programs to our diverse resident and visitor base. A key aim of this team is to ensure that people in our community can meet others, build social connections and enhance their wellbeing.

Highlights of the past year

In 2025 we hosted 2 major festivals for our community, Summer Festival and Fire & Spice (a full day event for those who love all things related to the chilli pepper). Our annual Summer Festival comprised 7 events across 6 locations and attracted more than 16,000 people. We also provided support to the community in coordinating more than 75 event related enquiries.

Council's community facilities continued to demonstrate their vital role as hubs for fostering connections, promoting participation, and supporting community activities. Our 6 community facilities experienced 50,608 hours of community usage and provided meeting spaces for more than 500 community groups.

Around 100 residents participated in our Ageing Well activities over the year. We successfully developed a Wellbeing Hub Concept Plan in partnership with Preventive Health SA and rolled out community wellbeing programs from February 2025 at the Lockleys Community Room.

We established a Disability Inclusion Advisory Group (DIAG) to inform the discussion around our Disability Access and Inclusion Plan and other access and inclusion matters. In early 2025 we achieved our Communication Access Accreditation with Two Way Street, which saw library and customer contact staff undergo training and the development of communication tools to assist those in our community with low or no English.

The Youth Advisory Committee (YAC) was established in 2024 to provide advice to council on matters that directly affect young people. The West Torrens YAC comprised representatives from Years 11 and 12 from various high schools located within West Torrens, as well as the Mayor and a number of elected members. Student representatives included:

- Temple Christian College - Blake Flack, Joshua Wabnitz.

- Immanuel College - Harry Sherriff, Ryan Hocking, Shivaar Briglal.
- Thebarton Senior College - Helena Faghiri, Ramzia Ashori.
- Underdale High School - Vasileios Roditis, Thomas Maxwell.
- Plympton International College - Marriam Aljuboore, Mitchell Grzeszkiewicz.

The West Torrens Art Prize was held in November 2024 with the theme 'Moments in West Torrens' and attracted a strong response. Michael 'MIC' Chapman took out the overall award for his digital image 'Thebartonia Heart'.

Both our West Torrens Library and Mobile Library continued to provide a much-valued service to our community, with our library supporting, on average, 3,800 visitors a week and our Mobile Library around 180 visitors each week. The West Torrens Library celebrated its Diamond Anniversary with a swinging 60s themed party on 21 November, 2024.

Looking forward

This coming year we will continue to offer programs and activities to increase people's wellbeing and social connections, with some planned initiatives including:

- Establishment of a new shared community garden plot in Kurralta Park.
- Development of a new Disability Access and Inclusion Plan, in line with the State Government's Disability Access and Inclusion Plan, focussed on the domains of Access, Opportunity, Support, Wellbeing and Justice.
- Delivery of an annual program of events to the community, including our popular Summer Festival.

More than 16,000 people attended our Summer Festival events in early 2025.



Departmental reports (cont)

Governance and Risk

Our Governance and Risk Department helps our organisation operate efficiently, effectively and responsibly. This team implements robust risk management processes and ensure compliance with relevant laws and regulations.

Highlights of the past year

Our Governance officers provide specialist advice, support and frameworks for staff and elected members to undertake their duties. Main outcomes achieved included:

- Coordination of the Hilton Ward supplementary election.
- Management of Ombudsman and external agency enquiries.
- Management of public registers.
- Coordination of Freedom of Information (FOI) applications.
- Coordination of a comprehensive policy review process.
- Review of council’s by-laws.

Organisational Resilience focusses on both our council and community being strong, adaptable and sustainable. It encompasses activities related to internal audit, risk management, insurance and emergency management. Main outcomes achieved included:

- Ongoing reporting to, and support of, the Audit and Risk General Committee.
- Coordination of a comprehensive risk review program resulting in changes to our strategic risks.
- The review of documents within our Emergency Management Framework, which comprises our Business Continuity Plan and Operations and Recovery Plan, as well as incident specific Hazard Management Plans.

- Active participation and engaging in the Local Government Functional Support Group (LGFSG) and the Western Adelaide Zone Emergency Management Committee.
- Completion of activities and audits associated with the 2024-25 Internal Audit Program, as set out in the 2022-2026 Internal Audit Plan.

Looking forward

In the coming year, Governance and Risk will implement projects and programs to help achieve the objectives of the department and our organisation. Key priorities will see us:

- Continue to work with the Audit and Risk General Committee.
- Monitor further reforms related to local government and facilitating implementation where required.
- Coordinate the 2025-26 Internal Audit Program within the 2022-2026 Internal Audit Plan and develop the next iteration of the 3-year Internal Audit Plan.
- Prepare for the 2026 local government elections.
- Develop new, and review existing, emergency plans and documentation.



Strategy and Sustainability

Following an organisational restructure, our newly formed Strategy and Sustainability Department began operation on 1 July 2024. The new department was created by merging the Strategic Planning and Sustainability teams with the Waste and Resource Recovery team, with this team being renamed to Waste and Circular Economy, signalling our stronger focus on circular economy efforts. The new department provides strategic planning, sustainability, and waste management contract administration and education services.

Highlights of the past year

Our department oversaw the successful development and roll-out of the Community Plan 2034, providing a robust strategy to support council to deliver on our community's aspirations. We also delivered the Henley Beach Road Visioning Project, which saw strong community support for revitalising and upgrading this major precinct in West Torrens.

Our staff began work with the South Australian Department for Energy and Mining (DEM) to identify a suitable site to host a community battery as part of its emPowering program. We were also successful in applying to the Federal Government's Community Energy Upgrade Fund to upgrade our library's solar energy system. We also completed a 100% renewable electricity procurement for council.

We delivered a range of waste and recycling services to help our residents divert material away from landfill and to maximise resource recovery and our team responded to 639 customer requests relating to waste and recycling services.

A total of 29,370 properties utilised our 3-bin service, generating 24,599 tonnes of material, of which 12,602 tonnes was recycled, achieving a landfill diversion rate of 51%.

Waste management services

In our efforts to educate our community about the recycling of 'tricky' items, we provided residents with convenient options to recycle items at our library and customer service centre. We collected:

- 986 kg of x-rays
- 381 kg of batteries
- 168 kg mobile phones
- 69 kg of blister packs
- 800 litres of small e-waste
- 500 litres of light bulbs
- 180 kilograms of old printing cartridges.

We also delivered 9,042 hard waste bookings, collecting 696 tonnes of material, with 1,565 mattresses and 58.2 tonnes of e-waste sent for recycling. We issued 1,805 waste vouchers to residents to drop off materials at the Adelaide Waste and Recycling Centre.

24.5 tonnes of waste was collected and more than half was recycled.



Departmental reports (cont)

Strategy and Sustainability (cont)

The department delivered the following waste education services:

- A school education program, in partnership with KESAB, across 11 different sites, 31 sessions and 994 participants.
- Nine community education sessions to 86 participants.
- Supported 21 businesses, community groups and schools to participate in the 'Keep Australia Beautiful' clean-up program.
- Took part in Australia's largest coordinated textile donation drive 'Set Your Clothes Free', which saw 130 people donate items with an estimated weight of 1,500kg.

We also provided a range of environment and waste management rebates and grants for our community, resulting in:

- Rainwater Tank and Rain Garden rebates - 16 rebates totalling \$5,000.
- Shady Tree Incentive rebates - 20 rebates, totalling \$1,814.
- Significant and Regulated Tree Rebate program - 21 rebates, totalling \$19,245.
- Climate Resilient Living rebates - 31 rebates, totalling \$10,400.
- Environment Grant program - 2 grants totalling \$10,000.
- 31 residents took advantage of our reusable nappies and sanitary items rebate.
- 34 residents took up our 'Home Compost System' rebate to purchase worm farms and compost bins.

Looking forward

Our Strategy and Sustainability Department has an extensive number of high value projects it aims to deliver while focussing on improving existing programs.

We will begin work developing the next iteration of the Community Plan, creating an up-to-date strategic framework that reflects the community's aspirations and goals, and a new Public Health Plan, ensuring that progress continues to be made in enhancing the health and wellbeing of our community. We will also focus on projects to improve built heritage outcomes in our city, support the utilisation of employment lands, and guide housing strategy in the council area.

Our team will implement a new 'Corporate Carbon Reduction Plan' to help lower council emissions and explore ways to further expand tree canopy across West Torrens. We will also continue to enhance water and energy efficiencies and explore opportunities to improve our city's network of public open spaces. The department will help deliver the first community battery in West Torrens and roll out a trial for electric vehicle charging stations on Stobie poles.

In waste management and circular economy, our officers will prioritise the finalisation of a new Education Strategy and begin its implementation. We will also prepare and deliver an open tender process for our waste collection and disposal services.

The department will continue to play an important role in providing advice to other major projects occurring in West Torrens, including the Torrens to Darlington (T2D) project and Southwark Grounds redevelopment (managed by the State Government) and the Adelaide Football Club project.



City Development

The primary responsibility of our City Development Department is to assess development applications (DAs) and ensure new development within West Torrens complies with the applicable planning and development legislation. Functions are undertaken in accordance with the *Planning, Development and Infrastructure Act 2016* (PDI Act).

Highlights of the past year

We received 833 DAs, representing an average of almost 70 applications per month. We issued 1,077 development consents, including those approved by the Council Assessment Panel (CAP) and, in total, around \$377.75 million worth of DAs were lodged within West Torrens.

Several significant developments emerged during the year, and while council is not necessarily the planning authority for some of these, as a stakeholder we are afforded the opportunity to provide feedback from a local area development perspective. Key among these developments were:

- Renewal SA's Southwark Grounds (formerly the West End Brewery site).
- Commercial warehouse precinct development at Netley.
- Six storey office building and associated 7 storey carpark at Thebarton.
- Six storey residential building (48 dwellings) on Anzac Highway, Keswick.
- New school in Thebarton and extensions to schools in Novar Gardens, Plympton and Richmond.
- Warehouse and industrial developments in Keswick, Mile End, Richmond, Marleston, Camden Park, Netley, North Plympton and Thebarton.

In addition, there were applications for medium-density infill across various zones within our city and continued commercial development.

Council Assessment Panel

Development applications lodged with council are allocated to either the Assessment Manager or the Council Assessment Panel (CAP). Most applications are assessed directly by staff under delegation. CAP is the review body for applicants seeking a review of an Assessment Manager decision. For this reporting period, the CAP was not required to review any decisions.

Each DA is evaluated on its merits. If there is need for public notification, the CAP is the decision-making authority. Applications to warrant CAP decisions may include developments where a representor seeks to be heard on their submission, multi-storey residential developments and some heritage demolitions. During the year, 18 applications were determined by the CAP and of those, 89% were determined in line with staff recommendations.

Five DA appeal matters were lodged with the Environment, Resources and Development Court (ERDC). Of these, 3 were made against CAP decisions and 2 against decisions by the Assessment Manager.

An artist's impression of the new Southwark Grounds development, formerly West End Brewery site.

Image: Renewal SA and subject to change, 2025.



Departmental reports (cont)

City Development (cont)

Ten CAP meetings were held, with member attendance records indicated below. The CAP meetings are open to the public, with meetings held at the Civic Centre and broadcast online.

Panel member	Attendance	Apologies
Edward Byrt (Presiding Member)	10	0
Michael Arman (Independent Member)	10	0
Graham Burns (Independent Member)	10	0
Donato Donaldson (Independent Member)	10	0
Graham Nitschke (Council Member)	8	2
David Brown (Deputy Independent Member)*	0	N/A
George Demetriou (Deputy Council Member)*	2	N/A

* Deputy Council Members are only requested to attend when another member is an apology.

In addition to assessing and consenting DAs, the team undertakes compliance and building inspections, fire safety inspections and conducts Section 7 searches for people interested in finding out more about a particular property.

Development compliance is a broad term which encompasses different safety regulations and codes in the construction, demolition and alteration of buildings. We dealt with 241 compliance issues in the past year and issued 3 enforcement notices. This was 12% lower than the previous year. Of these, 61 remain ongoing matters. We also inspected 598 developments, including swimming pools, and 174 were identified as needing work rectifications.

Our Building Fire Safety Committee held 4 ordinary meetings and one special meeting, and the committee undertook 2 inspections and issued one fire safety notice.

We issued 2,289 Section 7 and rate certificates, which provided comprehensive information including property zoning, land use history and other relevant information.

Looking forward

City Development staff will continue to pursue opportunities and improvements to help deliver community value. Further updates to the planning system will be actioned as part of the State Government's response to the Planning System Implementation Review and Housing Road Map. These are expected to be implemented in 2025-26.

Our key areas of focus will include:

- managing planning and building applications within legislated timeframes
- conducting building inspections in accordance with legislated requirements
- providing accurate and timely advice and support to customers
- undertaking development compliance actions
- streamlining internal processes to further enhance efficiency.



City Assets

Our City Assets Department is responsible for managing infrastructure assets across West Torrens and provides our community with engineering services, traffic and transport management and capital works.

Highlights of the past year

The team delivered more than \$23 million in infrastructure works such as improved footpaths, roads, kerbs and stormwater systems. Road upgrades occurred in Hilton and Fulham, with footpath upgrades happening in Kurralta Park, Marleston, Fulham, Underdale, West Beach and Hilton. We also completed significant improvement works to stormwater systems in Kurralta Park and West Beach, along Burbridge Road.

The Brown Hill Keswick Creek Stormwater Project, a joint initiative between the Cities of Adelaide, Burnside, Mitcham, Unley and West Torrens, continued this year, with some major works occurring in West Torrens along Lower Brown Hill Creek. These works will see the creek's flow capacity upgraded so that it can receive diverted water flows from Keswick Creek.

In partnership with the State Government, under the Community Infrastructure Grants Program, we began road safety projects in Barwell Avenue, Marleston, focused on improving safety for pedestrians and cyclists, including children travelling to school. We installed a Koala Crossing and began road upgrade works to include traffic calming devices.

We established a bicycle and pedestrian actuated crossing on South Road at Mile End; South Road being one of the major arterial roads in West Torrens. This was undertaken in partnership with the Department for Infrastructure and Transport (DIT), which owns and manages this road.

Also, in partnership with DIT and Renewal SA, we undertook engagement and design for a new shared path along the southern banks of the River Torrens / Karrawirra Pari. This project, at a

cost of \$4m and supported with funding through the State Government's Community Infrastructure Grants Program, provides increased, connected and accessible recreational opportunities throughout West Torrens.

We completed a draft Stormwater Management Plan with input from our community, surrounding councils, Green Adelaide and the Stormwater Management Authority. The plan is anticipated to be approved and finalised in early 2025-2026.

Looking forward

In addition to the ongoing delivery of civil infrastructure upgrades and renewal projects, the following significant activities are planned:

- Completion of road reconstruction projects within Kurralta Park, Lockleys, Marleston, Mile End, North Plympton, Plympton, Thebarton and Torrensville.
- The start of construction of a new shared path along the River Torrens / Karrawirra Pari, Thebarton.
- Continued delivery of traffic management infrastructure as part of our Richmond Local Area Traffic Management (LATM) study.
- Delivery of stormwater upgrades across multiple suburbs, in line with our Stormwater Management Plan.
- A traffic and parking study of Henley Beach Road as part of the Henley Beach Road Visioning Project.

Projects focussing on improving road safety for pedestrians, cyclists and students were a focus this past year.



Departmental reports (cont)

City Operations

Our City Operations Department is integral to preserving the functionality and safety of our city and the amenity of West Torrens. It consists of 3 core service units:

- Parks and Gardens - which leads the stewardship of West Torrens' green spaces, delivering high standards of maintenance across natural landscapes, curated parks, street verges, biodiversity sites and recreational reserves.
- Civil Works and Services - which undertakes the construction, maintenance and cleansing of public infrastructure including roads, footpaths, stormwater systems, and public facilities.
- Fleet and Facility Support - which ensures the operational integrity of council's plant, fleet, and depot infrastructure.

Together, these teams are responsible for the strategic planning, management, and delivery of essential infrastructure projects, environmental maintenance, and asset upkeep. Their work encompasses both proactive initiatives and responsive actions to meet the evolving needs of our community.

Through their coordinated efforts, the department supports a liveable, vibrant, and sustainable urban environment which enhances the quality of life for residents and enhanced experiences for businesses and visitors alike.

Highlights of the past year

As part of our commitment to the environment, we maintained and inspected 12,000 trees and completed more than 23,000 tree works, including pruning, removal and planting. Under our annual greening and renewal program, we planted around 1,000 new trees, which will help beautify suburbs and reduce urban heat. We also converted more than 100 standard verges to verge gardens and began planning our verge planting demonstration site, to be launched in the new financial year.

Our teams delivered a range of civil maintenance works, including replacement of footpaths (both concrete and paved), kerb and water table works, road resurfacing and pothole repairs. We undertook cleansing services, removing 215 tonnes of illegally dumped rubbish and collecting more than 2,000 tonnes of debris through our road sweeping program.

Our Rapid Response Unit responded to more than 450 urgent requests relating to asset repairs, waste and illegal dumping, road and footpath issues and other general queries. With support from Renewal SA and the Minister for Housing and Urban Development, we organised and delivered the 2024 Riverbank Christmas Display, located on the River Torrens, corner of Port Road and Adam Street, Thebarton.

Looking forward

The next 12 months will see our City Operations Department focus on initiatives to better balance proactive and reactive servicing, while maintaining a strong emphasis on the responsive delivery of day-to-day operational activities. We will continue our annual tree planting program and focus on maintaining our many parks, playgrounds and open spaces. We will manage requests for illegally dumped rubbish and ensure that residential requests for assistance are responded to in a timely manner.

We will also launch our verge garden program, where we will establish verge gardens along Watson Avenue, Netley with suitable native plants and irrigation. This verge planting demonstration site will provide people with an opportunity to view and gain ideas as to how they can beautify their verges with native plants and what irrigation requirements would be needed.

City Property

Our City Property Department plays an important role for our community, with a primary focus on constructing, developing, maintaining and improving public properties, buildings, facilities, open space and amenities.

Highlights of the past year

As part of our commitment to community art and performance, we progressed our staged upgrade works and improvements of Star Theatres, Hilton, including building compliance works. We also continued the redevelopment of the State Heritage listed Thebarton Theatre, Torrensville, one of South Australia's most iconic live music venues. Building works included the construction of a new 2 storey entrance, new amenities and bar area, a new outdoor plaza and improvements to parking and loading docks. Grant funding of almost \$4 million was provided through the State Government's Local Government Infrastructure Partnership Program and the venue is expected to be reopened to the public in October 2025.

We also began renovation work on the former Child and Family Health Services (CAFHS) building at Mellor Park, Lockleys, to create a community space for people to connect.

A much-needed upgrade to Frank Norton Reserve, Torrensville, got underway this year and when it is opened early in the new financial year, our community will be provided with enhanced play areas, pathways, picnic and barbecue spaces and lighting. We also completed playground upgrades to Beare Avenue and Joe Wells Reserve in Netley, Linfield Reserve, Novar Gardens and Noble Avenue, Lockleys.

We finalised a revised masterplan for Kings Reserve, Torrensville, in collaboration with the Kings Reserve Masterplan Community Reference Group (CRG). This plan underwent community consultation in January and February 2025 and will see the space become a place that meets the evolving needs of our community. When redeveloped, it will include new landscaping and lawned areas, nature play and traditional playground elements, seating, shelters, lighting and barbecues, a public toilet, active

recreation elements including basketball, netball, skateboarding and BMX, and expressions of Kaurna culture and public art.

Looking forward

In addition to the ongoing delivery of property and facility upgrades and renewal projects, the following significant activities are planned:

- Additional works at Karkungka Reserve (formerly Kesmond Reserve) with the redevelopment of the National Serviceman's Association (NSA) building and the former CAFHS building to provide the community with new facilities. This project, at a cost of \$7.4 million, has been provided with funding of \$3.69 million under the Australian Government's Thriving Suburbs Fund.
- The redevelopment of the Western Youth Centre facility at Cowandilla, which will include construction of a new purpose-built sporting and community centre. The project will cost around \$15.1 million, with the Australian Government's Thriving Suburbs Fund providing \$7.53 million towards its construction.
- Improvements to the West Torrens Library, including new community centre facilities.
- Completion of the Kings Reserve Masterplan detailed designs. Construction is expected to start in 2026 once all required approvals are received.
- A review of council's Community Land Management Plans is due to commence.
- Continued liaison with external and State Government agencies on the development and implementation of key strategic projects across West Torrens including the Torrens to Darlington (T2D), Southwark Grounds and the Adelaide Football Club development.

A 2 storey entrance is just one of the new features of the upgrade works to Thebarton Theatre.





'Painted Story Poles' is just one of numerous Kaurna artworks featured along the newly upgrade Breakout Creek/Purrana Pari.

Elected Council operations

Professional development

The council policy 'Elected Members Professional Development' provides a framework for the professional development of Elected Members so they can perform their legislated roles and responsibilities effectively and efficiently.

The term 'professional development' encompasses training (including mandatory training), information sessions/ workshops and attendance at conferences. Schedule 4, Clause 2 of the *Local Government Act 1999* requires that all training and development activities for members must be reported in the Annual Report.

Conferences - 1 July 2024 to 30 June 2025 (as per council resolution)		
2024 ALGA National General Assembly of Local Government 2024	Mayor M Coxon Cr S Pal	Cr G Demetriou
2024 Australian Council of Local Government Forum	Mayor M Coxon	Cr S Pal
2024 Mayor and CEO Forum	Mayor M Coxon	
2024 Waste Expo Australia Conference	Cr K McKay	
2024 Local Government Association of South Australia Conference and Annual General Meeting	Mayor M Coxon	
2024 Local Government Association of South Australia Mayor Forum	Mayor M Coxon	
2025 LGA Conference and Ordinary General Meeting	Mayor M Coxon	Cr G Demetriou
2025 ALGA National General Assembly	Mayor M Coxon	
Training - 1 July 2024 - 30 June 2025		
Building Cultural Awareness Training	Mayor M Coxon Cr C O'Rielley Cr J Woodward	Cr S Pal Cr G Nitschke Cr Z Papafilopoulos
Mid-Term Refresher Training	Mayor M Coxon Cr S Comrie Cr J Wood Cr C O'Rielley Cr E Papanikolaou Cr K McKay Cr D Huggett	Cr A McKay Cr G Demetriou Cr L Gelonese Cr S Pal Cr G Nitschke Cr Z Papafilopoulos Cr J Woodward



Elected Council operations (cont)

Professional development (cont)

Information sessions

Section 90A of the *Local Government Act 1999* (the Act) allows the Elected Council or the Chief Executive Officer to arrange an information or briefing session and invite more than one member of the council or council committee. These sessions, however, cannot be used to make decisions on matters that would normally require a formal meeting.

Information sessions are used for the sole purpose of discussing a matter that is, or is intended to be, part of the agenda for a formal meeting of the council or council committee.

Information sessions/workshops 1 July 2024 - 30 June 2025		
Heritage Review	Mayor M Coxon Cr J Wood Cr S Whiting Cr C O'Rielley Cr J Woodward Cr K McKay	Cr D Huggett Cr A McKay Cr G Demetriou Cr S Pal Cr G Nitschke Cr Z Papafilopoulos
CWT Carbon Reduction Plan	Mayor M Coxon Cr S Whiting Cr C O'Rielley Cr J Woodward Cr K McKay Cr D Huggett	Cr A McKay Cr L Gelonese Cr S Pal Cr G Nitschke Cr Z Papafilopoulos
CulturalQ Workshop	Mayor M Coxon Cr S Comrie Cr C O'Rielley Cr J Woodward	Cr G Demetriou Cr S Pal Cr G Nitschke
Thebarton Masterplan Development	Mayor M Coxon Cr S Comrie Cr J Wood Cr C O'Rielley Cr J Woodward Cr K McKay Cr D Huggett	Cr A McKay Cr G Demetriou Cr L Gelonese Cr S Pal Cr G Nitschke Cr Z Papafilopoulos
Waste and Recycling Site Tour for Elected Members	Cr K McKay	
Civic Precinct Redevelopment	Cr C O'Rielley Cr J Woodward Cr E Papanikolaou Cr K McKay Cr D Huggett	
JLT Risk Solutions	Mayor M Coxon Cr S Comrie Cr C O'Rielley Cr J Woodward Cr E Papanikolaou Cr K McKay Cr D Huggett Cr A McKay Cr G Demetriou Cr L Gelonese Cr S Pal Cr G Nitschke Cr Z Papafilopoulos	

Information sessions/workshops 1 July 2024 - 30 June 2025 (cont)		
Candidate Information Session: Hilton Ward Supplementary Election	Mayor M Coxon Cr G Demetriou	Cr S Pal
Response to the Greater Adelaide Regional Plan (GARP)	Mayor M Coxon Cr J Wood Cr C O'Rielley Cr J Woodward Cr E Papanikolaou Cr K McKay	Cr D Huggett Cr A McKay Cr G Demetriou Cr S Pal Cr G Nitschke Cr Z Papafilopoulos
Community Facilities Strategy (Confidential)	Mayor M Coxon Cr S Comrie Cr C O'Rielley Cr J Woodward Cr E Papanikolaou Cr K McKay	Cr D Huggett Cr A McKay Cr G Demetriou Cr S Pal Cr G Nitschke Cr Z Papafilopoulos
Elected Member Strategic Workshop	Mayor M Coxon Cr S Comrie Cr C O'Rielley Cr E Papanikolaou Cr K McKay Cr D Huggett	Cr A McKay Cr G Demetriou Cr L Gelonese Cr S Pal Cr Z Papafilopoulos
Henley Beach Road Visioning Project by Jensen Consulting and Signature Roads Managed by DIT for Council to maintain	Mayor M Coxon Cr S Comrie Cr C O'Rielley Cr J Woodward	Cr E Papanikolaou Cr K McKay Cr D Huggett Cr Z Papafilopoulos
Kings Reserve Masterplan	Mayor M Coxon Cr J Woodward Cr E Papanikolaou Cr K McKay Cr D Huggett	Cr A McKay Cr G Demetriou Cr L Gelonese Cr G Nitschke Cr Z Papafilopoulos
Tram Grade Separation Projects	Mayor M Coxon Cr G Vlahos Cr C O'Rielley Cr J Woodward	Cr E Papanikolaou Cr G Demetriou Cr L Gelonese Cr Z Papafilopoulos
2025/26 Budget and Proposed Investment Program	Mayor M Coxon Cr S Comrie Cr C O'Rielley Cr J Woodward Cr E Papanikolaou	Cr K McKay Cr A McKay Cr G Demetriou Cr G Nitschke Cr Z Papafilopoulos
Briefing on Council meeting agenda items	Mayor M Coxon Cr J Wood Cr G Vlahos Cr C O'Rielley Cr J Woodward Cr E Papanikolaou	Cr D Huggett Cr G Demetriou Cr S Pal Cr G Nitschke Cr Z Papafilopoulos

Elected Council operations (cont)

Professional development (cont)

Information sessions/workshops 1 July 2024 - 30 June 2025 (cont)		
DIT T2D commencement of 'Central North' site works at Richmond	Mayor M Coxon Cr G Vlahos Cr J Woodward	Cr D Huggett Cr G Nitschke Cr Z Papafilopoulos
Animal Management Update	Mayor M Coxon Cr S Comrie Cr J Wood Cr G Vlahos Cr J Woodward Cr E Papanikolaou Cr K McKay	Cr D Huggett Cr A McKay Cr G Demetriou Cr L Gelonese Cr S Pal Cr G Nitschke Cr Z Papafilopoulos
Elected Member Budget Workshop	Mayor M Coxon Cr S Comrie Cr G Vlahos Cr C O'Rielley Cr J Woodward Cr E Papanikolaou Cr K McKay	Cr D Huggett Cr A McKay Cr G Demetriou Cr S Pal Cr G Nitschke Cr Z Papafilopoulos
Kings Reserve Master Plan - Consultation Summary	Mayor M Coxon Cr S Comrie Cr G Vlahos Cr C O'Rielley Cr J Woodward Cr E Papanikolaou Cr K McKay	Cr D Huggett Cr A McKay Cr G Demetriou Cr L Gelonese Cr S Pal Cr G Nitschke Cr Z Papafilopoulos
Draft Annual Business Plan, Budget and Long-Term Financial Plan 2025-26	Mayor M Coxon Cr S Comrie Cr G Vlahos Cr C O'Rielley Cr J Woodward Cr E Papanikolaou Cr K McKay	Cr D Huggett Cr A McKay Cr G Demetriou Cr L Gelonese Cr S Pal Cr G Nitschke Cr Z Papafilopoulos
AdaptWest - Regional Climate Partnerships	Mayor M Coxon Cr G Vlahos Cr C O'Rielley Cr J Woodward Cr E Papanikolaou Cr K McKay	Cr D Huggett Cr A McKay Cr G Demetriou Cr S Pal Cr G Nitschke Cr Z Papafilopoulos
West End Brewery (Southwark) site redevelopment	Mayor M Coxon Cr J Woodward Cr E Papanikolaou Cr G Demetriou	Cr S Pal Cr G Nitschke Cr Z Papafilopoulos
2025-26 Budget Consultation - Opportunity for Public to attend to provide feedback on budget	Mayor M Coxon Cr J Woodward Cr E Papanikolaou Cr K McKay	Cr G Demetriou Cr G Nitschke Cr Z Papafilopoulos
AI at West Torrens	Mayor M Coxon Cr S Comrie Cr J Wood Cr G Vlahos Cr J Woodward Cr E Papanikolaou	Cr K McKay Cr D Huggett Cr A McKay Cr G Demetriou Cr S Pal Cr G Nitschke

Decision making framework

Council meetings

The 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. Meetings were held on the third Tuesday of every month at 7pm in the Council Chambers, Civic Centre, 165 Sir Donald Bradman Drive, Hilton. Meetings were also audio livestreamed via a Zoom public link, available on the council's website.

Notices of meetings

Notices of meetings were on public display in the Civic Centre, the West Torrens Library, 1 Brooker Terrace, Hilton as well as the council's website, westtorrens.sa.gov.au

Agendas and minutes

Council, committee and Council Assessment Panel agendas were on public display, not less than 3 days before meetings, in the Civic Centre, the West Torrens Library and on the council's website. The minutes of the meetings were publicly available within 5 days after the meeting and could be viewed free of charge from our website or by visiting either the Civic Centre or West Torrens Library. The public could also obtain copies of agendas and minutes of any meeting for a fee.

Council committees

Council committees are established in accordance with Section 41 of the Act. In line with its Terms of Reference, the role of each committee is to consider reports and other information (i.e. community consultation) and then make recommendations to the council. The recommendations are only given effect when adopted by the council.

Council has 4 standing committees (being committees comprising all Elected Members and known as 'committees of the whole'). In addition, council is legally required to establish 2 statutory committees, being the Audit and Risk General Committee and the CEO's Performance Review General Committee.

Separate to these 2 statutory committees and 4 standing committees, the Mendelson Trust Deed requires the City of West Torrens to maintain a committee, established under the 'Deed for the Management of the Mendelson Trust'. Council is also required to appoint staff to a Building Fire Safety Committee.

City Finance and Governance Standing Committee

Presiding member: Cr Anne McKay (1 February 2023 to 30 November 2024); Cr Elisabeth Papanikolaou (1 December 2024 to the conclusion of the November 2026 Local Government elections).

Meetings: first Tuesday of alternate months beginning March, except for January and December of each year when no meetings were held. Comprised all elected members and met to discuss issues and make recommendations to the council on:

- | | |
|--|---|
| • financial reporting | • elected member allowances and benefits reporting |
| • financial sustainability including Local Government Advice Scheme (ESCOSA) | • Australian and state governments funding |
| • long-term financial plan | • records management |
| • annual business plan and budget | • corporate governance |
| • budget review | • by-laws |
| • rating matters | • council policies |
| • procurement | • legislation |
| • information technology | • roads opening and closing |
| • fees and charges | • annual report |
| • accounting functions | • freedom of information |
| • creditor payments | • any other matter within the powers and functions of the council and which was referred to the committee by the council. |
| • credit card reporting | |

Elected Council operations (cont)

Council committees (cont)

City Advancement and Prosperity Standing Committee

Presiding member: Cr Elisabeth Papanikolaou (1 February 2023 to 30 November 2024); Cr Jassmine Wood (1 December 2024 to 30 November 2025).

Meetings: first Tuesday of alternate months beginning March, except for January and December of each year when no meetings were held. These meetings were held immediately after the City Finance and Governance Standing Committee meeting. Comprised all elected members and met to discuss issues and make recommendations to the council on:

- strategic asset management
- economic development
- corporate planning
- Planning and Design Code and strategic land use matters
- corporate performance
- community land management plans
- community, heritage and environment grants
- partnership grants
- community engagement
- civic awards
- Australia Day and other awards
- festivals and events
- any other matter which was within the powers and functions of the council, and which was referred to the committee by the council.

City Services and Climate Adaption Standing Committee

Presiding member: Cr Cindy O'Rielley (1 December 2023 to the conclusion of the November 2026 Local Government periodic elections).

Meetings: first Tuesday of alternate months beginning February, except for January and December of each year when no meetings were held. Comprised all elected members and met to discuss issues and make recommendations to the council on:

- public works
- traffic, parking, transportation and movement
- library services
- aged services
- youth services
- service centre
- capital works
- fleet management
- animal management
- public and environmental health
- local nuisance and litter control
- immunisation
- stormwater management and flood mitigation
- public lighting
- planning, development and infrastructure reporting
- environmental sustainability
- climate mitigation and adaptation
- community development
- any other matter which was within the powers and functions of the council, and which was referred to the committee by the council.

City Facilities and Waste Recovery Standing Committee

Presiding member: Cr Kym McKay (1 February 2023 to 30 November 2025).

Meetings: first Tuesday of alternate months beginning February, except for January and December of each year when no meetings were held. Meetings were held immediately after the City Services and Climate Adaptation Standing Committee meeting. Comprised all elected members and met to discuss issues and make recommendations to the council on:

- open space
- sport and recreation
- community hubs
- property leasing
- property disposal
- property acquisition
- waste management
- building and facilities management and development
- resource recovery
- any other matter which was within the powers and functions of the council, and which was referred to the committee by the council.

Audit and Risk General Committee

Presiding Member: Cr John Woodward (from the conclusion of the November 2022 Council elections until the conclusion of the 2026 Local Government elections).

Meetings: fourth Tuesday of alternate months (February 2024 - February 2025), then the last Friday of alternate months (February 2025 - June 2025), except for December when no meetings were held.

Since the establishment of the Audit and Risk General Committee, the committee has comprised one elected member and 2 independents.

Chief Executive Officer Performance Review General Committee

Presiding member: Cr Surender Pal (1 February 2023 to 30 November 2024); Cr Anne McKay (1 December 2024 to 30 November 2025).

Meetings: annually.

Comprised 9 elected members who met to review and make recommendations to the council in relation to the performance of the Chief Executive Officer.

Council Assessment Panel

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

Presiding member: Edward (Ted) Byrt.

Meetings: second Tuesday of each month, except for January when it met on the third Tuesday of the month.

Comprised one council member and 4 independent members.

Met to consider and make decisions on certain development applications submitted to the council. Decisions made by CAP were not subject to review by the council. Additional information is included in the City Development section in this Annual Report.

Building Fire Safety Committee

Meetings: as required

Comprised one council staff member, a Metropolitan Fire Service (MFS) representative, a person with relevant expertise in fire safety and a person with qualifications in building surveying. There was no elected member representation. This committee operated pursuant to Section 157 of the *Planning, Development and Infrastructure Act 2016*.

Max and Bette Mendelson Foundation Management Committee

In addition to council committees, 2 elected members were also appointed to the Max and Bette Mendelson Foundation Management Committee, which oversaw a scholarship program for local students studying at university. This committee met on the fourth Wednesday of each month via the electronic platform, Zoom.

For the term beginning 1 January 2023 and ending 30 November 2024, Councillors George Demetriou and Daniel Huggett were appointed to the committee. For the term commencing 1 December 2024 to the conclusion of the 2026 Local Government periodic elections, Cr Surender Pal and Cr Sam Whiting were appointed to the committee. Following Cr Whiting's resignation, effective from 29 July 2024, Cr Daniel Huggett was appointed to the committee for the period beginning 1 December 2024 to the conclusion of the 2026 Local Government Periodic Elections.

Youth Advisory Committee

Presiding member: Mayor Michael Coxon (from May 2024 until the conclusion of the 2026 Local Government elections).

Meetings: fourth Tuesday of alternate months.

Comprised 4 elected members and 11 student representatives from 5 local high schools within West Torrens.

The Committee was established pursuant to sections 126 and 41 of the *Local Government Act 1999* with the primary objective being to advise the council on matters relating to young people as active, involved and diverse citizens in the West Torrens community. The committee was established to assist the council and:

- provide a youth perspective on issues
- identify and raise issues that are important to young people in the City of West Torrens
- provide a communication link between young people in West Torrens and the council.

Elected member representatives from 1 May 2024 - 30 April 2025, included Councillors Elisabeth Papanikolaou, Sam Whiting (resigned 29 July 2024), Surender Pal (1 September 2024 - 30 April 2025), Daniel Huggett and George Demetriou. At its 18 February 2025 meeting, the council appointed Councillors Elisabeth Papanikolaou, Daniel Huggett and George Demetriou to be elected member representatives until the 2026 Local Government elections.

Elected Council operations (cont)

Working parties

Council had 2 working parties consisting of elected members, staff and members of the community to investigate and examine specific issues. These were:

City of West Torrens Road Safety Group

Established in 2004, the group works in conjunction with the council and external stakeholders such as SA Police, the Department for Transport, Energy and Infrastructure and the community, with the aim of advocating for road safety and promoting road safety awareness. It plays an important role in creating a culture of road safety and can influence decision-makers to consider safety outcomes, such as in policy development. During the year in review, the group met once every 2 months or as required.

Kings Reserve Masterplan Community Reference Group (CRG)

The Kings Reserve CRG was established in 2023 and held its first meeting on 22 February 2024. It comprised 6 community members, the Mayor, 2 elected members and public officers. Eight subsequent meetings were held (meeting dates and notes can be found on council's website), with the final meeting being 14 November, 2024. The group met to discuss and update a masterplan for Kings Reserve, which had been endorsed by council in 2018. As a result, a new masterplan was developed and approved for community consultation by council in the reporting year.

Public participation

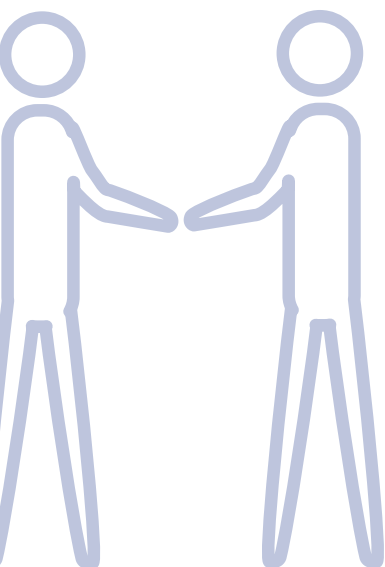
Members of the public can express their views and opinions to the council in a number of ways including deputations, petitions and consultation.

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 (CEO) no later than one week before the council meeting.

In the 2024-2025 period, the CEO and Mayor approved 10 deputations.

Date	Nature of deputation
17 September 2024	National Malaya & Borneo Veterans Association Australia Inc SA/NT Branch
17 September 2024	Update on Camden Community Centre
17 September 2024	Proposed changes to Ashburn Avenue, Fulham
15 October 2024	Concerns at Delray Street, Fulham due to Grey-headed flying foxes
15 October 2024	Welcoming Cities Network
15 October 2024	Off-Leash Fenced Dog Park in West Beach
18 February 2025	Fulham Community Centre - Update
18 February 2025	Update on the Lockleys and Grange Bowling Clubs
18 March 2025	Additional Safety for Neighbours of Adelaide Angels Baseball Club
15 April 2025	Thai–Australian Association of South Australia Inc.



Petitions

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

Three petitions were presented to the council during the reporting year.

Date	Nature of petition
15 October 2024	Non-compliant petition requesting for an off leash fenced dog park in West Beach
21 January 2025	Non-compliant petition requesting Council action regarding excessive leaf matter in Armour Avenue, Underdale
15 April 2025	Non-compliant petition seeking action to reduce traffic flow on Tarragon Street, Mile End

Written requests

A member of the public may write to the council on any council policy, activity or service and this can be done via mail or email.

Elected members

Members of the public can also contact elected members to discuss any issue relevant to the council. Member contact details are available on our website and in each issue of the council's quarterly magazine.

Website

The council's website, westtorrens.sa.gov.au, provides an online feedback form which can be completed to provide any comment on the council's services or programs.

Community consultation

Council provides the community and wider public with the opportunity to be involved in various consultations. Consultations can occur either across the whole of the council or for specific areas, wards, suburbs and streets. Your Say is the council's online community engagement tool and provides subscribers with the opportunity to be kept up to date with community engagement projects throughout the year. A list of consultations undertaken during this reporting period can be found in the Customer and Engagement section of the Annual Report. More information can be found at yoursay.westtorrens.sa.gov.au

Other

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

Council, Committee and CAP meetings

The table below details the number of meetings for the reporting period.

Type of meeting	Number
Council	12
Special meeting of council	2
City Services and Climate Adaptation Standing Committee	5
City Finance and Governance Standing Committee	4
Special meeting of City Finance and Governance Standing Committee	2
City Advancement and Prosperity Standing Committee	4
City Facilities and Waste Recovery Standing Committee	5
Audit and Risk General Committee	5
Chief Executive Officer's Performance Review Committee	1
Youth Advisory Committee	4
Council Assessment Panel	10
Building and Fire Safety Committee	4
Special meeting of the Building and Fire Safety Committee	1

Council and committee meetings were audio livestreamed via a Zoom public link, available on council's website. The Youth Advisory Committee began audio livestreaming from May 2025.

Elected Council operations (cont)

Elected Member attendance

Council and Standing Committee meetings 1 July 2024 to 30 June 2025

Elected member	Full council	Special meeting of council	Standing committees	Special meeting - City Finance and Governance Standing Committee	Total number of meetings	Leave of absence granted	Apology for meeting	Absent for meeting
Total number of meetings	12	2	18	2	34	N/A	N/A	N/A
Mayor M Coxon	12	2	16	1	31	2	1	0
Cr S Comrie	12	2	18	2	34	0	0	0
Cr J Wood	10	0	14	0	24	0	9	1
Cr C O'Rielley	10	2	16	2	30	3	1	0
Cr S Whiting (until 29.07.24)	1	0	2	0	3	0	0	0
Cr G Vlahos (from 10.12.24)	6	2	6	2	16	0	3	2
Cr E Papanikolaou	10	2	14	1	27	5	2	0
Cr J Woodward	11	1	12	2	26	1	7	0
Cr K McKay	11	2	16	2	31	1	2	0
Cr D Huggett	12	2	18	2	34	0	0	0
Cr A McKay	11	2	14	2	29	1	4	0
Cr G Demetriou	12	2	14	1	29	0	5	0
Cr S Pal	12	2	14	2	30	0	4	0
Cr L Gelonese	10	1	16	1	28	0	6	0
Cr G Nitschke	11	2	16	2	31	3	0	0
Cr Z Papafilopoulos	11	2	18	2	33	1	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

Section 90(1) of the *Local Government Act 1999* (Act) specifies that council and committee meetings are to be held in a place open to the public. The principle of an open public meeting, however, 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 2024-25 are detailed here.

Council meetings

From 1 July 2024 to 30 June 2025, 11 of the 354 (3.11%) of council and standing committees business items were dealt with and/or retained in confidence. The 11 items retained in confidence were not released and remain in confidence as at 30 June 2025.

Confidential orders were reviewed monthly by the Chief Executive Officer and revoked if required. Any confidential order that exceeded 12 months or required extension was reviewed by council.

2024-2025 items

Two business items, tabled below, were considered under s90(3)(a) and retained in confidence under s91(7) of the Act on the basis that the matter related 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. In addition, premature disclosure of this information would be unreasonable given it contains personal information relating to the applicant, which could inadvertently prejudice their future career aspirations and breach a duty of confidentiality owed to them by council.

Meeting date	Item	Status
19 November 2024	Chief Executive Officer's Performance - 2024	Confidential
20 May 2025	Appointment of independent members to the Council Assessment Panel 2025-27 (attachment 1)	Confidential

Two business items, tabled below, were considered under s90(3)(a) and (i) and retained in confidence under s91(7) of the Act because the report involved personal affairs of the ratepayers named in the report and council litigation.

Meeting date	Item	Status
19 November 2024	Sale of property for the non-payment of rates	Confidential
19 November 2024	Sale of property for the non payment of rates - approval to proceed to sale	Confidential

Two 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 council considered that the disclosure of the information would, on balance, be contrary to the public interest on the basis that it may prejudice the commercial position of the council and lead to council not obtaining or securing the best possible outcome with regard to Brickworks riverfront land, and in regard to the lease with West Adelaide Football Club. Therefore, council was satisfied that the principle of the meeting being conducted in a place open to the public was outweighed in this circumstance.

Meeting date	Item	Status
19 November 2024	Brickworks kiln riverfront land - update	Confidential
21 January 2025	Request for new lease - West Adelaide Football Club, Richmond Oval	Confidential

Three business items, tabled below, were considered under s90(3)(b)(i), (b)(ii), (d)(i) and (d)(ii) and retained in confidence under s91(7) and 91(9) of the Act, on the basis that the information discussed or considered had been provided in confidence, the disclosure of which could reasonably be expected to severely prejudice council's ability to obtain or secure the best possible outcome for the matter under consideration and would, on balance, be contrary to the public interest. The item contained commercial information currently under negotiation.

Meeting date	Item	Status
21 January 2025	Deed of consent and right of entry (also known as a Tripartite Deed) - Adelaide Football Club Thebarton Oval Redevelopment	Confidential
18 February 2025	Possible land acquisitions - Hilton and Richmond	Confidential
18 February 2025	Possible land acquisition - Hilton (late agenda item)	Confidential

Elected Council operations (cont)

Confidential items and review of council decisions (cont)

One business item, tabled below, was considered under s90(3)(b)(i), (b)(ii), (h) and (i) because the report contained commercial and legal information.

Meeting date	Item	Status
17 June 2025	Thebarton Theatre lease - deed of variation	Confidential

One business item, tabled below, was considered under s90(3)(h) and (i) because the report contained legal advice and information related to actual litigation.

Meeting date	Item	Status
16 July 2024	Public lighting rebate dispute update	Confidential

Confidential Items from 2023-2024 that were reviewed in the 2024-2025 financial year

Nine items that were retained in confidence during the 2023-24 financial year were not released in this financial year (2024-25) and remain in confidence as tabled below.

Meeting date	Item	Status
18 July 2023	Appointment of members to the Brown Hill and Keswick Creeks Stormwater Board	Confidential
18 July 2023	Thebarton Theatre complex and Weslo Holdings Pty Ltd negotiations - update	Confidential
19 September 2023	Sale of property for the non-payment of rates	Confidential
17 October 2023	Public lighting rebate dispute update	Confidential
21 November 2023	Audit and Risk General Committee establishment (attachment 3)	Confidential
12 December 2023	Public lighting rebate dispute update (December)	Confidential
12 December 2023	Thebarton Theatre complex and Weslo Holdings Pty Ltd lease negotiation - update (December)	Confidential
12 December 2023	Brickworks riverfront land - update (December)	Confidential
21 May 2024	Appointment of members to the Brown Hill and Keswick Creeks Stormwater Board	Confidential

Confidential Items from 2022-2023 that were reviewed in the 2024-2025 financial year

Three items that were retained in confidence during the 2022-23 financial year were released in this financial year (2024-25) and 7 items were retained in confidence as tabled below.

Meeting date	Item	Status
5 July 2022	Appointment of member to the Brown Hill and Keswick Creeks Stormwater Board.	Confidential
19 July 2022	Sale of property for the non-payment of rates.	Confidential
	Leasing arrangements for Thebarton Oval Precinct - update.	Released
13 September 2024		
	Possible acquisition of land.	Confidential
16 August 2022	Thebarton Theatre complex and Weslo Holdings Pty Ltd negotiations - update.	Confidential
15 September 2022	Adelaide Football Club - proposed relocation to Thebarton Oval Precinct.	Released 13 September 2024
20 September 2022	Planning and Design Code update.	Released 26 September 2024
21 February 2023	Possible acquisition of land and staged upgrade - update.	Confidential
21 March 2023	Thebarton Theatre complex and Weslo Holdings Pty Ltd negotiations - update.	Confidential
16 May 2023	Appointment of Council Assessment Panel 2023-2025.	Confidential

Confidential Items from 2021-2022 that were reviewed in the 2024-2025 financial year

Three items that were retained in confidence during the 2021-22 financial year were released in this financial year (2024-25) and 8 items were retained in confidence as tabled below.

Meeting date	Item	Status
6 July 2021	Public lighting rebate dispute.	Confidential
3 August 2021	Thebarton Theatre update.	Confidential
	Appointment of member to the Brown Hill and Keswick Creeks Stormwater Board.	Released 2 August 2024
7 September 2021	Possible acquisition of land - update.	Confidential
	Request for rent and other relief - Weslo Holdings Pty Ltd.	Confidential
	<i>Planning, Development and Infrastructure Act</i> : Anzac Highway, Glandore.	Released 26 September 2024
2 November 2021	Weslo Holdings Pty Ltd request for rent and other relief - update.	Confidential
14 December 2021	Thebarton Theatre redevelopment - update.	Confidential
18 January 2022	Sale of property for the non-payment of rates.	Released 18 January 2025
19 April 2022	Possible acquisition of land - update.	Confidential
17 May 2022	Confidential motion with notice - possible acquisition of land.	Confidential
	Thebarton Theatre complex and Weslo Holdings Pty Ltd negotiations - update.	Confidential
7 June 2022	Thebarton Theatre complex and Weslo Holdings Pty Ltd negotiations - update.	Confidential

Confidential Items from 2020-2021 that were reviewed in the 2024-2025 financial year

Two items that were retained in confidence during the 2021-22 financial year were released in this financial year (2024-25) and 11 items were retained in confidence as tabled below.

Meeting date	Item	Status
7 July 2020	Rate equivalent payments by Adelaide Airport Limited.	Confidential
	Weslo Holdings and Thebarton Theatre - update.	Confidential
4 August 2020	Appointment of members to the Brown Hill and Keswick Creeks Stormwater Board (attachments and any associated documentation).	Released 2 August 2024
18 August 2020	Possible acquisition of land - update.	Confidential
20 October 2020	Weslo Holdings - update.	Confidential
3 November 2020	Possible acquisition of land - update.	Confidential
17 November 2020	Weslo - request for new lease.	Confidential
16 March 2021	Lease matters for 3RT Technologies - tenant of 240 Morphett Rd, North Plympton (depot).	Confidential
20 April 2021	Waste recycling options assessment.	Confidential
4 May 2021	Thebarton Theatre complex - update.	Confidential
	Possible acquisition of land - update.	Confidential
18 May 2021	Confidential motion with notice - possible acquisition of land.	Confidential
1 June 2021	Reappointment of member to the Brown Hill and Keswick Creeks Stormwater Board (attachment one).	Released 30 May 2025

Elected Council operations (cont)

Confidential items and review of council decisions (cont)

Confidential Items from 2019-20 that were reviewed in the 2024-2025 financial year

Five items retained in confidence during 2019-20 financial year were not released in this financial year (2024-2025) and remain in confidence as tabled below.

Meeting date	Item	Status
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
31 March 2020 (special council)	Interim COVID-19 support measures for commercial leases and licences.	Confidential
5 May 2020	Possible acquisition of property.	Confidential

Confidential Items from 2018 - 19 that were reviewed in the 2024-2025 financial year

One item retained in confidence during 2018-19 financial year was released in this financial year (2024-2025) as tabled below.

Meeting date	Item	Status
15 January 2019	Audit General Committee establishment (attachment 2).	Released 17 October 2024

Confidential Items from 2017-18 that were reviewed in the 2023-2024 financial year

There were no items retained in confidence from the 2017-18 financial year.

Confidential Items from 2016-17 that were reviewed in the 2023-2024 financial year

There were no items retained in confidence from the 2016-17 financial year.

Confidential Items from 2015-16 that were reviewed the 2024-2025 financial year

Three items that were retained in confidence during the 2015-16 financial year were not released in this financial year (2024-25) and remain in confidence as tabled below.

Meeting date	Item	Status
15 March 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 2023-2024 financial year

Three items that were retained in confidence during the 2014-15 financial year were not released in this financial year (2024-25) and 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 2024-2025 financial year

One item that was retained in confidence during the 2013-14 financial year was not released in this financial year (2024-2025) and remains in confidence as tabled below.

Meeting date	Item	Status
19 November 2013	Brickworks Markets - retained land.	Confidential

City Facilities and Waste Recovery General Committee meetings

Following the November 2022 Local Government elections, the City Facilities and Waste Recovery Standing Committee was established pursuant to s41 of the *Local Government Act 1999* for the period 1 February 2023 to the conclusion of the November 2026 Local Government periodic elections.

From 1 July 2024 to 30 June 2025, there were no committee business items considered in confidence.

Confidential Items from 2021-2022 that were reviewed in the 2024-2025 financial year

There were no items still retained in confidence from the 2021-22 financial year.

Confidential items from 2020-21 that were reviewed in 2024-2025 financial year

One item that was retained in confidence during the 2020-21 financial year was not released in this financial year (2024-2025) and remains in confidence as tabled below.

Meeting date	Item	Status
22 September 2020	Richmond Oval and West Adelaide Football Club - update on master planning, request for variation of lease and acquisition.	Confidential

Confidential items from 2019-20 that were reviewed in 2024-2025 financial year

One item that was retained in confidence during the 2019-20 financial year was not released in this financial year (2024-2025) and remains in confidence as tabled below.

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

Chief Executive Officer Performance Review General Committee

From 1 July 2024 to 30 June 2025, 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 related to the performance and contractual employment arrangements of an employee, the disclosure of which 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.

Meeting date	Item	Status
24 October 2024	Chief Executive Officer's Performance Review - 2024	Confidential

Confidential items from 2023-24 that were reviewed in 2024-2025 financial year

One item that was retained in confidence during 2023-24 financial year was released in this financial year (2024-2025) as tabled below.

Meeting date	Item	Status
23 October 2023	Chief Executive Officer's Performance - 2023	Released 23 October 2024

Elected Council operations (cont)

Confidential items and review of council decisions (cont)

Audit and Risk General Committee (formally known as the Audit General Committee)

The Audit and Risk General Committee was established, pursuant to Sections 41 and 126 of the *Local Government Act 1999* and regulation 17 of the Local Government (Financial Management) Regulations 2011, for a 3 year period from 1 December 2023 to the conclusion of the 2026 Local Government elections.

From 1 July 2024 to 30 June 2025, 2 out of 46 (4.35%) business items were dealt with and/or retained in confidence. The 2 items retained in confidence were not released and remain in confidence as at 30 June 2025.

Confidential orders were reviewed monthly by the Chief Executive Officer and revoked if required. Any confidential order that exceeded 12 months or required extension was reviewed by council.

2024-2025 items

One business item, tabled below, was considered under s90(3)(b)(i), (b)(ii) and (e) and retained in confidence under s91(7) of the Act because the presentation contained confidential information relevant to cyber security of the City of West Torrens.

Meeting date	Item	Status
2 May 2025	Cyber security measures update 2025 (Presentation)	Confidential

One business item, tabled below, was considered under s90(3)(g) and retained in confidence under s91(7) of the Act on the basis that the item be considered in confidence to ensure that the Audit and Risk Committee did not breach a legal obligation or duty being, the requirement under Regulation 17B of the Local Government (Financial Management) Regulations 2011 to liaise with the council's auditor by meeting with the auditor on at least one occasion each year on a confidential basis in circumstances where a majority of the members of the committee were present and no member or employees of the council were present (other than members who are members of the committee).

Meeting date	Item	Status
28 February 2025	Confidential meeting with external auditors	Confidential

Confidential items from 2023-2024 that were reviewed in the 2024-2025 financial year

One item that was retained in confidence during the 2023-24 financial year was not released in this financial year (2024-25) and remains in confidence as tabled below.

Meeting date	Item	Status
25 June 2024	Cyber security audit (attachment 1)	Confidential

Confidential items from 2022-2023 that were reviewed in the 2024-2025 financial year

Two items that were retained in confidence during the 2022-23 financial year were not released in this financial year (2024-25) and remain in confidence as tabled below.

Meeting date	Item	Status
11 October 2022	Information and cyber security - action plan	Confidential
28 February 2023	External audit tender evaluation	Confidential

Confidential items from 2016-2017 that were reviewed in the 2024-2025 financial year

One item that was retained in confidence during 2016-17 financial year was not released in this financial year (2024-2025) and remains in confidence as tabled below.

Meeting date	Item	Status
17 October 2016	Information Services security audit	Confidential

Travel

Councils are required to report on any interstate or international travel that has been undertaken by both elected members and employees of council.

This information is publicly available on council's website - westtorrens.sa.gov.au under the section 'Registers and records'.

A summary of travel for the 2024-25 year is as follows.

Elected Member	Destination	Purpose	Cost
Cr Surrender Pal	Canberra	ALGA National General Assembly and Australian Council of Local Government Forum 2024	\$3,190.99
Mayor Michael Coxon*	Canberra	ALGA National General Assembly and Australian Council of Local Government Forum 2024	\$3,319.82
Cr George Demetriou	Canberra	ALGA National General Assembly 2024	\$3,326.38
Cr Kym McKay	Melbourne	Waste Australia Expo 2024	\$1,675.32
Mayor Michael Coxon**	Canberra	ALGA National General Assembly 2025	\$3,494.00
Cr George Demetriou*	Canberra	ALGA National General Assembly 2025	\$3,335.00

* Did not attend, however costs were incurred due to last minute cancellation policies.

** Part funds to be reimbursed for partner attendance.

Staff member	Destination	Purpose	Cost
Business Lead Organisational Performance and Improvement	Sydney	Business Transformation Summit	\$3,933.08
Change and Improvement Partner	Sydney	Business Transformation Summit 2024	\$3,964.25
Team Leader, Payroll	Sydney	The Association for Payroll Specialists (TAPS) Payroll Conference	\$2,977.56
Payroll Operations Specialist	Sydney	TAPS Payroll Conference	\$2,977.55
Coordinator Parks and Gardens	Melbourne	Pre-delivery inspection of Elevated Work Platform (EWP) for Arboriculture Team	\$954.31
Work Group Leader, Arboriculture	Melbourne	Pre-delivery inspection of EWP for Arboriculture Team	\$954.31
Team Leader, Digital Services	Sydney	Presenting council AI solutions at the Australian Local Government Association (ALGA) Conference	\$0.00
Digital Inclusion Officer	Melbourne	Infoxchange Technology for Social Justice Conference 2025	\$1,024.21
Chief Executive Officer	Canberra	Australian Local Government Association Conference	\$2,260.18
Team Leader, Community Safety	Melbourne	2025 Australian Institute of Animal Management Workshop	\$406.22

Elected Council operations (cont)

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 8 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.

To begin a review, a council is required to prepare a Representation Report (report) which outlines the representation structures available. The report addresses the representation and governance issues that are likely to arise with respect to the matters under review and presents the advantages and disadvantages of the options under consideration.

At the end of the consultation process, the council must submit a report, which details 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.

On 16 April 2024, the council agreed to appoint Kelledy Jones Lawyers to undertake an Elector Representation Review (review) of the City of West Torrens. At the end of the review, on 21 January 2025, a report was provided for the council’s consideration, with the recommendation being that the current council structure remain. Community engagement on the report was then undertaken and after considering feedback, the council resolved to maintain the structure of the council as is. A Final Representation Review Report has now been referred to the Electoral Commissioner of South Australia for determination.

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	47,810	32,754	13	2,519
Campbelltown	57,988	37,677	11	3,425
Holdfast Bay	39,308	28,934	13	2,225
Mitcham	70,484	50,244	13	3,864
Norwood, Payneham, St Peters	40,062	26,345	14	1,881
Unley	40,327	28,043	13	2,157
West Torrens	65,738	43,290	15	2,886

Source: Local Government Association of South Australia.



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 reporting period were:

Position	Figure per annum 2024-2025
Mayor	\$99,792
Councillors	\$24,948
Deputy Mayor	\$6,237 (see note)
Chair of a prescribed committee	\$6,237 (see note)
Member of the Max and Bette Mendelson Foundation Management Committee	\$6,237 (see note)
Presiding member of the Council’s Assessment Panel (CAP)	\$13,721
Member of the CAP	\$7,484 (see note)
Independent member of Audit and Risk General Committee	\$722 per meeting

Note: When an elected member occupies one or more of the additional positions listed above (e.g. Deputy Mayor and Chair of a committee) they receive only one additional allowance - i.e. councillor allowance of \$24,948 plus one additional allowance of \$6,237 = \$31,185

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

Members were also afforded the opportunity to attend training and conferences to ensure that their knowledge and understanding of local government was contemporary, to make sound strategic, policy and financial decisions. They were required to reimburse council for any private use of equipment provided.

More than 65,700 people make up our diverse and vibrant community in West Torrens.



Elected Council operations (cont)

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 2024-25, 3 applications were submitted.

Matter	Date received	Outcome of review
Decision to impose fees associated with impounding a dog.	9 August 2024	Review complete and decision upheld.
Attribution of vacant land use for rating purposes.	28 August 2024	Review complete and decision upheld.
Decision to decline an application for rates rebate.	24 December 2024	Review complete and decision upheld.

Freedom of Information

We processed 20 Freedom of Information (FOI) requests and provided our Annual Return to State Records.

Information on the FOI process, application forms, fees and access to documents was available from council's accredited FOI officers. More information on, and application forms for, the FOI process were 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 could email governance@wtcc.sa.gov.au or phone 8416 6333 and speak with an accredited FOI officer.

In accordance with Section 9 of the *Freedom of Information Act 1991*, the 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 the report can be viewed on the council's website.

Member behaviour

Under Regulation 35(a1), 35(2a) and 35(2b) Local Government (General) Regulations 2013 (SA) councils are required to provide a summary of the number of contraventions against the section of the *Local Government Act 1999* (SA) relating to Member behaviour (Chapter 5 Part 4 Division 2) and Health and Safety Duties (Chapter 5 Part 4 Division 3), and the total costs incurred by the council in relation to dealing with complaints alleging contraventions.

The total number of contraventions of Chapter 5 (Members of council) Part 4 (Member integrity and behaviour) Division 2 (Member behaviour) during the relevant financial year - nil.

Total costs incurred by the council in relation to dealing with complaints alleging contravention of Chapter 5 Part 4 Division 2 - nil.

The total number of contraventions of section 75G (Health and safety duties) during the relevant financial year as it relates to Member behaviour - nil.

The total costs incurred by the council in relation to dealing with complaints alleging contravention or failure to comply with section 75G as it relates to Member behaviour - nil.

Subsidiaries

Since February 2018, the Cities of Adelaide, Burnside, Mitcham, Unley and West Torrens have worked collaboratively with the Brown Hill and Keswick Creek Stormwater Project to develop a Stormwater Management Plan to help mitigate serious flood risk and safeguard properties across the Brown Hill Keswick Creeks catchment.

The Project's annual report and financial statements for the year ended 30 June 2025 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.

Gifts and benefits

Gifts/benefits provided to elected members and staff were recorded on the gifts and benefits register, available on our public website - westtorrens.sa.gov.au

Examples of these for elected members included tickets to functions and events. Staff gifts and benefits included gift baskets, wine and tickets to events. For openness and transparency, council lists all gifts and benefits offered to both elected members and staff, even if the gift is declined.

Credit cards

Council is required to provide a statement outlining credit card spends during the annual reporting year.

Elected Members are not provided with council credit cards, however a number of Executive, management and staff have cards to enable the procurement of goods and services for council business.

Council's Administration Policy - Credit Cards, outlines how cards are to be used. Cardholders are required to strictly adhere to the requirements of the policy and any new cards issued must be authorised by the Chief Executive Officer.

All staff issued with credit cards are required to provide tax invoices and proof of purchase, and all information is available for audit and scrutiny by the Australian Taxation Office. Credit card usage is reported as required by the *Local Government Act 1999* and itemised lists of credit card expenses are recorded on our website.

Credit cards are required to be returned to the organisation by the card holder on cessation of their employment.

In the reporting year, 19 credit cards were active, with the majority of transactions being for the Library and Information Technology. Purchases were mostly made online or for payments which were required immediately. The total credit card spend was \$268,797.63.

Legal costs

Under Section 131 of the *Local Government Act*, councils are required to report on legal costs incurred during the past financial year in their Annual Report.

At the time of preparing this report, the City of West Torrens had incurred \$530,681.30 (inc. GST) in legal costs.



As part of our duty to transparency, we processed 20 Freedom of Information (FOI) requests.

Council documents

In accordance with relevant legislation, councils are required to keep several registers and records and provide a list of these in their annual reports. The documents listed here can be viewed on our website, westtorrens.sa.gov.au/policies or by visiting the Civic Centre, 165 Sir Donald Bradman Drive, Hilton during normal business hours. Printed copies can be made available for a small fee, unless otherwise stated.

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

By-laws

- 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

- Code of Practice - Access to Meetings and Documents
- Code of Practice - Procedures at Meetings

Terms of Reference

- Audit and Risk General Committee Terms of Reference
- Building Fire Safety Committee Terms of Reference
- Chief Executive Officer's Performance Review Committee Terms of Reference
- City Advancement and Prosperity Standing Committee Terms of Reference
- City Facilities and Waste Recovery Standing Committee Terms of Reference
- City Finance and Governance Standing Committee Terms of Reference
- City Services and Climate Adaption Standing Committee Terms of Reference
- Council Assessment Panel Terms of Reference
- Youth Advisory Committee Terms of Reference.

Policies

Council policies

- Advertising on Council Land and Related Public Infrastructure Policy
- Animal Nuisance Complaints Policy
- Annual Budget Policy
- Asset Management Policy
- Asset Naming Policy
- Behavioural Management Policy
- Behavioural Standards for Council Members Policy
- Capitalisation of Assets Policy
- Children and Vulnerable Persons Safety Policy
- Climate Change and Environmental Sustainability Policy
- Council Assessment Panel Operating Procedures
- Council Assessment Panel Policy: Review of a Decision of Assessment Manager
- Council Initiated Code Amendments Council Policy
- Council Reception Room - Richmond Oval Policy
- Customer Complaints Policy
- Elected Member - Recognition of Service Policy
- Elected Member Gifts and Benefits Policy
- Elected Members Allowances, Facilities, Support and Benefits Policy
- Elected Members Professional Development Policy
- Elected Members Records Management Policy
- Elections Period Caretaker Policy
- Enforcement Policy
- Enterprise Risk Management Policy
- Expiation Notice Decision Review Policy
- Flags Policy
- Fleet Management Policy
- Food Act Inspections and Auditing Fees Policy
- Fraud and Corruption Prevention, Control, Reporting and Investigation Policy
- Graffiti Management Policy
- Grants, Sponsorship and Donations Program Policy
- Impoundment of Vehicles Policy
- Internal Review of Council Decisions Policy
- Investment Policy
- Libraries Policy
- Lost and Found Property Policy
- Memorials Policy
- Mendelson Foundation Investments Policy
- Mendelson Foundation Support Policy
- Mobile Closed Circuit Television Council Policy
- Mobile Food Vendors Policy
- Order Making Policy
- Parking Permits and Exemptions Policy
- Privately Funded Planning and Design Code Amendments Policy
- Procurement Council Policy
- Provision of Council Gifts Policy
- Prudential Management Policy
- Public Art Policy
- Public Comment Council Policy
- Public Consultation Council Policy
- Public Interest Disclosure Council Policy
- Rate Rebates, Remissions and Postponement Policy
- Revaluation of Assets Policy
- Sale and Disposal of Assets Policy
- Social Media Use and Management Policy
- Talking Points Policy

- Treasury (Debt Management) Policy
- Tree Management Policy
- Use of Public Footpaths and Roads for Business Purposes Policy
- Verge Management Policy
- Waste Minimisation and Resource Recovery Policy.

Administration policies

- Children, Young and Vulnerable Peoples' Safety Policy
- Classification Review Policy
- Conference Attendance by Employees Policy
- Corporate Wardrobe Administration Policy
- Credit Cards Policy
- Criminal and Relevant History Screening Policy
- Cyber Security Framework
- Cyber Security Policy
- Disposal of Computer and Related Equipment Policy
- Driver's Licence Fee Reimbursement Policy
- Employee Gifts and Benefits Policy
- Employee Health and Wellbeing Policy
- Employee Records Policy
- Enterprise Risk Management Framework
- Entertainment Expenditure Policy
- Financial Authorities Policy
- Fleet Management Administration Policy
- Flexible Working Arrangements Policy
- Higher Duties Policy
- Income Protection Cover Policy
- Information Management Policy
- Information Technology and Its Use Policy
- Leave Policy
- Managing Non Work Related Illness or Injury Policy
- Managing Performance, Misconduct and Inappropriate Behaviour Policy
- Mobile Devices Policy
- Operating Procedures at Building Fire Safety Committee

- Policy Framework
- Probation Policy
- Procurement Admin Policy
- Public Consultation Policy
- Purchased Leave Policy
- Recognition of 25 Years of Service Policy
- Recruitment and Selection Policy
- Return from Parental Leave 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 Contractor Management Policy
- WHS Document Management Policy
- WHS Driver Safety Policy
- WHS Drug and Alcohol Policy
- WHS Electrical Safety Policy
- WHS Emergency Plan 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 Induction and Training Policy
- WHS Injury Management and Return To Work Policy
- WHS Injury/Incident Reporting and Investigation Policy
- WHS Isolation, Lockout and Tag Out Policy
- WHS Managing Harmful Behaviour Policy
- WHS Prevention of Falls Policy

- WHS Ultraviolet Radiation and Inclement Weather Policy
- WHS Working Alone or in Isolation Policy
- Working from Home During a Declared Emergency Policy
- Workzone Traffic Management Policy

Registers

- Assessment Record
- Campaigns Donation Register
- Council employees gifts benefits and hospitality register
- Elected member gifts benefits and hospitality register
- Elected Member Mandatory Training Register
- Elected Member Professional Development Travel Register
- Elected Member Register of Interest - Ordinary Return
- Elected Member Register of Interest - Primary Return
- Register of Elected Member Allowances and Benefits 2023-24
- Register of Elected Member Allowances and Benefits 2022-23
- Register of By-laws and Certified Copies
- Register of Community Land
- Register of Delegations
- Register of Sub-Delegations - Planning Development and Infrastructure Act 2016
- Register of Public Roads
- Register of Remuneration, Salaries and Benefits (Employees)
- Staff Register of Overseas and Interstate Travel 2023-24
- Staff Register of Overseas and Interstate Travel 2022-23
- Staff Register of Overseas and Interstate Travel 2018-22
- Youth Advisory Member Register of Interest - Primary Return

Audit and Risk General Committee

Annual Report

Section 126(8)(b) of the *Local Government Act 1999* (Act) requires that the Committee must provide an Annual Report to the council on the work of the Committee during the period to which the report relates. Additionally, pursuant to section 126(9) of the Act, the council must ensure that the Annual Report of its Audit and Risk General Committee is included in the council's overall Annual Report.

Meeting the requirements of s126(2)(a), the Committee is comprised of 3 members, Cr John Woodward (Chair and Elected Member), Tracie Dawber (Independent Member) and Elizabeth Moran (Independent Member). Each Committee member brings individual skills and experience in financial management, risk management and governance.

The primary objectives of the Committee are:

- reviewing the annual financial statements to ensure that they present fairly the state of affairs of council
- proposing and providing information relevant to a review of council's strategic management plans or annual business plan
- monitoring the responsiveness of the council to recommendations for improvement based on previous audits and risk assessments, including those raised by a council's auditor
- proposing and reviewing the exercise of powers under s130A of the *Local Government Act 1999* (the conduct of efficiency and economy audits)
- liaising with council's statutory auditors in accordance with any requirements prescribed by the regulations
- reviewing the adequacy of council's accounting, internal controls, reporting and other financial management systems and practices on a regular basis
- providing oversight of planning and scoping of the internal audit work plan
- reviewing and commenting on reports (at least quarterly) provided by the council officer responsible for the internal audit function
- regularly reviewing and evaluating the effectiveness of policies, systems and procedures established and maintained for the identification, assessment, monitoring, management and review of strategic, financial and operational risks
- reviewing any report obtained by the council under section 48(1) (prudential reports)
- performing any other function determined by the council or prescribed by the regulations.

The Committee is guided by its Work Plan, which is flexible in nature and aligned with the Committee's Terms of Reference.

During the 2024-25 financial year, the Committee met on 5 occasions and considered a variety of matters including:

- the Annual Business Plan, Budget and Long-term Financial Plan
- declaration of rates
- budget reviews
- Community Plan 2034 consultation
- Enterprise Risk Management - revised council policy
- audit program updates
- Annual Report - internal audit processes and Work Plan update
- cyber security measures update
- internal and external audit reports including:
 - Work Health and Safety Working Alone and in Isolation internal audit
 - Dean Newbery Audit Completion Report
 - Procurement spot audit - determination of materiality
 - External audit - Annual Financial Statements
 - Local Government Reform audit
 - Audit of Standards 3.2.2A of the Australia New Zealand Food Standards Code
 - Stage two audit - *Planning, Development and Infrastructure Act 2016* and associated regulations implementation
 - VicRoads Protection Agreement Audit Report

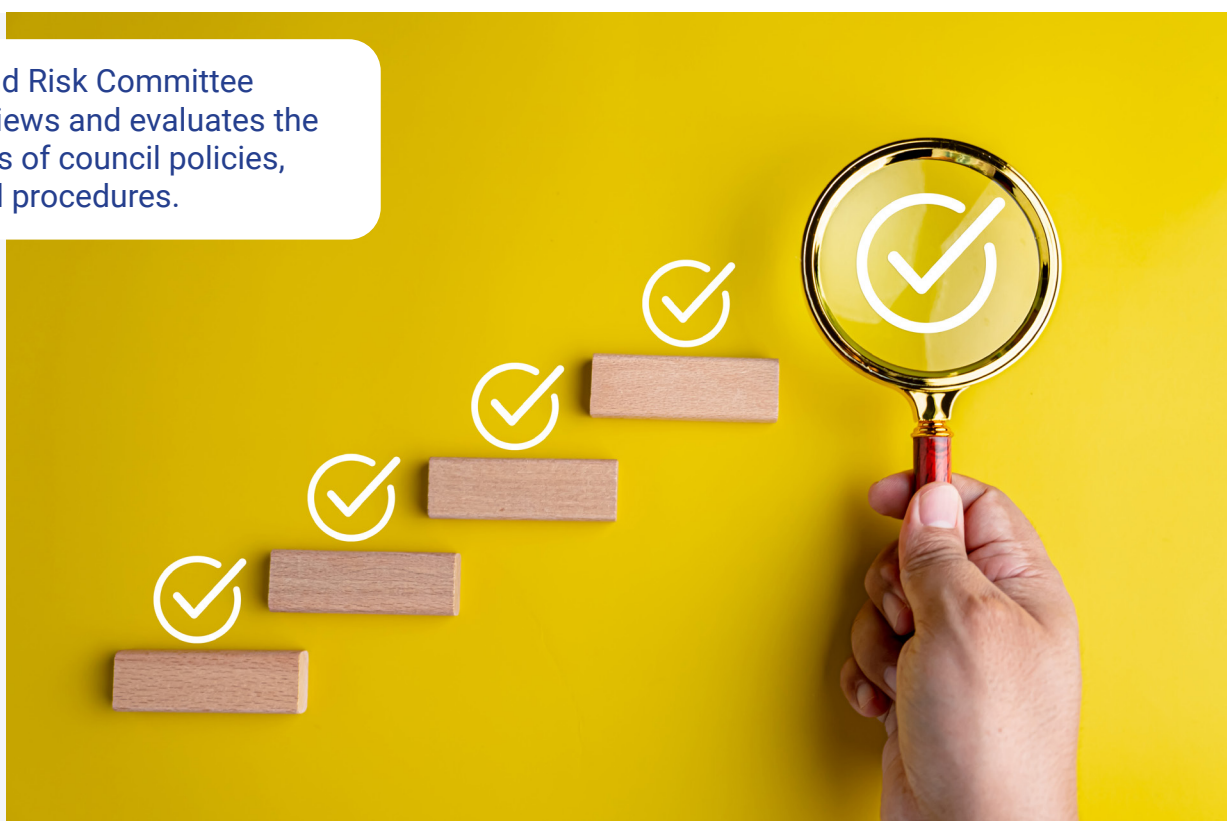
- Internal audit recommendation implementation progress
- strategic risk reviews
- internal controls and risk management systems - notifiable incident to SafeWork SA
- WHS and Injury Management - injury statistics
- internal financial controls
- Thebarton Oval Precinct Redevelopment Project risk assessment
- review of Emergency Management documentation.

Details on these matters and the Committee's associations recommendations can be found online at westtorrens.sa.gov.au/agendas.

Further, a report is presented to the council in accordance with s126(8)(a) of the Act after each meeting, summarising the work of the Committee during the period preceding the meeting and its outcomes.

The Audit and Risk Committee has undertaken its oversight of council's financial reporting, risk management, internal controls, and compliance obligations during the year. Based on this work, the Committee advises that there are no material matters requiring the attention of the council. The Committee is satisfied that appropriate systems and processes are in place and continues to monitor emerging risks and governance responsibilities on an ongoing basis.

The Audit and Risk Committee regularly reviews and evaluates the effectiveness of council policies, systems and procedures.



Audit and Risk General Committee

Annual Report (cont)

Audit and Risk General Committee Work Plan 2024-25

Category	LGA Act reference	Item	June 2024	Aug 2024	Nov 2024	Feb 2025	May 2025	June 2025
Annual financial statements review.								
Revieweign annual financial statements to ensure that they present fairly the state of affairs of council.	126(4)(a)	Statutory financial statements			✓			
Strategic Management and Business Plan.								
Proposing and providing information relevant to a review of the council's strategic management plans or annual business plan.	126(4)(b)	Draft Budget and Annual Business Plan.					✓	
Monitoring council's responsiveness to audits.								
Monitoring the responsiveness of the council to recommendations for improvement based on previous audits and risk assessments, including those raised by council's auditor.	126(4)(c)	Progress on outstanding audit recommendations.			✓		✓	
Exercise of powers review under s130A.								
Proposing and revieweign the exercise of powers under section 130A.	126(4)(d)							
Auditor liaison								
Liaising with the council's auditor in accordance with any requirements prescribed by the regulations.	126(4)(e)	External auditors present external audit findings.			✓			
		Internal auditors present internal audit findings.	✓	✓	✓	✓	✓	✓
Adequacy of financial management systems								
Reviewing the adequacy of the accounting, internal control, reporting and other financial management systems and practices of the council on a regular basis	126(4)(f)	Internal financial controls report				✓		
		Budget review	✓			✓		✓

Category	LGA Act reference	Item	June 2024	Aug 2024	Nov 2024	Feb 2025	May 2025	June 2025
Oversight of internal audit planning.								
Providing oversight of planning and scoping of the internal audit work plan.	126(4)(g)(i)(A)	Status update of Internal Audit Plan 2023-2026.	✓	✓	✓	✓	✓	✓
	99(1)(ib)	Annual Report of CEO on internal audit processes.		✓				
Internal audit reports.								
Reviewing and commenting on reports provided by the person primarily responsible for the internal audit function at least on a quarterly basis.	125A(2) 126(4)(g)(i)(B)	Internal audit reports.	✓	✓	✓	✓	✓	✓
Risk management systems evaluation.								
Reviewing and evaluating the effectiveness of policies, systems and procedures established and maintained for the identification, assessment, monitoring, management and review of strategic, financial and operational risks on a regular basis.	126(4)(h)	Mid year strategic risk review. Comprehensive strategic risk review. Operational risk review. Fraud risk assessment. Council Policy - Enterprise Risk Management. Council Policy - Revaluation of Assets. Council Policy - Treasury (debt management). Council Policy - Capitalisation of Assets. WHS dashboard report.	✓	✓	✓	✓	✓	✓
Prudential reports.								
Reviewing any report obtained by the council under section 48(1)	126(4)(i)	Thebarton Oval Precinct Prudential Report.						
Reporting.								
	126(8)(a)	Draft committee report to council.	✓	✓	✓	✓	✓	✓
	126(8)(b)	Annual report to council .		✓				
Other.								
		Review committee's Annual Work Plan.	✓	✓	✓	✓	✓	✓
		Open actions update.	✓	✓	✓	✓	✓	✓
		Audit and Risk Committee training.						
		Presentation on audit and risk program.						



Splash! is just one of several events during our Summer Festival that attracts children and families.

Brown Hill Keswick Creek
STORMWATER PROJECT

Annual Report

**Brown Hill and
Keswick Creeks
Stormwater Board**

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

24

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25

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.

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 SA.

Willawilla - Brown Hill Creek

The Brown Hill and Keswick Creeks Stormwater Board tampendi, ngadlu Kurna yertangga banbabanbalyarnendi (inbarendi). Kurna meyunna yaitya 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 yaitya miyurna iyangka yalaka ngadlu tampinhi.



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1. Chairperson's Report

This is the eighth annual report of the Brown Hill and Keswick Creeks Stormwater Board, a regional subsidiary established in February 2018 under the Local Government Act 1999 (SA).



This report reviews the work of the Board over the preceding financial year and provides updates on the progress of ongoing projects in implementing the Stormwater Management Plan.

The work of the Board, its contracting partners and stakeholders has again been recognised in multiple awards:

- Stormwater SA Excellence Awards 2025 for Excellence in Infrastructure – South Parklands Wetland and Flood Mitigation
- Civil Contractors Federation SA, Urban Development and Utilities Sub-Category Award and Overall Winner Projects \$2m-\$5m, Earth Awards for the Lower Brownhill Creek Channel Upgrade
- Stormwater SA Excellence Awards 2025 for Excellence in Research or Innovation – Building Flash Flood Forecasting Capability in SA

The Board expresses its thanks to the State and Commonwealth governments, agents and partners for their continued support of this important work. Funding provided via the Stormwater Management Authority and under various Commonwealth grant programs has facilitated accelerated delivery of important flood mitigation works along Brown Hill Creek. Almost 50% of the Lower Brown Hill Creek upgrades are now complete and attention has also been focused on upgrading key hot spot locations in Upper Brown Hill Creek, with 5 packages complete and another 5 underway.

The Chair, on behalf of the Board, acknowledges the significant contributions of the project delivery team and in particular the Project Director and extends sincere thanks to the Board's stakeholders, including the Constituent Councils and Stormwater Management Authority, for their continuing support and significant contributions.

Judith Choate

2. Project Director's Report



2025 marks 7 years since the inception of the Brown Hill and Keswick Creeks Stormwater Board, and 8 years since the Stormwater Management Plan was adopted and gazetted. Working on behalf of 5 member Councils to deliver this ambitious and essential flood mitigation project, I am proud of all we have accomplished in this time and excited to continue driving the project toward completion.

In excess of \$67m in flood mitigation works have been delivered, with stage 1 completed and stages 2 and 4 significantly progressed. Almost \$31m of capital works have been completed in the past 2 years, largely due to the significant funding contribution of the Commonwealth Government's Preparing Australian Communities Program, matched by continued support from the State Government's Stormwater Management Authority and the Cities of Adelaide, Burnside, Mitcham, Unley and West Torrens.

The next 18 months will continue this trend with Commonwealth Government funding contributing to capital works scheduled at 5 new project locations in Upper Brown Hill Creek and design commencing for 2 additional locations.

The project and our team of consultants have continued to receive recognition for their contributions to their industries at both a State and National level across sectors including engineering, landscape architecture and construction. A panel of professional service disciplines has been established to support our current and future works and we are pleased to continue collaborating with like-minded organisations who seek best practice outcomes for the project.

I again extend my appreciation and thanks to the members of the Board, the Audit and Risk Committee, and the Owners Executive Committee for your continued support and thank our project team and staff from our member Councils and the Stormwater Management Authority.

Peta Mantzarapis

3. Strategy

Our Purpose

To effectively and efficiently deliver infrastructure works to mitigate serious flood risks and help safeguard properties across the Brown Hill Keswick Creek catchment.



Our Vision

To create a flood safe Brown Hill Keswick Creek catchment for residents and the public.

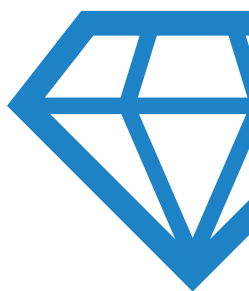
The cities of Adelaide, Burnside, Mitcham, Unley and West Torrens aim to become water sensitive cities. This vision is underpinned by six key objectives, the first of which is protection from flooding.



Our Values

The values that underpin the operations of the Board include:

- **Integrity** – acting ethically, doing what is right and doing what we say we will do
- **Collaboration** – respectful and insightful engagement with all stakeholders
- **Excellence** – striving for the best in all that we do and stretching our capabilities
- **Progressive** – thinking outside the box to innovate and improve
- **Simplicity** – focussing our efforts on the things that are important



Strategic Focus Areas

- Effective and efficient delivery of the Stormwater Management Plan.
- Pursue opportunities for additional capital funding to ensure project completion.
- Delivery and management of our assets to maximise their utility and create opportunities for enhanced outcomes.
- Maintain successful partnerships and engagement.
- Strengthen organisational performance.



4. Establishment

The Brown Hill Keswick Creek Stormwater Project is the culmination of many years of investigation and planning. The Cities of Adelaide, Burnside, Mitcham, Unley and West Torrens have worked collaboratively to develop a comprehensive Stormwater Management Plan to mitigate serious flood risk and help safeguard properties across the catchment.

From its inception in 2007 until February 2018, the project was conducted as a joint arrangement between the Constituent Councils. The Plan was developed during this phase, leading to its subsequent approval by the Stormwater Management Authority and gazettal of its adoption in February 2017. A condition of the Stormwater Management Authority approving the Plan was that a regional subsidiary be established within 12 months to implement the plan and manage its works. The Brown Hill and Keswick Creeks Stormwater Board was established in February 2018 as a regional subsidiary pursuant to section 43 of and schedule 2 to the Local Government Act 1999.

The Board is governed by a Charter prepared by the five Constituent Councils and subsequently approved by the Minister for Local Government. The inaugural Board was appointed in August 2018 and is responsible for the administration of the affairs of the regional subsidiary.





Lower Brown Hill Creek Upgrades

5. The Project

The Brown Hill Keswick Creek Stormwater Project aims to mitigate significant flood risk arising from four major watercourses in metropolitan Adelaide; Brown Hill, Keswick, Glen Osmond and Park Lands Creeks. The catchment is largely contained within the Constituent

Council local government areas, which are home to more than 200,000 residents. The Brown Hill Keswick Creek Catchment Stormwater Management Plan outlines a whole-of-catchment flood mitigation strategy that comprises 4 key stages:

1 Stage 1 - Flood Detention

Detention storages in the upper catchment that will reduce the downstream flow rates.

COMPLETE

2 Stage 2 - Lower Brown Hill Creek

Upgrading the flow capacity of Lower Brown Hill Creek so that it can receive the diverted flows from Keswick Creek.

IN PROGRESS

3 Stage 3 - Flow Diversions

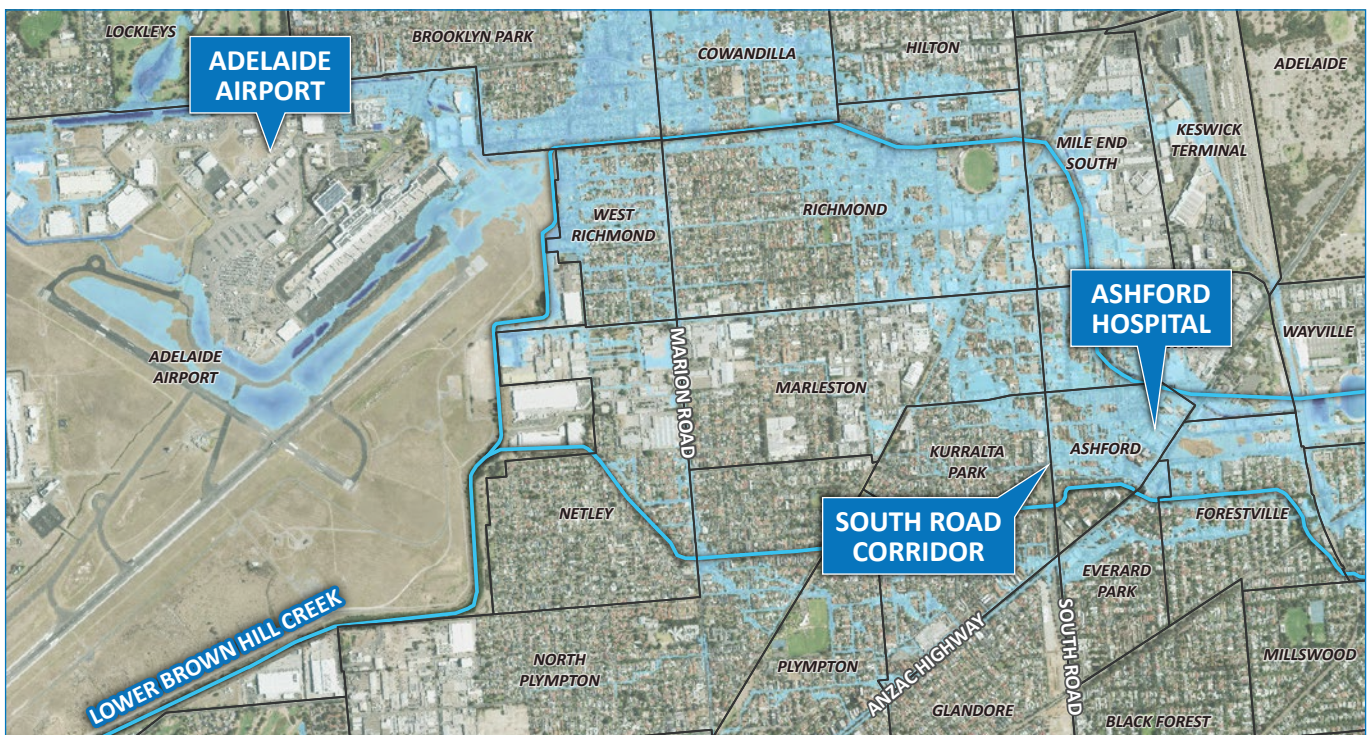
Diversion of flows from Keswick Creek to Brown Hill Creek before they can 'break-out' of the channel.

ON HOLD & UNFUNDED

4 Stage 4 - Upper Brown Hill Creek

Upgrading the flow capacity of Upper Brown Hill Creek and Glen Osmond Creek to prevent 'break-outs' and flooding of private property.

IN PROGRESS



Delivery of the Brown Hill Keswick Creek Stormwater Project provides significant socio-economic benefits that extend beyond local communities.

Builds resilience and safety – supporting communities to adapt to extreme weather events, aligning with the Government’s National Urban Policy for Resilient Cities.

Will generate 112 jobs/annum during construction – 1,231 person years of employment – with a focus on maximising participation from local contractors.

Offers protection to Ashford Hospital, where a significant flood event would lead to estimated revenue loss of \$60m and infrastructure loss of \$10m. A significant event would likely lead to hospital closure for 6 months, with significant flow on impacts to SA’s overall hospital capacity.

Mitigates against potential impacts to ARTC’s operations, with a significant flood event presenting a risk of injury or death, a risk of significant environmental damage and potential disruption to supply-chains and the passenger rail network.

Future-proofs against the impacts of climate change and unlocks the potential for urban infill development and increased housing stock by reducing flood risk.

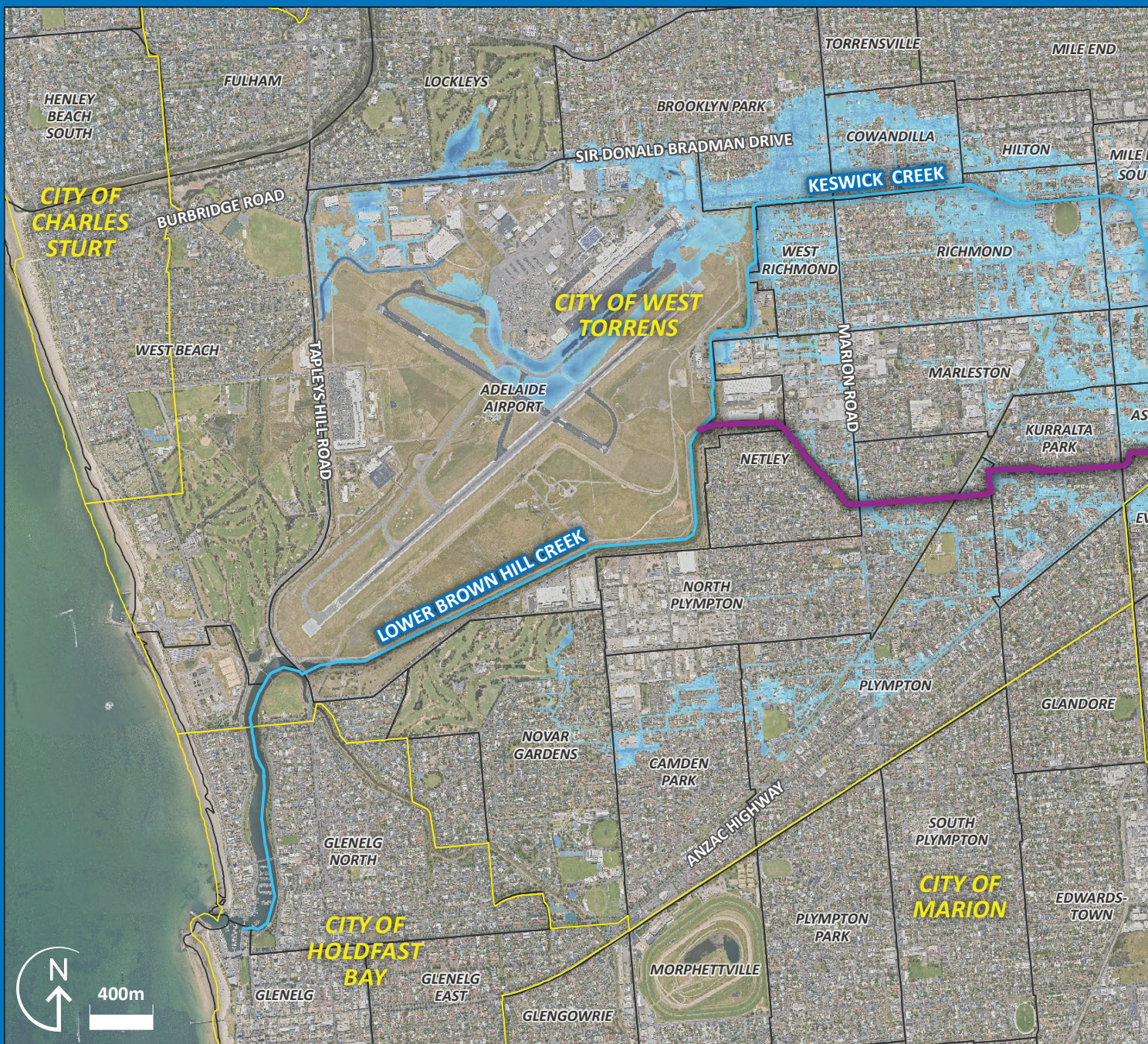
Provides protection to Adelaide Airport, which is currently at risk with a significant flood event likely to have major short term impacts on aviation operations for both domestic and international traffic.

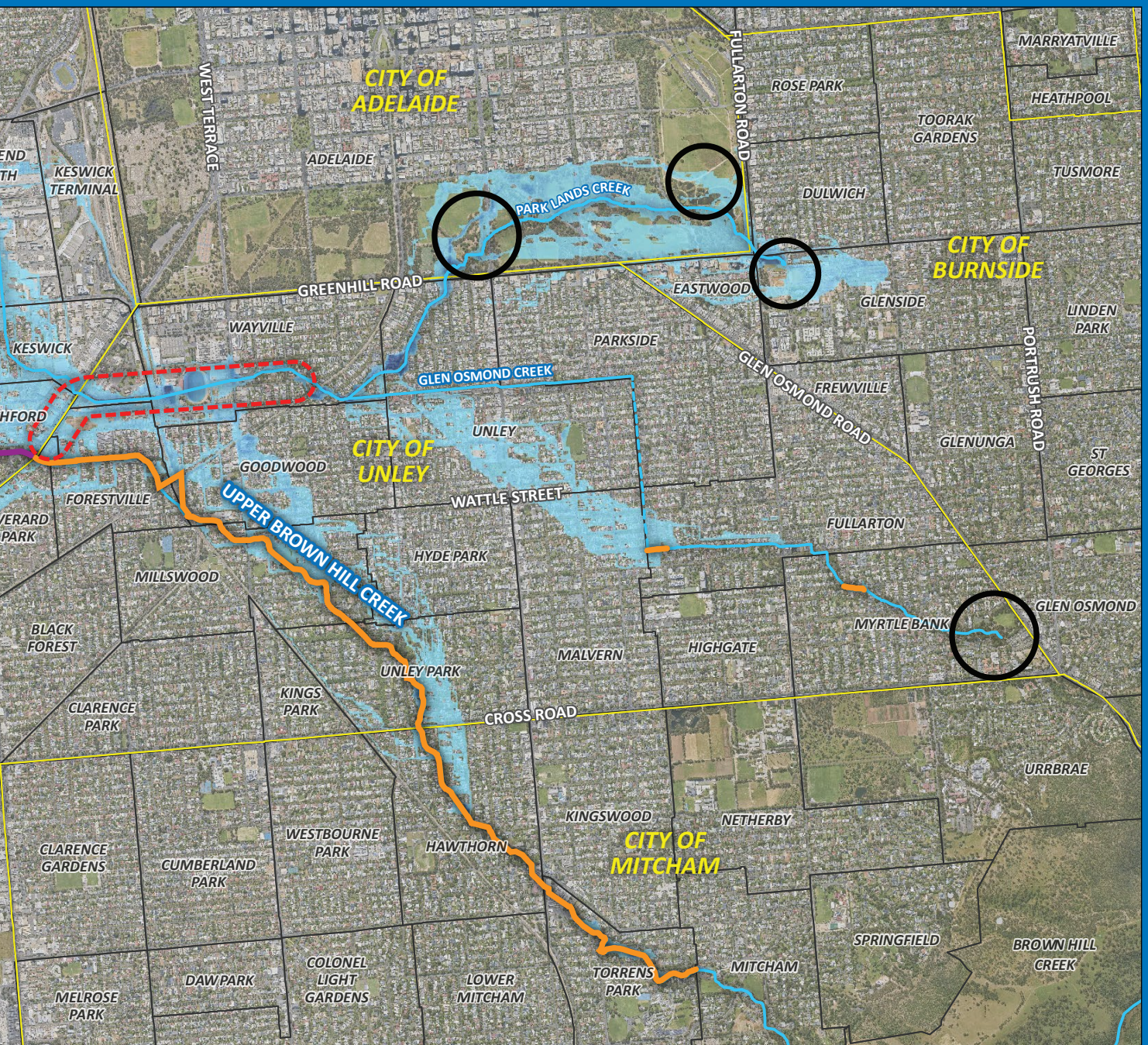
Safeguards against severe impacts to the South Australian Ambulance Service’s operational ability in terms of its 000 emergency calls, its ability to access hospitals and aged care facilities, and its ability to respond to distress calls in a timely manner potentially resulting in loss of life.

Will increase insurance availability and affordability for the almost 200,000 residents within the catchment. An article from the Insurance Council of Australia identifies that if quality flood data was made available, the Federal electorates of Hindmarsh, Sturt and Adelaide would be included in the top 20 flood exposed electorates in the nation.

6. Project Map

- Stage 1 – Flood Detention
- Stage 3 – Keswick Creek Flow Diversions
- Stage 2 – Lower Brown Hill Creek Upgrades
- Stage 4- Upper Brown Hill and Glen Osmond Creek Upgrades





7. Governance

The Brown Hill Keswick Creek Stormwater Project is administered by an independent Board in accordance with the requirements of the Local Government Act 1999 and the Board’s Charter. A robust governance structure has been established, including well considered reporting framework, policies and procedures.

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, and appointments are made on a rolling basis with no more than 2 positions expiring in any year.

The Board’s Audit and Risk Committee comprises nominated Board members along with an independent member and meets quarterly. The Board recently reviewed the composition of the Audit and Risk Committee and made a recommendation to the Owners Executive Committee that the Audit and Risk Committee be ideally comprised of 2 Board members and 3 independent members, subject to sourcing suitably qualified independent members. This recommendation was approved by the Owners Executive Committee and appointment of independent members and Board members is currently underway with the new committee to be appointed from 1 October 2025.

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

Current Board Members



Judith Choate
Chairperson
Appointed
August 2018



Geoff Vogt
Deputy Chairperson
Appointed
August 2018



Rachel Barratt
Appointed
August 2018



Rob Gregory
Appointed
August 2020



Howard Lacy
Appointed
August 2021

Independent Member of Audit and Risk Committee



David Linder-Patton
Appointed February 2023

Project Director



Peta Mantzarapis
Appointed January 2019

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 four meetings were held in the 2024/25 financial year.

Membership of the committee in 2024/25 was as follows:

Tom McCready	Director, City Services	City of Adelaide
Chris Cowley / Julia Grant	Chief Executive	City of Burnside
Barry Cant	Director Environment and Place	
Daniel Baker	General Manager Engineering & Horticulture	City of Mitcham
Aaron Wood	Manager Assets & Operations	City of Unley
Angelo Catinari	Chief Executive	City of West Torrens
Michelle Kennedy	General Manager Natural and Built Environments	

Board Member Meeting Attendance 2024/25

Date	Judith Choate	Geoff Vogt	Rachel Barratt	Rob Gregory	Howard Lacy
4 Jul 2024	✓	✓	✓	✓	✓
30 Jul 2024	✓	✓	✓	—	✓
10 Sep 2024	✓	✓	✓	✓	✓
11 Nov 2024	✓	✓	✓	✓	✓
27 Nov 2024	✓	✓	✓	—	✓
11 Feb 2025	✓	✓	✓	✓	✓
18 Mar 2025	✓	✓	✓	✓	✓
29 Apr 2025	✓	✓	✓	✓	✓
10 Jun 2025	✓	✓	✓	✓	✓

Audit and Risk Committee Meeting Attendance 2024/25

Date	Judith Choate	Geoff Vogt	Rachel Barratt	David Linder-Patton	Howard Lacy
27 Aug 2024	✓	✓	✓	✓	✓
29 Oct 2024	✓	✓	—	✓	✓
1 Feb 2025	✓	✓	✓	✓	✓
27 May 2025	✓	✓	✓	✓	✓

8. 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



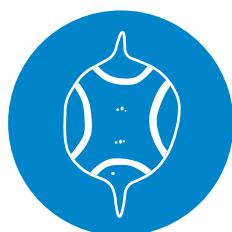
Green Adelaide



Federal and
State Members



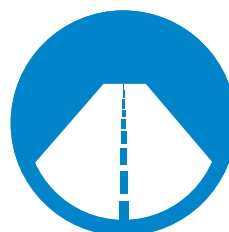
Adelaide
Park Lands
Authority



Kurna
Community



Residents



Commonwealth and
State Government
Departments



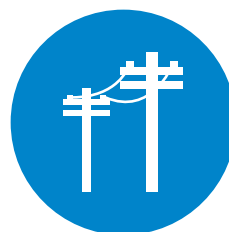
Community
Groups



Suppliers



Consultants



Service Utility
Providers

9. Project Partners

Constituent Councils

The Brown Hill Keswick Creek Stormwater Project is the result of a collaborative effort over many years from our 5 Constituent Councils – the Cities of Adelaide, Burnside, Mitcham, Unley and West Torrens. Support is offered to the project from every level of Council, whether it be CEO or delegate involvement in the Owners Executive Committee, technical staff providing design input, finance staff liaison regarding project contributions and budgets, planning and environmental input to construction delivery, or engagement with asset managers regarding operational requirements. The project works in close liaison with our Constituent Councils to ensure we are working together to achieve successful project outcomes and identify opportunities to maximise the utility of our assets.

Stormwater Management Authority

Continuing the collaborative approach adopted by the five Constituent Councils, the Stormwater Management Authority provides a key role in the delivery of the Project. Beyond the initial role the Authority played in the review and approval of the Plan, the Board's Project Director is in regular contact with the Authority's General Manager to ensure a well-informed and consistent approach to delivery. Through the Authority, the State Government has committed to providing Constituent Council matched capital funding of up to \$70m over a 20 year timeframe and this funding is vital to ensuring project delivery.



Government of South Australia
Stormwater Management Authority

10. Delivering with Local Industry

Integral to the success of the Brown Hill Keswick Creek Stormwater Project are the relationships established with local suppliers, consultants and organisations. The Board places particular emphasis on ensuring a collaborative approach, bringing together a team of professionals who are leaders in their field and are equipped to deliver results.

Our focus is on providing a pipeline of work to build capacity and capability in the local market, with flow-on benefits for the local economy. The construction scheduling and packaging of works has been specifically developed to maximise participation from local tier 2 and tier 3 contractors.

The project is supported by the knowledge and expertise of a wide range of professionals, providing services including project management, landscape architecture, surveying, engineering, legal, environmental, ecological, cultural heritage, civil construction, geotechnical advice, property and arboreal assessments.

Focus on Safety

The Brown Hill and Keswick Creeks Stormwater Board places utmost importance on the health and safety of our employees, our consultants and the communities within which we operate. Our extensive health and safety management systems ensure we partner with likeminded organisations and are subject to regular review and improvement.

In excess of 136,000 total site hours have been spent delivering our works, with zero notifiable incidents and zero lost time injuries reported.



“Oxygen have worked collaboratively with the BHKC team and directly in association with adjacent property owners to ensure their requirements have been accommodated given the varied and sometimes complex conditions that needed to be met. This has been a positive process that has contributed towards meeting timeframes and a generally very positive response by the public to the project overall.”

Oxygen

Landscape Architects

“Beltrame Civil is proud to have partnered in the construction of the Brown Hill Keswick Creek Stormwater Project to date, through the delivery of multiple, complex packages across both the Lower and Upper Brown Hill Creek Stages. Through close collaboration with the Board, its engineering and design teams, and local stakeholders, we overcame significant technical and logistical challenges without compromising on safety, quality, or efficiency. These award-winning projects reflect true generational infrastructure—delivered in alignment with the Board’s vision to mitigate flood risk and protect the community well into the future.”

Beltrame Civil

Civil Construction



11. Awards



The Project, our staff, Constituent Councils and our consultant teams have continued to be recognised for their industry contributions at a State, National and International level across sectors including planning, engineering, landscape architecture and construction.

Excellence in design and/or construction of a public works environmental enhancement project

SA Institute of Public Works Engineering Australasia
2019 Excellence Awards
Mitcham Memorial Library and Brown Hill Creek
Redevelopment

Excellence in Infrastructure Delivery

SA Local Government Professionals Australia
19th Annual Leadership Excellence Awards 2020
Mitcham Memorial Library and Brown Hill Creek
Redevelopment

Infrastructure Project Innovation

Australian Water Association SA
2022 Gala Dinner and Water Awards
Victoria Park/ Pakapakanthi Wetland

President's Award

Planning Institute Australia
2022 Planning Excellence Awards
Brown Hill Keswick Creek Stormwater Project

Award of Excellence for Land Management and Healthy Parks Healthy People Award

Australian Institute of Landscape Architects
2023 SA Landscape Architecture Awards
Victoria Park/ Pakapakanthi Wetland

National Climate Positive Design Award and National Landscape Architecture Award for Parks and Open Space

Australian Institute of Landscape Architects
2023 National Awards
Victoria Park/ Pakapakanthi Wetland

Award of Excellence for Parks and Open Space

International Federation of Landscape Architects
Asia-Pacific Region 2023 Awards
Victoria Park/ Pakapakanthi Wetland

Excellence in Infrastructure

Stormwater SA
Excellence Awards 2025
South Park Lands Wetland and Flood Mitigation

Urban Development and Utilities Sub-Category Award and Overall Winner Projects \$2m-\$5m

Civil Contractors Federation SA
Earth Awards 2025
Lower Brown Hill Creek Channel Upgrade

Excellence in Research or Innovation

Stormwater SA
Excellence Awards 2025
Building Flash Flood Forecasting Capability in South
Australia - a DEW led project



“ The South Parklands Wetland demonstrates how early collaboration (planning, engineering and design) and engagement can transform previously underutilized and degraded parklands into a community asset. The project seamlessly integrates a new 3.2-hectare permanent vegetated wetland into Adelaide’s nationally significant Park Lands, providing inclusive passive recreation opportunities and welcoming green space for the wider community.

The team is commended on the built outcome, where the wetland appears as if it has always been there, and the significant improvement of natural ecosystems and biodiversity in the city. The ongoing management and care of the wetland will continue to benefit the community as the project matures. ”

Australian Institute of Landscape Architects

“ As part of a broader flood mitigation strategy, South Parklands Wetland’s landscape-first approach enriches the cultural, amenity, and ecological values of the Adelaide Park Lands. The jury commends the project’s focus on design leadership advocacy, consultation and collaboration across multiple disciplines, jurisdictions and stakeholders. The project skilfully navigates stormwater harvesting with the removal of introduced species and the retention of sensitive ecosystems, including remnant and significant trees. It minimises excavation and successfully integrates the wetlands within the character of the existing parklands. The design carefully uses endemic plants to conserve and enhance chequered copper butterfly habitat, broader biodiversity and to promote environmental and cultural values and education. ”

Australian Institute of Landscape Architects

“ The South Park Lands wetland project was recognised at the Stormwater South Australia awards night where it won the Excellence in Infrastructure category. The project was noted for its integrated design as well as for the project delivery model that involved many stakeholders and project partners. It was recognised as a transformative project for Adelaide that provides multiple benefits. The Brown Hill Keswick Creek Project should be congratulated for its outstanding and well-coordinated approach to design and delivery. ”

Dr Robin Allison
DesignFlow

12. Capital Funding

The Stormwater Management Plan proposed a funding model whereby the three spheres of Government – Commonwealth, State and Local, each contribute one third of the cost of capital works delivery over a 10-year construction program. The Plan further noted that:

'If at the outset there is no positive response from the Commonwealth Government, the BHKC project would recommend that the catchment councils endorse a strategy along the following lines:

- *The five councils allocate funding in their budgets for one third of the cost;*
- *a funding commitment is sought from the State Government to at least match that commitment; and*
- *once the State Government has agreed to that commitment, the five councils through the regional subsidiary work jointly with the State Government to obtain a commitment from the Commonwealth Government for a minimum of one third of the cost to offset against the state and local government contributions.'*

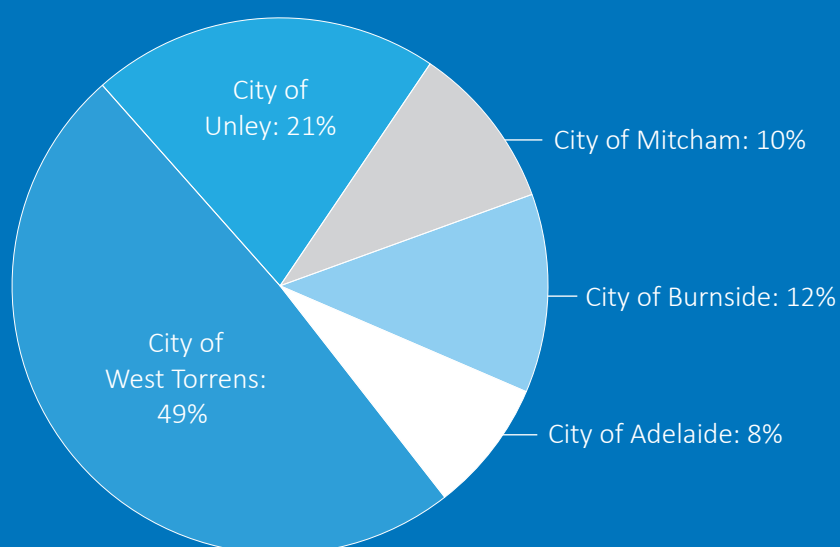
The South Australian Government's Stormwater Management Authority (SMA) has committed \$70m in funding toward the delivery of the project, with these funds being provided over a 20-year timeframe and contingent upon matching funds being provided by the 5 Constituent Councils.

The cost sharing arrangement between Constituent Councils is defined within the Stormwater Management Plan and the Board's charter with capital contributions being provided at pre-determined percentage shares.

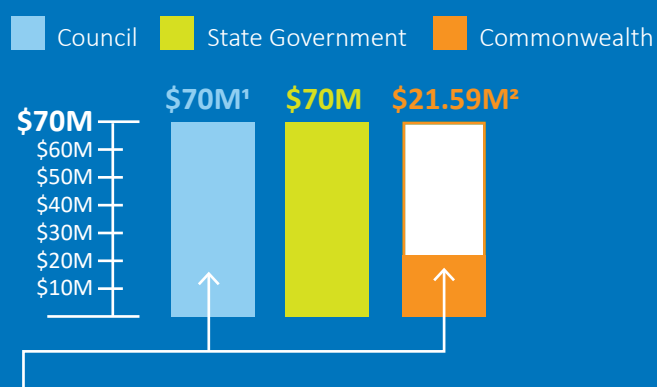
A funding shortfall exists and the Board is seeking to fill this shortfall through pursuit of opportunities to secure smaller grant funding injections and 'whole-of-project' funding from the Commonwealth Government.

To date, \$21.59m in funding has been committed by the Commonwealth Government across 3 grant programs- \$10m committed under the Preparing Australian Communities Program, \$6.661m committed under the Disaster Ready Fund and \$4.93m committed under the Urban Rivers and Catchments Program.

Council Capital Contributions



Current Funding Commitments



¹ City of West Torrens ongoing contribution to be reviewed in 2027/28.

² Commonwealth funding commitment includes \$10m under the Preparing Australian Communities Program, \$6.661m under the Disaster Ready Fund and \$4.93m under the Urban Rivers and Catchments Program.

13. Delivery of Capital Works

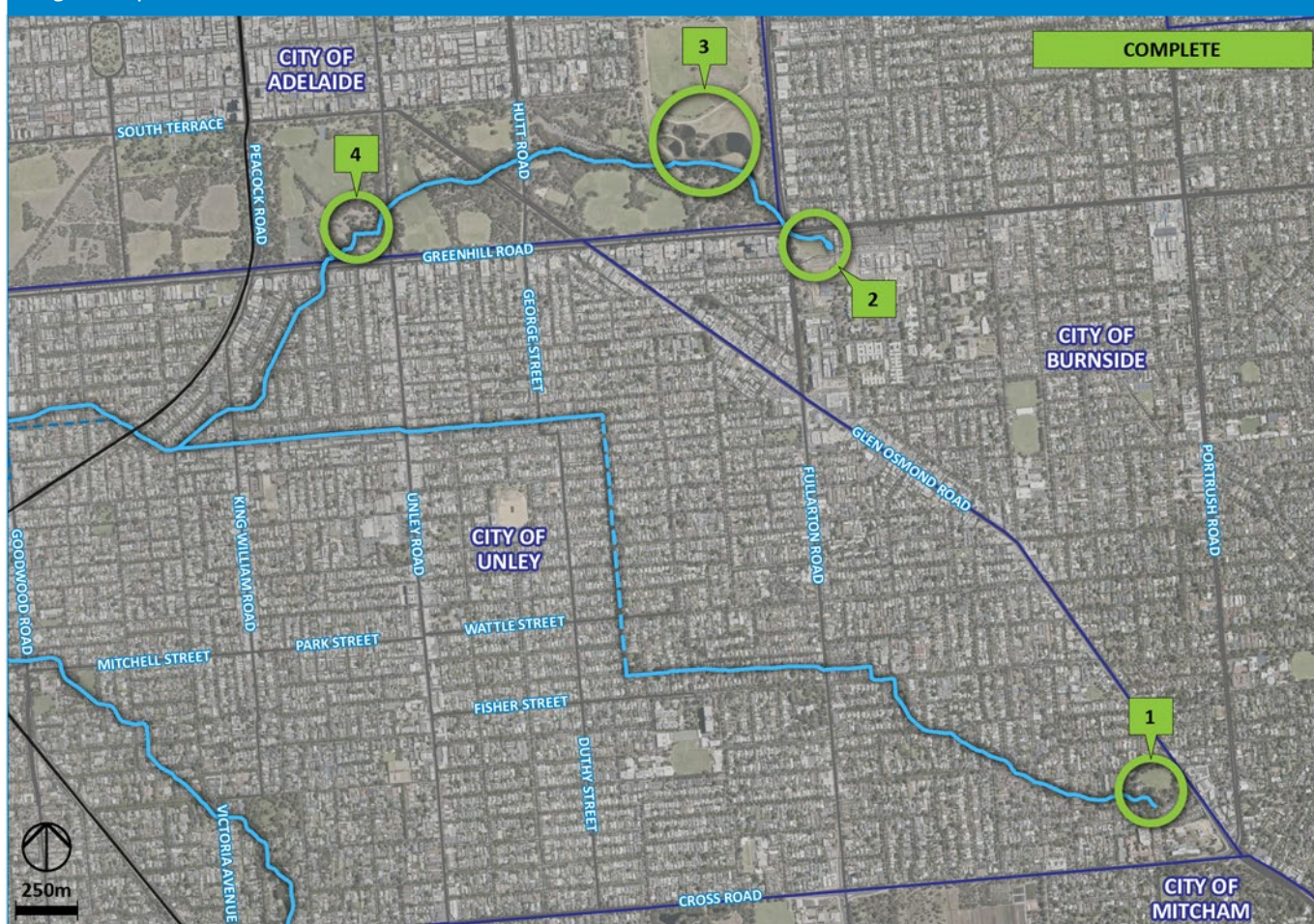
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Stage 1 - Flood Detention

Detention storages in the upper catchment that will reduce the downstream flow rates. All Stage 1 works are complete.

COMPLETE

Stage 1 Capital Works



- | | | | |
|---|------------------------------|---|---|
| 1 | Ridge Park Flood Control Dam | 3 | Pakapakanthi Wetland in Victoria Park (Park 16) |
| 2 | Glenside Detention Basin | 4 | Kurangga Creek Works in Blue Gum Park (Park 20) |

Ridge Park Flood Control Dam

A flood control dam was constructed on Glen Osmond Creek in Ridge Park Reserve, Myrtle Bank to reduce peak stormwater flow in Glen Osmond Creek and reduce the risk of flooding in downstream areas along Glen Osmond and Keswick Creeks.

Commissioned in July 2015, the Ridge Park flood control dam also collects stormwater for the City of Unley's managed aquifer recovery (MAR) scheme. Under the MAR, harvested stormwater is stored in an underground aquifer for irrigation of Unley's parks during periods of dry weather.



Flood Control Dam



Concrete swale and fencing

Glenside Detention Basin

This project involved 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. Excavation of approximately 25,000m³ of material was required to form the detention basin and primary water quality treatment is provided via 3 new large gross pollutant traps.

The site accommodating the detention basin and associated stormwater infrastructure has been developed as a community reserve with playground and associated facilities.

The Glenside project works were delivered by Cedar Woods as part of their residential development and the site was opened to the public on July 2nd 2021.

Pakapakanthi Wetland in Victoria Park (Park 16)

This project involved construction of a wetland at the southern end of Victoria Park/Pakapakanthi (Park 16), adjacent Park Lands Creek. Flows from approximately 600 hectares of urban land and 100 hectares of hills face land travel down Park Lands Creek, through the Glenside site and beneath the Fullarton and Greenhill Roads intersection into the Park Lands. The wetland is of approximately 3.2 hectares in area and provides 100 million litres of flood storage. It comprises areas of permanent water, areas that become inundated with stormwater during regular flow events and a broader area that will only become inundated during more significant flow events. The system provides regional benefits of flood detention, stormwater pollutant removal, amenity and recreational enhancement, and biodiversity creation with over 120 new trees and over 100,000 new plantings, including aquatic species.

In alignment with the Stormwater Management Plan objective of beneficial reuse of stormwater, flows are now being diverted from the wetland to the ornamental lake in Murlawirrapurka/Rymill Park (Park 14). The lake has been experiencing ongoing issues with leakage and poor water quality, requiring ongoing chemical treatment to manage algal blooms. Surplus water levels are being drawn from the wetland to holding tanks adjacent the lake for use when required.



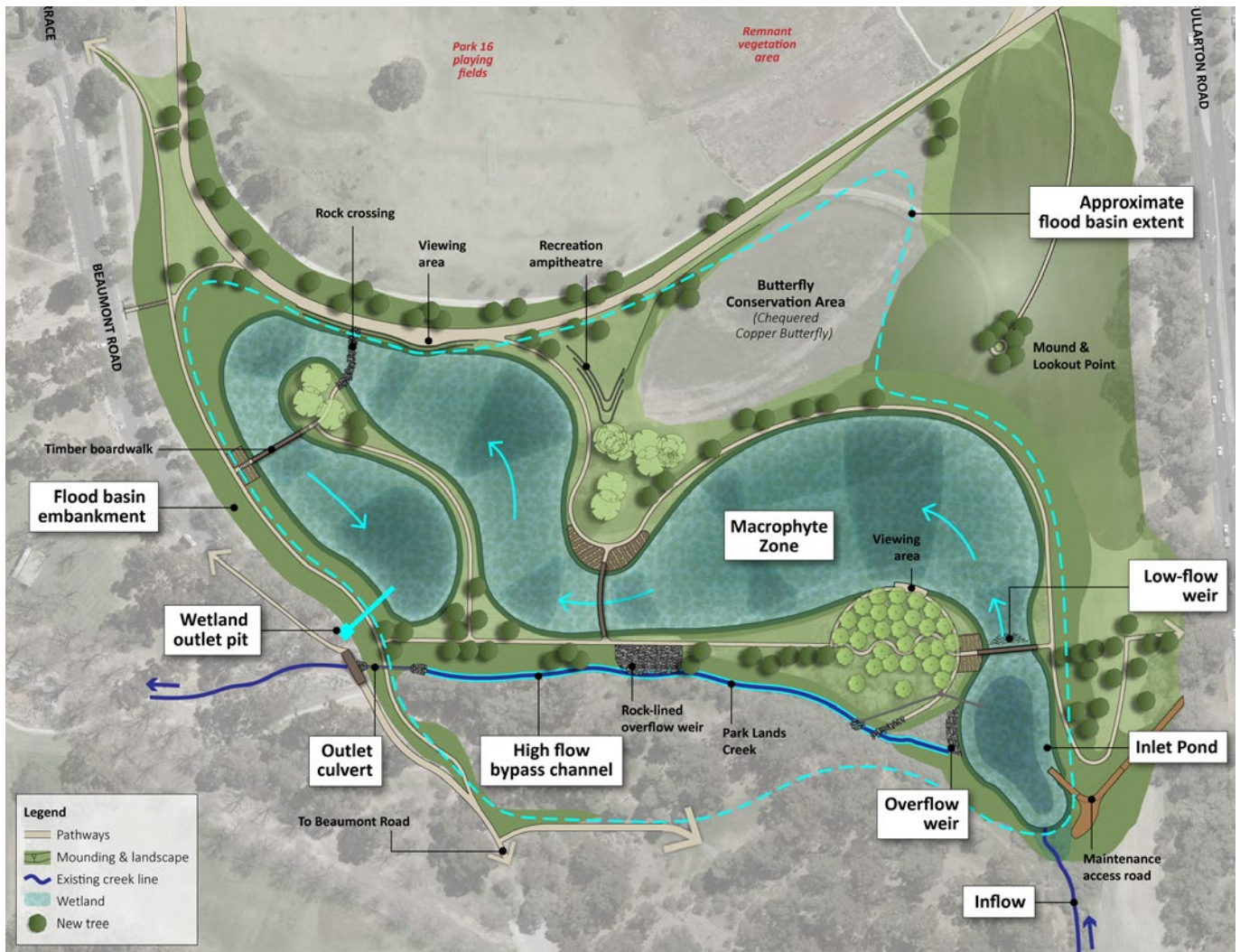
Park 16 Wetland



Pedestrian Bridge



The Pakapakanthi Wetland project was supported by funding from Green Adelaide.



Operation of the wetland

Normal rain events

- Flows enter the inlet pond from Park Lands Creek
- A low-flow weir transfers flows under a boardwalk into the shallow vegetated area of the wetland
- Flows take one to two days to reach the wetland outlet pit
- The outlet pit regulates the outflow rate and transfers water back into Park Lands Creek on the western side of the flood basin embankment

High flow or longer duration events

- During high flow or long duration events, water will begin to flow over the overflow weirs from the inlet pond and wetland directly into Park Lands Creek

- These higher flows will travel along the vegetated high flow bypass channel to the outlet culvert
- The outlet culvert controls flows downstream through the flood basin embankment

Significant flood events

- During significant flood events, the outlet culvert will choke flows and water levels will rise within the flood basin, inundating the wetland area
- The culvert regulates flows from the wetland area, therefore protecting against flooding of downstream areas
- Following the flood event, water levels will recede to permanent levels over a number of hours

Kurangga Creek Works in Blue Gum Park (Park 20)

Together with the Victoria Park/ Pakapakanthi (Park 16) wetland, the creek works in Blue Gum Park/ Kurangga (Park 20) reduce the peak stormwater flows from Park Lands Creek into downstream areas.

Works included construction of a low-level mound (typically up to 1 metre in height) and the realignment of existing creek lines in the southern section of the park. The mound is constructed to the south and west of the existing playing fields and stretches for a total distance of approximately 600 metres. Two new open drainage channels converge at a common point at the northern side of the new mound which enables controlled flows to be discharged through a culvert and under Greenhill Road. When large flows exceed the capacity of the culvert, water will build up and be contained behind the mound and temporarily inundate parts of Blue Gum Park/ Kurangga (Park 20) until it subsides.

The new works enabled the existing creeks to be backfilled to support tree health and protect Red Gums against erosion. The works integrate with existing users of this space, including TreeClimb.

The Park 20 project works were completed in September 2022.





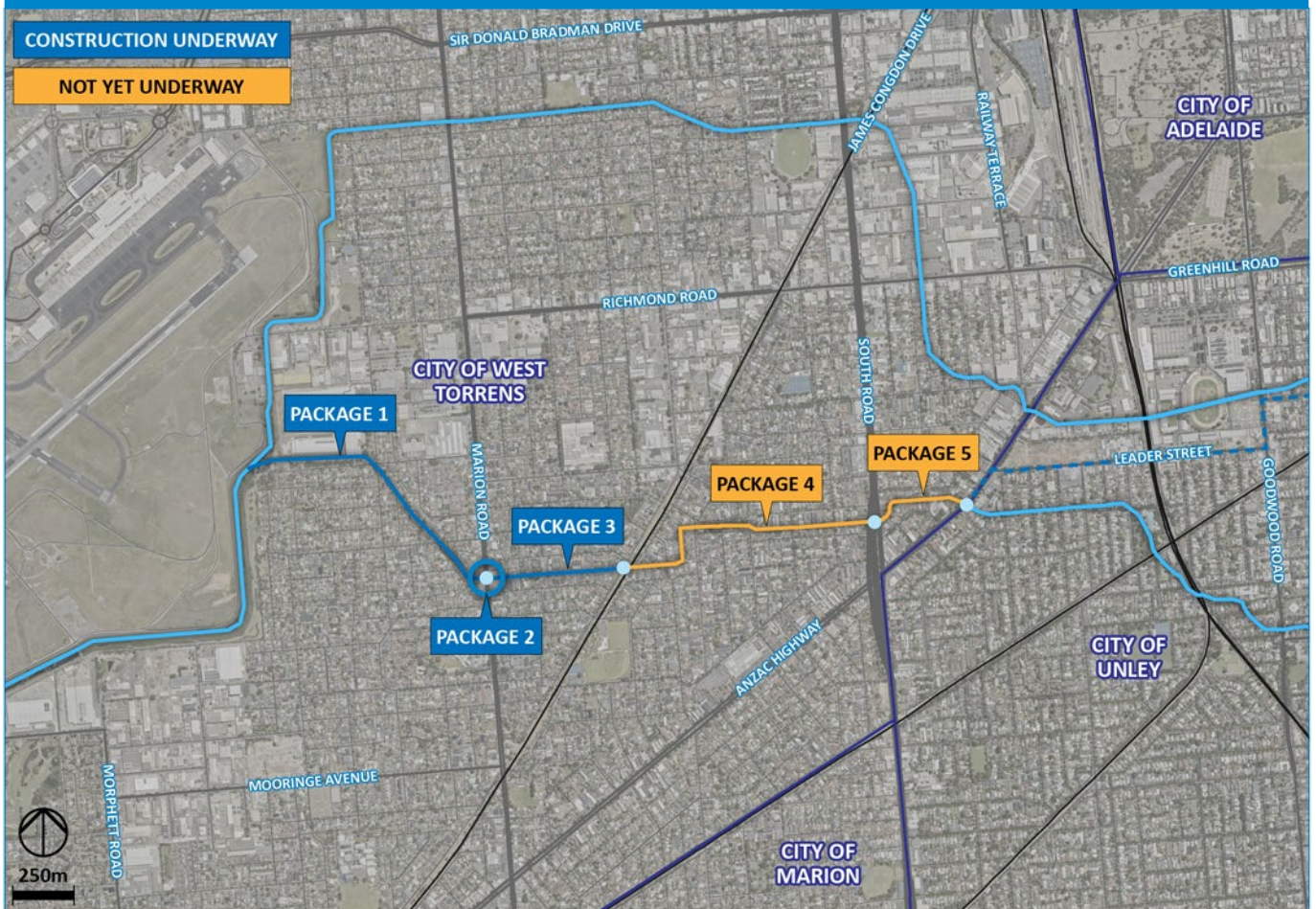
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Stage 2 - Lower Brown Hill Creek Upgrades

Upgrading the flow capacity of Lower Brown Hill Creek so that it can receive the diverted flows from Keswick Creek. The Upgrades are being delivered in 5 work packages with Packages 1-3 nearing completion.

IN PROGRESS

Stage 2 Capital Works



WORK PACKAGES

- | | | |
|----------------------------------|-----------------------------------|-------------------------------|
| 1 Watson Avenue to Marion Road | 3 Marion Road to Birdwood Terrace | 5 South Road to Anzac Highway |
| 2 Marion Road Bridge Replacement | 4 Birdwood Terrace to South Road | |

Lower Brown Hill Creek Upgrades

Lower Brown Hill Creek comprises a 3.3 kilometre-long section of channel extending from the south-eastern corner of Adelaide Airport at the downstream end to a crossing point at Anzac Highway at the upstream end. The channel is primarily situated within City of West Torrens owned drainage corridor, except for a small portion that runs within privately owned land. The upgrades involve doubling the flow capacity through replacement of the existing open channel with a new 6-6.8 metre-wide by 1.8 metre-high rectangular shaped concrete channel, and equivalent sized road crossings.

The Lower Brown Hill Creek capacity upgrades are divided into 5 work packages and the Board secured

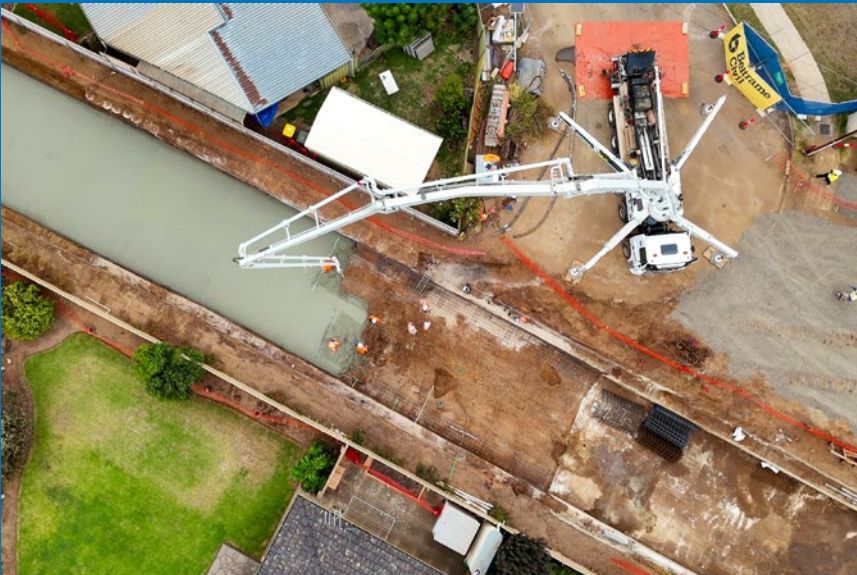
\$10m in Commonwealth Government funding under the Preparing Australian Communities Program to contribute toward delivery of Packages 1-3 over 3 years. The Commonwealth funding is being matched by funding from Constituent Councils and the Stormwater Management Authority.

Packages 1-3 extend for 1.7 kilometres from Adelaide Airport at the downstream end to Birdwood Terrace at the upstream end. Construction of package 1 commenced late in 2022 and works to Birdwood Terrace are now being completed. Design of packages 4 and 5 will commence in the coming months.



Channel construction

Packages 1-3 of the Lower Brown Hill Creek upgrades are being delivered with the support of funding from the Australian Government provided under the Preparing Australian Communities Program.





Daly Street Bridge

Although Packages 4 and 5 of the Lower Brown Hill Creek upgrades have not yet commenced, the Daly Street bridge upgrade was completed in September 2021. Located in Kurralta Park within package 4, the upgrade of this bridge was delivered by City of West Torrens in conjunction with an adjoining road realignment, with funding contribution from the Commonwealth Government's Local Roads and Community Infrastructure Program.

Previously, the bridge comprised a corrugated domed tunnel of 3.7 metres in width and 2.3 metres in height. The bridge was constructed circa 1950 and had one of the lowest capacities of all existing bridges on Brown Hill Creek. The new bridge comprises twin concrete culverts of 4.2 metres in width and 1.8 metres in height with gabion basket transitions at the upstream and downstream ends.



Bridge Upgrade

The Daly Street bridge upgrade was delivered with the support of funding from the Australian Government provided under the Local Roads and Community Infrastructure Program.

3

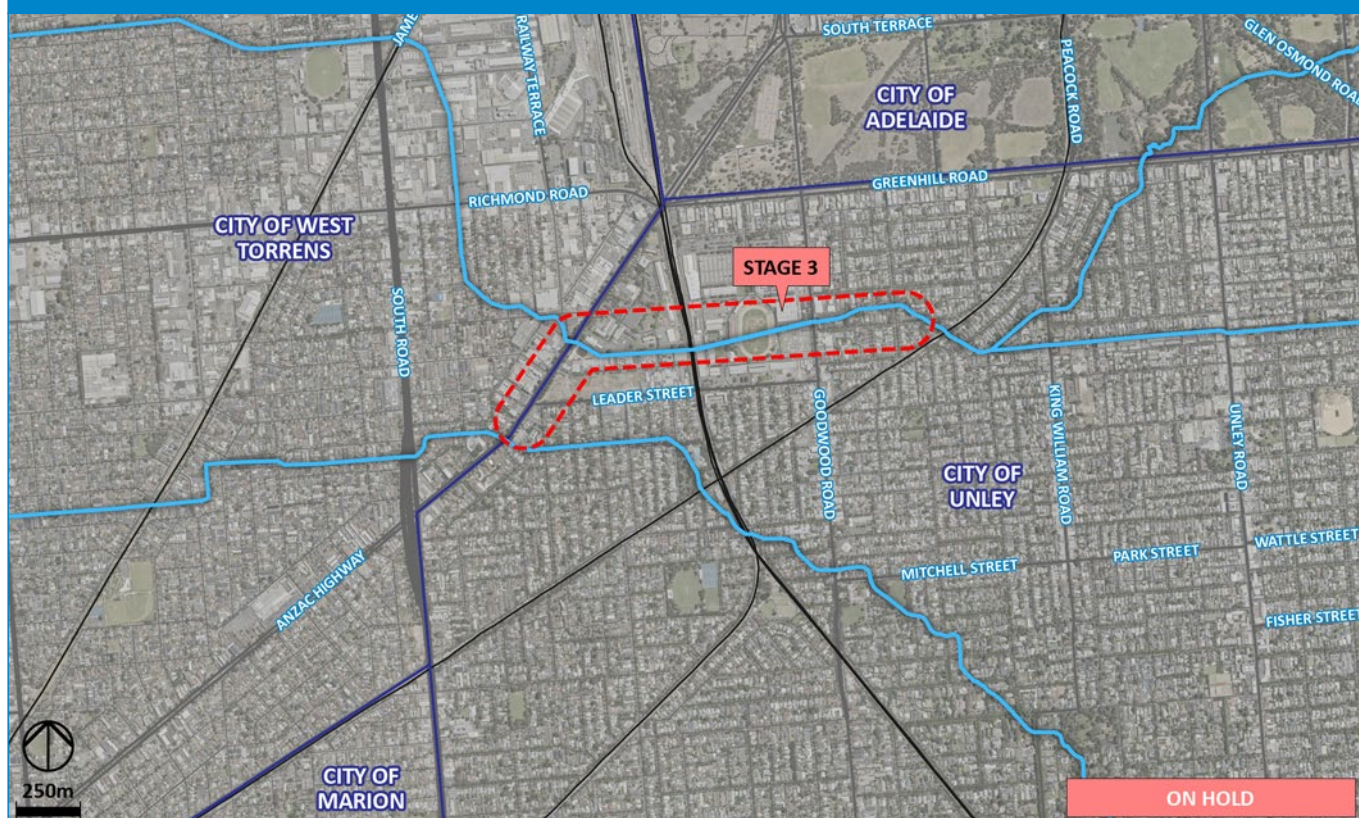
Stage 3 - Keswick Creek Flow Diversions

The Keswick Creek Flow Diversions, which alone provide 40% of the flood protection benefits offered by the project, will divert flows from Keswick Creek to the upgraded section of Lower Brown Hill Creek before they have the opportunity to 'break-out' of the channel and continue overland through the south-western suburbs. Completion of the Keswick Creek Flow Diversions will provide flood protection benefits to Ashford Hospital, Adelaide Airport, Keswick Army Barracks, the ARTC rail network and Keswick Terminal interstate rail hub, and the Torrens to Darlington (T2D) project.

Completion of stage 3 works will mark a significant milestone for the Brown Hill Keswick Creek Stormwater Project, with stages 1, 2 and 3 collectively delivering 80% of the intended flood protection benefits across the catchment.

ON HOLD

Stage 3 Capital Works



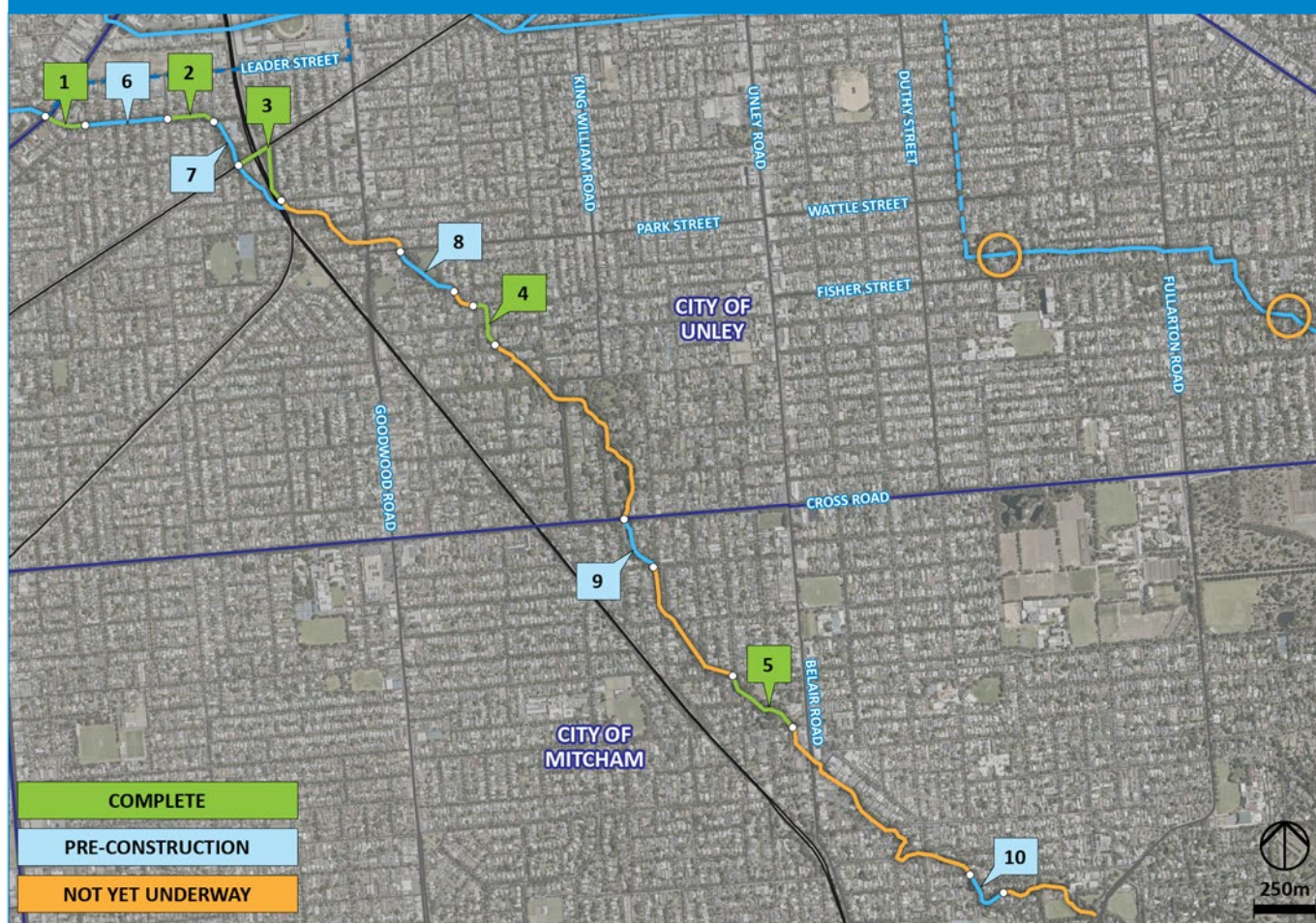
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Stage 4 - Upper Brown Hill and Glen Osmond Creek Upgrades

Upgrading the flow capacity of Upper Brown Hill Creek and Glen Osmond Creek to prevent 'break-outs' and flooding of private property. Key hot spots are being targeted to align with grant funding opportunities.

IN PROGRESS

Stage 4 Capital Works



- 1 Everard Park- Anzac Highway to Third Avenue
- 2 Forestville- Leah Street to Ethel Street
- 3 Diversion Culvert
- 4 Millswood- Regent Street to Malcolm Street
- 5 Hawthorn Reserve

- 6 Forestville- Third Avenue to Leah Street
- 7 Forestville Reserve
- 8 Orphanage Park
- 9 Hawthorn- Cross Road to Hampton Street
- 10 Betty Long Gardens

Everard Park - Anzac Highway to Third Avenue

These works are located between Anzac Highway and Third Avenue and were expedited to take advantage of access to the site that would be significantly restricted following completion of an adjoining high density residential development. The project involved replacement of an existing open concrete channel with an increased capacity underground covered culvert. Subsequent to installation of the culvert, the City of Unley extended 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 were completed in August 2020, at which point the site was handed over to City of Unley for the shared use path improvements to be delivered.



Shared Use Path



Constructed Culvert

Diversion Culvert

A section of Brown Hill Creek in Forestville was diverted by the Department of Planning, Transport and Infrastructure in 2013 as part of the Goodwood Junction Rail Upgrade project. The works, delivered in collaboration with and funded by the Brown Hill Keswick Creek Stormwater Project, involved diverting the creek into a new underground culvert constructed generally along the eastern side of the railway corridor from the southern side of Victoria Street, Goodwood to the northern side of the Glenelg tramway. The culvert discharges into the existing Brown Hill Creek within Forestville Reserve.

Hawthorn Reserve

The City of Mitcham upgraded the Hawthorn Reserve precinct in 2018/19 and the creek upgrades were expedited to coincide with this project.

The creek has been widened to ensure sufficient capacity and the banks have been laid back with native plantings in the area adjacent the Mitcham library to retain a natural setting. Stepping boulders and logs have also been installed to create an active nature play space for use when the creek is dry or not flowing. Further downstream, rock filled gabions have been installed and a floodwall has been constructed at George Street to contain creek flows.

Forestville – Leah Street to Ethel Street

These upgrades involve raising the height of the existing channel walls by 600mm and remediating the floor and walls of the existing channel. This section of channel runs within Council drainage corridor for the majority of its length with a small portion intersecting privately owned land at the eastern Ethel Street end.

Works commenced in June 2024 and were completed in November 2024.



Rock filled gabions



Channel Construction



Leah Street to Ethel Street Channel Construction

Scheduled Upper Brown Hill Creek Upgrades

The Board is currently undertaking the design process for several sections of Upper Brown Hill Creek that are scheduled for construction in the 2025/26 and 2026/27 financial years. Site investigations have informed the design process and allowed the consultant team to better understand current conditions. These works are located across the Cities of Unley and Mitcham within privately owned property and Council-owned reserves, as follows:

- Forestville – Third Avenue to Leah Street
- Forestville Reserve
- Orphanage Park
- Hawthorn – Cross Road to Hampton Street
- Betty Long Gardens

The scheduled Upper Brown Hill Creek upgrades are being delivered with the support of funding from the Australian Government provided under the Urban Rivers and Catchments Program and the Disaster Ready Fund.

Millswood – Regent Street to Malcolm Street

The project involves a doubling of the capacity of this section of Brown Hill Creek, from just downstream of Regent Street to Malcolm Street at the upstream end, including upgrade of the Regent Street culvert. The entirety of the creek in this location traverses through privately owned property and the project team have engaged closely with property owners over the course of design development and during construction.

Delivering in a heavily constrained environment, the works have been designed in collaboration with property owners to meet the flow capacity requirements while being sympathetic to the natural environment and the individual and unique objectives of each owner.



Channel solutions include a combination of stacked rock or upright concrete block constructed walls, often transitioning from one treatment to another as the creek moves through different properties. Cobbles have been reinstated within the base of the channel, with more robust base treatment in specified locations where required to support higher velocity flows.

This project is nearing final completion, with works in recent months focusing on remaining landscape reinstatement and maintenance.

“ We would like to express our appreciation for the Brown Hill Creek upgrade being brought forward in time which enabled us to secure building approval through the Unley Council.

It was a pleasure working with Peta and Brett, as well as with Chris and his site team from Camco, whose professionalism and support were greatly valued throughout the process.

We are also grateful for the creek works, including the cleaning, widening, and realignment to complement the design of our new home. The use of large sandstone rocks on one side and sandstone cladding on the opposite creek walls has created an impressive and visually striking result that we truly appreciate. ”

Property Owner
Millswood

“ We were very pleased with the final outcome of the project as far as it affected our property. We found the project team to be extremely helpful and the construction team to be considerate on the effect of the project on our daily lives.

The initial stages of the project were difficult, due the lack of information, however, as the project proceeded, we were kept well informed. ”

Property Owner
Millswood

“ Between mid-2022 and late-2024 the Brown Hill and Keswick Creeks Stormwater Board undertook flood mitigation work on the section of Brown Hill Creek that runs through our property. There was an extensive period of discussion about the proposed works before commencement to try to reach mutual agreement on a final outcome that would be acceptable to all parties.

From our perspective we faced significant loss of a natural tree-lined creek that provided privacy on the southern side of our house. However, we appreciated the need to reduce the flood risk in our area and were prepared to work with the Board towards an outcome that would improve flood flows while retaining some of the visual amenity of the creek channel next to our house.

With completion of the works we have a visually appealing outcome with a small residual strip of land on our southern boundary that has been planted with new trees that will hopefully over time restore some of the privacy that we previously appreciated. ”

Property Owner
Millswood



14. 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.

2024/25 Operational Funding		
City of Adelaide	20%	\$162,000
City of Burnside	20%	\$162,000
City of Mitcham	20%	\$162,000
City of Unley	20%	\$162,000
City of West Torrens	20%	\$162,000
Total		\$810,000

Capital expenditure is funded by regular contributions from Constituent Councils and the Stormwater Management Authority with additional grant funding being secured for individual work packages on an ad hoc basis.

2024/25 Capital Funding		
City of Adelaide	8%	\$320,000
City of Burnside	12%	\$480,000
City of Mitcham	10%	\$400,000
City of Unley	21%	\$840,000
City of West Torrens	49%	\$1,960,000
Stormwater Management Authority		\$4,000,000
Commonwealth Grant Funding		\$4,358,766 ¹
Total		\$12,358,766

¹ This grant funding comprises payments made under the Preparing Australian Communities Program, the Urban Rivers and Catchment Program and the Disaster Ready Fund.

14. Audited Financial Statements

Brown Hill & Keswick Creeks Stormwater Board

Financial Statements for the year ended - 30 June 2025

Brown Hill & Keswick Creeks Stormwater Board
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As at 30 June 2025

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Brown Hill & Keswick Creeks Stormwater Board
Certification of financial statements
As at 30 June 2025

We have been authorised by the Board 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 Brown Hill & Keswick Creeks Stormwater Board's financial position at 30 June 2025 and the results of its operations and cash flows for the financial year;
- internal controls implemented by the Board provide a reasonable assurance that the Board's financial records are complete, accurate and reliable and were effective throughout the financial year; and
- the financial statements accurately reflect the Board's accounting and other records.

On behalf of the Board


Judith Choate (Sep 24, 2025 15:10:40 GMT+9.5)
Judith Choate

Board Member

____ September 2025
Sep 24, 2025


G. T. Vogt (Sep 24, 2025 20:09:54 GMT+9.5)
Geoffrey Telford Vogt

Board Member

Sep 24, 2025

Brown Hill & Keswick Creeks Stormwater Board
Statement of comprehensive income
For the year ended 30 June 2025

	Note	2025 \$	2024 \$
Income			
Operating contributions	3	810,000	700,000
Investment income	4	564,438	445,125
		<u>1,374,438</u>	<u>1,145,125</u>
Total income		<u>1,374,438</u>	<u>1,145,125</u>
Expenses			
Employee costs	5	(413,353)	(384,589)
Materials, contracts & other expenses	6	(517,108)	(546,723)
Depreciation	8	(275,515)	(170,371)
Finance costs	7	(211)	(376)
Total expenses		<u>(1,206,187)</u>	<u>(1,102,059)</u>
Operating surplus		168,251	43,066
Capital Funding / Grants for New / Upgraded assets	9	9,792,269	9,703,874
Asset disposal	10	(1,175,084)	-
Net surplus for the year		8,785,436	9,746,940
Other comprehensive income for the year		-	-
Total comprehensive income for the year		<u>8,785,436</u>	<u>9,746,940</u>

The above statement of comprehensive income should be read in conjunction with the accompanying notes

Brown Hill & Keswick Creeks Stormwater Board
Statement of financial position
As at 30 June 2025

	Note	2025 \$	2024 \$
Assets			
Current assets			
Cash and cash equivalents	11	9,814,112	13,326,831
Trade and other receivables	12	1,838,340	790,259
Total current assets		<u>11,652,452</u>	<u>14,117,090</u>
Non-current assets			
Infrastructure, property, plant and equipment	13	58,134,692	45,181,818
Total non-current assets		<u>58,134,692</u>	<u>45,181,818</u>
Total assets		<u>69,787,144</u>	<u>59,298,908</u>
Liabilities			
Current liabilities			
Trade and other payables	14	6,125,363	8,434,146
Provisions	15	39,424	31,110
Total current liabilities		<u>6,164,787</u>	<u>8,465,256</u>
Non-current liabilities			
Provisions	15	15,745	12,476
Total non-current liabilities		<u>15,745</u>	<u>12,476</u>
Total liabilities		<u>6,180,532</u>	<u>8,477,732</u>
Net assets		<u>63,606,612</u>	<u>50,821,176</u>
Equity			
Capital contributions of constituent councils	16	28,319,907	24,319,907
Asset revaluation reserve	17	570,390	570,390
Capital funding and grants	18	36,720,650	26,928,381
Accumulated surplus/(deficit)		<u>(2,004,335)</u>	<u>(997,502)</u>
Total equity		<u>63,606,612</u>	<u>50,821,176</u>

The above statement of financial position should be read in conjunction with the accompanying notes

Brown Hill & Keswick Creeks Stormwater Board
Statement of changes in equity
For the year ended 30 June 2025

	Capital Contributions of Council \$	Capital Funding and Grants \$	Asset Revaluation Reserve \$	Accumulated Surplus / (Deficit) \$	Total equity \$
Balance at 1 July 2023	20,319,907	17,224,448	570,390	(1,040,509)	37,074,236
Net surplus for the year	-	-	-	9,746,940	9,746,940
Other comprehensive income for the year	-	-	-	-	-
Total comprehensive income for the year	-	-	-	9,746,940	9,746,940
Capital contribution of Councils	4,000,000	-	-	-	4,000,000
Transfer to capital funding / grants	-	9,703,933	-	(9,703,933)	-
Balance at 30 June 2024	<u>24,319,907</u>	<u>26,928,381</u>	<u>570,390</u>	<u>(997,502)</u>	<u>50,821,176</u>
	Capital Contributions of Council \$	Capital Funding and Grants \$	Asset Revaluation Reserve \$	Accumulated Surplus / (Deficit) \$	Total equity \$
Balance at 1 July 2024	24,319,907	26,928,381	570,390	(997,502)	50,821,176
Net surplus for the year	-	-	-	8,785,436	8,785,436
Other comprehensive income for the year	-	-	-	-	-
Total comprehensive income for the year	-	-	-	8,785,436	8,785,436
Capital contribution of Councils	4,000,000	-	-	-	4,000,000
Transfer to capital funding / grants	-	9,792,269	-	(9,792,269)	-
Balance at 30 June 2025	<u>28,319,907</u>	<u>36,720,650</u>	<u>570,390</u>	<u>(2,004,335)</u>	<u>63,606,612</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes

rown Hill & Keswick Creeks Stormwater Board
atement of cash flows
or the year ended 30 June 2025

	Note	2025 \$	2024 \$
ash flows from operating activities			
perating receipts from constituent councils		891,000	770,000
ayments to employees		(401,770)	(382,164)
ayments to suppliers		(2,542,221)	(1,463,016)
terest received		585,188	457,719
ank fees paid		(211)	(376)
		<u> </u>	<u> </u>
et cash used in operating activities	28	<u>(1,468,014)</u>	<u>(617,837)</u>
ash flows from investing activities			
ayments for New / Upgraded assets		(14,403,471)	(12,302,468)
rants received	9	<u>8,358,766</u>	<u>12,095,735</u>
		<u> </u>	<u> </u>
et cash used in investing activities		<u>(6,044,705)</u>	<u>(206,733)</u>
ash flows from financing activities			
ontributions from Constituent Councils	16	<u>4,000,000</u>	<u>4,000,000</u>
		<u> </u>	<u> </u>
et cash from financing activities		<u>4,000,000</u>	<u>4,000,000</u>
		<u> </u>	<u> </u>
et increase/(decrease) in cash and cash equivalents		(3,512,719)	3,175,430
ash and cash equivalents at the beginning of the financial year		<u>13,326,831</u>	<u>10,151,401</u>
		<u> </u>	<u> </u>
ash and cash equivalents at the end of the financial year	11	<u><u>9,814,112</u></u>	<u><u>13,326,831</u></u>

The above statement of cash flows should be read in conjunction with the accompanying notes

Brown Hill & Keswick Creeks Stormwater Board
Notes to the financial statements
As at 30 June 2025

Note 1. Material accounting policy information

The accounting policies that are material to the Board are set out below. The accounting policies adopted are consistent with those of the previous financial year, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The Board has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

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) 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. The Board's responsibilities extend to the ongoing maintenance and operation of stormwater infrastructure delivered by the Board under the Stormwater Management Plan. The property owner (whether that be a Council or private land owner) is responsible for maintenance and upkeep of any existing assets, all new non-stormwater assets and all landscaping components. Private property owners may also be responsible for maintenance of stormwater infrastructure delivered by the Board, where that infrastructure was delivered under licence without registration of an easement or Land Management Agreement. This may require the transfer of assets to the property owner subsequent to the initial construction phase or after the defects period. The Board's asset register defines ongoing responsibility for completed works.

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, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements were authorised for issue on 23 September 2025 by the members of the Board.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Board'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 disclosed in Note 2.

Brown Hill & Keswick Creeks Stormwater Board
Notes to the financial statements
As at 30 June 2025

Note 1. Material accounting policy information (continued)

(a) Revenue recognition

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 have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

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 Budget which is agreed with all constituent councils.

Grant revenue

Government grants relating to costs are deferred and recognised in profit or loss over the period necessary to match them with the costs that they are intended to compensate.

When grant revenue received meets the "enforceability" and "sufficiently specific" criteria in accordance with AASB 1058 and AASB 15, the grant revenue is recognised in the statement of financial position as a liability until the performance obligations have been met and delivered to the contributor.

Otherwise the grant is recognised as income in the statement of comprehensive income when the Board obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the Board and the amount of grant can be measured reliably.

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 from constituent councils are recorded directly against equity as and when the Board becomes entitled to receive the funds. This is outlined within the Boards Annual Budget, which is agreed with all constituent councils.

(c) Income tax

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

Note 1. Material accounting policy information (continued)

(d) Trade and other receivables

The Board has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

(e) Financial instruments

Investments and other financial assets are initially measured at fair value. Transaction costs are included as part of the initial measurement, except for financial assets at fair value through profit or loss. Such assets are subsequently measured at either amortised cost or fair value depending on their classification. Classification is determined based on both the business model within which such assets are held and the contractual cash flow characteristics of the financial asset unless an accounting mismatch is being avoided.

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the Board has transferred substantially all the risks and rewards of ownership. When there is no reasonable expectation of recovering part or all of a financial asset, its carrying value is written off.

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

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.

Financial assets at amortised cost

A financial asset is measured at amortised cost only if both of the following conditions are met: (i) it is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and (ii) the contractual terms of the financial asset represent contractual cash flows that are solely payments of principal and interest.

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
As at 30 June 2025

Note 1. Material accounting policy information (continued)

Impairment of financial assets

Impairment of financial assets has 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.

(f) Property, plant and equipment

Initial Recognition

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. 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 or private property owners and tenure arrangements with private property owners determine ongoing asset responsibility.

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 biennially 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:

Drains and culverts - \$2,000
Paving and footpaths, kerbs and gutter - \$2,000
Office furniture and equipment - \$1,000
IT hardware and computer equipment - \$ 1,000
Other assets - \$1,000

Subsequent Measurement

Stormwater infrastructure is subsequently measured at fair value, based on periodic, at least every 5 years, valuations by external independent valuers, less accumulated depreciation and impairment. Fair value is determined with regard to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset) and is determined using the current replacement cost method.

The most recent valuation of infrastructure and land improvements was undertaken on 30 June 2023. The valuation was undertaken by Tina-James Freeman, Asset Consultant at Tonkin. Refer to Note 20 for additional information on fair value determination of stormwater infrastructure.

Computer equipment and office equipment are carried at cost less accumulated depreciation and impairment.

Brown Hill & Keswick Creeks Stormwater Board
Notes to the financial statements
As at 30 June 2025

Note 1. Material accounting policy information (continued)

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets 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
Land improvements	1.67% - 10%
Stormwater structures	1% - 1.25%
Stormwater quality devices	1% - 10%
Footpaths	2% - 20%
Kerbs and gutters	1% - 2.5%
Office furniture and fittings	10%
Other plant and equipment	3.3% - 50%
IT hardware and computer equipment	14.3% - 50%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed by the Project Director. The Project Director also reviews the asset register to ensure inclusion of all completed projects and correct delineation of maintenance responsibility between the board and the property owner. In addition, the Board's Asset Capitalisation Policy is reviewed every 2 years, with the last review undertaken in June 2023. Any revisions are accounted for prospectively as a change in estimate.

(g) Impairment of non-financial assets

Non-financial assets 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.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

(h) Employee benefits

Short-term 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.

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

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are 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 expected future wage and salary levels, experience of employee departures and periods of service. Cashflows are discounted using market yields on high quality corporate bond rates, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in the profit or loss.

(i) 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.

Note 2. Critical accounting judgements, estimates and assumptions

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.

Allowance for expected credit losses

The allowance for expected credit losses assessment requires a degree of estimation and judgement. It is based on the lifetime expected credit loss, grouped based on days overdue, and makes assumptions to allocate an overall expected credit loss rate for each group. These assumptions include recent sales experience and historical collection rates.

The fair value of assets and liabilities classified as level 3 is determined by the use of valuation models. Level 3 inputs are unobservable inputs. These include discounted cash flow analysis or the use of observable inputs that require significant adjustments based on unobservable inputs. For further information relating to fair value measurement, refer to Note 20.

Impairment of property, plant and equipment

The Board assesses impairment of property, plant and equipment at each reporting date by evaluating conditions specific to the Board and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

Key estimates fair valuation of stormwater infrastructure and land improvements

Stormwater infrastructure assets are carried at fair value. As there is no market for the Board to use to determine fair value, all assets have been valued as Level 3 inputs using a cost approach. Level 3 inputs are unobservable inputs. For further information relating to fair value measurement refer to Note 20.

Note 3. Operating contributions

	2025 \$	2024 \$
City of Mitcham	162,000	140,000
City of Burnside	162,000	140,000
City of West Torrens	162,000	140,000
The Corporation of the City of Adelaide	162,000	140,000
The Corporation of the City of Unley	162,000	140,000
	<u>810,000</u>	<u>700,000</u>

In accordance with the Charter of the Brown Hill and Keswick Creeks 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 budget prepared by the Board.

Note 4. Investment income

	2025 \$	2024 \$
Bank Interest	<u>564,438</u>	<u>445,125</u>

Brown Hill & Keswick Creeks Stormwater Board
Notes to the financial statements
As at 30 June 2025

Note 5. Employee costs

	2025	2024
	\$	\$
Salaries and wages - board	91,000	87,000
Salaries and wages - employee	265,726	254,520
Superannuation contributions	41,024	37,493
Workers compensation	4,020	2,775
Employee entitlement costs	11,583	2,801
Total Employee costs	413,353	384,589

Note 6. Materials, contracts & other expenses

	2025	2024
	\$	\$
Contractor & consultant services	94,245	38,514
Meeting room hire and teleconference	1,529	1,794
Financial services	45,580	37,960
Insurance - mutual liability scheme	54,002	51,430
IT services	6,039	4,809
Legal services	10,278	19,522
Office expenses, printing and postage	2,613	1,933
PR, website and graphic design	18,716	14,755
Professional development	6,000	6,904
Asset operating costs & maintenance	270,809	345,755
Asset management plan & valuations	-	16,171
Prescribed expenses - audit remuneration	5,900	5,700
Sundry	1,397	1,476
Total Materials, contracts & other expenses	517,108	546,723

Asset operating and maintenance costs are budgeted with reference to the Board's Infrastructure and Asset Management Plan. They are generally expected to increase over time as additional project works are completed. Maintenance costs associated with the South Park Lands wetland are, however, expected to be higher in the early establishment phase (years 1-4).

Note 7. Finance costs

	2025	2024
	\$	\$
Bank fees	211	376

Note 8. Depreciation

	2025	2024
	\$	\$
Infrastructure and land improvements	275,320	168,522
Office equipment	195	1,849
	275,515	170,371

Brown Hill & Keswick Creeks Stormwater Board
Notes to the financial statements
As at 30 June 2025

Note 9. Capital Funding / Grants for New / Upgraded assets

	2025	2024
	\$	\$
Stormwater Management Authority	5,332,497	5,642,025
Federal Funding	4,459,772	4,061,849
	<u>9,792,269</u>	<u>9,703,874</u>

The table below shows the reconciliation of capital funding received, recognised as revenue and resulting income in advance.

	Stormwater Management Authority	Federal Funding	Total
Income in advance 1 July 2023	-	3,534,119	3,534,119
Funding received	8,500,000	3,595,735	12,095,735
Revenue recognised	(5,642,025)	(4,061,849)	(9,703,874)
Income in advance 30 June 2024	<u>2,857,975</u>	<u>3,068,005</u>	<u>5,925,980</u>
Funding received	4,000,000	4,358,766	8,358,766
Revenue recognised	(5,332,497)	(4,459,772)	(9,792,269)
Income in advance 30 June 2025 (note 14)	<u>1,525,478</u>	<u>2,966,999</u>	<u>4,492,477</u>

Note 10. Asset disposal

	2025	2024
	\$	\$
Carrying amount of assets transferred to council and private property owners	<u>1,175,084</u>	<u>-</u>

Note 11. Cash and cash equivalents

	2025	2024
	\$	\$
<i>Current assets</i>		
Cash at bank and in hand	<u>9,814,112</u>	<u>13,326,831</u>

As at 30 June 2025, cash held includes an amount of \$5,850,283 (2024: \$2,254,917) which is restricted for the purpose of approved capital development projects (refer to Note 24 'Commitments').

Note 12. Trade and other receivables

	2025	2024
	\$	\$
<i>Current assets</i>		
Trade receivables	1,212,220	125,432
GST receivable	609,399	629,584
Accrued revenue	-	20,750
Prepayments	16,721	14,493
	<u>1,838,340</u>	<u>790,259</u>

Brown Hill & Keswick Creeks Stormwater Board
Notes to the financial statements
As at 30 June 2025

Note 12. Trade and other receivables (continued)

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.

Note 13. Infrastructure, property, plant and equipment

	2025 \$	2024 \$
<i>Non-current assets</i>		
Infrastructure and Land Improvements - at independent valuation and at cost	38,616,262	26,728,566
Infrastructure and Land Improvements - accumulated depreciation	(761,889)	(486,569)
	<u>37,854,373</u>	<u>26,241,997</u>
Computer equipment - at cost	4,213	2,454
Less: Accumulated depreciation	(2,649)	(2,454)
	<u>1,564</u>	<u>-</u>
Capital works-in-progress	20,278,755	18,939,821
	<u><u>58,134,692</u></u>	<u><u>45,181,818</u></u>

Reconciliations

Reconciliations of the written down values at the beginning and end of the current and previous financial year are set out below:

	Capital Works in Progress \$	Infrastructure and Land Improvements \$	Office Equipment \$	Total \$
Balance at 1 July 2023	4,257,119	26,410,519	1,849	30,669,487
Additions	14,682,702	-	-	14,682,702
Depreciation expense	-	(168,522)	(1,849)	(170,371)
Balance at 30 June 2024	18,939,821	26,241,997	-	45,181,818
Additions	14,401,714	-	1,759	14,403,473
Transfers in/(out)	(13,062,780)	13,062,780	-	-
Disposals	-	(1,175,083)	-	(1,175,083)
Depreciation expense	-	(275,321)	(195)	(275,516)
Balance at 30 June 2025	<u><u>20,278,755</u></u>	<u><u>37,854,373</u></u>	<u><u>1,564</u></u>	<u><u>58,134,692</u></u>

Asset valuations

In line with the Board's capitalisation policy, a valuation of assets was not undertaken in the financial year ended 30 June 2025. The last valuation of completed infrastructure and land improvements was undertaken as at 30 June 2023. The valuation was undertaken by Tina-James Freeman, Asset Consultant at Tonkin. The valuation basis used for the infrastructure and land improvement assets is the depreciated replacement cost basis.

Brown Hill & Keswick Creeks Stormwater Board
Notes to the financial statements
As at 30 June 2025

Note 13. Infrastructure, property, plant and equipment (continued)

Cost approach for projects completed post asset valuations

The assessment process has involved detailed analysis of project costs for completed works to determine and assign expenditure to asset components. This analysis has been completed by the Board's Project Director, who is a Valuer with extensive experience in the preparation of asset valuations and establishment of depreciation registers for financial reporting purposes, and the Board's Program Manager, an Engineer with extensive stormwater infrastructure experience.

	2025 \$	2024 \$
Capital works-in-progress		
Betty Long Gardens (Urban Rivers)	110,648	1,915
Reference Design	912,038	912,038
Lower Brown Hill Creek - Package 1	4,291,934	13,410,195
Lower Brown Hill Creek - Package 2	4,486,011	341,052
Lower Brown Hill Creek - Package 3	5,503,522	186,512
Upper Brown Hill Creek - Area 3A Millswood	4,223,464	3,618,084
Upper Brown Hill Creek - Area 1C Forestville	-	148,503
Forestville Reserve (Urban Rivers)	46,693	-
Orphanage park (Urban Rivers)	67,560	-
Flood Model	111,648	-
Flow Diversions	50,933	15,587
Upper Brown Hill Creek - Wilberforce (DRF)	61,194	160
Upper Brown Hill Creek - 1A Everard Park Land	2,903	2,903
Upper Brown Hill Creek - Denning (DRF)	116,417	9,082
South Park Lands - Remaining works	293,790	293,790
	<u>20,278,755</u>	<u>18,939,821</u>

Note 14. Trade and other payables

	2025 \$	2024 \$
<i>Current liabilities</i>		
Trade payables	1,604,896	2,421,974
Accrued expenses	5,900	64,448
Credit card	(595)	(597)
PAYG payable	12,515	12,819
Superannuation payable	10,170	9,522
Payments received in advance (capital grants)	4,492,477	5,925,980
	<u>6,125,363</u>	<u>8,434,146</u>

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

rown Hill & Keswick Creeks Stormwater Board
otes to the financial statements
s at 30 June 2025

ote 15. Provisions

	2025	2024
	\$	\$
<i>urrent liabilities</i>		
rovision for annual leave	39,424	31,110
<i>on-current liabilities</i>		
rovision for long service leave	15,745	12,476
	<u>55,169</u>	<u>43,586</u>

ote 16. Capital contributions of constituent councils

	2025	2024
	\$	\$
ity of Mitcham	2,831,991	2,431,991
ity of Burnside	3,398,389	2,918,389
ity of West Torrens	13,876,754	11,916,754
orporation of the City of Adelaide	2,265,593	1,945,593
orporation of the City of Unley	5,947,180	5,107,180
otal Contributions by Owners	<u>28,319,907</u>	<u>24,319,907</u>

	2025	2024
	\$	\$
ity of Mitcham Movement Table		
pening balance	2,431,991	2,031,991
ontributions	400,000	400,000
	<u>2,831,991</u>	<u>2,431,991</u>

	2025	2024
	\$	\$
ity of Burnside Movement Table		
pening balance	2,918,389	2,438,389
ontributions	480,000	480,000
	<u>3,398,389</u>	<u>2,918,389</u>

	2025	2024
	\$	\$
ity of West Torrens Movement Table		
pening balance	11,916,754	9,956,754
ontributions	1,960,000	1,960,000
	<u>13,876,754</u>	<u>11,916,754</u>

Brown Hill & Keswick Creeks Stormwater Board
Notes to the financial statements
As at 30 June 2025

Note 16. Capital contributions of constituent councils (continued)

	2025	2024
	\$	\$
Corporation of the City of Adelaide Movement Table		
Opening balance	1,945,593	1,625,593
Contributions	320,000	320,000
	<u>2,265,593</u>	<u>1,945,593</u>
	2025	2024
	\$	\$
Corporation of City of Unley Movement Table		
Opening balance	5,107,180	4,267,180
Contributions	840,000	840,000
	<u>5,947,180</u>	<u>5,107,180</u>

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

Summary of capital contributions of constituent councils during the year:

	2025	2024
	\$	\$
City of Mitcham	400,000	400,000
City of Burnside	480,000	480,000
City of West Torrens	1,960,000	1,960,000
City of Adelaide	320,000	320,000
City of Unley	840,000	840,000
	<u>4,000,000</u>	<u>4,000,000</u>

Note 17. Asset revaluation reserve

	2025	2024
	\$	\$
Infrastructure and land improvement		
Opening balance 1 July	570,390	570,390
Net increment/(decrement)	-	-
	<u>570,390</u>	<u>570,390</u>
Closing balance 30 June		
	<u>570,390</u>	<u>570,390</u>

Note 18. Capital funding and grants

	2025	2024
	\$	\$
Opening balance	26,928,381	17,224,448
Transfer from accumulated surplus	9,792,269	9,703,933
	<u>36,720,650</u>	<u>26,928,381</u>

Capital funding and grants reserve records the total revenue recognised from the funding providers for capital works to date, including funding from the Stormwater Management Authority and other government grant funding.

Note 19. Financial instruments

Financial risk management objectives

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

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 Members have overall responsibility for the establishment of the Board's financial risk management framework. This includes the development of policies covering financial governance and the identification and management of financial risk in accordance with the Board's risk management policy.

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 1 Material Accounting Policy Information.

Mitigation strategies for specific risks faced are described below:

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 and the Local Government Finance Authority, which as established under the Local Government Finance Authority Act 1983 as a Body Corporate and is administered by a Board of Trustees.

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.

Liquidity risk

Liquidity risk arises from the 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:

Brown Hill & Keswick Creeks Stormwater Board
Notes to the financial statements
As at 30 June 2025

Note 19. Financial instruments (continued)

	2025 \$	2024 \$
Financial assets		
Held at amortised cost		
Cash and cash equivalents (due less than 1 year)	9,814,112	13,326,831
Trade and other receivables (due less than 1 year)	1,838,340	790,259
Total financial assets	<u>11,652,452</u>	<u>14,117,090</u>

	2025 \$	2024 \$
Financial liabilities		
Held at amortised cost		
Trade and other payables	<u>1,632,886</u>	<u>2,508,166</u>

Remaining contractual maturities

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

	Weighted average interest rate %	1 year or less \$	Between 1 and 2 years \$	Between 2 and 5 years \$	Over 5 years \$	Remaining contractual maturities \$
2025						
Non-derivatives						
<i>Non-interest bearing</i>						
Trade and other payables (excluding estimated annual leave)	-	1,632,886	-	-	-	1,632,886
Total non-derivatives		<u>1,632,886</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,632,886</u>

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

Note 20. Fair value measurement

When an asset or liability, financial or non-financial, is measured at fair value for recognition or disclosure purposes, the fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date; and assumes that the transaction will take place either: in the principal market; or in the absence of a principal market, in the most advantageous market.

Fair value is measured using the assumptions that market participants would use when pricing the asset or liability, assuming they act in their economic best interests. For non-financial assets, the fair value measurement is based on its highest and best use. Valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, are used, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Assets and liabilities measured at fair value are classified into three levels, using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. Classifications are reviewed at each reporting date and transfers between levels are determined based on a reassessment of the lowest level of input that is significant to the fair value measurement.

For recurring and non-recurring fair value measurements, external valuers may be used when internal expertise is either not available or when the valuation is deemed to be significant. External valuers are selected based on market knowledge and reputation. Where there is a significant change in fair value of an asset or liability from one period to another, an analysis is undertaken, which includes a verification of the major inputs applied in the latest valuation and a comparison, where applicable, with external sources of data.

Note 20. Fair value measurement (continued)

Fair value hierarchy

Infrastructure assets are carried at fair value. 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: Quoted prices (unadjusted) 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: Unobservable inputs for the asset or liability

In determining fair values for infrastructure and land improvements there is no known market for these assets, and they are valued at depreciated current replacement cost. This method involves:

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

- 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 the Board.

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. Accordingly, the fair value of all assets within the infrastructure and land improvements class are considered Level 3 in the fair value hierarchy.

Note 21. Key management personnel disclosures

Compensation

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*. The aggregate compensation made to key management personnel of the Board is set out below:

	2025 \$	2024 \$
Short-term employee benefits	311,726	300,262
Post-employment benefits	35,849	33,029
	<u>347,575</u>	<u>333,291</u>

Note 22. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by the auditor of the Board:

	2025 \$	2024 \$
Audit remuneration	<u>5,900</u>	<u>5,700</u>

Note 23. Contingent liabilities

In the opinion of the Board Members, the Board is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in this financial report at 30 June 2025 (30 June 2024 : None).

Brown Hill & Keswick Creeks Stormwater Board
Notes to the financial statements
As at 30 June 2025

Note 24. Commitments

	2025 \$	2024 \$
Other capital commitments		
UBHC Millswood	38,798	409,939
UBHC 1C Forestville	-	399,729
LBHC Packages 1-3	5,483,127	1,403,089
UBHC Commonwealth Funded	178,048	42,160
Operating	12,500	-
Flood Model	137,810	-
	<u>5,850,283</u>	<u>2,254,917</u>
	2025 \$	2024 \$
Total contracted commitments	<u>5,850,283</u>	<u>2,254,917</u>

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

The Authority has been awarded the following Commonwealth Government grants:

Grant	Value	Year Awarded	To be paid	Projects
Preparing Australian Communities	\$10m	FY22	FY23 - FY26	Lower Brown Hill Creek Packages 1 - 3
Disaster Ready Fund Round 1	\$3.7m	FY24	FY25 - FY27	Upper Brown Hill Creek Wilberforce
Disaster Ready Fund Round 1	\$2.387m	FY24	FY25 - FY27	Upper Brown Hill Creek Denning St
Urban Rivers & Catchments	\$4.93m	FY24	FY24 - FY27	Forrestville Reserve, Orphanage Park and Betty Long Gardens
Disaster Ready Fund Round 2	\$150k	FY25	FY25-FY26	Flood Model
Disaster Ready Fund Round 2	\$424k	FY25	FY25-FY28	Upper Brown Hill Creek Millswood Design

Note 25. Related parties

Key management personnel

Disclosures relating to key management personnel are set out in note 21.

There were no transactions with related parties during the current and previous financial year.

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 2025 (2024: Nil).

Note 26. 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

Note 27. Events after the reporting period

No matter or circumstance has arisen since 30 June 2025 that has significantly affected, or may significantly affect the Board's operations, the results of those operations, or the Board's state of affairs in future financial years.

Brown Hill & Keswick Creeks Stormwater Board
Notes to the financial statements
As at 30 June 2025

Note 28. Reconciliation of net surplus to net cash used in operating activities

	2025	2024
	\$	\$
Net surplus for the year	8,785,436	9,746,940
Adjustments for:		
Depreciation and amortisation	275,515	170,371
Capital funding / grants	(9,792,269)	(9,703,874)
Net loss on disposal of non-current assets	1,175,084	(2,380,234)
Change in operating assets and liabilities:		
Increase in trade and other receivables	(1,066,603)	(506,390)
Decrease in accrued revenue	20,750	12,594
Increase in prepayments	(2,229)	(942)
Increase in employee benefits	11,583	2,801
(Decrease)/ increase in trade and other payables (excluding income in advance relating to capital grants)	(875,281)	2,040,897
Net cash used in operating activities	<u>(1,468,014)</u>	<u>(617,837)</u>

Brown Hill & Keswick Creeks Stormwater Board
Certification of auditor independence
As at 30 June 2025

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 2025, the Board's Auditor, Dean Newbery 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.



Judith Choate (Sep 24, 2025 15:10:40 GMT+9.5)

Judith Choate
Board Member
_____September 2025
Sep 24, 2025



G. T. Vogt (Sep 24, 2025 20:09:54 GMT+9.5)

Geoff Vogt
Board Member
_____September 2025
Sep 24, 2025

Brown Hill and Keswick Creeks Stormwater Board

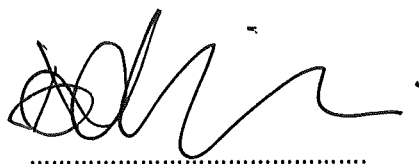
Certification of Auditor Independence

for the year ended 30 June 2025

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Brown Hill and Keswick Creeks Stormwater Board for the year ended 30 June 2025, the Board's Auditor, Dean Newbery, has maintained its independence in accordance with requirements of 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.

Angelo Catinari
CEO, City of West Torrens


.....

Date

14 / 08 /2025

Brown Hill and Keswick Creeks Stormwater Board

Certification of Auditor Independence

for the year ended 30 June 2025

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Brown Hill and Keswick Creeks Stormwater Board for the year ended 30 June 2025, the Board's Auditor, Dean Newbery, has maintained its independence in accordance with requirements of 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.

Peter Tsokas
CEO, City of Unley


.....

Date 13 / 08 /2025

Brown Hill and Keswick Creeks Stormwater Board

Certification of Auditor Independence

for the year ended 30 June 2025

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Brown Hill and Keswick Creeks Stormwater Board for the year ended 30 June 2025, the Board's Auditor, Dean Newbery, has maintained its independence in accordance with requirements of 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.

A handwritten signature in black ink, appearing to read 'M Pears'.

Matt Pears

CEO

City of Mitcham

Date: 27/08/2025

Brown Hill and Keswick Creeks Stormwater Board

Certification of Auditor Independence

for the year ended 30 June 2025

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Brown Hill and Keswick Creeks Stormwater Board for the year ended 30 June 2025, the Board's Auditor, Dean Newbery, has maintained its independence in accordance with requirements of the Local Government (Financial Management) Regulations 2011 made under that Act.

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

Michael Sedgman
CEO, City of Adelaide



Date: 26 / 09 / 2025

OFFICIAL

Brown Hill and Keswick Creeks Stormwater Board

Certification of Auditor Independence

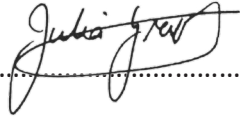
for the year ended 30 June 2025

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Brown Hill and Keswick Creeks Stormwater Board for the year ended 30 June 2025, the Board's Auditor, Dean Newbery, has maintained its independence in accordance with requirements of 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.

Julia Grant

CEO, City of Burnside



Date

19/08/2025

HEAD OFFICE

214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

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Dean Newbery
ABN: 48 007 865 081

Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Brown Hill & Keswick Creeks Stormwater Board for the year ended 30 June 2025, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



SAMANTHA CRETEN

Director

DEAN NEWBERY

26 September 2025

HEAD OFFICE

214 Melbourne Street
North Adelaide SA 5006

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North Adelaide SA 5006

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Dean Newbery
ABN: 48 007 865 081

Independent Auditor's Report

To the members of the Brown Hill & Keswick Creeks Stormwater Board

Opinion

We have audited the accompanying financial report of the Brown Hill & Keswick Creeks Stormwater Board (the Authority), which comprises the statement of financial position as at 30 June 2025, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Authority as at 30 June 2025, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

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

Authority's Responsibility for the Financial Report

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

DEAN NEWBERY



SAMANTHA CRETEN
Director

29 September 2025

P 1800 934 325

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PO Box 124 Unley SA 5061

www.bhkcstormwater.com.au

General purpose financial statements

City of West Torrens
For the year ended 30 June 2025



General Purpose Financial Statements
for the year ended 30 June 2025

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City of West Torrens

General Purpose Financial Statements for the year ended 30 June 2025

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 2025 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.



Angelo Catinari
Chief Executive Officer

11 November 2025



Michael Coxon
Mayor

11 November 2025

General Purpose Financial Statements

for the year ended 30 June 2025

Understanding Council's Financial Statements

Introduction

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

About the Certification of Financial Statements

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

What you will find in the Statements

The Financial Statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2025.

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 and expenses.
- 2. A Balance Sheet**
A 30 June snapshot of Council's financial position including its assets and 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 specialise in Local Government).

In South Australia, the Auditor provides an audit report, with an opinion on whether the Financial Statements present fairly the Council's financial performance and position.

About the Independence Certificates

Council's Financial Statements are also required to include signed Certificates by both the Council and the Auditors that the Council's Auditor has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Who uses the Financial Statements?

The Financial Statements are publicly available documents and are used by (but not limited to) Councillors, Residents and Ratepayers, Employees, Suppliers, Contractors, Customers, the Local Government Association of South Australia, the SA Local Government Grants Commission, and Financiers including Banks and other Financial Institutions.

Under the *Local Government Act 1999* the Financial Statements must be made available at the principal office of the Council and on Council's website.

Statement of Comprehensive Income

for the year ended 30 June 2025

\$ '000	Notes	2025	2024
Income			
Rates	2a	76,478	71,824
Statutory charges	2b	2,624	2,420
User charges	2c	1,523	1,697
Grants, subsidies and contributions - capital	2g	2,459	1,037
Grants, subsidies and contributions - operating	2g	4,592	1,135
Investment income	2d	1,132	1,272
Reimbursements	2e	502	545
Other income	2f	393	230
Net gain - equity accounted council businesses	18	34	9
Total income		89,737	80,169
Expenses			
Employee costs	3a	29,390	25,873
Materials, contracts and other expenses	3b	35,273	44,615
Depreciation, amortisation and impairment	3c	21,461	22,812
Finance costs	3d	879	936
Total expenses		87,003	94,236
Operating surplus / (deficit)		2,734	(14,067)
Physical resources received free of charge	2i	3,894	2,043
Asset disposal and fair value adjustments	4	(9,128)	(8,444)
Amounts received specifically for new or upgraded assets	2g	4,107	5,139
Net surplus / (deficit)		1,607	(15,329)
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9a	28,493	308,108
Share of other comprehensive income - equity accounted council businesses	18	1,723	1,940
Total amounts which will not be reclassified subsequently to operating result		30,216	310,048
Total comprehensive income		31,823	294,719

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

Statement of Financial Position

as at 30 June 2025

\$ '000	Notes	2025	2024
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	5,471	23,118
Trade and other receivables	5b	4,588	5,601
Other financial assets	5c	1,799	1,763
Inventories	5d	23	23
Total current assets		11,881	30,505
Non-current assets			
Trade and other receivables	6a	263	268
Equity accounted investments in council businesses	6b	31,167	24,902
Other non-current assets	6c	17,248	6,231
Infrastructure, property, plant and equipment	7	1,179,264	1,152,153
Total non-current assets		1,227,942	1,183,554
TOTAL ASSETS		1,239,823	1,214,059
LIABILITIES			
Current liabilities			
Trade and other payables	8a	17,659	21,821
Borrowings	8b	2,098	2,039
Provisions	8c	6,479	6,100
Total current liabilities		26,236	29,960
Non-current liabilities			
Trade and other payables	8a	—	2,815
Borrowings	8b	28,032	30,082
Provisions	8c	336	354
Total non-current liabilities		28,368	33,251
TOTAL LIABILITIES		54,604	63,211
Net assets		1,185,219	1,150,848
EQUITY			
Accumulated surplus		108,065	99,470
Asset revaluation reserves	9a	1,028,674	1,000,181
Other reserves	9b	48,480	51,197
Total equity		1,185,219	1,150,848

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 2025

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2025					
Balance at the end of previous reporting period		99,470	1,000,181	51,197	1,150,848
Net surplus / (deficit) for year		1,607	—	—	1,607
Other comprehensive income					
Share of OCI - equity accounted council businesses		1,723	—	—	1,723
- Gain (Loss) on Revaluation of I,PP&E	7a	—	28,493	—	28,493
Other equity adjustments - equity accounted council businesses	18(a)	2,548	—	—	2,548
Other comprehensive income		4,271	28,493	—	32,764
Total comprehensive income		5,878	28,493	—	34,371
Transfers between reserves		2,717	—	(2,717)	—
Balance at the end of period		108,065	1,028,674	48,480	1,185,219
2024					
Balance at the end of previous reporting period		110,367	692,340	50,595	853,302
Restated opening balance		110,367	692,340	50,595	853,302
Net surplus / (deficit) for year		(15,329)	—	—	(15,329)
Other comprehensive income					
Share of OCI - equity accounted council businesses		1,940	—	—	1,940
Net assets transferred - council restructure		—	—	—	—
- Gain (Loss) on Revaluation of I,PP&E	7a	—	308,108	—	308,108
IPP&E impairment (expense) / recoupments offset to ARR	7a	—	—	—	—
Transfer to accumulated surplus on sale of I,PP&E	9a	—	—	—	—
Other equity adjustments - equity accounted council businesses	18(a)	2,827	—	—	2,827
Other comprehensive income		4,767	308,108	—	312,875
Total comprehensive income		(10,562)	308,108	—	297,546
Transfers between reserves		(335)	(267)	602	—
Balance at the end of period		99,470	1,000,181	51,197	1,150,848

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 2025

\$ '000	Notes	2025	2024
Cash flows from operating activities			
<u>Receipts</u>			
Rates receipts		76,493	72,660
Statutory charges		2,624	2,426
User charges		1,995	1,543
Grants, subsidies and contributions (operating purpose)		5,550	1,619
Investment receipts		1,139	1,162
Reimbursements		637	452
Other receipts		7,372	1,856
<u>Payments</u>			
Payments to employees		(28,915)	(24,884)
Payments for materials, contracts and other expenses		(49,440)	(39,647)
Finance payments		(1,065)	(951)
Net cash provided by (or used in) operating activities	11b	16,390	16,236
Cash flows from investing activities			
<u>Receipts</u>			
Grants utilised for capital purposes		2,459	420
Amounts received specifically for new or upgraded assets		3,702	5,139
Sale of replaced assets		727	13,829
Net disposal of investment securities		128	96
Repayments of loans by community groups		14	13
Distributions received from equity accounted Council businesses		—	9
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(16,569)	(16,387)
Expenditure on new/upgraded assets		(20,433)	(8,827)
Net purchase of investment securities		(36)	(84)
Capital contributed to equity accounted Council businesses		(1,960)	(1,969)
Net cash provided (or used in) investing activities		(31,968)	(7,761)
Cash flows from financing activities			
<u>Payments</u>			
Repayments of borrowings		(1,633)	(1,582)
Repayment of lease liabilities		(413)	(387)
Repayment of bonds and deposits		(23)	(15)
Net cash provided by (or used in) financing activities		(2,069)	(1,984)
Net increase (decrease) in cash held		(17,647)	6,491
plus: cash & cash equivalents at beginning of period		23,118	16,627
Cash and cash equivalents held at end of period	11a	5,471	23,118

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 18 November 2025.

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, Hilton SA 5033. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

The principal activity and entity conducted, other than in the Council's own name that has been included in this consolidated financial statement is Max and Bette Mendelson Foundation. The Max and Bette Mendelson foundation is a charitable fund established 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 as the legal Trustee under the terms of the Trust Deed. Given the Max and Bette Mendelson Foundation is a charitable trust, no profits are distributed to beneficiaries and are retained in Equity of the Statement of Financial Position.

Other entities in which Council has an interest but does not control are reported in Note 18.

(3) Income recognition

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

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

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies (continued)

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

	Cash Payment Received	Annual Allocation	Difference
2022/23	\$2,857,730	\$2,114,595	+ \$743,135
2023/24	\$115,392	\$2,366,374	- \$2,250,982
2024/25	\$3,811,600	\$2,484,949	+ \$1,326,651

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 amount of the distortion for 2024/25 is \$1,326,651 (2023/24: -\$2,250,982).

The Adjusted 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.

Grants, Contributions & Subsidies - Capital	Renewal Capital Expenditure	New/Upgraded Expenditure	Total
Roads to Recovery	\$802,648	\$0	\$802,648
LRCIP	\$109,820	\$1,546,941	\$1,656,410
TOTALS	\$912,468	\$1,564,941	\$2,459,058

(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 12.

Max & Bette Mendelson Foundation Investment Portfolio comprises listed securities and managed funds that are principally held for long-term income yields. Investment Portfolio is carried at fair value and is administered and reported by BT Panorama which is part of the Westpac Group. Annual changes in the fair value of Investment Portfolio are recorded in the "Market Movement on Investments" as part of Investment Income.

FMD Financial Pty Ltd / FMD Advisory Services Pty Ltd (AFSL No. 232977) is the investment adviser to the Mendelson Foundation and investments decisions are governed by the Mendelson Foundation Investment Policy (last updated March 2022).

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies (continued)

(5) Inventories

Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential.

(6) Infrastructure, property, plant and equipment

6.1 Initial recognition

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

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and other overhead cost directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner by management.

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

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
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Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies (continued)

Other Structures	10 to 100 years
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Infrastructure

Land Improvements including Park and Other Structures	5 to 100 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	20 to 100 years
Glenelg to Adelaide Pipeline	50 years
Bridges	10 to 100 years

Other Assets

Artworks	15 to 50 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.

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.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies (continued)

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 0.33% (2024, 0.44%)
Weighted avg. settlement period 1.19 years (2024, 1.3 years)

Where an Award has a payout clause on termination there has been a 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 Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council’s involvement with the schemes are reported in Note 17.

(10) Leases

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

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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies (continued)

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 18.

(12) GST implications

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

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

(13) New accounting standards and UIG interpretations

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

(14) Comparative figures

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

(15) Disclaimer

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 2. Income

\$ '000	2025	2024
(a) Rates		
General rates		
General rates	75,557	70,859
Less: mandatory rebates	(1,095)	(980)
Less: discretionary rebates, remissions and write-offs	(164)	(171)
Total general rates	74,298	69,708
Other rates (including service charges)		
Landscape levy	1,847	1,794
Less: discretionary rebates, remissions and write-offs	(22)	(21)
Total other rates (including service charges)	1,825	1,773
Other charges		
Penalties for late payment	278	257
Legal and other costs recovered	77	86
Total other charges	355	343
Total rates	76,478	71,824
(b) Statutory charges		
Planning, Development and Infrastructure Act fees	1,156	845
Animal registration fees and fines	408	474
Parking fines / expiation fees	930	988
Environmental control fines	2	2
Other licences, fees and fines	75	57
Sundry	53	54
Total statutory charges	2,624	2,420
(c) User charges		
Hall and equipment hire	156	260
Property lease	929	1,033
Subsidies received on behalf of users	66	64
Waste royalties	28	41
Employee Contributions	208	165
Home Assistance	17	12
Sundry	119	122
Total user charges	1,523	1,697

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 2. Income (continued)

\$ '000	2025	2024
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	898	1,031
- Banks and other	60	50
Market movement on investments	99	106
Dividend income including franking credits	75	85
<u>Total investment income</u>	<u>1,132</u>	<u>1,272</u>
(e) Reimbursements		
Private works	186	205
Electricity & Gas	83	134
Insurance	14	37
Rates & Taxes	179	154
Employee Costs	6	5
Other	34	10
<u>Total reimbursements</u>	<u>502</u>	<u>545</u>
(f) Other income		
Insurance and other recoupments - infrastructure, property, plant and equipment	80	26
Fuel Tax Credits	42	41
Mendelson Scholarships	15	15
Sundry	256	148
<u>Total other income</u>	<u>393</u>	<u>230</u>
(g) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	4,107	5,139
Total amounts received for new or upgraded assets	<u>4,107</u>	<u>5,139</u>
Other grants, subsidies and contributions - capital		
Roads to Recovery	803	617
Untied - Local Roads and Community Infrastructure Program Grants	1,656	420
Total Other grants, subsidies and contributions - capital	<u>2,459</u>	<u>1,037</u>
Operating grants, subsidies and contributions		
Other grants, subsidies and contributions	330	572
Untied - Financial Assistance Grant	3,812	115
Library and communications	450	448
Total other grants, subsidies and contributions - operating	<u>4,592</u>	<u>1,135</u>
<u>Total grants, subsidies and contributions</u>	<u>11,158</u>	<u>7,311</u>

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 2. Income (continued)

\$ '000	2025	2024
(i) Sources of grants		
State Government	8,375	5,820
Commonwealth Government	2,763	1,341
Other	20	150
Total	11,158	7,311

(h) Conditions over grants and contributions

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

Unexpended at the close of the previous reporting period	7,235	10,821
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Transport	(1,205)	(61)
Other Community Amenities	(15)	(2,305)
Other Environment	(1,265)	(2,000)
Subtotal	(2,485)	(4,366)
Plus:		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Transport	80	780
Other Community Amenities	2,015	—
Subtotal	2,095	780
Unexpended at the close of this reporting period	6,845	7,235
Net increase (decrease) in assets subject to conditions in the current reporting period	(390)	(3,586)

(i) Physical resources received free of charge

Land and improvements	2,550	399
Roads, bridges and footpaths	289	1,635
Buildings	1,055	9
Total physical resources received free of charge	3,894	2,043

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 3. Expenses

\$ '000	Notes	2025	2024
(a) Employee costs			
Salaries and wages		25,917	22,638
Employee leave expense		674	988
Superannuation - plan contributions	17	2,806	2,276
Workers' compensation insurance		838	755
Other employee related costs		769	632
Less: capitalised and distributed costs		(1,614)	(1,416)
Total operating employee costs		29,390	25,873
Total number of employees (full time equivalent at end of reporting period)		234	218
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		25	27
Bad and doubtful debts		3	23
Elected members' expenses		574	491
Subtotal - prescribed expenses		602	541
(ii) Other materials, contracts and expenses			
Advertising & Marketing		230	201
Contractors		19,967	18,427
Contribution (Adelaide Football Club)		—	11,260
Energy		767	875
Insurance		1,085	973
Legal expenses		491	507
Levies - other		81	244
Levies paid to Government - Landscape levy		2,005	1,795
Maintenance		547	600
Materials		1,223	1,171
Memberships & Subscriptions		362	298
Parts, accessories and consumables		656	768
Printing, Postage & Stationery		425	424
Professional services		1,813	1,838
Partnership and Community Grants		470	401
Software, Licensing & Maintenance		1,876	1,738
Street lighting		750	724
Sundry		1,057	1,169
Water Rates		866	661
Subtotal - Other material, contracts and expenses		34,671	44,074
Total materials, contracts and other expenses		35,273	44,615

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 3. Expenses (continued)

\$ '000	2025	2024
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Land improvements	2,584	2,329
Buildings and other structures	3,814	3,086
Infrastructure		
- Sealed roads	6,391	6,005
- Kerb & Guttering	2,582	2,310
- Stormwater drainage	2,146	1,933
- Other Transport	101	89
- Footways / Cycle Tracks	1,365	1,319
- Glenelg to Adelaide Pipeline	67	64
- Bridges	190	148
Right-of-use assets	506	499
Plant and equipment	1,276	1,174
Furniture and fittings	439	457
(ii) Impairment		
Asset Class - Kerb & Guttering	—	3,399
Subtotal	—	3,399
Total depreciation, amortisation and impairment	21,461	22,812

(d) Finance costs

Interest on loans	626	677
Interest on Leased Assets	253	259
Total finance costs	879	936

Note 4. Asset disposal and fair value adjustments

\$ '000	2025	2024
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	727	13,829
Less: carrying amount of assets sold	(9,855)	(22,273)
Net gain (loss) on disposal or revaluation of assets	(9,128)	(8,444)

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 5. Current assets

\$ '000	2025	2024
(a) Cash and cash equivalent assets		
Cash on hand and at bank	1,705	740
Deposits at call	3,764	22,373
Investment - Mendelson	2	5
<u>Total cash and cash equivalent assets</u>	<u>5,471</u>	<u>23,118</u>
(b) Trade and other receivables		
Rates - general and other	2,085	1,949
Accrued revenues	75	135
Debtors - general	1,464	2,754
Other levels of government - operating	9	21
GST recoupment	924	617
Prepayments	17	111
Loans to community organisations	14	14
<u>Total trade and other receivables</u>	<u>4,588</u>	<u>5,601</u>
(c) Other financial assets		
Shares in Listed Companies - Mendelson Foundation	1,799	1,763
<u>Total other financial assets (investments)</u>	<u>1,799</u>	<u>1,763</u>
(d) Inventories		
Stores and materials	23	23
<u>Total inventories</u>	<u>23</u>	<u>23</u>

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 6. Non-current assets

\$ '000	Notes	2025	2024
(a) Trade and other receivables			
Receivables			
Council rates postponement scheme		41	32
Loans to community organisations		222	236
Total receivables		263	268
Total financial assets		263	268
(b) Equity accounted investments in council businesses			
Brownhill Keswick Creek Stormwater Project	18	31,167	24,902
Total equity accounted investments in Council businesses		31,167	24,902
(c) Other non-current assets			
Capital work in progress		17,248	6,231
Total other non-current assets		17,248	6,231

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

Note 7. Infrastructure, Property, Plant & Equipment

Infrastructure, property, plant and equipment

	Fair Value Level	as at 30/06/24				Asset movements during the reporting period										as at 30/06/25		
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Impairment Loss (recognised in P/L) (Note 3c)	WIP Transfers	Donated assets	Revaluation Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land - community		379,145	–	–	379,145	–	–	–	–	–	–	–	–	–	379,145	–	–	379,145
Land - other	2	94,842	–	–	94,842	1,020	–	–	–	–	–	2,550	–	15,450	113,862	–	–	113,862
Land improvements	3	59,409	–	(15,458)	43,951	2,916	453	(1,369)	(2,584)	–	364	61	–	737	58,199	3,369	(17,037)	44,531
Buildings and other structures	3	176,570	2,481	(81,391)	97,660	822	105	(3,317)	(3,814)	–	7	1,055	–	5,616	201,953	3,152	(106,971)	98,134
Buildings and other structures	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Infrastructure																		
- Sealed roads		310,758	–	(94,405)	216,353	205	5,074	(1,990)	(6,391)	–	121	52	–	2,777	310,368	5,279	(99,446)	216,201
- Kerb & Guttering		181,048	–	(65,201)	115,847	65	2,036	(1,144)	(2,582)	–	–	45	–	2,002	182,475	2,101	(68,307)	116,269
- Stormwater drainage		201,191	–	(94,563)	106,628	4,974	358	(385)	(2,146)	–	1,565	132	–	1,476	204,829	5,332	(97,559)	112,602
- Other Transport		4,627	–	(772)	3,855	189	25	(11)	(101)	–	699	–	–	68	5,390	214	(880)	4,724
- Footways / Cycle Tracks		89,517	–	(32,967)	56,550	101	1,629	(510)	(1,365)	–	40	–	–	151	89,542	1,730	(34,676)	56,596
- Glenelg to Adelaide Pipeline		3,356	–	(724)	2,632	–	–	–	(67)	–	–	–	–	46	3,416	–	(805)	2,611
- Bridges		17,577	–	(4,092)	13,485	–	313	(635)	(190)	–	–	–	–	170	21,549	313	(8,719)	13,143
Right-of-use assets		11,457	–	–	11,457	55	–	–	(506)	–	–	–	–	–	11,006	–	–	11,006
Plant and equipment		–	13,596	(5,614)	7,982	–	2,486	(472)	(1,276)	–	86	–	–	–	–	14,965	(6,159)	8,806
Furniture and fittings		–	9,861	(8,095)	1,766	59	270	(22)	(439)	–	–	–	–	–	–	10,021	(8,387)	1,634
Total infrastructure, property, plant and equipment		1,529,497	25,938	(403,282)	1,152,153	10,406	12,749	(9,855)	(21,461)	–	2,882	3,895	–	28,493	1,581,734	46,476	(448,946)	1,179,264

Comparatives	1,218,761	41,730	(405,793)	854,698	8,024	15,860	(22,272)	(19,413)	(3,399)	8,505	2,043	(17,913)	326,021	1,529,497	25,938	(403,282)	1,152,153
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Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

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

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

Valuation of assets

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

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

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

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

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

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.

During the reporting period, certain parcels of land and associated assets were acquired by the Commissioner of Highways under section 26(3) of the **Highways Act 1926 (SA)**. These assets were removed from Council's asset register as control and ownership were transferred to the Commissioner. The written down value of the assets, being roads and footpaths, acquired was \$598,225.

Council has no further rights or responsibilities regarding these assets. The transfer has been recognised in accordance with AASB 116 and AASB 5, and where relevant, Section 26 of the Highways Act 1926 was applied.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

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

Highest and best use

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

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.

Land Improvements

Land Improvements including car parks, playgrounds and open space assets are valued at cost and indexed each year following for CPI increases. A valuation and condition audit has been scheduled to be undertaken in the 2025/26 financial year.

Land

Land (including community land) is valued at written-down replacement cost. Independent valuations as at 30 June 2024 were completed by Daniel Atherton, AAPI, Certified Practising Valuer, and Bryce Maunder of APV Valuers and Asset Management. Council has determined that it is not possible to attribute a sufficiently reliable value to land under roads for recognition purposes; consequently, land under roads is not included in these reports.

Land acquired for road purposes during the year is initially recognised at cost and subsequently transferred to fair value at the reporting date, effectively writing off the expenditure.

Buildings & Other Structures

In 2023/24, the valuation methodology for buildings and other structures transitioned from fair value hierarchy level 2 to level 3. Previously, these assets were valued using observable market data. However, due to the need for adjustments reflecting asset-specific advantages or disadvantages that are not directly observable, these assets have been reclassified to level 3.

Buildings and other structures were valued using the market approach or current replacement cost approach. The most recent independent valuation was undertaken as at 30 June 2024 by Daniel Atherton, AAPI, Certified Practising Valuer, and Bryce Maunder of APV Valuers and Asset Management.

Assets constructed or acquired during the financial year, following the most recent valuation, are recognised at cost.

Where no active market exists for an asset, the depreciated current replacement cost method is used. This involves estimating the replacement cost and applying depreciation. While practical, this method involves a degree of uncertainty due to reliance on estimates and potential fluctuations in prices. Nevertheless, this revised approach ensures that asset valuations remain current and accurately reflect the assets' intrinsic characteristics.

Infrastructure

An indexation of 1.8% was applied for the 2024/25 financial year for the following asset categories, effective from 1 July 2024.

- Land Improvements
- Roads, Kerbs & Gutter
- Stormwater Drainage & GAP
- Other Transport
- Footways / Cycle Tracks
- Bridges

This methodology was peer reviewed by Sandy Muir, Director at Odysseus-imc Pty Ltd.

Roads, Kerbs & Gutter

A network-wide road condition audit survey was completed in February 2024 by the Infrastructure Management Group. Data capture was performed using advanced road video laser scanning, with pavement and surface condition scores provided to Council. Annual unit rate valuations are determined through:

- Benchmarking costs using the Rawlinsons Australian Construction Handbook to ensure consistent cost references
- Validating unit rates with contractor supplied figures as part of a comprehensive market based verification process
- Comparative analysis with other councils to confirm market alignment
- Where unit rate application is not suitable, assets are valued at cost and subsequently indexed annually in line with CPI movements

Notes to and forming part of the Financial Statements for the year ended 30 June 2025

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

Stormwater Drainage & GAP

Unit rate valuations are conducted annually through:

- Benchmarking costs against the Rawlinsons Australian Construction Handbook to provide a consistent cost reference
- Verifying rates using contractor-supplied figures as part of comprehensive market-based validation
- Comparative analysis with other councils to ensure market alignment
- Where unit rate application is not appropriate, assets are valued at cost and indexed annually for CPI movements

Assets affected by road reconstruction works are further inspected using CCTV and audited for their condition.

Other Transport

Asset is valued at cost and indexed each year following for CPI increases.

Footways / Cycle Tracks

Independent footpath condition audits were completed as at 30 June 2023 by Michael Standford, B Eng, Director of Sproutt & Odyssey SOS.

Unit rate valuations are conducted annually through:

- Benchmarking costs against the Rawlinsons Australian Construction Handbook to provide a consistent cost reference
- Validating rates using contractor-supplied figures as part of market-based verification
- Comparative analysis with other councils to ensure market alignment
- Where unit rate application is not suitable, assets are valued at cost and indexed annually in line with CPI movements

Bridges

Bridge assets are periodically revalued by an independent valuer. The most recent valuation, with an effective date of 30 June 2025, was completed in 2024/25 by Andrea Carolan, FAPI, Certified Practising Valuer at Public Private Property, using fair value as the basis of valuation. In this context, the assets subject to revaluation are regarded as specialised assets.

For this revaluation, specialised assets are defined as:

- Public sector assets with no alternative use; and/or
- Non-specialised assets located on community land, subject to restrictions on use and sale under the Local Government Act 1999.

For specialised assets, the valuer has adopted the cost approach for revaluation.

Plant and Equipment

These assets are recognised at cost.

Furniture and Fittings

These assets are recognised at cost.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 8. Liabilities

\$ '000	2025 Current	2025 Non Current	2024 Current	2024 Non Current
(a) Trade and other payables				
Goods and services	3,026	—	3,784	—
Payments received in advance	7,671	—	7,952	—
- Rates	2	—	—	—
Accrued expenses - employee entitlements	1,142	—	1,028	—
Accrued expenses - finance costs	—	—	186	—
Accrued expenses - other	5,808	—	393	—
Deposits, retentions and bonds	10	—	33	—
Contribution (Adelaide Football Club)	—	—	8,445	2,815
<u>Total trade and other payables</u>	<u>17,659</u>	<u>—</u>	<u>21,821</u>	<u>2,815</u>

(b) Borrowings

Loans	1,687	16,795	1,633	18,482
Lease liabilities	411	11,237	406	11,600
<u>Total Borrowings</u>	<u>2,098</u>	<u>28,032</u>	<u>2,039</u>	<u>30,082</u>

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

(c) Provisions

Employee entitlements (including oncosts)	6,479	336	6,100	354
<u>Total provisions</u>	<u>6,479</u>	<u>336</u>	<u>6,100</u>	<u>354</u>

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 9. Reserves

	as at 30/06/24				as at 30/06/25
\$ '000	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
(a) Asset revaluation reserve					
Land - community	431,162	–	–	–	431,162
Land - other	55,078	15,450	–	–	70,528
Land improvements	7,622	737	–	–	8,359
Buildings and other structures	62,472	5,616	–	–	68,088
Infrastructure					
- Sealed roads	294,971	2,777	–	–	297,748
- Kerb & Guttering	–	2,002	–	–	2,002
- Stormwater drainage	79,735	1,476	–	–	81,211
- Other Transport	703	68	–	–	771
- Footways / Cycle Tracks	59,351	151	–	–	59,502
- Glenelg to Adelaide Pipeline	1,065	46	–	–	1,111
- Bridges	7,743	170	–	–	7,913
JV's / associates - other comprehensive income	279	–	–	–	279
Total asset revaluation reserve	1,000,181	28,493	–	–	1,028,674
Comparatives	692,340	308,108	(267)	–	1,000,181

	as at 30/06/24				as at 30/06/25
\$ '000	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
(b) Other reserves					
Development Reserve	3,290	–	–	–	3,290
Committed Expenditure Reserve	47,898	–	(2,742)	–	45,156
Urban Tree Fund Reserve	9	25	–	–	34
Total other reserves	51,197	25	(2,742)	–	48,480
Comparatives	50,595	604	(2)	–	51,197

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 the next financial year 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 and forming part of the Financial Statements for the year ended 30 June 2025

Note 10. Assets subject to restrictions

\$ '000	2025	2024
The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.		
Cash and financial assets		
Mendelson Foundation	1,811	1,708
Total assets subject to externally imposed restrictions	1,811	1,708

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2025	2024
(a) Reconciliation of cash			
Cash assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Total cash and equivalent assets	5a	5,471	23,118
Balances per Statement of Cash Flows		5,471	23,118

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 11. Reconciliation to Statement of Cash Flows (continued)

\$ '000	2025	2024
(b) Reconciliation of Operating Result		
Net surplus/(deficit)	1,607	(15,329)
Non-cash items in income statements		
Depreciation, amortisation and impairment	21,461	22,812
Equity movements in equity accounted investments (increase)/decrease	(34)	(9)
Non-cash asset acquisitions	(3,894)	(2,043)
Grants for capital acquisitions treated as investing activity	(6,161)	(5,559)
Net (gain)/loss on disposals	9,128	8,444
Contribution (Adelaide Football Club) Provision	–	11,260
Market Movement on Investments	(128)	(96)
	<u>21,979</u>	<u>19,480</u>
Add (less): changes in net current assets		
Net (increase)/decrease in receivables	1,004	158
Net (increase)/decrease in inventories	–	(2)
Net increase/(decrease) in trade and other payables	3,901	(4,296)
Net increase/(decrease) in unpaid employee benefits	361	896
Net increase/(decrease) in other liabilities	(10,855)	–
Net cash provided by (or used in) operations	<u>16,390</u>	<u>16,236</u>

(c) Non-cash financing and investing activities

Acquisition of assets by means of:

Physical resources received free of charge	2i	3,894	2,043
Total non-cash financing and investing activities		<u>3,894</u>	<u>2,043</u>

(d) Financing arrangements

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

Corporate credit cards	126	121
LGFA cash advance debenture facility	20,000	20,000

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 12. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

Accounting Policy:

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

Terms & Conditions:

There were no fixed term deposits held during 2024/25.

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges (including legals and penalties for late payment)

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 0.76% per month (2024: 0.75%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - fees and other charges

Accounting policy:

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

Terms and conditions:

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

Carrying amount:

Approximates fair value (after deduction of any allowance).

Receivables - other levels of government

Accounting policy:

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

Terms and conditions:

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

Carrying amount:

Approximates fair value.

Other Financial Assets

Accounting Policy:**Terms & Conditions:**

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 12. Financial instruments (continued)

Carrying amount:
Approximates fair value.

Liabilities - creditors and accruals

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

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

Carrying amount:
Approximates fair value.

Liabilities - interest bearing borrowings

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

Terms & Conditions:
Secured over future revenues, borrowings are repayable; interest is charged at fixed rates of 2.78% and 3.80% (2024: 2.78% and 3.80%).

Carrying Amount:
Approximates fair value.

Liabilities - leases

Accounting policy:
Accounted for in accordance with AASB 16 as stated in Note 16.

Prior Year Restatement:

Other Financial Assets have been restated to remove Brownhill Keswick Creek as AASB 7 does not apply to investment in subsidiaries.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 12. Financial instruments (continued)

\$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities					
2025					
Financial assets					
Cash and cash equivalents	5,471	–	–	5,471	5,471
Receivables	4,613	55	166	4,834	4,834
Other financial assets	1,799	–	–	1,799	1,799
Total financial assets	11,883	55	166	12,104	12,104
Financial liabilities					
Payables	9,986	–	–	9,986	9,986
Current borrowings	2,273	–	–	2,273	1,687
Non-current borrowings	–	9,092	10,251	19,343	16,795
Lease liabilities	654	2,573	11,410	14,637	11,648
Total financial liabilities	12,913	11,665	21,661	46,239	40,116
Total financial assets and liabilities	24,796	11,720	21,827	58,343	52,220
2024					
Financial assets					
Cash and cash equivalents	23,119	–	–	23,119	23,118
Receivables	5,554	55	180	5,789	5,758
Other financial assets	1,763	–	–	1,763	1,763
Total financial assets	30,436	55	180	30,671	30,639
Financial liabilities					
Payables	13,291	2,815	–	16,106	16,106
Current borrowings	2,273	–	–	2,273	1,633
Non-current borrowings	–	9,092	12,524	21,616	18,482
Lease liabilities	656	2,540	12,044	15,240	12,006
Total financial liabilities	16,220	14,447	24,568	55,235	48,227
Total financial assets and liabilities	46,656	14,502	24,748	85,906	78,866

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

\$ '000	2025		2024	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	2.84%	30,130	2.86%	32,121
		30,130		32,121

Net fair value

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 12. Financial instruments (continued)

Risk exposures

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

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

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

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

Note 13. Capital Expenditure

\$ '000	2025	2024
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Capital commitments

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

Land	—	580
Buildings	1,140	12,085
Infrastructure	5,000	19,626
Plant and equipment	1,269	1,481
Other	1,497	4,112
	8,906	37,884

These expenditures are payable:

Not later than one year	8,906	37,884
	8,906	37,884

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 14. Financial indicators

\$ '000	Amounts 2025	Indicator 2025	Indicators 2024	Indicators 2023
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Financial Indicators overview

These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.

1. Operating Surplus Ratio

Operating surplus	2,734	3.0%	(17.5)%	5.0%
Total operating income	89,737			

This ratio expresses the operating surplus as a percentage of total operating revenue.

2. Net Financial Liabilities Ratio

Net financial liabilities	42,483	47%	40%	43%
Total operating income	89,737			

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.

3. Asset Renewal Funding Ratio

Asset renewals	16,569			
Infrastructure and Asset Management Plan required expenditure	16,284	102%	114%	89%

Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.

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.

The operating income and operating surplus are adjusted by adding back the current year timing difference of Financial Assistance Grants and subtracting the current year capital grants income (Grants, subsidies and contributions - capital) excluding Roads to Recovery.

The Net Financial Liabilities are adjusted to add back the Financial Assistance Grants received in advance for the next financial year.

All adjusted comparative ratios have been changed according to the South Australian Local Government Model Financial Statements

Adjusted Operating Surplus Ratio

Adjusted Operating Surplus	(249)	(0.3)%	(14.9)%	4.1%
Adjusted Total Operating Income	86,754			

Adjusted Net Financial Liabilities Ratio

Adjusted Net Financial Liabilities	43,791	50%	40%	47%
Adjusted Total Operating Income	86,754			

Net Financial Liabilities Ratio - Adjusted for Leases

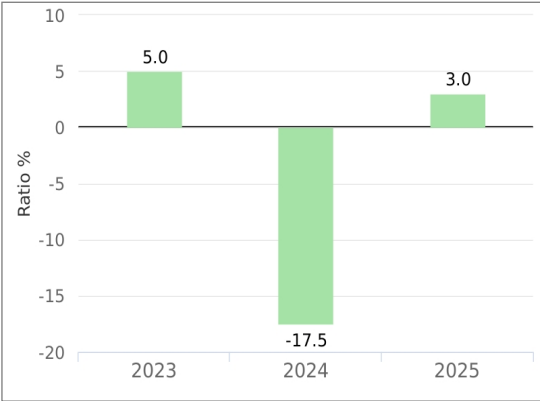
Net Financial Liabilities Excluding Lease Liabilities	30,835	34%	26%	28%
Total Operating Income	89,739			

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 14. Financial indicators (continued)

Financial indicators - graphs

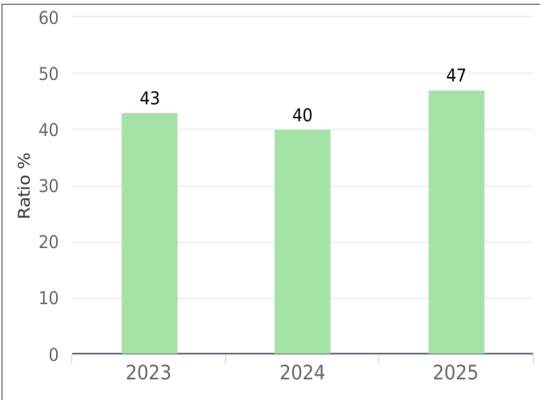
1. Operating Surplus Ratio



Purpose of operating surplus ratio
This indicator is to determine the percentage the operating revenue varies from operating expenditure

Commentary on 2024/25 result	
2024/25 ratio	3.0%

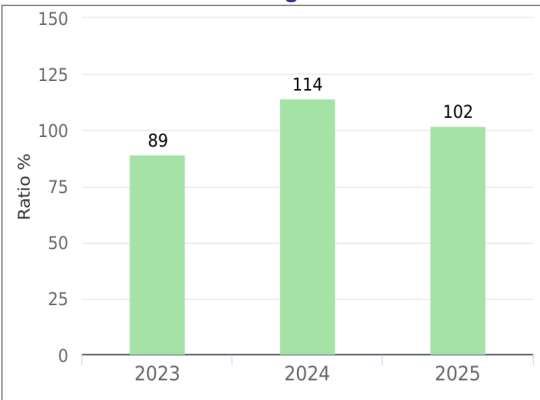
2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio
This indicator shows the significance of the net amount owed to others, compared to operating revenue

Commentary on 2024/25 result	
2024/25 ratio	47%

3. Asset Renewal Funding Ratio



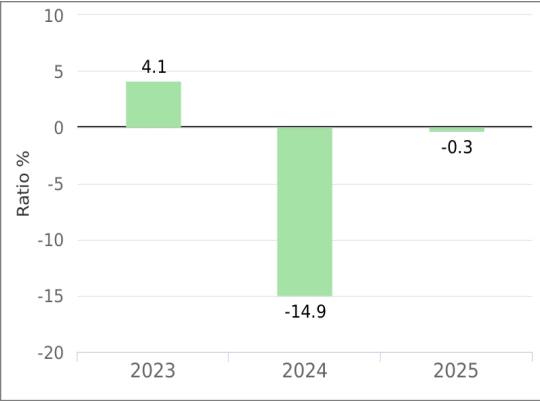
Purpose of asset renewal funding ratio
This indicator aims to determine if assets are being renewed and replaced in an optimal way

Commentary on 2024/25 result	
2024/25 ratio	102%

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 14. Financial indicators (continued)

Adjusted Operating Surplus Ratio

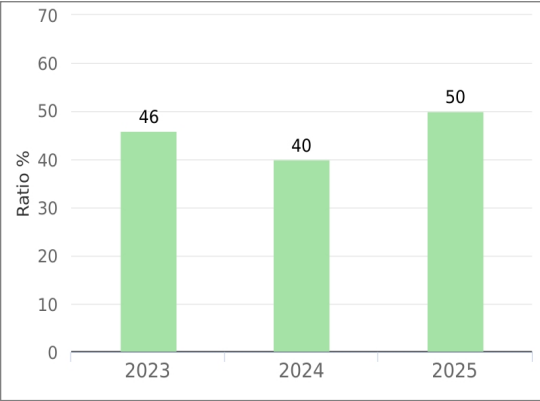


Purpose of adjusted operating surplus ratio

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 2024/25 result	
2024/25 ratio	(0.3)%

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 2024/25 result	
2024/25 ratio	50%

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 15. Uniform presentation of finances

\$ '000	2025	2024
The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.		
All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.		
The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.		
<u>Income</u>		
Rates	76,478	71,824
Statutory charges	2,624	2,420
User charges	1,523	1,697
Grants, subsidies and contributions - capital	2,459	1,037
Grants, subsidies and contributions - operating	4,592	1,135
Investment income	1,132	1,272
Reimbursements	502	545
Other income	393	230
Net gain - equity accounted council businesses	34	9
Total Income	89,737	80,169
<u>Expenses</u>		
Employee costs	(29,390)	(25,873)
Materials, contracts and other expenses	(35,273)	(44,615)
Depreciation, amortisation and impairment	(21,461)	(22,812)
Finance costs	(879)	(936)
Total Expenses	(87,003)	(94,236)
Operating surplus / (deficit)	2,734	(14,067)
Net timing adjustment for general purpose grant funding	(1,327)	2,251
Less: grants, subsidies and contributions - capital	(2,459)	(1,037)
Adjusted Operating surplus / (deficit)	(1,052)	(12,853)
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(16,569)	(16,387)
Finance lease principal payments for right of use assets on existing assets	(414)	(388)
Add back depreciation, amortisation and impairment	21,461	22,812
Add back grants, subsidies and contributions - capital renewal	912	617
Add back proceeds from sale of replaced assets	727	13,829
	6,117	20,483
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(20,433)	(8,827)
Add back grants, subsidies and contributions - capital new/upgraded	1,547	420
Add back amounts received specifically for new and upgraded assets	3,702	4,522
	(15,184)	(3,885)
Annual net impact to financing activities (surplus/(deficit))	(10,119)	3,745

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 16. 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:

(a) Right of use assets

\$ '000	Land	Plant & Equipment	Total
2025			
Opening balance	11,433	25	11,458
Adjustments to right-of-use assets due to re-measurement of lease liability	—	55	55
Depreciation charge	(477)	(30)	(507)
Impairment of right-of-use assets	—	—	—
Balance at 30 June	10,956	50	11,006
2024			
Opening balance	11,046	48	11,094
Adjustments to right-of-use assets due to re-measurement of lease liability	863	—	863
Depreciation charge	(476)	(23)	(499)
Impairment of right-of-use assets	—	—	—
Balance at 30 June	11,433	25	11,458

(b) Lease liabilities

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

\$ '000	2025	2024
Adoption of AASB 16 at 1 July 2019	12,006	11,531
Re-measurement of Liability	55	863
Additions	—	—
Accretion of interest	252	258
Payments	(665)	(646)
Balance at 30 June	11,648	12,006

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 16. Leases (continued)

\$ '000	2025	2024
Classified as:		
Current	411	406
Non-current	11,237	11,600

The maturity analysis of lease liabilities is included in Note 12.

The Group had total cash outflows for leases of \$665,778.

The following are the amounts recognised in profit or loss:

Depreciation expense of right-of-use assets	506	499
Interest expense on lease liabilities	252	258
Total amount recognised in profit or loss	758	757

(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.

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	2025	2024
Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:		
Not later than one year	1,053	860
Later than one year and not later than 5 years	554	940
Later than 5 years	324	171
	1,931	1,971

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 17. Superannuation

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

Accumulation only members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (11.50% in 2024/25; 11.00% in 2023/24). 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 2023/24) 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 119.34(a), Council does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willie Towers Watson as at 30 June 2023. 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 2025 totalled \$2,805,782 (2023/24 \$2,276,173).

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 18. Interests in other entities

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

\$ '000	Council's Share of Net Income		Council's Share of Net Assets	
	2025	2024	2025	2024
Council's share of net income				
Joint ventures	34	9	31,167	24,902
Total Council's share of net income	34	9	31,167	24,902

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

(a) Carrying amounts

\$ '000	Principal Activity	2025	2024
Brownhill and Keswick Creek Stormwater Board	Flood Mitigation	31,167	24,902
Total carrying amounts - joint ventures and associates		31,167	24,902

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

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2025	2024	2025	2024	2025	2024
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	
	2025	2024
Opening Balance	24,902	18,166
Share in Operating Result	34	9
Share in Other Comprehensive Income	1,723	1,940
New Capital Contributions	1,960	1,960
Adjustments to Equity	2,548	2,827
Council's equity share in the joint venture or associate	31,167	24,902

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 18. Interests in other entities (continued)

(d) Summarised financial information of the equity accounted business

\$ '000	Brownhill and Keswick Creek Stormwater Board	
	2025	2024
Statement of Financial Position		
Cash and Cash Equivalents	9,814	13,327
Other Current Assets	1,838	790
Non-Current Assets	58,135	45,182
Total assets	69,787	59,299
Current Trade and Other Payables	6,125	8,434
Current Provisions	55	44
Total liabilities	6,180	8,478
Net Assets	63,607	50,821
Statement of Comprehensive Income		
Income		
Operating Contributions	810	700
Investment Income	564	445
Total income	1,374	1,145
Expenses		
Employee Costs	413	385
Materials, Contracts & Other Expenses	517	547
Depreciation, Amortisation and Impairment	276	170
Total expenses	1,206	1,102
Operating surplus	168	43
Capital Funding/Grants for New/Upgraded assets	9,792	9,704
Net surplus/(deficit) for the year	9,960	9,747
Other comprehensive income		
Asset Disposal	(1,175)	—
Other comprehensive income for the year	(1,175)	—
Total comprehensive income for the year	8,785	9,747

(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	2025	2024
(i) Capital expenditures payable		
Not later than one year	2,867	1,037
Later than one year and not later than 5 years	—	—
Later than 5 years	—	—
	2,867	1,037

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 18. Interests in other entities (continued)

\$ '000	2025	2024
(f). Transactions with Council		
Aggregate amount of transactions with Council		
- receipts from Council	1,960	1,960

Note 19. Contingencies and assets/liabilities not recognised in the balance sheet

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council did not have any notice of appeals against planning decisions made prior to reporting date.

Council has no other contingencies nor any assets or liabilities not recognised in the Statement of Financial Position.

There are also no liability, contingent or otherwise in the opinion of the Directors and the Board of Brown Hill & Keswick Creeks Storm Water Board as at 30 June 2025 (30 June 2024: None).

Note 20. Events after the balance sheet date

Events that occur after the reporting date of 30 June 2025, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

Council is aware of the following "non adjusting events" that merit disclosure;

- Details of each event, including (i) the nature of the event and (ii) an estimate of its future financial effect.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 21. Related party transactions

Key management personnel

Transactions with key management personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999 . In all, 20 persons were paid the following total compensation:

\$ '000	2025	2024
The compensation paid to key management personnel comprises:		
Short-term employee benefits	1,066	1,224
Post-employment benefits	117	101
Long-term benefits	26	–
Elected Members	523	471
Mendelson Committee	12	12
Total	1,744	1,808

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 22. Mendelson Foundation

\$ '000	2025	2024
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.		
Statement of Comprehensive Income - Mendelson Foundation		
Operating Income		
Dividend Income including Franking Credits	75	85
Fair Value Movement on Financial Assets	98	106
Council Contribution	15	15
Total Operating Income	188	206
Operating Expenses		
Scholarships	48	48
Fund Management	20	22
Member Emoluments	18	18
Total Operating Expenses	86	88
Operating Surplus / (Deficit)	102	118
Net Surplus / (Deficit)	102	118
Statement of Financial Position - Mendelson Foundation		
Assets		
Cash & Cash Equivalents	2	5
Trade & Other Receivables	10	21
Units in Managed Funds	527	565
Shares in Listed Companies	1,272	1,197
Total Assets	1,811	1,788
Liabilities		
Current Liabilities	—	80
Non Current Liabilities	—	—
Total Liabilities	—	80
Net Assets	1,811	1,708

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Independent Auditor's Report

To the members of the City of West Torrens

Opinion

We have audited the accompanying financial report of the City of West Torrens (the Council), which comprises the statement of financial position as at 30 June 2025, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2025, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

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

Council's Responsibility for the Financial Report

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

DEAN NEWBERY



SAMANTHA CRETEN
Director

12 November 2025

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INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE CITY OF WEST TORRENS

Opinion

In our opinion, the City of West Torrens (the Council) has complied, in all material respects, with Section 125 of the *Local Government Act 1999* in relation to the Internal Controls established by the Council relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2024 to 30 June 2025.

Basis for opinion

We have audited the Internal Controls of the Council under the requirements of *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2024 to 30 June 2025 have been conducted properly and in accordance with law.

We conducted our engagement in accordance with Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and *ASAE 3150 Assurance Engagements on Controls* issued by the Auditing and Assurance Standards Board.

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

The Council's Responsibility for the Internal Controls

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

Our Independence and Quality Control

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

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on the Council's compliance with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures have been conducted properly and in accordance with law.

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 operating effectively through the period. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

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

Limitation on Use

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

Limitations of Controls

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

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

DEAN NEWBERY



SAMANTHA CRETEN

Director

12 November 2025

General Purpose Financial Statements

for the year ended 30 June 2025

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 2025, the Council's Auditor, Dean & Newbery 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*.



Angelo Catinari

Chief Executive Officer



John Woodward

Presiding Member, Audit and Risk Committee

Date: 11/11/2025

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Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the City of West Torrens for the year ended 30 June 2025, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



SAMANTHA CRETEN

Director

DEAN NEWBERY

12 November 2025

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