THE RURAL CITY OF MURRAY BRIDGE

ANNUAL REPORT 2024-25



GROWING. THRIVING. STRONG

THE RURAL CITY OF MURRAY BRIDGE



We acknowledge the Ngarrindjeri people as the traditional owners of this land on which we meet and work. We respect and acknowledge their spiritual connection as the custodians of this land and that their cultural heritage beliefs are still important to the living people today.

We recognise the living culture and combined energies of the Ngarrindjeri people, our global pioneers and community members today for their unique contribution to the life of our region.

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MAYOR AND CEO MESSAGE

Growth continued to influence our work throughout 2024-25, with a strong focus on ensuring financial sustainability and delivering core services to our community.

From a growth perspective, 45 land divisions were approved, providing approximately 1,200 new residential allotments. Existing industries and businesses continued to invest locally, while new enterprises announced their plans to establish in Murray Bridge. In total, development approvals reached $108 million. We also worked closely with developers at Gifford Hill, supporting their progress towards the release of allotments, expected in 2026.

The Federal Government committed partial funding towards the redevelopment of Sturt Reserve, with plans for a new award-winning play space celebrating Ngarrindjeri Cultural Heritage, scheduled to commence in 2026. In terms of infrastructure delivery, our capital renewal program was successfully completed, aside from ongoing multi-year projects. Key highlights included the $5 million replacement of the Lower Timber Wharf, upgrades to the off-leash dog parks at Johnstone Park and Tim Overall Reserve and the renewal of public toilets at Baden Powell Reserve, Lemessurier Oval and Edwards Square.

We also continued to invest in facilities and services enjoyed by our community, such as the Library, Swimming Pool, Gallery, and the Performing Arts and Function Centre. A focus on community engagement saw support for a range of popular events, including Comedy at Jervois, Murray Bridge Glows, New Year's Eve Fireworks, and Fringe on Sixth Street—providing affordable opportunities for families to connect and celebrate together.

Our commitment to learning and development was further strengthened through the expansion of the Murray River Study Hub and Murray Bridge Skills Centre, providing greater access to education and vocational opportunities. A review of our Economic Development Strategy also commenced, ensuring a clear direction for future growth.

Council's community programs created real impact: 3,000 native plants were given away more than 60 youth programs were delivered, 124 children participated in water safety lessons, over 300 seniors received support to live independently and 215 volunteers contributed their time. To maintain clean and welcoming public spaces, more than 250 hours were dedicated to graffiti removal.

Financially, Council achieved considerable savings and exercised strong cost management, moving from a forecast operating deficit of $2.25 million to achieving a surplus by the end of 2024-25. While Lerwin Residential Care continued to operate in deficit mirroring trends across similar facilities in South Australia challenges in this sector remain tied to complex legislative requirements.

The achievements of 2024-25 reflect a year of progress, resilience and commitment to our community. We are proud of the results delivered and remain dedicated to fostering sustainable growth, ensuring the Rural City of Murray Bridge continues to thrive into the future.

Wayne Thorley
Mayor

Heather Barclay
Chief Executive Officer

COUNCIL MEMBERS

Council includes a Mayor and nine Councillors who are responsible for a variety of functions in accordance with the Local Government Act 1999 and other legislation.



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RURAL CITY SNAPSHOT

POPULATION
23,257

1,002KM
ROADS
498KM SEALED
504KM UNSEALED

1,832KM^2
COUNCIL
AREA

1,429
LOCAL
BUSINESSES

11,114
LOCAL JOBS

43
MEDIAN AGE

5%
FIRST NATIONS PEOPLE

PARKS, RESERVES,
PLAYGROUNDS
162

13%
BORN OVERSEAS

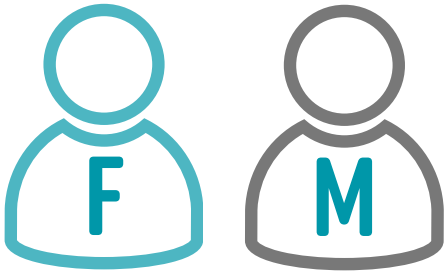
FOOTPATHS/
VERGE
350KM

25%
TRADE
QUALIFICATION

WORKFORCE SNAPSHOT

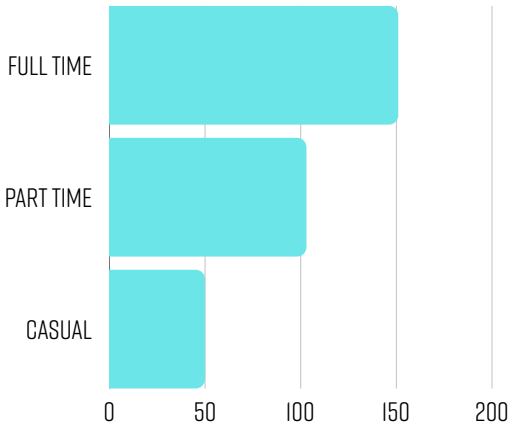
TOTAL WORKFORCE

EMPLOYEES = 304



67% 33%

EMPLOYMENT STATUS BY HEADCOUNT



LEADERSHIP SPHERE OF INFLUENCE

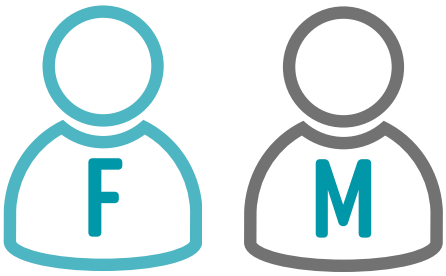


3.5/5

of the senior management team identify as female

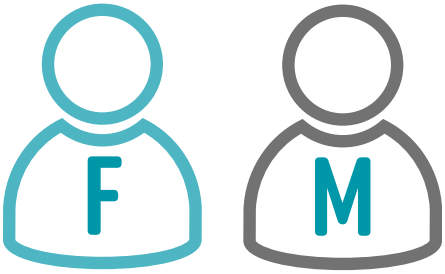
INDOOR/OUTDOOR WORKFORCE

INDOOR (SAMSOA)



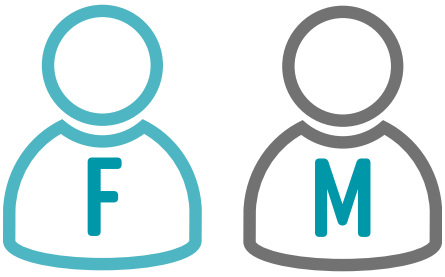
69% 31%

OUTDOOR (LGE)



6% 94%

LERWIN



82% 18%

KEY INITIATIVE

- Flexible Career Pathways to accommodate different life stages

VOLUNTEER SNAPSHOT

Volunteers play a vital and valuable role in the provision of services to the Rural City of Murray Bridge. Volunteers comprise a diverse range of people with varied backgrounds who assist the Council for the benefit of the Rural City of Murray Bridge and its community.

The Rural City of Murray Bridge offers a range of volunteering opportunities including Tourism & Events, Environment, Community Care, Council Facilities and Youth.

This page highlights the volunteers who gave their time to help contribute to our vision of Growing, Thriving, Strong in 2024-25.

218
Council volunteers

22,399
Hours volunteered





3,826
Plants propagated by volunteers for community projects



97.5%
Of surveyed volunteers feel volunteering increases their contribution to community

329.35M²
Of graffiti removed by volunteers





637
Justice of the Peace clients assisted by volunteers

702
Driving services by Community Care volunteers with 35,356kms travelled



47%
Have volunteered with Council for 5+ years





237
Lerwin 1:1 Residential Visits by Volunteers

STRATEGIC PLANNING



Local Government Centre, Murray Bridge

STRATEGIC PLANNING FRAMEWORK

Council's Strategic Planning Framework sets out how our suite of Strategic Management Plans together provide direction, key moves, data and resources to deliver the vision of Thriving Communities.

STRATEGIC PLAN

4 YEAR TIME-FRAME

Identifies our strategic focus for the next four years and provides direction for decision making and how we prioritise our resources and effort.

LONG TERM FINANCIAL PLAN

10 YEAR TIME-FRAME

Ensures we can deliver services, maintain our assets and achieve our strategic focus in a financially sustainable manner.

ASSET MANAGEMENT PLANS

10 YEAR TIME-FRAME

Supports effective and data driven management and care of our community assets.

ANNUAL BUSINESS PLAN AND BUDGET

1 YEAR TIME-FRAME

Secures resources and identifies the work to deliver the Strategic Plan over a 12 month period.

Our Strategic Management Plans are supported by subject specific plans and strategies that help to identify and prioritise projects, actions or initiatives including those to be considered as part of the Annual Business Plan and Budget process. These plans and strategies are adjusted over time to reflect the direction of the Strategic Plan.

Council has endorsed a Structure Plan to help guide the future growth and development of our regional city. The Structure Plan identifies what land, services and infrastructure are required to support this growth and helps to prioritise projects for funding and advocacy actions.

Under the Local Government Act 1999, Council is required to undertake public consultation on its Draft Strategic Management Plans. Council's Community Engagement Policy and Framework provides guidance for and principles of open and effective engagement.

COMMUNITY PLAN 2016 - 2032

The Community Plan 2016 – 2032 reflects our community's aspirations and sets out a shared vision of Thriving Communities.



The Plan was developed through an extensive community engagement process in 2015 where over 3,500 comments and ideas were shared culminating in the vision. Council is committed to the delivery of this Plan over 16 years, through four strategic plans and 16 Annual Business Plans and Budgets.

The four Community Plan themes define what our Thriving Communities will see and experience. They are:

GREAT PEOPLE AND LIFESTYLE

Where people are friendly, living well and enjoying all the region has to offer.

People thrive when they experience great people and lifestyle.

VALUED ENVIRONMENT

Well cared for river, green spaces and built and natural environment that people value and love.

People thrive when they spend time in a valued environment.

DYNAMIC ECONOMY

Where people, business and industry are seizing opportunities to learn, earn and grow.

People thrive when they participate in a dynamic economy.

CONNECTED COMMUNITIES

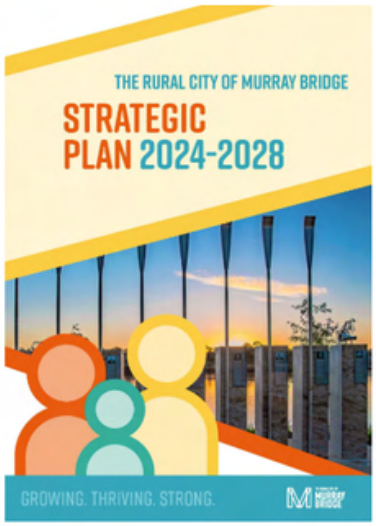
Where people get involved, contribute to, and are supported by the community around them.

People thrive when they belong to connected communities.

STRATEGIC PLAN 2024 - 2028

Our Strategic Plan identifies Council's strategic focus for the next four years and provides direction for decision making and how we prioritise our resources and effort.

The Strategic Plan 2024-2028 sets out how Council will actively prepare for the growth of our rural city, a critical phase toward our shared vision of Thriving Communities.



The plan was shaped by an extensive community engagement process involving over 900 people. We clearly heard our community say they want well planned growth that complements our rural and river lifestyle.

The direction of the plan reflects the community's ideas and spirit. As we actively manage growth over this four-year period, we will strive to maximise opportunities for our community and economy and ensure our built and natural environment and lifestyle is enhanced.

The plan includes four focus areas, each describing what our community will experience, our broad direction to guide effort and decisions and the key moves we know we will make.

Over the next four years we will focus on:

1 ACTIVATING OUR RURAL CITY AND ATTRACTING PEOPLE AND INDUSTRY

2 CONNECTING PEOPLE AND PLACES

3 ENHANCING OUR PLACES AND SPACES

4 SUPPORTING OUR COMMUNITIES

OUR COMMITMENT TO TRACKING PROGRESS

We are committed to tracking and reporting on our progress against the Strategic Plan.

We will use our established reporting framework to inform the community and stakeholders of our performance in delivering services, projects and other initiatives to meet the needs of our growing communities.

This framework provides for financial and non-financial performance measurement and aims to align reporting with delivery of strategic outcomes, encourage continuous improvement, support financial sustainability and comply with legislative requirements.

Our reporting includes:

ANNUAL REPORT

A comprehensive report of the projects, services and activities that Council has delivered across the rural city throughout the preceding year.

PROGRESS REPORTS

Regular reporting that updates progress against the services and projects funded in the Annual Business Plan toward delivery of the Strategic Plan.

FINANCIAL REPORTING

Regular reporting that provides analysis of our actual financial performance and impacts of this performance and other financial decisions made during the reporting period.

COMMUNITY ENGAGEMENT AND EXPERIENCE REPORTS

Reports and activities that measure, track and gain reliable information about community needs, attitudes, expectations and experience of service delivery, facilities and the organisations strategic direction.

We will continue to reflect on and adjust the way we report and share information to support effective and open communication with our community.

WHAT WE DELIVERED



ANNUAL BUSINESS PLAN & BUDGET 2024-25

The 2024–25 Annual Business Plan & Budget marked the first year of implementing the 2024-2028 Strategic Plan. In 2024-25 Council had a strong focus on preparing for growth while continuing to deliver the core services valued by our community - such as maintaining the public realm and natural environment, providing recreational and leisure opportunities, and supporting community events, programs, and services.

Highlights against our Strategic Plan focus areas include:

ACTIVATING OUR RURAL CITY AND ATTRACTING PEOPLE AND INDUSTRY

Work on our Future City Program continued including significant progress on the Residential Growth Areas Basic Infrastructure Scheme. The Basic Infrastructure Scheme is a pilot initiative designed with the State Government which will set out responsibilities for infrastructure and unlock significant land for affordable housing in Murray Bridge.

CONNECTING PEOPLE AND PLACES

Work commenced on our Open Space Strategy which will support new developments with well-planned parks and open space for residents to enjoy.

ENHANCING OUR PLACES AND SPACES

Council continued to lobby the Federal Government for a funding commitment towards the Sturt Reserve Play Precinct and received a commitment in April 2025 for $4.85m towards the project.

SUPPORTING OUR COMMUNITIES

Council continued to support local education and training options through the Murraylands Skills Centre and Regional Study Hubs programs.



The following section highlights key activities under each Community Plan theme, including Council services and projects funded through the 2024–25 Annual Business Plan, along with our performance against the year's measures.

A Financial Snapshot has also been included to provide a clear overview of Council's financial performance over the 2024-25 reporting period.

FINANCIAL SNAPSHOT

FINANCIAL POSITION

	2024-25 Actual	2024-25 Budget	Variance
Total Income	$63.27m	$58.82m	$4.45m
Total Expenses	$61.95m	$61.08m	($870k)
Operating Surplus/(Deficit)	$1.32m	($2.26m)	$3.58m

COST PRESSURES

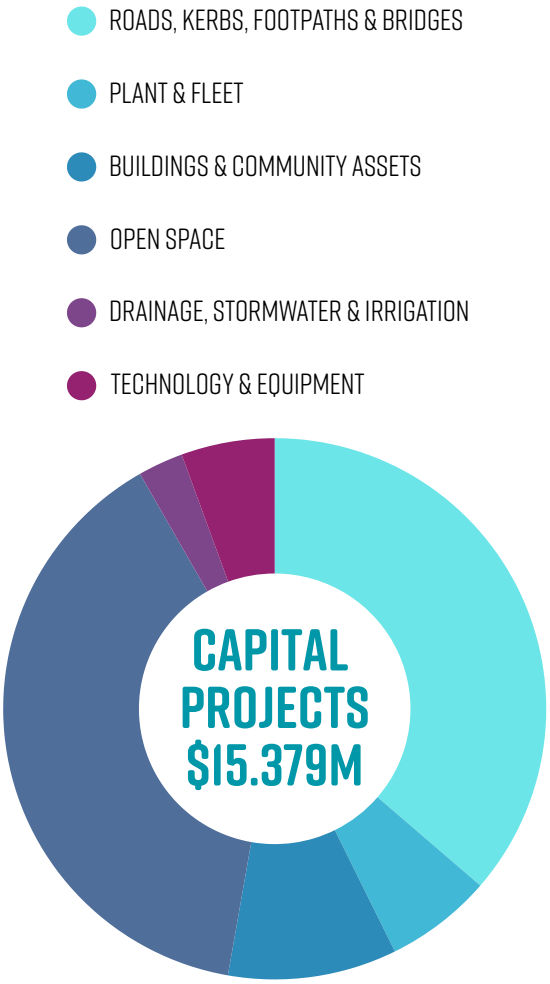
Management of Lerwin Residential Care was the main cost pressure of the 2024-25 financial year, due to costs associated with increased legislative compliance requirements and rising operational expenses.

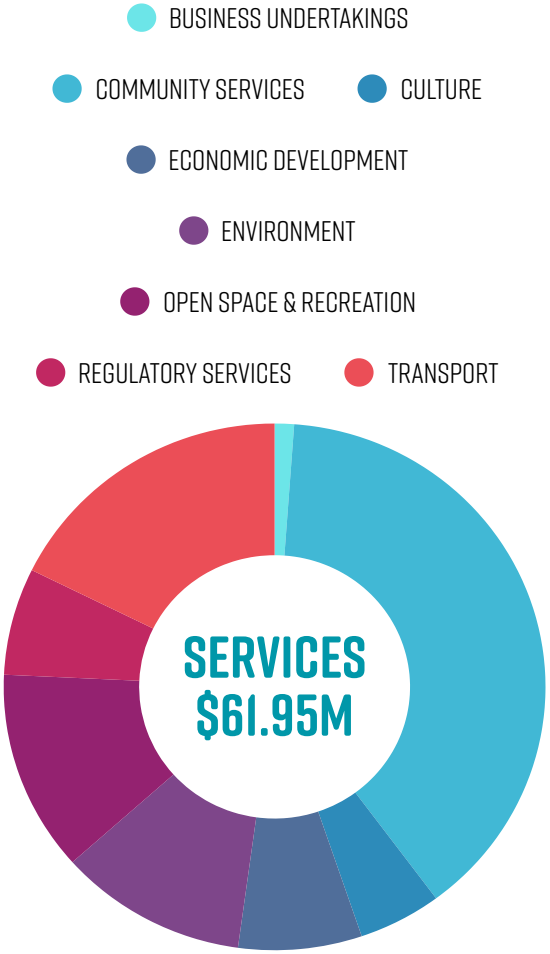
SAVINGS/EFFICIENCIES TARGET

Council achieved it's savings target of $165k. This was primarily realised through employee vacancy management and sound treasury management.

EXPENDITURE SUMMARIES

The expenditure for Key Projects in 2024-25 was $2.455m. Expenditure for Capital Projects and Services is depicted below.





GREAT PEOPLE AND LIFESTYLE

Where people are friendly, living well and enjoying all the region has to offer.

The following is a summary of our performance in achieving the goals set out under the Great People and Lifestyle theme in the 2024–25 Annual Business Plan and Budget. Key highlights from the year include:

11
Gallery Exhibitions

42,215
Swimming Centre Patrons

142
Hires across 42 venues

CAPITAL PROJECTS

Project Name	End of Year Result
Plant & Fleet Renewal Program	Plant & Fleet was renewed in accordance with the Plant & Fleet Asset Management Plan 2019-2024.
Lerwin Plant Renewal	Lerwin's capital program in 2024-25 focused on the replacement of beds and mattresses to ensure resident comfort and safe manual handling for staff. This included the purchase of a number of larger beds to suit resident needs.
Building Renewal Program	Highlights from the Building Renewal Program in 2024-25 included office renovations at the Captain's Cottage Museum, Rambler Football Club changerooms and Round House shed.
Playspace Renewal Program	In 2024-25 the Playspace Renewal Program saw delivery of an upgraded Playspace at Irene Hughes Reserve, Mypolonga.
Public Toilet Renewal Program	In 2024-25 Public Toilet Renewal Program highlights included upgrades to Baden Powell and Edwards Square and a new facility at LeMessurier Oval.



Irene Hughes Playground, Mypolonga

GREAT PEOPLE AND LIFESTYLE

Where people are friendly, living well and enjoying all the region has to offer.

KEY PROJECTS

Project Name	End of Year Result
Regional Public Health and Wellbeing Coordinator	The Regional Public Health & Wellbeing Officer focused on building preventive health capacity across three regional councils and supported preventive health action targeting priority population groups in 2024-25.
Strategic Property Review	The Strategic Property Review focuses on a comprehensive, holistic and transparent approach looking at all of Council's land holdings whilst also taking into consideration current and future needs of our community and growth of our city. In 2024-25 Council endorsed the guiding principles for the review.
Murray Bridge Wellbeing Hub	In 2024-25 the Hub delivered 23 initiatives, in partnership with 26 organisations, reaching over 2,229 attendees. The average score given by participants regarding the impact of initiatives on their immediate wellbeing was 4.8 out of 5.
De-Sexing and Microchip Program	In 2024-25, 56 cats were desexed and 49 cats microchipped.
Animal Detention Feasibility Study	Project did not proceed due to funding constraints.
Growth and Planning	The draft Engineering Guidelines were developed and endorsed in 2024-25. The guidelines will become a key document for Council when communicating with developers about infrastructure in relation to land divisions and other developments.



Torrens Road Reserve Playground, Riverglades

GREAT PEOPLE AND LIFESTYLE

Where people are friendly, living well and enjoying all the region has to offer.

PERFORMANCE MEASURES

Indicator	Measure	Annual Target	End of Year Result
Number of Food Hygiene Inspections	number	>100	Target achieved - 148 food hygiene inspections were undertaken in 2024-25.
Number of Immunisations	number	>120	Target achieved - 838 immunisations were delivered in 2024-25. Participation rates are reliant on return rate of consents.
Visitors to Gallery Exhibitions	number	>12,500	Target shortfall - 5,767 visited gallery exhibitions during 2024-25. This year's exhibition program presented enriching and adventurous contemporary arts experiences, with culturally and conceptually diverse projects by leading and emergent artists, as well recreational makers and young people.
Value Increase of Public Art Assets	dollars	>$50,000	Target shortfall - No new public art assets were delivered in 2024-25.
Number of Public Art Projects that engage/commission Professional Contemporary Artists	number	>2	Target shortfall - No new public art projects were delivered in 2024-25.
Number of Gallery Exhibition Programs Presented in Partnerships with Major Festivals and Cultural Institutions	number	>3	Target shortfall - 2 gallery exhibition programs were presented in partnership with major festivals and cultural institutions in 2024-25. Highlights for 2024-25 included dynamic partnerships with significant State-wide festivals and national cultural institutions which delivered: Saltbush Country toured by Country Arts SA, Art Gallery of SA and Tarnanthi Festival, which were presented as part of the Fringe festival; and Three Echoes - Western Desert Art toured by Museums and Galleries Queensland, for which Murray Bridge Regional Gallery was the exclusive SA venue.
Gallery exhibitions that presented local artists and makers	number	>4	Target achieved - 9 gallery exhibitions that presented local artists and makers were delivered in 2024-25. Highlights included: Youth Art Prize, Murray Bridge Rotary Art Show, Refugee Week Youth Poster Awards from Australian Migrant Resource Centre, Homelessness Exhibition in partnership with acCare, Summer Sensations by local group Bridge Arts and the extended Ngarrindjeri Art Collection exhibition.

GREAT PEOPLE AND LIFESTYLE

Where people are friendly, living well and enjoying all the region has to offer.

PERFORMANCE MEASURES

Indicator	Measure	Annual Target	End of Year Result
Gallery Exhibitions that Presented Professional, State or National Artists	number	>8	Target achieved - 8 gallery exhibitions presented professional, state or national artists in 2024-25. Both of this year's First Nations exhibitions included mid-career and established artists who are celebrated nationally. Exhibitions were also presented by well-known regional artists.
Gallery's Public Program Activities	number	>16	Target shortfall - 11 gallery public art program activities held in 2024-25. A highlight of the Public Program was the inaugural Three Bridges Festival of Chamber Music, developed and delivered in collaboration between Murray Bridge Regional Gallery, Performing Arts + Function Centre and Chamber Music Adelaide.
Performing Arts + Function Centre Patrons	number	>15,000	Target shortfall - 11,320 Performing Arts + Function Centre Patrons welcomed for 2024-25. This figure represents diverse engagement from utilising meeting room spaces through to large scale touring productions.
Performing Arts + Function Centre Programs by State and National producers and presenters	number	>12	Target achieved - 43 Performing Arts + Function Centre bookings by State and National producers and presenters in 2024-25. Highlights included: Opera Queensland, Windmill Theatre Company, The Phantastic Physics Show, John Denver Tribute, Aussie Anthems Songbook, Gold Logie Recipient John Wood and Dave Allen.
Performing Arts + Function Centre bookings or programs that present and/or engage with local performers and companies	number	>80	Target achieved - 92 Performing Arts + Function Centre bookings or programs that present and/or engage with local performers and companies in 2024-25.
Performing Arts + Function Centre bookings	number	>100	Target achieved - 161 Performing Arts + Function Centre bookings in 2024-25. This number is representative of the variety of programs utilising the Performing Arts + Function Centre.

DYNAMIC ECONOMY

Where people, business and industry are seizing opportunities to learn, earn and grow.

The following is a summary of our performance in achieving the goals set out under the Dynamic Economy theme in the 2024–25 Annual Business Plan and Budget. Key highlights from the year include:

$108.3m
Worth of development

Fleurieu
Study Hub Opened

4
Major Events Delivered

CAPITAL PROJECTS

Project Name	End of Year Result
Sealed & Unsealed Road Renewal Program	Works were undertaken and completed in accordance with the Sealed & Unsealed Road Renewal Programs. In 2024-25 21.879kms of unsealed roads were resheeted, 47,4245m2 of road network was spray sealed and 15.925m2 of road network had asphalt works completed.
Kerb Renewal Program	Works were undertaken and completed in accordance with the Kerb Renewal Program for 2024-25. A highlight from the program included works on Mannum Road. A total of 573.23m of kerbing work was completed across the program.
Bridge, Culvert and Ford Renewal Program	Works were carried forward into 2025-26 due to contractor availability.
Sign Renewal Program	Works were undertaken and completed in accordance with regular inspections. In 2024-25 approximately 70 signs were replaced.
Car Park Renewal Program	Car Park Renewal undertaken at Sturt Reserve adjacent to the Community Club.



McHenry Street, Murray Bridge

DYNAMIC ECONOMY

Where people, business and industry are seizing opportunities to learn, earn and grow.

KEY PROJECTS

Project Name	End of Year Result
Regional Study Hub 2022-2026	The program received 108 registrations, 80 people are currently studying and 176 people have completed courses with support of the program throughout 2024-25.
Fleurieu Study Hub 2023-2027	The program received 110 registrations , 73 people are currently studying and 6 people have completed courses with support of the program throughout 2024-25.
Murray Bridge Business and Skills Centre	The Murray Bridge Business and Skills Centre received 246 student registrations and a total of 418 business bookings throughout 2024-25. A range of training courses and workshops were also hosted throughout the year.
Major Events	In 2024-25 Council delivered four successful events; Comedy at Jervois, Murray Bridge Glows, New Year's Eve Fireworks and Murray Bridge Fringe. The events were well attended and contributed significantly to community engagement and cultural vitality in the Murray Bridge region.
Sponsored Events	Council sponsored 11 events during 2024-25 including: Australian Speedcar Championship Series, Karting Australian Championships, Christmas Festival, Murray Bridge Triathlon, Murray Bridge Marathon, Rowing SA Regional Regatta, Murray Bridge Gold Cup and SA Cycling Championship. These events attracted participants from interstate, within the state and locally which delivered significant economic and social benefits to the local community.
Riverfront Activation - Community Grant Program	2 community events were supported through this grant stream in 2024-25 including the Christmas Carols and Yuntu Walun Festival.



2024 New Years Eve Event, Sturt Reserve

DYNAMIC ECONOMY

Where people, business and industry are seizing opportunities to learn, earn and grow.

PERFORMANCE MEASURES

Indicator	Measure	Annual Target	End of Year Result
Number of hours volunteers are undertaking as a dollar value	dollars	>$700,000	Target achieved - $1,074,739 worth of volunteer work was undertaken over 22,399 volunteering hours in 2024-25.
Assessments Commenced	number	>400	Target shortfall - 366 planning consents commenced throughout 2024-25. Although not meeting the target, commencements are reliant on external persons lodging applications with Council.
Consents Granted	number	>400	Target achieved - 409 planning consents were granted throughout 2024-25.
Percentage of decisions within timeframe	percentage	>80%	Target achieved - 100% of building consents have been issued within the prescribed timeframes with planning consents averaging 80% during 2024-25.
Value of development having received approval	dollars	>$35m	Target achieved - $94.36m value of developments have received final planning approval in 2024-25.
Number of Events	number	>20	Target shortfall - 17 events were delivered in 2024-25.
Number of Visitors to Visitor Information Centre	number	>10,000	Target shortfall - 6,799 people visited the Visitor Information Centre in 2024-25.
Visitor Information Centre Revenue	dollars	>$16,000	Target achieved - $35,016 Visitor Information Centre revenue in 2024-25.
Rural City of Murray Bridge Labour Force	number	>11,000	Target shortfall - 9,322 (source: Australian Bureau of Statistics 2021)

VALUED ENVIRONMENT

Well cared for river, green spaces and built and natural environment that people value and love.

The following is a summary of our performance in achieving the goals set out under the Valued Environment theme in the 2024–25 Annual Business Plan and Budget. Key highlights from the year include:

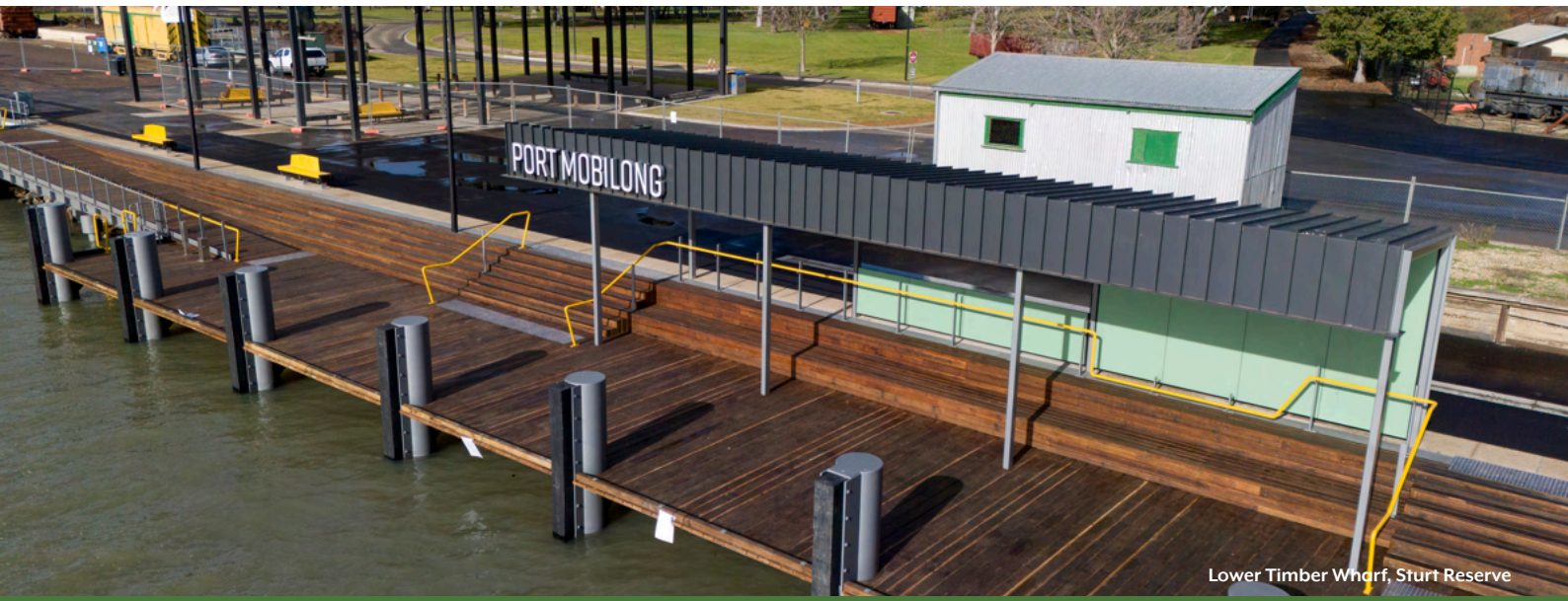
360
Trees Planted

Lower Timber Wharf
Completed

Floating Pontoon
Woodlane Reserve
Delivered

CAPITAL PROJECTS

Project Name	End of Year Result
Sport and Recreation Facilities Renewal Program	Highlights from the 2024-25 Sport and Recreation Facilities Renewal Program included reserve upgrades at Bells Landing Monteith, basketball court replacement at Irene Hughes Reserve Mypolonga and signage upgrades at Swanport & Rocky Gully Wetlands.
Stormwater Renewal Program	Works completed on Lodden Road and Ellendale Avenue in 2024-25.
Footpath Renewal Program	The 2024-25 Footpath Renewal program saw 1.29kms of new footpaths created.
Tim Overall Off-Leash Park Improvements	Perimeter fence and entrances renewed and upgraded at Tim Overall Off-Leash Park to ensure compliance in 2024-25.
Water Supply and Waste Water Renewal Program	Main works for 2024-25 included replacement of potatble water supply pumps at Woodlane, Mypolonga.



Lower Timber Wharf, Sturt Reserve

VALUED ENVIRONMENT

Well cared for river, green spaces and built and natural environment that people value and love.

KEY PROJECTS

Project Name	End of Year Result
Stormwater Management Plan	In 2024-25 Council engaged a suitable consultant to undertake the work to develop a Stormwater Management Authority compliant Stormwater Management Plan. Work on the plan will continue into 2025-26.
Community Infrastructure Model 2.0	Council continued to progress the development of CIM 2.0 in 2024-25. The project faced delays with procurement and will continue into 2025-26.
2022-23 High River Recovery	Council continues to advocate strongly at all levels of Government in regards to funding requirements for the recovery of assets to their pre-flood conditions and for recovery of expenditure for the High River Event.
Callington Recreation Grounds Contribution	This project aims to provide high quality lighting on the Callington Oval to support night time sporting and recreational opportunities. The Callington Recreation Grounds secured an Office for Recreation, Sport and Racing (ORSR) grant, have the commitment from Mt Barker District Council and Community financial commitment to help support the project which is still being delivered.
Aerial Photography Program	Updated Aerial imagery is now active on Council's systems.
Future City Program	Significant progress has been made on the key projects that contribute to Council's planning and preparedness for growth. A number of the projects are continuing into 2025-26, including Outer Townships, Strategic Property Review, Employment Lands Code Amendment, Basic Infrastructure Scheme and CIM 2.0. Council received an award for its Future City Program at the Planning Institute Australia awards during 2024-25.



VALUED ENVIRONMENT

Well cared for river, green spaces and built and natural environment that people value and love.

PERFORMANCE MEASURES

Indicator	Measure	Annual Target	End of Year Result
Waste to Landfill	tonnes	<4,200	Target shortfall - 4,623 tonnes of waste to landfill in 2024-25.
Green Organics for Compost	tonnes	>1,800	Target achieved - 2,031 tonnes of green organics for compost in 2024-25.
Recycled Waste	tonnes	>1,600	Target shortfall - 1,496 tonnes of recycled waste in 2024-25.
Stormwater Harvested	megalitres	>80	Target shortfall - 59.381 megalitres of stormwater harvested in 2024-25.
Number of KW generated (LGC)	number	>110,000	Target achieved - 111,507 KW generated in 2024-25.
Number of KW generated (Lerwin)	number	>130,000	Target achieved - 150,888 KW generated in 2024-25.

CONNECTED COMMUNITIES

Where people get involved, contribute to and are supported by the community around them.

The following is a summary of our performance in achieving the goals set out under the Connected Communities theme in the 2024–25 Annual Business Plan and Budget. Key highlights from the year include:

Over **60** Youth Programs Delivered

2 Mayor & CEO Drop in Sessions

124 Students participated in Councils learn to Swim program

CAPITAL PROJECTS

Project Name	End of Year Result
IT Assets Renewal Program	Work was undertaken and completed in accordance with the IT Asset Management Plan. A highlight from 2024-25 included the upgrade of the CCTV communications network to the 5G network.



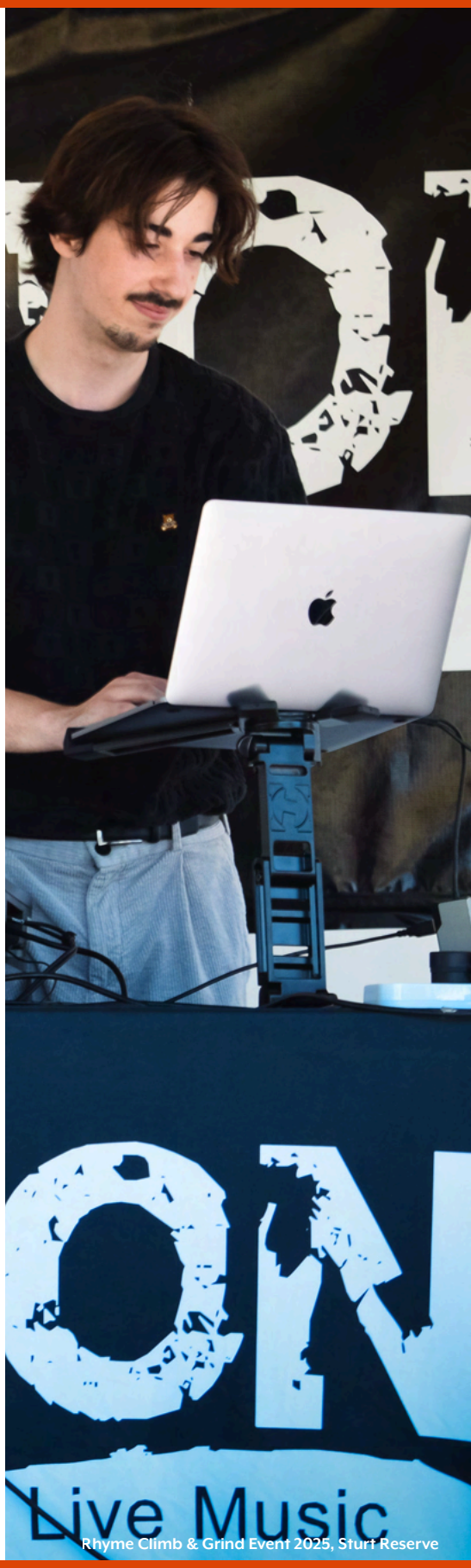
Performing Arts & Function Centre Volunteers

CONNECTED COMMUNITIES

Where people get involved, contribute to and are supported by the community around them.

KEY PROJECTS

Project Name	End of Year Result
Planet Youth Officer	In 2024-25 the Planet Youth Officer delivered 3 projects from the Alcohol and Drug Foundation including Reclaim the Night, a Family Calendar and the Keep Their Future Bright campaign. These projects all aim to prevent young people from the early uptake of alcohol and drugs.
Rhyme Grind and Climb – Youth Development Event	Rhyme Grind and Climb #6 was held in January 2025. It is a free family event and an opportunity for local young people who participate in The Station music program to perform live in public and showcase their skills. Rhyme Grind and Climb was held at Sturt Reserve and also included Scoot, Skate and BMX workshops, climbing wall, SANFL Footy Fun Zone, chalk art, hip hop acts and aerosol art display. Approximately 500 people attended across the day.
Governance Legislative Compliance	Recommendations were received in June 2025, following an audit in March/April. A total of 24 recommendations were made, with six resolved by June 2025.
Quick Wins - Community Grant Program	24 Quick Wins Grants were granted during 2024-25 with Council supporting a range of individuals and groups from the community to achieve their goals.
Sport and Recreation Facilities Grant	The Sport and Recreation Facilities Grant program aims to support local sports clubs to improve their sport facilities. No applications were received for this Grant Stream throughout the 2024-25 financial year.



Rhyme Climb & Grind Event 2025, Sturt Reserve

CONNECTED COMMUNITIES

Where people get involved, contribute to and are supported by the community around them.

PERFORMANCE MEASURES

Indicator	Measure	Annual Target	End of Year Result
Website Analytics - Page Views	number	>362,500	Target shortfall - 331,718 page views for 2024-25.
Website Analytics - Total Audience	number	>130,500	Target shortfall - 98,880 total audience for 2024-25.
You Tube Analytics - Number of Total Subscribers	number	>1,200	Target achieved - 1,995 You Tube subscribers for 2024-25.
You Tube Analytics - Total Views	number	>50,000	Target shortfall - 8,500 You Tube Total views for 2024-25.
Social Media Analytics - Facebook Followers	number	>29,990	Target shortfall - 27,377 Facebook Followers for 2024-25.
Social Media Analytics - Facebook Page Reach	number	>390,000	Target achieved - 670,062 Facebook Page Reach for 2024-25.
Social Media Analytics - Instagram Followers	number	>5,800	Target shortfall - 5,169 Instagram Followers for 2024-25.
Social Media Analytics - Instagram Reach	number	>7,400	Target achieved - 11,862 Instagram Reach for 2024-25.
My Local Services App Analytics - Total Downloads	number	>8,200	Target shortfall - 3,987 My Local Services App - Total Downloads for 2024-25.
My Local Services App Analytics - Percentage increase	percentage	>10%	Target shortfall - 5% My Local Services App Percentage increase in 2024-25.
Let's Talk - Number of Projects	number	>20	Target shortfall - 15 Let's Talk Projects for 2024-25.
Let's Talk - Number of Visits (Aware)	number	>2,000	Target achieved - 22,471 Let's Talk Visits for 2024-25.
Community/Organisation interest group meetings attended representing Council	number	>100	Target achieved - 290 Community/Organisation interest group meetings were attended by Council staff in 2024-25.

CONNECTED COMMUNITIES

Where people get involved, contribute to and are supported by the community around them.

PERFORMANCE MEASURES

Indicator	Measure	Annual Target	End of Year Result
Hours spent removing graffiti	hours	<300	Target shortfall - 361.5 Hours spent removing graffiti in 2024-25 by volunteers.
Number of over 65 people supported to live independently within the community	number	>250	Target achieved - 534 people over 65 supported to live independently in the Community in 2024-25.
Library visitation	number	>56,000	Target shortfall - 50,564 Library visitors for 2024-25. While this is 5,436 lower than the annual target it is an increase of approx. 9,000 visitors from the previous Financial Year.
Number of physical items items loaned from the Library.	number	>100,000	Target shortfall - 82,074 physical items were loaned from the Library during 2024-25. Digital items borrowed for the year was 30,785. The total of physical and digital items was 112, 859 – which exceeds the annual target for 2024-25.

GOVERNANCE



Captains Cottage Museum, Murray Bridge

COUNCIL DECISION MAKING STRUCTURE

Decisions of the Council are made through various Council meetings, Committee meetings or by Administration through delegated authority. Informed decision making is critical to ensure that decisions are made in the best interest of the wider community. All Council and Committee meetings are conducted in accordance with the Local Government Act (Procedures at Meetings) Regulations 2013. Meetings of the Council Assessment Panel and the Building Fire Safety Committee are convened under the Planning Development and Infrastructure Act 2016.

COUNCIL REPRESENTATION

In accordance with Section 12 of the Local Government Act 1999, Council conducted its Elector Representation Review in 2020. Council was advised on 8 February 2021 that the Electoral Commissioner had certified that the Representation Review was conducted appropriately and complied with the requirements of the Act.

The current representation quota for the Rural City of Murray Bridge is 1:1643 (as at 30 June 2025). Comparisons are made with other South Australian Councils of a similar size and type in the table below.

The next Elector Representation Review is required to be conducted by 2027-28.

Council	Electors	Members	Representation Quota
Rural Agricultural Council (Very Large)			
Alexandrina	24,063	10	1:2406
Barossa	19,839	12	1:1653
Murray Bridge	16,436	10	1:1643
Port Pirie	13,286	10	1:1328
Victor Harbour	14,120	10	1:1412
Copper Coast	12,983	10	1:1298
Light	12,140	10	1:1214
Berri Barmera	7,772	9	1:863
Loxton Waikerie	8,580	11	1:780
Yorke Peninsula	9,475	12	1:789
Wattle Range	9,086	12	1:757

COUNCIL MEMBER ALLOWANCES

The Local Government Act 1999 and the Local Government (Members Allowances and Benefits) Regulations 2010 provide for the payment of Council Member allowances.

Council Member allowances are determined every four years by the Remuneration Tribunal of South Australia. The allowances are adjusted on the first, second and third anniversary of the relevant general election to reflect changes in the consumer price index.

The determination is based upon five council groupings with the Rural City of Murray Bridge identified as a Group 2 Council.

The Tribunal's determination on the 5 July 2022 provided for the allowances to be paid from the first ordinary meeting in November 2022.

Allowances paid to Council Members are also listed on Council's website.
For July 2024 to June 2025:

- Mayor - $83,540.00
- Deputy Mayor - $26,106.25
- Elected Members - $20,885.00

COUNCIL MEMBER GIFTS & BENEFITS

There were no gifts above the value of $50 provided to Council Members that were funded in whole or part by Council during 2024-25.

All gifts and benefits are declared and subsequently reported on the public website in accordance with section 72A of the Local Government Act 1999.

Councillors are issued with either an iPad or a laptop to support their Council duties. In addition, meals are provided during Council meetings and a uniform jacket is supplied.

The Mayor is provided with an iPad, laptop, computer monitors, and a printer to support Mayoral responsibilities. Administrative assistance is available through the Office of the Chief Executive Officer. The Mayor also receives a uniform jacket, reimbursement for transport expenses, and meals during Council meetings.

COUNCIL MEMBER BEHAVIOUR

There have been no contraventions of Chapter 5 Part 4 Division 2 or Section 75G of the Local Government Act 1999 by Council Members during 2024-25.

COUNCIL MEMBER INTERSTATE AND INTERNATIONAL TRAVEL

The following is a summary of the details (including the cost) of any interstate and international travel (excluding prescribed interstate travel) undertaken by members of the council during the relevant financial year funded in whole or in part by the Council.

Council Member	Event	Date & Location	Purpose	Cost
Mayor Thorley	Shandong International Friendship Cities Conference	Dezhou, China 25-30 May 2025	Growing relationships with China for reciprocal benefit	$5,735.36
Mayor Thorley	Australian Local Government Association 2025 National General Assembly	Canberra, ACT 24-27 June 2025	Flood recovery advocacy and relationship building	$3,256.76

COUNCIL MEMBER TRAINING & DEVELOPMENT

The Council Members' Induction, Training and Development Policy outlines Council's commitment to provide training and development activities for its Council Members. Council is required to develop and adopt a policy for this purpose under Section 80A of the Local Government Act 1999.

Council Members receive informal updates and information on changes to legislation through regular briefings. They are also encouraged to attend various local government training sessions, seminars, conferences and on-line training programs.

During 2024-25 the following training activities were attended:

Council Member Prescribed Mandatory Training

- Behaviour
- Civic & Legal
- Financial Management
- Leadership
- Meeting and Procedures

Other Training

- Deputy Mayor Forum

COUNCIL MEETINGS

Ordinary Council meetings were held on the second Monday of the month at 7.00pm in the Council Chamber at the Local Government Centre, with an exception in January when the meeting was held in the last week of the month.

Notices of meetings and agendas are available for public viewing three days before each meeting at the Local Government Centre and on our website.

A summary of Council meetings held between July 2024 to June 2025 is included below:

Ordinary Meetings	Public Reports	Confidential Reports	Special Council Meetings	Public Reports	Confidential Reports
12	181	33	7	11	3

COUNCIL MEMBER ATTENDANCE AT COUNCIL MEETINGS (ORDINARY AND SPECIAL)

Total number of meetings: 19

Council Member	Number of Meetings Attended (Ordinary & Special)
Mayor Wayne Thorley	19
Cr Andrew Baltensperger	18
Cr Lisa Courtney	18
Cr John DeMichele	18
Cr Karen Eckermann	18
Cr Tom Haig	18
Cr Airlie Keen	19
Cr Mat O'Brien	16
Cr Clem Schubert	18
Cr Fred Toogood	19

AUDIT AND RISK COMMITTEE

Established under Section 126 and Section 41 of the Local Government Act 1999, the Audit and Risk Committee plays a critical role in providing independent assurance and advice to Council on accounting, financial management, internal controls, risk management and governance matters. The Audit and Risk Committee has no delegations from Council provided to it. The recommendations from this Committee were referred to Council for consideration.

To ensure the independence of the Audit and Risk Committee, the majority of the membership must be persons who are not members of Council.

Membership comprises an Independent Chair and two Independent Members with appropriate skills, knowledge and expertise relevant to the functions of the Audit and Risk Committee as listed under Section 126(4) of the Local Government Act 1999, along with two Council Members nominated by Council. The Committee members are listed on Councils website.

The Chair of the Audit and Risk Committee received remuneration for meeting attendance of $575 per meeting, plus travel costs of $0.90/km where applicable. Independent Members received remuneration for meeting attendance effective from October 2024 of $420 per meeting, plus travel costs at $0.90/km where applicable. The two Council Members on the Audit and Risk Committee are not paid to attend. Meetings were held both in person and virtually to accommodate the attendance of Members.

A copy of the Audit and Risk Committee Activity Report is attached as Appendix 4.

A summary of Audit and Risk Committee meetings held between July 2024 to June 2025 is included below:

Ordinary Audit and Risk Committee Meetings	Public Reports	Confidential Reports	Special Audit and Risk Committee Meetings	Public Reports	Confidential Reports
4	16	3	2	4	1

AGED CARE GOVERNANCE COMMITTEE

Established under Section 41 of the Local Government Act 1999, the Aged Care Governance Committee plays a critical advisory role in reviewing the effective governance over the strategy, operations and performance of the Lerwin Residential Care Facility and Community Care program. The Committee has no delegations from Council provided to it. Recommendations from this Committee were referred to Council for consideration.

Membership of the Committee consists of an Independent Chair, up to four and no less than three Independent Members who have the appropriate skills, knowledge and experience for the role along with one Council Member. The Chair received remuneration for meeting attendance of $575 plus travel costs of $0.90/km per meeting where applicable. Independent Members received $420 plus travel costs of $0.90/km per meeting where applicable. The Council Member is not paid to attend. Meetings were held both in person and virtually to accommodate the attendance of Members.

A summary of Aged Care Governance Committee meetings held between July 2024 to June 2025 is included below:

Ordinary Aged Care Governance Committee Meetings	Public Reports	Confidential Reports	Special Aged Care Governance Committee Meetings	Public Reports	Confidential Reports
4	17	0	0	0	0

COMMUNITY ADVISORY COMMITTEE

The Community Advisory Committee is a discretionary Committee established under Section 41 of the Local Government Act 1999. The Committee was established to provide input to Council on the allocation of Council Grants, Community Engagement opportunities and to provide feedback on Community Wellbeing and Cultural Services. The Community Advisory Committee has no delegations from Council provided to it. Recommendations from this Committee were referred to Council for consideration.

Membership of the Committee consists of eight Independent Community Members and two Council Members who demonstrate wide ranging interests and a passion for the council area. The Chair received remuneration for meeting attendance of $50 per meeting plus travel costs of $0.90/km per meeting where applicable. Independent Members received $50 per meeting plus travel costs of $0.90/km per meeting where applicable. Council Members are not paid to attend. Meetings were held both in person and virtually to accommodate the attendance of Members.

A summary of Community Advisory Committee meetings held between July 2024 to June 2025 is included below:

Ordinary Community Advisory Committee Meetings	Public Reports	Confidential Reports	Special Community Advisory Committee Meetings	Public Reports	Confidential Reports
5	35	1	0	0	0

STRATEGIC PLANNING AND DEVELOPMENT POLICY COMMITTEE

The Strategic Planning & Development Policy Committee is established under Section 41 of the Local Government Act 1999 and acts as an advisory group to the Rural City of Murray Bridge on planning policy. The Committee has no delegations from Council assigned to it. Recommendations from this committee were referred to Council for consideration.

Membership consists of a Presiding Member and two Independent Members with appropriate skills, knowledge and experience relevant to the function of the Committee and three Council Members. The Presiding Member received $575.00 per meeting plus travel costs of $0.90/km per meeting where applicable. Independent Members received $420.00 per meeting plus travel costs of $0.90/km per meeting where applicable. Council Members are not paid to attend. Meetings were held both in person and virtually to accommodate the attendance of Members.

A summary of SPDPC meetings held between July 2024 to June 2025 is included below:

Ordinary Strategic Planning & Development Policy Committee Meetings	Public Reports	Confidential Reports	Special Strategic Planning & Development Policy Committee Meetings	Public Reports	Confidential Reports
6	28	0	2	4	1

COUNCIL ASSESSMENT PANEL

Established as a relevant authority under Section 82 and 83 of the Planning, Development and Infrastructure Act 2016 (the PDI Act), the Council Assessment Panel assess' and determines certain types of Development Applications as a delegate of the Council in accordance with the requirements of the Act.

Membership of the Council Assessment Panel consists of a Presiding Member, three Independent Members, one Council Member and both a Deputy Independent Member and Deputy Council Member. The Committee's membership is listed on Council's website. The Presiding Member received $575.00 per meeting (plus travel expenses where applicable), the Independent Members received $420.00 per meeting (plus travel expenses where applicable) and the Council Member is not paid to attend. Meetings were held both in person and virtually to accommodate the attendance of Members.

Independent Members must be accredited at Level Two under the Accredited Professionals Scheme, outlined in Section 88 of the PDI Act, which requires a specified amount of professional development to be undertaken.

During the 2024-25 financial year, 3 applications were presented to the Council Assessment Panel for a determination (note - 2 applications were presented twice).

A summary of the Council Assessment Panel meetings held between July 2024 to June 2025 is included below:

Ordinary Council Assessment Panel Meetings	Public Reports	Confidential Reports	Special Council Assessment Panel Meetings	Public Reports	Confidential Reports
2	2	0	2	3	0

BUILDING FIRE SAFETY COMMITTEE

Established under Section 157 of the Planning, Development and Infrastructure Act 2016 (the PDI Act), the Building Fire Safety Committee plays an important role in protecting the on-going safety of buildings and building occupiers. Building Fire Safety Committees are 'appropriate authorities' under the PDI Act and are responsible for investigating and ensuring that building owners are maintaining proper levels of fire safety and management of buildings for the safety of all occupiers, be they residents, guests, customers or employees. A Building Fire Safety Committee can require an owner to upgrade the fire safety of a building to an appropriate level.

Membership of the Committee consists of an Independent Chairperson and three Independent Members who have the appropriate skills and experience for the role. The Building Fire Safety Committee is budgeted for within the General Planning and Building Legal and Contractor Budgets. The approximate annual cost of investigating building fire safety matters, including the professional fees which are paid to the Independent Chairperson , ranges between $5,000 - $10,000 which includes meeting attendance along with travel costs.

A public activity report is presented to Council annually to outline the activities of the Building Fire safety Committee.

During the 2024-25 year the Building Fire Safety Committee met 4 times, which is in accordance with the adopted Terms of Reference.

CONFIDENTIAL ITEMS

The Rural City of Murray Bridge is committed to the principles of open and accountable governance. Council recognises that on occasions it may be necessary in the broader community interest to restrict public access to discussion and/or documents. During 2024-25 the Council considered 38 items in confidence in accordance with Section 90(2) and 91(7) of the Local Government Act 1999.

Council's Confidential Item Register is reviewed on an on-going basis by the Chief Executive Officer; with an annual report to Council detailing the review process and recommendations for extension of confidentiality orders where deemed required. A listing of Confidential Orders is provided on Council's website.

Financial Year	Confidentiality Orders	Released	Part Released	Fully Retained
2024-25	38	2	1	35
2023-24	50	0	1	49
2022-23	43	8	4	29
2021-22	46	0	7	39
2020-21	51	7	16	26
2019-20	31	6	13	12
2018-19	30	7	18	8
2016-17	30	4	4	4
2015-16	31	11	9	8
2014-15	30	18	4	6
2013-14	50	35	10	5
2012-13	24	19	2	3
2011-12	47	46	0	1
Total	**501**	**163**	**89**	**225**

CONFIDENTIALITY ORDERS

During 2024-25 Council considered 38 items in confidence with two items not being retained in confidence at the meeting. Depending on the nature of the report multiple legal grounds may apply to consider and retain a matter in confidence.

Statutory grounds for confidentiality as per section 90(3) of the Local Government Act 1999	Ordinary Council Meeting	Special Council Meeting
(a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead);	10	3
(b) information the disclosure of which— (i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and (ii) would, on balance, be contrary to the public interest;	13 9	1 0
(c) information the disclosure of which would reveal a trade secret;	0	0
(d) commercial information of a confidential nature (not being a trade secret) the disclosure of which— (i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and (ii) would, on balance, be contrary to the public interest;	6 10	0 0
(e) matters affecting the security of the council, members or employees of the council, or council property, or the safety of any person;	0	0
(f) information the disclosure of which could reasonably be expected to prejudice the maintenance of law, including by affecting (or potentially affecting) the prevention, detection or investigation of a criminal offence, or the right to a fair trial;	0	0
(g) matters that must be considered in confidence in order to ensure that the council does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty;	1	0
(h) legal advice;	3	0
(i) information relating to actual litigation, or litigation that the council or council committee believes on reasonable grounds will take place, involving the council or an employee of the council;	0	0
(j) Information the disclosure of which— (i) would divulge information provided on a confidential basis by or to a Minister of the Crown, or another public authority or official (not being an employee of the council, or a person engaged by the council); and (ii) would, on balance, be contrary to the public interest;	4 1	0 0
(k) tenders for the supply of goods, the provision of services or the carrying out of works;	1	0
(m) information relating to a proposal to prepare or amend a designated instrument under Part 5 Division 2 of the Planning, Development and Infrastructure Act 2016 before the draft instrument or amendment is released for public consultation under that Act;	1	0
(n) information relevant to the review of a determination of a council under the Freedom of Information Act 1991;	0	0
(o) information relating to a proposed award recipient before the presentation of the award.	0	0

REGISTERS, CODES AND POLICIES

Council has a range of registers and codes to assist with decision-making and to ensure the Council's activities are undertaken in an accountable, efficient, open and transparent manner. These documents are also available to the public on request.

Current Registers

- Authorised Person Appointments Register (Section 260 Local Government Act 1999)
- Building Upgrade Agreements Register (Section 13 of Schedule 1B Local Government Act 1999)
- By-laws Register (Section 252 Local Government Act 1999)
- Community Land Register (Section 207 Local Government Act 1999)
- Confidential Items Register (Section 90 Local Government Act 1999)
- Council Seal Register (Section 37 Local Government Act 1999)
- Declarations of Conflict-of-Interest Register (Section 74 Local Government Act 1999)
- Delegations Register (Section 44 Local Government Act 1999)
- Elected Member Training and Development Register (Section 80A Local Government Act 1999)
- Elected Members Allowances and Benefits Register (Section 79 Local Government Act 1999)
- Fees and Charges Register (Section 188 Local Government Act 1999)
- Council Member Register of Gifts and Benefits (Section 72A Local Government Act 1999)
- Employee Gifts and Benefits Register (Section 119A Local Government Act 1999)
- Policy and Strategic Management Plans Register (Schedule 5 Local Government Act 1999)
- Public Roads Register (Section 231 Local Government Act 1999)
- Register of Interest – Elected Members (Section 68 Local Government Act 1999)
- Register of Interest – Prescribed Officers (Section 116 Local Government Act 1999)
- Remuneration, Salaries and Benefits Register (Section 105 Local Government Act 1999)

Current Codes

- Behavioural Management suite of documents for Elected Members
- Behavioural Management suite of documents for Employees
- Volunteer Code of Conduct
- Independent Committee Members Behavioural Policy (Section 41 Local Government Act 1999)
- Access to Meetings and Documents - Code of Practice

REVIEW OF COUNCIL'S DECISIONS

As required by the Local Government Act 1999, Council has developed a Complaint Management Framework, which includes the review of decisions made by the Council or by administration under delegation. The Framework demonstrates Council's commitment to transparent decision-making processes, providing a fair and objective procedure for the hearing of review of decisions and identifying areas for the improvement of services.

There was one (1) request for review of decisions under Section 270 of the Local Government Act during 2024-25. The review concerned Expiation Notices and a Notice of Intention relating to an animal. The original decision was upheld in full.

CONFLICT OF INTEREST DECLARATIONS

In accordance with Subdivision 4 and Section 120 of the Local Government Act 1999, Council Members and staff are given the opportunity to declare an interest in a matter.

Training on updated conflict of interest requirements has been provided to all Council Members. All conflict of interest declarations made by Council Members are included in the Council minutes.

FREEDOM OF INFORMATION APPLICATIONS

The Chief Executive Officer is the Principal Officer under the Freedom of Information Act and is supported by the Acting Team Leader Community Development as Council's Accredited Freedom of Information Officer.

Council endorsed the Fees and Charges applicable under the Act as set by Legislation.

Summary of Freedom of Information requests received and addressed by Council	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Applications Processed	8	12	10	11	14	11	12
Applications Determined	8	11	11	11	14	11	12
Full Release	6	4	6	3	8	3	6
Partial Release	1	6	4	4	4	5	4
Refused Access	1	1	1	0	1	1	1
Withdrawn	0	0	0	0	0	2	1
Proceeded to Internal Review	0	0	0	1	1	1	0
Proceeded to External Review	0	1	0	1	1	0	0
Amendment to Personal Records	0	0	0	0	0	0	0

Enquiries or requests for information under the Freedom of Information Act should be forwarded to:

Freedom of Information Request
Rural City of Murray Bridge
PO Box 421
MURRAY BRIDGE SA 5045
or council@murraybridge.sa.gov.au

A copy of the Annual Freedom of Information Statement is attached at Appendix 5.

PUBLIC INTEREST DISCLOSURES

The Public Interest Disclosure Act 2018 came into operation on 1 July 2019 replacing the Whistleblowers Protection Act 1993. Key features of the Act include:

- Where an appropriate disclosure is made to a relevant authority like Council the informant will be protected from all liability, despite any duties of secrecy or confidentiality or any other restriction on disclosure (statutory or otherwise) which would otherwise apply.
- Relevant authorities have a duty to act promptly upon receipt of an appropriate disclosure to assess the information, decide what action (if any) to take, and notify the informant and the Office of Public Integrity of the outcome of that assessment.
- If relevant authorities fail to act in the required time frames, informants will be similarly protected from liability in relation to a subsequent disclosure of that information to a journalist or a Member of Parliament.
- Penalties apply for disclosing the identity of an informant without the consent of the informant, for victimising, or for hindering a person from making an appropriate disclosure.
- Penalties apply for making a false or misleading disclosure.

The process for investigating and reporting information is detailed on Council's website and for staff through the Public Interest Disclosure Guideline.

ORGANISATION



Local Government Centre, Murray Bridge

WORKFORCE PROFILE | BY NUMBER

Staff by portfolio are shown below as full-time equivalent numbers. The contract staff figures represent all staff employed on a fixed term contract including management.

As at 30 June 2025, the Rural City of Murray Bridge employed 243.1 FTE employees.

Staff by Portfolio	Ongoing		Contract		Total	
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
Office of the CEO	2	2	1.4	2	3.4	4
Corporate Services	28.87	29.43	7.52	8.2	36.4	37.63
Community Development	32.64	36.54	12.6	12.5	45.24	49.04
Infrastructure & Environment	54.14	56.47	6	4	60.14	60.47
Growth & Economic Development	4.16	4.15	5.91	4.9	10.06	9.05
Lerwin Residential Care	74.1	81.91	2	1	76.1	82.91
Totals	**195.91**	**210.5**	**35.43**	**32.6**	**231.34**	**243.1**

*Change in FTE numbers is directly attributable to:

- Approved new roles - Corporate Planning and Land Division Coordinator
- Increase in ongoing FTEs (nursing staff) and reduction in agency staff at Lerwin Residential Care
- 2x vacancies filled - Public Art Officer and IT Support Officer
- 2x temporary back fill positions to cover long term leave of ongoing FTEs

WORKFORCE PROFILE | BY GENDER

Gender is shown by headcount.

Staff by Portfolio	Male		Female		Other / Non Disclosed		Total	
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
Office of the CEO	0	0	3	4	0	0	3	4
Corporate Services	9	9	32	33	0	0	41	42
Community Development	19	22	37	38	0	0	56	60
Infrastructure & Environment	48	46	13	15	0	0	61	61
Growth & Economic Development	2	2	13	12	0	0	15	14
Lerwin Residential Care	19	22	95	101	0	0	114	123
Totals	**97**	**101**	**193**	**203**	**0**	**0**	**290**	**304**

EXECUTIVE LEADERSHIP TEAM

Council has an Executive Leadership Team that operates under the direction of the Chief Executive Officer. Executive Leadership positions during the 2024-25 were:

Heather Barclay	Chief Executive Officer
Tim Vonderwall	General Manager Corporate Services to 25/02/2025
Lilly Bukva	Acting General Manager Corporate & Innovation from 13/3/2025 to 30/6/2025
Kristen Manson	General Manager Community Development to 29/7/2024
Debbie Richardson	Acting General Manager Community Development from 30/7/2024 to 1/3/2025
David Waters	General Manager Community Development from 20/3/2025
Thuyen Vi-Alternetti	General Manager Infrastructure & Environment
Melissa Bright	General Manager Growth & Economic Development to 19/7/2024
Kristen Manson	Interim General Manager Growth & Economic Development from 30/7/2024 General Manager Growth & Economic Development from 30/10/2024

Salary packages for the executive officers as at 30 June 2025 ranged from $228,575 to $308,390 including superannuation.

BUSINESS UNIT MANAGERS

Staff holding positions as Business Unit Managers during 2024-25 were:

Corporate Services	
Brad Warncken	Financial and Commercial Strategist
Leah McFarlane	Manager Corporate Services
Community Development	
Sally Roberts	Manager Development & Regulation
Tammie Hamilton	Manager Community Services
Infrastructure & Environment	
Jason Vaudin	Manager City Infrastructure
Sue Reynolds	Manager City Assets
Growth & Economic Development	
Vanessa Leigh	Manager Economic Development
Lerwin Residential Care Facility	
Anthony Heslop	Manager Lerwin

TRAINING AND DEVELOPMENT

Council provides staff training and development opportunities to:

- Support the successful implementation of organisational change and continuous improvement
- Meet changing legislative requirements
- Maximise the use of technology
- Support staff to develop and pursue their career within our organisation

We utilise both in–house and external training programs to ensure the skills and knowledge for various trades, professions and roles are maintained and to ensure staff can deliver the required projects, programs and operational activities. We support staff who are undertaking tertiary studies relevant to their current position or a field aligned with local government. This support includes allowing staff to attend lectures during working hours or by reimbursing a percentage of their fees upon successful completion of a subject.

EMPLOYEE WELLBEING

In conjunction with the Corporate Health Group and the Local Government Association Workers Compensation Scheme, Council continued to offer staff the opportunity to improve their health and well being through the Healthy Lifestyle Program.

Skin cancer screenings, health checks as well as information and resources to improve health and well being were delivered over the year.

- 55 skin cancer screenings were completed
- 27 comprehensive health checks were completed
- 161 flu vaccinations were administered to workers

EQUAL EMPLOYMENT OPPORTUNITY STATEMENT

The Rural City of Murray Bridge is an Equal Employment Opportunity employer and reflects this in all relevant policies, documents and procedures.

STAFF GIFTS AND BENEFITS

There were no gifts received by Council employees above the value of $50 that were funded in part or whole by the Council in 2024-25.

All gifts and benefits are declared and recorded in accordance with Section 119A of the Local Government Act 1999. This register is publicly available on Council's website.

STAFF INTERSTATE AND INTERNATIONAL TRAVEL

One of the ways Council supports employees is through the provision of travel to attend professional events to formally represent Council and/or that are relevant to the employees development. In 2024-25, the following employee travel occurred:

Staff Member	Event	Date & Location	Travel Expenses
Manager Economic Development Regional Study Hub Manager	Regional University Study Hubs Network 2024 Symposium	12-15 August 2024 Coffs Harbour, NSW	$3,397.17
General Manager Corporate Service Interim General Manager Growth & Economic Development	Holmes Dyer's Melbourne 2024 Study Tour: Building Better Communities	14-16 October 2024 Melbourne, VIC	$6,538.35
General Manager Corporate Services Interim General Manager Growth & Economic Development	National Economic Development Conference 2024	16-18 October 2024 Melbourne, VIC	$5,427.55
Manager Lerwin	Ageing Australia Training Session	26-28 November 2024 Melbourne, VIC	$5,900
Regional Study Hub Manager	Cohort 4 Regional University Study Hubs Network Foundations Event	1-4 April 2025 Innisfail, QLD	$1,570.47
Coordinator Open Space Planning Officer	Planning Institute of Australia National Conference	27-30 May 2025 Darwin, NT	$6,447.17
Chief Executive Officer	Shandong International Friendship Cities Conference	25-30 May 2025 Dezhou, China	$5,735.36
Chief Executive Officer	Australian Local Government Association 2025 National General Assembly	24-27 June 2025 Canberra, ACT	$2,918.62

NATIONAL COMPETITION POLICY

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

Councils are required to identify their business activities and disclose those in Category One (annual gross operating income greater than $2M per year) and Category Two (annual gross income less than $2M per year).

In 2024-25 the Rural City of Murray Bridge continued to operate the Lerwin Residential Care Facility, a Category One business activity.

Category Two business activities included:

- Visitor Information Centre
- Swimming Centre
- Art Gallery
- Brinkley Re-Use Centre

The Adelaide Hills Regional Waste Management Authority is a regional subsidiary coordinating waste management and recycling on behalf of four Councils under Section 43 of the Local Government Act 1999.

There was no commencement or cessation of significant business activities controlled by Council in 2024-25 and no complaints were received during the year about competitive neutrality.

COMPETITIVE TENDERING

In accordance with Section 49 of the Local Government Act 1999, Council has an adopted Procurement Policy, Procurement Management Guideline and Financial Delegations Guideline that establish criteria for competitive tendering and levels of financial delegations for staff. These documents provide a robust system ensuring Council's probity and statutory requirements are met.

Council has no policies or by-laws that restrict competition.

To enhance the opportunities for business and industry to assist Council with its procurement requirements, Council acts impartially towards each offer with an emphasis on always achieving value for money and quality goods and services, whilst promoting market competitiveness through its quotation and tendering processes.

CIRCULAR PROCUREMENT

Use of Recycled Materials & Environmentally Sustainable Initiatives

Council is committed to continuously increasing the use of recycled materials in its operations, supporting the growth of the circular economy, and enhancing sustainability. Goals include:

- reduce environmental impact by prioritising materials that can be reused, recycled or repurposed.
- increase local demand for recycled materials, support the development of a circular economy in SA, and ultimately reduce waste and recycling costs for councils.

To achieve this, the non-financial evaluation criteria that forms the procurement process for purchased products and materials includes recycled content or products that are considered environmentally preferred products.

LOCAL GOODS AND SERVICES

Subject to the Competition Principles Agreement and with the aim of achieving a value for money outcome, Council will endeavour to support local and regional businesses by:

- Promoting opportunities to local and regional businesses to supply goods and services to the Council.
- Structuring the purchasing process to be accessible to all businesses.
- Encouraging Aboriginal and Torres Strait suppliers to quote and tender.
- Giving preference to Aboriginal and Torres Strait, local and regional businesses when all other commercial conditions are equal to ensure local employment opportunities and economic stability and/or growth.
- Ensuring where possible that specifications and purchasing descriptions are not structured to potentially exclude local and regional suppliers and contractors
- Consider economic and social inclusion elements such as employment creation and training opportunities.

COMMUNITY LAND MANAGEMENT PLANS

Community Land Management Plans identify the purpose and objectives of land held for community use in accordance with Section 196 of the Local Government Act 1999.

In 2024-25 the Wharf Hill Reserve and Riverboat Rail and Steam Refurbishment Site Community Land Management Plan was drafted and underwent community consultation. This plan was endorsed at the 14 October 2024 Council meeting.

LOCAL NUISANCE AND LITTER CONTROL ACT AND REGULATIONS

During 2024-25 Council investigated 197 reports of local nuisance and 850 reports of littering under the Local Nuisance and Litter Control Act 2016.

There were 4 offences under the Act that were expiated, comprising of:

Section	Number of expiations
Section 18 (2)(a) causing local nuisance body corporate	0
Section 18 (2)(a) causing local nuisance	0
Section 20 person must cease local nuisance if asked	1
Section 22 (1)(b) disposing of litter over 50L	1
Section 22 (1)(d) disposing of litter up to 50L (general)	1
Section 30(9) fail to comply with abatement notice	1

There were 3 nuisance abatement notices issued in relation to unsightly properties.

LEGAL COSTS

The expenditure for legal fees in 2024-2025 was $401k.

CREDIT CARD EXPENDITURE

Expenditure incurred on Council credit cards in 2024-25 was $112k.

AUDITORS' REMUNERATION

The expenditure for external audit fees in 2024-25 was $33k.

APPENDICES



APPENDIX I: AUDITED FINANCIAL STATEMENTS

General Purpose Financial Statements for the Year Ending 30 June 2025.

The Rural City of Murray Bridge

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2025

The Rural City of Murray Bridge

General Purpose Financial Statements

for the year ended 30 June 2025

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The Rural City of Murray Bridge

General Purpose Financial Statements

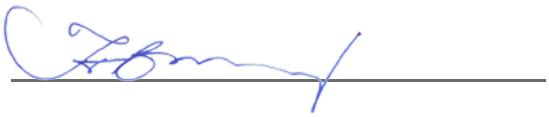
for the year ended 30 June 2025

Certification of Financial Statements

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

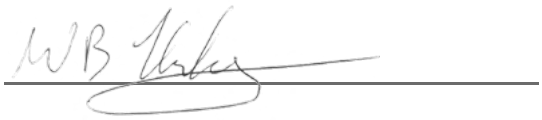
In our opinion:

- 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.



Heather Barclay
Chief Executive Officer

17 October 2025



Wayne Thorley
Mayor

17 October 2025

The Rural City of Murray Bridge

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.

The Rural City of Murray Bridge

Statement of Comprehensive Income

for the year ended 30 June 2025

$ '000	Notes	2025	2024
Income			
Rates	2a	36,384	33,539
Statutory charges	2b	718	811
User charges	2c	3,299	2,963
Grants, subsidies and contributions - operating	2g	20,346	11,653
Grants, subsidies and contributions - capital	2g	894	210
Investment income	2d	215	304
Reimbursements	2e	567	404
Net gain - equity accounted council businesses	18	40	71
Other income	2f	809	676
Total income		63,272	50,631
Expenses			
Employee costs	3a	28,569	25,770
Materials, contracts and other expenses	3b	19,837	19,114
Depreciation, amortisation and impairment	3c	12,826	12,181
Finance costs	3d	716	709
Total expenses		61,948	57,774
Operating surplus / (deficit)		1,324	(7,143)
Physical resources received free of charge	2i	4,094	5,250
Asset disposal and fair value adjustments	4	(2,311)	(2,199)
Amounts received specifically for new or upgraded assets	2g	3,289	50
Net surplus / (deficit)		6,396	(4,042)
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9a	4,401	2,144
Share of other comprehensive income - equity accounted council businesses	18	5	20
Total amounts which will not be reclassified subsequently to operating result		4,406	2,164
Total other comprehensive income		4,406	2,164
Total comprehensive income		10,802	(1,878)

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

The Rural City of Murray Bridge

Statement of Financial Position

as at 30 June 2025

$ '000	Notes	2025	2024
ASSETS			
Current assets			
Cash and cash equivalent assets	5a,11a	3,804	3,897
Trade and other receivables	5b	3,085	2,723
Inventories	5c	830	983
Subtotal		7,719	7,603
Non-current assets held for sale	19	146	856
Subtotal		146	856
Total current assets		7,865	8,459
Non-current assets			
Equity accounted investments in council businesses	6a	826	781
Other non-current assets	6b	2,075	3,214
Infrastructure, property, plant and equipment	7	430,472	421,023
Total non-current assets		433,373	425,018
TOTAL ASSETS		441,238	433,477
LIABILITIES			
Current liabilities			
Trade and other payables	8a	17,717	17,565
Borrowings	8b	7,994	8,933
Provisions	8c	4,587	4,353
Total current liabilities		30,298	30,851
Non-current liabilities			
Borrowings	8b	8,382	10,865
Provisions	8c	910	915
Total non-current liabilities		9,292	11,780
TOTAL LIABILITIES		39,590	42,631
Net assets		401,648	390,846
EQUITY			
Accumulated surplus		116,235	109,834
Asset revaluation reserves	9a	285,413	281,012
Total council equity		401,648	390,846
Total equity		401,648	390,846

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

The Rural City of Murray Bridge

Statement of Changes in Equity

for the year ended 30 June 2025

$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Total equity
2025				
Balance at the end of previous reporting period		109,834	281,012	390,846
Net surplus / (deficit) for year		6,396	–	6,396
Other comprehensive income				
Gain (Loss) on Revaluation of I,PP&E	7	–	4,401	4,401
Share of OCI - equity accounted council businesses		5	–	5
Other comprehensive income		5	4,401	4,406
Total comprehensive income		6,401	4,401	10,802
Balance at the end of period		116,235	285,413	401,648
2024				
Balance at the end of previous reporting period		113,856	278,868	392,724
Restated opening balance		113,856	278,868	392,724
Net surplus / (deficit) for year		(4,042)	–	(4,042)
Other comprehensive income				
Gain (Loss) on Revaluation of I,PP&E	7	–	2,144	2,144
Share of OCI - equity accounted council businesses		20	–	20
Other comprehensive income		20	2,144	2,164
Total comprehensive income		(4,022)	2,144	(1,878)
Balance at the end of period		109,834	281,012	390,846

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

The Rural City of Murray Bridge

Statement of Cash Flows

for the year ended 30 June 2025

$ '000	Notes	2025	2024
Cash flows from operating activities			
Receipts			
Rates receipts		35,568	33,930
Statutory charges		646	813
User charges		4,154	2,435
Grants, subsidies and contributions		20,865	12,310
Investment receipts		215	337
Reimbursements		567	404
Other receipts		4,485	3,104
Payments			
Payments to employees		(27,984)	(25,653)
Payments for materials, contracts and other expenses		(23,125)	(21,886)
Finance payments		(734)	(671)
Net cash provided by (or used in) operating activities	11b	14,657	5,123
Cash flows from investing activities			
Receipts			
Grants utilised for capital purposes		535	751
Amounts received specifically for new or upgraded assets		2,089	370
Sale of replaced assets		235	865
Sale of non current assets "held for sale"		901	95
Repayments of loans by community groups		7	7
Payments			
Expenditure on renewal/replacement of assets		(10,338)	(7,291)
Expenditure on new/upgraded assets		(5,029)	(4,261)
Net cash provided (or used in) investing activities		(11,600)	(9,464)
Cash flows from financing activities			
Receipts			
Proceeds from borrowings		7,485	9,160
Proceeds from bonds and deposits		804	565
Proceeds from aged care facility deposits		2,492	2,771
Payments			
Repayments of borrowings		(9,128)	(7,090)
Repayment of bonds and deposits		(154)	–
Repayment of aged care facility deposits		(2,870)	(3,109)
Net cash provided by (or used in) financing activities		(1,371)	2,297
Net increase (decrease) in cash held		1,686	(2,044)
plus: cash & cash equivalents at beginning of period		(93)	1,951
Cash and cash equivalents held at end of period	11a	1,593	(93)

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

The Rural City of Murray Bridge

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.

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

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

The Rural City of Murray Bridge is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 2 Seventh Street, Murray Bridge SA 5253. These consolidated financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

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

1.Lerwin Nursing Home

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

continued on next page ...

Note 1. Summary of Material Accounting Policies (continued)

(3) Income recognition

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

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

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

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

	Cash Payment Received	Annual Allocation	Difference
2021/22	$5.478m	$4.336m	+$1.142m
2022/23	$6.293m	$4.710m	+$1.583m
2023/24	$0.494m	$5.309m	-$4.815m
2024/25	$8.077m	$5.388m	+$2.689m

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

The Operating Surplus Ratio disclosed in Note 14 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

(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.

continued on next page ...

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. Inventories held in respect of business undertakings have been valued at the lower of cost and net realisable value. These wighted average costs includes the provision for reinstatement of rubble pits.

5.2 Other real estate held for resale

Properties not acquired for development, but which Council has decided to sell as surplus to requirements, are recognised at the carrying value as per the revaluation date.

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

(6) Infrastructure, property, plant and equipment

6.1 Initial recognition

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

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

Buildings	$10,000
Infrastructure	$10,000
Plant & Vehicles	$5,000
Equipment	$5,000
Furniture & Fittings	$5,000
Other - Artworks	$5,000
Land	$1

In addition to the above asset types that are capitalised, Council holds 2 Water Licences. These Licences are not capitalised as they were not originally purchased and they are not periodically valued.

6.3 Subsequent recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 7.

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1. Summary of Material Accounting Policies (continued)

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

Office Equipment	5 to 10 years
Office Furniture	10 to 20 years
Vehicles and Road-making Equip	2 to 15 years
Other Plant & Equipment	2 to 30 years
Computer Software	3 to 7 years

Building & Other Structures

Buildings – masonry	60 to 150 years
Buildings – other construction	60 to 70 years
Park Structures – masonry	5 to 100 years
Park Structures – other construction	8 to 100 years
Playground equipment	10 to 25 years
Benches, seats, etc	7 to 25 years

Infrastructure

Sealed Roads – Surface	20 to 30 years
Sealed Roads – Base	25 to 100 years
Sealed Roads - Sub Base	100 to 160 years
Unsealed Roads	25 to 160 years
Bridges	30 to 100 years
Paving & Footpaths	15 to 50 years
Drains	50 to 100 years
Culverts	100 years
Dams and Reservoirs	100 years
Reticulation Pipes – PVC	100 years
Reticulation Pipes – other	25 to 75 years
Pumps & Telemetry	10 to 25 years

Other Assets

Library Books	10 Years
Artworks	indefinite

6.5 Impairment

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

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

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

continued on next page ...

Note 1. Summary of Material Accounting Policies (continued)

6.6 Borrowing costs

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

(7) Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

(8) Borrowings

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

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of “Payables”.

(9) Employee benefits

9.1 Salaries, Wages & Compensated Absences

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

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

Weighted avg. discount rate 3.38% (2024, 4.23%)
Weighted avg. settlement period 2.22 years (2024, 0.55 years)

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) Provisions for reinstatement, restoration and rehabilitation

Rehabilitation and restoration costs in relation to open rubble quarries include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs and are carried at the net present value of estimated future costs.

continued on next page ...

Note 1. Summary of Material Accounting Policies (continued)

(11) Leases

i) 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.

iI) Cemetery Leases

The Council does not recognise leases on the cemetery as a liability, Amounts received at the start of the internment right are recognised as revenue and not amortised over the life of the internment due to the immaterial nature and that annual assessments will be performed in future financial years.

(12) Equity accounted Council businesses

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

(13) GST implications

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

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

(14) New accounting standards and UIG interpretations

The Council has adopted all standards which became mandatorily effective for annual reporting periods beginning on 1 July 2024, none of the standards had an impact on the reported position, performance and cash flows.

The relevant standards for the Council were:

- AASB 101 Presentation of Financial Statements (amended by AASB 2020-1, AASB 2020-6, AASB 2022-6, AASB 2023-3) relating to current / non-current classification of liabilities
- AASB 13 Fair Value Measurement (amended by AASB 2022-10)

The AASB has issued Australian Accounting Standards and Interpretations which are not mandatorily effective at 30 June 2025, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these statements that could be applicable to Councils.

Effective for NFP annual reporting periods beginning on or after 1 January 2026

- AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments

Effective for NFP annual reporting periods beginning on or after 1 January 2026 for public sector

- AASB 17 Insurance Contracts (amended by AASB 2020-5, AASB 2023-1, AASB 2023-8 and AASB 2023-9 Insurance Contracts in the Public Sector)

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Note 1. Summary of Material Accounting Policies (continued)

Effective for NFP annual reporting periods beginning on or after 1 January 2028

- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5, AASB 2023-7 and AASB 2024-4)
- AASB 18 Presentation and Disclosure in Financial Statements

(15) 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.

During the financial year, the Rural City of Murray Bridge has reviewed the allocation of some transcations which has been updated in the comparative information presented. These changes are specific to Note 7 and are to more accurately align the presentation of the infrastructure assets sub categories. Changes in classification has resulted in no change to the previously reported financial performance and position of the Rural City of Murray Bridge.

(16) 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	34,592	31,917
Less: mandatory rebates	(1,516)	(1,362)
Less: discretionary rebates, remissions and write-offs	(7)	–
Total general rates	33,069	30,555
Other rates (including service charges)		
Landscape levy	954	812
Waste collection	1,748	1,644
Water supply	44	33
Community wastewater management systems	188	179
Total other rates (including service charges)	2,934	2,668
Other charges		
Penalties for late payment	279	247
Legal and other costs recovered	102	69
Total other charges	381	316
Total rates	36,384	33,539
(b) Statutory charges		
Planning, Development and Infrastructure Act fees	401	438
Town planning fees	58	52
Health and septic tank inspection fees	32	33
Animal registration fees and fines	193	219
Parking fines / expiation fees	34	69
Total statutory charges	718	811
(c) User charges		
Cemetery/crematoria fees	225	126
Admission charges - pools	277	206
Nursing Home Fees	2,144	2,038
Hall and equipment hire	89	78
Property lease	227	215
Sundry	200	171
HACC Home Help	59	48
Other	78	81
Total user charges	3,299	2,963

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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	196	281
- Banks and other	19	23
Total investment income	215	304
(e) Reimbursements		
Private works	134	96
Dog Control	14	8
Immunisation	30	30
Energy Fuel Schemes	14	14
LGA Special Distributions	78	48
Other	297	208
Total reimbursements	567	404
(f) Other income		
Insurance and other recoupments - infrastructure, property, plant and equipment	129	108
Rebates received	472	400
Sundry	68	69
Art Gallery sales	53	57
Donations	70	24
Visitor Information Centre sales	17	18
Total other income	809	676

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 2. Income (continued)

$ '000	2025	2024
(g) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	3,013	50
Special Local Roads	276	–
Total amounts received for new or upgraded assets	3,289	50
Other grants, subsidies and contributions - capital		
Roads to Recovery	350	210
Local Roads and Community Infrastructure	544	–
Total Other grants, subsidies and contributions - capital	894	210
Operating grants, subsidies and contributions - Operating		
Other grants, subsidies and contributions	2,587	2,249
Library and communications	73	73
Lerwin Nursing Home	9,609	8,296
Local Roads Community Infrastructure	–	541
Individually significant item - additional Grants Commission payment (refer below)	8,077	494
Other grants, subsidies and contributions - operating		
Total other grants, subsidies and contributions - operating	20,346	11,653
Total grants, subsidies and contributions	24,529	11,913
(i) Sources of grants		
Commonwealth Government	14,620	10,146
State Government	9,823	1,640
Other	86	127
Total	24,529	11,913
(ii) Individually significant items		
Grant Commission (Financial Assistance Grant) recognised as income	8,077	494

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 2. Income (continued)

$ '000	2025	2024

(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	613	4,846
Less:		
Expended during the current period from revenues recognised in previous reporting periods		
Local Roads Community Infrastructure	(541)	–
Regional Study Hub	(72)	(31)
Financial Assistance Grants	–	(4,815)
Subtotal	(613)	(4,846)
Plus:		
Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions		
Local Roads Community Infrastructure	–	541
Regional Study Hub	–	72
Financial Assistance Grants	–	–
Subtotal	–	613
Unexpended at the close of this reporting period	–	613
Net increase (decrease) in assets subject to conditions in the current reporting period	(613)	(4,233)

(i) Physical resources received free of charge

Library materials	51	58
Roads, bridges and footpaths	3,402	3,767
Road Signage	641	1,425
Total physical resources received free of charge	4,094	5,250

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		21,376	19,327
Employee leave expense		3,081	2,722
Superannuation - defined contribution plan contributions	17	2,525	2,271
Superannuation - defined benefit plan contributions	17	191	177
Workers' compensation insurance		1,223	1,059
Other employee related costs		420	406
Less: capitalised and distributed costs		(247)	(192)
Total operating employee costs		28,569	25,770
Total number of employees (full time equivalent at end of reporting period)		241	233
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditor Remuneration		33	51
Bad and doubtful debts		25	(23)
Elected members' expenses		295	312
Election expenses		8	7
Operating lease rentals - non-cancellable leases	16		
- Minimum lease payments		–	3
Subtotal - prescribed expenses		361	350
(ii) Other materials, contracts and expenses			
Contractors		9,631	9,611
Energy		1,421	1,312
Maintenance		156	134
Legal expenses		482	305
Levies paid to Government - Landscape levy		918	812
Levies - other		273	252
Professional services		1,258	1,236
Sundry		931	694
Donations and Sponsorships		423	516
Materials		1,311	1,301
Insurance		748	752
Software Expenses		1,077	985
Training		191	209
Membership & Subscriptions		288	226
Water		291	256
Advertising		96	112
Internet and Telephone		177	205
Other		417	424
Less: capitalised and distributed Costs		(613)	(578)
Subtotal - Other material, contracts and expenses		19,476	18,764
Total materials, contracts and other expenses		19,837	19,114

continued on next page ...

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		
Buildings	1,800	1,781
Infrastructure		
- Roads	5,429	5,398
- Stormwater	988	693
- Water and Wastewater Assets	102	180
- Carparks	74	79
- Open Space	1,626	1,498
- Bridges and Culverts	238	235
- Kerbs, Gutters and Footpaths	935	883
Furniture and fittings	164	170
Plant & Vehicles	1,384	1,178
Other assets	86	86
Total depreciation, amortisation and impairment	12,826	12,181
(d) Finance costs		
Interest on loans	716	709
Total finance costs	716	709

Note 4. Asset disposal and fair value adjustments

Infrastructure, property, plant and equipment

(i) Assets renewed or directly replaced		
Proceeds from disposal	235	865
Less: carrying amount of assets sold	(2,726)	(3,021)
Gain (loss) on disposal	(2,491)	(2,156)
(ii) Land held for sale		
Proceeds from disposal	901	95
Less: carrying amount of assets sold	(721)	(138)
Gain (loss) on disposal	180	(43)
Net gain (loss) on disposal or revaluation of assets	(2,311)	(2,199)

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	227	1,232
Deposits at call	1,705	1,763
Council Term Deposits	1,872	902
Total cash and cash equivalent assets	3,804	3,897
(b) Trade and other receivables		
Rates - general and other	1,821	1,005
Accrued revenues	47	87
Debtors - general	734	1,085
GST recoupment	19	–
Prepayments	468	543
Loans to community organisations	13	20
Subtotal	3,102	2,740
Less: provision for expected credit losses	(17)	(17)
Total trade and other receivables	3,085	2,723
(c) Inventories		
Stores and materials	830	983
Total inventories	830	983

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) Equity accounted investments in council businesses			
Adelaide Hills Region Waste Management Authority	18	826	781
Total equity accounted investments in Council businesses		826	781
(b) Other non-current assets			
Other			
Capital work in progress		2,075	3,214
Total other		2,075	3,214
Total other non-current assets		2,075	3,214

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 7. Infrastructure, property, plant & equipment and investment property

Infrastructure, property, plant and equipment

$ '000	Fair Value Level	as at 30/06/24 At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset movements during the reporting period: Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Adjustments & Transfers	Gifted/ Found Assets	Tfrs from/(to) "Held for Sale" category	Revaluation Increments to Equity (ARR) (Note 9)	as at 30/06/25 At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land - community	3	25,040	–	–	25,040	–	–	–	–	–	–	–	–	25,040	–	–	25,040
Land - other	2	19,163	66	–	19,229	–	–	–	–	–	–	–	–	19,163	66	–	19,229
Buildings - Replacement	3	80,724	3,923	(36,777)	47,870	481	1,361	(21)	(1,780)	–	19	–	–	80,668	5,765	(38,504)	47,929
Buildings - Market Value	2	1,699	37	(245)	1,491	–	27	(61)	(20)	–	–	–	–	1,504	64	(130)	1,438
Infrastructure		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
- Roads	3	296,857	15,339	(108,119)	204,077	847	3,440	(1,631)	(5,429)	–	688	–	–	294,404	19,627	(112,035)	201,996
- Stormwater	3	52,709	3,974	(16,374)	40,309	338	134	(102)	(988)	6,997	649	–	4,401	79,779	472	(28,515)	51,736
- Water Supply & Wastewater	3	10,006	2,233	(2,760)	9,479	123	31	–	(102)	–	8	–	–	10,013	2,387	(2,861)	9,539
- Carparks	3	4,127	632	(2,915)	1,844	62	28	(94)	(74)	–	–	–	–	4,011	722	(2,968)	1,765
- Open Space	3	33,807	2,057	(8,545)	27,319	1,853	4,052	(344)	(1,626)	(6,997)	464	–	–	26,681	7,962	(9,921)	24,722
- Bridges and Culverts	3	17,079	604	(7,554)	10,129	134	7	(130)	(238)	–	390	–	–	17,298	745	(7,751)	10,292
- Kerbs, Gutters and Footpaths	3	27,206	9,040	(12,243)	24,003	87	794	(74)	(935)	–	1,825	–	–	28,883	9,921	(13,106)	25,698
Furniture and fittings		–	6,823	(3,837)	2,986	37	179	–	(164)	–	–	–	–	–	7,039	(4,001)	3,038
Plant & Vehicles		–	13,976	(7,215)	6,761	1,197	1,287	(269)	(1,384)	–	–	–	–	–	15,742	(8,150)	7,592
Other assets		–	2,933	(2,447)	486	7	–	–	(86)	–	51	–	–	–	2,991	(2,533)	458
Total infrastructure, property, plant and equipment		568,417	61,637	(209,031)	421,023	5,166	11,340	(2,726)	(12,826)	–	4,094	–	4,401	587,444	73,503	(230,475)	430,472
Comparatives		555,069	64,594	(201,253)	418,410	3,581	7,539	(3,021)	(12,181)	–	5,259	(710)	2,144	568,417	61,637	(209,031)	421,023

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Note 7. Infrastructure, property, plant & equipment and investment property (continued)

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

Valuation of assets

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

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

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

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

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

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

Information on valuations

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

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

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

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

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

Other information

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

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

Highest and best use

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

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Note 7. Infrastructure, property, plant & equipment and investment property (continued)

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

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

Transition to AASB 13 - Fair Value Measurement

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

Land & Land Improvements

- Basis of valuation: Market Value
- Date of valuation: 1 July 2021
- Valuer: Preston Rowe Paterson

Buildings

- Basis of valuation: Insurance Replacement Value / Written down value
- Date of valuation: 1 July 2021
- Valuer: Preston Rowe Patterson

Infrastructure

Roads

- Basis of valuation: Written down current replacement cost
- Date of valuation: 01 July 2022
- Valuer: Preston Rowe Paterson

Water Supply and Wastewater

- Basis of valuation: Written down current replacement cost
- Date of valuation: 01 July 2022
- Valuer: Preston Rowe Paterson

Carparks

- Basis of valuation: Written down current replacement cost
- Date of valuation: 01 July 2022
- Valuer: Preston Rowe Paterson

Bridges and Culverts

- Basis of valuation: Written down current replacement cost
- Date of valuation: 1 July 2022
- Valuer: Preston Rowe Paterson

Kerbs, Gutters and Footpaths

- Basis of valuation: Written down current replacement cost
- Date of valuation: 1 July 2022
- Valuer: Preston Rowe Paterson

Stormwater

- Basis of valuation: Written down current replacement cost
- Date of valuation: 01 July 2024
- Valuer: Odysseus-Imc

Open Space

- Basis of valuation: Written down current replacement cost
- Date of valuation: 01 July 2023
- Valuer: Odysseus-Imc

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	1,914	–	2,444	–
Payments received in advance	5,608	–	5,215	–
Accrued expenses - employee entitlements	1,112	–	658	–
Accrued expenses - finance costs	184	–	202	–
Accrued expenses - other	485	–	303	–
Lerwin Residential Accommodation Deposits	8,414	–	8,743	–
Total trade and other payables	17,717	–	17,565	–
(b) Borrowings				
Short term draw down facility	2,211	–	3,990	–
Loans	5,783	8,382	4,943	10,865
Total Borrowings	7,994	8,382	8,933	10,865
(c) Provisions				
Employee entitlements (including oncosts)	4,397	910	4,272	915
Future reinstatement / restoration, etc	190	–	81	–
Total provisions	4,587	910	4,353	915

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 9. Reserves

$ '000	as at 30/06/24 Opening Balance	Increments (Decrements)	Transfers	Impairments	as at 30/06/25 Closing Balance
(a) Asset revaluation reserve					
Land - community	25,436	–	–	–	25,436
Land - other	8,794	–	–	–	8,794
Land Held For Sale	30	–	–	–	30
Buildings	29,715	–	–	–	29,715
Infrastructure					
- Roads	139,207	–	–	–	139,207
- Stormwater	26,436	4,401	–	–	30,837
- CWMS	6,189	–	–	–	6,189
- Carparks	1,150	–	–	–	1,150
- Open Space	19,699	–	–	–	19,699
- Bridges and Culverts	6,894	–	–	–	6,894
- Kerbs, Gutters and Footpaths	14,588	–	–	–	14,588
Furniture and fittings	664	–	–	–	664
Plant & Vehicles	2,121	–	–	–	2,121
JV's / associates - other comprehensive income	89	–	–	–	89
Total asset revaluation reserve	281,012	4,401	–	–	285,413
Comparatives	278,868	2,144	–	–	281,012

(b) Other Reserves

Included within the Accumulated Surplus Reserve is the balance of the CWMS and CWWMS schemes that operate under the ESCOSA regime.

Each year there is expenditure from operating, managing and maintaining the schemes. these expenditures are recovered via user pay's systems that include fixed supply charges, varible service charges and useage based on consumption of water.

$ '000	as at 30/06/24 Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/25 Closing Balance
CWMS and CWWMS Reserves	(338)	230	(222)	–	(330)
Total CWMS and CWWMS Reserves	(338)	230	(222)	–	(330)
Comparatives	(356)	212	(194)	–	(338)

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).

The Rural City of Murray Bridge

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		
Zsolt Telkesi Scholarship	51	51
Lerwin Bequest	54	49
Carparking Contributions	32	31
Lerwin Resident Deposits	1,568	1,633
Futures Fund	1,872	902
Total cash and financial assets	3,577	2,666
Total assets subject to externally imposed restrictions	3,577	2,666
The following liabilities, included in Note 8, may be discharged from restricted assets in the first instance:		
Open Space Contributions	1,602	876
Developer Contributions	172	172
Lerwin Bequest	54	49
Carparking Contributions	32	31
Zsolt Telkesi Scholarship	51	51
Lerwin Resident Deposits	8,414	8,743
Futures Fund	1,872	902
Total	12,197	10,824

The Rural City of Murray Bridge

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

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	5	3,804	3,897
Less: short-term borrowings	8	(2,211)	(3,990)
Balances per Statement of Cash Flows		1,593	(93)
(b) Reconciliation of Operating Result			
Net surplus/(deficit)		6,396	(4,042)
Non-cash items in income statements			
Depreciation, amortisation and impairment		12,826	12,181
Equity movements in equity accounted investments (increase)/decrease		(40)	(71)
Non-cash asset acquisitions		(4,094)	(5,250)
Grants for capital acquisitions treated as investing activity		(4,183)	(50)
Net (gain)/loss on disposals		2,311	2,199
		13,216	4,967
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		(320)	1,104
Change in allowances for under-recovery of receivables		–	(23)
Net (increase)/decrease in inventories		153	(231)
Net (increase)/decrease in other assets		(11)	–
Net increase/(decrease) in trade and other payables		1,390	(853)
Net increase/(decrease) in unpaid employee benefits		120	135
Net increase/(decrease) in other provisions		109	24
Net cash provided by (or used in) operations		14,657	5,123
(c) Non-cash financing and investing activities			
Acquisition of assets by means of:			
Physical resources received free of charge	2i	4,094	5,250
Amounts recognised in income statement		4,094	5,250
Total non-cash financing and investing activities		4,094	5,250

continued on next page ...

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

(d) Financing arrangements

Unrestricted access was available at balance date to the following lines of credit:		
Corporate credit cards	50	51
LGFA cash advance debenture facility	7,000	5,000

Note 12. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

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

Terms & Conditions:
Deposits are returning fixed interest rates of 4.15% (2024: between 4.30% and 4.55%).

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 8.50% (2024: 9.15%), which is determined in accordance with the Local Government Act 1999. 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.

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Note 12. Financial instruments (continued)

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.

Liabilities - creditors and accruals

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

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

Carrying amount:
Approximates fair value.

Liabilities - retirement home contributions

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

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

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

Liabilities - interest bearing borrowings

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

Terms & Conditions:
Secured over future revenues, borrowings are repayable on an interest and principal basis; interest is charged at fixed rates on Fixed Term Loans and variable rates on Cash Advance Facility between 4.20% and 5.50% (2024: 1.90% and 6.15%).

Carrying Amount:
Approximates fair value.

Liabilities - leases

Accounting Policy:
Accounted for in accordance with AASB 16.

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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	3,804	–	–	3,804	3,804
Receivables	2,621	–	–	2,621	2,617
Total financial assets	6,425	–	–	6,425	6,421
Financial liabilities					
Payables	12,052	–	–	12,052	12,109
Current borrowings	8,519	–	–	8,519	7,994
Non-current borrowings	–	8,512	413	8,925	8,382
Total financial liabilities	20,571	8,512	413	29,496	28,485
Total financial assets and liabilities	26,996	8,512	413	35,921	34,906
2024					
Financial assets					
Cash and cash equivalents	3,897	–	–	3,897	3,897
Receivables	2,197	–	–	2,197	2,180
Total financial assets	6,094	–	–	6,094	6,077
Financial liabilities					
Payables	12,350	–	–	12,350	12,350
Current borrowings	8,933	–	–	8,933	8,933
Non-current borrowings	–	15,244	1,241	16,485	10,865
Total financial liabilities	21,283	15,244	1,241	37,768	32,148
Total financial assets and liabilities	27,377	15,244	1,241	43,862	38,225

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 12. Financial instruments (continued)

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

	2025		2024	
$ '000	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other variable rates	5.50%	2,211	0.00%	–
Fixed interest rates	4.20%	14,165	4.65%	19,798
		16,376		19,798

Net fair value

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

Risk exposures

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

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

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

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

Note 13. Capital expenditure and investment property commitments

$ '000	2025	2024

Capital commitments

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

Buildings	58	104
Infrastructure	430	1,993
Plant and equipment	–	435
Furniture and Fittings	23	–
	511	2,532
These expenditures are payable:		
Not later than one year	511	2,532
	511	2,532

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 14. Financial indicators

	Indicator 2025	Indicators 2024	2023
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 / Total operating income *This ratio expresses the operating surplus as a percentage of total operating revenue.*	**2.1%**	(14.1)%	(5.8)%
2. Net Financial Liabilities Ratio Net financial liabilities / Total operating income *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.*	**52%**	71%	60%
Adjustments to Ratios *In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.*			
Adjusted Operating Surplus Ratio Operating surplus / Total operating income	**(2.2)%**	(4.2)%	(9.2)%
Adjusted Net Financial Liabilities Ratio Net financial liabilities / Total operating income	**52%**	65%	61%
3. Asset Renewal Funding Ratio Asset renewals / Infrastructure and Asset Management Plan required expenditure *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.*	**139%**	114%	115%

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The Rural City of Murray Bridge

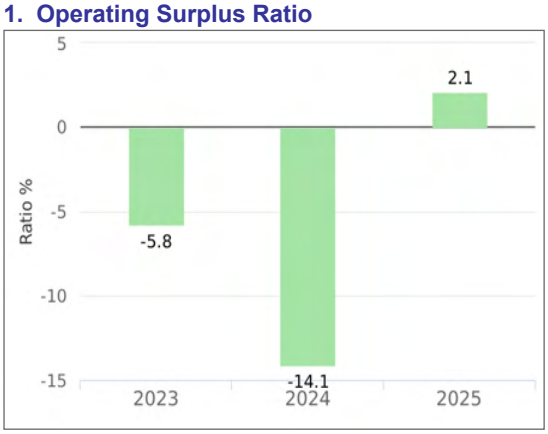
Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 14. Financial indicators (continued)

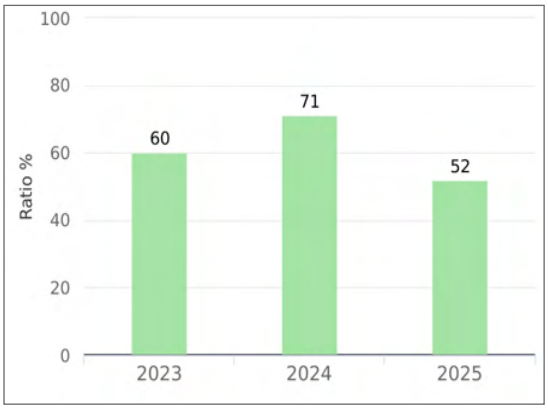
Financial indicators - graphs

1. Operating Surplus Ratio



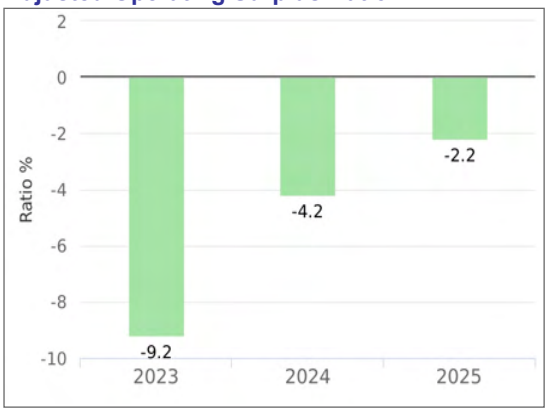
Purpose of operating surplus ratio	Commentary on 2024/25 result
This indicator is to determine the percentage the operating revenue varies from operating expenditure	2024/25 ratio 2.1% The major movements relate to the timing of the financial assistance grants advancement payment. Usually, council receives the brought forward payment every June that relates to the following FY allocation. However, there was no payment received in June 2023. As a result, the Financial Assistance Grant income in 23-24 was below the historical average, and the 24-25 income was above average. Actual Financial Assistance Grant income in 23-24 was $0.494k compared to $8,077 in 24-25.

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio	Commentary on 2024/25 result
This indicator shows the significance of the net amount owed to others, compared to operating revenue	2024/25 ratio 52% The Net Financial Liabilities Ratio of 52% is a decrease on 2023-2024 year. The ratio of 52% is well within the LGA guidelines of less than 100% and Council's target of up to 80%

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio	Commentary on 2024/25 result
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure	2024/25 ratio (2.2)% The major movements relate to the timing of the financial assistance grants advancement payment. Usually, council receives the brought forward payment every June that relates to the following FY allocation. However, there was no payment received in June 2023. As a result, the Financial Assistance Grant income in 23-24 was below the historical average, and the 24-25 income was above average. Actual Financial Assistance Grant income in 23-24 was $0.494k compared to $8,077 in 24-25.

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The Rural City of Murray Bridge

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

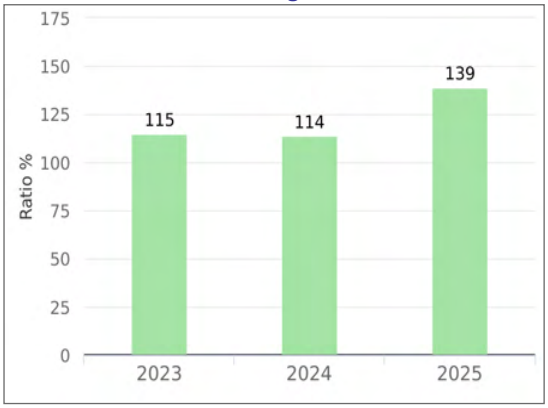
Note 14. Financial indicators (continued)

Adjusted Net Financial Liabilities Ratio



Purpose of adjusted net financial liabilities ratio	Commentary on 2024/25 result
	2024/25 ratio 52%
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure	The Net Financial Liabilities Ratio of 52% is a decrease on 2023-2024 year. The ratio of 52% is well within the LGA guidelines of less than 100% and Council's target of up to 80%

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio	Commentary on 2024/25 result
	2024/25 ratio 139%
This indicator aims to determine if assets are being renewed and replaced in an optimal way	The Asset Renewal Funding Ratio for the year was 139%. The ratio reflects a result of completing carry over renewal projects from prior FY.

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.		
Income		
Rates	36,384	33,539
Statutory charges	718	811
User charges	3,299	2,963
Grants, subsidies and contributions - capital	894	210
Grants, subsidies and contributions - operating	20,346	11,653
Investment income	215	304
Reimbursements	567	404
Other income	809	676
Net gain - equity accounted council businesses	40	71
Total Income	63,272	50,631
Expenses		
Employee costs	(28,569)	(25,770)
Materials, contracts and other expenses	(19,837)	(19,114)
Depreciation, amortisation and impairment	(12,826)	(12,181)
Finance costs	(716)	(709)
Total Expenses	(61,948)	(57,774)
Operating surplus / (deficit)	1,324	(7,143)
Less: grants, subsidies and contributions - capital	(894)	(210)
Adjusted Operating surplus / (deficit)	430	(7,353)
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(10,338)	(7,291)
Add back depreciation, amortisation and impairment	12,826	12,181
Add back proceeds from sale of replaced assets	235	865
	2,723	5,755
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(5,029)	(4,261)
Add back grants, subsidies and contributions - capital new/upgraded	894	210
Add back amounts received specifically for new and upgraded assets	2,089	370
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	901	95
	(1,145)	(3,586)
Annual net impact to financing activities (surplus/(deficit))	2,008	(5,184)

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 16. Leases

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

These leases have terms of between five and 20 years. All leases include a clause to enable upward revision of the rental charge on an annual basis according to prevailing market conditions. The lessee is also required to provide a residual value guarantee on the properties. Rental income recognised by the Group during the year is $38k (2023: $41k).

$ '000	2025	2024
Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:		
Not later than one year	151	168
Later than one year and not later than 5 years	268	356
Later than 5 years	307	432
	726	956

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

Accumulation only members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (11.50% 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% of ordinary time earnings for Salarylink members to their Accumulation account. Employees also make member contributions to the Salarylink section of the Fund. As such, assets accumulate in the Salarylink section of the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

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

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 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.

The Rural City of Murray Bridge

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 Operating Income 2025	2024	Council's Share of Net Assets 2025	2024
Council's share of net operating income				
Joint ventures	40	71	826	781
Total Council's share of net income	40	71	826	781

(a) Carrying amounts

$ '000	Principal Activity	2025	2024
Adelaide Hills Regional Waste Management Authority	Waste Management	826	781
Total carrying amounts - joint ventures and associates		826	781

(b) Relevant interests

	Interest in Operating Result 2025	2024	Ownership Share of Equity 2025	2024	Proportion of Voting Power 2025	2024
Adelaide Hills Regional Waste Management Authority	30.44%	24.60%	18.90%	18.50%	25.00%	25.00%

(c) Movement in investment in joint venture or associate

$ '000	Adelaide Hills Regional Waste Management Authority 2025	2024
Opening Balance	781	690
Share in Operating Result	40	71
Share in Other Comprehensive Income	5	20
Council's equity share in the joint venture or associate	826	781

continued on next page ...

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	Adelaide Hills Regional Waste Management Authority 2025	2024
Statement of Financial Position		
Cash and Cash Equivalents	2,182	1,740
Other Current Assets	915	865
Non-Current Assets	6,502	6,377
Total assets	9,599	8,982
Current Trade and Other Payables	1,277	1,202
Current Financial Liabilities	329	54
Current Provisions	3,624	302
Total liabilities	5,230	1,558
Net Assets	4,369	7,424
Statement of Comprehensive Income		
Other Income	3,507	3,058
Contributions from Constituent Councils	7,033	6,727
Interest Income	69	63
Total income	10,609	9,848
Employee Costs	2,443	2,230
Materials, Contracts & Other Expenses	6,858	6,163
Depreciation, Amortisation and Impairment	1,121	1,049
Finance Costs	57	37
Total expenses	10,479	9,479
Operating Result	130	369

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 19. Non-current assets held for sale and discontinued operations

Following a strategic review of the Council's land holdings, it was resolved that a number of parcels were considered surplus to requirements and have been marketed for sale, with sales made at the assessed market value. Below is a summary of the land parcels and their current status in relation to the sale plan.

Lot 888 Oxford Street, Murray Bridge SA 5253
In the process of being prepared to be listed for sale

Lot 95 Jaensch Road, Murray Bridge SA 5253
In the process of being prepared to be listed for sale

Given Murray Bridges' recent surge and shortage of housing, it is expected that these properties will be sold in the coming year.

$ '000	2025	2024
Carrying Amounts of Assets and Liabilities		
Assets		
Land	146	856
Total assets	146	856
Net assets	146	856

Note 20. Contingencies and assets/liabilities not recognised in the balance sheet

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

1. Land under roads

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

At reporting date, Council controlled 1,001 km of road reserves of average width 7.89 metres.

2. Potential insurance losses

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

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

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

3. Bank guarantees

Council did not guarantee any loans or other banking facilities advanced to community organisations or sporting bodies at the reporting date.

4. Legal expenses

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of 2 appeals against planning decisions made prior to the reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

Note 21. 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 unaware of any material or significant "non adjusting events" that should be disclosed.

The Rural City of Murray Bridge

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 22. 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.

The Elected Members of the Rural City of Murray Bridge during the year were:
Wayne Thorley (Mayor)
Andrew Baltensperger
John DeMichele
Karen Eckermann
Airlie Keen
Mat O'Brien
Clem Schubert
Fred Toogood
Lisa Courtney
Tom Haig

The Prescribed Officers of the Rural City of Murray Bridge during the year were:
Heather Barclay (CEO)
Timothy Vonderwall
Kristen Manson
Thuyen Vi-Alternetti
Melissa Bright

In all, 5 persons were paid Employee Benefit compensation.

$ '000	2025	2024
The compensation paid to key management personnel comprises:		
Short-term employee benefits	1,218	885
Post-employment benefits	126	97
Elected Members Allowances	240	286
Total	1,584	1,268

Other Related Parties

Other related parties include close family members of key management personnel, and entities that are controlled or jointly controlled by those key management personnel individually or collectively

Other than amounts paid as ratepayers or residents (e.g. rates, swimming pool entry fees, etc.), during the year the following tranactions occurred with related parties of Rural City of Murray Bridge Council. These transactions were on normal commercial terms and conditions no more favourable than those available to other persons unless otherwise stated.

Bridge Office Pty Ltd for whom A Baltensperger, Elected Member, is a Director - Contractors (Office Equipment)	41	24
iReach Rural Health for whom L Courtney Elected Member is a member of the management team.	–	25
Adelaide Hills Regional Waste Management Authority for whom H Barclay,Prescribed Officer, is a board member. Also Elected Member F Toogood is a delegate board member - Contractors (Waste Management)	862	763
Adelaide Hills Regional Waste Management Authority for whom H Barclay,Prescribed Officer, is a board member. Also Elected Member F Toogood is a delegate board member - Net Loss/(Profit) Equity Accounted Council Businesses	(45)	(91)
Total	858	721

The Rural City of Murray Bridge

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

Note 23. Segment reporting

$ '000	Notes	Total Council 2025	Lerwin Residential Care 2025	Council Other 2025
Statement of Comprehensive Income				
Operating income				
Rates	2a	36,384	–	36,384
Statutory charges	2b	718	–	718
User charges	2c	3,299	2,146	1,153
Grants, subsidies and contributions - operating	2g	20,346	–	20,346
Grants, subsidies and contributions - capital	2g	894	9,609	(8,715)
Investment income	2d	215	94	121
Reimbursements	2e	567	34	533
Other income	2f	809	1	808
Net gain - equity accounted Council businesses	18	40	–	40
Total operating income		63,272	11,884	51,388
Operating expenses				
Employee costs	3a	28,569	8,786	19,783
Materials, contracts and other expenses	3b	19,837	3,858	15,979
Depreciation, amortisation and impairment	3c	12,826	709	12,117
Finance costs	3d	716	201	515
Total operating expenses		61,948	13,554	48,394
Operating surplus / (deficit)		1,324	(1,670)	2,994
Physical resources received free of charge	2g	4,094	–	4,094
Asset disposal and fair value adjustments		(2,311)	–	(2,311)
Amounts received specifically for new or upgraded assets		3,289	–	3,289
Net surplus / (deficit)		6,396	(1,670)	8,066
Balance sheet				
Assets				
Current assets	5,19	7,865	1,854	6,011
Infrastructure, property, plant and equipment	7	430,472	24,175	406,297
Other non-current assets	6	2,901	–	2,901
Total assets		441,238	26,029	415,209
Liabilities				
Current liabilities	8,19	30,298	12,943	17,355
Non-current liabilities	8	9,292	1,629	7,663
Total liabilities		39,590	14,572	25,018
Net assets		401,648	11,457	390,191

*Note: Reference to Lerwin in this GPFR document refers to the Lerwin Aged Care Facility

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Independent Auditor's Report

To the members of the Rural City of Murray Bridge

Opinion

We have audited the accompanying financial report of the Rural City of Murray Bridge (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.

Liability limited by a scheme approved under Professional Standards Legislation

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

28 October 2025

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INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE RURAL CITY OF MURRAY BRIDGE

Opinion

In our opinion, the Rural City of Murray Bridge (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.

Liability limited by a scheme approved under Professional Standards Legislation

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

28 October 2025

The Rural City of Murray Bridge

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 Rural City of Murray Bridge for the year ended 30 June 2024, the Council'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.*

Heather Barclay
Chief Executive Officer

Peter Brass
Presiding Member, Audit and Risk Committee

Date: 17 October 2025

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Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Rural City of Murray Bridge 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

28 October 2025

APPENDIX 2: REGIONAL SUBSIDIARIES

Murraylands and Riverland Local Government Association Annual Report including Financial Statements 2024-25.

ANNUAL REPORT

Murraylands & Riverland Local Government Association
2024 / 25























Murraylands and Riverland Local Government Association



Constituent Councils

















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MRLGA OVERVIEW

Mission

Being a unified local government sector working in the best interest of the region and our communities.

Our Charter

- Speaking with one voice
- Building partnerships
- Working with the LGA
- Planning for and with the region
- Coordinating resources and representation
- Enhancing efficiencies

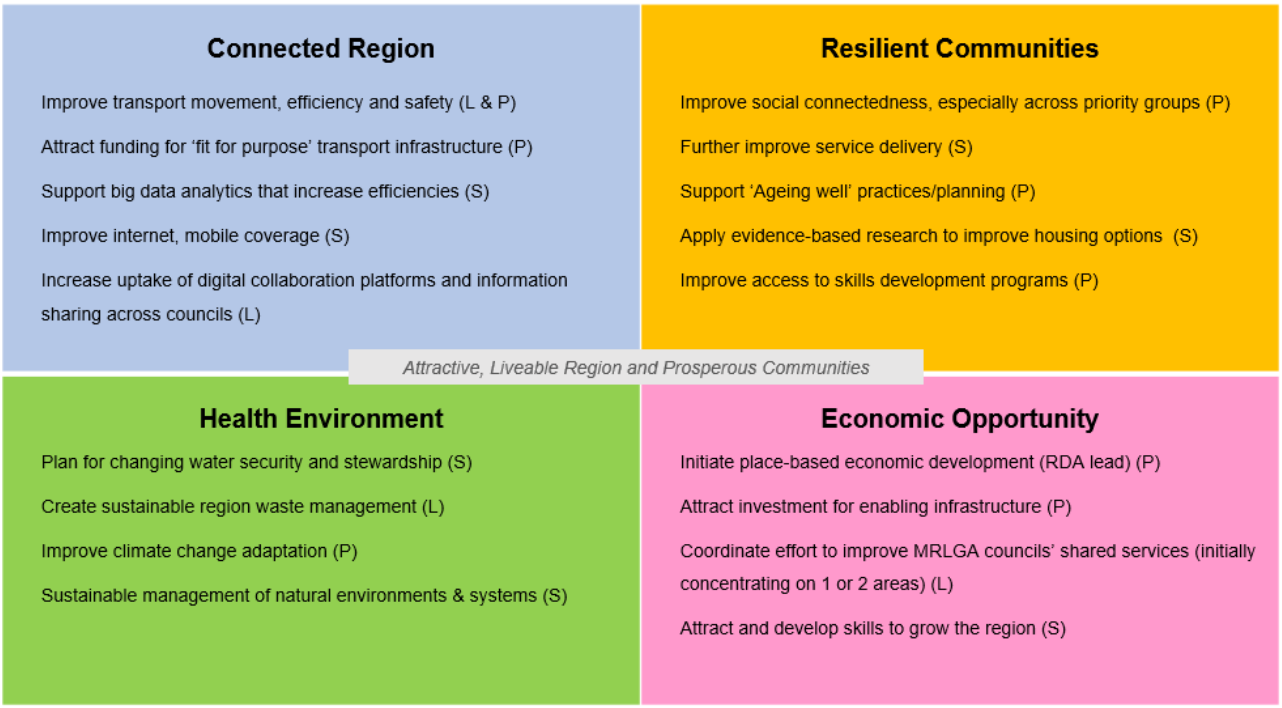
Values and Behaviours

Integrity, Leadership, Collaboration, Credibility, Unity

Role

Working to the MRLGA Charter, the Association motivates, advocates and represents its eight constituent Councils to advance cooperation, strategic partnerships and governance arrangements that oversee programs and projects in the region. Through its coordination of effort, the Association leads and assists its councils with evidence-based approaches to high level planning, communication and representation. The MRLGA works closely with Local Government Association SA, Commonwealth and State Governments, as well as regional partners including Regional Development Australia Murraylands and Riverland (RDA MR) and Murraylands & Riverland Landscape Board.

Strategic Framework



PRESIDENT'S REPORT



MRLGA President
Mayor Caroline Phillips

The Murraylands and Riverland Local Government Association, together with its eight constituent councils, continued in 2024/25 to pursue its goal of fostering a unified local government sector that works collaboratively in the best interests of the region and our communities.

As regional councils across the state deliver outstanding services to their local communities, our role as listeners, leaders, and advocates has been to engage with neighbouring councils on shared regional challenges and opportunities. These conversations have enabled us to exchange ideas, identify solutions, build networks, and strengthen cooperation—ultimately leading to greater efficiencies, mutual support, and collective progress.

On behalf of the Association, I extend my sincere thanks to all Board Members, CEOs, Committee Members, and staff for their continued commitment to collaboration. It is through this spirit of working together that we achieve unity, and in unity, we find our strength.

Reflecting on the achievements of the 2024/25 year, I am proud of the continuing strides the MRLGA has made toward our vision of creating attractive, livable, and prosperous communities. Our efforts remain firmly anchored in our mission to cultivate strong, enduring relationships, unify the local government sector, foster partnerships, and enhance regional efficiencies. With the support of our councils and partners, we have continued to advance strategic initiatives that strengthen regional infrastructure, enhance social resilience, and promote environmental sustainability.

Key achievements and highlights throughout the year have included:

Drought Response and Preparedness

Over the past year, we increased our role in drought advocacy, ensuring local voices were heard at both State and Federal levels from within the region. We gathered and shared critical intelligence on the impacts of drought to pass to Ministerial offices, advocated for regional round tables to be held more widely following the Limestone Coast session, and highlighted regional needs and financial relief measures at the Agribusiness Forum. Our active contribution to the SA Drought Advisory Working Group fed intelligence into the States working group that influences the recovery support packages. This time was further complimented through in-kind resources from the subsidiary to administer, design and deliver Regional Drought Resilience (RDR) under Future Drought Program. To optimise this funding, we designed and hosted a dedicated stakeholder workshop with over 30 participants collaborating on opportunities to increase drought preparedness for farming communities. We supported the Murraylands Drought Survey with targeted presentations to peak bodies. And facilitated regular online updates with Rural Business Support, ensuring Councils remained informed of case numbers and emerging challenges. A submission was also made to the Federal Productivity Commission on the RDRP. In a regional first, we curated the design and secured state support for a central coordination role at the RDR Consortium, hosted by the Landscape Board. The role will lead region-wide resilience initiatives under the FDF program. Its central positioning will enable it to see all resilience projects across the region (including the Climate Smart Agriculture program and other resilience programs) enabling greater cross-pollination of ideas and a stronger chance of reaching communities with practical outcomes. The pilot of the central role will begin in 25/26.

We acknowledge and thank Mayor Paul Simmons of Coorong District Council for representing local government at the SA Drought Advisory Group since October 2024. The unprecedented conditions of 2024 were the driest rainfall year on record and it placed immense pressure on farming businesses, families, and regional communities. In response, local government has remained a trusted advocate and strong voice, continuing to seek reforms in drought response and working to influence the design of investment initiatives that deliver meaningful support into those most affected.

Public Health and Wellbeing

The year marked good progress in advancing regional public health and wellbeing initiatives. We facilitated and co-ordinated the biannual Section 52 statutory reporting from eight councils to the Chief Public Health Officer on the Regional Public Health and Wellbeing Plan (and Council's 126 initiatives). The process included several engagement opportunities across all eight Councils including online information sessions, capturing regional issues, and advocating to the Mental Health Commissioner's Office. A significant achievement following this was the brokering of a partnership with Preventive Health SA, securing a $400,000 regional

investment in prevention efforts with only a $5,000 contribution required from participating councils. The partnership is giant leap towards greater State to Local joint efforts for healthy communities and alongside the funding component is a substantial non-monetary value through access to data and information, campaigns, specialist advice, intelligence, and strategic planning. This achievement strengthens cross-council collaboration and provides a foundation for greater cross agency initiatives towards public health and reducing siloed work. We also hosted a regional workshop in Mannum for the Regional Public Health & Wellbeing Committee and key staff, strengthening collaboration and knowledge-sharing. In addition, we observed many positive achievements, events and outcomes in year two of the three-year partnership we brokered with Riverland Council and Office of Recreation, Sport and Racing (ORSR), which is successfully increasing community participation across the Riverland. Our efforts to widen the program to neighbouring Councils as well as continue the partnership with State is underway.
We continued to maintain growing relationships with agency's connected to this portfolio including MMRLHN and Country SAPHN, (3) Regional Education Directors, SA Health, Foundations SA, WoTL and SA Drought Hub. And attended the State Strategic Direction workshop for the State Public Health Plan (2030). We were part of a targeted group of invited stakeholders to inform future opportunities. And attended the Foundations SA opening and have since promoted their programs to Councils as an alternative avenue for community to empower action.

Waste Management & Resource Recovery

Waste management remains a critical focus for many councils, given its status as one of the largest and most enduring service contracts delivered. In 2024/25, significant efforts were made to align our strategic vision with our capacity for implementation. Working closely with our constituent councils, the MRLGA structured two new positions within the waste management portfolio: Circular Economy and Waste Lead, and Waste Educational Program Lead. These appointments have been pivotal in advancing our regional waste management initiatives.

Guided by our Regional Strategy, we have advanced a range of initiatives designed to strengthen waste management, sustainability, and community awareness. Key projects underway include:

- Kerbside Waste Service Review,
- Cross-council contract management for waste services,
- Procured and project managed a joint waste bin audit across five participating councils (that resulted in an overall savings of $70k from undertaking joint procurement).
- A Waste Education Program was developed across five participating councils and includes targeted themes and events, some include community information sessions, facility tours, a new Sustainability Calendar and enhanced 'which bin' material to amplify the campaign, all to build awareness and encourage community participation.
- We are also exploring future opportunities for Riverland Composting, comparing case studies like the Mildura regional composting model, and
- We have developed a logistics map to identify the regions waste assets and future freight efficiencies.

In addition to these initiatives, we actively represented the region in advocacy efforts, including a submission to the EPA on future reform and GISA's Draft State Waste Strategy. We continue to strengthen partnerships across the sector, maintaining strong connections with the LGA, GISA, AHRWMA, Greenhill Energy, WMRR, End Food Waste Australia (The Great Unwaste), KESAB, PIRSA Fruit Fly team and other key stakeholders.

Transport and Infrastructure

Our Regional Transport and Assets Committee made strong progress in strategic infrastructure planning. 2024/25 delivered continued collaboration and coordination across Council infrastructure teams to oversee the Regional Transport Plan and associated database of roads. The coordinated efforts resulted in a remarkable $4.3 million funding package through the Special Local Roads Program (SLRP) for priority road upgrades across councils. These projects are essential for maintaining and enhancing road infrastructure that supports economic growth, tourism routes and community transport. This is a significant regional roads package obtained through the program and we give credit to all Council Director's and their infrastructure teams for their forward integrated planning and shovel ready agility. Councils were supported through complex claim processes, and a priority list for 2025/26 SLRP applications was successfully coordinated.

We have also initiated liaison with Federal Government on Roads to Recovery and SA Grants commission on opportunities for efficiency and consolidation of asset databases to inform forward work plans. We represented the region at the 2024 LGA Roads and Works Conference, and have provided feedback and advice to the State Government for regional needs as it relates to the State Public Transport Strategy under review for (2030).

Murray Darling Basin Plan / Water Recovery

MRLGA has remained a support line to the Councils while they took the lead and attended meetings with PIRSA to influence and contribute to the development of business case plans for the Resilient Rivers Infrastructure Program and Sustainable Communities Program.
We provided representation at the Murray Darling Basin Authority Conference, held in Murray Bridge that included presentations from a range of experts. One of the emerging forecasts is 73 Councils in the Murray Darling Basin will grow over the next 10 years while 42 Councils will either remain unchanged or contract. Murray Bridge has been identified as a 'Rocket Town' listed as one of the top ten highest growth areas and these nuanced forecasts reaffirm the need for Councils to invest in region wide relationships to continue to be in a strong position for partnerships, sharing, coordination and regional development.

(Zone) Emergency Management

We continued to play a role in strengthening regional resilience and emergency management. Our participation included attendance at the Zone Meetings, SES Annual Symposium, the Bureau's Seasonal Outlook webinar, and Disaster Relief's Big Map session in Mannum, ensuring regional perspectives were represented in statewide conversations. We advocated strongly to SAFECOM and the Department of the Premier and Cabinet (DPC) on the need for improve *betterment funding* following very limited funding post floods. And, together with the ZEMC Chair, engaged with DPC on alternative proposals to an emerging notion to shift regional recovery coordinators from state into zones. And to support continuous improvement, we submitted a lessons learned observations report to SES as part of the State review process.
We continue to strengthen partnerships under this portfolio maintaining strong connections with the LGA Functional Support Group, SafeCom, DPC Recovery, MFS, SES and SaPOL.

Financial Sustainability

We provided a comprehensive 14-page submission to the Federal Inquiry into Local Government Sustainability, presenting 18 key opportunities to reduce financial sustainability hazards. These spanned critical issues such as Financial Assistance Grants, the design of grant programs for regional and rural communities, the Local Government Advice Scheme, infrastructure and asset needs, gaps in aged care and early learning facilities, and workforce challenges and enablers. We also commend Mayor Bailey and Ceo Ben Scales (Mid Murray Council) and Mayor Ron Valentine and Ceo Lachlan Miller (Southern Mallee District Council) for their powerful presentations to the Committee during its visit to South Australia. Throughout the year, we maintained active dialogue with the LGA to ensure our constituent Councils' priorities were aligned with the sector's collective efforts to address financial sustainability risks and secure stronger outcomes for local government.

Climate Ready Regions

We have been a supportive stakeholder in the Climate Ready Regions Steering Committee, contributing to the development of a strong business case for Federal and State funding. Our involvement has included participating in engagement events, helping to facilitate a regional workshop, and acting as a connector between the metropolitan coordination project team and a wide range of stakeholders across the region. We also provided executive advice on future governance models and collaboration opportunities, particularly with the SA Drought Hub and other Federal programs for climate adaptation and resilience, ensuring the business case is positioned with the greatest chance of success.

SAROC Representatives

Mayor Caroline Phillips, Mayor Paul Simmons (July-Nov) and Mayor Simone Bailey (Dec-June) continued to serve as the region's nominated representatives on LGA's SAROC Committee, ensuring our regional voice was heard on sector-wide priorities. On behalf of the constituent Council's, I extend our thanks to Mayor Simone Bailey and Mayor Paul Simmons for generously dedicating their time to travel, attendance, and represent the region at these important forums, demonstrating our collective commitment to collaborating as a sector through to the peak body: LGA.

Looking Ahead

As we enter the 2025/26 period, we remain committed to addressing the evolving needs of our communities. The subsidiary will continue a triple approach to cross council collaboration including a) operational efficiencies and supporting sharing, collaboration and service efficiencies b) region wide strategic projects and c) region wide advocacy, particularly as the State election nears.

On behalf of the Board, I wish to express our appreciation for CEO Carron McLeod for her dedication and leadership throughout the year. Together, we will continue to work towards a vibrant and resilient region.

In Closing

I wish to thank all constituent councils and MRLGA Board Members for the opportunity to be the MRLGA President. The work and service undertaken by our CEO for the Association is valued and I can see our cumulative teamwork, cooperation and collaboration building with each year passing.

I also wish to thank Deputy President, Mayor Ella Winnall for joining me in leading the Association. Mayor Winnall excels in her leadership and responsibilities with her Council and community, as well as a key regional influence for strategic responses and initiatives.

To Mayor Paul Simmons and Mayor Simone Bailey, I congratulate you both as the region's representatives on SAROC. Mayor Simone Bailey has also been a keen attendee at SAROC meetings, forever pursuing advocacy opportunities on behalf on regional and rural communities including the pursuit for financial sustainability of the sector, equity and fairness for regions and healthy communities.

I hand over the Presidency baton to Mayor Winnall, voted in at the MRLGA AGM on 31 July 2025, and also extend my support for Mayor Bailey voted in as Vice President.

I will continue to support platforms like MRLGA for regional, rural and remote Councils. Being the closest level of government to community's, it is important the sector demonstrates to State and Federal Governments that we are a coordinated and cohesive sector as we approach place based strategy's and advocating for communities.

We also acknowledge the Mayors and Councilors who have served a third of a four-year term to its communities. There's a lot of work that goes unseen in the roles, plenty of expectation and a responsibility to carry out our duties in the interest of all, with impartiality. Congratulations on your achievements in the third year, and together we can continue growing the regional community of 74,000 onwards and upwards.

To our most valued Ceo's, we congratulate you individually and as a collective. You provide daily leadership to the teams that drive the outcomes and deliver services to community in a respectful, caring and purposeful manner. They are incredibly hard working, wearing multiple hats and showing up to all the conversations at all levels, and we thank you for your devotion to the important leadership roles.

To our Committee Members and supporting key staff we extend our appreciation and thanks to your subject matter expertise that drives our regional strategies, and skills to lead support teams who deliver and coordinate at an operational level. Individually and collectively, your leadership for healthy workplace cultures, innovation and identifying links between strategic objectives and how to deliver them, we thankyou for your contributions.

Lastly, as change naturally occurs in the region and we endeavor to keep up with the pressure, expectations and an emerging modern world, it highlights the importance of collaboration and cooperation. We exist beyond our own council boundaries and quite often we can gain more by working together at all levels of Council and all levels of Government. Thank you again for the work you do in all regional and rural communities and the MRLGA looks forward to consolidating on its current work, as together we collaborate, identify and advance the sector where we can for the benefit of the region and our community's.

Mayor Caroline Phillips
MRLGA President (24/25)

MRLGA Board



Board Members

Berri Barmera Council (BBC)	Mayor Ella Winnall (Deputy President)
Coorong District Council (CDC)	Mayor Paul Simmons
District Council of Karoonda East Murray (DCKEM)	Mayor Caroline Phillips (President)
District Council of Loxton Waikerie (DCLW)	Mayor Trevor Norton
Mid Murray Council (MMC)	Mayor Simone Bailey
Renmark Paringa Council (RPC)	Mayor Peter Hunter
Rural City of Murray Bridge (RCMB)	Mayor Wayne Thorley
Southern Mallee District Council (SMDC)	Mayor Ron Valentine

Deputy Delegates (Proxy Members)

Berri Barmera Council (BBC)	Cr Trevor Scott
Coorong District Council (CDC)	Cr Jeff Arthur
District Council of Loxton Waikerie (DCLW)	Cr Clive Matthews
District Council Karoonda East Murray (DCKEM)	Cr Russell Norman
Mid Murray Council (MMC)	Cr Jen Davis and Cr John Forrester
Renmark Paringa Council (RPC)	Cr Margaret Howie
Rural City of Murray Bridge (RCMB)	Cr Andrew Baltensperger
Southern Mallee District Council (SMDC)	Cr Chris Mead

South Australian Regional Organisation of Councils (SAROC) Representatives

1 July 2024 to 17 November 2024

Coorong District Council (CDC)	Mayor Paul Simmons
District Council of Karoonda East Murray	Mayor Caroline Phillips (MRLGA President)

18 November 2024 to 30 June 2025

Mid Murray Council	Mayor Simone Bailey
District Council of Karoonda East Murray	Mayor Caroline Phillips (MRLGA President)

CEO Network

Berri Barmera Council	**Tim Pfeiffer**
Coorong District Council	Bridget Mather
District Council of Loxton Waikerie	David Beaton
District Council of Karoonda East Murray	Scott Reardon
Mid Murray Council	Ben Scales
Renmark Paringa Council	Tony Siviour
Rural City of Murray Bridge	Heather Barclay
Southern Mallee District Council	Lachlan Miller (July 2024 to January 2025)
	Jason Beaton (April to June 2025)
Murraylands and Riverland Local Government Association	Carron McLeod

MRLGA CEO Network and Committees
At the January 2023 MRLGA Board Meeting, Committees were rationalised to 1 representative per Council, creating a committee of 8 people, plus MRLGA CEO and President. Membership is as follows.

Regional Transport and Asset Committee

BBC	Travis Hay	Acting Manager Infrastructure Services
	Maddie Frew	General Manager, Infrastructure & Env Reg Ser.
CDC	Joshua Bowen	Director of Infrastructure Services
DCLW	Greg Perry	Director of Infrastructure Services
DCKEM	James McInnes	Director of Infrastructure Services
MMC	David Hassett	Director Infrastructure & Field Services
RPC	Tarik Wolf	Director Infrastructure & Environmental Services
RCMB	Thuyen Vi-Alternetti	General Manager Infrastructure & Environment
SMDC	Lachlan Miller	CEO
	Ben Wright	Director of Infrastructure
MRLGA	Carron McLeod	CEO
MRLGA	Mayor Caroline Philips	Ex officio, MRLGA President

Regional Waste & Resource Recovery Committee

BBC	Tracey Alexander (July ’24 Jan ’25)	Manager Env Reg Services
	Travis Hay (July ’24 Jan ’25)	Acting Manager of Infrastructure
	Maddie Frew (Feb-June ’25)	General Manager, Infrastructure & Env Reg Ser
CDC	Joshua Bowen	Director Infrastructure & Assets
DCLW	Greg Perry	Director of Infrastructure Services
DCKEM	James McInnes	General Manager, Infrastructure
MMC	David Hassett	Director Infrastructure & Field Services
RPC	Tarik Wolf	Director Infrastructure & Environmental Services
RCMB	Thuyen Vi-Alternetti	General Manager Assets & Infrastructure
SMDC	Lachlan Miller	CEO
	Calvin Hoye(Oct ’24-Nov’24)	Director Infrastructure
	Ben Wright (Jan ’25 - June ’25)	Director Infrastructure
MRLGA	Carron McLeod	CEO
MRLGA	Mayor Caroline Philips	Ex officio, MRLGA President

Regional Public Health and Wellbeing Committee

BBC	Andrew Haigh (July to Dec '24)	Manager Community Development
	Veronica Lambert (Jan to March '25	Acting Manager Community Services
	Conny Wilson (March to June '25)	General Manager Community Services
CDC	Myles Somers	Director Community and Corporate Services
DCKEM	Scott Reardon	Ceo
	Kate Waters	Project Officer
DCLW	Andrew Waters	Director Commercial and Community Services
MMC	Gary Mavrinac	Director - Development & Community Services
RPC	Alyson Modlinski	Director Community Services
RCMB	Kriston Manson (June-Dec '24)	General Manager Community Development
	David Waters (Feb-June '25)	General Manager Community Development
SMDC	Shilo Wyatt	Manager Property & Development Services
MRLGA	Mayor Caroline Philips	Ex officio, MRLGA President
MRLGA	Carron McLeod	Chief Executive Officer

Performance Management Working Group (associated with the joint Waste Services Contracts) for 5 Councils (as listed):

BBC	Travis Hay	Acting Manager Infrastructure Services
	Tracey Alexander	Manager Environment & Regulatory Services
	Maddie Frew	Director Infrastructure & Env Reg Services
CDC	Joshua Bowen	Director Infrastructure & Assets
	Skye Blythe	Admin Officer for Infrastructure Services
DCLW	Greg Perry	Director of Infrastructure Services
	Kelly Michella	Works Project Officer
RPC	Tarik Wolf	Director Infrastructure & Environmental Services
	Terri Hentschke	EA to Director
RCMB	Thuyen Vi-Alternetti	General Manager of Infrastructure Services
	Sue Reynolds	Manager City Assets
MRLGA	Carron McLeod	CEO

Zone Emergency Management (Chaired by RCMB)

MRLGA Representative:

MRLGA	Carron Mcleod	CEO (Attendee)

MRLGA Board:

The MRLGA Board met quarterly. Membership of the Board is filled by the Principal Members (Mayor) of each Constituent Council. Meetings of the Board were held on:

1. Friday 9 August 2024
2. Thursday 7 November 2024
3. Thursday 6 February 2025
4. Thursday 10 April 2025

The meetings of the Board also provided a forum for updates and/or presentations from:

- LGA SA Secretariat
- PIRSA
- Regional Development Australia, Murraylands and Riverland
- Landscape Board, Murraylands and Riverland Wellbeing SA (now Preventive Health)
- Office of Small and Family Business
- Murray and Mallee Public Transport
- SA Drought Hub
- One Basin CRC
- DPC, Office of the Chief Information Officer (OCIO), State Digital Connectivity
- Zone Emergency Management Committee
- Murray Darling Association – Region 5 and Region 6
- Members of Parliament

SA Regional Organisation of Councils

The South Australian Regional Organisation of Councils (SAROC) is a Committee of the LGA that meets bimonthly to focus on key issues affecting country Councils.

MRLGA representatives at SAROC in 2024/25 was:

- President, Mayor Caroline Phillips (of District Council of Karoonda East Murray) and Mayor Paul Simmons (of Coorong District Council) during 1 July 2024 to 17 November 2024
- President, Mayor Caroline Phillips (of District Council of Karoonda East Murray) and Mayor Simone Bailey (of Mid Murray Council) during 18 November 2024 to 30 June 2025.

MRLGA supports SAROC by attending meetings, preparing regional reports and creating discussion at regional quarterly board meetings to inform content in/out of SAROC. The committee met on:

- 18 July 2024 Adelaide
- 3 October 2024 Mount Gambier
- 5 December 2024 Adelaide
- 23 January 2025 Adelaide
- 27 March 2025 Whyalla
- 24 July 2025 Adelaide

CEO Network

The MRLGA CEO Network is established as a strategic advisory group to the MRLGA Board as well as to assist and advise the MRLGA CEO in governance, project delivery and the development and implementation of the Annual Business Plan, or other plans. As the name suggests its membership is the CEOs of the eight constituent councils. The Charter outlines at Clause 7.11.8 that the Network will operate on an informal basis, and is therefore not subject to formal meeting procedures.

The Network provided a range of support including oversight, updates, feedback, guidance and discussion regarding :

• Waste and Resource Recovery Strategy	*Resolved the contracts model, future resourcing, regional infrastructure and future advocacy to GISA*
• Flood Recovery	*Collaboration and strategic positioning regarding the States $9m 'Council Community and Recreational Asset Restoration Program'.*

• Office of Recreation Sport and Racing	*Connected and Active Communities Program* *3 Year Partnership with all three Riverland Councils and ORSR.*
• Preventive Health Partnership	*2 Year Partnership model with Preventive Health SA*
• Regional Drought Resilience Plan (MR Plan)	*Strategic direction, funding models and the central coordination role.*
• A.I.	*Attended the LGA AI Conference to consider joint initiatives and/or shared services*
• Regional Digital Connectivity Plan	*Strategic conversations with State Government on its digital plan as well as the NSW VIC Partnership pursing a joint application along the River Murray across 23 Councils.*
• Drought Response	*Reviewing council hardship policy approaches, drought response needs and collective responses.*

The MRLGA wishes to acknowledge the enormous dedication that regional CEO's play each and every day in our region to:

- Support healthy teams and cultures amongst staff and working environments at Council's
- Guiding successful services, governance, reporting and oversight to Council operations
- Providing leadership, strategic thinking and professionalism to the local government sector and more.

The role they play is instrumental in setting the tone of successful Council operations, and without them the MRLGA would not be as enhanced and capable as it is without them, both individually and collectively.

Zone Emergency Management Committee

Heather Barclay from Rural City of Murray Bridge continued as Chair for ZEMC meetings.

Meetings are convened by SES and were held on the following dates of which MRLGA had attendance and input towards:

- 19 March 2025 Murray Bridge
- 14 May 2025 Loxton

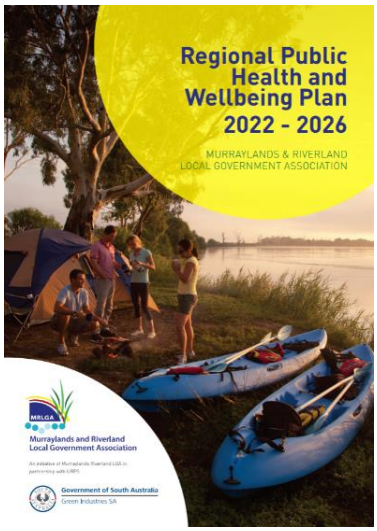
Placed Based Regional Strategies

When regional councils collaborate to develop a region-wide strategy, they can leverage collective strengths and address shared challenges. The benefits include:

- Resource Efficiency and Cost Sharing: Collaborating on a strategy allows councils to pool resources, reducing the cost burden on individual councils. Shared services, infrastructure, and expertise can result in significant savings and better resource allocation.
- Stronger Regional Advocacy: A unified regional strategy gives councils a stronger voice when advocating for state or federal funding. It allows them to present a cohesive, region-wide vision, which can attract larger-scale investment and government support.
- Holistic Planning: Working together enables councils to address broader issues that transcend local boundaries, such as economic development, transport networks, and environmental management. This leads to more balanced and sustainable regional growth.
- Shared Knowledge and Best Practices: Collaboration fosters the exchange of ideas, knowledge, and successful initiatives. Councils can learn from each other's experiences, adopting best practices in governance, planning, and service delivery.
- Improved Resilience and Crisis Management: Joint strategies are especially beneficial for managing regional crises, such as droughts, natural disasters, or economic downturns. Councils can coordinate their efforts, share resources, and develop more robust contingency plans to enhance regional resilience.

These benefits can lead to stronger, more sustainable communities through cooperation and shared vision.

The following is an update on the regional plans and strategies:

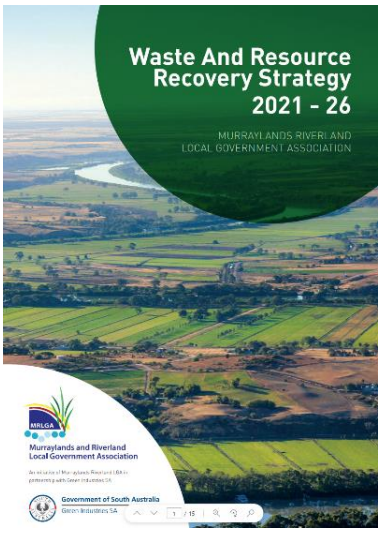


The Regional Public Health and Wellbeing Plan is a statutory plan under the Public Health and Wellbeing Act.

It is overseen by the MRLGA Regional Public Health and Wellbeing Committee. The Committee includes one Director, from each of the 8 constituent Councils.

Key activities and advancements in 2024/25:

- **State Statutory Reporting**: Completed the Section 52 (Public Health Act 2011) report for the South Australian Chief Public Health Officer, a comprehensive update on council responsibilities under public health legislation, submitted bi-annually.
- **Partnership with Office of Recreation, Sport and Racing (ORSR)**: MRLGA brokered this partnership, and has been observing sequential achievements and success coming out of its first year of the three-year partnership. District Council of Loxton Waikerie is hosting the central role, and we will liaise with ORSR and the three Riverland Councils to see where opportunities lie to expand and build the program regionally.
- **Emergency Management**: Participated at all Murray and Mallee Zone Emergency Management Committee meetings to support regionwide emergency management networking and planning. Provided a range of support for emergency management including representation at the SES Symposium, advocacy to SafeCOM and DPC on betterment, undertook support and analysis of the Community, Recreation and Asset Restoration Flood Recovery grant, Big Map Disaster Relief and more.
- **Preventive Health SA**: brokered a two year partnership with the State / Preventive Health SA that will see a $400k investment into the region to help promoting healthy communities.
- **LGA Alignment**: Continued ongoing collaboration with the LGA Public health liaison officer as part of uplift for the portfolio.
- **Foundations SA**: continued liaison with the foundation to promote these opportunities across region.
- **Mental Health Commissioner** – attended webinars from the Commissioner and built relationship with the office to elevate regional needs.



The Regional Waste & Resource Recovery Strategy (and associated Implementation Plan) is a statutory plan. In South Australia, waste management targets for councils are primarily determined by the Green Industries SA (GISA) agency, operating under the Green Industries SA Act 2004. GISA leads the state's waste management and resource recovery strategies, providing guidance, grants, and policy direction. The South Australian Waste Strategy 2020-2025, developed by Green Industries SA, outlines key waste management targets, including reducing landfill, increasing recycling, and improving resource recovery. It aligns with South Australia's overall environmental goals, and councils are required to work within this framework.
Additionally, the Environment Protection Act 1993, administered by the Environment Protection Authority (EPA) South Australia, also plays a role in regulating waste management activities, particularly concerning environmental protection standards. Councils are expected to adhere to the targets and strategies set forth by these agencies and legislative acts when managing waste within their jurisdictions.

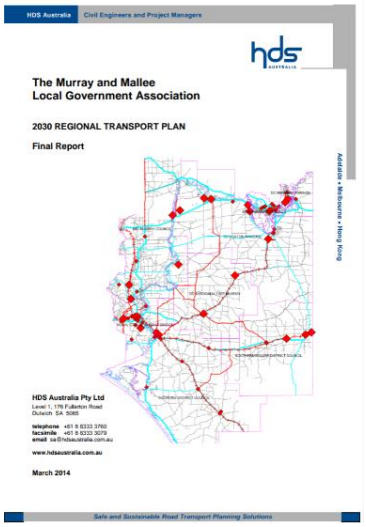
The regional strategy is overseen by the MRLGA Regional Waste & Resource Recovery Committee. The Committee includes one Director, from each of the 8 constituent Councils.

Key activities included:

- **Established Shared Services Models,** we established tow new roles at MRLGA as part of a trialling more shared service models

across Councils. The new roles were Circular Economy & Waste Lead and Waste Education. These roles have enabled the following work to be undertaken.

- **Established cross- Council Waste Service Contract Management via the Performance Management Working Group** (PMWG) with representation from all five regional councils involved in the joint waste services contract. The group meets quarterly and is formed under the governance structure outlined in the contracts. The working group offers Councils an opportunity to unite; and to collate challenges and opportunity's in a cohesive and efficient manner across the region, working towards solutions for improved performance via the waste service contract.
- **Kerbside Waste Service Review** – we commenced the kerbside waste service review, including case study reports and will deliver the draft report to Council before the end of 2025.
- **Waste Education Program** : with 6 key themes and 23 styled activities to grow waste educations across the five participating councils and its communities.



The Regional Transport Plan is the result of collaboration across Councils to have a cohesive road network, and it also conforms to the Local Government Transport Advisory Panel (LGTAP) needs.

The regional plan is overseen by the MRLGA Regional Transport Committee. The Committee includes the Directors of Infrastructure from each of the 8 constituent councils.

This year, MRLGA in consultation with its Regional Transport Committee secured a remarkable $4.3 million in funding through the Special Local Roads Program (SLRP) for priority road upgrades across councils. These projects are essential for maintaining and enhancing road infrastructure that supports economic growth and connects communities. Through targeted planning we have continued to grow the funding package in size in recent years for regional areas.



The paper was a collaborative piece of work to support Councils as they liaise with State and Federal government on Murray Darling Basin Plan (2.0) reviews and updates, as well as the water recovery discussions that have transpired from the Resilient Rivers Bill.
The document is accompanied by a Regional Profile that outlines the evidence and statistics that form the points within the advocacy paper.
MRLGA has remained a support line to Councils while they undertook more hands on consultation with PIRSA as part of business case development work for the Resilient Rivers Infrastructure Program and Sustainable Communities Program.
Our recent representation at the annual Murray Darling Basin Authority Conference at Murray Bridge proved critical in understanding the emerging economic data, climate, environment projections, water recovery intel happening across the states and network with MDBA and other MDB stakeholders.

In addition to incremental progress with the above strategy's, the Association also prepared and delivered a :

- Submission to the Federal Inquiry into Local Government Sustainability
- Submission to the State EPA Reform
- Submission to the State Draft Waste Strategy
- Submission to the Productivity Commission on the Future Drought Fund Regional Drought Resilience Planning program

Regional LGA's, Chief Executive Officers

The Regional LGA's Ceo Group is an informal meeting of Executive Officers of the Regional Local Government Associations. Opportunities of collaborating across regional LGA include:

- Provide input into SAROC Business Plan and the Agenda
- Develop a working relationship with the LGA Management team
- Advocate on behalf of the regions and regional initiatives
- Share information and provide collegiate support
- Coordinate collaborative project activity

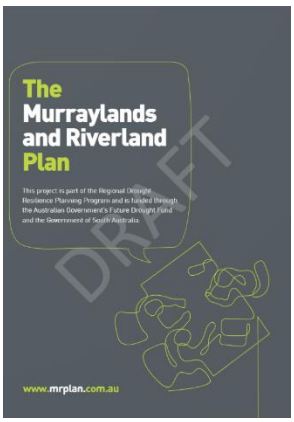
The Association also availed itself to other opportunities occurring in the region including:

Future Drought Fund – Regional Drought Resilience Program

In 20/21 two South Australian regions were selected to participate in a pilot year to develop Regional Drought Resilience Plans. The plans in SA were funded by the Australian Government's Future Drought Fund Program: Regional Drought Resilience Planning Program to the approximate value of $1.18m.

The MRLGA were invited to participate in a joint partnership with Regional Development Australia, Murraylands and Riverland (RDAMR) and Landscape Board, Murraylands and Riverland to develop a regional drought resilience plan.

For more information on the background, process or a copy of the plan, please visit:



- MR (Drought Resilience) Plan landing page https://www.mrplan.com.au/theplan
- The Process https://rdamr.com.au/information/mrplan/#:~:text=The%20Murraylands%20and%20Riverland%20Plan%20(MR%20Plan)%20is%20about%20supporting,Riverland%20towards%20achieving%20this%20vision.
- Future Drought Fund, Regional Drought Resilience Program https://www.agriculture.gov.au/agriculture-land/farm-food-drought/drought/future-drought-fund/regional-drought-resilience-planning#daff-page-main

In August 2024, PIRSA advised that seed funding for the program would be available and the partnership is working together on the initiative. The funding was then made available in April 2025 and MRLGA has been working with the consortium to partner on drought preparedness initiatives.

Operational (external) Service Agreements

The list below outlines the Service Agreements MRLGA held in 24/25 to support operations or initiatives:

- Payroll and BAS services provided by EKM Accounting
- Formula Accounting for accounting services to prepare the independent audited financial statements
- Rawtec Consulting (associated with the Waste and Resource Recovery Strategy).
- HDS Traffic Engineering – Regional Road Assessments
- Dean Newberry Accountants for annual auditing services

2024 / 2025 Audit

The 24/25 external audit was undertaken by Accru Harris Orchard | AHO Audit Pty Ltd ABN 55 670 721 712

Financial Statements prepared by Formula Accounting ABN 50 410 043 228

Murraylands and Riverland Local Government Association

General Purpose Financial Reports

for the year ended 30 June 2025

Murraylands and Riverland Local Government Association

General Purpose Financial Reports

for the year ended 30 June 2025

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Note 7 - Financial Instruments

Note 8 - Related Party Transactions

Audit Report - Financial Statements

Association Certificate of Audit Independence

Auditor Certificate of Audit Independence

Murraylands and Riverland Local Government Association
Annual Financial Statements
for the year ended 30 June 2025

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Association 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 Association'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 Association provide a reasonable assurance that the Association's financial records are complete, accurate and reliable and were effective throughout the financial year.

- the financial statements accurately reflect the Association's accounting and other records.

.....
Carron McLeod
CHIEF EXECUTIVE OFFICER

.....
Mayor Ella Winnall
CHAIRPERSON

Date:

Murraylands and Riverland Local Government Association

Statement of Comprehensive Income

for the year ended 30 June 2025

	Notes	2025 $	2024 $
INCOME			
Council Subscriptions	2	**465,106**	209,750
Grants, Subsidies and Contributions	2	**80,000**	44,912
Investment income	2	**49,518**	52,298
Total Income		**594,624**	306,960
EXPENSES			
Employee costs	3	**390,434**	191,766
Materials, contracts & other expenses	3	**74,768**	80,215
Total Expenses		**465,202**	271,981
OPERATING SURPLUS / (DEFICIT)		**129,422**	34,979
Other Comprehensive Income			
Total Other Comprehensive Income		**-**	-
TOTAL COMPREHENSIVE INCOME		**129,422**	34,979

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

Murraylands and Riverland Local Government Association

Statement of Financial Position

as at 30 June 2025

	Notes	2025 $	2024 $
ASSETS			
Current Assets			
Cash and cash equivalents	4	**1,194,574**	1,098,993
Trade & other receivables	4	**26,588**	7,063
		1,221,162	1,106,056
Total Current Assets		**1,221,162**	1,106,056
Total Assets		**1,221,162**	1,106,056
LIABILITIES			
Current Liabilities			
Trade & other payables	5	**33,136**	64,025
Provisions	5	**37,753**	21,180
Total Current Liabilities		**70,889**	85,205
Non-current Liabilities			
Provisions	8	**1,724**	1,724
Total Non-current Liabilities		**1,724**	1,724
Total Liabilities		**72,613**	86,929
NET ASSETS		**1,148,549**	1,019,127
EQUITY			
Accumulated surplus		**1,148,549**	1,019,127
TOTAL EQUITY		**1,148,549**	1,019,127

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

Murraylands and Riverland Local Government Association

Statement of Changes in Equity

for the year ended 30 June 2025

	Notes	Acc'd Surplus	TOTAL EQUITY
2025		**$**	**$**
Balance at end of previous reporting period		**1,019,127**	**1,019,127**
Restated opening balance		**1,019,127**	**1,019,127**
Net Surplus / (Deficit) for Year		**129,422**	**129,422**
Balance at end of period		**1,148,549**	**1,148,549**
2024			
Balance at end of previous reporting period		984,148	984,148
Restated opening balance		984,148	984,148
Net Surplus / (Deficit) for Year		34,979	34,979
Balance at end of period		1,019,127	1,019,127

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

Murraylands and Riverland Local Government Association

Statement of Cash Flows

for the year ended 30 June 2025

		2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES	**Notes**	**$**	$
Receipts:			
Council Subscriptions		**439,907**	212,116
Investment receipts		**55,192**	45,235
Grants utilised for operating purposes		**80,000**	44,912
Other revenues		**-**	-
Payments:			
Employee costs		**(363,992)**	(180,177)
Materials, contracts & other expenses		**(75,526)**	(80,208)
Net Cash provided by (or used in) Operating Activities	6b	**95,581**	41,878
Net Increase (Decrease) in cash held		**95,581**	41,878
Cash & cash equivalents at beginning of period	6	**1,098,993**	1,057,115
Cash & cash equivalents at end of period	6	**1,194,574**	1,098,993

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1 - Significant Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared 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.

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest dollar.

2 The Local Government Reporting Entity

The Association is a Regional Subsidiary under Section 43 and Schedule 2 of the SA Local Government Act 1999.

The Constituent Councils are:

Berri Barmera Council
Coorong District Council
District Council Loxton Waikerie
District Council Karoonda East Murra
Mid Murray Council
Renmark Paringa Council
Rural City of Murray Bridge
Southern Mallee District Council

All funds received and expended by the Group have been included in the Financial Statements forming part of this Financial Report.

3 Income recognition

3.1 Revenue

The Association 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 Association expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when Association 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 Association to acquire or construct a recognisable non-financial asset that is to be controlled by the Association. In this case, the Association recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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

4.2 Other Financial Instruments

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

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price.

5 Payables

5.1 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.

5.2 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 Association assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

6 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.

7 New and amended standards and interpretations

The Association applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2023. New standards and amendments relevant to the Association are listed below. The Association has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Note 1 - Significant Accounting Policies

8 Superannuation

The Association contributed the statutory 11.0% Superannuation Guarantee to the nominated superannuation fund of the Executive Officer.

9 Provisions

9.1 Employee Benefits

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

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based on-costs) to be made in respect of services provided by employees up to the reporting date.

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. No payment is made for untaken sick leave.

10 Contingent Liabilities and Contingent Assets

At 30 June 2025, the Association is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in this financial report.

11 Events after the end of the reporting period

There are no events subsequent to 30 June 2025 that need disclosure in the financial statements.

12 Economic Dependence

The Association is dependent on the Local Councils within its jurisdiction and other funding bodies for the majority of the revenue used to operate the business. At the date of this report, the Board believe that the Local Councils and other bodies will continue to fund the Association.

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 2 - INCOME

	Notes	2025 $	2024 $
COUNCIL SUBSCRIPTIONS			
General Subscriptions		**239,971**	209,750
		239,971	209,750
Other Charges			
Waste Contract Management Levy		**64,580**	-
Waste Education Levy		**160,555**	-
		225,135	-
		465,106	209,750
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		**49,518**	52,298
		49,518	52,298
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Other grants, subsidies and contributions			
Regional Capacity Buildings		**40,000**	40,000
Community Wellbeing Alliance		**40,000**	-
Building Better Regions		**-**	4,912
		80,000	44,912
Sources of grants			
Commonwealth government		**40,000**	44,912
Other		**40,000**	-
		80,000	44,912

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 3 - EXPENSE

	Notes	2025 $	2024 $
EMPLOYEE COSTS			
Salaries and Wages		**333,761**	161,850
Employee leave expense		**16,573**	10,412
Superannuation	1.8	**38,383**	17,804
Workers' Compensation Insurance		**1,717**	1,700
Total Operating Employee Costs		**390,434**	191,766
Total Number of Employees		***1***	-
(Full time equivalent at end of reporting period)			
MATERIALS, CONTRACTS & OTHER EXPENSES			
Prescribed Expenses			
Auditor's Remuneration			
- Auditing the financial reports		**3,830**	3,050
Elected members' expenses		**3,550**	3,400
Subtotal - Prescribed Expenses		**7,380**	6,450
Other Materials, Contracts & Expenses			
Accounting Services		**3,599**	4,467
Computer & Software		**3,095**	2,713
Insurance		**8,594**	7,061
Meeting Expenses		**8,311**	10,481
Office Expenses		**6,520**	1,178
Project Expenditure		**33,552**	41,198
Website Maintenance		**-**	4,245
Sundry		**3,717**	2,422
Subtotal - Other Materials, Contracts & Expenses		**67,388**	73,765
		74,768	80,215

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 4 - CURRENT ASSETS

		2025	2024
CASH & EQUIVALENT ASSETS	**Notes**	**$**	$
Cash on Hand and at Bank		**177,536**	125,347
Deposits at Call		**1,017,038**	973,646
		1,194,574	1,098,993
TRADE & OTHER RECEIVABLES			
Subscriptions - General & Other		**25,199**	-
Accrued Interest Revenue		**1,389**	7,063
		26,588	7,063

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 5 - LIABILITIES

		2025		2024	
		$		$	
TRADE & OTHER PAYABLES	**Notes**	**Current**	**Non-current**	Current	Non-current
Goods & Services		**-**	**-**	-	-
Payments received in advance		**-**	**-**	40,000	-
Accrued expenses - other		**21,393**	**-**	11,524	-
GST Payable		**11,743**	**-**	12,501	-
		33,136	**-**	64,025	-
PROVISIONS					
LSL Employee entitlements (including oncosts)		**-**	**1,724**	-	1,724
AL Employee entitlements (including oncosts)		**37,753**	**-**	21,180	-
		37,753	**1,724**	21,180	1,724

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 6 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	2025 $	2024 $
Total cash & equivalent assets	4	**1,194,574**	1,098,993
Less: Short-term borrowings		**-**	-
Balances per Cash Flow Statement		**1,194,574**	1,098,993
(b) Reconciliation of Change in Net Assets to Cash from Operating Activities			
Net Surplus (Deficit)		**129,422**	34,979
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		**(19,525)**	(4,697)
Net increase (decrease) in trade & other payables		**(30,889)**	1,184
Net increase (decrease) in other provisions		**16,573**	10,412
Net increase (decrease) in other liabilities		**-**	
Net Cash provided by (or used in) operations		**95,581**	41,878

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 7 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as *loans and receivables.*

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	**Accounting Policy:** initially recognised at fair value and subsequently measured atamortised cost, interest is recognised when earned
	Terms & conditions: Short term deposits are avaliable on 24 hour call with the LGFA and have an interest rate of 4.15% as at 30 June 2025 (2024: 4.55%)
	Carrying amount: approximates fair value due to the short term to maturity.
Receivables - Trade and other debtors	**Accounting Policy:** Carried at nominal value
	Terms & conditions: Amounts due have been calcualted in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest.
	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 Association.
	Terms & conditions: Liabilities are normally settled on 30 day terms.
	Carrying amount: approximates fair value.

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 7 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2025	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	$	$	$	$	$
Cash & Equivalents	**1,194,574**			**1,194,574**	**1,194,574**
Receivables	**26,588**			**26,588**	**26,588**
Total	**1,221,162**	**-**	**-**	**1,221,162**	**1,221,162**
Financial Liabilities					
Payables	**33,136**			**33,136**	**33,136**
Total	**33,136**	**-**	**-**	**33,136**	**33,136**

2024	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	$	$	$	$	$
Cash & Equivalents	1,098,993			1,098,993	1,098,993
Receivables	7,063			7,063	7,063
Total	1,106,056	-	-	1,106,056	1,106,056
Financial Liabilities					
Payables	24,025			24,025	24,025
Total	24,025	-	-	24,025	24,025

Note 7 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

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 Association is the carrying amount, net of any impairment. All Association investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Note 4 in relation to individual classes of receivables, exposure is concentrated within the Association'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 Association'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 Association 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. The Association 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. The Association 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.

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 8 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Association include the Mayors/Chairpersons of the constituent Councils and the CEO. The following total compensation was paid:

	2025	2024
	$	$
CEO salary and superannuation	190,386	179,654
Member Allowance	3,550	3,400
TOTAL	**193,936**	183,054

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

During the reporting period, no Key management Personnel or parties related to them had any transactions on more favourable than those avaliable to the public.

OTHER RELATED PARTIES	2025	2024
Amounts received from Related Parties during the financial year and owed by Related Parties at the end of the financial year (inclusive of GST).	$	$
Berri Barmera Council	24,830	24,540
Coorong District Council	20,986	20,480
District Council Loxton Waikerie	28,186	27,815
District Council Karoonda East Murray	11,739	11,328
Mid Murray Council	36,049	26,828
Renmark Paringa Council	23,609	23,231
Rural City of Murray Bridge	44,400	43,526
Southern Mallee District Council	13,954	13,757
SLRP Surcharge	36,218	18,245
TOTAL	**239,971**	**209,750**

Description of Services provided to all Related Parties above:
The Association's primary purpose focuses on the wealth, wellbeing and social cohesion of these communities via a sustainable approach of productive landscapes and natural environment. Its focus is on the key roles of local government.

Murraylands and Riverland Local Government Association

Annual 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 Murraylands and Riverland Local Government Association for the year ended 30 June 2025, the Association'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*.

Maddie Frew (Sep 30, 2025 14:35:32 GMT+9.5)

Maddy Frew
ACTING CHIEF EXECUTIVE OFFICER
Berri Barmera Council

BMather

Bridget Mather
CHIEF EXECUTIVE OFFICER
Coorong District Council

David Beaton

David Beaton (Oct 2, 2025 09:49:18 GMT+9.5)

David Beaton
CHIEF EXECUTIVE OFFICER
District Council Loxton Waikerie

James McInnes

James McInnes (Oct 2, 2025 08:30:17 GMT+9.5)

James McInnes
ACTING CHIEF EXECUTIVE OFFICER
District Council Karoonda East Murray

Ben Scales (Oct 2, 2025 13:54:32 GMT+9.5)

Ben Scales
CHIEF EXECUTIVE OFFICER
Mid Murray Council

Tony Siviour
CHIEF EXECUTIVE OFFICER
Renmark Paringa Council

Heather Barclay (Oct 2, 2025 17:40:42 GMT+9.5)

Heather Barclay
CHIEF EXECUTIVE OFFICER
Rural City of Murray Bridge

Jason Beaton
CHIEF EXECUTIVE OFFICER
Southern Mallee District Council

Carron McLeod
CHIEF EXECUTIVE OFFICER
Murraylands and Riverland LGA

Mayor Ella Winnall
CHAIRPERSON
Murraylands and Riverland LGA

Date: 7 October 2025

APPENDIX 3: REGIONAL SUBSIDIARIES

Adelaide Hills Regional Waste Management Authority Annual Report including Financial Statements 2024-25.

2024 2025 ANNUAL REPORT



Adelaide Hills Council

Alexandrina

Mount Barker District Council

The Rural City of Murray Bridge

AHRWMA
Adelaide Hills Region Waste Management Authority



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1

ABOUT AHRWMA

The Adelaide Hills Region Waste Management Authority (AHRWMA) is a Local Government Regional Subsidiary established by the Adelaide Hills Council, Alexandrina Council, Mount Barker District Council and Rural City of Murray Bridge, pursuant to Section 43 of the *Local Government Act, 1999*.

The AHRWMA's primary business activity is the operation of a landfill and management of two Resource Recovery centres, and continues to grow offering logistical, processing, sale of recovered materials, education, advice and contract management services to our Member Councils. Several 'client Councils' also utilise the services of AHRWMA, highlighting the high-quality and cost effective service offered and the broader commitment to provide a true regional partnership.



The AHRWMA operates a landfill facility, currently receiving over 56,000 tonnes of material annually, with approximately 43,000 tonnes being disposed to the active landfill cells. We have a strong focus to divert waste from landfill, extracting materials such as metals, construction and demolition waste, tyres and mattresses for processing and reuse.

The Brinkley and Heathfield Resource Recovery Centres receive and process more than 14,400 tonnes of material each year, with over 85% of the material successfully recovered and diverted from landfill – achieving a strong resource recovery rate and reducing environmental impact. Resources recovered include e-waste, chemical containers, polystyrene, cardboard, tyres, mattresses, green organics and concrete. We also receive household chemicals and batteries for environmentally appropriate storage, management and disposal.



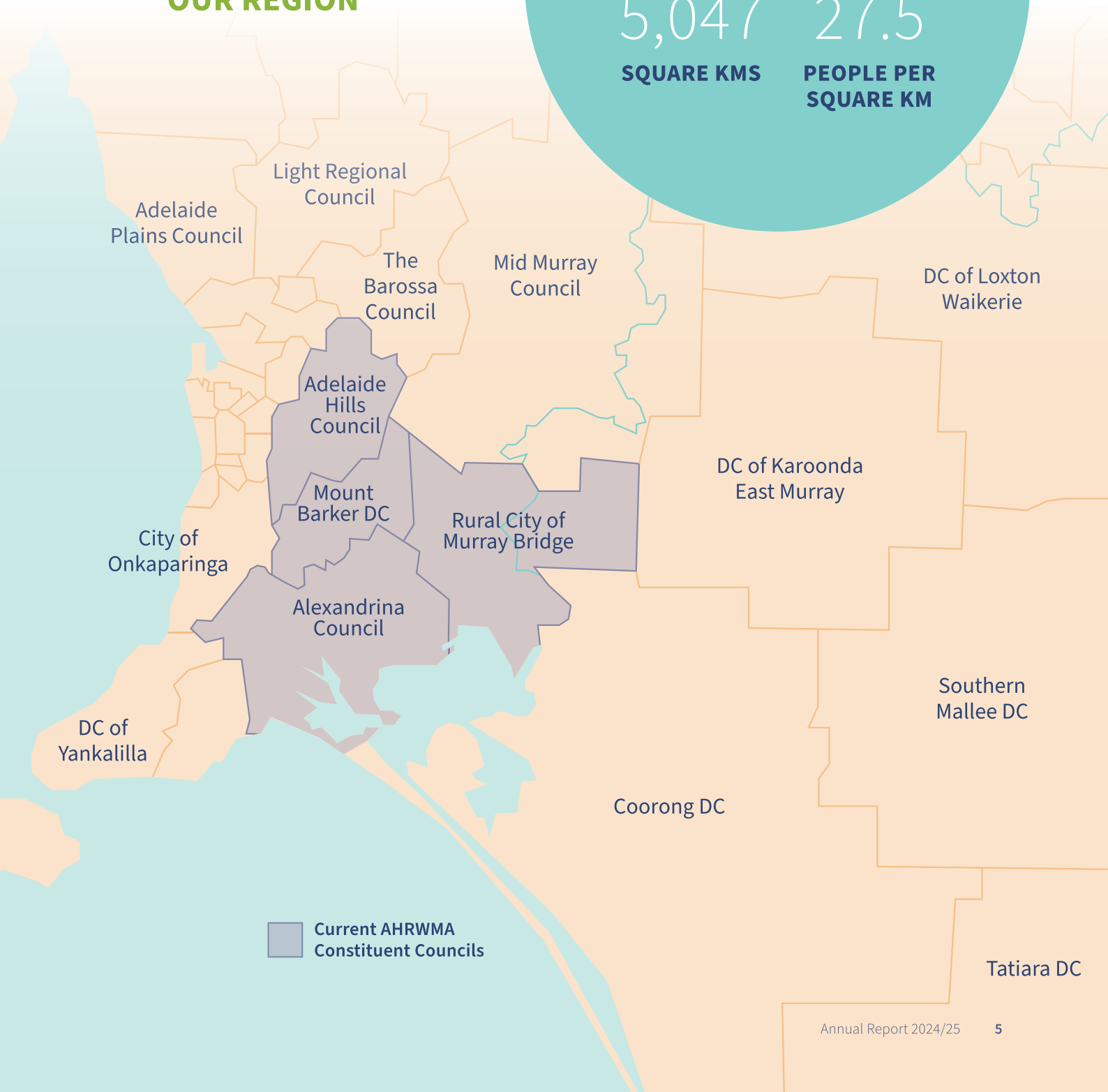
POPULATION

138,874

5,047
SQUARE KMS

27.5
PEOPLE PER SQUARE KM

OUR REGION



2

FROM THE OUTGOING INDEPENDENT CHAIRPERSON

Serving as the inaugural Independent Chair of AHRWMA over the last three years has been a privilege and a rewarding experience.

The Authority has grown in capability, confidence, ambition, and strategic clarity and with the delivery of the *Strategic Plan 2024–34* and the *Regional Education Plan 2024–29*, AHRWMA has clear, future-focused roadmaps to guide regional waste management, resource recovery, and community engagement for the decade ahead.

These plans are the product of sustained collaboration – between the Board, staff, Member Councils, and stakeholders. They reflect where AHRWMA aspires to be: innovative, collaborative, and a leader in the circular economy.

The Authority's achievements over the last three years have been possible due to having strong and committed leadership. I would like to acknowledge the significant contribution of Ms Leah Maxwell, who concluded her tenure as Executive Officer in late 2024 after over seven years in the Executive Officer role (including time in an acting capacity). Leah guided AHRWMA through a range of operational and strategic challenges with integrity, insight, and a firm resolve to deliver efficient, reliable, and cost-effective services to our Member Councils.

Leah's leadership laid the foundations for much of what has been achieved in recent years — from strengthened governance to AHRWMA's entry into the circular economy space, which is now the centrepiece of our new Strategic Plan. Her legacy is enduring, and AHRWMA is stronger for her efforts.

Over the past year, AHRWMA has delivered on numerous initiatives. The successful tender for hooklift truck services with Tatiara District Council marked a step forward in regional collaboration. The inaugural Strategy Day for Mayors and CEOs was another highlight — solidifying alignment and gaining commitment to the delivery of the strategy and for continued open dialogue on future challenges and shared opportunities.

AHRWMA also secured four Green Industries SA grants during the year, supporting infrastructure upgrades and site development planning. These successful applications reflect a proactive, well-aligned approach to planning and investment — and position AHRWMA to meet future regional needs with confidence.

Operationally, the business continues to deliver services effectively and efficiently, with prudent fiscal management and investment infrastructure needed to support long-term sustainability. Provisions for end-of-life landfill requirements have been independently verified and are now fully integrated into AHRWMA's long-term financial plan.

The objectives set out in the Strategic Plan are ambitious. Progressing these goals will require strong governance, solid partnerships, and a continued focus on value for our Member Councils and their communities.

"AHRWMA HAS CLEAR, FUTURE-FOCUSED ROADMAPS TO GUIDE REGIONAL WASTE MANAGEMENT, RESOURCE RECOVERY, AND COMMUNITY ENGAGEMENT"

I am pleased to 'hand the reins' to Mr. Paul Sandercock, who commences as Independent Chair at a time of considerable opportunity. With his leadership and the dedication of AHRWMA's capable staff and engaged Board, and the support of Member Councils, I have every confidence the Authority will continue to thrive and deliver impactful environmental and economic outcomes for the region. To the Board, the CEO, the staff, and our valued stakeholders — thank you for your professionalism, collaboration, and commitment. It has been an honour to serve as Chair, and I look forward to applauding AHRWMA's continued success.

And finally, I am pleased to present the Annual Report for the 2024/25 fiscal year.

ADRIAN SKULL
Outgoing Independent Chairperson



3

GOVERNANCE

BOARD MEMBERS JUNE 2025

The AHRWMA is administered by a Board in accordance with the requirements of the *Local Government Act 1999*, the AHRWMA's Charter and applicable policies. The Board is responsible for the overall governance, management and strategic direction, ensuring that the Authority acts in accordance with its Charter. The Board's responsibilities include development of strategic and business directions and strategies, aimed at improving the business of the Authority. The Board appoints a Chief Executive Officer, responsible for implementing the Board's vision and managing the day-to-day operations of the Authority.

INDEPENDENT CHAIR



PAUL SANDERCOCK
1 of 1 Meeting

MOUNT BARKER DISTRICT COUNCIL



ALEX OULIANOFF
Board Member
5 of 6 Meetings



CR IAN GROSSER
Deputy Board Member
1 Meeting

ADELAIDE HILLS COUNCIL



CR CHRIS GRANT
Board Member
4 of 4 Meetings



JOHN MCARTHUR
Deputy Board Member
1 Meeting

RURAL CITY OF MURRAY BRIDGE



CR TOM HAIG
Board Member
5 of 6 Meetings



BRAD WARNCKEN
Deputy Board Member

ALEXANDRINA COUNCIL



CR MICHAEL SCOTT
Board Member
5 of 6 Meetings



ALAN HARVEY
Deputy Board Member

Note: Deputy Board Members attend meetings only as required.



AUDIT AND RISK COMMITTEE

The Audit and Risk Committee provides independent assurance and strategic advice to the Board on matters relating to accounting, financial management, internal controls, risk management, and governance. Collectively, the Committee possesses extensive expertise across finance, governance, law, local government, commerce, and strategic planning. This depth of knowledge makes the Committee a valuable asset to the AHRWMA. The Committee has prepared an Annual Report for the Board, which is an appendix to this report.

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ACHIEVEMENT **HIGHLIGHTS**

GOAL 1: BEST PRACTICE

PHYTOCAP PLAN PROGRESSION FOR CELL 6A CAPPING

Engineering designs for the cap on Cell 6A have been submitted to the EPA for approval. Once approved, construction will begin on a cap specifically designed to support indigenous flora. This cap will serve the dual purpose of minimising rainwater from infiltrating the waste mass and containing the landfill gases generated within.



GOAL 2: COLLABORATE

INAUGURAL MAYORS AND CEOS STRATEGY DAY – SETTING THE SCENE FOR THE FUTURE

In 2024/25, AHRWMA held its first Mayors and CEOs Strategy Day, strengthening engagement with Constituent Councils and aligning leaders on bold strategic priorities. With a clear focus on reducing reliance on landfill and moving toward a circular economy, the event positioned AHRWMA for stronger partnerships and long-term sustainability and viability.

The successful event is set to become a standing annual fixture, to cement two-way strategic engagement with Constituent Councils leaders and ensure a shared understanding of the priorities and direction of the AHRWMA in an ever-changing and highly regulated industry.

SUPPORTING COUNCILS WITH KERBSIDE SERVICE IMPROVEMENTS

AHRWMA played a central role in supporting both the Mount Barker District Council (MBDC) and the Rural City of Murray Bridge (RCMB) with technical guidance on kerbside collection services.

Starting in May, all residential and business kerbside bins across RCMB were replaced due to age, with lid colours updated to meet national standards. AHRWMA provided coordination across logistics, community communications, and stakeholders including SOLO, Green Industries SA, and RCMB's communications team. The outcome delivered a durable bin fleet, compliant with Australian Standards AS 4123.7-2006, and enhanced community waste and recycling education through the "Which Bin?" campaign.

For MBDC, AHRWMA supported an assessment of alternative kerbside service models with the goal to improve landfill diversion and service efficiency. This feasibility work—aligned with MBDC's Waste to Resources Management Plan—evaluated environmental and financial impacts, legislative requirements, and community consultation approaches. It also contributed to MBDC's successful bid for a Green Industries SA grant to advance the investigation.





SHAPING POLICY AND STRATEGY – GREEN INDUSTRIES SA AND SOUTH AUSTRALIA'S WASTE STRATEGY 2025-2030

AHRWMA actively contributed advice and feedback to both the EPA and Green Industries SA on the Environmental Protection (Waste to Resources) Policy and the State Waste Strategy 2025–2030.

This engagement included detailed written submissions, participation in consultation sessions, and close coordination with our Member Councils to ensure their operational experiences and regional perspectives were strongly represented. Through this work, AHRWMA is helping to shape the future direction of waste management policy in South Australia.

COMMUNITY EDUCATION AND TOURS

AHRWMA delivered a wide-ranging community education program to promote waste awareness, behaviour change, and understanding of local resource recovery initiatives.

- **Educational Tours**
  In partnerships with KESAB Environmental Solutions and the Murraylands and Riverland Local Government Association, AHRWMA hosted bus tours for residents and elected members of Client and Constituent Councils, visiting Peats Soils, the Brinkley Waste and Recycling Facility, and the Brinkley ReUse Centre. Participants gained insights into organics processing, landfill operations, recycling, and reuse initiatives, fostering knowledge-sharing and appreciation for local circular economy efforts.
- **'Which Bin?' Campaign**
  AHRWMA actively supported the 'Which Bin?' campaign, promoting consistent kerbside bin messaging and sharing educational resources through the My Local Services app, workshops, social media, and library displays. This initiative is supported by Green Industries SA (GISA), providing funding, guidance, and resources to ensure statewide consistency and quality.

Through these initiatives, AHRWMA strengthened community understanding of waste management, encouraged positive behaviour change, and supported sustainable practices across its Client and Constituent Councils.

MONARTO SAFARI PARK REUSE INITIATIVE

The reuse of material can come in many different forms. In December 2024, AHRWMA delivered a hooklift load of aged timber stumps to Monarto Safari Park, where they were repurposed as enrichment items for the white rhinos and elephants. This initiative diverted organic material from landfill, demonstrated innovative resource recovery, and strengthened community partnerships. The project was well received by the Park and featured in the Murray Valley Standard for its environmental and animal welfare benefits. At AHRWMA we have a strong community and environmental focus that reaches beyond the strict waste and recycling realm, as this project highlights.

TATIARA COUNCIL HOOKLIFT TRUCK SERVICES

In 2024/25, AHRWMA commenced hooklift truck services for Tatiara Council following a successful tender. AHRWMA now manages the Council's waste transport to the Brinkley site and delivers recyclables to the Northern Adelaide Waste Management Authority Materials Recovery Facility, providing an efficient and reliable service.

This new contract represents a significant achievement, creating an alternate income stream while supporting regional collaboration, community needs, and reinforces AHRWMA's standing as a trusted and capable service provider.

EMBEDDED BATTERY DROP-OFF EVENT AT HEATHFIELD

In November 2024, the Heathfield Resource Recovery Centre hosted a state-funded Embedded Battery Drop-Off Event, giving the community a safe way to dispose of hazardous items like electric bikes, scooters, and headphones. With over 1,000 battery-related fires reported nationally last year in waste facilities, the initiative reinforced AHRWMA's commitment to sustainability, fire risk reduction, and practical community solutions.

DID YOU KNOW?

Lithium ion batteries can be dropped off free of charge at anytime at the Brinkley & Heathfield Resource Recovery Centres



GOAL 3: EMPOWERED COMMUNITY

RECYCLING HUB EXPANSION

AHRWMA has been hard at work, rolling out recycle hubs to help communities responsibly dispose of recyclables that don't belong in landfill. It's not enough to say "don't throw it out" — AHRWMA is giving people real, green solutions. A new hub installed at the Mount Barker District Library, adds to the existing library locations at Stirling, Woodside, Gumeracha and Murray Bridge.

Each hub has dedicated slots for batteries (nickel recovery), e-waste (copper recovery), x-rays (mercury recovery), and more.

AHRWMA collects the materials, and already, thousands of kilos have been recovered! The community is excited, with many expressing how thrilled they are to finally have a simple solution for their recyclables. Libraries are happy too, with increased foot traffic thanks to the hubs.



HUB'S RESOURCE RECOVERY IN ACTION 2024/25

	Mobile Phone (Kg)	Cords (Kg)	Batteries (Kg)	X-Rays (Kg)	E-Waste (Kg)	Total (Kg)
Stirling	65.5	134.5	256.5	338.5	237.5	**1,032.5**
Woodside	19	18.5	87.25	82.25	71.5	**276**
Gumeracha	10	19	75.75	44.5	39	**188.25**
Mt Barker	19	49.75	101.25	74.25	162	**406.25**
Murray Bridge	45.5	74.75	181.5	218.5	234.75	**755**
Total (Kg)						**2,658**

GOAL 4: GOOD GOVERNANCE

APPOINTMENT OF NEW INDEPENDENT BOARD CHAIR



AHRWMA welcomed Paul Sandercock as its new Independent Chairperson. Paul brings over 30 years of senior leadership experience across public and private sectors, with expertise in sustainability, strategic performance, and the circular economy.

His extensive background in manufacturing, agritech, and resource recovery, combined with board experience at Green Industries SA, positions him well to guide AHRWMA's next growth phase.

APPOINTMENT OF CHIEF EXECUTIVE OFFICER



AHRWMA welcomed Rob Gregory as Chief Executive Officer on 25 November 2024. Rob brings extensive leadership experience across local government and environmental sectors.

He previously served as General Manager of East Waste for seven years, overseeing waste collection services for eight member councils. In this role, he managed significant operational budgets, a large workforce, and a substantial asset portfolio. Rob is recognised for his collaborative leadership style commitment to continuous improvement and positive organisational change.



ADOPTION OF THE 2024-34 STRATEGIC PLAN

Ongoing changes in the waste and resource recovery landscape offered AHRWMA the opportunity to adapt and refine its services to maximise benefits for our Constituent Councils. This Strategic Plan acknowledges AHRWMA's role as a leader, service provider, and educator in waste and resource management not only for our Constituent Councils but the wider region. Developed during a period of shifting priorities and increased environmental focus, the plan addresses the need for future waste reduction, the promotion of a circular economy, and the implications of evolving compliance requirements. This plan has been approved by the Constituent Councils, adopted by the Board, and is now in action!

ADOPTION OF THE REGIONAL EDUCATION PLAN 2024-29

This Regional Education Plan is designed to deliver impactful, targeted education programs across the region. Aligned with the South Australian government's priorities for building a Circular Economy, the plan focuses on enhancing community knowledge, attitudes, and behaviours to maximise resource recovery and reduce landfill waste at Brinkley. It supports the AHRWMA's Strategic Plan, particularly the goal of fostering an empowered community.

INDEPENDENT VERIFICATION OF CAPPING AND POST CLOSURE PROVISIONS

An independent assessment of capping and post-closure liabilities was conducted to validate the adequacy of financial provisions for long-term landfill obligations. The review, led by Don Richardson of WSP, underpins the AHRWMA's calculation methodology. The review highlighted the previous planning provisions were well-considered and accurate and, in a move to reduce future potential risk, a decision to move from a 20-year to a 30-year post-closure timeframe was endorsed. This adjustment reflects industry best practice and aligns with EPA guidelines. The Board and Audit and Risk Committee endorsed the findings, reinforcing the Authority's commitment to prudent financial and environmental stewardship.

GRANT SUCCESS WITH GREEN INDUSTRIES SA

In 2024/25, AHRWMA secured four Green Industries SA grants to advance its strategic priorities. The funding will deliver new Brinkley site signage under the "Which Bin?" campaign, an opportunities assessment for future site use, additional hooklift bins to boost service capacity, and a new forklift to modernise equipment. These outcomes highlight AHRWMA's commitment to innovation, sustainability, and regional collaboration. AHRWMA acknowledges the positive working relationship and support provided by Green Industries SA in driving improved and more efficient recycling and reuse of materials.



MANAGING DIFFICULT WASTE STREAMS AND DRIVING A CIRCULAR ECONOMY



Diverted, Recovered and Reprocessed	
542 tonnes	of steel
128 tonnes	of non-ferrous metals (including copper)
325 tonnes	of cardboard
136 tonnes	of mattresses
89 tonnes	of e-waste
24 tonnes	of tyres
17.5 tonnes	of polystyrene and hard plastics
3 tonnes	of household batteries
1 tonnes	of x-rays

APPROVED RECYCLER
ABSC
Australian Bedding Stewardship Council

Over 4,500 tonnes

OF SOIL, CONSTRUCTION AND DEMOLITION MATERIAL DIVERTED FROM LANDFILL

Over 5,375 tonnes

OF GREEN ORGANICS PROCESSED INTO MULCH AND COMPOST

SAFELY DISPOSED

60 tonnes

OF CHEMICALS

5

PERFORMANCE AGAINST BUSINESS PLAN

GOAL 1: BEST PRACTICE

Strategic Plan Action	2024/25 Performance Indicator	Rationale	Status
Investigate and implement a bulk up facility at Brinkley or a central locale to increase transport efficiencies.	Feasibility study commenced.	Increase economies of scale and achieve better outcomes for Council.	Opportunity assessment for Brinkley Waste and Recycling Facility underway.
Consider land tenure.	Progress land tenure review.	Ensure forward planning.	Action deferred to 2025/26.
Continue to investigate and implement circular economy programs and projects that increase resource recovery and create community benefit.	Programs and projects are considered and implemented where deemed viable and beneficial, as determined by the Circular Economy Officer, Chief Executive Officer and Constituent Councils where applicable.	Increase resource recovery and create community benefit.	Business case for sale of crushed concrete aggregate; opportunity assessment for Brinkley Waste and Recycling Facility; textile recycling information report; all in progress.
Review and enhance construction and demolition processes.	Review completed Business case and findings implemented.	Increase resource recovery and create community benefit.	Business case for sale of crushed concrete aggregate in progress.
Continue to monitor advances in the latest developments in waste management nationally and internationally and share this information with stakeholders.	Attend industry meetings and relevant forums/ conferences/ information sessions.	Continue to establish the AHRWMA as a leader in the field and ensure knowledge sharing.	Active engagement of senior staff through industry representative groups, forums and conferences. Operations Manager attended the National Waste Conference.
Evaluate kerbside service models and consider best practice options for Constituent Councils to minimise waste to landfill.	An evaluation of kerbside service models will be undertaken, with a report presented to the Board and communicated to Constituent Councils.	Assist Constituent Councils in assessing their options to increase resource recovery and decrease waste to landfill.	AHC is currently progressing plans to implement alternative kerbside service in some areas. MBDC has deferred until 2025/26.
Measure emissions and set an emissions reduction target.	Emissions baseline will be established and a reduction target will be set.	Prioritise projects that minimise carbon emissions and assist Constituent Councils to meet emissions.	Action deferred to 2025/26. Attending Net Zero Accelerate Workshops facilitated by LGA(SA). 3 of 4 workshops completed.

GOAL 2: COLLABORATE

Strategic Plan Action	2024/25 Performance Indicator	Rationale	Status
Provide responses on behalf of Constituent Councils to State, Federal and other communications regarding legislation/ policy changes etc.	Regional responses to organisations and agencies provided as required.	Represent Constituent Councils, the region and Local Government, on waste management issues to all stakeholders. Position the AHRWMA as a leader in the field.	LGA Circular Economy Snapshot survey; Federal Government review of Recycling and Waste Act; Review of (SA) Environmental Protection Policy. Feedback on draft GISA SA Waste Strategy (2025-30) all completed.
Maximise our presence across Constituent Councils and within the waste and Local Government sectors.	Attend WMRR meetings and actively participate in State and Federal waste/resource recovery LGA/State/Federal/ industry groups. Represent Constituent Councils in all relevant forums, with Constituent Councils' support.	Encourage the Constituent Councils to consider the AHRWMA as the point of contact for waste and resource matters.	Active engagement of senior staff through industry representative groups, forums and conferences. The Operations Manager attended National Waste Conference.
Implement projects that engage and connect with Constituent Councils and other stakeholders across the region.	Facilitate quarterly knowledge sharing forum with Constituent Councils.		Knowledge Sharing Forum hosted at Brinkley in March. Attended by AHC and MBDC. The June Knowledge Sharing Forum was hosted by MBDC.
	Distribute a quarterly newsletter.		Complete
Support Constituent Councils to utilise the AHRWMA and the services we offer and collaborate regionally to achieve economies of scale.	Facilitate individual annual meetings and collective biannual meetings with Constituent Council CEOs.		Inaugural Mayor's and CEOs Strategy Day was held in February 2025. This was a success and now scheduled as an annual event.
	Deliver annual presentations to Constituent Council Elected Members.		Consultation on the Annual Plan was offered to all Constituent Councils. 2 out of 4 Constituent Councils accepted.
Pursue considered opportunities to expand the scope of input streams to the Brinkley Landfill and identify additional revenue streams.	Host annual meetings with neighbouring Local Government Council representatives and major commercial customers.	Expand service provisions to ensure long term financial sustainability.	Landfill tour for Renmark and Paringa was hosted in June. Engagement with Murraylands Riverland LGA.

GOAL 3: EMPOWERED COMMUNITY

Strategic Plan Action	2024/25 Performance Indicator	Rationale	Status
Implement a wide-reaching regional education program in collaboration with Constituent Councils, other stakeholders such as GISA, collection partners and other subsidiaries.	Regional Education Plan finalised and program implemented.	Develop and delivered a regional education plan and program.	Plan finalised and adopted. Delivery is ongoing.
Support community groups by providing information on resource recovery and waste management.	Presentations and education sessions undertaken with community groups across the region.	Connect with community groups that align with the values of the AHRWMA.	KESAB tours conducted 2024/25 and will continue in 2025/26. Plastic Free July resources to be distributed.
Implement an annual awards program for community groups and businesses for efforts relating to resource recovery and the circular economy.	Awards program implemented.	Recognise community and business efforts with an annual award.	No action taken. Action on hold.

GOAL 4: GOOD GOVERNANCE

Strategic Plan Action	2024/25 Performance Indicator	Rationale	Status
Commence Brinkley site master plan.	Site master plan commenced.	Ensure adequate future planning.	Drafting of RFT documentation commenced.
Achieve best practice hazard reporting.	Strengthen staff training and awareness programs to encourage increased hazard recognition and reporting.	Continue to implement and improve WHS and governance programs.	A new risk inspection tool has been introduced, based on our maturing WHS system, to monitor our processes.
Achieve no lost time injuries.			Achieved. No time lost to injuries.
Complete a landfill pricing review.	Pricing review completed to inform future pricing adjustments.	Ensure adequate fees are charged.	Complete
Review Audit and Risk Committee's Terms of Reference.	Terms of reference reviewed in accordance with the Local Government Act.	Ensure good governance practices.	Complete

FINANCIAL INDICATORS

The AHRWMA's financial indicator performance targets assist in ensuring the long term financial sustainability of the Authority.

Indicators	Adopted Target	Original Budget	Year End Actual
Operating Surplus/(Deficit)	2% to 6%	3%	1.3%
Net Financial Liabilities Ratio	<55%	31%	18%
Asset Renewal Funding Ratio	90% to 110%	100%	22%

The AHRWMA recorded a modest operating surplus of $142K for 2024/25. The operating surplus ratio ended at 1.3%, falling short of the 3% budget target and the adopted target of 2–6%. This result reflects tighter margins driven by lower-than-expected user charges, increased employee costs, and higher finance costs linked to reinstatement provisions.

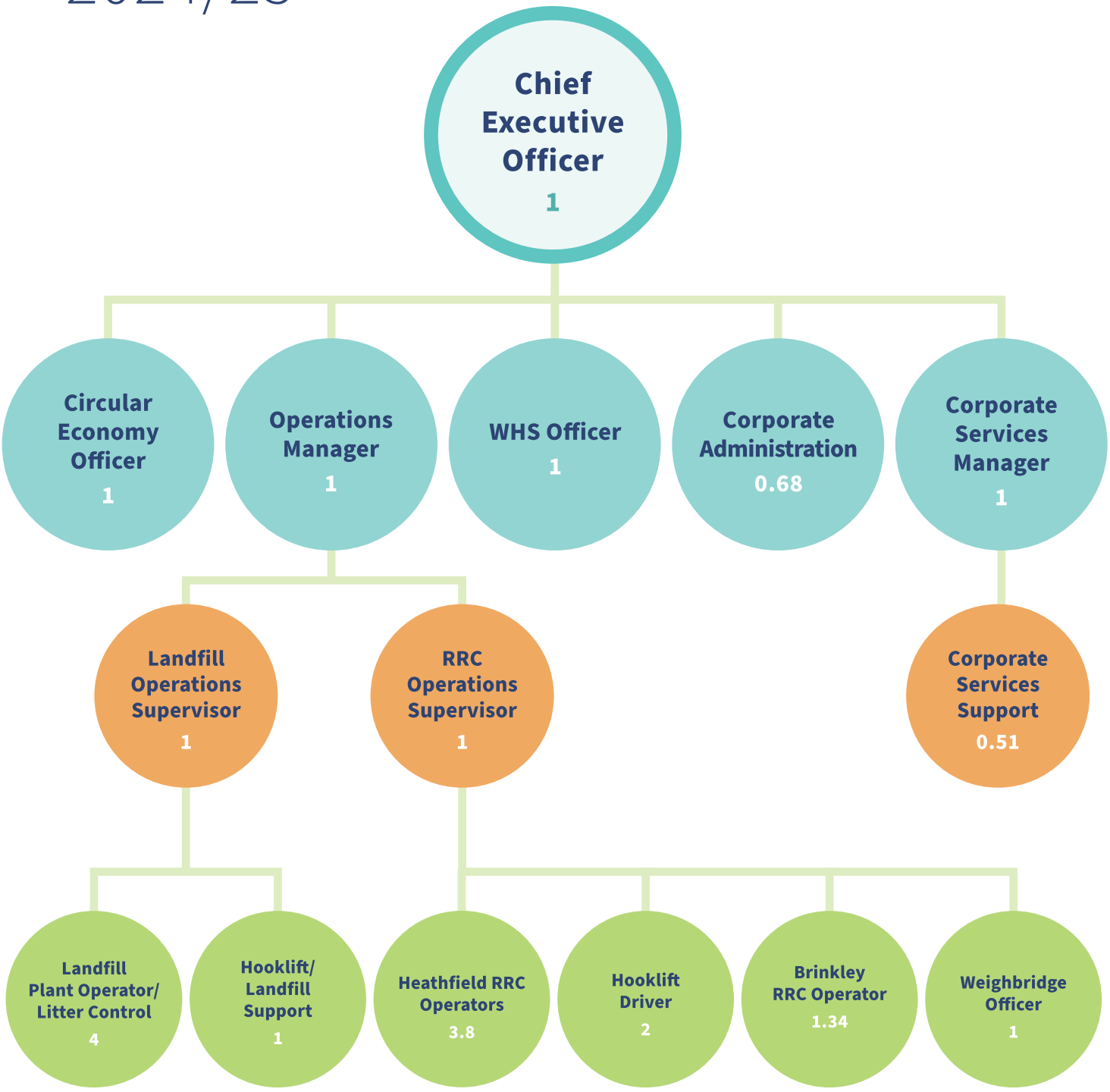
The net financial liabilities ratio for 2024/25 was 18%, an improvement on the original budgeted ratio of 31% and well within the adopted target of less than 55%. This favourable outcome reflects strong cash reserves at year-end, boosted by the delayed renewal of the compactor, and a conservative approach to borrowings, with no new debt incurred during the year. The result demonstrates the Authority's sound financial position and capacity to meet its obligations without placing undue pressure on future revenue streams.

The AHRWMA's asset renewal funding ratio for 2024/25 was 22%, falling below the adopted target of 90–110% and the original budget of 100%. This outcome was primarily driven by strategic adjustments to the capital replacement schedule, including the deferral of the landfill compactor renewal due to supply chain delays, the retention of the dump truck following a favourable condition assessment, and the decision to expand the hooklift truck service by purchasing a second truck rather than replacing the existing one. These changes reflect a responsive and efficiency-focused approach to asset management, balancing operational needs with financial prudence. While the ratio is temporarily impacted, the AHRWMA remains committed to aligning future renewal investment with long-term asset sustainability and service delivery goals.



6

ORGANISATION CHART
2024/25



7

AUDIT AND RISK COMMITTEE **ANNUAL REPORT**



AHRWMA
ADELAIDE HILLS REGION WASTE MANAGEMENT AUTHORITY

AUDIT & RISK COMMITTEE

ANNUAL REPORT 2024/25



AHRWMA
ADELAIDE HILLS REGION WASTE MANAGEMENT AUTHORITY

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1 THE ROLE OF THE COMMITTEE

Audit and Risk Committees are an important, legislatively required and key component of the local government framework.

Their function is to provide an independent, high level resource to support good governance and strong public financial management. Their purpose is to provide the Board independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and annual governance processes.

The Audit and Risk Committee operates in accordance with the AHRWMA Audit and Risk Committee Terms of Reference (ToR) and Authority Charter. The ToR details the objectives and role of the Committee.

The Committee's responsibilities include, but are not limited to, the following matters with a view to bringing any relevant issues to the attention of the Board:

- Oversight of the integrity of the Authority's financial reporting and sustainability;
- Oversight of governance, risk management and internal control arrangements;
- Oversight of the external auditors' performance, objectivity, and independence;
- Oversight of the performance of the internal audit function;
- Provide independent assurance and advice to the Board on accounting, internal audit, financial management, internal controls, risk management and governance matters; and
- Provide effective liaison between the External Auditor and the Board.



2 LETTER FROM THE CHAIR

Dear Board Members,

As Chair of the Audit and Risk Committee, I am pleased to present our annual report for the 2024/25 financial year.

This past year, the Committee has continued to provide strong and independent oversight of the Authority's financial reporting, internal controls, risk management, and governance practices. We remain committed to supporting the Board by reviewing and advising on key documents, including the Long Term Financial Plan, Asset Management Plan, Annual Business Plan and Budget, Annual Report, financial statements, budget reviews, and major policies.

In 2024/25, the Committee sought to strengthen internal controls by the appointment of an internal auditor and commencement of assurance mapping to inform the development of a three year internal audit plan. We monitored the implementation of the Authority's internal control framework and reviewed updates to key risk and compliance registers. We progressed a review of landfill gate pricing and finalised the review of capping and post closure liabilities ensuring an informed financial position. We supported audit actions and the refinement of financial and governance processes that align with best practice and the Authority's strategic direction. The Committee oversaw the appointment of a new external auditor for 2024/25 and expresses its thanks to our previous auditor Dean Newbery & Partners.

We also undertook our annual self-assessment and made further improvements to the Committee's work program to ensure our activities continue to add value and remain aligned with the Board's expectations. I would like to take this opportunity to thank my fellow Committee members, Rebecca Wilson and Alex Oulianoff, for their continued commitment and thoughtful contributions. Their combined expertise has ensured that the Committee remains focused, effective, and constructive in its approach.

Looking ahead, the Audit and Risk Committee remains dedicated to strengthening the Authority's governance framework and supporting the Board in managing risk, achieving compliance, and ensuring financial accountability.

We appreciate the Board's continued trust and support and look forward to the year ahead.

Yours sincerely,

Elizabeth Williams
Independent Chair, Audit and Risk Committee
Adelaide Hills Region Waste Management Authority

3 MEMBERSHIP OF THE COMMITTEE

During 2024/25, the Audit and Risk Committee comprised three members: two independent members (including the Independent Chair) and one AHRWMA board member. The Committee met on five occasions throughout the year, with the external auditor in attendance at the September 2024 meeting.

Through its annual self-assessment process, the Committee has confirmed that its current members possess the necessary competence, along with recent, relevant, and extensive experience.

To further strengthen governance and reduce the risk of quorum issues, the Board has resolved to expand the Committee to four members. In line with the Committee's Terms of Reference, the additional member will be appointed as an independent member and this will occur in early 2026.

The current Committee membership is as follows:

Audit and Risk Committee Membership

Member	Representative	Initial Appointment	Current Term	Expires
Independent Member	**Elizabeth Williams**	8 February 2023	3 Years	8 February 2028
Independent Member	**Rebecca Wilson**	8 February 2023	2 Years	8 August 2026
AHRWMA Board Member	**Alex Oulianoff**	2 September 2022	3 Years	21 September 2027

Office Bearers	Chairperson	Term	Appointed	Expires
Independent Member	**Elizabeth Williams**	3 Years	8 February 2023	8 February 2028

4 COMMITTEE MEMBER OVERVIEW

Elizabeth Williams



Elizabeth Williams is an accomplished Masters and CPA qualified senior executive with extensive public service experience. As the Chair of the Audit and Risk Committee, she brings a wealth of knowledge and a deep understanding of various organisational functions.

Her dedication to long-term planning, coupled with her passion for process improvement and best practice customer service, underscores her commitment to excellence. With a strong background as a former AHRWMA board member, Elizabeth is unwavering in her pursuit of the sustainable growth and continued success of the Authority.

Rebecca Wilson



Rebecca is a seasoned leader with expertise in legal, governance, risk, and compliance, having worked across industries like banking, finance, local government, and statutory bodies. After practicing law, she transitioned to governance roles, including Company Secretary for the Seafood Cooperative Research Centre and Chief Risk Officer at the Royal Automobile Association (RAA).

Currently, she is the Registrar for the Veterinary Surgeons Board of South Australia. She is the director of the Boards of St John Ambulance SA, the Mary Potter Hospice Foundation, Kudos and Green Industries SA, and she is a member of the Flinders Law School Advisory Board.

Alex Oulianoff



Alex is an experienced and dynamic finance professional with over 18 years of experience in both the public and private sectors. Currently the General Manager of Corporate Services for Mount Barker District Council and Board member of the Authority, he brings a wealth of knowledge and strategic insight.

Holding a bachelor's degrees in Commerce, Laws, and Legal Practice, along with a FCPA and GAICD accreditation, Alex has spent the last 14 years in local government, demonstrating how commercial acumen can deliver exceptional public value.

5 HOW THE COMMITTEE DISCHARGED ITS RESPONSIBILITIES

KEY AUDIT AND RISK COMMITTEE ACTIVITIES	Sept 2024	Nov 2024	Feb 2025	March 2025	May 2025
FINANCIAL REPORTING	✓				
BUDGET REVIEWS		✓	✓		✓
CONSIDERED FY2024 FINANCIAL RESULT COMPARISON	✓				
REVIEWED 2024/25 BUDGET AND ANNUAL BUSINESS PLAN				✓	
REVIEWED EXTERNAL AUDITOR SERVICES RFQ AND CONSIDERED THE APPOINTMENT OF THE EXTERNAL AUDITOR		✓			
REVIEWED INTERNAL AUDIT SERVICE RFQ		✓			
CONSIDERED THE FY2024 MANAGEMENT REPRESENTATION LETTER	✓				
SKILLS MATRIX AND SELF-ASSESSMENT					✓
CONSIDERED CAPITAL REPLACEMENT OF SIGNIFICANT PLANT			✓		
CONSIDERED ASSURANCE MAPPING AND THE DEVELOPMENT OF AN INTERNAL AUDIT PLAN					✓
MET WITH EXTERNAL AUDITORS	✓				
REVIEWED THE CREDIT CARD FACILITY			✓		
CONSIDERED FY2025 ARC WORK PLAN	✓				
ARC ANNUAL REPORT TO THE BOARD	✓				

KEY AUDIT AND RISK COMMITTEE ACTIVITIES					
	Sept 2024	Nov 2024	Feb 2025	March 2025	May 2025
CONSIDERED THE REVISION OF THE ASSET MANAGEMENT PLAN		✓			
CONSIDERED FY2024 AUDIT COMPLETION REPORT	✓				
FY2024 EXTERNAL AUDIT PLAN				✓	
POLICY REVIEWS	✓	✓		✓	✓
REVIEWED GENERAL PURPOSE FINANCIAL REPORTS AND ANNUAL REPORTS FOR THE YEAR ENDED 30 JUNE 2024	✓				
CONSIDERED THE LONG TERM FINANCIAL PLAN REVIEW					✓
BUSINESS CONTINUITY PLAN REVIEW					✓
CONSIDERED THE LANDFILL GATE PRICING REVIEW			✓		
CONSIDERED THE INDEPENDENT REVIEW CAPPING AND POST CLOSURE LIABILITIES					✓
STRATEGY DAY SUMMARY			✓		
CONSIDERED THE ADDITION OF BANK SIGNATORIES					✓

6 KEY ACTIVITIES AND ACHIEVEMENTS

Below is a summary of the Committee's key activities and areas where advice and guidance was provided to the Board. All Committee recommendations were adopted by the Board.

Plans and Policies

The Audit and Risk Committee reviewed a range of the Authority's key governance and financial plans and policies to ensure they remain fit-for-purpose and aligned with strategic, financial, and operational objectives. This review included the:

- Budget Management Policy;
- Disposal of Assets Policy;
- Behaviour Standards Policy;
- Asset Management Policy;
- Debt Recovery Policy;
- Risk Management Policy (including the Risk Rating Matrix);
- Treasury Management Policy; and
- Business Continuity Plan.

Draft Financial Statements FY2024 and Annual Report

The Audit and Risk Committee oversaw the completion of AHRWMA's 2023/24 financial reporting cycle, including review of the General Purpose Financial Reports, CCI Schedule, and Annual Report. The Audit and Risk Committee received and considered the external audit report from Dean Newbery, which confirmed the financial statements fairly present the Authority's position and identified no significant deficiencies, fraud, or compliance issues.

The Audit and Risk Committee noted the Authority achieved a net surplus, with financial ratios exceeding targets, and recommended Board adoption of the financial statements. The Committee also requested and reviewed an independent assessment of landfill capping and post-closure provisions, ensuring long-term financial sustainability and alignment with best practice.

Capital Replacement of Significant Plant Update

The Audit and Risk Committee reviewed Administration's proposed adjustments to the replacement schedule for three key plant assets: the dump truck, one landfill compactor, and the hooklift truck. The Committee considered the supporting technical assessments, operational requirements, and financial implications.

The Audit and Risk Committee supported retaining the dump truck for a further two to five years, subject to maintenance requirements, and noted the delay in delivery of the replacement landfill compactor, with expenditure to be carried forward to the 2026 financial year. The Committee also endorsed retaining the existing hooklift truck to increase the fleet to two, reducing reliance on rentals and ensuring service reliability. The Audit and Risk Committee further supported updating the Long-term Financial Plan, Asset Management Plan, and the 2026 budget to reflect these changes.

Landfill Gate Pricing Review
The Audit and Risk Committee undertook a review of the proposed landfill gate pricing structure. The Committee considered the methodology used to set fees, including cost recovery principles, benchmarking against other regional landfills, and the financial impact on both member and non-member councils. The review also examined the long-term sustainability of pricing in the context of increasing operational costs and compliance obligations.

The Audit and Risk Committee endorsed the revised landfill gate pricing schedule, recognising it as financially sustainable, equitable, and aligned with the Authority's strategic objectives. The recommendation was made to the Board to adopt the new pricing structure, ensuring cost recovery while maintaining competitive rates within the sector.

Internal Auditor Appointment
Following on from a recommendation in the FY2024 year, regarding the engagement of an internal auditor and establishment of an internal audit plan, the Audit and Risk Committee closely monitored the process undertaken by Administration. This included reviewing the request for quote documentation prior to market release, reviewing proposals and supporting a recommendation to the Board on the preferred auditor. This thorough process has set the basis for a strong internal audit process for the next 3 years.

Assurance Mapping and Development of Internal Audit Plan
The Audit and Risk Committee reviewed the proposed assurance mapping process presented by its internal auditors and supported its use to inform the development of a three-year rolling internal audit plan. The Committee endorsed an initial focus on cost/financial, climate/circular economy, and compliance areas, while noting that community-based assurance activities may be considered in future years.

Independent Review Capping and Post Closure Liabilities
The Audit and Risk Committee received and reviewed the 2025 independent assessment of landfill capping and post-closure liabilities and provisions prepared an independent expert company.

The assessment validated the Authority's approach and recommended extending the post-closure provision timeframe from 20 to 30 years, aligning with industry practice and EPA guidance. The Committee noted the recommendation to adopt a 30-year post-closure timeframe, acknowledged the resulting increase in provision requirements, and recommended Board adoption of the updated provisions to ensure prudent long-term financial planning.

7 AUDIT AND RISK COMMITTEE EVALUATION

The Committee recently completed its annual self-assessment, reviewing both its collective skills and overall performance. This evaluation involved all Committee members and considered a range of factors, including:

- The Committee's work program
- The Committee's makeup and design
- The Committee's support advisory role for the Board
- How effectively the Committee is fulfilling its role and responsibilities
- The Committee's overall effectiveness
- The working relationship with senior management
- The Authority's broader risk and control environment
- The Committee's role in regards to the Authority's strategic direction

The results were highly positive. Of the 42 assessment measures, 24 were rated 'strongly agree,' 16 as 'agree', 1 'neutral' response and one 'disagree' that related to the Committee's size and the need for a fourth independent member.

The assessment also identified some constructive opportunities for further improvement, such as:

- It would be beneficial to engage more with the Board to better understand its key areas of concern and how to best support them.
- Supporting the Administration and Board in understanding the risks and opportunities associated with its adopted strategy and how it will continue to value to Constituent Councils as their collective and individual needs change over time.
- To be making some further strategic recommendations to the Board.

By reflecting on the outcomes of this self-assessment, the Committee continues to refine its practices and strengthen the value it brings to the Authority.



8 AUDIT AND RISK COMMITTEE SKILLS ASSESSMENT

In addition to the self-assessment survey, the Committee undertook a formal skills assessment. This assessment evaluated each member against the competencies prescribed in the AHRWMA Audit and Risk Committee Terms of Reference and the requirements of the applicable legislative framework. The outcomes provide assurance that the Committee maintains the necessary expertise to discharge its responsibilities effectively and to support strong governance across the Authority.

Audit and Risk Committee Skills Matrix

Required / Desired Committee Skills	Member 1	Member 2	Member 3
Financial – Accounting Knowledge	✓✓✓	✓✓✓	✓✓
Financial – Auditing Expertise	✓✓	✓✓	✓✓
Financial – Risk Management	✓✓✓	✓✓✓	✓✓✓
Financial – Strategic Financial	✓✓✓	✓✓✓	✓✓✓
Financial – Financial - Planning	✓✓✓	✓✓✓	✓✓✓
Legal - Qualifications	✓✓✓	✓	✓✓✓
Legal – Contract review	✓✓✓	✓✓✓	✓✓✓
Legal – Policy Development	✓✓✓	✓✓✓	✓✓✓
Legal – Regulatory Knowledge	✓✓✓	✓✓✓	✓✓✓
Governance – Ethical Oversight	✓✓✓	✓✓✓	✓✓✓
Governance – Regulatory Compliance	✓✓✓	✓✓✓	✓✓✓
Governance – Risk Governance	✓✓✓	✓✓✓	✓✓✓
Commercial – Waste and Recycling	✓✓	✓✓	✓✓
Commercial – S/Holder Engagement	✓✓✓	✓✓✓	✓✓✓
Commercial - Marketing	✓✓	✓	✓✓✓
Commercial – Regulatory Awareness	✓✓	✓✓	✓✓✓
Commercial – Innovation and Tech	✓✓	✓✓	✓
Strategic Planning	✓✓✓	✓✓✓	✓✓✓
Local Government Expertise	✓✓✓	✓✓✓	✓✓

9 PLANS FOR FY2026

The Audit and Risk Committee's work plan for the 2025/26 fiscal year has been developed to align with the Authority's strategic objectives and to ensure robust oversight of the Authority's functions as per the Committees Terms of Reference.

Audit and Risk Committee Work Plan FY2026

Financial Reporting	**Nov**	**Feb**	**Mar**	**May**	**Sep**
Review statutory financial statements					
Comparison of original budget to audited financial result					
Review quarterly financial position (budget review)					
Risk Management					
Risk Register					
External Audit					
Consider and make recommendations re appointment of external auditor					
Review and make recommendation on external audit plan					
Meeting with external auditor and review findings					
Review external audit management report and management's response					
Governance					
Review Draft Annual Business Plan					
Review Long Term Financial Plan					
Review of other policies and documents endorsed by Board					
ARC self-assessment and review					
Internal Audit					
Endorse Internal Audit work plan					
Review internal audit report					
Work, Health & Safety					
Review of annual Risk Management Action Plan & Annual Statistics					
Delivery of Strategic Plan	**2025**	**2026**	**2027**	**2028**	**2029**
Inform delivery of Brinkley Site Master Plan					
Inform delivery of Landfill Gas Project					
Review Brinkley Lease & Resource Recovery Centre					
Inform review of Brinkley Tenure Process					
Review and seek future business opportunities (eg. RRC Management)					
Investigate Financial Diversity					
Investigate & seek aligned circular economy opportunities					
Assist with Development of Site					
Charter Review					
Assist with an overhaul of Industrial Relations and Hunman Resources					
Inform the Strategic Plan Review					

8

AUDITED
FINANCIAL STATEMENTS



Adelaide Hills Region Waste Management Authority

General Purpose Financial Reports

for the year ended 30 June 2025

Adelaide Hills Region Waste Management Authority

General Purpose Financial Reports

for the year ended 30 June 2025

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Adelaide Hills Region Waste Management Authority

Annual Financial Statements

for the year ended 30 June 2025

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Authority to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Authority's financial position at 30 June 2025 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.



……

Rob Gregory
CHIEF EXECUTIVE OFFICER



……

Paul Sandercock
CHAIRPERSON

Date: 25 September 2025

Adelaide Hills Region Waste Management Authority

Statement of Comprehensive Income

for the year ended 30 June 2025

	Notes	2025 $	2024 $
INCOME			
User charges	2	**7,033,843**	6,726,942
Grants, subsidies and contributions - Operating	2	**19,462**	21,600
Investment income	2	**68,505**	62,843
Other income	2	**3,487,442**	3,036,761
Total Income		**10,609,252**	9,848,146
EXPENSES			
Employee costs	3	**2,443,268**	2,230,086
Materials, contracts & other expenses	3	**6,858,094**	6,162,497
Depreciation, amortisation & impairment	3	**1,129,129**	1,049,320
Finance costs	3	**36,615**	36,837
Total Expenses		**10,467,106**	9,478,740
OPERATING SURPLUS / (DEFICIT)		**142,146**	369,406
Asset disposal & fair value adjustments	4	**16,425**	80,282
NET SURPLUS / (DEFICIT) transferred to Equity Statement		**158,571**	449,688
TOTAL COMPREHENSIVE INCOME		**158,571**	449,688

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

Adelaide Hills Region Waste Management Authority

Statement of Financial Position

as at 30 June 2025

	Notes	2025 $	2024 $
ASSETS			
Current Assets			
Cash and cash equivalents	5	**2,181,685**	1,740,142
Trade & other receivables	5	**904,281**	850,340
Inventories	5	**10,542**	14,321
Total Current Assets		**3,096,508**	2,604,803
Non-current Assets			
Infrastructure, property, plant & equipment	6	**6,282,734**	6,377,037
Total Non-current Assets		**6,282,734**	6,377,037
Total Assets		**9,379,242**	8,981,840
LIABILITIES			
Current Liabilities			
Trade & other payables	7	**1,277,200**	1,202,165
Borrowings	7	**36,836**	53,598
Provisions	7	**291,616**	301,946
Total Current Liabilities		**1,605,652**	1,557,709
Non-current Liabilities			
Borrowings	7	**-**	36,836
Provisions	7	**3,392,532**	3,164,808
Total Non-current Liabilities		**3,392,532**	3,201,644
Total Liabilities		**4,998,184**	4,759,353
NET ASSETS		**4,381,058**	4,222,487
EQUITY			
Accumulated surplus		**4,381,058**	4,222,487
TOTAL EQUITY		**4,381,058**	4,222,487

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

Adelaide Hills Region Waste Management Authority

Statement of Changes in Equity

for the year ended 30 June 2025

2025	Notes	Accumulated Surplus $	TOTAL EQUITY $
Balance at end of previous reporting period		**4,222,487**	**4,222,487**
Net Surplus / (Deficit) for Year		**158,571**	**158,571**
Balance at end of period		**4,381,058**	**4,381,058**

2024	Notes	Accumulated Surplus $	TOTAL EQUITY $
Balance at end of previous reporting period		3,772,799	3,772,799
Net Surplus / (Deficit) for Year		449,688	449,688
Balance at end of period		4,222,487	4,222,487

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

Adelaide Hills Region Waste Management Authority

Statement of Cash Flows

for the year ended 30 June 2025

	Notes	2025 $	2024 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts:			
User charges		**6,984,312**	6,742,683
Investment receipts		**16,815**	62,584
Grants utilised for operating purposes		**19,462**	21,600
Other revenues		**3,567,723**	3,105,246
Payments:			
Employee costs		**(2,401,337)**	(2,190,117)
Materials, contracts & other expenses		**(6,899,343)**	(5,903,535)
Finance payments		**(8,045)**	(8,267)
Net Cash provided by (or used in) Operating Activities		**1,279,587**	1,830,194
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts:			
Grants utilised for capital purposes		**26,000**	-
Sale of replaced assets		**145,000**	145,528
Sale of surplus assets		**30,000**	-
Payments:			
Expenditure on renewal/replacement of assets		**(384,981)**	(688,528)
Expenditure on new/upgraded assets		**(600,465)**	(974,300)
Net Cash provided by (or used in) Investing Activities		**(784,446)**	(1,517,300)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts:			
Proceeds from borrowings		**-**	-
Payments:			
Repayments of borrowings		**-**	
Repayment of principal portion of lease liabilities		**(53,598)**	(51,170)
Net Cash provided by (or used in) Financing Activities		**(53,598)**	(51,170)
Net Increase (Decrease) in cash held		**441,543**	261,724
Cash & cash equivalents at beginning of period	8	**1,740,142**	1,478,418
Cash & cash equivalents at end of period	8	**2,181,685**	1,740,142

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

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1 - Material Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared 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 Adelaide Hills Region Waste Management Authority is a Local Government Section 43 regional subsidiary under the control of Adelaide Hills Council, Alexandrina Council, Mount Barker District Council and Rural City of Murray Bridge.

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying the Authority's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are material to the financial statements are specifically referred to in the relevant sections of these Notes.

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest dollar.

2 The Local Government Reporting Entity

Adelaide Hills Region Waste Management Authority operates as a regional subsidiary pursuant to Section 43 of the Local Government Act 1999 and Secion 25 of the Local Government Implementation Act 1999, and has its principal place of business at c/- of Mount Barker District Council, 6 Dutton Road, Mount Barker. These financial statements have been prepared for use by Constituent Councils of the Authority.

3 Income recognition

3.1 Revenue

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

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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

4.2 Other Financial Instruments

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

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

5 Inventories

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

6 Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Authority includes the cost of all materials used in construction, direct labour on the project and other overhead cost directly attributed 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 the Authority for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 6. No capitalisation threshold is applied to the acquisition of land or interests in land.

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. Signifigant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure.

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

Major depreciation periods for each class of asset are shown in Note 6. Depreciation periods for infrastructure assets have been estimated based on the best information available to the Authority, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

6.5 Borrowing Costs

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

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

Amounts (other than grants) received from external parties in advance of service delivery, are recognised as liabilities until the service is delivered.

8 Borrowings

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates and is recorded as part of "Payables".

9 Provisions

9.1 Employee Benefits

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

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

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

The Authority 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 the Authority's involvement with the schemes are reported in Note 16.

9.2 Provisions for reinstatement, restoration, rehabilitation

Expenditures relating to ongoing rehabilitation and restoration reduce any provision previously established.

The Authority recognises a capping liability for all past and active landfill cell operational areas, for which capping rehabilitation works have not yet been completed.

The Authority has recognised a liability for capping and post-closure rehabilitation costs, reflecting stakeholder expectations that it will underatke the works in the future. These expectations arise from the Authority's ongoing management of the site and its past conduct in planning and preparing for such works. Whilst the Authority operates the landfill under a rental agreement with a constituent council and is not the legal owner, a constructive obiligation exists under AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*. Accordingly, a liability has been recognised for future capping and rehabilitation costs, notwithstanding that legal responsibility remains with the site owner.

The Authority has estimated the liability based on the capping design approved by the South Australian Environment Protection Authority (EPA). The current assumptions and calcuations underpinning this provision has been verified by an independent qualified consultant. ACT Williams has been engaged to undertake a capping trial, which is expected to be completed in the 2026–27 financial year. The outcomes of this trial will provide more accurate cost data, which may result in an adjustment to the recognised liability in future reporting periods.

The Authority annually monitors the liability recorded for landfill rehabilitation and restoration estimates and make adjustment to the liability as required ensuring an accurate projected cost of the liability is showing in the Statement of Financial Position. The Authority plans to undertake further detailed reviews of all rehabilitation and restoration liability costs every three years with the assistance of external consultants to ensure all projected costs have been independently verified. This was last reviewed and revalued by WSP on 09 April 2025.

10 Leases

The Authority recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets, being the land leased at Brinkley Landfill.

i) Right-of-use assets

The Authority recognises right-of-use assets as at comencement 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 life.

ii) Lease liabilities

At the commencement date, the Authority 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 Authority uses its incremental borrowing rate or the interest rate implicit in the lease.

11 Goods & Services Tax

In accordance with interpretation of 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.

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 2 - INCOME

	Notes	2025 $	2024 $
USER CHARGES			
Waste Processing and disposal fees		**7,033,843**	6,726,942
		7,033,843	6,726,942
INVESTMENT INCOME			
Interest on investments		**68,505**	62,843
		68,505	62,843
OTHER INCOME			
Consultancy service		**864**	2,959
Resource recovery centre income		**2,368,814**	2,137,862
Resource recover centre recuperation		**100,365**	85,632
Transport income		**672,461**	437,066
Fuel tax rebate		**75,372**	78,928
Machinery charge out		**117,645**	118,577
Recycled income		**19,031**	27,425
Sundry		**132,890**	148,312
		3,487,442	3,036,761
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Sundry		**19,462**	21,600
Sources of grants			
Other		**19,462**	21,600
		19,462	21,600

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 3 - EXPENSE

	Notes	2025 $	2024 $
EMPLOYEE COSTS			
Salaries and Wages		**1,817,740**	1,642,869
Employee leave expense		**269,085**	245,101
Superannuation - defined contribution plan contributions	17	**217,098**	197,647
Superannuation - defined benefit plan contributions	17	**8,430**	7,979
Workers' Compensation Insurance		**44,672**	44,887
Other employment related costs		**86,243**	91,603
Total Operating Employee Costs		**2,443,268**	2,230,086
Total Number of Employees		***19***	*19*
(Full time equivalent at end of reporting period)			
MATERIALS, CONTRACTS & OTHER EXPENSES			
Prescribed Expenses			
Auditor's Remuneration			
- Auditing the financial reports		**7,991**	5,582
Subtotal - Prescribed Expenses		**7,991**	5,582
Other Materials, Contracts & Expenses			
Materials, contractors and other		**349,771**	190,327
Resource recovery centre expenses		**1,737,781**	1,513,172
Consultants		**88,920**	19,706
Administration and Board		**137,050**	127,629
EPA licence fee		**11,648**	10,469
Repairs and maintenance		**304,520**	279,455
Insurance and legal		**65,558**	63,200
EPA waste levy paid		**3,784,269**	3,574,650
Parts, accessories & consumables		**361,243**	363,998
Sundry		**9,343**	14,309
Subtotal - Other Materials, Contracts & Expenses		**6,850,103**	6,156,915
		6,858,094	6,162,497

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 3 - EXPENSE con't

	Notes	2025 $	2024 $
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Road infrastructure		**8,410**	5,672
Buildings		**16,326**	15,853
Vehicles		**48,882**	43,608
Plant and equipment		**503,413**	440,813
Landfill cells		**248,397**	208,781
Leachate pond		**8,697**	8,696
Landfill rehabilitation		**20,161**	73,882
Landfill cell capping		**226,300**	203,472
Right of use assets	16	**48,543**	48,543
		1,129,129	1,049,320
FINANCE COSTS			
Interest on Leases		**8,045**	8,267
Unwinding of present value discounts		**28,570**	28,570
		36,615	36,837

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	Notes	2025 $	2024 $
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
Assets renewed or directly replaced			
Proceeds from disposal		**145,000**	145,528
Less: Carrying amount of assets sold		**125,533**	65,246
Gain (Loss) on disposal		**19,467**	**80,282**
Assets surplus to requirements			
Proceeds from disposal		**30,000**	-
Less: Carrying amount of assets sold		**33,042**	-
Gain (Loss) on disposal		**(3,042)**	**-**
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS		**16,425**	80,282

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 5 - CURRENT ASSETS

		2025	2024
CASH & EQUIVALENT ASSETS	**Notes**	**$**	$
Cash on Hand and at Bank		**690,963**	421,383
Deposits at Call		**1,490,722**	1,318,759
		2,181,685	1,740,142
TRADE & OTHER RECEIVABLES			
Accrued Revenues		**43,315**	39,760
Debtors - general		**805,892**	758,692
Prepayments		**55,074**	51,888
		904,281	850,340
INVENTORIES			
Stores & Materials		**10,542**	14,321
		10,542	14,321

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

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

		2024 $				2025 $			
	Fair Value Level	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Road infrastructure		-	145,243	(61,081)	84,162	-	**158,080**	**(69,491)**	**88,589**
Buildings		-	283,676	(152,783)	130,893	-	**294,006**	**(169,109)**	**124,897**
Vehicles		-	276,895	(50,021)	226,874	-	**276,895**	**(98,903)**	**177,992**
Plant and equipment		-	4,484,979	(1,959,687)	2,525,292	-	**4,921,191**	**(2,118,037)**	**2,803,154**
Landfill cells		-	3,421,264	(1,955,937)	1,465,327	-	**3,421,264**	**(2,204,334)**	**1,216,930**
Leachate pond		-	173,938	(88,893)	85,045	-	**173,938**	**(97,590)**	**76,348**
Landfill rehabilitation		644,938	-	(382,845)	262,093	**1,326,818**	-	**(403,006)**	**923,812**
Landfill cell capping		2,554,283	-	(1,037,840)	1,516,443	**2,080,358**	-	**(1,264,140)**	**816,218**
WIP		-	-	-	-	-	**22,429**	-	**22,429**
Right of use assets		-	323,623	(242,715)	80,908	-	**323,623**	**(291,258)**	**32,365**
Reinstatement costs		-	-	-	-	-	-	-	-
Total IPP&E		3,199,221	9,109,618	(5,931,802)	6,377,037	**3,407,176**	**9,591,426**	**(6,715,868)**	**6,282,734**
Comparatives		*2,040,475*	*7,784,512*	*(5,154,958)*	*4,670,029*	*3,199,221*	*9,109,618*	*(5,931,802)*	*6,377,037*

This Note continues on the following pages.

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 6 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2024 $	Carrying Amounts Movement During the Year $								2025 $
	Carrying Amount	Additions		Disposals	Dep'n	Impair't	Transfers		Adjustments	Carrying Amount
		New / Upgrade	Renewals				In	Out		
Road infrastructure	84,162	12,837	-	-	(8,410)	-	-	-	-	**88,589**
Buildings	130,893	10,330	-	-	(16,326)	-	-	-	-	**124,897**
Vehicles	226,874	-	-	-	(48,882)	-	-	-	-	**177,992**
Plant and equipment	2,525,292	554,869	384,981	(158,575)	(503,413)	-	-	-	-	**2,803,154**
Landfill cells	1,465,327	-	-	-	(248,397)	-	-	-	-	**1,216,930**
Leachate pond	85,045	-	-	-	(8,697)	-	-	-	-	**76,348**
Landfill rehabilitation	262,093	-	-	-	(20,161)	-	-	-	681,880	**923,812**
Landfill cell capping	1,516,443	-	-	-	(226,300)	-	-	-	(473,925)	**816,218**
WIP	-	22,429	-	-	-	-	-	-	-	**22,429**
Right of use assets	80,908	-	-	-	(48,543)	-	-	-	-	**32,365**
Reinstatement costs	-	-	-	-	-	-	-	-	-	-
Total IPP&E	**6,377,037**	**600,465**	**384,981**	**(158,575)**	**(1,129,129)**	**-**	**-**	**-**	**207,955**	**6,282,734**
Comparatives	*4,670,029*	***974,300***	***688,528***	***(65,246)***	***(1,049,320)***	**-**	***18,413***	***(18,413)***	***1,158,746***	*6,377,037*

This note continues on the following pages.

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 6 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Valuation of Assets

General Valuation Principles

Certain asset classes are revalued on a regular basis such that the carrying values are not materially differenent 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. Where applicable, accumulated depreciation calculated on the basis of such cost reflects the already consumed or expired future economic benefis of the asset.

Capitalisation thresholds used by the Authority for a representative range of assets are shown below. No capitalisation threshold is applied to the acquisition of land or interests in land.

Office Furniture & Equipment	1,000
Network/IT Assets	1,000
Other Plant & Equipment	2,000
Landfill Assets	2,000
Road construction & reconstruction	10,000

Estimated Useful Lives: Useful lives are estimated for each individual asset. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

Plant, Furniture & Equipment	
Office Equipment	3 to 5 years
Other Plant & Equipment	3 to 10 years
Infrastructure	
Unsealed Roads	15 years
Litter Fence	15 years
Water Tanks	30 years
Pumps	5 years
Monitor Bore	10 years
Buildings	20 - 50 years
Roads	20 - 30 years

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 7 - LIABILITIES

		2025 $		2024 $	
TRADE & OTHER PAYABLES	**Notes**	**Current**	**Non-current**	Current	Non-current
Goods & Services		**969,911**	**-**	1,022,026	-
Payments received in advance		**26,000**	**-**	2,331	-
Accrued expenses - employee entitlements		**89,320**	**-**	78,609	-
GST Payable		**54,041**	**-**	21,895	-
Other		**137,928**	**-**	77,304	-
		1,277,200	**-**	1,202,165	-
BORROWINGS					
Leases Liabilities	16	**36,836**	**-**	53,598	36,836
		36,836	**-**	53,598	36,836

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

PROVISIONS				
LSL Employee entitlements (including oncosts)	**146,892**	**135,008**	146,500	93,800
AL Employee entitlements (including oncosts)	**144,724**	**-**	155,446	-
Future reinstatement / restoration, etc	**-**	**3,257,524**	-	3,071,008
	291,616	**3,392,532**	301,946	3,164,808

Movements in Provisions - 2025 year only	*Future Reinstate-ment*	*Cell Capping*	*Post Closure*
Opening Balance	*3,071,008*	*2,397,500*	*673,508*
Add Unwinding of present value discounts	*28,570*	-	*28,570*
(Less) Payments	*(50,009)*	*(50,009)*	-
Add (Less) Remeasurement Adjustments	*207,955*	*(473,925)*	*681,880*
Closing Balance	*3,257,524*	*1,873,566*	*1,383,958*

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 8 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	2025 $	2024 $
Total cash & equivalent assets	5	**2,181,685**	1,740,142
(b) Reconciliation of Change in Net Assets to Cash from Operating Activities			
Net Surplus (Deficit)		**158,571**	449,688
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		**1,129,129**	1,049,320
Net increase (decrease) in unpaid employee benefits		**41,589**	39,969
Premiums & discounts recognised & unwound		**28,570**	28,570
Grants for capital acquisitions treated as Investing Activity		**(26,000)**	-
Net (Gain) Loss on Disposals		**(16,425)**	(80,282)
		1,315,434	1,487,265
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		**(21,795)**	81,636
Net (increase) decrease in inventories		**3,779**	(3,767)
Net increase (decrease) in trade & other payables		**32,178**	265,060
Net increase (decrease) in other provisions		**(50,009)**	-
Net Cash provided by (or used in) operations		**1,279,587**	1,830,194
(c) Non-Cash Financing and Investing Activities			
Estimated future reinstatement etc. costs		**157,946**	1,158,746
		157,946	1,158,746

(d) Financing Arrangements

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

Corporate Credit Cards	**10,000**	10,000
LGFA Cash Advance Debenture facility	**1,650,000**	1,650,000

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

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 9 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as *loans and receivables.*

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	**Accounting Policy:** initially recognised at lower of cost and net realisable value, interest is recognised when earned. **Terms & conditions:** deposits on call have an average interest rate of 3.9% (2024: 4.65%). **Carrying amount:** approximates fair value due to the short term to maturity.
Receivables - Fees and other charges	**Accounting Policy:** carried at nominal values less any allowances for doubtful debts.
Liabilities - Creditors and accruals	**Accounting Policy:** liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority. **Terms & conditions:** liabilities are normally settled on 30 days after the month of invoice. **Carrying amount:** approximates fair value.
Liabilities - Interest bearing borrowings	**Accounting Policy:** carried at the principle amounts. Interest is charged as an expense as it accrues. **Terms & conditions:** secured over future revenues, interest is payable quarterly and principle due at CAD end date. **Carrying amount:** approximates fair value.
Liabilities - Leases	**Accounting Policy:** accounted for in accordance with AASB 16 as stated in Note 1.

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 9 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2025		Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		$'000	$'000	$'000	$'000	$'000
Cash & Equivalents		**2,181,685**			**2,181,685**	**2,181,685**
Receivables		**849,207**	**-**	**-**	**849,207**	**849,207**
	Total	**3,030,892**	**-**	**-**	**3,030,892**	**3,030,892**
Financial Liabilities						
Payables		**1,161,880**			**1,161,880**	**1,161,880**
Lease Liabilities		**37,793**	**-**	**-**	**37,793**	**36,836**
	Total	**1,199,673**	**-**	**-**	**1,199,673**	**1,198,716**

2024		Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		$'000	$'000	$'000	$'000	$'000
Cash & Equivalents		1,740,142			1,740,142	1,740,142
Receivables		850,340	-	-	850,340	850,340
	Total	2,590,482	-	-	2,590,482	2,590,482
Financial Liabilities						
Payables		1,199,835	-	-	1,199,835	1,123,556
Lease Liabilities		55,949	37,793	-	93,742	90,434
	Total	1,255,784	37,793	-	1,293,577	1,213,990

Note 9 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

Risk Exposures:

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

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

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

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. The Authority uses 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 10 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There were no contingencies, assets or liabilities not recognised subsequent to 30 June 2025 that need to be disclosed in the financial statements.

Note 11 - EVENTS AFTER THE STATEMENT OF FINANCIAL POSITION DATE

The Authority's current lease agreement for the landfill site, held with a constituent council, is due to expire during the 2025/26 financial year. Subsequent to balance date, the Authority has commenced negotiations with the council regarding the renewal of the lease, including the amounts payable and the terms and conditions of the arrangement. As these negotiations are ongoing, the financial effect of the new lease cannot be reliably measured at this time.

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 12 - CAPITAL EXPENDITURE AND INVESTMENT PROPERTY COMMITMENTS

	Notes	2025 $'000	2024 $'000
Capital Commitments			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
Plant & Equipment		-	465,945
		-	465,945
These expenditures are payable:			
Not later than one year		-	465,945
		-	465,945

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 13 - FINANCIAL INDICATORS

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. Detailed methods of calculation are set out in the SA Model Statements.

	2025	2024	2023
Operating Surplus Ratio			
Operating Surplus / Total Operating Income	1.3%	3.8%	4.6%

This ratio expresses the operating surplus as a percentage of total operating revenue.

Net Financial Liabilities Ratio			
Net Financial Liabilities / Total Operating Income	18%	22%	10%

Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.

Asset Renewal Funding Ratio			
Outlays on Existing Assets / Asset Renewals - IAMP	**22%**	74%	337%

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.

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 14 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Authority prepared on a modified Uniform Presentation Framework basis.

All local government entities in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all local government entities provide a common 'core' of financial information, which enables meaningful comparisons of each local government entitie's finances.

	2025	2024
	$	$
Income		
User charges	**7,033,843**	6,726,942
Grants, subsidies and contributions` - Operating	**19,462**	21,600
Investment income	**68,505**	62,843
Other income	**3,487,442**	3,036,761
	10,609,252	9,848,146
Expenses		
Employee costs	**(2,443,268)**	(2,230,086)
Materials, contracts and other expenses	**(6,858,094)**	(6,162,497)
Depreciation, amortisation and impairment	**(1,129,129)**	(1,049,320)
Finance costs	**(36,615)**	(36,837)
	(10,467,106)	(9,478,740)
Operating Surplus / (Deficit)	**142,146**	369,406
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	**(384,980)**	(688,528)
Add back Depreciation, Amortisation and Impairment	**1,129,129**	1,049,320
Proceeds from Sale of Replaced Assets	**145,000**	145,528
	889,149	506,320
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets	**(600,465)**	(974,300)
Proceeds from Sale of Surplus Assets	**30,000**	-
	(570,465)	(974,300)
Adjusted Annual Net Impact to Financing Activities surplus/ (deficit)	**460,830**	(98,574)

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 15 - LEASES

The Authority as a Lessee

Right of Use Assets

The Authority recognises lease liabilities to make lease payments and righ-of-use assets representing the right to use the underlying assets, being the land leased at Brinkley Landfill.

Set out below are the carrying amounts (written down value) of right of use assets recognised within Infrastructure Propery, Plant & Equipment and the movements during the period:

Right of Use Assets *(Carrying Value)*	**Land**
At 1 July 2024	**80,908**
Depreciation Charge	**(48,543)**
At 30 June 2025	**32,365**

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

	2025
Opening Balance 1 July 2024	**90,434**
Accretion of Interest	**2,351**
Payments	**(55,949)**
Closing Balance 30 June 2025	**36,836**
Current	**36,836**
Non Current	**-**

The maturity analysis of lease liabilities is included in Note 12.

The Authority had total cash outflows for leases of **$61,643.**

The following are amounts recognised on profit or loss:	
Deprecaition expense right of use assets	48,543
Interest expense on lease liabilities	8,045
Total amount recognised in profit and loss	56,588

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 16 – SUPERANNUATION

The Authority 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 (11.5% in 2024-25; 11% in 2023-24). No further liability accrues to the Authority as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. The Authority makes employer contributions 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.

The Authority contributes the balance of superannuation guarantee applicable to 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), the Authority does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis 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 Authority's contribution rates at some future time.

Contributions to Other Superannuation Schemes

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

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 17 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Authority include the Chair, the Board, Chief Executive Officer and certain prescribed officers under section 112 of the Local Government Act 1999. In all, Key Management Personnel were paid the following total compensation:

	2025	2024
	$	$
Salaries, allowances & other short term benefits	**506,134**	460,132
Post-employment benefits	**65,638**	71,826
Long term benefits	**123,908**	104,550
TOTAL	**695,680**	636,508

Allowances / benefits incurred in the ordinary course of performing the KMPs role, and amounts paid as direct reimbursement of expenses incurred on behalf of the Authority have not been included above.

The following transactions occurred with related parties:

	2025	**Outstanding 30 June 2025**	2024	Outstanding 30 June 2024
	$,000	**$,000**	$,000	$,000
Adelaide Hills Council - provision of waste disposal and other services	**1,751**	**138**	1,523	236
Alexandrina Council - provision of waste disposal and other services	**304**	**22**	278	25
Mount Barker District Council - provision of waste disposal and other services	**1,794**	**134**	1,473	116
Rural City of Murray Bridge - provision of waste disposal and other services	**1,020**	**77**	814	68
TOTAL	**4,869**	**371**	4,088	445

Amounts recorded as oustanding from related parties are recorded in trade and other receivables in Note 5.

The related parties disclosed above are equity owners of the Authority and are referred to as Constituent Councils. Constituent Councils have equal representation on the Board of the Authority and accordinly have signifigant influence on the financial operating decisions of the Authority. No Constituent Council individually has control of the policies.

Adelaide Hills Region Waste Management Authority

Certification of Auditor Independence
for the year ending 30 June 2025

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2025, the Authority's Auditor, Galpins Accountants, Auditors & Business Consultants, has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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



Greg Georgopoulos
CHIEF EXECUTIVE OFFICER
Adelaide Hills Council

Date: 02 September 2025

Adelaide Hills Region Waste Management Authority

Certification of Auditor Independence
for the year ending 30 June 2025

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2025, the Authority's Auditor, Galpins Accountants, Auditors & Business Consultants, has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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



Andrew McDonald
CHIEF EXECUTIVE OFFICER
Alexandrina Council

Date: 9 September 2025

Adelaide Hills Region Waste Management Authority

Certification of Auditor Independence
for the year ending 30 June 2025

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2025, the Authority's Auditor, Galpins Accountants, Auditors & Business Consultants, has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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



Alison Hancock
A/CHIEF EXECUTIVE OFFICER
Mount Barker District Council

Date: 4 September 2025

Adelaide Hills Region Waste Management Authority

Certification of Auditor Independence
for the year ending 30 June 2025

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2025, the Authority's Auditor, Galpins Accountants, Auditors & Business Consultants, has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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



Heather Barclay
CHIEF EXECUTIVE OFFICER
Rural City of Murray Bridge

Date: 11 September 2025

Galpins
Accountants, Auditors
& Business Consultants

CHARTERED ACCOUNTANTS™
AUSTRALIA + NEW ZEALAND

ADELAIDE HILLS REGION WASTE MANAGEMENT AUTHORITY

GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2025

Statement by Auditor

I confirm that, for the audit of the financial statements of the Adelaide Hills Region Waste Management Authority 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 (including Independence Standards),* Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

Date: 29 August 2025

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ADELAIDE HILLS REGION WASTE MANAGEMENT AUTHORITY

APPENDIX 4: AUDIT AND RISK COMMITTEE ACTIVITY REPORT 2024-25

AUDIT AND RISK COMMITTEE – ACTIVITY REPORT 2024-2025

In accordance with Section 126 (9) of the Local Government Act 1999 (SA), this report represents a summary of the Rural City of Murray Bridge Audit and Risk Committee's activities undertaken and recommendations made during the 2024-2025 financial year.

MEMBERSHIP

Council has appointed Members to its Audit and Risk Committee as follows:

Name	Position	Term
Mr Peter Brass	Independent Chair	April 2023 – March 2027
Mr Luke Williams	Independent Member	Nov 2021 – Nov 2025
Mr Paul Lamberts	Independent Member	Nov 2021 – Nov 2025
Cr Andrew Baltensperger	Council Member	Nov 2022 – Nov 2026
Cr Fred Toogood	Council Member	Nov 2022 – Nov 2026
Mayor Wayne Thorley	Ex Officio Member	Nov 2022 – Nov 2026

The following staff members have attended meetings as observers:

- Chief Executive Officer
- General Manager Corporate Services
- General Manager Community Development
- General Manager Infrastructure & Environment
- General Manager Growth & Economic Development
- General Manager Corporate & Innovation
- Strategic Finance and Commercial
- Manager Corporate Services
- Manager City Infrastructure
- Team Leader Finance
- Team Leader WHS & Risk Management
- Executive Assistant to General Manager Infrastructure & Environment
- Executive Assistant to General Manager Corporate & Innovation

MEETINGS

The Audit and Risk Committee held 5 ordinary meetings and 2 special meetings during the 2024/2025 financial year, with attendance as follows:

Meeting Date	Attendance
7 August 2024	Meeting held in person & via MS Teams. All members attended the meeting.
2 October 2024	Meeting held in person & via MS Teams. Apology from Paul Lamberts (Independent Member) and Councillor Baltensperger
27 November 2024	Meeting held in person & via MS Teams. Apology from Mayor Thorley (Ex Offico Member)
18 December 2024	Meeting held in person & via MS Teams. All members attended the meeting.
5 March 2025	Meeting held in person & via MS Teams. Apology from Councillor Baltensperger
14 May 2025	Meeting held in person & via MS Teams. All members attended the meeting.

AUDIT AND RISK COMMITTEE – ACTIVITY REPORT 2024-2025

Items considered by the Audit and Risk Committee during the 2024/2025 financial year include (but are not limited to):

- Recommended the amendments to the Public Interest Disclosure Management Guideline to ensure Council fulfills its responsibilities under the Public Interest Disclosure Act 2018.
- Received the Rural City of Murray Bridge Strategic Plan 2024-2028 formally adopted by Council in June 2024.
- Received the adopted 24/25 Annual Business Plan and Budget and associated documents, formally adopted by Council in June 2024.
- Received the External Audit Interim Management Letter and recommendations from DeanNewbery for the 2023/2024 Financial Year.
- Received an update on the Long-Term Financial Plan 2023/2024 – 2032/2033.
- The DRAFT Annual Report for the 2023/2024 financial year before recommending to Councilfor community consultation, prior to adoption.
- Received the Audited Financial Statements for the 2023/2024 financial year.
- The Audit and Risk Committee Activity Workplan for the 2023/2024 and 2024/2025 financial years.
- Considered and recommended changes to the Audit and Risk Committee Terms of Reference, that included the endorsed sitting fees and travel costs for all Independent Members of a Section 41 Committee, along with conduct requirements of Committee Members.
- Participated in and received results from the Annual Audit and Risk Committee Self-Assessment for the 2023/2024 financial year, in accordance with section 13.7 of the Audit and Risk Committee Terms of Reference.
- Recommend to Council the appointment of Internal Auditor for a two-year period to undertake the internal audit function for the Rural City of Murray Bridge.
- Received Quarterly Budget Review Reporting for all quarters in the 2024/2025 financial year.
- Internal Controls on the risk assessments on the financial controls from the audit against the financial statements from the 2023/2024 financial year.
- Received and recommended to Council revisions to the Procurement Policy and associated Procurement Management and Financial Delegation Management Guidelines in line with Council's auditors' recommendation from the 2023/2024 Internal Audit findings.
- Received the DRAFT Annual Business Plan and Budget for the 2025/2026 financial year and Fees and Charges schedule prior to Council endorsing for community consultation.
- Considered confidential items in the nature of Confidential Lerwin Service Review and Long-Term Financial Plan and DRAFT Annual Business Plan and Budget 2025/26.

During 2024/2025 financial year, the Audit and Risk Committee held meetings in person and also virtually to accommodate attendance by all Members.

Committee Activities

The following table sets out the principal issues addressed by the Audit and Risk Committee during 2024-2025 in line with the Audit and Risk Committee's Term of Reference:

Action	**Link to TOR**	**Q1** **7 Aug 24** *Council* *9 Sept 24*	**Q2** **2 Oct 24** *Council* *14 Oct 24*	**Q2** **27 Nov 24** *Council* *9 Dec 25*	**Q2** **18 Dec 24** *Council* *28 Jan 25*	**Q3** **5 March 25** *Council* *12 March 25*	**Q4** **14 May 25** *Council* *10 June 2025*	**Responsible Officer**
Annual Report from Presiding Member (Presiding Member meeting with Council following)	12		110.3					GMCS
Audit and Risk Committee Self-Assessment	13							GMCS
Meeting Dates	6						34.4	GMCS
Review of Annual Work Plan	6						34.4	GMCS
Review of Terms of Reference *(even years)*	-			119.1				GMCS
Training and Development Plan	13							GMCS
EXTERNAL AUDIT	11							
External Audit Interim Management Letter	S126(4)(a)	104.4						GMCS
Annual Financial Statements	S126(4)(a)		110.2					GMCS
Confidential Meeting with Auditors	2.9		110.4					GMCS
Matters arising from External Audit	11							GMCS
End of Financial year Audit Approach & Reporting Timetable	11							GMCS
Internal Controls	9.2					24.1		GMCS
FINANCIAL REPORTING	9							
Review of LTFP	9	104.6						GMCS
Review of Budget	9			119.4		25.1	34.2	GMCS
Review of ABP	S126(4)(ab)						34.3	GMCS

Action	Link to TOR	Q1 **7 Aug 24** *Council* *9 Sept 24*	Q2 **2 Oct 24** *Council* *14 Oct 24*	Q2 **27 Nov 24** *Council* *9 Dec 24*	Q2 **18 Dec 24** *Council* *28 Jan 25*	Q3 **5 March 25** *Council* *12 March 25*	Q4 **14 May 25** *Council* *10 June 25*	Responsible Officer
INTERNAL AUDIT	*10*							
Confidential meeting with Internal Auditors	*S126(4)(b)*			119.3				GMCS
Internal Audit Action Plan Update	*S126(4)(c)*							GMCS
Strategic Internal Audit Plan	*S126(4)(C)*							GMCS
Review of Strategic Risk Register	*S126(4)(C)*							GMCS
RISK MANAGEMENT SYSTEMS	*9.2*							
Emergency Management Business Continuity Plan	*S126(4)(C)*							GMIE
GOOD PUBLIC ADMINISTRATION FRAMEWORK	*9.3*							
Public Interest Disclosure Requirement *(once in a Council term; incorporates LG Reform changes)*		104.1						CEO
Complaint Framework *(once in a Council term)*								CEO
STRATEGIC PLANS	*1.3.2*							
Strategic Plan *(each Council term – 2023/2024)*		104.2						GMCS
Asset Management Plans								GMIE

APPENDIX 5: ANNUAL FREEDOM OF INFORMATION STATEMENT

Freedom of Information Statement

July 2025

THE RURAL CITY OF MURRAY BRIDGE



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Information Statement

This Freedom of Information Statement is published by the Rural City of Murray Bridge Council (Council) in accordance with the Freedom of Information Act 1991 (FOI Act).

The purpose of the Information Statement is to provide the public with:

1. a description of the structure and functions of the agency
2. a description of the ways in which the functions of the agency affect the public
3. a description of any arrangements that exist to enable the public to participate in formulating the agency's policies and the delivery of its functions
4. a description of the various kinds of documents held by the agency available for inspection, purchase or free of charge
5. a description of the arrangements that exist to enable the public to obtain access to documents or to amend their personal records held by the agency; and
6. a description of the agency's procedures in relation to giving access to documents and to the amendment of records containing personal information of individuals
7. include the contact details of the officer to whom inquiries can be made and an address at which FOI applications should be lodged.

Subject to certain restrictions, the FOI Act 1993 gives members of the public a legally enforceable right to access information held by South Australian (Local) Government agencies such as Councils. The purpose of this statement is to assist members of the public to identify the functions and decision making processes of Council, detail the type of information held by Council and advise how it can be accessed by the public.

An updated Information Statement will be published on the Council's website each financial year and within Council's Annual Report.

Structure and Function of Council

The Council consists of the Principal Member and 9 Area Elected Members who represent residents and ratepayers in the Rural City of Murray Bridge.

"Council" is the body corporate consisting of Elected Members as constituted under the Local Government Act 1999. Council is established to provide for the government and management of its area at the local level and, in particular:

a) to act as a representative, informed and responsible decision-makers in the interest of its
b) community; and
c) to provide and co-ordinate various public services and facilities and to develop its community and resource in a socially just and ecologically sustainable manner; and
d) to encourage and develop initiatives within its community for improving the quality of life of
e) the community; and
f) to represent the interests of its community to the wider community; and

g) to exercise, perform and discharge the powers, functions and duties of local government under the Local Government Act and other acts in relation to the area for which it is constituted. [s.6, Local Government Act]

The functions of Council, set out in s7 of the Local Government Act 1999, include:

a) to plan at the local and regional level for the development and future requirements of its area;
b) to provide services and facilities that benefit its area, its ratepayers and residents, and visitors to its area;
c) to determine the appropriate financial contribution to be made by ratepayers to the resources of the council;
d) to provide for the welfare, well-being and interests of individuals and groups within its community;
e) to take measures to protect its area from natural and other hazards and to mitigate the effects of such hazards;
f) to manage, develop, protect, restore, enhance and conserve the environment in an ecologically sustainable manner, and to improve amenity;
g) to provide infrastructure for its community and for development within its area (including infrastructure that helps to protect any part of the local or broader community from any hazard or other event, or that assists in the management of any area);
h) to promote its area and to provide an attractive climate and locations for the development of business, commerce, industry and tourism;
i) to establish or support organisations or programs that benefit people in its area or local government generally;
j) to manage and, if appropriate, develop, public areas vested in, or occupied by, the council;
k) to manage, improve and develop resources available to the council;
l) to undertake other functions and activities conferred by or under an Act.

Council re-endorsed a Good Public Administration Framework on the 14 June 2002 and Risk Management Framework on 10 December 2018. These frameworks identify Council's approach to its strategic Governance Framework, Committee and Regional Subsidiary structure and decision making as follows:

Rural City of Murray Bridge Strategic Governance Framework



Delegations

The Council's Chief Executive Officer, Fire Prevention Officers and Council's Assessment Panel have delegated authority from Council to make decisions on specified administrative and policy matters. The Chief Executive Officer has the ability to sub-delegate duties to an employee or a Committee. Council has endorsed a Delegations Application Policy to assist in the management of delegations and Council's Delegations Register reflects the delegated authority from the Council to the CEO (and subsequently any further sub- delegations).

The Delegations Register is reviewed annually by Council and is available to be viewed by the public on Council's website or at the Local Government Centre during ordinary working hours.

Council Committees and Subsidiaries

Section 41 of the Local Government Act 1999 empowers a Council to establish committees:

- To assist the Council in the performance of its functions
- To enquire into and report to the Council on matters within the ambit of the Council's responsibilities
- To provide advice to the Council
- To exercise, perform or discharge delegated powers, functions or duties

Council has endorsed a Section 41 Committees policy to assist in the management of S41 Committees of Council. Schedule 1 of this statement lists the various committees of Council and identifies under which section of the Local Government Act 1999, Development Act 1993 or

Planning, Development & Infrastructure Act 2016 they have been formed.

Committees streamline Council business and assist in the performance of its functions. The membership of Committees and their Terms of Reference are determined by the Council.

Committees meet at intervals determined in their Terms of Reference (available on Council's website and at the Local Government Centre) and make recommendations to Council. Meetings of S41 Committees are open to the public with the exception of any matters subject to an order of confidentiality [s.90, Local Government Act], and are publicly notified in the same way as Council meetings.

Chapter 6 of the Local Government Act and the Local Government (Procedures at Meetings) Regulations prescribe the way meetings of a Council and its Committees are to be conducted.

The ability for Committee Members to meet virtually continued with Members and the Community also provided the opportunity to attend in person.

External Committees, Boards and Associations

Council participates in a number of external Committees, Boards and Associations, comprising Elected Members, staff and the public and these are listed in Schedule 2.

Council and Committee Meetings

The Local Government Act 1999 (the Act) is the primary legislation for the operation of Local Government in South Australia. The provisions of the Act are supported by the Local Government (General) Regulations 2013 and the Local Government (Procedures at Meetings) Regulations 2013. These regulations apply to all Council Committees with the exception of the Council Assessment Panel which is established in accordance with the provisions of the Planning, Development and Infrastructure Act 2016.

Following the November 2022 election, Council continued with the meeting scheduled of ordinary meetings of the Council continuing to be held in the Local Government Centre, 2 Seventh Street, Murray Bridge or in locations throughout the Council area as determined by resolution of Council.

Council Meetings commence at 7 pm on the second Monday of each month, with the exception in January when the meeting is held during the last week of the month. All meetings are open to the public, with the exception of any matters subject to an order of confidentiality. [s.90 of the Local Government Act]. Council meetings are livestreamed via Council's social media network.

Agendas and Minutes

One of the main opportunities for the community to gain information about the business of Council is through meeting agendas and associated reports prepared for Council and Committee meetings. Notices of all meetings and associated minutes of Council and its Committees are available on the Councils website and from the Local Government Centre.

Agendas, including minutes of the previous meetings and supporting documentation, are placed on public display no less than three days prior to meetings. Minutes of a meeting are available within five

days after the meeting has taken place. Council also holds informal information gatherings and these dates along with Council meeting dates and associated information are available on Council's website at www.murraybridge.sa.gov.au

Meeting Schedule

Meeting	Day*	Time
Ordinary Council	2nd Monday of the month	7.00pm
Aged Care Governance Committee	Quarterly	4.00pm
Audit & Risk Committee	Quarterly	1.00pm
Community Advisory Committee	Quarterly	6.00pm
Strategic Planning and Development Policy Committee	Twice annually, Wednesdays	5.30pm
Council Assessment Panel	2nd Friday of each month	10.00am

*Committee Meetings dates are subject to change Agendas, including minutes of the previous meetings and supporting documentation, are placed on public display no less than three days prior to meetings.

Public Participation

Members of the public have a number of opportunities to express their views on particular issues before Council. Council's Access to Council and Committee meetings and associated documents Code of Practice identify these and include:

- **Deputations to Council** – With the written permission of the Presiding Member of the Committee, a member of the public can address a Committee or the Council personally or on behalf of a group of residents for up to 10 minutes on any item that is relevant to that Committee or the Council, depending on the number of deputations scheduled for a particular meeting. If a decision is required from the deputation, Council seeks a report from administration to be presented at the next appropriate meeting.
- **Petitions** – Written petitions can be addressed to the Council on any issue within the Council's jurisdiction.
- **Council Members** – Members of the public can contact Members of Council to discuss any issue relevant to Council. Contact details for all Members are available on Council's website.
- **Written Requests** – Members of the public can write to Council on any Council policy, activity or service.
- **Let's Talk - Community Consultation** - The Rural City of Murray Bridge is committed to open, honest, accountable and responsible decision making. Council's Community Engagement Framework promoting "Let's Talk" facilitates effective communication between Council and the community, encouraging community involvement and partnerships in planning and decision making. The Framework identifies the steps Council will take in relation to Community engagement and ensures that the most cost effective methods of informing and involving the community, which are appropriate for specific circumstances and consultation topics, are used. Let's Talk is accessed via Council's website.

Access to Council Documents

Most information and documentation held by Council is available for public viewing and is readily available without recourse to the Freedom of Information Act and we invite you to discuss your information needs with us.

Records System: Council operates an electronic records and document management system for the effective management of Council's records.

Land and Property Information System: Council's Land and Property Information system contains property-related information (valuation, rates, ownership details) on each property in the Rural City of Murray Bridge area.

Contacting and Visiting Council

Visit	Local Government Centre, 2 Seventh Street Murray Bridge
Call	8539 1100
Email	council@murraybridge.sa.gov.au
Website	www.murraybridge.sa.gov.au
Post	PO Box 421, Murray Bridge SA 5253

Registers, Codes and Policies

At the time of publishing this statement the following documents can be accessed from Council's website: (https://www.murraybridge.sa.gov.au/council/administration/council-documents/councilpolicy) and are available for public inspection at Office of Council during ordinary business hours.

Policies

- Alteration to Public Roads, Verges and Footpaths Policy
- Asset Accounting Policy
- Asset Management Policy
- Asset Disposal Policy
- Behavioural Management Policy
- Budget Report and Amendment Policy
- Building and Swimming Pool Policy
- Business Continuity Policy - Management of Disruption Risk
- Caretaker Policy
- Cemetery Policy
- Civic Recognition Policy
- Communication Policy
- Community Events Grants and Donations Policy
- Community Gardens Policy
- Construction of unmade road reserves
- Council Delegates – Appointment Process
- Council Election Policy
- Council S41 Committees
- Delegation Policy
- Development Act Delegations Policy
- Directional Sign Policy
- Disability Discrimination Policy
- Elected Member Induction Training and Development Policy
- Elected Member Use of Social Media Guideline
- Elected Members Allowances and Benefits Policy

- Election of Deputy Mayor
- Enforcement Policy
- Event Traffic Management Policy
- Fees and Charges Policy
- Financial Hardship Policy
- Financial Sustainability Policy
- Fraud & Corruption Prevention Policy
- Funding Policy
- General Ledger Policy
- Graffiti Management Policy
- Hiring Council Facilities
- Informal Gatherings Policy
- Infrastructure and Bonding Policy
- Insurance – Use of Council Land Council Policy
- Insurance – Use of Local Government Land Management Guideline
- Internment on Private Land
- Internal Control Policy
- Internal review of Council decisions
- I-responda – Community Emergency response
- Kerbside Waste Recycling Green Organics Services Policy
- Lease and Licensing Policy
- Leasing and Licensing Council Facilities Policy
- Lerwin Aged Care Facility Debt Recovery Policy
- Lerwin Aged Care Facility Refundable Accommodation Deposits Governance Policy
- Lerwin Liquidity Management Strategy
- Library Management
- Limit on Dog Numbers – Bylaw 5 Policy
- Memorials Policy
- Mobile Food Vendor Location Rules Policy
- Order Making Policy
- Outdoor Dining Policy
- Policy Delegations
- Policy Documentation Policy
- Privately Funded DPAs
- Procurement Policy
- Property Identification Policy
- Prudential Management Policy
- Public Art Policy
- Rate Rebate Policy
- Rates – Senior Postponement Policy
- Rates Debt Recovery Policy
- Rates Financial Hardship Policy
- Rating Policy
- Records Management
- Regional Gallery Collection Policy
- Relationships with External Bodies
- Risk Management Policy
- Road Maintenance (Manure on Roads)
- Safe Environments Policy
- Structures on Community Riverfront Reserves Policy
- Sundry Debt Recovery Policy
- Treasury Management Policy
- Tree Management Policy
- Unsolicited Bid Policy
- Use of Council Facilities for Fitness Groups and Personal Trainers Policy
- Volunteer Policy
- Water and Sewerage Retail Services – Hardship Policy
- Water Sewerage Retail Services Riverglen and Woodlane Customer Charter
- Water Sewerage Retail Services Riverglen and Woodlane Enquiry Complains Dispute Resolution Procedure

Codes, Frameworks and Guidelines

- Access to Council and Committee meetings & associated documents – Code of Practice
- Accessing Information – Freedom of Information and Privacy
- Behavioural Management Framework
- Community Engagement Framework
- Complaint Management Framework
- Emergency Management Framework
- Good Public Administration Framework
- Policy Framework
- Public Interest Disclosure Guideline
- Risk Management Framework
- Sport and Recreation Management Guideline
- Volunteer Code of Conduct

Registers

Public registers can be viewed Councils website or by contacting Council. If you have questions about policies or access to the policies, registers or codes please contact us.

Other Council Documents

A listing of current Strategic Documents and policies can be obtained via Council's website.
https://www.murraybridge.sa.gov.au/council/administration/council-documents

- Animal Management Plans
- Annual Business Plans
- Annual Reports
- Application Forms
- Asset Management Plans
- Audited Financial Statements
- Benefits and Allowances
- Biodiversity Strategy
- Climate Change Adaptation Plan
- Committee Terms of References
- Community Emergency Management Plan
- Community Plan
- Community Safety Plan
- Community Satisfaction Survey
- Community Land Management Plans
- Council and Committee agendas and minutes
- Council Bylaws
- Delegations
- Development Plan
- Digital Strategy
- Economic Development Strategy
- Environmental Management Plans
- Footpath Strategy
- Freedom of Information Statements
- Gift Registers
- Interest Registers
- Kungun Ngarrindjeri Yunnan Agreement
- Long Term Financial Plan
- Murraylands River Trail Feasibility Study
- Ngarrindjeri Murrundi Management Plan
- Playspace Strategy
- Prudential Statements
- Public Health Plan
- Public Toilet Strategy
- Reconciliation Action Plan
- Riverfront Management and Urban Growth Study
- Roadside Vegetation Management Plan
- Sport, Recreation and Open Space Strategy
- Strategic Management Plan
- Structure Plan
- Sturt Reserve Master Plan
- Swanport Road Master Plan
- Tourism Development Plan
- Town Centre Traffic Plan
- Trail Strategy
- Waste Management Strategy

- Wayfinding and Network Strategy

The following documents are available for public inspection and purchase from Council's Principal Office, Local Government Centre, 2 Seventh Street, Murray Bridge:

- Assessment Book
- Register of Dogs
- Register of Employees' Salaries and Wages and Benefits
- Voters Roll
- Register of Interests
- Development Application Register
- Parking Control Register
- Register of Public Roads and Streets

Freedom of Information and Amendment to Council Records

Requests for other information not publicly available will be considered in accordance with the *Freedom of Information Act 1991*. Under this legislation, applicants seeking access to documents held by Council need to provide sufficient information to enable the correct documents to be identified and must complete the required application form and lodge it at the Council offices.

Applications must be in writing and must specify that it is made under Section 13 of the *Freedom of Information Act 1991*. Council has also resolved that the name of the person lodging a Freedom of Information will be made available when undertaking third party consultation unless there is a legal impediment not to do so.

If the documents relate to the applicant's personal affairs, proof of identity may be requested. Requests will be dealt with as soon as practicable (and in any case, within 30 days) after receipt. If documents are being sought on behalf of another person relating to their personal affairs, Council may ask for a consent form signed by that person.

Forms of access may include inspection or copies (subject to copyright laws) of documents, hearing and/or viewing of audio and/or video tapes, transcripts of recorded documents, transcripts of words recorded in shorthand or encoded form, or the reproduction of documents from digitised information.

Council, on receiving a Freedom of Information application, may assist the applicant to direct the application to another agency or transfer the application to another agency if appropriate.

If Council refuses access to a document, Council must issue documentation stating why the document is a restricted document.

In rare cases, retrieving the requested information involves considerable staff time. It is important to specify what is required as clearly as possible so staff can assist quickly and efficiently.

There is an application fee that must be paid when you lodge your application. View the Fees and Charges on Council website Fees & Charges | Murray Bridge Council. If extraordinary staff time is required to comply with an information request, additional charges may apply

All general enquiries on *Freedom of Information Act 1991* issues should be directed to Accredited Freedom of Information Officer.

Under the *Freedom of Information Act 1991*, persons may request a correction to any information about themselves that is incomplete, incorrect, misleading or out of date.

To gain access to these Council records, a person must complete and lodge with Council an application

form as indicated above outlining the records that he/she wishes to inspect.

If it is found that these require amendment, details of the necessary changes are to be lodged with Council's Freedom of Information Officer. There are no fees or charges for the lodgment, or the first two hours of processing of this type of application and where there is a significant correction of personal records and the mistakes were not the applicant's, any fees and charges paid for the original application will be fully refunded.

Freedom of Information requests to the Rural City of Murray Bridge are to be addressed to:

Accredited Freedom of Information Officer
PO Box 421
MURRAY BRIDGE SA 5253

To download an Application Form, please visit: http://www.archives.sa.gov.au/content/foi-in-sa

Services to the Community

Council is required by legislation to:

- Determine policies to be applied by the Council
- Develop and adopt Strategic Management Plans
- Prepare and adopt annual business plans and budgets
- Establish an Audit and Risk Committee
- Develop appropriate policies, practices and processes of internal control
- Set performance objectives
- Establish policies and processes for dealing with complaints, requests for service, and Internal review of Council decisions
- Determine the type, range and scope of projects to be undertaken by the Council
- Deliver planning and development, dog and cat management, fire prevention and certain public health services
- Provide the necessary administrative services to support Council's functions

Other services and activities are provided through the decision making processes of Council in response to local needs, interests and aspirations of individuals and groups within the community to ensure that Council resources are used equitably.

Other services provided by Council include:

- Aged Care Facility (Lerwin)
- Brinkley Reuse Centre
- Cemetery
- Commonwealth Health Support Program
- Community Waste Water Management Schemes
- Economic Development
- Historic Tourism sites
- Immunisations
- Open Space facilities
- Outdoor swimming pool
- Performing Arts & Function Centre
- Regional Art Gallery
- Road networks
- Youth Centre - The Station
- Visitor Information Centre

SCHEDULE 1 - RURAL CITY OF MURRAY BRIDGE – COMMITTEE STRUCTURE				
Name of Committee	**Applicable Legislation**	**Decision Making Authority**	**Membership**	**Function**
Aged Care Governance Committee	Local Government Act, 1999 Established under S41	Advisory Only	• Independent Chairperson x 1 • (payment provided for meeting attendance) • Independent Members x 3 • (payment provided for meeting attendance) • Council Members x 1	• Assists Council to have effective governance over the strategy, operations and performance of Lerwin and the Community Care program. • Provides a governance system to assess, monitor and drive improvement in the quality and safety of the care and services that are delivered. • Sub-Committee established under this Committee • Lerwin Service Review Sub-Committee
Audit & Risk Committee	Local Government Act, 1999 - S126 Established under S41	Advisory Only	• Independent Chairperson x 1 (payment provided for meeting attendance) • Independent Members x 2 • Council Members x 2	• Plays a critical role in the financial reporting framework of Council by overseeing and monitoring the contributions of Management and external auditors in the financial reporting process. • Addresses issues such as the approach being adopted by Council and management to address business risks, corporate and financial governance responsibilities and legal • Compliance as well as receiving reports from Council's internal controls.
Community Advisory Committee	Established under Local Government Act, 1999, S41	Advisory Only	• Independent Chairperson selected from Community members • Community Members x 6 • Council Members x 2	• Provides input for consideration by Council on allocating grant funding for community grants and donations; providing comment into the range of Council's Community Engagement opportunities and providing comment into a range of Community

SCHEDULE 1 - RURAL CITY OF MURRAY BRIDGE – COMMITTEE STRUCTURE				
Name of Committee	**Applicable Legislation**	**Decision Making Authority**	**Membership**	**Function**

				and Culture Services, as requested by Council.
				• Sub-Committees established under this Committee.
				  • Community Grants working party
				  • Connected Communities Sub-Committee
				  • Sport and Recreation Advisory Group
				  • Youth Action Committee
				  • Youth Council

Strategic Planning and Development Policy Committee	Established under Local Government Act 1999, S41	Advisory only Review to be undertaken in accordance with Legislative changes	• Presiding Member x 1 (payment provided for meeting attendance) • Independent Members x 2 • Council Members x 3	• The Committee provides a forum for discussion in relation to Council's strategic and planning policy issues. • Reviewing and considering specific changes to Council's Development Plan, ie a Development Plan Amendment; • Receiving and considering reports from Council's Development Assessment Panel on relevant development assessment matters, ie policy changes or issues; and • Receiving and considering changes to legislation and strategic documents, including but not limited to, the Development Act, Development Regulations, the Planning Strategy and Ministerial Development Plan Amendments.

SCHEDULE 1 - RURAL CITY OF MURRAY BRIDGE – COMMITTEE STRUCTURE				
Name of Committee	**Applicable Legislation**	**Decision Making Authority**	**Membership**	**Function**
Council Assessment Panel	Planning, Development & Infrastructure Act 2016	Delegated Authority	• Presiding Member x 1 (payment provided for meeting attendance • Independent Members x 3 (payment provided for meeting Attendance • Council Members x 1	• Relevant Authority under the PDI Act, during transition to the Act will act as a delegate of the Council for the purpose of the Development Act 1993.
Building Fire Safety Committee	Development Act, 1993 – S71	Delegated Authority	• Presiding Member x 1 • Metropolitan Fire Service representatives • Country Fire Service representatives • Council appointed authorised officers,	• Responsible for the checking of fire safety provisions in new and existing buildings. • Of particular interest to the Committee are those types of buildings that may constitute a high fire safety risk, such as large commercial/industrial buildings, motels and hotels

SCHEDULE 2 - RURAL CITY OF MURRAY BRIDGE – REGIONAL SUBSIDIARY STRUCTURE (established under Section 43, Local Government Act 1999)		
Name of Regional Subsidiary	**Membership**	**Purpose**
Murraylands and Riverland Local Government Association	• Berri Barmera Council • Coorong District Council • District Council Karoonda East Murray; • District Council of Loxton Waikerie; • District Council of Mid Murray • District Council of Renmark Paringa; • Rural City of Murray Bridge • Southern Mallee Council	• Undertake coordinating, advocacy and representational roles for it's constituent Councils at a regional level. • Facilitate and co-ordinate activities of local government at a regional level related to environment, economic and social development with the object of achieving continuing improvement for the benefit of the communities of its constituent Councils. • Develop, encourage, promote, foster and maintain consultation and cooperation and to strengthen the representation and status of local government when dealing with other levels of government, private enterprise and the community. • Develop further cooperation between its constituent Councils for the benefit of the communities in the region. • Develop and manage policies which guide the conduct of programs and projects in the region with the objective of securing the best outcomes for the communities in the region. • Undertake projects that benefit the region and its communities
Adelaide Hills Regional Waste Management Authority	• Adelaide Hills Council, • Alexandrina Council, • District Council of Mount Barker • Rural City of Murray Bridge.	• Independently-resourced Authority coordinating waste management on behalf of its Member Councils;

External Committees and Boards

- Australian Women's Local Government Association
- Local Government Association
- Murray Darling Association, Region 6
- Murray Mallee Bushfire Management Committee
- Murray Mallee Zone Emergency Management Committee

THE RURAL CITY OF
MURRAY
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CONTACT US AT

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