THE RURAL CITY OF MURRAY BRIDGE

ANNUAL REPORT 2025-26



GROWING. THRIVING. STRONG

THE RURAL CITY OF MURRAY BRIDGE



Front Cover & Page 2: 2025 Glows Event
Image Credit: Multimedia Emporium

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.

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Lower Timber Wharf.
Image Credit: Jacob Jennings Photography

MAYOR AND CEO MESSAGE

As our community continues to grow and diversify, so do the operational efforts of our Council.

Over the past year we have continued to deliver major events, attract significant funding from Federal and State Government for critical projects and recorded the highest attendance at our Swimming Centre. We have also delivered ongoing community services and rolled out our Capital Delivery Program.

All of this work supports Council's core principle of Thriving Communities. We continue our commitment to the wellbeing of our people by delivering on our first ever Reconciliation Action Plan (RAP) and Disability Inclusion and Action Plan (DAIP). Each of these plans have set a clear path for supporting a connected and strong community that puts people first.

Significantly, in 2025-26, Council sold the Lerwin Residential Care Facility, which has already positively impacted Council's financial sustainability. Further, in March 2026, Council committed to ensure the proceeds from the sale would be ring-fenced and reinvested into our community.

Our strategic advocacy work has helped attract $100m+ in State Government funding for a range of projects in our region, including a hospital expansion and a new technical college to support education and jobs growth. Our team continues to support business and industry investment and residential growth to support jobs and houses in Murray Bridge.

In terms of our open space and recreation initiatives, we have secured $4.85m in funding from the Australian Government for a new playspace at Sturt Reserve, while also working with a local partner to begin construction of a new BMX track nearby. These projects compliment the Lower Timber Wharf upgrade that was completed back in August 2025 and we are another step forward in bringing our Sturt Reserve masterplan to life.

Our community programs have been extended to enhance initiatives such as the Empowerability program which offers increased accessible sporting programs, The Huddle which improves capability for our sport and recreation volunteers, the successful Bridge Festival - our biggest youth event for the year, and the launch of our first Public Art Trail.

Our Murraylands Skills Centre and Murray River Study Hub programs have also exceeded their participation goals once again, clearly demonstrating the need for ongoing investment in training and employment regionally.

The extensive work delivered in 2025-26 reflect a year of commitment to our community. We are proud of the results and remain dedicated to strategic and responsible growth, ensuring the Rural City of Murray Bridge continues to thrive.

Wayne Thorley
Mayor

Heather Barclay
Chief Executive Officer

COUNCIL MEMBERS

The Rural City of Murray Bridge's Council elected body consists of 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
23,539

1,003KM ROADS
500KM SEALED
503KM UNSEALED

1,828KM²
COUNCIL AREA

1,465
LOCAL BUSINESS

9,566
LOCAL JOBS

43
MEDIAN AGE

5.6%
FIRST NATIONS PEOPLE

PARKS, RESERVES, PLAYGROUNDS
166

13%
BORN OVERSEAS

FOOTPATHS/ VERGE
356KM

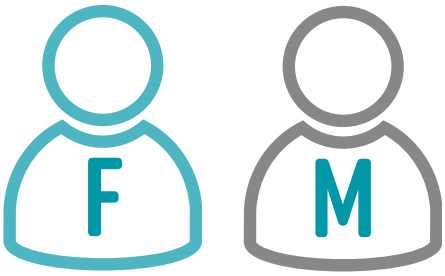
25%
TRADE QUALIFICATION

Data as at 30 June 2026.
Data Source: REMPLAN and Department for Housing and Urban Development

COUNCIL WORKFORCE SNAPSHOT

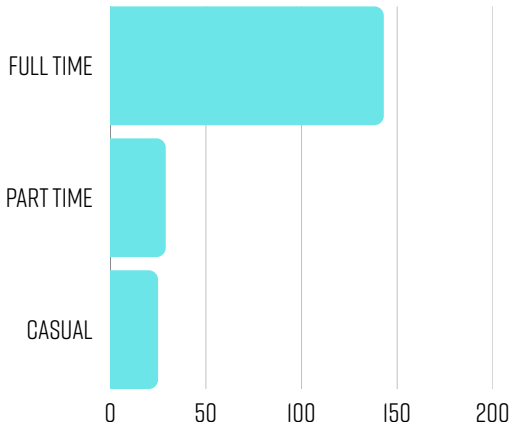
TOTAL WORKFORCE

EMPLOYEES = 197



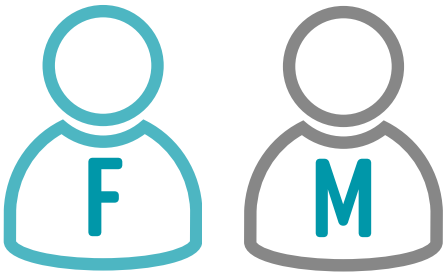
57% 43%

EMPLOYMENT STATUS BY HEADCOUNT



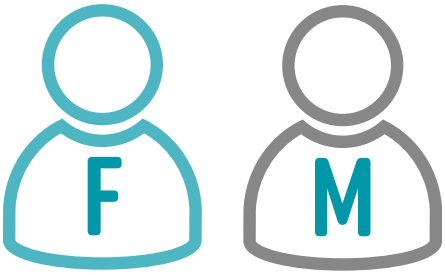
INDOOR/OUTDOOR WORKFORCE

INDOOR (SAMSOA)



70% 30%

OUTDOOR (LGE)



1% 99%

LEADERSHIP SPHERE OF INFLUENCE



64%

of the senior management team identify as female

Refer page 46 for more informaiton.

KEY INITIATIVES

Employee Wellbeing
Flexible Career Pathways
Establishment of Disability Access and Inclusion Plan Working Group

VOLUNTEER SNAPSHOT

Volunteers are at the heart of many Council programs and services, making a meaningful difference through their time, skills and dedication. People from diverse backgrounds generously contribute across Tourism and Events, Environment, Council Facilities, Youth and Community Services.

This snapshot recognises and celebrates the volunteers who contributed throughout the 2025–26 financial year, helping bring our vision of Growing. Thriving. Strong. to life.

199
Council volunteers

23,425
Hours volunteered

3,676
Plants propagated by volunteers for community projects

100%
would recommend, or consider recommending, Council as a place to volunteer.

183.34M²
of graffiti removed by volunteers

723
Transport trips by Community Care volunteers with 32,208kms travelled

629
Justice of the Peace clients assisted by volunteers

45%
Have volunteered with Council for 5+ years

2,629
Round House & Captain's Cottage Visits

CUSTOMER REQUEST SNAPSHOT

Council implemented a new Customer Request platform in April 2025. The following snapshot provides an overview of customer requests received for each category during 2025-26.

330
Boating, Parking and Vehicles

670
Nature and Reserves

790
Community Facilities and Support

590
General Enquiries

400
Dogs and Animals

950
Public Health and Safety

1,690
Planning and Development

2,710
My Property

930
Drainage, Footpaths, Roads and Waterfront

9,060
Total CRMS



Local Government Centre.
Image Credit: Jacob Jennings Photography

STRATEGIC CHANGE

SALE OF LERWIN RESIDENTIAL CARE FACILITY

After a significant review into the future of Lerwin, Council reached an agreement to sell the facility to specialist aged care provider Roshana Care in late 2025. This move has secured Lerwin's long-term future as a residential aged care facility for our community.

This strategic change has eliminated the Lerwin financial deficit and ensures Council can operate in a more sustainable environment.

The sale was finalised along with the successful management transition to Roshana Care on 30 January 2026.

During this transition period, both Council and Roshana Care wanted to ensure that residents and their families continued to receive the same level of care and services they've come to know and expect at Lerwin Residential Care, and costs associated with their care would not change. For Council's team at Lerwin, all staff were offered employment contracts with Roshana Care - with their jobs, wages and leave entitlements protected. This has ensured the same familiar faces can continue to offer residents the continuous high level of care and support they deserve.

The proceeds from this sale have now been ring-fenced by the Council, alongside a commitment to engage with the community at the right time, on how to reinvest this money.



Lewin Residential Care. Image Credit: RCMB

STRATEGIC PLANNING



Local Government Centre, Murray Bridge. Image Credit : Jacob Jennings Photography

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.

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 reviewed over time to reflect the direction of the Strategic Plan.

COMMUNITY PLAN

16 YEAR TIME-FRAME

Reflects our community's aspirations and sets out a shared vision for 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.

COMMUNITY PLAN 2016 - 2032

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



While our Community Plan was developed some time ago, it remains highly relevant today and continues to guide our focus delivering Thriving Communities.

The Community Plan's four key themes describe what Thriving Communities look like in practice and what our community will see and experience.

These themes 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

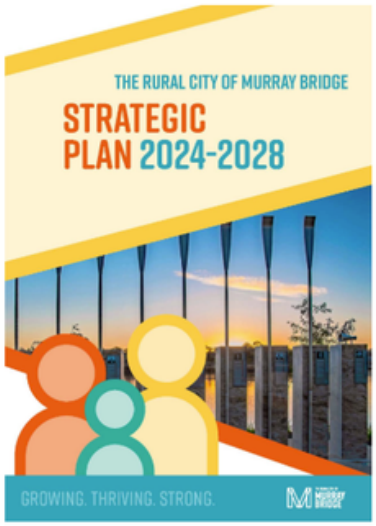
Where people get involved, contribute to, and are supported by the community around them.

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.

We will continue to 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 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 framework includes:

ANNUAL REPORT

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



Murray Bridge Swimming Centre. Image Credit: RCMB

ANNUAL BUSINESS PLAN & BUDGET 2025-26

The following section highlights key activities under each Community Plan theme, including Council services and projects funded through the 2025-26 Annual Business Plan, along with our performance against the year's measures.

2025-26 highlights against our Strategic Plan 2024-2028 focus areas include:

ACTIVATING OUR RURAL CITY AND ATTRACTING PEOPLE AND INDUSTRY

- The Residential Growth Areas Code Amendment was approved by the Minister for Planning on 5 February 2026. This Amendment plays a significant part in planning for growth within the region.
- Council approved to relocate the Visitor Information Centre to the Library. This marks a positive step forward in enhancing Murray Bridge's visitor economy.
- The relocation is planned for 2026.

CONNECTING PEOPLE AND PLACES

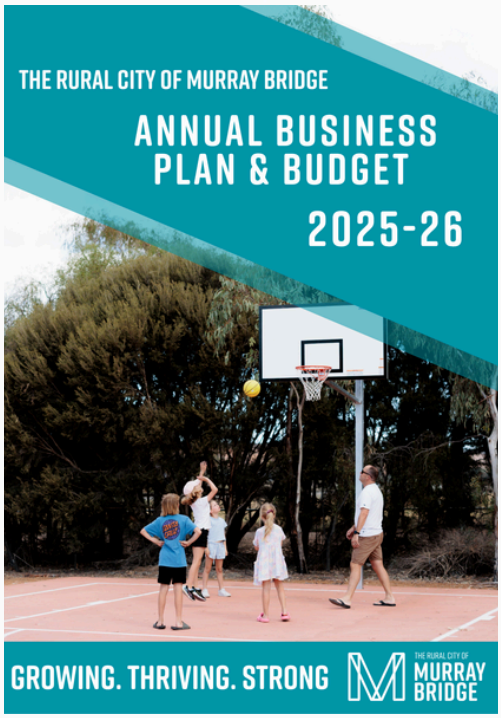
- Advocacy is ongoing with the State Government regarding its Commitment to public transport funding. Advocacy work continues regarding this implementation.

ENHANCING OUR PLACES AND SPACES

- Council was successful in obtaining a Federal grant of $4.85M to go towards the Pondi Playspace at Sturt Reserve. Works are expected to commence in 2026-27.

SUPPORTING OUR COMMUNITIES

- The Council adopted its first innovate Reconciliation Action Plan (RAP) 2026 - 2028, further supporting the Kungun Ngarrindjeri Yunnan Agreement.
- The Council adopted our next Disability Access and Inclusion Plan (DAIIP) 2025 - 2029 in December 2025.
- Implementation of both plans will remain a priority for Council throughout 2026-27 and beyond.



A Financial Snapshot on page 17 has also been included to provide a clear overview of Council's financial performance over the 2025-26 reporting period.

FINANCIAL SNAPSHOT

FINANCIAL PERFORMANCE

$'000	2025-26 Actual (excluding Lerwin)	2025-26 Original Budget (excluding Lerwin)	Variance	2025-26 Adopted Budget (including Lerwin)
Total Income	$53,762	$49,481	$4,281	$62,193
Total Expenses	$52,707	$49,654	($3,053)	$63,453
Operating Surplus/(Deficit)	$1,055	($173)	$1,228	($1,260)

Council recorded an operating surplus of $1.055 million from continuing operations in 2025-26. Lerwin Residential Care was sold in January 2026 and is reported separately in the financial statements as a discontinued operation. Lerwin recorded an operating loss of $783,000 before its disposal, which is not included in the financial performance table above.

COST PRESSURES

Council continues to experience increasing service delivery costs during 2025-26. Key cost pressures included higher fuel prices, statutory levies, Enterprise Agreement wage increases, increases in the Superannuation Guarantee rate and higher depreciation expenses. Depreciation was also affected by recent building revaluations, gifted assets and the completion of capital projects.

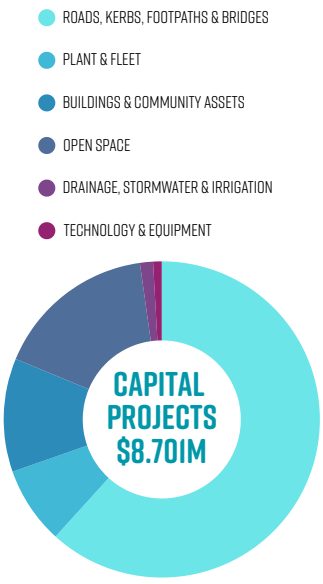
SAVINGS/EFFICIENCIES TARGET

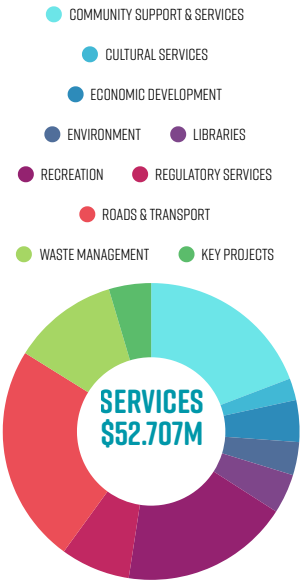
Council achieved its full savings target of $350,000. This was primarily realised through employee vacancy management and sound treasury management.

EXPENDITURE SUMMARIES

The expenditure for Key Projects in 2025-26 was $2.425m. Expenditure for Capital Projects and Services is depicted below.

Council invested $8.701 million in capital works during 2025-26, comprising $6.678 million for the renewal and replacement of existing assets and $2.027 million for new and upgraded assets. This investment included roads, kerbs, footpaths and bridges, community buildings, open space, plant and fleet, drainage infrastructure, and technology and equipment.





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 2025–26 Annual Business Plan and Budget. Key highlights from the year include:

9
Gallery Exhibitions

50,360
Swimming Centre Patrons

51,474
Library Visitations (Physical)

CAPITAL PROJECTS

Project Name	End of Year Result
Swanport Road Master Plan Implementation	Stage 5 of the Swanport Road Master Plan was completed in March 2026.
Cemetery Columbarium	New columbarium installed at the Bremer Road Cemetery.

KEY PROJECTS

Project Name	End of Year Result
Desexing Program	In collaboration with the National Desexing Network, 40 cats were desexed during 2025-26.
Regional Public Health Plan	Development of a Regional Public Health Plan has been on hold pending the release of the State Public Health Plan. Council Administration will continue to work with the Murraylands and Riverland Local Government Association regarding the Region's response and alignment with the Plan in 2026-27.



Swanport Road Masterplan. Image Credit: RCMB

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 hours volunteers are undertaking as a dollar value	dollars	>$1,000,000	Target surpassed - $1,182,987 worth of volunteer work was undertaken over 23,425 volunteering hours in 2025-26.
Number of registered Rural City of Bridge volunteers	number	>250	Target shortfall - 199 registered RCMB Volunteers as at 30 June 2026. The decline in volunteers is a result of the sale of Lerwin and inactive volunteers ceasing their involvement.
Number of food hygiene inspections	number	>100	Target achieved - 147 food hygiene inspections were undertaken during 2025-26.
Number of Over 65 people supported to live independently in the community	number	>250	Target achieved - 427 people aged Over 65 supported to live independently in the community in 2025-26 through to Commonwealth Home Support Program.
Gallery's Public Program Activities	number	>10	Target achieved - 12 public art program activities delivered in 2025-26. These included new collaborations with Women of the Lower Murray Reclaimed Irrigation Area and the first NAIDOC week event at the Gallery.
Number of Gallery Visitors	number	>6,000	Target achieved - 6,154 people visited the Gallery during 2025-26. The Gallery continues to receive great feedback from visitors/audiences about the quality, range and diversity of exhibitions offered.
Total Number of Gallery Exhibitions	number	>8	Target achieved - 9 gallery exhibitions that presented State, National and Local artists. Highlights include: Murray Bridge Rotary Art Prize, Youth Art Prize, SA Refugee Week Youth Poster Awards, Donna Gordge: Hollow, Lottie Emma: 'Super Mum' Strikes Back and Primavera.
Performing Arts + Function Centre Total Theatre Auditorium attendances	number	>12,000	Target shortfall - 9,726 Performing Arts + Function Centre patrons welcomed for 2025-26.
Performing Arts + Function Centre Programs by State & National producers & presenters	number	>10	Target achieved - 22 Performing Arts + Function Centre bookings by State and National producers and presenters in 2025-26. Highlights included: The Secret Door by South Australian company Bring Me Magic, The Grandparents Club featuring Gold Logie winner Lynne McGranger and Together for Christmas: Rachael Leahcar performed a heartwarming celebration of festive favourites.

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
Library Visitation - Physical	number	>40,000	Target surpassed - 51,474 visited the Library in 2025-26. Due to the seasonal events programs, the Library saw an increase in visitation exceeding the annual target for 2025-26.
Library Visitation - Digital	number	>5,000	Target achieved - 5,550 digital visitors for 2025-26. Digital usage between BorrowBox and Libby has surpassed the 2025-26 annual target.
Number of items loaned from the Library (Physical)	number	>80,000	Target shortfall - 78,032 physical items were loaned from the Library during 2025-26. This shortfall was balanced out by an increase in digital loans.
Number of items loaned from the Library (Digital)	number	>30,000	Target surpassed - 32,347 digital items were loaned from the Library via BorrowBox and Libby during 2025-26.
Number of Events	number	>20	Target achieved - 25 events were delivered in 2025-26. Highlights included Murray Bridge Glows, New Years Eve and the Railway Bridge Centenary.



Murray Bridge Library Image Credit: Jacob Jennings Photography

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 2025-26 Annual Business Plan and Budget. Key highlights from the year include:

$102.67m
Worth of development

2
Business Networking Events

25
Events Delivered

CAPITAL PROJECTS

Project Name	End of Year Result
Infrastructure Renewal Program	Works were undertaken and completed in accordance with the Infrastructure Renewal Program. In 2025-26, 21,482.74 metres of unsealed roads have been renewed, 9,262.98 metres of sealed roads were renewed or upgraded and the Fifth Street Carpark upgrade was completed.
Plant and Fleet Renewal Program	Plant and Fleet was renewed in accordance with the Plant and Fleet Asset Management Plan during 2025-26.
Building Renewal Program	Council completed several community facility enhancement projects during the year including the construction of a shed at the Girl Guides Complex and toilet upgrades at the Scout Hall. In addition, automated external defibrillators were installed across multiple Council-owned facilities to support community health and safety outcomes.
Fixtures, Furniture and Equipment	This project delivered improvements across several areas, including furniture and audiovisual (AV) upgrades to the Mobilong Suite and Council Chambers, as well as furniture refreshes for meeting rooms at both the Local Government Centre and Council Works Depot.
IT Renewal Program	Renewal work was completed in accordance with the IT Asset Management Plan. In addition, a new external CCTV camera was installed at the Murraylands Skills Centre to enhance community safety and security. A new IT Asset Management Plan was adopted by Council in 2025-26 to inform asset replacement for future years.



Minello Jetty, Sturt Reserve. Image Credit: RCMB

DYNAMIC ECONOMY

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

KEY PROJECTS

Project Name	End of Year Result
Murraylands Skills Centre	The Murraylands Skills Centre had 207 participants use the service for upskilling through a range of study levels, a total of 660 booking for the co-working program and 13 training courses were delivered onsite.
Events Grants	Council sponsored 11 events during 2025-26 including Pedal Prix, Murray Bridge Regatta, Murray Bridge Christmas Festival, Wakeboard SA State Titles and Bunyip Bazar.
Major Events Program	In 2025-26 Council delivered 2 successful major events Murray Bridge Glows and New Year's Eve Fireworks.
Land Division Coordinator	Significant input has been made over the last 12 months in building relationships with developers, utilising the Engineering Design Guidelines which have undergone review, providing technical input into the Basic Infrastructure Scheme and Gifford Hill projects and finalising some key land divisions.
Riverfront Activation Grants	2 community events were supported through this grant stream in 2025-26 including the Christmas Carols by the River and the Murray Bridge Riverfront Christmas Festival.
Quick Wins Grants	A total of $59,659 of Quick Win Grants were distributed during 2025-26
Future City Program	Throughout 2025-26, the Future City program has continued to strengthen through improved governance, program alignment and delivery processes.
Service Standards	The scope of the project requires further refinement to ensure the proposed service standards are practical, measurable and aligned with organisational priorities.
HR Information System - Scoping	HR Information System and market scoping was completed in preparation for system solution exploration in 2026-27.



New Year's Eve 2025, Sturt Reserve.
Image Credit: Darren Clements

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
Consents Granted - Building	number	>200	Target shortfall - 179 building consents were granted throughout 2025-26; this figure is reflective of previous years consents.
Consents Granted - Planning	number	>400	Target achieved - 429 planning and land division consents were issued during 2025-26.
Percentage of decisions within timeframe - Building	percentage	>95%	Target surpassed - 100% of building decisions have been issued within the prescribed timeframes during 2025-26.
Percentage of decisions within timeframe - Planning	percentage	>90%	Target shortfall - 84% of planning consents have been issued within the prescribed timeframes during 2025-26.
Number of Visitors to Visitor Information Centre	number	>10,000	Target shortfall - 4,793 people visited the Visitor Information Centre in 2025-26.
Visitor Information Centre Revenue	dollars	>$16,000	Target surpassed - The Visitor Information Centre generated revenue of $33,582 in 2025-26.

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 2025-26 Annual Business Plan and Budget. Key highlights from the year include:

3000 Native Plants given away

Italian Monument Installed

Minello Jetty works complete

CAPITAL PROJECTS

Project Name	End of Year Result
Footpath Expansion Program	The 2025-26 Footpath Expansion program saw a total of 1,073.59 metres of new concrete footpaths installed.
Wharf Hill Lights	The walking trail between the Wharf Hill car park and the Wharf Precinct at Sturt Reserve was upgraded with the installation of 11 solar-powered lights, improving safety and accessibility for users.
Open Space Renewal Program	During the year Council completed several projects as part of the Open Space Renewal Program including repairs to the Ngurunderi Mosaic Structure (artwork by Kevin Kropinyeri and Michael Tye), completion of the Eastside Shelter and artworks, installation of new barbecue facilities at Sturt Reserve, and upgrades to the Swanport Road Information Bay.
Stormwater Renewal Program	Stormwater Renewal Program works for 2025-26 were completed in conjunction with the Sealed Road Renewal program.
Water and Wastewater Renewal Program	New water meters have been installed at the Bunyip, Riverglen Water Treatment Plant, Avoca Dell, Baker Reserve and an online analyser installed for Woodlane potable water.



2026 Native Plant Giveaway, Brinkley Reuse Centre. Image Credit: RCMB

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
Community Land Management	The review of Council's suite of Community Land Management Plans is largely complete with nine adopted by Council and another two to be completed in 2026-27.
Asbestos Management Register	The Asbestos Register has been established.
Stormwater Management Plan	Draft modelling has been complete. Work on the plan will continue into 2026-27.
Murray Bridge East Community Wasterwater Management System Education and Compliance	The Murray Bridge East Onsite Wastewater System Management Guideline has been drafted with the communications plan and associated resources being developed to enable implementation in 2026-27.



Rocky Gully Wetlands.
Image Credit: Jacob Jennings Photography

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 - 4,416 tonnes of waste to landfill in 2025-26. This represents a 2.28% improvement from the previous financial year.
Green Organics for Compost	tonnes	>1,800	Target surpassed - 2,441 tonnes of green organics received for compost in 2025-26.
Recycled Waste	tonnes	>1,600	Target shortfall - 1,491 tonnes of recyced waste in 2025-26.
Stormwater Harvested	megalitres	>80	Target shortfall - 73.5 megalitres of stormwater harvested in 2025-26.
Number of KW generated (LGC)	number	>110,000	Generation data was unavailable due to a monitoring system outage; however, the system continued to generate power during the reporting period.
Number of KW generated (Lerwin)	number	>130,000	Target shortfall - 55,691 km generated for Q1 and Q2. No further KW generated due to the sale of Lerwin in January 2026.
Number of non-compliant wastewater system investigations	number	no target	Education and Compliance Program to commence in 2026-27.
Hours Spent Removing Graffiti	hours	<300	Target not met - 402 volunteer hours spent removing graffiti in 2025-26.

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 2025-26 Annual Business Plan and Budget. Key highlights from the year include:

650 Bridge Festival Attendees

5 Mayor and CEO Drop in Sessions

962 attendances at aqua aerobics sessions

CAPITAL PROJECTS

Project Name	End of Year Result
Sport and Recreation Facilities	$13,966 was allocated to Imperials Football Club to facilitate a scoreboard upgrade. No further applications were received throughout 2025-26.
Lerwin Facilities Renewal Program	The air conditioner servicing the F-Wing dining room was replaced. Equipment and furniture was purchased as part of the renewal program including mattresses, bed pumps and electric tilt shower chairs.



Aqua Aerobics, Murray Bridge Swimming Centre. Image Credit: RCMB

CONNECTED COMMUNITIES

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

KEY PROJECTS

Project Name	End of Year Result
Wellbeing Hub Services	The 2025–26 year saw continued growth and engagement across the Wellbeing Hub initiatives, strengthening opportunities for residents to connect, participate and improve their health and wellbeing through accessible community programs. Highlights included: strong participation at the Easy Moves program and was the recipient of the Inclusion and Diversity Award at the 2025 Murray Bridge Sports Awards for Walking Netball.
Rhyme Climb and Grind	"The Bridge Festival" (formally Rhyme, Grind and Climb) was delivered in April 2026, attracting more than 650 attendees. The event also engaged 25 young people in event planning and delivery, including live performances.
Sport and Recreation Facilities	$24,000 was allocated across the two grant streams within the first quarter of the 2025-26 financial year, however there was no uptake for the remainder of the year.



Bridge Festival 2026, Sturt Reserve.
Image Credit: AHH Photography

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 - 320,318 total page views for 2025-26.
Website Analytics - Total Audience	number	>130,500	Target shortfall - 101,133 total audience for 2025-26.
Social Media Analytics - Facebook Followers	number	>10,000	Target surpassed - 11,643 Facebook followers for 2025-26.
Social Media Analytics - Facebook Reach	number	>100,000	Target surpassed - 1,100,000 views on Facebook.
Social Media Analytics - Instagram Followers	number	>1,700	Target achieved - 1,850 Instagram followers for 2025-26.
Social Media Analytics - Instagram Reach	number	>8,000	Target surpassed - 34,100 views on Instagram for 2025-26.
LinkedIn Followers	number	>1,200	Target surpassed - 2,000 LinkedIn followers for 2025-26.

GOVERNANCE



Murray Bridge Regional Gallery, Murray Bridge. Image Credit: Jacob Jennings Photogaphy

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 (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 (the Act), 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 1,657 (as at 30 June 2026). Comparisons are made with other South Australian Councils of a similar size and type in the table below.

Council	Electors	Members	Representation Quota
Rural Agricultural Council (Very Large)			
Alexandrina	24,715	10	2,471
Barossa	20,019	12	1,668
Murray Bridge	16,577	10	1,657
Port Pirie	13,292	10	1,329
Victor Harbour	14,420	10	1,442
Copper Coast	13,160	10	1,316
Light	12,418	10	1,241
Berri Barmera	7,803	9	867
Loxton Waikerie	8,693	11	790
Yorke Peninsula	9,424	12	785
Wattle Range	9,088	12	757

Data source: Electoral Commission SA 2026 (available from LGA SA)

COUNCIL MEMBER ALLOWANCES

The Local Government Act 1999 and the Local Government (Members Allowances and Benefits) Regulations 2025 provide for the payment of Council Member allowances.

Council Member allowances are determined every four years by the Remuneration Tribunal of South Australia.

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 with an adjustment occurring on the first, second and third anniversaries to reflect changes in the consumer price index (CPI).

For the period 1 July 2025 to 30 June 2026, the allowances were as follows:

- Mayor - $84,876.03
- Deputy Mayor - $45,668.33
- Council Members - $21,219.00

Allowances and benefits paid to Council Members are also listed on Council's website.

COUNCIL MEMBER GIFTS & BENEFITS

There were 3 gifts above the value of $50 provided to Council Members that were accepted in whole or part during 2025-26.

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

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. Monthly reimbursementis provided for the use of a private vehicle in lieu of providing a Council vehicle, for unlimited use within South Australia (except when on periods of leave), substantiated through the completion of a log book. The Mayor also receives a uniform jacket and meals during Council meetings.

The other Council Members are issued with either an iPad or a laptop as well as a Microsoft 365 licence to support their Council duties. In addition, meals are provided during Council Briefings and Meetings. A uniform jacket, scarf or tie, and business cards are supplied upon request in line with the adopted Elected Member Allowance and Benefits Policy.

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 2025-26.

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	Australian Local Government Association (ALGA) - National General Assembly	22 - 26 June 2026	To represent Rural City of Murray Bridge at the ALGA meeting which is attended by Local Government Leaders from across Australia.	$5,186.97

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.

Council Member Prescribed Mandatory Training

- Mid-term prescribed mandatory training was held in the previous financial year.

Other Training

Attendance	Training Details and Date			
	Conflict of Interest Provisions - Refresher Training 16 February 2026	Confidential Orders - Refresher Training 1 June 2026	Artificial Intelligence Training 22 June 2026	Customer Request Management Training 22 June 2026
Mayor Thorley	Y	Y	N	N
Cr Keen	Y	Y	N	N
Cr Courtney	Y	Y	Y	Y
Cr DeMichele	Y	Y	Y	Y
Cr Toogood	Y	Y	Y	Y
Cr Schubert	N	N	Y	Y
Cr Haig	Y	Y	Y	Y
Cr Baltensperger	N	Y	Y	Y
Cr Eckermann	Y	Y	Y	Y
Cr O'Brien	N	N	Y	Y

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.

Special Council meetings were held in line with the requirements under section 82 of the Local Government Act 1999.

A summary of Council meetings held between July 2025 to June 2026 is included below:

	Meetings	Public Reports	Confidential Reports
Ordinary Meetings	12	202	22
Special Meetings	7	6	7

COUNCIL MEMBER ATTENDANCE AT COUNCIL MEETINGS (ORDINARY AND SPECIAL)

Total number of meetings: 18

Council Member	Number of Meetings Attended (Ordinary & Special)
Mayor Wayne Thorley	18
Cr Andrew Baltensperger	14
Cr Lisa Courtney	16
Cr John DeMichele	15
Cr Karen Eckermann	15
Cr Tom Haig	18
Cr Airlie Keen	16
Cr Mat O'Brien	13
Cr Clem Schubert	15
Cr Fred Toogood	16

CONFIDENTIAL ITEMS

The Rural City of Murray Bridge is committed to the principles of transparent 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 2025-26 the Council considered 29 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 reports released and recommendations for the continuation of confidentiality orders.

A Confidential Items Register is published on Council's website and updated after each annual review.

CONFIDENTIALITY ORDERS

During 2025-26 Council considered 29 items in confidence. Depending on the nature of the report multiple legal grounds may apply to consider and retain a matter in confidence. The following table shows the number of times each legal ground was used.*

Statutory grounds for confidentiality as per section 90(3) of the Local Government Act 1999	Number of times clause was invoked
(a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead);	9
(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;	12
(c) information the disclosure of which would reveal a trade secret;	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;	8
(e) matters affecting the security of the council, members or employees of the council, or council property, or the safety of any person;	2
(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
(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;	0
(h) legal advice;	1
(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;	3
(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;	1
(k) tenders for the supply of goods, the provision of services or the carrying out of works;	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
(n) information relevant to the review of a determination of a council under the Freedom of Information Act 1991;	0
(o) information relating to a proposed award recipient before the presentation of the award.	1

Further information relating to matters considered in confidence during 2025-26 can be found on Council's website.

*Multiple grounds may apply per item.

REGISTERS, CODES AND POLICIES

Council has a range of registers, codes and policies 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 via Council's website or on request.

Registers required under the Local Government Act 1999	
Register of interests (Members)	Section 68
Register of gifts and benefits (Members)	Section 72A
Register of allowance and benefits (Members)	Section 79
Register relating to Training and Development (Members)	Section 80A(2h)
Register of renumeration, salaries and benefits (Employees)	Section 105
Register of interests (Employees)	Section 116
Register of gifts and benefits (Employees)	Section 119A
Register of Community Land	Section 207
Register of public roads	Section 231
Register of by-laws	Section 252
Register of building upgrade agreements	Schedule 1B(13)

Codes required under the Local Government Act 1999	
Access to meetings and documents - Code of Practice	Section 92
Procedures at meetings - Code of Practice*	Section 92
* The Rural City of Murray Bridge applies the Local Government (Procedures at Meetings) Regulations 2013 with no variations as it's adopted Procedures at meeting - Code of Practice.	

Policies required under the Local Government Act 1999	
Behavioural Management Policy	Section 262B
Caretaker Policy	Section 91A(1)
Commnunity Engagement Policy	Section 50 and 50A
Internal Review of Council Descisions	Section 270
Council Members' Allowance and Benefits Policy (Elected Members Allowances and Benefits Policy)	Section 77
Order Making Policy	Section 259
Road and Public Place Naming Policy (Property Identification Policy (Road Naming and Road/Street Numbering))	Section 219(5)
Training and Development Policy and Plan for Council Members (Elected Member Induction Training and Development Policy)	Section 80(A)
* In addition to the mandatory policies required under the Local Government Act 1999, the Rural City of Murray Bridge also has a suite of adopted policies to assist in the management of Council.	

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.

One request for review of decision under Section 270 of the Local Government Act 1999 was received during 2025-26 which was subsequently withdrawn.

CONFLICT OF INTEREST DECLARATIONS

In accordance with section 74, 75 and 120 of the Local Government Act 1999, Council Members and staff are given the opportunity to declare an interest in a matter.

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

FREEDOM OF INFORMATION APPLICATIONS

The Chief Executive Officer is the Principal Officer under the Freedom of Information Act 1991 (FOI) and is supported by the Manager Governance as Council's Accredited Freedom of Information Officer.

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

A summary of Freedom of Information requests received and addressed by Council in 2025-26 is provided in the following table:

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Applications Processed	10	11	14	11	12	13
Applications Determined	11	11	14	11	12	13
Full Release	6	3	8	3	6	3
Partial Release	4	4	4	5	4	5
Refused Access	1	0	1	1	1	1
Withdrawn	0	0	0	2	1	4
Proceeded to Internal Review	0	1	1	1	0	0
Proceeded to External Review	0	1	1	0	0	0
Amendment to Personal Records	0	0	0	0	0	0

Enquiries or requests for information under the FOI 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 the 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 in the Public Interest Disclosure Guideline on Council's website.

AUDIT AND RISK COMMITTEE

Established under Section 41 and Section 126 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 to make decisions and holds an advisory role only. 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's membership is listed on Council's website.

For the period 1 July 2025 - 30 June 2026, the remuneration was as follows:

- Independent Chair - $575 per meeting
- Independent Members - $420 per meeting

The Independent Chair and Independent Members receive superannuation and travel costs of $0.90/km where applicable. The two Council Members on the Audit and Risk Committee are not paid any additional amount to their Annual Council Member Allowance to attend these meetings. 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 1 July 2025 to 30 June 2026 is included below:

	Meetings	Public Reports	Confidential Reports
Ordinary Meetings	5	36	5
Special Meetings	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 to make decisions and holds an advisory role only. 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 Committee's membership is listed on Council's website.

For the period 1 July 2025 - 30 June 2026, the remuneration was as follows:

- Independent Chair - $50 per meeting
- Independent Members - $50 per meeting

The Independent Chair and Independent Members receive travel costs of $0.90/km where applicable. Council Members are not paid any additional amount to their Annual Council Member Allowance to attend these meetings. Meetings were held both in person and virtually to accommodate the attendance of Members.

A summary of Community Advisory Committee meetings held between 1 July 2025 to 30 June 2026 is included below:

	Meetings	Public Reports	Confidential Reports
Ordinary Meetings	5	36	0
Special Meetings	1	1	0

STRATEGIC PLANNING AND DEVELOPMENT POLICY COMMITTEE

The Strategic Planning and Development Policy Committee (SPDPC) 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 to make decisions and holds an advisory role only. 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 Committee's membership is listed on Council's website.

For the period 1 July 2025 - 30 June 2026, the remuneration was as follows:

- Presiding Member - $575 per meeting
- Independent Members - $420 per meeting

The Presiding Member and Independent Members receive travel costs of $0.90/km where applicable. Council Members are not paid any additional amount to their Annual Council Member Allowance to attend these meetings. Meetings were held both in person and virtually to accommodate the attendance of Members.

A summary of SPDPC meetings held between 1 July 2025 to 30 June 2026 is included below:

	Meetings	Public Reports	Confidential Reports
Ordinary Meetings	6	21	1
Special Meetings	0	0	0

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 PDI Act.

Membership of the Council Assessment Panel consists of an Independent 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.

For the period 1 July 2025 - 30 June 2026, the remuneration was as follows:

- Presiding Member - $575 per meeting
- Independent Members - $420 per meeting

The Presiding Member and Independent Members receive superannuation and travel costs of $0.90/km where applicable. The Council Member is not paid any additional amount to their Annual Council Member Allowance to attend these meetings. 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 2025-26 financial year, 4 applications were presented to the Council Assessment Panel for a determination (note – 1 application was presented twice).

A summary of the Council Assessment Panel meetings held between 1 July 2025 to 30 June 2026 is included below:

	Meetings	Public Reports	Confidential Reports
Ordinary Meetings	2	4	0
Special Meetings	1	1	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 2025-26 year the Building Fire Safety Committee met once, which is below the required number within the adopted Terms of Reference, however this is attributed to the resignation of the Presiding Member and an inability to fill the position. This is not contravening any statutory requirements of the Committee. A suitable person to fill this role is currently being pursued.

AGED CARE GOVERNANCE COMMITTEE

Established under Section 41 of the Local Government Act 1999, the Aged Care Governance Committee played a critical advisory role in reviewing the effective governance over the strategy, operations and performance of the Lerwin Residential Care Facility and Commonwealth Community Home Support program (CHSP). While active the Committee had no delegations to make decisions and held an advisory role only. Recommendations from this Committee were referred to Council for consideration.

Membership of the Committee consisted of an Independent Chair, up to four and no less than three Independent Members who had the appropriate skills, knowledge and experience for the purpose of the Committee along with one Council Member.

For the period 1 July 2025 - 31 March 2026, the remuneration was as follows:

- Independent Chair - $575 per meeting
- Independent Members - $420 per meeting

The Independent Chair and Independent Members received travel costs of $0.90/km where applicable. Council Members are not paid any additional amount to their Annual Council Member Allowance to attend these meetings. Meetings were held both in person and virtually to accommodate the attendance of Members.

A summary of Aged Care Governance Committee meetings held between 1 July 2025 to 31 March 2026 is included below:

	Meetings	Public Reports	Confidential Reports
Ordinary Meetings	2	9	0
Special Meetings	0	0	0

Following the sale of the Lerwin Residential Care Facility, Council resolved at its meeting on 10 March 2026 to dissolve the Aged Care Governance Committee. In the absence of the Committee any matters relating to the CHSP are reported directly to Council as the governing body.

ORGANISATION



Murraylands Skills Centre. Image Credit: Jacob Jennings Photography

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 2026, the Rural City of Murray Bridge employed 167.68 Full Time Equivalent (FTE) employees*.

Staff by Portfolio	Ongoing		Contract		Total	
	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26
Office of the CEO	2	2.8	2	2	4	4.8
Corporate Services	29.43	28.13	8.2	9	37.63	38.26
Community Development	36.54	34.91	12.5	12.88	49.04	47.79
Infrastructure and Environment	56.47	54.41	4	11.23	60.47	68.8
Growth and Economic Development	4.15	3.09	4.9	6.54	9.05	8.03
Lerwin Residential Care	81.91	0	1	0	82.91	0
Totals	**210.5**	**123.34**	**32.6**	**41.65**	**243.1**	**167.68**

Change in FTE numbers is directly attributable to:

- Approved new roles - Strategic Engagement Officer, Strategy and Projects Lead - Community Services and Team Leader Tourism and Events
- Other fluctuations relate to vacancies and a realignment within the Infrastructure and Environment portfolio.
- Reduction in Lerwin FTE due to the sale of the residential care facility.

WORKFORCE PROFILE | BY GENDER

Gender is shown by headcount.

Staff by Portfolio	Male		Female		Other / Non Disclosed		Total	
	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26
Office of the CEO	0	1	4	4	0	0	4	5
Corporate Services	9	9	33	34	0	0	42	43
Community Development	22	21	38	39	0	0	60	60
Infrastructure & Environment	46	52	15	23	0	0	61	75
Growth & Economic Development	2	2	12	12	0	0	14	14
Lerwin Residential Care	22	0	101	0	0	0	123	0
Totals	**101**	**85**	**203**	**112**	**0**	**0**	**304**	**197**

*Representing actuals.

EXECUTIVE LEADERSHIP TEAM

Council has an Executive Leadership Team that operates under the direction of the Chief Executive Officer. Executive Leadership positions during the 2025-26 were:

Executive Leadership Team	
Chief Executive Officer	Heather Barclay
General Manager Community Development	David Waters
General Manager Corporate and Innovation	Rudi Deco
General Manager Infrastructure and Environment	Thuyen Vi-Alternetti
General Manager Growth and Economic Development	Kristen Manson to 14/11/2025

Salary packages for the executive officers as at 30 June 2026 ranged from $254,108.52 to $329,409.50 including superannuation.

BUSINESS UNIT MANAGERS

Staff holding positions as Business Unit Managers during 2025-26 were:

Office of the CEO	
Financial and Commercial Strategist	Brad Warncken
Community Development	
Manager Development & Regulation	Sally Roberts
Manager Community Services	Tammie Hamilton
Corporate Services	
Manager Corporate Services	Leah McFarlane
Manager Governance	Heather Prasad from 27/10/2025
Chief Financial Officer	Amanda Barber from 12/01/2026
Infrastructure & Environment	
Manager City Operations & Procurement	Sue Reynolds
Manager City Infrastructure	Jason Vaudin to 12/09/2025
Manager City Assets & Capital Delivery	David Collins from 03/11/2025
Growth & Economic Development	
Manager Economic Development	Vanessa Leigh
Manager Growth & Future City	Matthew Rose from 21/10/2025
Lerwin Residential Care Facility	
Manager Lerwin	Anthony Heslop to 30/01/2026

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 services, 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 wellbeing through the Healthy Lifestyle Program.

Council delivered an Employee Wellbeing Day in March 2026, providing staff with access to health checks, wellbeing resources and training opportunities. In additional, health and wellbeing information, resources and awareness activities were delivered throughout the year to support and promote employee wellbeing.

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 18 gifts accepted by Council employees above the value of $50 during 2025-26.

Gifts and benefits are declared and recorded in accordance with section 119A of the Local Government Act 1999. This register is available via 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 events that are relevant to the employees development. In 2025-26, the following employee travel occurred:

Staff Member	Event	Date & Location	Travel Expenses
Chief Executive Officer	Australian Local Government Association - National General Assembly	22 - 26 June 2026 Canberra, ACT	$5,186.97
General Manager Infrastructure and Environment	Building Better Communities Study Tour - Holmes Dyer	17 - 20 August 2025 Brisbane, QLD	$3,845.87

STAFF INTERSTATE AND INTERNATIONAL TRAVEL - EXTERNALLY FUNDED AT NO COST TO COUNCIL

Staff Member	Event	Date & Location	Travel Expenses
Chief Executive Officer	Australia-China Local Government Exchange 2025	15 - 17 September 2025 Melbourne, VIC	$1,042.57
Manager Economic Development Regional Study Hub Manager Kangaroo Island Study Hub Coordinator	National Regional University Study Hub Widening Participation Forum - Study Hub Program	17 - 19 November 2025 Canberra, ACT	$6,700.00
Manager Economic Development	Economic Development Australia Conference	27 - 29 October 2025 Newcastle, NSW	$3,375.00
Manager Lerwin	Ageing Australia National Conference	29 September - 2 October 2025 Gold Coast, QLD	$4,303.30

STAFF INTERSTATE AND INTERNATIONAL TRAVEL - SPECIFIC INVITATION TO RCMB

Staff Member	Event	Date & Location	Travel Expenses
Chief Exective Officer Executive Officer	Department of Foreign Affairs Trade Conference	22 - 23 April 2026 Canberra, ACT	$2,625.98
Finance and Commercial Strategist	National Growth Areas Alliance Conference	25 - 27 November 2025 Canberra, ACT	$2,952.38
Manager Growth and Future City	National Growth Areas Alliance Dinner and Growth Tour - Western Sydney	24 - 26 June 2026 Canberra, ACT and Sydney NSW	$1,858.70

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 2025-26 the Rural City of Murray Bridge managed the following business activities:

Category One:

- Lerwin Residential Care until 30 January 2026

Category Two:

- Visitor Information Centre.
- Swimming Centre.
- Art Gallery.
- Brinkley Re-Use Centre.
- Performing Arts + Function 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 of significant business activities controlled by Council in 2025-26 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 and 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 for 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 2025-26 Council's 16 Community Land Management Plans were reviewed and consolidated into 11 Community Land Management Plans which underwent community consultation. 9 Community Land Management Plans were adopted at the June 2026 Council meeting. The remaining 2 Community Land Management Plans will be considered by Council in 2026-27.

LOCAL NUISANCE AND LITTER CONTROL ACT AND REGULATIONS

During 2025-26 Council investigated 345 reports of local nuisance and 432 reports of littering under the Local Nuisance and Litter Control Act 2016.

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

Section	Number of expiations
Section 18 (2)(a) causing local nuisance body corporate	1
Section 18 (2)(a) causing local nuisance	3
Section 20 person must cease local nuisance if asked	0
Section 22 (1)(b) disposing of litter over 50L	0
Section 22 (1)(d) disposing of litter up to 50L (general)	0
Section 30(9) fail to comply with abatement notice	0

There was one nuisance abatement notices issued in relation to unsightly properties.

LEGAL COSTS

The expenditure for legal fees in 2025-2026 was $488,837.

CREDIT CARD EXPENDITURE

Expenditure incurred on Council credit cards in 2025-26 was $117,822.

AUDITORS' REMUNERATION

The expenditure for external audit fees in 2025-26 was $31,764.

APPENDICES



Linear Park, Murray Bridge
Image Credit: RCMB

APPENDIX I: AUDITED FINANCIAL STATEMENTS

General Purpose Financial Statements for the Year Ending 30 June 2026.

The Rural City of Murray Bridge

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2026

The Rural City of Murray Bridge

General Purpose Financial Statements

for the year ended 30 June 2026

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The Rural City of Murray Bridge

General Purpose Financial Statements
for the year ended 30 June 2026

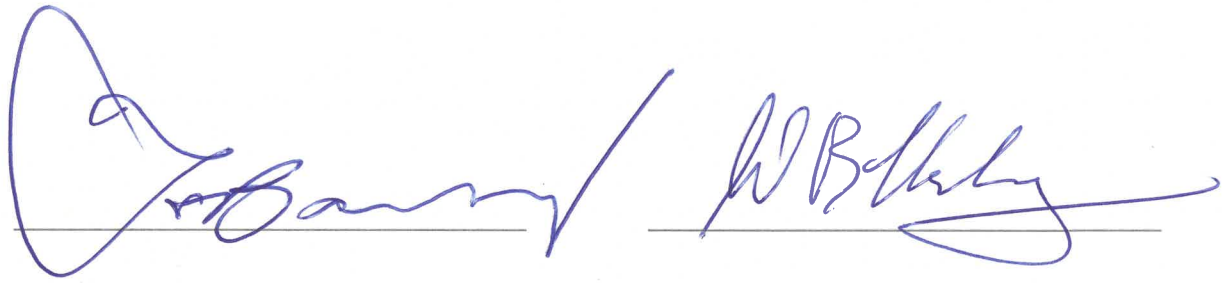
Council certificate

Certification of Financial Statements

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

In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2026 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

12 October 2026

Wayne Thorley
Mayor

12 October 2026

The Rural City of Murray Bridge

General Purpose Financial Statements
for the year ended 30 June 2026

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 2026.

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 2026

$ '000	Notes	2026	2025
Income			
Rates	4a	39,121	36,384
Statutory charges	4b	806	718
User charges	4c	1,143	1,153
Grants, subsidies and contributions - operating	4g	10,092	11,087
Grants, subsidies and contributions - capital	4g	933	544
Investment income	4d	131	121
Reimbursements	4e	400	533
Other income	4f	942	808
Net gain - equity accounted council businesses	18	194	40
Total income		53,762	51,388
Expenses			
Employee costs	5a	21,104	19,783
Materials, contracts and other expenses	5b	17,750	15,979
Depreciation, amortisation and impairment	5c	13,390	12,117
Finance costs	5d	463	515
Total expenses		52,707	48,394
Operating surplus / (deficit)		1,055	2,994
Asset disposal and fair value adjustments	6	(1,249)	(2,311)
Amounts received specifically for new or upgraded assets	4g	682	3,289
Physical resources received free of charge	4i	17,963	4,094
Operating result of discontinued operation *	19	(783)	(1,670)
Net surplus / (deficit)		17,668	6,396
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	11a	28,474	4,401
Share of other comprehensive income - equity accounted council businesses	18	(10)	5
Total amounts which will not be reclassified subsequently to operating result		28,464	4,406
Total other comprehensive income		28,464	4,406
Total comprehensive income		46,132	10,802

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

(*) The 2024/25 comparative statement of comprehensive income has been restated to present the results of Lerwin Residential Care separately from continuing operations. This presentation has been adopted to enhance comparability with the current year following the disposal of Lerwin Residential Care. No operations were discontinued during the 2024/25 financial year.

The Rural City of Murray Bridge

Statement of Financial Position

as at 30 June 2026

$ '000	Notes	2026	2025
ASSETS			
Current assets			
Cash and cash equivalent assets	7a,13a	5,558	3,804
Trade and other receivables	7b	3,088	3,085
Inventories	7c	515	830
Subtotal		9,161	7,719
Non-current assets held for sale	19	146	146
Subtotal		146	146
Total current assets		9,307	7,865
Non-current assets			
Equity accounted investments in council businesses	8a	1,010	826
Other non-current assets	8b	2,463	2,075
Infrastructure, property, plant and equipment	9	459,373	430,472
Total non-current assets		462,846	433,373
TOTAL ASSETS		472,153	441,238
LIABILITIES			
Current liabilities			
Trade and other payables	10a	9,325	17,717
Borrowings	10b	5,341	7,994
Provisions	10c	3,921	4,587
Total current liabilities		18,587	30,298
Non-current liabilities			
Borrowings	10b	4,861	8,382
Provisions	10c	925	910
Total non-current liabilities		5,786	9,292
TOTAL LIABILITIES		24,373	39,590
Net assets		447,780	401,648
EQUITY			
Accumulated surplus		136,308	116,235
Asset revaluation reserves	11a	311,472	285,413
Total council equity		447,780	401,648
Total equity		447,780	401,648

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 2026

$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Total equity
2026				
Balance at the end of previous reporting period		116,235	285,413	401,648
Net surplus / (deficit) for year		17,668	–	17,668
Other comprehensive income				
Gain (Loss) on Revaluation of I,PP&E	9	–	28,474	28,474
Share of OCI - equity accounted council businesses		(10)	–	(10)
Other comprehensive income		(10)	28,474	28,464
Total comprehensive income		17,658	28,474	46,132
Transfers between reserves		2,415	(2,415)	–
Balance at the end of period		136,308	311,472	447,780
2025				
Balance at the end of previous reporting period		109,834	281,012	390,846
Restated opening balance		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	9	–	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

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 2026

$ '000	Notes	2026	2025
Cash flows from operating activities			
Receipts			
Rates receipts		39,286	35,568
Statutory charges		906	646
User charges		1,809	4,154
Grants, subsidies and contributions		9,885	21,215
Investment receipts		131	215
Reimbursements		400	567
Other receipts		3,488	4,485
Payments			
Payments to employees		(21,378)	(27,984)
Payments for materials, contracts and other expenses		(19,627)	(23,125)
Finance payments		(533)	(734)
Net cash provided by (or used in) operating activities	13b	13,584	15,007
Cash flows from investing activities			
Receipts			
Grants utilised for capital purposes		1,046	185
Amounts received specifically for new or upgraded assets		682	2,089
Sale of replaced assets		55	235
Sale of surplus assets		451	–
Sale of non current assets "held for sale"		–	901
Repayments of loans by community groups		7	7
Payments			
Expenditure on renewal/replacement of assets		(6,678)	(10,338)
Expenditure on new/upgraded assets		(2,027)	(5,029)
Cost of sale of surplus assets		(102)	–
Net cash provided (or used in) investing activities		(6,566)	(11,950)
Cash flows from financing activities			
Receipts			
Proceeds from borrowings		–	7,485
Proceeds from bonds and deposits		751	804
Proceeds from aged care facility deposits		159	2,492
Payments			
Repayments of borrowings		(5,783)	(9,128)
Repayment of bonds and deposits		–	(154)
Repayment of aged care facility deposits		–	(2,870)
Net cash provided by (or used in) financing activities		(4,873)	(1,371)
Net increase (decrease) in cash held		2,145	1,686
plus: cash & cash equivalents at beginning of period		1,593	(93)
Cash and cash equivalents held at end of period	13a	3,738	1,593

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 2026

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

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 Residential Care (previously known as Lerwin Nursing Home)

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

continued on next page ...

The Rural City of Murray Bridge

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

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
2022/23	$6.293m	$4.710m	+$1.583m
2023/24	$0.494m	$5.309m	-$4.815m
2024/25	$8.077m	$5.388m	+$2.689m
2025/26	$ 7.603m	$5.618m	+$1.985m

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 2 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grant 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 14.

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 weighted 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	$0

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 9.

continued on next page ...

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	40 to 200 years
Buildings – other construction	20 to 80 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 55 years
Drains	10 to 100 years
Culverts	100 years
Dams and Reservoirs	100 years
Reticulation Pipes – PVC	100 years
Reticulation Pipes – other	15 to 100 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 5, and the amount (if any) of interest revenue offset against borrowing costs in Note 4.

(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 4.56% (2025, 3.38%)
Weighted avg. settlement period 2.14 years (2025, 2.22 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 ...

The Rural City of Murray Bridge

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

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 18.

(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

There were no relevant new accounting standards mandatorily effective for the year ended 30 June 2026.

The AASB has issued Australian Accounting Standards and Interpretations which are not mandatorily effective at 30 June 2026, 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 2025-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards – Annual Improvements Volume 11 [AASB 1, AASB 7, AASB 9, AASB 10 and AASB 107]

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

- AASB 17 Insurance Contracts (amended by AASB 2020-5, AASB 2024-1, AASB 2024-8 and AASB 2024-9 Insurance Contracts in the Public Sector)

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 2024-7 and AASB 2025-4)

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Note 1. Summary of Material Accounting Policies (continued)

- 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.

The 2024/25 comparative statement of comprehensive income has been restated to present the results of Lerwin Residential Care separately from continuing operations. This presentation has been adopted to enhance comparability with the current year following the disposal of Lerwin Residential Care. No operations were discontinued during the 2024/25 financial year.

(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 2026

Note 2. Financial indicators

	Indicator 2026	Indicators 2025	2024
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.*	**2.0%**	5.8%	(14.1)%
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.*	**29%**	64%	71%
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	**(1.8)%**	0.6%	(4.2)%
Adjusted Net Financial Liabilities Ratio Net financial liabilities / Total operating income	**30%**	67%	65%
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.*	**75%**	142%	114%

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The Rural City of Murray Bridge

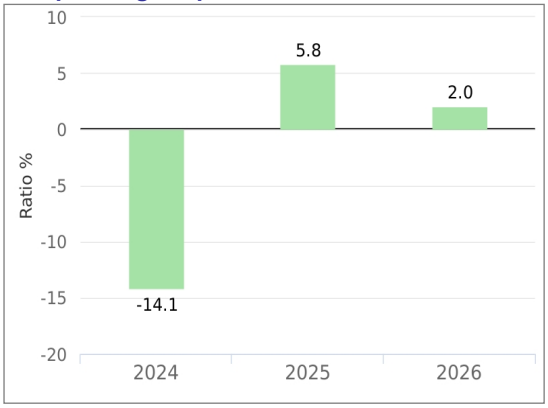
Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 2. Financial indicators (continued)

Financial indicators - graphs

1. Operating Surplus Ratio



Purpose of operating surplus ratio

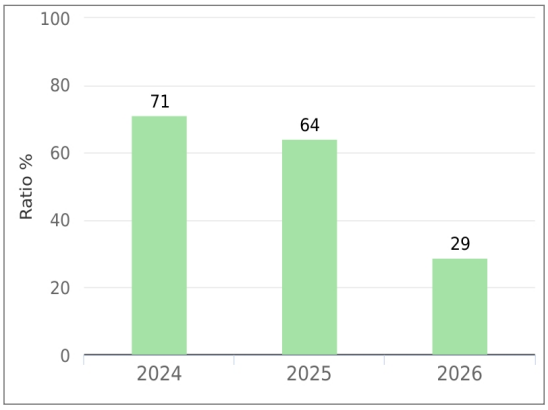
This indicator is to determine the percentage the operating revenue varies from operating expenditure

Commentary on 2025/26 result

2025/26 ratio 2.0%

Council achieved a modest operating surplus ratio of 2.0% in 2025–26, although the result was lower than the prior year. Higher service delivery costs, including fuel, statutory levies, Enterprise Agreement increases, superannuation and depreciation, continued to place pressure on the operating result. Recent building revaluations and significant gifted assets recognised during the year are expected to increase depreciation expenses in future years. Lerwin Residential Care is excluded as a discontinued operation; had Lerwin continued to operate, the ratio would have been approximately 0.4%. The 2023–24 result includes Lerwin and has not been restated and is therefore not directly comparable with the 2024–25 and 2025–26 results.

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio

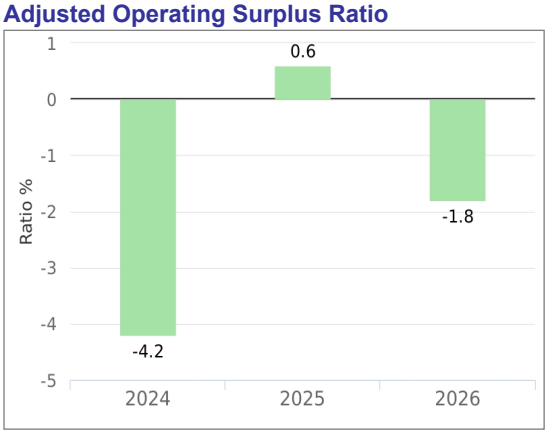
This indicator shows the significance of the net amount owed to others, compared to operating revenue

Commentary on 2025/26 result

2025/26 ratio 29%

Council's financial position strengthened significantly during 2025–26, primarily due to the repayment of borrowings, the settlement of liabilities associated with the disposal of Lerwin Residential Care, and an increase in cash and financial assets. This provides Council with greater financial capacity and flexibility to manage increasing operating costs and future asset renewal requirements.Council's net financial liabilities ratio improved to 29% in 2025–26, primarily due to the repayment of borrowings and the disposal of Lerwin Residential Care. Had Lerwin continued to operate, the ratio would have been approximately 26%. The 2023–24 result includes Lerwin and has not been restated, so it is not directly comparable with the later years.

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio

This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

Commentary on 2025/26 result

2025/26 ratio (1.8)%

After adjusting for the timing of Financial Assistance Grant payments, Council's underlying operating result was a deficit of 1.8%. This adjustment removes the benefit of grant funding received in advance and provides a clearer view of Council's ongoing operating position. Had Lerwin Residential Care continued to operate, the adjusted deficit ratio would have been approximately 2.9%. Council will continue to monitor emerging cost pressures and align service delivery with its sustainable income base. The 2023–24 result includes Lerwin and has not been restated and is therefore not directly comparable with the 2024–25 and 2025–26 results.

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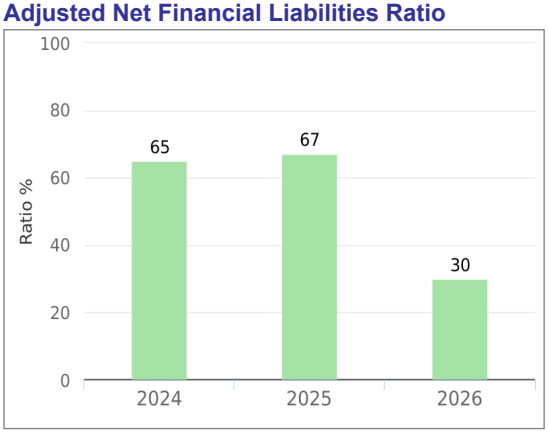
The Rural City of Murray Bridge

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 2. Financial indicators (continued)

Adjusted Net Financial Liabilities Ratio



Purpose of adjusted net financial liabilities ratio

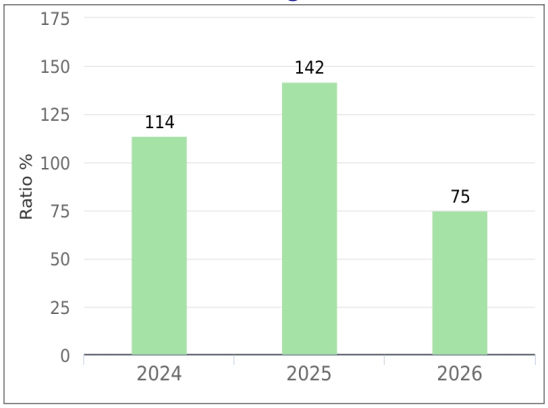
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

Commentary on 2025/26 result

2025/26 ratio 30%

Council's adjusted net financial liabilities ratio improved significantly to 30% in 2025–26. This was mainly due to the repayment of borrowings, the settlement of liabilities following the disposal of Lerwin Residential Care, and an increase in cash and financial assets. This stronger position gives Council greater flexibility to manage future operating costs and asset renewal needs. Had Lerwin continued to operate, the ratio would have been approximately 27%. As the 2023–24 result includes Lerwin and has not been restated, it is not directly comparable with the 2024–25 and 2025–26 results.

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio

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

Commentary on 2025/26 result

2025/26 ratio 75%

Council's Asset Renewal Funding Ratio was 75% in 2025–26, compared with 142% in 2024–25, 114% in 2023–24, 115% in 2022–23 and 112% in 2021–22. The lower result reflects the timing of the capital works program and Council's decision to retain funding for the future Pondi Playspace project. While the current-year ratio is lower than in previous years, Council's five-year average of approximately 112% remains within the recommended benchmark of 80% to 120%, reflecting its continued commitment to renewing assets over the longer term.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 3. Uniform presentation of finances

$ '000	2026	2025

The following is a high-level summary of both operating and capital investment activities of the Council prepared on a modified Uniform Presentation Framework basis, adjusted for timing differences associated with prepaid Federal assistance Grants required to be recognised as revenue on receipt in accordance with Australian Accounting Standards.

All Councils in South Australia have agreed to sumarise 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.

The amounts presented in this note exclude the financial performance of Lerwin Residential Care, which has been classified as a discontinued operation. Accordingly, the 2026 loss from discontinued operations of $783,000 is not included, the 2025 comparative amounts have been represented on the same basis. Refer to Note 19 for further information.

Income		
Rates	39,121	36,384
Statutory charges	806	718
User charges	1,143	1,153
Grants, subsidies and contributions - capital	933	544
Grants, subsidies and contributions - operating	10,092	11,087
Investment income	131	121
Reimbursements	400	533
Other income	942	808
Net gain - equity accounted council businesses	194	40
Total Income	53,762	51,388
Expenses		
Employee costs	(21,104)	(19,783)
Materials, contracts and other expenses	(17,750)	(15,979)
Depreciation, amortisation and impairment	(13,390)	(12,117)
Finance costs	(463)	(515)
Total Expenses	(52,707)	(48,394)
Operating surplus / (deficit)	1,055	2,994
Less: grants, subsidies and contributions - capital	(933)	(544)
Adjusted Operating surplus / (deficit) before capital amounts	122	2,450
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(6,678)	(10,338)
Add back depreciation, amortisation and impairment	13,390	12,117
Add back proceeds from sale of replaced assets	55	235
	6,767	2,014
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(2,027)	(5,029)
Add back grants, subsidies and contributions - capital new/upgraded	933	544
Add back amounts received specifically for new and upgraded assets	682	2,089
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	451	901
	39	(1,495)
Adjusted annual net impact to financing activities (surplus/(deficit))	6,928	2,969

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 4. Income

$ '000	2026	2025
(a) Rates		
General rates		
General rates	37,208	34,592
Less: mandatory rebates	(1,501)	(1,516)
Less: discretionary rebates, remissions and write-offs	(68)	(7)
Total general rates	35,639	33,069
Other rates (including service charges)		
Landscape levy	994	954
Waste collection	1,865	1,748
Water supply	25	44
Community wastewater management systems	203	188
Total other rates (including service charges)	3,087	2,934
Other charges		
Penalties for late payment	242	279
Legal and other costs recovered	153	102
Total other charges	395	381
Total rates	39,121	36,384
(b) Statutory charges		
Planning, Development and Infrastructure Act fees	468	401
Town planning fees	59	58
Health and septic tank inspection fees	39	32
Animal registration fees and fines	198	193
Parking fines / expiation fees	42	34
Total statutory charges	806	718
(c) User charges		
Cemetery/crematoria fees	182	225
Admission charges - pools	292	277
Hall and equipment hire	80	89
Property lease	222	227
Sundry	166	200
HACC Home Help	67	59
Other	134	76
Total user charges	1,143	1,153

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Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 4. Income (continued)

$ '000	2026	2025
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	115	102
- Banks and other	16	19
Total investment income	131	121
(e) Reimbursements		
Private works	117	134
Dog Control	9	14
Immunisation	31	30
Energy Fuel Schemes	17	14
LGA Special Distributions (reclassified to Other Inc)	–	78
Trainees	7	–
Other	219	263
Total reimbursements	400	533
(f) Other income		
Insurance and other recoupments - infrastructure, property, plant and equipment	235	129
Rebates received	452	472
Sundry	60	67
Art Gallery sales	47	53
Donations	77	70
Visitor Information Centre sales	14	17
Special Distributions	57	–
Total other income	942	808

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 4. Income (continued)

$ '000	2026	2025
(g) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	682	3,013
Special Local Roads	–	276
Total amounts received for new or upgraded assets	682	3,289
Other grants, subsidies and contributions - capital		
Local Roads and Community Infrastructure	933	544
Total Other grants, subsidies and contributions - capital	933	544
Operating grants, subsidies and contributions - Operating		
Other grants, subsidies and contributions	2,203	2,587
Roads to Recovery	200	350
Library and communications	86	73
Individually significant item - additional Grants Commission payment (refer below)	7,603	8,077
Other grants, subsidies and contributions - operating		
Total other grants, subsidies and contributions - operating	10,092	11,087
Total grants, subsidies and contributions	11,707	14,920
(i) Sources of grants		
Commonwealth Government	2,711	5,174
State Government	8,643	9,661
Other	353	85
Total	11,707	14,920
(ii) Individually significant items		
Grant Commission (Financial Assistance Grant) recognised as income	7,603	8,077

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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 2026

Note 4. Income (continued)

$ '000	2026	2025
(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
Less:		
Expended during the current period from revenues recognised in previous reporting periods		
Local Roads Community Infrastructure	–	(541)
Regional Study Hub	–	(72)
Financial Assistance Grants	–	–
Subtotal	–	(613)
Plus:		
Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions		
Regional Study Hub	–	–
Financial Assistance Grants	–	–
Subtotal	–	–
Unexpended at the close of this reporting period	–	–
Net increase (decrease) in assets subject to conditions in the current reporting period	–	(613)
(i) Physical resources received free of charge		
Land and improvements	374	–
Library materials	–	51
Roads, bridges and footpaths	17,416	3,402
Buildings	173	–
Road Signage	–	641
Total physical resources received free of charge	17,963	4,094

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 5. Expenses

$ '000	Notes	2026	2025
(a) Employee costs			
Salaries and wages		15,995	14,728
Employee leave expense		1,860	2,163
Superannuation - defined contribution plan contributions	17	1,971	1,724
Superannuation - defined benefit plan contributions	17	208	191
Workers' compensation insurance		827	852
Other employee related costs		399	372
Less: capitalised and distributed costs		(156)	(247)
Total operating employee costs		21,104	19,783
Total number of employees (full time equivalent at end of reporting period)		168	159
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditor Remuneration		33	33
Bad and doubtful debts		5	25
Elected members' expenses		289	295
Election expenses		9	8
Operating lease rentals - non-cancellable leases	16		
- Minimum lease payments		134	–
Subtotal - prescribed expenses		470	361
(ii) Other materials, contracts and expenses			
Contractors		8,552	7,393
Energy		1,266	1,224
Maintenance		80	127
Legal expenses		373	424
Levies paid to Government - Landscape levy		958	918
Levies - other		287	273
Professional services		1,450	1,054
Sundry		412	401
Donations and Sponsorships		396	423
Materials		961	1,000
Insurance		742	684
Software Expenses		1,163	1,045
Training		226	168
Membership & Subscriptions		274	268
Water		264	246
Advertising		56	93
Internet and Telephone		118	105
Other		270	392
Less: capitalised and distributed Costs		(568)	(620)
Subtotal - Other material, contracts and expenses		17,280	15,618
Total materials, contracts and other expenses		17,750	15,979

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 5. Expenses (continued)

$ '000	Notes	2026	2025
(c) Depreciation, amortisation and impairment			
(i) Depreciation and amortisation			
Buildings		2,161	1,800
Infrastructure			
- Roads		5,468	5,429
- Stormwater		1,071	988
- Water and Wastewater Assets		120	102
- Carparks		69	74
- Open Space		1,797	1,626
- Bridges and Culverts		241	238
- Kerbs, Gutters and Footpaths		1,041	935
Furniture and fittings		162	164
Plant & Vehicles		1,481	1,384
Other assets		73	86
Less: Depreciation impact from discontinued operations	19	(294)	(709)
Total depreciation, amortisation and impairment		13,390	12,117
(d) Finance costs			
Interest on loans		463	515
Total finance costs		463	515

Note 6. Asset disposal and fair value adjustments

Infrastructure, property, plant and equipment

(i) Assets renewed or directly replaced		
Proceeds from disposal	55	235
Less: carrying amount of assets sold	(1,585)	(2,726)
Gain (loss) on disposal	(1,530)	(2,491)
(ii) Land held for sale		
Proceeds from disposal	–	901
Less: carrying amount of assets sold	–	(721)
Gain (loss) on disposal	–	180
(iii) Lerwin Residential Care		
Proceeds from disposal	451	–
Less: cost-of-sale	(102)	–
Less: carrying amount of assets sold	(10,584)	–
Add: carrying amount of liability sold	10,516	–
Gain (loss) on disposal	281	–
Net gain (loss) on disposal or revaluation of assets	(1,249)	(2,311)

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 7. Current assets

$ '000	2026	2025
(a) Cash and cash equivalent assets		
Cash on hand and at bank	181	227
Deposits at call	5,377	1,705
Council Term Deposits	–	1,872
Total cash and cash equivalent assets	5,558	3,804
(b) Trade and other receivables		
Rates - general and other	1,756	1,821
Accrued revenues	139	47
Debtors - general	303	734
GST recoupment	325	19
Prepayments	570	468
Loans to community organisations	6	13
Subtotal	3,099	3,102
Less: provision for expected credit losses	(11)	(17)
Total trade and other receivables	3,088	3,085
(c) Inventories		
Stores and materials	515	830
Total inventories	515	830

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 8. Non-current assets

$ '000	Notes	2026	2025
(a) Equity accounted investments in council businesses			
Adelaide Hills Region Waste Management Authority	18	1,010	826
Total equity accounted investments in Council businesses		1,010	826
(b) Other non-current assets			
Other			
Capital work in progress		2,463	2,075
Total other		2,463	2,075
Total other non-current assets		2,463	2,075

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 9. Infrastructure, property, plant & equipment and investment property

Infrastructure, property, plant and equipment

		as at 30/06/25				Asset movements during the reporting period								as at 30/06/26			
$ '000	Fair Value Level	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 5c)	Adjustments & Transfers	Lerwin Residential Care Disposal	Gifted/ Found Assets	Revaluation Increments to Equity (ARR) (Note 11)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land - community	3	25,040	–	–	25,040	–	–	–	–	–	–	374	4,975	30,389	–	–	30,389
Land - other	2	19,163	66	–	19,229	–	–	–	–	–	(445)	–	10,077	28,861	–	–	28,861
Buildings - Replacement	3	80,668	5,765	(38,504)	47,929	94	386	(22)	(1,861)	(19,816)	–	173	21,181	82,626	480	(35,039)	48,067
Buildings - Market Value	2	1,504	64	(130)	1,438	–	18	–	(300)	19,816	(8,993)	–	(7,895)	7,619	18	(3,555)	4,082
Infrastructure		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
- Roads	3	294,404	19,627	(112,035)	201,996	153	3,177	(1,177)	(5,468)	–	–	1,879	–	293,576	22,955	(115,974)	200,557
- Stormwater	3	79,779	472	(28,515)	51,736	300	12	(81)	(1,071)	383	–	8,893	49	90,408	783	(30,968)	60,223
- Water Supply & Wastewater	3	10,013	2,387	(2,861)	9,539	84	243	(5)	(120)	(6,405)	–	–	–	2,394	2,714	(1,773)	3,335
- Carparks	3	4,011	722	(2,968)	1,765	–	–	(94)	(69)	–	–	–	–	3,850	722	(2,969)	1,603
- Open Space	3	26,681	7,962	(9,921)	24,722	705	933	(109)	(1,797)	6,022	(393)	699	79	32,551	9,601	(11,292)	30,860
- Bridges and Culverts	3	17,298	745	(7,751)	10,292	38	293	–	(241)	–	–	–	5	17,302	1,075	(7,992)	10,385
- Kerbs, Gutters and Footpaths	3	28,883	9,921	(13,106)	25,698	460	239	(38)	(1,041)	–	(9)	5,945	3	34,761	10,620	(14,122)	31,259
Furniture and fittings		–	7,039	(4,001)	3,038	–	133	–	(162)	–	(361)	–	–	–	6,244	(3,595)	2,649
Plant & Vehicles		–	15,742	(8,150)	7,592	199	800	(61)	(1,481)	–	(382)	–	–	–	15,111	(8,443)	6,668
Other assets		–	2,991	(2,533)	458	50	–	–	(73)	–	–	–	–	–	3,041	(2,606)	435
Total infrastructure, property, plant and equipment		587,444	73,503	(230,475)	430,472	2,083	6,234	(1,587)	(13,684)	–	(10,583)	17,963	28,474	624,337	73,364	(238,328)	459,373
Comparatives		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

The Rural City of Murray Bridge

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 10. Liabilities

$ '000	2026 Current	2026 Non Current	2025 Current	2025 Non Current
(a) Trade and other payables				
Goods and services	1,967	–	1,914	–
Payments received in advance	6,293	–	5,608	–
Accrued expenses - employee entitlements	665	–	1,112	–
Accrued expenses - finance costs	114	–	184	–
Accrued expenses - other	286	–	485	–
Lerwin Residential Accommodation Deposits	–	–	8,414	–
Total trade and other payables	9,325	–	17,717	–
(b) Borrowings				
Short term draw down facility	1,820	–	2,211	–
Loans	3,521	4,861	5,783	8,382
Total Borrowings	5,341	4,861	7,994	8,382
(c) Provisions				
Employee entitlements (including oncosts)	3,481	925	4,397	910
Future reinstatement / restoration, etc	440	–	190	–
Total provisions	3,921	925	4,587	910

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

The Rural City of Murray Bridge

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 11. Reserves

$ '000	as at 30/06/25 Opening Balance	Increments (Decrements)	Transfers	Impairments	as at 30/06/26 Closing Balance
(a) Asset revaluation reserve					
Land - community	25,436	4,975	(264)	–	30,147
Land - other	8,794	10,077	–	–	18,871
Land Held For Sale	30	–	–	–	30
Buildings	29,715	13,286	705	–	43,706
Infrastructure					
- Roads	139,207	–	–	–	139,207
- Stormwater	30,837	49	–	–	30,886
- CWMS	6,189	–	–	–	6,189
- Carparks	1,150	–	–	–	1,150
- Open Space	19,699	79	(69)	–	19,709
- Bridges and Culverts	6,894	5	–	–	6,899
- Kerbs, Gutters and Footpaths	14,588	3	(2)	–	14,589
Furniture and fittings	664	–	(664)	–	–
Plant & Vehicles	2,121	–	(2,121)	–	–
JV's / associates - other comprehensive income	89	–	–	–	89
Total asset revaluation reserve	285,413	28,474	(2,415)	–	311,472
Comparatives	281,012	4,401	–	–	285,413

(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, variable service charges and usage based on consumption of water.

$ '000	as at 30/06/25 Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/26 Closing Balance
CWMS and CWWMS Reserves	(330)	228	(310)	–	(412)
Total CWMS and CWWMS Reserves	(330)	228	(310)	–	(412)
Comparatives	(338)	230	(222)	–	(330)

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).

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 12. Assets subject to restrictions

$ '000	2026	2025
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	53	51
Lerwin Bequest	–	54
Carparking Contributions	33	32
Lerwin Resident Deposits	–	1,568
Futures Fund	1,948	1,872
Lerwin Community Fund	3,159	–
Total cash and financial assets	5,193	3,577
Total assets subject to externally imposed restrictions	5,193	3,577
The following liabilities, included in Note 10, may be discharged from restricted assets in the first instance:		
Open Space Contributions	1,823	1,602
Developer Contributions	654	172
Lerwin Bequest	–	54
Carparking Contributions	33	32
Zsolt Telkesi Scholarship	53	51
Lerwin Resident Deposits	–	8,414
Futures Fund	1,948	1,872
Lerwin Community Fund	3,159	–
Total	7,670	12,197

The Rural City of Murray Bridge

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 13. Reconciliation to Statement of Cash Flows

$ '000	Notes	2026	2025
(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	7	5,558	3,804
Less: short-term borrowings	10	(1,820)	(2,211)
Balances per Statement of Cash Flows		3,738	1,593
(b) Reconciliation of Operating Result			
Net surplus/(deficit)		17,668	6,396
Non-cash items in income statements			
Depreciation, amortisation and impairment		13,390	12,826
Equity movements in equity accounted investments (increase)/decrease		(194)	(40)
Non-cash asset acquisitions		(17,963)	(4,094)
Grants for capital acquisitions treated as investing activity		(1,615)	(3,833)
Net (gain)/loss on disposals		1,249	2,311
		12,535	13,566
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		(163)	(320)
Change in allowances for under-recovery of receivables		(6)	–
Net (increase)/decrease in inventories		315	153
Net (increase)/decrease in other assets		10,810	(11)
Net increase/(decrease) in trade and other payables		(9,256)	1,390
Net increase/(decrease) in unpaid employee benefits		(901)	120
Net increase/(decrease) in other provisions		250	109
Net cash provided by (or used in) operations		13,584	15,007
(c) Non-cash financing and investing activities			
Acquisition of assets by means of:			
Physical resources received free of charge	4i	17,963	4,094
Amounts recognised in income statement		17,963	4,094
Total non-cash financing and investing activities		17,963	4,094

continued on next page ...

The Rural City of Murray Bridge

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 13. Reconciliation to Statement of Cash Flows (continued)

$ '000	2026	2025

(d) Financing arrangements

Unrestricted access was available at balance date to the following lines of credit:		
Corporate credit cards	50	50
LGFA cash advance debenture facility	12,000	7,000

Note 14. 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 4.65% (2025: 4.15%).

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 8.5% (2025: 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.

continued on next page ...

Note 14. 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 1.9% and 5.85% (2025: 4.20% and 5.50%).

Carrying Amount:
Approximates fair value.

Liabilities - leases

Accounting Policy:
Accounted for in accordance with AASB 16.

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 14. 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					
2026					
Financial assets					
Cash and cash equivalents	5,558	–	–	5,558	5,558
Receivables	2,518	–	–	2,518	2,518
Total financial assets	8,076	–	–	8,076	8,076
Financial liabilities					
Payables	3,032	–	–	3,032	3,032
Current borrowings	5,601	–	–	5,601	5,341
Non-current borrowings	–	5,145	–	5,145	4,861
Total financial liabilities	8,633	5,145	–	13,778	13,234
Total financial assets and liabilities	16,709	5,145	–	21,854	21,310
2025					
Financial assets					
Cash and cash equivalents	3,804	–	–	3,804	3,804
Receivables	2,617	–	–	2,617	2,617
Total financial assets	6,421	–	–	6,421	6,421
Financial liabilities					
Payables	12,109	–	–	12,109	12,109
Current borrowings	8,519	–	–	8,519	7,994
Non-current borrowings	–	8,512	413	8,925	8,382
Total financial liabilities	20,628	8,512	413	29,553	28,485
Total financial assets and liabilities	27,049	8,512	413	35,974	34,906

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Note 14. Financial instruments (continued)

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

	2026		2025	
$ '000	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other variable rates	5.53%	1,820	5.50%	2,211
Fixed interest rates	3.59%	8,382	4.20%	14,165
		10,202		16,376

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 7 and 8 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 15. Capital expenditure

$ '000	2026	2025

Capital commitments

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

Buildings	8	58
Infrastructure	929	430
Furniture and Fittings	53	23
	990	511

These expenditures are payable:

Not later than one year	990	511
	990	511

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

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 in Note 4.

Rental properties

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 Council during the year is $56k (2025: $47k).

$ '000	2026	2025
Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:		
Not later than one year	98	151
Later than one year and not later than 5 years	288	268
Later than 5 years	230	307
	616	726

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 (12.00% in 2025/26; 11.50% in 2024/25). 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 2024/25) 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 2026

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 2026	2025	Council's Share of Net Assets 2026	2025
Council's share of net operating income				
Joint ventures	194	40	1,010	826
Total Council's share of net income	194	40	1,010	826

(a) Carrying amounts

$ '000	Principal Activity	2026	2025
Adelaide Hills Regional Waste Management Authority	Waste Management	1,010	826
Total carrying amounts - joint ventures and associates		1,010	826

(b) Relevant interests

	Interest in Operating Result 2026	2025	Ownership Share of Equity 2026	2025	Proportion of Voting Power 2026	2025
Adelaide Hills Regional Waste Management Authority	19.47%	30.44%	19.00%	18.90%	25.00%	25.00%

(c) Movement in investment in joint venture or associate

$ '000	Adelaide Hills Regional Waste Management Authority 2026	2025
Opening Balance	826	781
Share in Operating Result	194	40
Share in Other Comprehensive Income	(10)	5
Council's equity share in the joint venture or associate	1,010	826

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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 2026

Note 18. Interests in other entities (continued)

(d) Summarised financial information of the equity accounted business

$ '000	Adelaide Hills Regional Waste Management Authority 2026	2025
Statement of Financial Position		
Cash and Cash Equivalents	2,915	2,182
Other Current Assets	1,152	915
Non-Current Assets	6,368	6,502
Total assets	10,435	9,599
Current Trade and Other Payables	1,192	1,277
Current Financial Liabilities	190	329
Current Provisions	3,738	3,624
Total liabilities	5,120	5,230
Net Assets	5,315	4,369
Statement of Comprehensive Income		
Other Income	4,042	3,507
Contributions from Constituent Councils	8,371	7,033
Interest Income	74	69
Total income	12,487	10,609
Employee Costs	2,614	2,443
Materials, Contracts & Other Expenses	7,677	6,858
Depreciation, Amortisation and Impairment	1,074	1,121
Finance Costs	136	57
Total expenses	11,501	10,479
Operating Result	986	130
Asset disposal and fair value adjustments	(52)	16
Net surplus/(deficit)	934	159
Total comprehensive income	934	159

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 19. Discontinued operations and non-current assets held for sale

Discontinued Operations

Lerwin Residential Care was a residential aged care operation owned and operated by the Rural City of Murray Bridge. On 25 November 2025, Council announced that it had entered into an agreement to sell the operation to Roshana Care, a specialist aged care provider, with settlement occurring in January 2026.

The sale was undertaken following Council's assessment that the increasing complexity of the aged care sector, ongoing regulatory reform and the financial challenges associated with operating a standalone residential aged care facility made continued ownership unsustainable. Council determined that the sale would secure the long-term future of residential aged care services in the Murray Bridge community while transferring the associated operational risks and liabilities to a specialist provider.

As a result of the disposal, the assets and liabilities associated with Lerwin Residential Care were derecognised from the date control transferred to the purchaser. The aged care operation has been presented as a discontinued operation in accordance with AASB 5 *Non-current Assets Held for Sale and Discontinued Operations* as it represents a separately identifiable component of Council's operations. The profit on disposal of assets and liabilities has been disclosed in Note 6.

$ '000	2026	2025
Financial performance of discontinued operations (Lerwin Residential Care)		
Revenue	7,555	11,884
Expenses (excluding depreciation)	(8,044)	(12,845)
Depreciation expense	(294)	(709)
Operating result of discontinued operation	(783)	(1,670)

Land Held for Sale

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	2026	2025
Carrying Amounts of Assets Held for Sale		
Assets		
Land	146	146
Total assets	146	146
Net assets	146	146

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 1,016 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 2026, 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 2026

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)
Rudiger Deco
Thuyen Vi-Alternetti
David Waters

In all, 4 persons were paid Employee Benefit compensation.

$ '000	2026	2025
The compensation paid to key management personnel comprises:		
Short-term employee benefits	1,079	1,218
Post-employment benefits	132	126
Elected Members Allowances	270	240
Total	1,481	1,584

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 transactions 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 Elected Member, A Baltensperger is a Director - Contractors (Office Equipment)	73	41
Adelaide Hills Regional Waste Management Authority for whom Elected Member T Haig is a Board member - Contractors (Waste Management)	897	862
Adelaide Hills Regional Waste Management Authority for whom Elected Member T Haig is a Board member - Net Loss/(Profit) Equity Accounted Council Businesses	(184)	(45)
Total	786	858

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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 2026, 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 2026, 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

23 October 2026

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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 2025 to 30 June 2026.

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 2025 to 30 June 2026 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



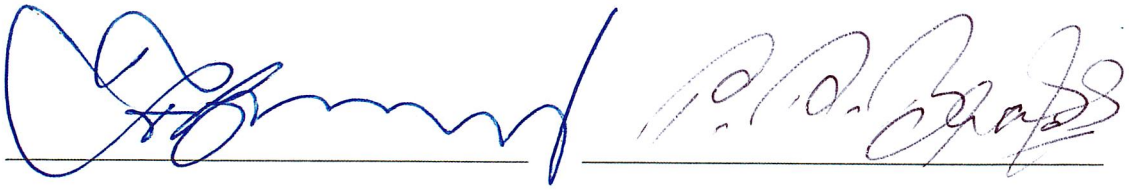
SAMANTHA CRETEN
Director

23 October 2026

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of The Rural City of Murray Bridge for the year ended 30 June 2026, 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

Date: 12 October 2026

Peter Brass
Presiding Member, Audit and Risk Committee

Date: 12 October 2026

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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 2026, 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

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DEAN NEWBERY

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SAMANTHA CRETEN
Director

23 October 2026

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SAMANTHA CRETEN

Director

DEAN NEWBERY

23 October 2026

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APPENDIX 2: REGIONAL SUBSIDIARIES

Murraylands and Riverland Local Government Association Annual Report including Financial Statements 2025-26.

MRLGA

Murraylands and Riverland
Local Government Association

2026 Annual Report



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

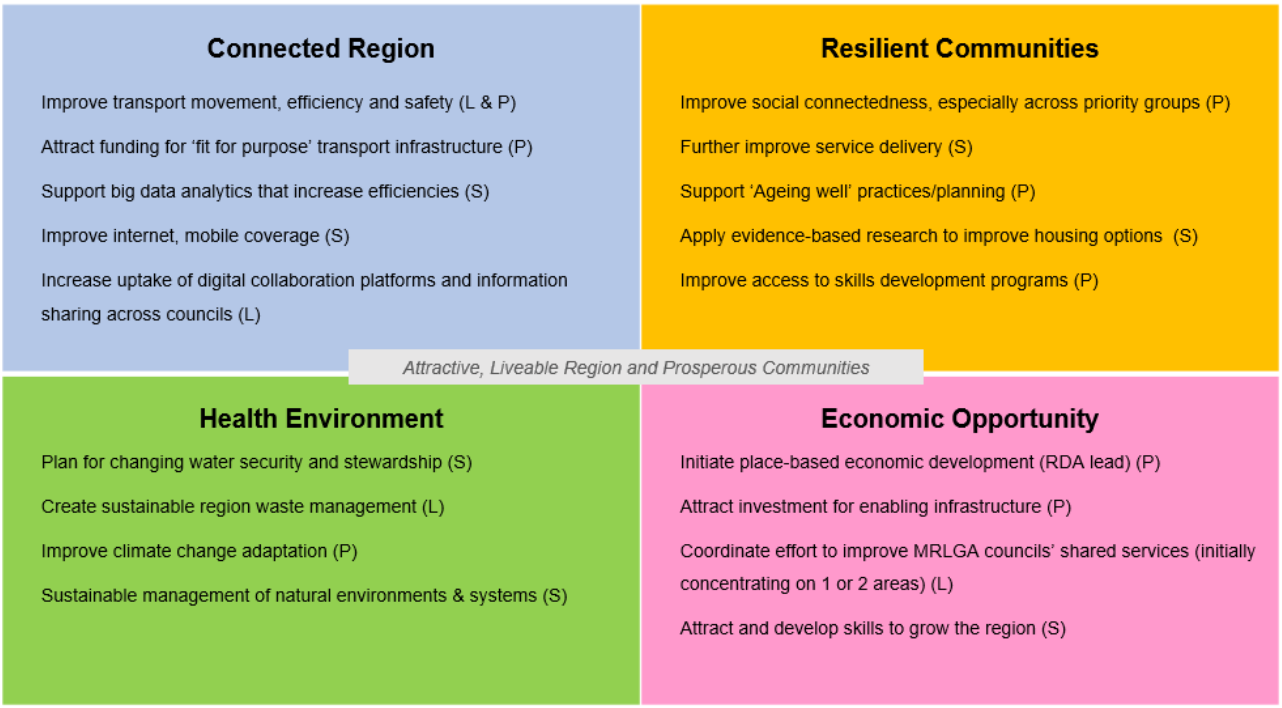
Values and Behaviours

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



Presidents Report



MRLGA President
Mayor Ella Winnall

The Murraylands and Riverland Local Government Association (MRLGA), together with its eight constituent councils, continued in 2025/26 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 2025/26 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:

Speaking Up – Local Government Funding and Financial Sustainability



Financial sustainability remains one of the most significant challenges facing regional and rural local government in Australia. MRLGA made comprehensive submissions to both the 2024 and 2026 Federal inquiries into Local Government Funding & Fiscal Sustainability, ensuring the particular circumstances of regional and rural Councils were clearly represented.

At the Adelaide public hearing, Committee members acknowledged the quality and detail of MRLGA, and its constituent Council's, submissions describing them as *"excellent and very comprehensive".*

Vice President Mayor Simone Bailey and I presented to the Federal Committee on behalf of MRLGA, highlighting the structural challenges faced by regional and rural Councils, including smaller rate bases, dispersed communities, geography, infrastructure demands, high risk from major flooding, exempt properties from rates and the broader economic and social roles Councils play.

The findings of the ESCOSA review reinforce the importance of this advocacy, with approx. half of the region's Councils identified as facing futures ranging from potentially marginal to unsustainable.

These challenges cannot be addressed by Councils alone. Sustainable local government requires improved horizontal fiscal equalisation, stronger intergovernmental partnerships, funding arrangements that better recognise regional circumstances, and investment that helps close the infrastructure gap. Our objective is a stronger local government system that supports resilient communities and contributes to a productive and sustaining Local Government in Australia.

Separate to the inquiry, MRLGA continued to advocate for a more equitable ESCOSA Scheme Fee arrangement. Round 1 fee of a uniform $40,000 does not adequately recognise differences in Council size and capacity, and we submit that the Scheme should use equity principles leading into Round 2.

The subsidiary is cognisant of many fiscal budgets happening across the region and recognises the economic challenges facing some household incomes and small businesses and therefore, it too, continues to operate prudently, limiting expenditure to essential activities and maintaining low subscription rates for its Councils. Through careful management, subscriptions are tracking approximately 11.5% below forecast.

Planning Ahead – Local Government Elections

With Local Government Elections now scheduled for April 2027, MRLGA has begun planning for the transition to the 2027–2031 Board.

Provision has been made in the 2026/27 Annual Business Plan to support an effective transition and induction process. With some long-serving and experienced Mayors indicating they will not seek re-election, the next Board will therefore bring new perspectives and ideas and we are planning towards a smooth hand-over process.

Our focus will be on ensuring new representatives are welcomed, supported and able to contribute effectively from the outset, while retaining the knowledge and relationships that have strengthened MRLGA over many years.

Building Regional Drought Resilience



Drought resilience has been another important area of regional collaboration. MRLGA successfully secured $100,000 grant in the late part of 25/26 to deliver two pilot projects exploring practical regional drought resilience. The first is mapping and mitigating extreme sand drift. The second is trialling biochar processing as a potential way to utilise green waste stockpiles for green-space maintenance. Both trials have the potential to yield operational savings for Councils as well as deliver improved outcomes for community, and we look forward to sharing updates as the projects move along.

The subsidiary has provided significant in-kind time and resources to Federal and State Government drought programs that seek to deliver initiatives in regional areas – such as the Future Drought Fund FDF and its sub-programs Regional Drought Resilience & Community Impact Programs. Playing a role in the process supports a greater opportunity to see funding reach our agriculturally dependent communities in areas of most need.

We also provided in-kind support to the FDF Community Impact Program, run by fRRR. The Federal Government allocated $900,000 to the region under this program for community-led drought resilience initiatives that can deliver social impact outcomes. We attended workshop's, briefings, online sessions, met with community groups and stakeholders to support the ideas being co-designed by regional organisations and fRRR. Our objective in participating in these programs is to positively influence the design and structure of funding programs so that, at a policy level, funding is directed to where it can best support agricultural communities to prepare for, endure and recover from drought and dry conditions.





We liaised with the SA Drought Commissioner and RBS during the drought response, relaying critical on ground information and ideas to support the governments considerations and responses. We also worked with regional Councils who led and participated in the Murraylands Drought Survey. The survey findings were a trusted source of evidence to use in advocacy to reflect the needs of agricultural communities during the height of drought and recovery.

Promoting Regional Leadership

MRLGA was proud to support its regional local government people and their applications into the Australian Rural Leadership Foundation (ARLF) program this year.

Of the five successful participants, two are from the Local Government sector- Andrew Waters from the District Council of Loxton Waikerie and Zara Male from Mid Murray Council.

Their success is a strong reflection of the capability and leadership that exists within regional local government, and we congratulate them as they take part in this National Leadership Program. This reflects advocacy that people in regional and rural local government are strong leaders because they bring deep local knowledge, practical experience and a genuine commitment to the communities they serve, making this tier of government an essential partner for the Federal Government in designing and delivering programs that achieve meaningful outcomes on the ground.

Working Behind the Scenes with Staff in Waste Management

Waste management continues to be an area where regional collaboration can deliver tangible benefits. Throughout the year, MRLGA provided support to Councils operational teams through waste contract administration, contract performance monitoring, waste education, data analysis and strategic advice. Support included regional waste education tours to PEATS Composting Facility and Brinkley Landfill & Transfer Station, Quarterly Reporting on the regional strategy, meetings with contractors, analysis of kerbside service options and ongoing assessment of the options surrounding composting in the Riverland.



We worked closely with Riverland Councils and PIRSA to resolve the complexities associated with integrating food waste into the green kerbside bin while maintaining important fruit fly biosecurity protections. This was a longstanding issue that is now resolved. Each year, significant quantities of food waste continue to be sent to landfill, generating avoidable greenhouse gas emissions, increasing waste levy costs ultimately borne by the community, and diverting valuable organic material away from appropriate composting streams and supply chains. Having negotiated new rules with PIRSA, Riverland Councils can now promote food waste into the green bin. This will enable greater diversion of food waste from landfill while reducing greenhouse gas emissions and waste levy costs.

MRLGA supported Councils through fuel supply risks and the RTCC Order while overseas events in the middle east escalated. We also participated in GISA workshops as the State's Circular Economy Strategy was being drafted and developed. We advocated on behalf of Councils as responsibilities of them were integrated in the States Plan to 2030. We also began advocacy for a fairer regional return of the State Waste Levy. The Murraylands and Riverland region contributes approximately $700-800,000 annually to the State Waste Levy and we believe a greater proportion should be reinvested in regional waste infrastructure and circular economy initiatives.

Another win was a practical savings for Councils that through undertaking joint procurement of waste bin audits across five Councils, we yielded a saving of between $80,000 - 100,000. While undertaking the work jointly yielded five strong municipal data sets it also produced a regional dataset. Undertaking it at the same provides us with data from the same month/year that can help Councils, and us all, to better understand what and how much unnecessary waste is entering landfill, and in-turn support more targeted education and behaviour-change initiatives.

Perhaps equally important through these initiatives is how we're continuing to learn how Councils can work together more effectively - aligning their different systems, processes, structures and delegations to deliver common outcomes.

Regional Roads and Infrastructure

Our Regional Transport and Assets Committee has made strong progress in strategic infrastructure planning over the last two years. The coordinated efforts resulted in securing funding : $4.94M in 24/25 and $4.31M in 2025/26 through the Special Local Roads Program (SLRP). SLRP supports priority road upgrades across councils. These projects are essential for maintaining and enhancing road infrastructure that supports economic growth, tourism routes and community transport. These consecutive road packages have contributed to the quality of the regional road network and we give credit to all committee members and their infrastructure teams for their forward integrated planning and shovel ready agility.

MRLGA has also shared its research into Roads to Recovery, the Local Roads and Community Infrastructure Program and other funding programs with the LGA to support its broader advocacy for improved road funding arrangements – that yielded positive results this year for the South Australian sector.

Rivers & Lakes – Funding for Jetties and Wharfs

Mayors continue to advocate for equal funding for River & Lake infrastructure. Calling on the State Government to treat all jetties and wharf infrastructure the same across the State (not specific to coastal locations). These assets are important to inland communities as coastal infrastructure is to coastal communities - all supporting tourism, recreation, local economies and community connection.

Water – 'The connection of water to people and place'

Water remains fundamental to the future of the Murraylands and Riverland. The River Murray, Lakes and the broader Murray–Darling Basin have shaped the region's communities, economy and environment for generations. The challenge is to ensure future water policy recognises the need for a healthy river system while also supporting resilient communities, productive industries and regional growth. MRLGA continued to participate in MDBA workshops and consultation and advocate on issues including water buybacks, the Water Act review, the Murray–Darling Basin Plan review and environmental considerations affecting the Basin this year. Its position remains that decisions about the future of the Basin must be informed by sound evidence and recognise the delicate connection between water, environment, community and economic prosperity. We seek the delivery of the plan in full, environmental water used for targeted outcomes, resolve of the Barmah Choke, investment in constraints, shifts towards a whole-of-basin-approach, greater accountability for projects receiving public funding, the water market remain fit-for-purpose, increased water literacy, a whole-of-basin environmental program to climate adaption so issues aren't considered in isolation. For more details on its water advocacy, please read our MRLGA Advocacy Paper.

Adopting the Preventive Health approach as a way of investing in Healthy Communities



The Partnership between Local Government & Preventive Health SA was an opt-in offer to Councils and co-designed as two sub-regional groups. Each had major wins after being established last year. Our partnership with Preventive Health SA has enabled us to draw on public health principles, expertise, data and networks and integrate them more effectively into council work. Creating healthier communities isn't promotional language, it requires us to look beyond traditional service delivery and consider broader factors that influence people's health and wellbeing. The work has strengthened our focus on prevention, deepened our understanding of what drives healthier communities, and built more capability in our planning, decision-making and service delivery. Ultimately, it helps us identify where council can have the greatest impact on the long-term health and wellbeing of our communities. We're thankful for the investment from Preventive Health SA in regional areas and proud of the Councils for going above and beyond to trial the partnership as new way of working towards healthy and vibrant communities. We hope you keep an eye out for some of these success stories on Council socials. One of their recent posts had 6,700 views! Telling us the community is watching and engaging for all the right reasons!

Regional Digital Connectivity

The withdrawal of the State Digital Connectivity Plan has changed the environment for progressing the region's digital connectivity priorities. The Board resolved to raise the matter with State Members following the State election and consider the appropriate pathway forward before committing further regional resources. Digital connectivity remains an important enabler of regional participation, economic development and service access, and MRLGA will continue to monitor opportunities to progress this work.

Emergency Management

MRLGA has continued to participate in the Zone Emergency Management Committee meetings. The experience of the River Murray flood demonstrated the significant financial burden that emergency response can place on Councils, particularly where they are required to cashflow costs before reimbursement. As two shifts happened in Emergency Management (Moves to DPC and McBains Federal Reform) MRLGA continued to advocate for stronger financial arrangements for local government when responding to State-declared emergencies, with particular emphasis for improved cost-recovery arrangements and greater recognition of the role local government plays in emergency response and recovery. Regional Councils should not be placed in a position where responding to an emergency creates an additional financial sustainability challenge. We will continue to work with LGA as consultation on DFFA Reform continues.

Strengthening Relationships – Steps towards common ground and avoiding duplication

A conscious effort is made each year to invest in our strategic relationships so we can play a role in functioning as a 'whole of system' government - sharing information, networking, collaborating and contributing to initiatives that yield the most optimum outcomes from everyone's shared efforts. Feedback from community is often asking if government *'talks to each other'* / '*are they co-ordinating*'. MRLGA's single resource invests in strategic relationships and its dialogue continues to strengthen with PIRSA, Landscape Board (MR), RDA (MR), RDA (SA), Cross Border Commissioner, Livestock SA, PPSA, SA Drought Hub, One Basin CRC and Regional LGA's (Eyre Peninsula, Northern & Yorke, Spencer Gulf, Limestone Coast and Southern & Hills).

An example of that this year was the trial of a shared resource with the Landscape Board (MR) and RDA (MR) – hosted by the Landscape Board (MR). The role was specifically for regional drought resilience – funded under the RDR program. The central role brings three important regional stakeholders together to as a cohesive and coordinated group to approach drought resilience together and on behalf of the region. This trial helped us to better understand each organisation better, and how we can work towards role optimisation, sharing information and coordinating efforts. Embracing this is the foundation to reduce duplication and make better use of limited resources to deliver stronger outcomes for the region.

SAROC Representatives

Mayor Caroline Phillips and Mayor Simone Bailey continued to serve as the region's nominated representatives on LGA's South Australian Regional Organisation of Councils (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 Caroline Phillips and Mayor Simone Bailey for generously dedicating their time to travel, attend 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 2026/27 period, we remain committed to addressing the evolving needs of our communities. The subsidiary will continue a three focused approach to cross-council collaboration that includes a) operational efficiencies and supporting sharing, collaboration and service efficiencies b) region wide strategic projects and c) shared advocacy. 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 strengthening partnerships and strategic efficiencies.

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 Simone Bailey for joining me in leading the Association. Mayor Bailey's passion for regions, openness to collaborate and spirit to advocate for improved outcomes has been valued.

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.

I'd like to acknowledge all Mayors and Elected Members who served in the fourth year. 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 during the final year of this extended term. Together we can continue growing the regional community of 74,000 onwards and upwards.

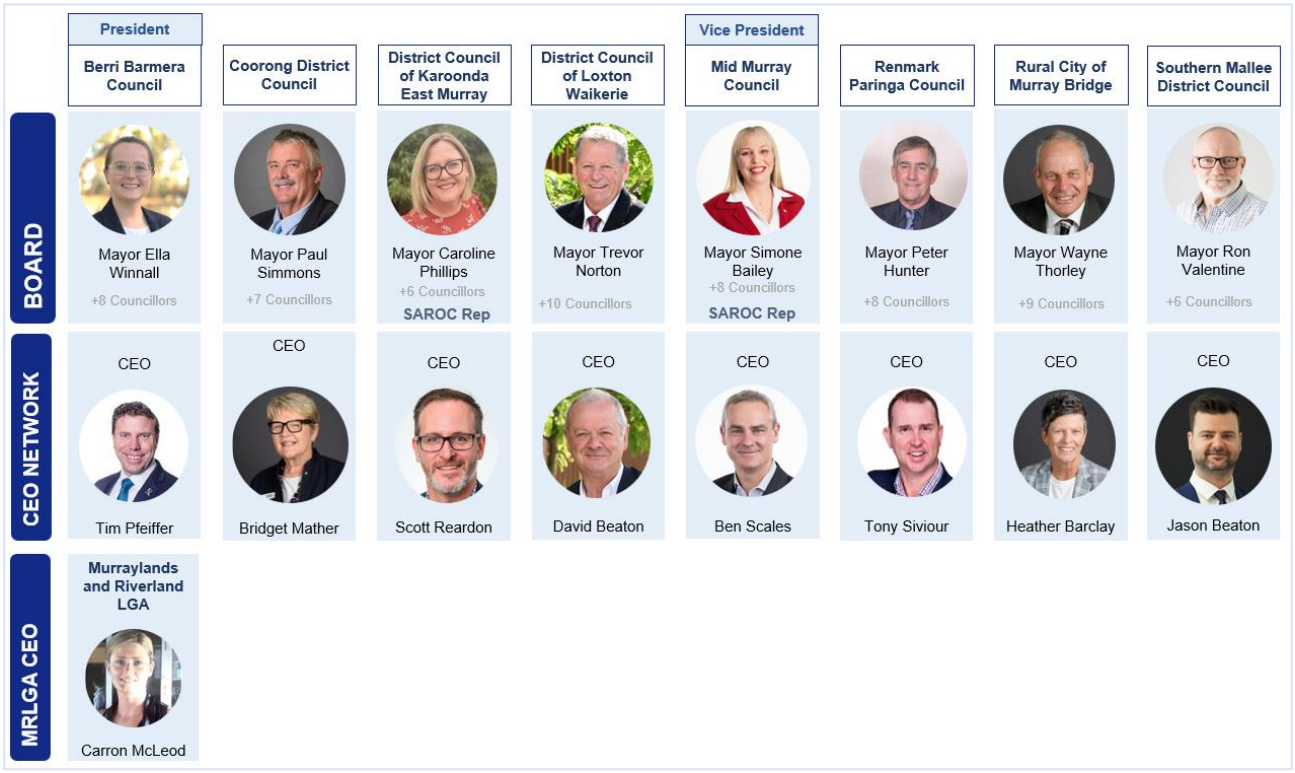
To our most valued Ceo's, we congratulate you individually and as a collective. You provide daily leadership to the teams that drive the outcomes and deliver services to community in a respectful, thoughtful and purposeful manner. You are hard working, wearing multiple hats and showing up to all the 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 and 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 thank you.

Lastly, as change naturally occurs in the region, and the world, we endeavor to keep up with the pressure and expectations of this tier of government. 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 Ella Winnall
MRLGA President

MRLGA Organisational Structure



Board Members

Berri Barmera Council (BBC)	Mayor Ella Winnall (President)
Coorong District Council (CDC)	Mayor Paul Simmons (July to Dec '25)
	Acting Mayor Jonathan Pietzsch (Jan-June '26)
District Council of Karoonda East Murray (DCKEM)	Mayor Caroline Phillips
District Council of Loxton Waikerie (DCLW)	Mayor Trevor Norton
Mid Murray Council (MMC)	Mayor Simone Bailey (Deputy President)
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 Cr Lisa Rowntree
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 Cr Georga Warhurst
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

Mid Murray Council	Mayor Simone Bailey
District Council of Karoonda East Murray	Mayor Caroline Phillips

MRLGA CEO Network

Berri Barmera Council	Tim Pfeiffer
Coorong District Council	Bridget Mather (July '25 to Jan '26)
	Myles Somers (Jan to June '26 – Interim)
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	Jason Beaton
Murraylands and Riverland Local Government Association	Carron McLeod

MRLGA 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	Maddie Frew (July '25 – Dec '25)	General Manager, Infrastructure & Env Reg Ser.
	Henry Inat (Feb-March '26)	Acting GM, Infrastructure & Env Reg Ser.
	Tony Jordan (March-June '26)	General Manager, Infrastructure & Env Reg Ser
CDC	Joshua Bowen	Director of Infrastructure Services
	Joel Eckerman	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	Ben Wright	Director of Infrastructure Services
MRLGA	Carron McLeod	CEO

Regional Waste & Resource Recovery Committee

BBC	Maddie Frew (July '25 – Dec '25)	General Manager, Infrastructure & Env Reg Ser.
	Travis Colligan (Dec '25-Feb '26)	Acting GM, Infrastructure & Env Reg Ser.
	Henry Inat (Feb-March '26)	Acting GM, Infrastructure & Env Reg Ser.
	Tony Jordan (March-June '26)	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	Ben Wright	Director Infrastructure Services
MRLGA	Carron McLeod	CEO

Regional Public Health and Wellbeing Committee

BBC	Conny Wilson (July - Aug '26)	General Manager Community Services
	Tim Pfeiffer (Sept '25 - March '26)	Ceo
	Alex Cannon-Leyson (April - June '26)	General Manager Community Services
CDC	Myles Somers	Director Community and Corporate Services
DCKEM	Scott Reardon	Ceo
	Kate Waters (Proxy)	Project Officer
DCLW	Andrew Waters	Director Commercial and Community Services
MMC	Gary Mavrinac	Director - Development & Community Services
RPC	Alyson Modlinski	Director Community Services
RCMB	David Waters	General Manager Community Development
SMDC	Shilo Wyatt	Manager Property & Development Services
MRLGA	Carron McLeod	Chief Executive Officer

Performance Management Working Group (associated with the joint Waste Services Contracts) for 5 Councils. The working group had two representatives from each Council (as listed):

BBC	Travis Hay (June '25 April '26)	Acting Manager Infrastructure Services
	Maddie Frew (June - Dec '25)	General Manager, Infrastructure & Env Reg Ser.
	Henry Inat (Jan – March '26)	Acting GM, Infrastructure & Env Reg Ser.
	Tony Jordan (April '26)	General Manager, Infrastructure & Env Reg Ser.
CDC	Joshua Bowen (July-Oct '25)	Director Infrastructure & Assets
	Skye Blythe (July-Oct '25)	Admin Officer for Infrastructure Services
	Joel Eckerman (Nov '25-April'26)	Acting / Director Infrastructure & Assets
	Daniela Nelson (Nov '25-April'26)	Roads & Infrastructure Administration Support Coordinator
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 Operations and Procurement
	David Collins	Manager City Assets & Capital Delivery
MRLGA	Carron McLeod	CEO

Zone Emergency Management (Chaired by RCMB)

MRLGA Representative:

MRLGA	Carron Mcleod	CEO (Attendee)

MRLGA Board Meetings & SAROC Meetings

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. 31 July 2025
2. 30 October 2025
3. 5 February 2026
4. 24 April 2026
5. 30 July 2026

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
- Preventive Health SA
- Office of Small and Family Business
- Murray and Mallee Public Transport
- SA Drought Hub
- One Basin CRC
- 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 2025/26 was:

- Mayor Caroline Phillips (of District Council of Karoonda East Murray) and
- Mayor Simone Bailey (of Mid Murray Council)

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:

- 24 July 2025 Adelaide
- 2 October 2025 Renmark
- 4 December 2025 Adelaide
- 22 January 2025 Adelaide
- 26 March 2026 Victor Harbour
- 14 May 2026 Adelaide
- 23 July 2026 Cummins

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 :

• Regional Joint Procurement	*Regional meeting with LGA Procurement Ceo Simon Blom about opportunities, challenges in regional, rural and joint procurement.*
• Advocacy to DIT	*Regional meeting with senior executives at DIT to discuss major regional projects as well as tendering for regional projects.*

• Joint Meeting with LGA Ceo	*Regional meeting with LGA Ceo to share updates and sector needs.*
• Preventive Health SA Partnership	*Ongoing advice and support of the 2 Year Partnership model with Preventive Health SA*
• Regional Drought Resilience Plan (MR Plan)	*Advice and input into the governance model, central coordination role and future projects.*
• Caretaker Policy Updates	*Co-operative sharing of information and procedures*
• Drought Response	*Reviewing council hardship policy approaches, drought response needs and collective responses.* *Meeting with Breakthrough and Mental Health Awareness.*

The MRLGA wishes to acknowledge the dedication that regional CEO's play each 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:

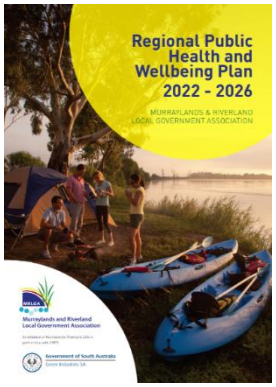
- 9 July 2025
- 7 November 2025 - SES/CFS High Risk Weather Season Briefing with Bureau of Meteorology
- 8 December 2025
- 11 February 2026
- 13 May 2026

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, and also supports a demonstration that local government in regional and rural areas are already availing themselves to collaboration as sector to identify and obtain operational strategic efficiencies when and where able with the resources and funding accessible. The following is an update on the regional plans and strategies:



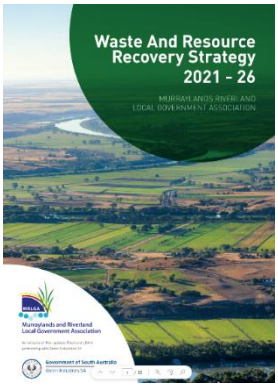
Overview: The Regional Public Health and Wellbeing Plan is a statutory plan under the Public Health and Wellbeing Act.
It is overseen by the MRLGA Regional Public Health and Wellbeing Committee, and is a unique piece of legislation in SA, asking Councils to prepare these plans and undertake reporting.
The plan outlines Council activities as well as regional objectives, putting focus on the following regional goals:

Goal 1: Build Community Wellbeing and Resilience
Goal 2: Increase Healthy Living Choices
Goal 3: Prepare for Climate Change and Plan for Emergency
Goal 4: Sustain Environmental and Public Health
Goal 5: Strengthen Regional Public Health Collaboration and Delivery

Activities that MRLGA undertook to support the delivery towards these goals included:

- Brokering and participating in the Preventive Health SA Partnerships (in both Riverland and in the Murraylands), that support Goals 1, 2 and 5.
- Attend and participate in ZEMC meetings, SES symposiums, workshops, Heat-Wave trial days, familiarising ourselves with Net Zero targets at both State and Federal levels, to support Goal 3.
- Participated in the scoping and design of a Climate Ready Regions Program to inform its design and funding advocacy for regions.
- Continued to strengthen relationships with Flinders Uni (E. Health Dept), Country SAPH, NGO's across the region who deliver community wellbeing (including providers like SkyLight to develop central 'coms' list for region-wide promotion).
- Offer E.Health networking opportunities to Councils as part of Goal 4.

SA Health released is new State Plan in July 2026. MRLGA will use the new plan (and emerging data sets) to inform the review of its current plan and any future update(s).

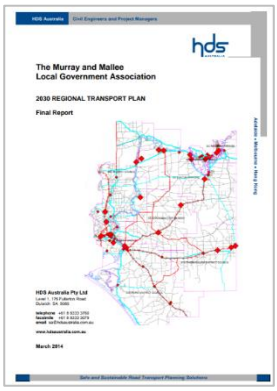


Overview: The Regional Waste & Resource Recovery Strategy (and associated Implementation Plan) is a statutory plan. In SA, waste management targets for councils are primarily determined by the Green Industries SA (GISA). The MRLGA regional plan was linked to the States previous plan that ended In Dec 2025. It then released a new direction – retitled as Circular Economy Strategy 2026-2030. This outlines new objectives, that will inform the next iteration of MRLGA Regional Plan.
However its current strategy has 3 objectives and 5 actions relating to reduced landfill, reduced consumption, joint procurement, increased services and improved literacy. More detailed **Quarterly Reporting** on the objectives and actions against the Strategy were provided through the Board and ceased when resourcing was lost.

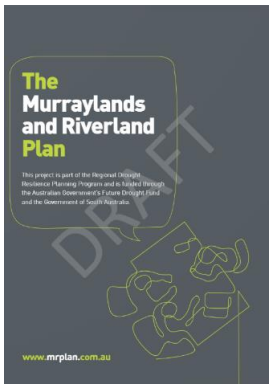


Achievements in 25/26 included the :

- Kerbside Waste Bin Audits and savings through joint procurement
- Kerbside service review analysis and draft report
- Research into regional composting facilities and community gardens as alternative options in regional and rural areas.
- New fruit fly processing rules that facilitated FO in the GO for the Riverland service!
  (FO = Food Organics / GO – Green Organics)
- Research and stakeholder liaison regarding energy from waste possibilities for the region.
- Contract Administration support to uplift performance management approaches and shared resources.



Overview: 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 made strong progress in the last two years. The coordinated efforts resulted in securing funding :
$4.94M in 24/25 and
$4.31M in 2025/26
through the Special Local Roads Program (SLRP). SLRP supports priority road upgrades across councils. These projects are essential for maintaining and enhancing road infrastructure that supports economic growth, tourism routes and community transport. These consecutive road packages have contributed to the quality of the regional road network and we give credit to all committee members and their infrastructure teams for their forward integrated planning and shovel ready agility.
MRLGA has also shared its research into Roads to Recovery, the Local Roads and Community Infrastructure Program and other funding programs with the LGA to support its broader advocacy for improved road funding arrangements – that yielded positive results this year for the South Australian sector.



Overview: The Commonwealth Government use the annual proceeds from the Future Drought Fund (FDF) to deploy $100m nationwide via a suite of programs that support and invest in drought preparedness. Two of the programs that MRLGA participated in is :
– Regional Drought Resilience +
– Community Impact Program
The RDR Program is designed to enable regions to identify and pursue their own drought resilience initiatives (ie not State or Federal Departments). In SA, PIRSA used RDA as the conduit to regions and advised it would apply a 'Consortium' governance model. Each (6) Consortiums were primarily the RDA(s), Landscape Board(s) and Regional LGA. While there are variances to the model, this was the basis. MRLGA has continued to be a participant in the 'Consortium' and collaborating with the regions Landscape Board and RDA to see this program reach its audience. The outcomes of this work included a trial of a central role - Regional Drought Resilience Coordinator. This role continued developing a list of projects suitable for the region to pursue if/when (RDR) funding became available. The trial also enabled the three organisations to understand how it could successfully implement a 'central' or 'shared service' model as a way of the three organisations working together, reduce duplication and fill co-ordination gaps.

Submissions

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 Funding and Fiscal Sustainability
- Submission to the State Draft Circular Economy (Waste) Strategy
- Submission to ESCOSA LGA Advice Scheme – Framework & Approach
- Feedback on the Disaster Ready Fund – Annual Grant timeframe of 4 weeks limits applications when there is no consistent or pre-advertised date.
- Feedback on the Sustainable Communities Program – Promoting additional projects held back by the 1 application per organisation per category rule.
- Feeback to the Landscape Board (MR) on its Regional Landscape Plan
- Feeback to support increased RBS Services
- Feeback to LGA on Fuel Supply, Levy's and RTCC Order(s)
- Feedback to State and Federal Departments on the FDF - CIP and RDR Programs, including challenges, limitations, effectiveness and opportunities.
- Feedback to the SA Drought Commissioner and PIRSA on the State's drought response.
- Feeback on the State's withdrawal to develop and release a Statewide Connectivity Plan.
- Feedback to State and Federal Departments on the "default speed limit project" proposed under the National Road Safet Strategy.
- Feedback on the SA Supplementary Road Funding to LGA Advocacy.
- Feedback on (SA) Climate Ready Regions Program design and funding proposal.
- Feedback on the (Drought) Rate Rebate proposal proposed by LGA to Treasury
- Attended invite only workshops to influence and provide feedback on the State Public Health Plan

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

Operational (external) Services and Agreements

The list below outlines the Service Agreements MRLGA held in 25/26 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
- Market Me Australia for website redesign and development
- Accru Harris Orchard for annual auditing services
- LGA Mutual Liability and Workers Compensation Scheme for Insurances
- BankSA and LGFA for banking services
- Efex for IT Support and Records Keeping

2025 / 2026 Model Financial Statements

The 25/26 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 2026

Murraylands and Riverland Local Government Association

General Purpose Financial Reports

for the year ended 30 June 2026

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Note 2 - Income

Note 3 - Expenses

Note 4 - Current Assets

Note 5 - Liabilities

Note 6 - Reconciliation of Cash Flow Statement

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 2026

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 2026 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

Ella Winnall
Ella Winnall (Sep 27, 2026 11:25:30 GMT+9.5)

Mayor Ella Winnall
CHAIRPERSON

Date: 24 September 2026

Murraylands and Riverland Local Government Association

Statement of Comprehensive Income

for the year ended 30 June 2026

	Notes	2026 $	2025 $
INCOME			
Council Subscriptions	2	**247,121**	465,106
Grants, Subsidies and Contributions	2	**26,000**	80,000
Investment income	2	**45,719**	49,518
Total Income		**318,840**	594,624
EXPENSES			
Employee costs	3	**332,209**	390,434
Materials, contracts & other expenses	3	**68,153**	74,768
Total Expenses		**400,362**	465,202
OPERATING SURPLUS / (DEFICIT)		**(81,522)**	129,422
Other Comprehensive Income			
Total Other Comprehensive Income		**-**	-
TOTAL COMPREHENSIVE INCOME		**(81,522)**	129,422

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 2026

		2026	2025
ASSETS	**Notes**	**$**	$
Current Assets			
Cash and cash equivalents	4	**1,134,183**	1,194,574
Trade & other receivables	4	**3,983**	26,588
Total Current Assets		**1,138,166**	1,221,162
Total Assets		**1,138,166**	1,221,162
LIABILITIES			
Current Liabilities			
Trade & other payables	5	**30,489**	33,136
Provisions	5	**38,926**	37,753
Total Current Liabilities		**69,415**	70,889
Non-current Liabilities			
Provisions	8	**1,724**	1,724
Total Non-current Liabilities		**1,724**	1,724
Total Liabilities		**71,139**	72,613
NET ASSETS		**1,067,027**	1,148,549
EQUITY			
Accumulated surplus		**1,067,027**	1,148,549
TOTAL EQUITY		**1,067,027**	1,148,549

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 2026

	Acc'd Surplus	TOTAL EQUITY
2026	**$**	**$**
Balance at end of previous reporting period	**1,148,549**	**1,148,549**
Net Surplus / (Deficit) for Year	**(81,522)**	**(81,522)**
Balance at end of period	**1,067,027**	**1,067,027**
2025		
Balance at end of previous reporting period	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

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 2026

		2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES	**Notes**	**$**	$
Receipts:			
Council Subscriptions		**272,320**	439,907
Investment receipts		**43,125**	55,192
Grants utilised for operating purposes		**26,000**	40,000
Other revenues		**-**	-
Payments:			
Employee costs		**(340,183)**	(363,992)
Materials, contracts & other expenses		**(61,653)**	(75,526)
Net Cash provided by (or used in) Operating Activities	6b	**(60,391)**	95,581
Net Increase (Decrease) in cash held		**(60,391)**	95,581
Cash & cash equivalents at beginning of period	6	**1,194,574**	1,098,993
Cash & cash equivalents at end of period	6	**1,134,183**	1,194,574

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 2026

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 association'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 Murray
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.

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

8 Superannuation

The Association contributed the statutory 12.0% 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 the Regional Subsidiary 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 2026, 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 2026 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 2026

Note 2 - INCOME

	2026	2025
	$	$
COUNCIL SUBSCRIPTIONS		
General Subscriptions	**215,496**	239,971
	215,496	239,971
Other Charges		
Waste Contract Management Levy	**31,625**	64,580
Waste Education Levy	**-**	160,555
	31,625	225,135
	247,121	465,106
INVESTMENT INCOME		
Interest on investments:		
Local Government Finance Authority	**45,719**	49,518
	45,719	49,518
GRANTS, SUBSIDIES, CONTRIBUTIONS		
Other grants, subsidies and contributions		
Regional Capacity Buildings	**-**	40,000
Community Wellbeing Alliance	**-**	40,000
Regional Drought Resilience Grant	26,000	-
	26,000	80,000
Sources of grants		
Commonwealth government	**-**	40,000
Other	**26,000**	40,000
	26,000	80,000

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 3 - EXPENSE

	Notes	2026 $	2025 $
EMPLOYEE COSTS			
Salaries and Wages		**291,883**	333,761
Employee leave expense		**1,173**	16,573
Superannuation	1.8	**34,705**	38,383
Workers' Compensation Insurance		**4,448**	1,717
Total Operating Employee Costs		**332,209**	390,434
Total Number of Employees		***1***	*1*
(Full time equivalent at end of reporting period)			
MATERIALS, CONTRACTS & OTHER EXPENSES			
Prescribed Expenses			
Auditor's Remuneration			
- Auditing the financial reports		**3,300**	3,830
Chair and Vice Chair allowances		**6,383**	3,550
Subtotal - Prescribed Expenses		**9,683**	7,380
Other Materials, Contracts & Expenses			
Accounting Services		**3,510**	3,599
Computer & Software		**3,091**	3,095
Insurance		**9,619**	8,594
Meeting Expenses		**8,074**	8,311
Office Expenses		**3,723**	6,520
Project Expenditure		**28,135**	33,552
Website Maintenance		**1,800**	-
Sundry		**518**	3,717
Subtotal - Other Materials, Contracts & Expenses		**58,470**	67,388
		68,153	74,768

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 4 - CURRENT ASSETS

	2026	2025
CASH & EQUIVALENT ASSETS	**$**	$
Cash on Hand and at Bank	**92,020**	177,536
Deposits at Call	**1,042,163**	1,017,038
	1,134,183	1,194,574
TRADE & OTHER RECEIVABLES		
Subscriptions - General & Other	**-**	25,199
Accrued Interest Revenue	**3,983**	1,389
	3,983	26,588

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 5 - LIABILITIES

	2026 $		2025 $	
TRADE & OTHER PAYABLES	**Current**	**Non-current**	Current	Non-current
Goods & Services	**-**	**-**	-	-
Payments received in advance	**-**	**-**	-	-
Accrued expenses - other	**17,718**	**-**	21,393	-
GST Payable	**12,771**	**-**	11,743	**-**
	30,489	**-**	33,136	-
PROVISIONS				
LSL Employee entitlements (including oncosts)	**-**	**1,724**	-	1,724
AL Employee entitlements (including oncosts)	**38,926**	**-**	37,753	-
	38,926	**1,724**	37,753	1,724

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

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	2026 $	2025 $
Total cash & equivalent assets	4	**1,134,183**	1,194,574
Less: Short-term borrowings		**-**	-
Balances per Cash Flow Statement		**1,134,183**	1,194,574
(b) Reconciliation of Change in Net Assets to Cash from Operating Activities			
Net Surplus (Deficit)		**(81,522)**	129,422
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		**22,605**	(19,525)
Net increase (decrease) in trade & other payables		**(2,647)**	(30,889)
Net increase (decrease) in other provisions		**1,173**	16,573
Net increase (decrease) in other liabilities		**-**	
Net Cash provided by (or used in) operations		**(60,391)**	95,581

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

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 at amortised cost, interest is recognised when earned **Terms & conditions:** Short term deposits are available on 24 hour call with the LGFA and have an interest rate of 4.65% as at 30 June 2026 (2025: 4.15%) **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 calculated 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 2026

Note 7 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2026	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	$	$	$	$	$
Cash & Equivalents	**1,134,183**			**1,134,183**	**1,134,183**
Receivables	**3,983**			**3,983**	**3,983**
Total	**1,138,166**	**-**	**-**	**1,138,166**	**1,138,166**
Financial Liabilities					
Payables	**30,489**			**30,489**	**30,489**
Total	**30,489**	**-**	**-**	**30,489**	**30,489**

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

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 2026

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:

	2026	2025
	$	$
CEO salary and superannuation	210,245	190,386
Member Allowance	6,383	3,550
TOTAL	**216,628**	193,936

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	2026	2025
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	25,302	24,830
Coorong District Council	21,385	20,986
District Council Loxton Waikerie	28,722	28,186
District Council Karoonda East Murray	11,962	11,739
Mid Murray Council	27,859	36,049
Renmark Paringa Council	23,609	23,609
Rural City of Murray Bridge	45,244	44,400
Southern Mallee District Council	13,954	13,954
SLRP Surcharge	17,459	36,218
TOTAL	**215,496**	**239,971**

Description of Services provided to all Related Parties above:
The Regional Local Government Association exists to unite member councils in a region to advocate for shared interests, coordinate regional initiatives, and deliver collaborative services that strengthen local communities and sustainable regional development.

Murraylands and Riverland Local Government Association

Annual Financial Statements

for the year ended 30 June 2026

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 2026, the Association's Auditor, Accrue Harris Orchard, 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*.

.....
Tim Pfeiffer (Sep 24, 2026 15:48:56 GMT+9.5)

Tim Pfeiffer
CHIEF EXECUTIVE OFFICER
Berri Barmera Council

.....

Scott Reardon
CHIEF EXECUTIVE OFFICER
Coorong District Council

.....

David Beaton
CHIEF EXECUTIVE OFFICER
District Council Loxton Waikerie

.....

Bridget Mather
ACTING CHIEF EXECUTIVE OFFICER
District Council Karoonda East Murray

.....

Dr Andrew Johnson
CHIEF EXECUTIVE OFFICER
Mid Murray Council

.....

Tony Siviour
CHIEF EXECUTIVE OFFICER
Renmark Paringa Council

Heather Barclay
.....
Heather Barclay (Sep 24, 2026 10:21:44 GMT+9.5)

Heather Barclay
CHIEF EXECUTIVE OFFICER
Rural City of Murray Bridge

.....
Jason Beaton (Sep 24, 2026 08:44:23 GMT+9.5)

Jason Beaton
CHIEF EXECUTIVE OFFICER
Southern Mallee District Council

.....

Carron McLeod
CHIEF EXECUTIVE OFFICER
Murraylands and Riverland LGA

Ella Winnall
.....
Ella Winnall (Sep 27, 2026 11:25:30 GMT+9.5)

Mayor Ella Winnall
CHAIRPERSON
Murraylands and Riverland LGA

Date: 24 September 2026 .....

APPENDIX 3: REGIONAL SUBSIDIARIES

Adelaide Hills Regional Waste Management Authority Annual Report including Financial Statements 2025-26.



2025 2026 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*.

AHRWMA provides integrated waste management, resource recovery and environmental services on behalf of its Member Councils, while also delivering specialist services to a number of partner councils across South Australia. This regional approach enables councils to benefit from shared expertise, economies of scale and cost-effective, high-quality waste management solutions.

While AHRWMA's core operations remain centred on the management of the Brinkley Landfill and the Brinkley and Heathfield Resource Recovery Centres; the organisation has evolved into a broader regional service provider. Guided by the principles of the waste hierarchy and circular economy, AHRWMA delivers a diverse range of services that extend beyond traditional waste disposal, including resource recovery, logistics, recovered material processing and sales, contract management, education, advisory services, and the development of innovative waste diversion initiatives. Through a strong focus on maximising material recovery, reducing waste to landfill, delivering responsive and consistent services, and pursuing continuous improvement, AHRWMA seeks to provide sustainable value to its Member Councils and communities while supporting the region's long-term environmental and economic sustainability.

The Brinkley Landfill received more than 66,000 tonnes of material in 2025/26, with approximately 52,000 tonnes requiring disposal within active landfill cells. Maximising resource recovery remains a strategic priority, with valuable materials including metals, construction and demolition waste, tyres and mattresses recovered for recycling and beneficial reuse wherever possible.

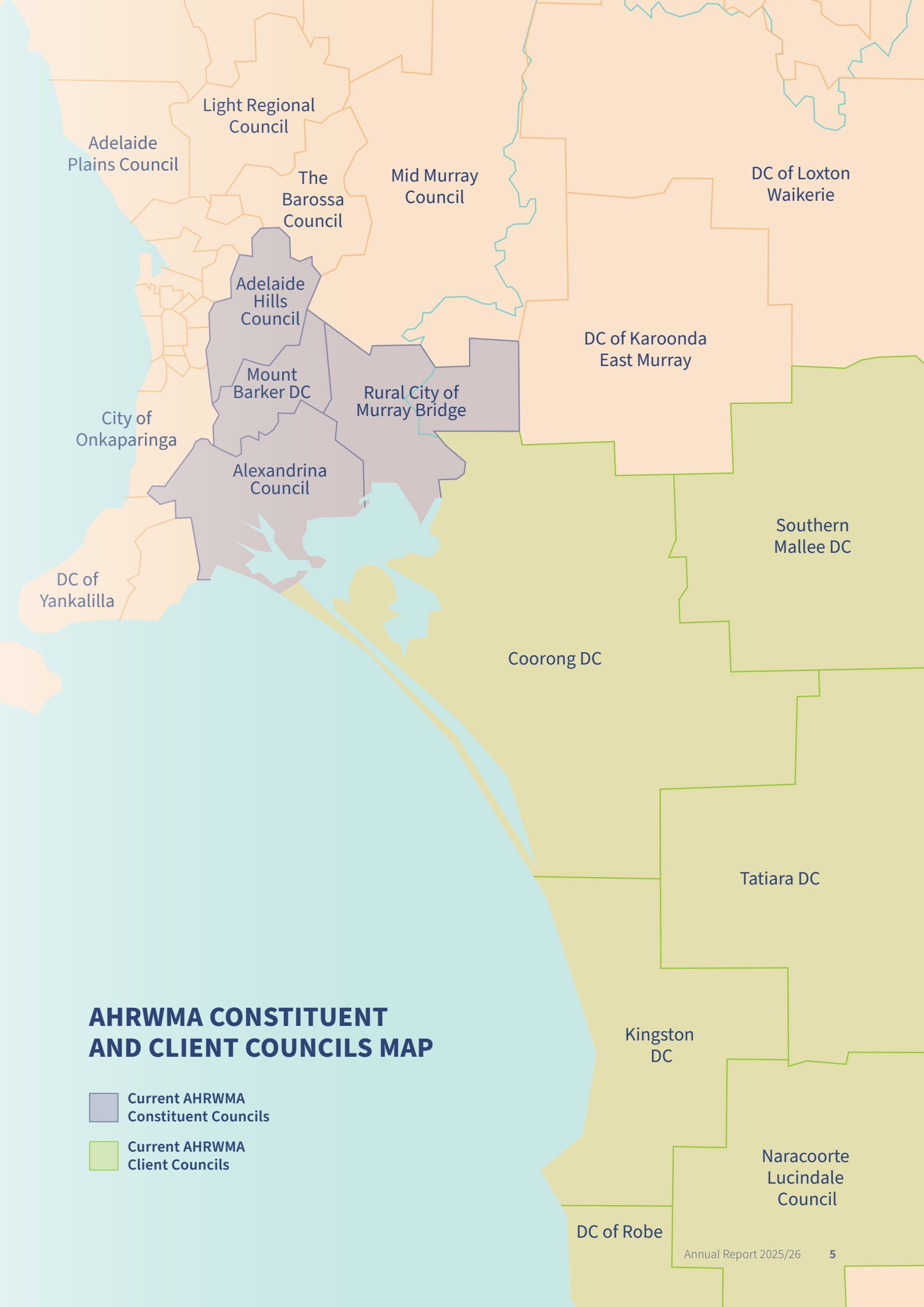
Collectively, the Brinkley and Heathfield Resource Recovery Centres receive and process more than 14,900 tonnes of material each year, achieving a resource recovery rate of over 63 per cent. A wide range of materials are recovered, including e-waste, cardboard, chemical containers, polystyrene, tyres, mattresses, concrete and green organics, while household chemicals and batteries are safely managed through environmentally responsible collection and disposal programs.

As demand for sustainable waste solutions continues to grow, AHRWMA remains committed to delivering practical, innovative and financially responsible services that reduce landfill dependency, recover valuable resources and provide lasting environmental and economic benefits for our councils, communities and the wider region.

5,047
SQUARE KMS

28.3
PEOPLE PER SQUARE KMS

POPULATION
142,952



AHRWMA CONSTITUENT AND CLIENT COUNCILS MAP

Current AHRWMA Constituent Councils

Current AHRWMA Client Councils

2 FROM THE INDEPENDENT BOARD CHAIR

It has been another important year for the Adelaide Hills Region Waste Management Authority, and I am pleased to reflect on it.

2025/26 was a year of solid, steady progress. Working alongside our Member Councils, our staff and our community partners, AHRWMA has had a strong focus on strengthening the foundations of our strategic future and financial framework.

A defining achievement of the year was the completion of the **Brinkley 2050 Vision and Masterplan**, establishing a clear and ambitious long-term pathway for the Authority's most significant strategic asset. The Masterplan provides a comprehensive framework to guide investment, infrastructure development, resource recovery innovation and environmental stewardship over the coming decades, not only for our member councils but the broader Murraylands and South East catchment area. Importantly, it positions Brinkley to respond to changing waste streams, emerging circular economy opportunities and future community expectations, while ensuring the site continues to deliver value to our member councils. The Board regards this work as a critical milestone that will underpin informed decision-making and provide confidence that future investment is being directed toward a clear and sustainable long-term vision.

The Authority has also continued to strengthen its strategic focus through proactive engagement with key stakeholders and member councils, ensuring that future priorities are aligned with regional needs and opportunities. This has included ongoing dialogue regarding the future strategic direction of the Authority and the role it can play in supporting both resource recovery outcomes and broader economic development objectives.

Complementing this work, the Board has progressed discussions around the development of a refreshed Charter, recognising the importance of ensuring the Authority's governance framework remains contemporary and aligned with the evolving expectations of its member councils. While still a longer-term initiative, this work will provide an important foundation for the Authority's future growth and strategic relevance, supporting the delivery of the Brinkley vision and other transformative priorities in the years ahead.

Both Brinkley and our Heathfield Resource Recovery Centre continue to do important work for our communities, diverting significant volumes of material from landfill through recycling, reuse and recovery. Over the year we have expanded the services we offer Member Councils, growing our role as the region's resource recovery partner and opening up more opportunities to work together, find efficiencies, and get better results.

We have also built stronger partnerships this year, through community engagement, sharing what we know, and working closely with local government and industry. These relationships matter. They help us handle the real challenges in front of us: changing community expectations, our environmental responsibilities, and the shift towards a circular economy. We have also strengthened our engagement with member councils through the introduction of detailed quarterly performance reporting. These reports provide greater transparency around operational, financial and strategic outcomes, while creating valuable opportunities for discussion, feedback and shared understanding. The Board values this reporting cycle as an important mechanism for accountability, informed decision-making and ensuring our member councils remain actively connected to the Authority's performance and future direction.



I want to thank our Chief Executive Officer, Rob Gregory, along with our staff and Board members, for their commitment and hard work through the year. Their effort is why AHRWMA keeps performing well and delivering for our Member Councils and communities.

My thanks also to the Adelaide Hills Council, Alexandrina Council, Mount Barker District Council and the Rural City of Murray Bridge for their support and partnership. The strong working relationship between our Member Councils and AHRWMA is central to everything we achieve.

Looking ahead, AHRWMA is in a good position to build on this year's work. Through steady investment in our infrastructure, our environmental initiatives and our services, we will keep strengthening resource recovery and delivering safe, reliable and valued services for our communities.

On behalf of the Board, thank you to everyone who played a part in another good year.



PAUL SANDERCOCK
Independent Board Chair



3 GOVERNANCE

The Adelaide Hills Region Waste Management Authority is governed by a Board in accordance with the *Local Government Act 1999*, AHRWMA's Charter and its governance framework.

The Board is responsible for setting the strategic direction of the Authority and ensuring effective governance, financial stewardship and organisational performance. In fulfilling its responsibilities, the Board oversees the development of strategic and business plans, establishes key policies and objectives, monitors organisational performance and ensures AHRWMA operates in accordance with its Charter and legislative obligations.

The Board appoints the Chief Executive Officer (CEO), who is responsible for implementing the Board's strategic direction, leading the organisation and managing AHRWMA's day-to-day operations. Working collaboratively, the Board and CEO ensure AHRWMA continues to deliver high-quality, sustainable and innovative waste management and resource recovery services for its Member and Client Councils.




Community
Constituent Councils
Adelaide Hills Council
Alexandrina
Mount Barker District Council
The Rural City of Murray Bridge
Board
Strategic Plan
AHRWMA
Adelaide Hills Region Waste Management Authority
Audit and Risk Committee
The Charter
Administration
LG Act

BOARD MEMBERS JUNE 2026

All five AHRWMA Board Members, together with members of the Audit and Risk Committee, attended the annual Mayors & CEOs Strategy Day in 2025/26, complementing their participation in Board meetings, workshops and other governance activities throughout the year. The Strategy Day provided an important opportunity for the Board, ARC, Mayors and CEOs to come together outside the regular meeting cycle to strengthen relationships, share perspectives and consider strategic priorities, emerging challenges and opportunities for AHRWMA. The strong attendance reflected the commitment of Board and Committee members to informed governance, strategic alignment and working collaboratively with AHRWMA's constituent Councils.



INDEPENDENT CHAIR

PAUL SANDERCOCK
6 of 6 Meetings

MOUNT BARKER DISTRICT COUNCIL



ALEX OULIANOFF
Board Member
5 of 6 Meetings



CR IAN GROSSER
Deputy Board Member

ADELAIDE HILLS COUNCIL



CR CHRIS GRANT
Board Member
5 of 6 Meetings



SHARON LEITH
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 (ARC) 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 breadth and depth of knowledge makes the Committee a valuable asset to AHRWMA and supports the Board in maintaining strong governance, accountability and oversight.

During the 2025/26 financial year, the ARC was expanded from three to five members, further strengthening its capacity to provide independent oversight and strategic advice to the Board. The expanded membership provides greater diversity of experience, skills and perspectives, enhancing the Committee's ability to undertake robust consideration of financial, risk, assurance and governance matters and to support continuous improvement across the organisation.

The Committee has prepared an Annual Report for the Board, which provides an overview of its activities and key areas of focus during the year and is included in the following pages.



4 ACHIEVEMENT HIGHLIGHTS

GOAL 1: BEST PRACTICE

BRINKLEY CIRCULAR 2050 VISION LAUNCHED

AHRWMA formally launched the Brinkley Circular 2050 Vision during the Annual Mayors and CEOs Strategy Day. The vision provides a long-term framework to guide the future transformation of the Brinkley site into a leading regional circular economy precinct. Focused on innovation, resource recovery, infrastructure development and environmental stewardship, the vision establishes an ambitious roadmap for creating lasting economic, environmental and community value across the region over the coming decades.

BRINKLEY SITE MASTER PLAN ENDORSED

The Board endorsed the Brinkley Site Master Plan, establishing a strategic blueprint for the site's future development over the next 30 to 50 years. The Master Plan identifies opportunities for enhanced resource recovery, future infrastructure, circular economy industries, disaster waste management and long-term site optimisation. Adoption of the Plan represents a significant milestone in ensuring the Brinkley site remains capable of supporting the region's future waste management and circular economy needs.





REGIONAL MANAGEMENT OF ORGANIC MATERIALS ROADMAP COMPLETED

A comprehensive investigation into the regional management of organic materials was completed during the year, providing a long-term roadmap for strengthening organics management throughout the region. The project identified opportunities to improve resource recovery, increase beneficial reuse of organic materials and support future circular economy initiatives. The work will help inform future decision-making relating to processing infrastructure, service delivery and regional collaboration.

LONG-TERM INFRASTRUCTURE AND LAND TENURE PLANNING PROGRESSED

Significant progress was made on a range of strategic planning initiatives designed to position AHRWMA for future growth. Activities included advancement of landfill gas management investigations, development of future business cases and investment planning for major infrastructure and capital projects. These initiatives support AHRWMA's long-term sustainability and strategic development objectives.

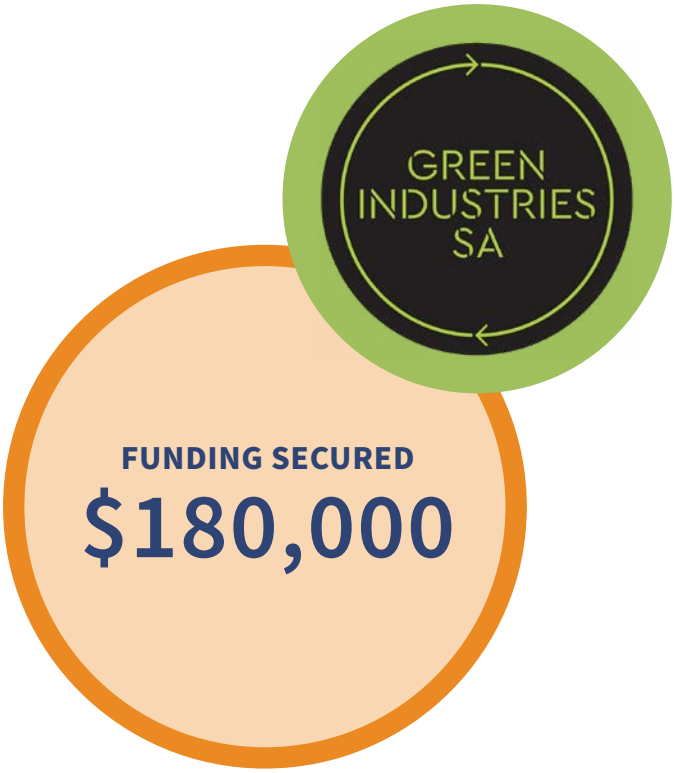
CONTINUED LANDFILL AND RESOURCE RECOVERY IMPROVEMENTS

AHRWMA continued to invest in infrastructure and operational improvements across its landfill and resource recovery operations. Significant progress was achieved in relation to landfill capping design, future landfill cell planning, landfill gas management investigations and resource recovery opportunities. These initiatives help ensure ongoing environmental compliance, operational efficiency and long-term site sustainability.

$180,000 IN GREEN INDUSTRIES SA FUNDING SECURED

AHRWMA successfully secured a combined $180,000 in Green Industries SA (GISA) grant funding during 2025/26. This included $100,000 to support preliminary planning for a Regional Resource Recovery Facility and a further $80,000 to develop the Brinkley Circular Economy Hub Business Case. These grants demonstrate confidence in AHRWMA's strategic direction and will assist in progressing regionally significant circular economy and resource recovery initiatives.

In addition to the current funding round, AHRWMA has successfully secured significant financial support from GISA over the past 24 months. This includes a series of smaller targeted grants supporting equipment upgrades, logistics capacity, site improvements and strategic investigations totalling more than $50,000. This represents approximately $230,000 in external funding secured from GISA in recent years. This continued success reflects a strong and constructive working relationship between AHRWMA and GISA, underpinned by a shared commitment to advancing circular economy outcomes, regional infrastructure development, and improved resource recovery performance across South Australia.



GOAL 2: COLLABORATE

ANNUAL MAYORS AND CEOS STRATEGY DAY DELIVERED

AHRWMA hosted its Annual Mayors and CEOs Strategy Day, bringing together Mayors, Chief Executive Officers, Board Members, Audit and Risk Committee Members and key stakeholders from across the region. The event provided an opportunity for strategic discussion, shared learning and collaboration focused on the future of regional waste management, circular economy opportunities and long-term infrastructure planning. The day strengthened relationships across Member Councils and reinforced a shared commitment to sustainable regional outcomes.

WASTE OPERATIONS OFFICER PARTNERSHIP WITH MOUNT BARKER DISTRICT COUNCIL

AHRWMA established a collaborative partnership with Mount Barker District Council to host a dedicated Waste Operations Officer and Gina Handby is proving very successful the role. The arrangement strengthens regional waste management capability while fostering closer collaboration between the organisations. The role assists with strategic waste planning, project delivery and service development while supporting shared objectives for improved resource recovery outcomes across the region.

IMPLEMENTATION OF QUARTERLY COUNCIL REPORTING

To strengthen transparency, accountability and engagement with its Constituent Councils, AHRWMA implemented a comprehensive Quarterly Council Reporting Framework. The initiative was developed to provide Mayor and provide Member Councils with timely, meaningful insights into the Authority's activities, governance decisions, strategic initiatives and operational performance. The new reporting suite combines quarterly strategic activity reports with council-specific data reporting, ensuring elected members receive both a regional overview and information directly relevant to their communities. By improving the flow of information back to Member Councils, the framework supports informed decision-making, strengthens understanding of AHRWMA's role and achievements, and reinforces the Authority's commitment to open communication and collaborative governance.

CONTINUED SUPPORT FOR MEMBER COUNCILS' WASTE AND RESOURCE RECOVERY INITIATIVES

Throughout the year AHRWMA continued to provide technical advice, strategic support and practical assistance to Member Councils across a range of waste and resource recovery initiatives. Support was provided for kerbside collection reviews, community education programs, waste strategy implementation and future service planning, reinforcing AHRWMA's role as a trusted regional partner.



Mayors and CEOs Strategy Day 2025/26.



Gina Handby promoting
Food Organics /
Garden Organics (FOGO)



ADVOCACY PLAN ADOPTED

The Board endorsed AHRWMA's first formal Advocacy Plan, establishing a coordinated approach to engaging on waste, resource recovery and circular economy issues affecting the region. The Plan provides a framework for advocating on matters of strategic importance to Member Councils while supporting stronger collaboration with industry, government and regional stakeholders.

CONTRIBUTION TO STATE WASTE POLICY DEVELOPMENT

Throughout 2025/26, AHRWMA actively contributed to consultations relating to South Australia's waste and resource recovery policy framework, including feedback on the State Waste Strategy 2025–2030 and associated regulatory reforms. Through written submissions and engagement activities, AHRWMA ensured regional perspectives were represented in discussions shaping the future direction of the sector.

BATTERY FIRE RISK ADVOCACY WITH REGIONAL AUTHORITIES

AHRWMA joined with South Australia's regional waste authorities to advocate for stronger action regarding the increasing risks posed by discarded batteries. Through collaborative engagement with government, the sector highlighted the need for improved stewardship, regulation and public awareness to reduce fire risks and protect workers, facilities and communities.



Set Your Clothes Free 2025/26 at Heathfield Resource Recovery Centre.

GOAL 3: EMPOWERED COMMUNITY

SET YOUR CLOTHES FREE COLLECTION

AHRWMA partnered with Green Industries SA, Adelaide Hills Council and charity partner Red Nose Australia to deliver the Set Your Clothes Free textile collection event at the Heathfield Resource Recovery Centre in November 2025. The initiative encouraged residents to donate quality pre-loved clothing, footwear and household textiles, helping to extend the life of reusable items while diverting textiles from landfill.

The event formed part of a statewide collaboration that successfully collected almost 20 tonnes of textiles for reuse and recycling, supporting both the circular economy and charitable organisations. Building on the success of the inaugural event, the initiative demonstrated the value of strong partnerships in reducing waste and promoting sustainable resource recovery.

COMMUNITY EDUCATION EXPANDED

Community education remained a key priority during FY26. Through partnerships with KESAB Environmental Solutions and Member Councils, AHRWMA delivered community education activities designed to improve understanding of waste avoidance, recycling, resource recovery and the circular economy. These initiatives support positive behaviour change, strengthen community engagement and help improve environmental outcomes across the region.

AHRWMA continued its successful community bus tour program, delivering tours for each Member Council. Tours provided residents with behind-the-scenes access to facilities including the Brinkley Waste & Recycling Facility, Brinkley Reuse Centre and Peats Composting. Tours were well attended, generated strong community interest and received positive participant feedback.

Presentations and workshops hosted in libraries covered topics such as correct waste separation, recycling, composting and local recycling pathways. These sessions helped residents better understand where their waste goes and how everyday actions can support resource recovery outcomes.



MBDC residents enjoying a tour of Peats, the Brinkley Resource Recovery Centre and the ReUse Centre.


Canon
PIXMA MG3560
logi



RECYCLE HUBS

Library Recycle Hubs continued to provide convenient recycling options for materials that should not be placed in kerbside bins. During the year, the Hubs collected 2,415kg of X rays, mobile phones, household batteries and small eWaste, diverting valuable materials from landfill and supporting resource recovery.

HUB'S RESOURCE RECOVERY IN ACTION 2025/26

	Mobile Phone (Kg)	Cords (Kg)	Batteries (Kg)	X-Rays (Kg)	E-Waste (Kg)	Total (Kg)
Stirling	53.75	105	177	189	170.5	**695.25**
Woodside	26.25	51.5	95.75	166.5	95.25	**435.25**
Gumeracha	7.5	21.75	52.25	57.5	31.75	**170.75**
Mount Barker	32.75	57.5	91.75	103.5	277.5	**563**
Murray Bridge	31.75	73.75	162	107.25	176.75	**551.5**

2,415.75
TOTAL (KG)

GOAL 4: GOOD GOVERNANCE

ARC STRENGTHENED THROUGH INDEPENDENT MEMBER APPOINTMENTS

AHRWMA continued to strengthen its governance framework through the appointment of Marina Wagner and Greg Pattinson as Independent Members of the Audit and Risk Committee. Their appointments broaden the Committee's collective expertise across governance, risk management, sustainability, commercial operations and executive leadership, strengthening oversight and strategic advice provided to the Board.



MARINA WAGNER



GREG PATTINSON

EXTENSIVE BOARD WORKSHOPS SUPPORTING INFORMED DECISION-MAKING

Throughout 2025/26, AHRWMA's Board participated in an extensive series of Board Workshops, providing dedicated opportunities for detailed exploration and discussion of complex strategic, operational and financial matters. Administration coordinated a range of guest presenters and subject matter experts to provide the Board with comprehensive information and specialist insights. The workshops supported robust discussion and excellent engagement from Board members, strengthening their understanding of key issues and enabling informed consideration of the opportunities and challenges facing AHRWMA and its Member Councils.

CEO PERFORMANCE REVIEW FRAMEWORK ESTABLISHED

During 2025/26, AHRWMA established a formal Chief Executive Officer Performance Review Committee and adopted a structured performance review framework. The framework introduces clearly defined performance measures, accountability mechanisms and governance processes that support objective assessment of executive performance and strategic delivery, reinforcing AHRWMA's commitment to continuous improvement.



RISK APPETITE FRAMEWORK IMPLEMENTED

Following extensive development and Board consideration, AHRWMA implemented its inaugural Risk Appetite Framework. The framework establishes clear parameters for managing risk across governance, financial sustainability, environmental stewardship, service delivery, people and asset management, supporting informed and consistent decision-making across the organisation.

ENHANCED STRATEGIC REPORTING FRAMEWORK INTRODUCED

A strengthened strategic reporting framework was introduced to improve alignment between AHRWMA's Strategic Plan, Annual Business Plan and governance activities. Reports presented to the Board and Audit and Risk Committee now clearly demonstrate how decisions contribute to strategic objectives, creating stronger transparency, accountability and performance oversight.

SUCCESSFUL INTERNAL AUDIT OUTCOMES



AHRWMA's inaugural internal audit centred on weighbridge invoicing and EPA reporting confirmed a strong control environment, no material invoicing errors and full compliance with EPA reporting requirements. The audit recognised the effectiveness of existing systems and processes while identifying only minor opportunities for improvement, providing assurance to the Board and Audit and Risk Committee.

TONNES TO LANDFILL AGREEMENTS

AHRWMA developed a new Tonnes to Landfill Agreement framework, providing greater certainty for long-term waste disposal planning. Several partner councils have entered into long-term agreements, strengthening regional partnerships, supporting future landfill capacity planning and providing financial benefits back to the participating Councils.

PROCESS REVIEWS STRENGTHENING GOOD GOVERNANCE

AHRWMA continued to strengthen good governance through the review and improvement of key organisational processes. These reviews supported greater consistency, clarity and accountability across the organisation and helped ensure processes remain effective and fit for purpose.

NEW RECORDS MANAGEMENT SYSTEM IMPLEMENTED

AHRWMA successfully implemented a modern records management system during 2025/26, significantly improving document governance, accessibility and information security. The new system supports compliance obligations, improves organisational efficiency and provides a strong foundation for future digital record keeping and knowledge management.

FORMAL INDUCTION FRAMEWORK INTRODUCED

A comprehensive induction framework was developed and implemented to support workforce capability, safety and compliance. The framework provides a consistent onboarding experience for new employees, ensuring critical organisational knowledge, workplace expectations and governance requirements are effectively communicated from commencement.

STRONG FINANCIAL PERFORMANCE MAINTAINED

AHRWMA maintained a strong and stable financial position throughout 2025/26, supported by prudent financial management, regular budget reviews and careful monitoring of key financial indicators. This financial strength enables continued investment in strategic initiatives, infrastructure renewal and service improvements while maintaining long-term organisational sustainability.





MANAGING DIFFICULT WASTE STREAMS AND DRIVING A CIRCULAR ECONOMY

Diverted, Recovered and Reprocessed	
1,002 tonnes	of steel
7.9 tonnes	of non-ferrous metals (including copper)
325.9 tonnes	of cardboard
234.8 tonnes	of mattresses
64.3 tonnes	of E-waste
30.9 tonnes	of tyres
19 tonnes	of polystyrene and hard plastics
7 tonnes	of household batteries
1.4 tonnes	of x-rays

Over 7,741 tonnes

OF SOIL, CONSTRUCTION AND DEMOLITION MATERIAL DIVERTED FROM LANDFILL

Over 4,795 tonnes

OF GREEN ORGANICS PROCESSED INTO MULCH AND COMPOST

SAFELY DISPOSED

74.5 tonnes

OF CHEMICALS

APPROVED RECYCLER
ABSC
Australian Bedding Stewardship Council





5 PERFORMANCE AGAINST BUSINESS PLAN

GOAL 1: BEST PRACTICE

	Project/Activity	Overview	Strategy	Performance Metric	30 June 2026
1	**Investigate Future Resource Streams & Markets.**	Understanding and planning for future resource streams is critical to ensure AHRWMA remains relevant for the community and to maximise circular economy positioning.	Invest & Implement	Report on the future Opportunities for AHRWMA.	**Complete** - presented to September 2025 Board meeting with results fed into Brinkley Site Master Plan works.
2	**Develop a site Master Plan for Brinkley**	To assist in the planning and design of future projects and to adequately plan for regional population growth, the development of a site Master Plan at Brinkley is required. The Plan will strategically align, land use and infrastructure planning, cell development and longevity, and environmental and regulatory considerations.	Invest & Implement	Development of an agreed Site Master Plan for Brinkley.	**Complete** - Board endorsed May 2026
3	**Develop a Business Case on the circular economy opportunities of green waste received through the three transfer stations across the Authority region**	The circular economy opportunities relating to organic material received via the HRRC, BRRC and WHTS will be investigated and documented.	Investigate and implement: Circular economy programs and projects that increase resource recovery and create community benefit.	Presentation of a detailed Business Case to the Board and Member Councils.	**Complete** - Summary for presentation to June Board meeting.
4	**Improve Resource Recovery Centre Signage**	Signage at the Brinkley Resource Recovery Centre will be redesigned to optimise safety and to provide education to customers relating to the scope of materials that can be accepted for recycling.	Investigate and implement: Circular economy programs and projects that increase resource recovery and create community benefit.	New and improved engaging signage at Brinkley Resource Recovery Centre.	**Complete** - All signage installed by 30 April 2026



	Project/Activity	Overview	Strategy	Performance Metric	30 June 2026
5	**Management of Resource Recovery Centres**	Investigate and develop a Business Case assessing the feasibility, risks and opportunities of managing all and operating all Resource Recovery Centres in associate with our member Councils.	Explore optimal ownership	Business Case presented to the Board.	**Ongoing** - discussions with RCMB re long term management agreement. On track for Q1 FY2027 delivery.
6	**Brinkley Land Tenure**	AHRWMA's key site at Brinkley is currently leased. Commence an assessment of the preferred long term land tenure approach.	Explore optimal ownership	High level report presented to the Board outlining key social, environmental, political and economic considerations.	**Underway** - Focus for most of the year has been on securing lease for Brinkley site. On track for Q1 FY2027 delivery.
7	**Landfill Gas Management**	AHRWMA will establish a partnership with a landfill gas management provider to implement necessary measures at the Brinkley Landfill. This will ensure that methane emissions are effectively controlled, maintaining them at or below the regulated threshold.	Prioritise projects that minimise carbon emissions and assist Constituent Councils to meet emissions reductions targets.	Engagement of Landfill Gas Management Provider and project implementation commenced.	**Underway** - Contract negotiations with a Landfill Gas Management provider are progressing. On track for Q1 FY2027 delivery.
8	**Participate in the Local Government Net Zero Accelerate Program.**	Build understanding of sustainability reporting and the ability to assess emission reduction priorities.	Prioritise projects that minimise carbon emissions	Report presented to Board.	**Complete** - Report presented to the Board 21 May 2026 meeting.



GOAL 2: COLLABORATE

	Project/Activity	Overview	Strategy	Performance Metric	30 June 2026
9	**Reporting Framework**	Develop a re-porting frame-work for Constituent Councils to provide a feedback loop and assist in the understanding and engagement of waste matters	Implement Projects that engage & connect with Constituent Councils and within the waste & Local Government sectors.	Establishment of a regular reporting framework	**Complete** - Two rounds of member council reporting undertaken with ongoing adjustments occurring as a result of feedback.
10	**Support Constituent Councils through the transition to weekly FOGO collection services**	Through the provision of knowledge, staff and other support resources, assist Constituent Councils in their weekly FOGO collection journey.	Support Constituent Councils to utilise AHRWMA and the services we offer and collaborate regionally to achieve economies of scale.	Constituent Council satisfaction with support services.	**Complete** - Waste Operations Officer has commenced with MBDC. MBDC committed to trial in FY27. AHC expansion for FY28.
11	**Investigate opportunities outside of Constituent Councils**	Increase customer scope through pursuing non-member Council business opportunities.	Pursue considered opportunities to expand the scope of input streams to the Brinkley Landfill and identify alternate revenue streams.	Response to public tender processes and engagement opportunities with identified Councils.	**Complete/ Ongoing** - Tatiara District Council tonnes secured under agreement for six years. Several other business development opportunities in discussion.

GOAL 3: EMPOWERED COMMUNITY

	Project/Activity	Overview	Strategy	Performance Metric	30 June 2026
12	**Review of Regional Education Framework**	Several stakeholders are currently engaged in (a largely) disjointed waste and circular economy education across the region. This project will develop education efficiencies and a clear framework of AHRWMA's role and responsibilities to our Member & Client Councils.	Collaborate with Stakeholders to implement education services across the region.	Clear Strategic and agreed Regional Education Framework.	**Complete -** Review report completed and presented to Board in February 2026. Education service offerings for FY27 presented to member councils and confirmed.

GOAL 4: GOOD GOVERNANCE

	Project/Activity	Overview	Strategy	Performance Metric	30 June 2026
13	**Implement an improved fit for purpose Records Management System**	A new Records Management System is required for AHRWMA to ensure adequate protection, recovery and disposal of all records and documents.	Continue to implement and improve WHS and governance programs.	Identification of a suitable system and implementation plan developed.	**Complete -** New document management system implemented 1 June 2026.
14	**Review the current weighbridge software**	Undertake an assessment of the weighbridge management system to determine the efficacy of the current system for future needs.	Operate a compliant and well-planned landfill.	Weighbridge Management System suitability and future performance options paper.	**Not commenced** - Project on hold due to competing priorities. Carried over to FY2027.
15	**Name Review Business Case**	The current name and acronym of the Authority does not reflect the current or future business activities of the Organisation. This project will look at the activities and cost implications of undertaking a name review.	Continue to implement and improve WHS and governance programs.	Presentation of a detailed Business Case to the Board and Member Councils.	**Complete -** To be presented to the Board in conjunction with the land tenure considerations.
16	**Formal Induction Framework**	Develop a formal induction framework, for AHRWMA for new employees.	Continue to implement and improve WHS and governance programs.	Working to the actions set in the WHS & IM Plan 2024-2029. Project #2 Training System.	**Complete -** New holistic induction program and system rolled out in May 2026.



	Project/Activity	Overview	Strategy	Performance Metric	30 June 2026
17	**Cell Capping Project**	The capping of closed landfill cells is required for the ongoing maintenance of the site (including protection of groundwater and control of methane release). Engineering design plans for Cells 6, 8 will be undertaken to provide a strategic approach and financial pathway.	Operate a compliant and well-planned landfill.	Detailed engineering plans for phytocaps for Landfill Cells 6 and 7 will be completed. The volume of Waste fill required for levelling and contouring will be calculated, allowing for stockpile planning.	**Complete -** Detailed engineering plans for phytocaps for Landfill Cells 6 and 7 complete. Survey of 'base of cap' complete.
18	**Continuation of Cell 10 Planning**	The planning for future cells is essential to budgeting & planning for efficient landfill air-space requirements.	Operate a compliant and well-planned landfill.	Detailed design for Cell 10 overall volume & construction requirements.	**Complete.**
19	**Undertake build of new Administrative Centre**	Following design and approval of the new Administrative Centre project management of the build and fit out of the new Administrative Centre, along with staff transition, needs to be undertaken.		New Administrative Centre built and staff transitioned.	**Underway -** Agreement signed. Hand over scheduled for late January 2027.
20	**Fleet replacement**	Undertake Fleet replacement as set out in the Asset Management Plan, to ensure fit for purpose plant for required activities.	Operate a compliant and well-planned landfill.	Review Asset Management Plan and replace all plant as outlined in Asset Management Plan.	**Complete -** Landfill compactor, forklift and loader procured.

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%	2%	7.9%
Net Financial Liabilities Ratio	<55%	39%	9%
Asset Renewal Funding Ratio	90% to 110%	100%	76%

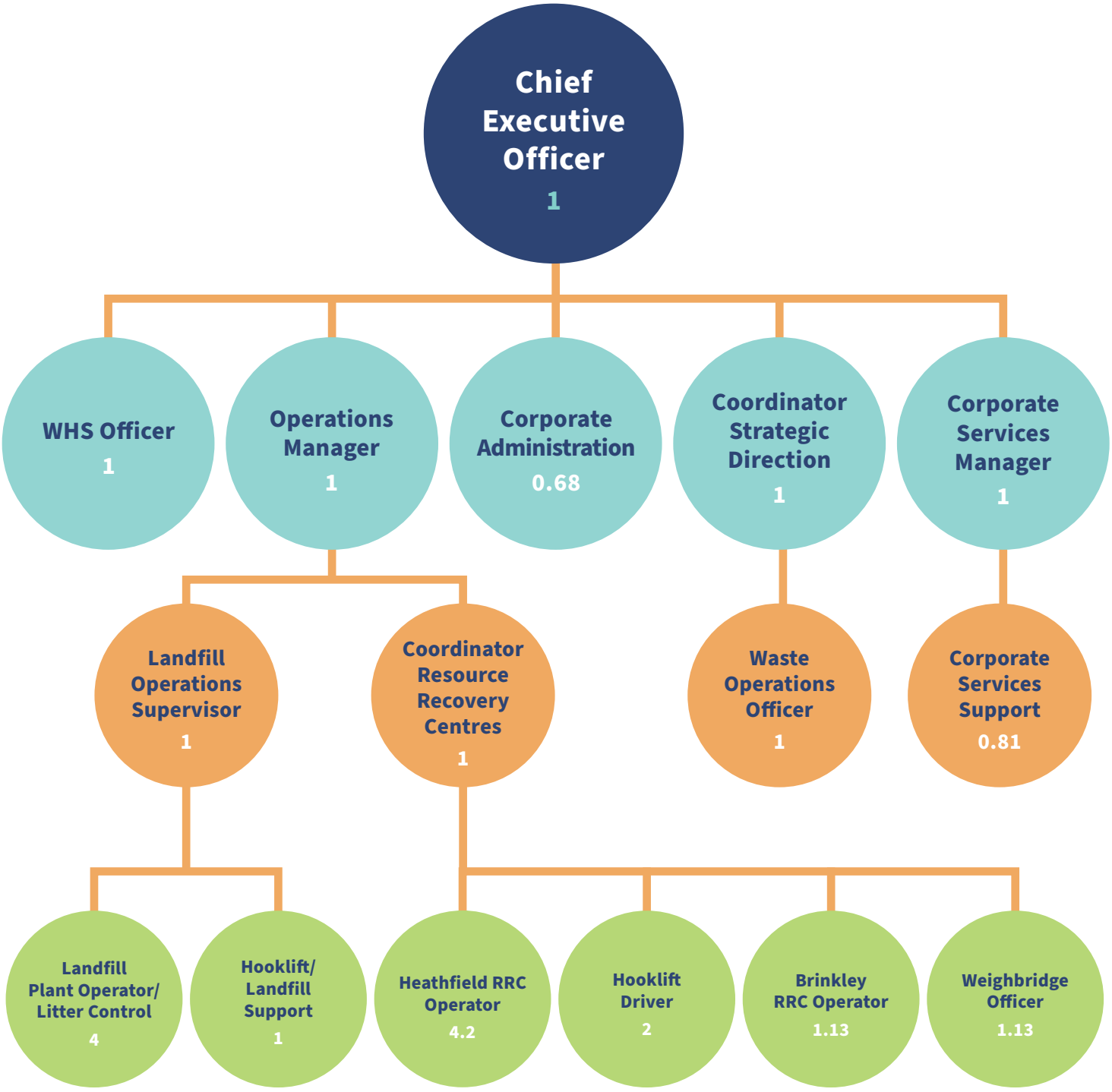
AHRWMA recorded an operating surplus of $986K for FY2026, resulting in an Operating Surplus Ratio of 7.9%. This was above both the original budget and the adopted target range of 2% to 6%. The favourable result was primarily driven by increased income from customer waste and non-levied material, with both income streams influenced by higher levels of industrial and construction activity in the region. While the result demonstrates a strong operating position for the year, it should be monitored in future periods given the reliance on waste volumes that may vary with economic and development activity.

AHRWMA's Net Financial Liabilities Ratio for FY2026 was 9%, which was significantly better than the original budgeted ratio of 39% and well within the adopted target of less than 55%. This favourable result reflects a strong cash position at year-end, supported by the timing of capital expenditure, including the delayed payment for the new administration building and renewal of the loader, together with a conservative approach to borrowings, with no new debt incurred during the year. The result indicates that AHRWMA continues to maintain sufficient financial flexibility to fund its operations and planned capital commitments while managing liabilities at a sustainable level.

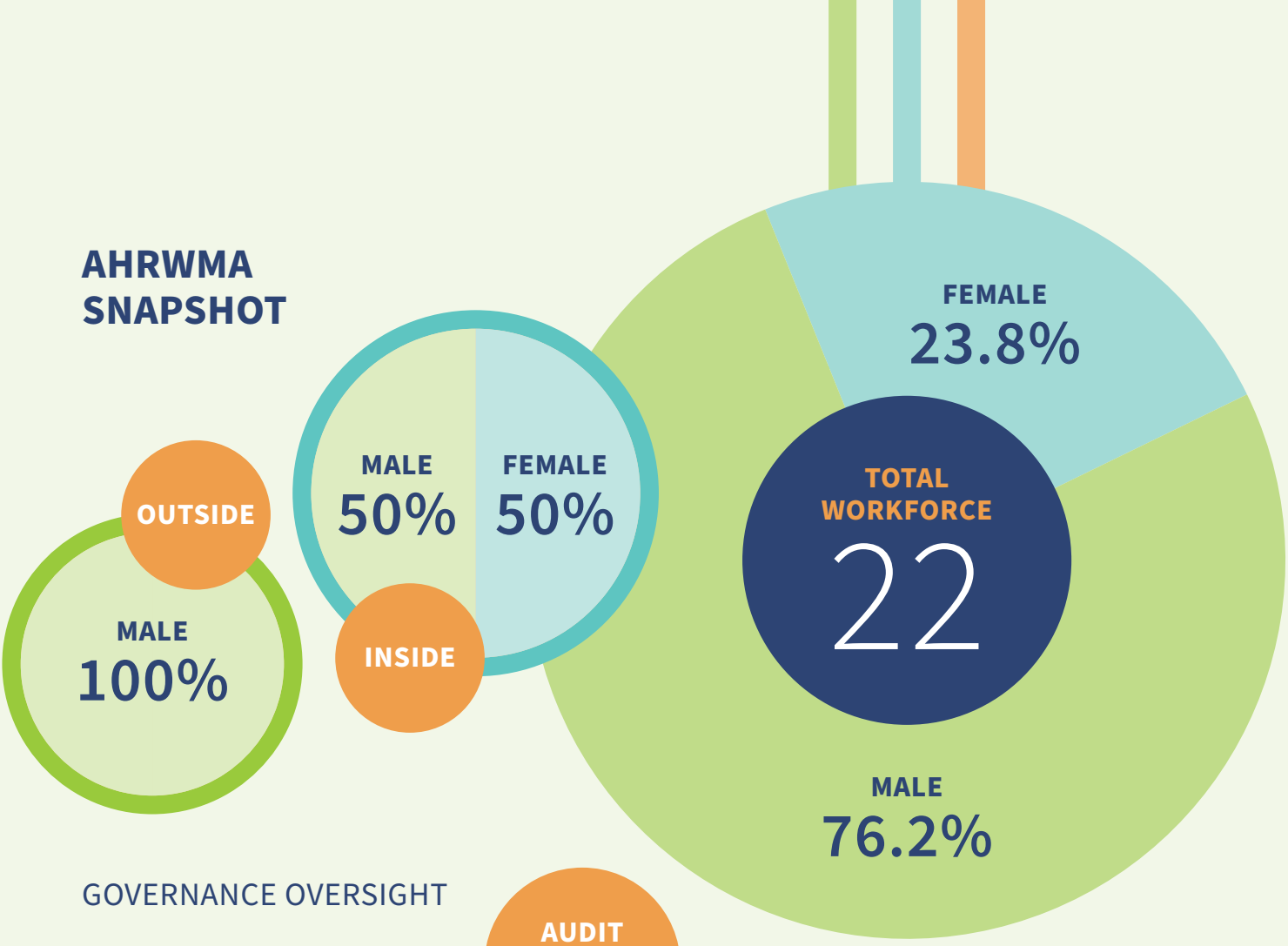
AHRWMA's Asset Renewal Funding Ratio for FY2026 was 76%, falling below the adopted target range of 90% to 110% and the original budget of 100%. This outcome was primarily influenced by timing differences in the capital renewal program, including the deferral of the passenger vehicle replacement and the timing of the loader renewal. While the loader was procured during FY2026, delivery and payment occurred in FY2027, and the passenger vehicle replacement has also been carried forward into FY2027. The result reflects the timing of renewal expenditure rather than an underlying reduction in asset renewal planning, with the deferred renewals expected to be addressed in the following financial year.


VOLVO
AR
EQUIPMENT

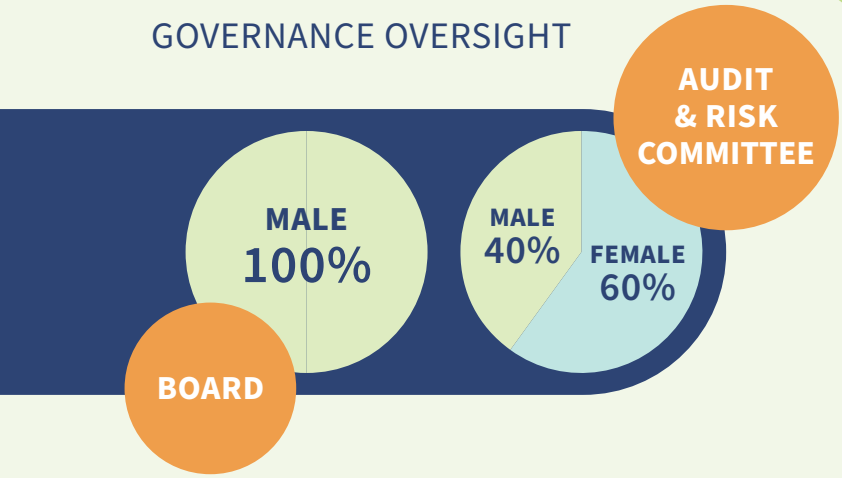
6 ORGANISATION CHART 2025/26

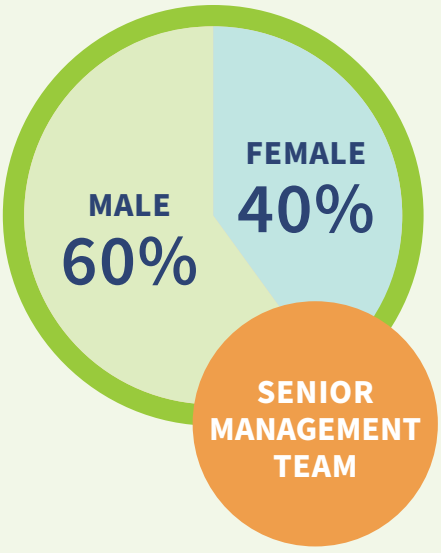


AHRWMA SNAPSHOT

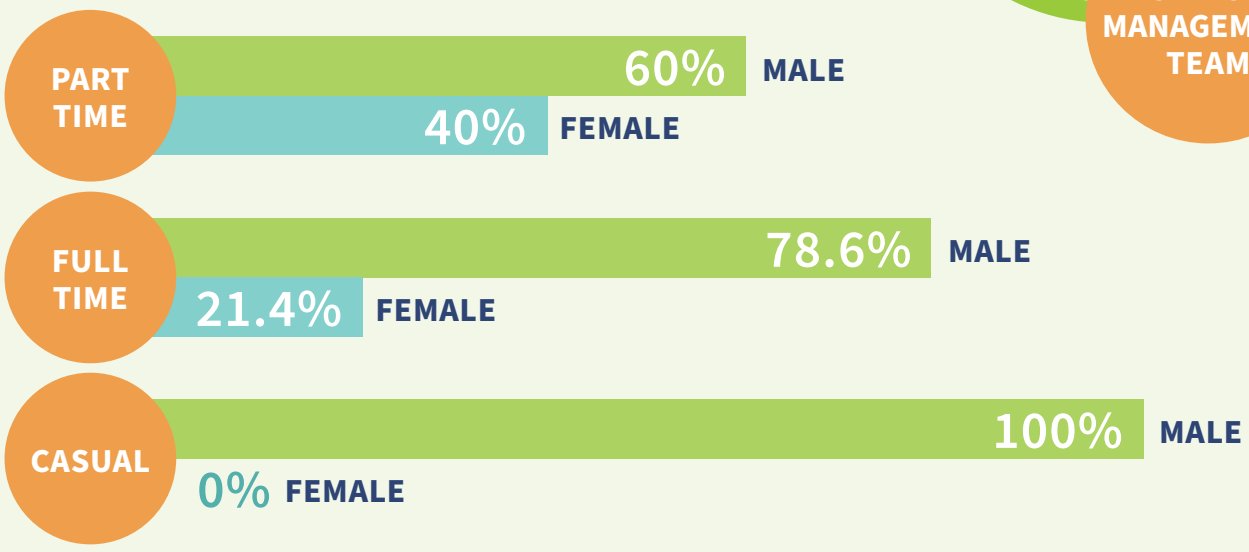


GOVERNANCE OVERSIGHT





EMPLOYMENT TYPE



7 AUDIT AND RISK COMMITTEE **ANNUAL REPORT**



AHRWMA
ADELAIDE HILLS REGION WASTE MANAGEMENT AUTHORITY

AUDIT & RISK COMMITTEE

ANNUAL REPORT 2025/26



AHRWMA
ADELAIDE HILLS REGION WASTE MANAGEMENT AUTHORITY

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1 THE ROLE OF THE COMMITTEE

Audit and Risk Committees are a key component of the local government governance framework and are established as a legislative requirement under the *Local Government Act 1999*.

The Committee provides the Board with independent assurance and advice regarding the effectiveness of AHRWMA's governance, risk management, internal control, financial management and assurance frameworks. Its role is to support sound decision-making, strong public sector accountability and the long-term sustainability of AHRWMA.

The Audit and Risk Committee operates in accordance with the AHRWMA Audit and Risk Committee Terms of Reference and Authority Charter, which define the Committee's purpose, responsibilities and authority.

The Committee's responsibilities include, but are not limited to:

- Monitoring the integrity of AHRWMA's financial reporting and long-term financial sustainability;
- Overseeing governance, risk management and internal control frameworks;
- Reviewing the effectiveness, independence and performance of external audit activities;
- Monitoring the effectiveness of the internal audit function and assurance program;
- Providing independent advice and recommendations to the Board on financial management, risk management, governance, internal controls and compliance matters; and
- Facilitating effective communication between the Board, Administration, internal auditors and external auditors.

In undertaking its role, the Committee adopts a risk-based approach to its work program, focusing on matters that may have a significant impact on AHRWMA's ability to achieve its strategic objectives. This includes consideration of financial sustainability, regulatory compliance, operational performance, organisational resilience, workplace health and safety, environmental obligations and emerging strategic risks.

The Committee does not replace management's responsibility for governance, risk management or internal controls. Rather, it provides independent oversight and constructive challenge to ensure appropriate frameworks, systems and processes are operating effectively and remain fit-for-purpose. Through its work, the Committee assists the Board in maintaining a strong governance culture and promoting continuous improvement across AHRWMA.

During the reporting period, the Committee continued to support the Board through independent review of financial reporting, oversight of AHRWMA's internal and external audit programs, review of risk management and governance frameworks, and monitoring of significant strategic and financial initiatives. The Committee also maintained a strong focus on financial sustainability, assurance activities and organisational resilience to support informed decision-making and good governance practices.

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 2025/26 financial year.

Throughout the year, the Committee continued to provide independent oversight and advice to the Board on financial reporting, internal controls, risk management, compliance, governance and strategic accountability. We reviewed key strategic and financial documents, including the Long-Term Financial Plan, Annual Business Plan and Budget, Annual Report, financial statements, budget reviews and significant governance policies.

The Committee maintained oversight of AHRWMA's risk management framework, internal audit and assurance activities, compliance obligations, financial sustainability and key strategic risks. We also monitored the implementation of internal control improvements and assurance activities, supporting a risk-based approach to governance and continuous improvement.

A significant development during 2025/26 was the expansion of the Committee from three to five members, with the appointment of two additional independent members, Marina Wagner and Greg Pattinson. Their appointment has strengthened the Committee's breadth of knowledge, experience and independent perspective, bringing additional expertise across governance, financial management, risk, strategic planning, waste management and public sector accountability.

The Committee undertook its annual self-assessment and reviewed its work program to ensure it remains aligned with AHRWMA's strategic priorities and the Board's expectations. The Committee will continue to take a risk-based approach to assurance and remain alert to emerging issues that may impact AHRWMA's future operations and service delivery.

I sincerely thank my fellow Committee members for their professionalism, commitment and invaluable contributions throughout the year. Their expertise, constructive challenge and commitment to continuous improvement have been instrumental in the Committee's effectiveness.

On behalf of the Committee, I also thank the Board, Chief Executive Officer, management team, staff, internal auditor and external auditor for their cooperation and support throughout the year.

Looking ahead, the Committee remains committed to supporting the Board in strengthening governance, managing risk, enhancing assurance activities, and ensuring the continued financial sustainability and accountability of the Authority.

Yours sincerely,

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

3 MEMBERSHIP OF THE COMMITTEE

During 2025/26, the Audit and Risk Committee (ARC) expanded from three to five members, comprising the Independent Chair, three Independent Members and one AHRWMA Board Member. The Committee met on five occasions throughout the year, with the external auditor attending the September 2025 meeting.

The Committee's annual self-assessment confirmed that members bring the appropriate competence, skills and extensive, relevant experience to effectively fulfil the Committee's responsibilities. The appointment of two additional Independent Members, Marina Wagner and Greg Pattinson, further strengthened the Committee's independence, diversity of expertise and capacity to provide robust oversight and advice to the Board.

The expanded Committee provides greater resilience and reduces the risk of quorum issues, while supporting continued effective governance, accountability and assurance across the Authority.

The current Committee membership is as follows:

AUDIT AND RISK COMMITTEE MEMBERSHIP				
MEMBER	**REPRESENTATIVE**	**INITIAL APPOINTMENT**	**CURRENT TERM**	**EXPIRES**
INDEPENDENT CHAIR	**Elizabeth Williams**	8 February 2023	3 Years	8 February 2028
INDEPENDENT MEMBER	**Rebecca Wilson**	8 February 2023	3 Years	8 August 2029
INDEPENDENT MEMBER	**Greg Pattinson**	19 March 2026	1 Year	19 March 2027
INDEPENDENT MEMBER	**Marina Wagner**	19 March 2026	2 Years	19 March 2028
AHRWMA BOARD MEMBER	**Alex Oulianoff**	2 September 2022	3 Years	21 September 2027

4 COMMITTEE MEMBER OVERVIEW

Elizabeth Williams



Elizabeth 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 and Green Industries SA, and she is a member of the Flinders Law School Advisory Board.

Marina Wagner



Marina is the Principal Consultant at Sustainable Solutions with 30 years' experience across the waste and resource recovery sector. She offers a distinctive combination of operational depth and specialist capability across waste and resources management, disaster waste recovery, safety and business risk management, and corporate governance. Her work consistently supports organisations to build resilience, improve compliance, and embed sustainable, future-focused practices that deliver long-term value.

COMMITTEE MEMBER OVERVIEW (Continued)

Greg Pattinson



Greg is a Non-Executive Director and Board Member, bringing extensive experience gained over 40 years in a number of industry sectors. After completing a Master of Science degree at Purdue University in the USA, specialising in food science, he advanced his career in senior management roles with iconic food companies such as Inghams, Berri, Tip Top, Goodman Fielder and Maggie Beer Products, in NSW, Victoria and SA. His experience and knowledge was further enhanced by moving into more diverse industries such as Mitsubishi Motors, and in Brisbane as Executive Vice President for global mineral testing company Bureau Veritas.

In 2014, Greg returned to Adelaide and joined Foodbank SA & NT as Chief Executive Officer, a role he held for 12 years until his retirement in 2026.
He is a graduate of the AICD and has served on boards in both the Not for Profit and For Profit sectors.

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 AHRWMA, he brings a wealth of knowledge and strategic insight.

Holding a bachelor's degree 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 2025	Nov 2025	Feb 2026	March 2026	May 2026
REVIEWED DRAFT FINANCIAL STATEMENTS AND ANNUAL REPORT	✓				
REVIEWED EXTERNAL AUDIT FINDINGS	✓				
DEVELOPED ASSURANCE MAPPING FRAMEWORK AND INTERNAL AUDIT PLAN	✓				
REVIEWED INTERNAL FINANCIAL CONTROLS AUDIT OUTCOMES	✓				
REVIEWED QUARTERLY BUDGET REVIEWS		✓	✓		✓
OVERSAW LONG-TERM FINANCIAL SUSTAINABILITY AND FINANCIAL PLANNING		✓	✓		✓
DEVELOPED RISK APPETITE STATEMENTS		✓			
SKILLS MATRIX AND SELF-ASSESSMENT					✓
REVIEWED RISK MANAGEMENT FRAMEWORK AND RISK RATING MATRIX	✓	✓	✓		
REVIEWED BOARD AND COMMITTEE GOVERNANCE DOCUMENTS AND POLICIES		✓			✓
MET WITH EXTERNAL AUDITORS	✓				
SUPPORTED INTERNAL AUDIT PROGRAM DEVELOPMENT AND DELIVERY	✓				✓
REVIEWED THE ANNUAL ARC WORK PLAN	✓				

KEY AUDIT AND RISK COMMITTEE ACTIVITIES	Sept 2025	Nov 2025	Feb 2026	March 2026	May 2026
REVIEWED COMMERCIAL GOVERNANCE FRAMEWORKS					✓
PROVIDED THE FY2025 ARC ANNUAL REPORT TO THE BOARD	✓				
REVIEWED DRAFT ANNUAL BUSINESS PLAN AND BUDGET			✓	✓	
MONITORED ANNUAL BUSINESS PLAN DELIVERY				✓	✓
QUARTERLY CONSTITUENT COUNCIL REPORTING FRAMEWORK		✓		✓	
STRATEGIC PLANNING AND STAKEHOLDER ENGAGEMENT				✓	
COMMITTEE MEMBERSHIP AND RECRUITMENT	✓	✓		✓	
REVIEWED CEO CREDIT CARD EXPENDITURE AND GOVERNANCE CONTROLS	✓	✓	✓		✓



6 KEY ACTIVITIES AND ACHIEVEMENTS

The Audit and Risk Committee continued to provide independent advice and oversight to the Board on governance, financial management, risk management, compliance and assurance matters. Throughout the year, the Committee reviewed a broad range of strategic, operational and financial matters and supported the Board in maintaining a strong governance framework. All recommendations made by the Committee during the reporting period were supported by the Board.

Internal Audit and Assurance Framework

The Committee played a key role in strengthening AHRWMA's assurance framework through oversight of the appointment of an internal auditor, development of AHRWMA's inaugural Assurance Mapping process and endorsement of a rolling three-year Internal Audit Plan. This work established a structured and risk-based approach to internal assurance activities, providing greater visibility of key organisational risks and ensuring audit resources are focused on areas of highest significance to AHRWMA.

Successful Internal Audit Outcomes

The Committee reviewed the findings of AHRWMA's first audit from the Internal Audit Plan examining weighbridge invoicing and EPA reporting processes. The audit examined the accuracy and reliability of AHRWMA's' weighbridge invoicing and its compliance with EPA license conditions, including reviewing invoicing procedures, EPA reporting processes, and verifying data accuracy to ensure regulatory compliance and operational integrity. The audit found a strong control environment, no material invoicing errors, full compliance with EPA reporting requirements, and no high or extreme risks. The Committee endorsed the findings and management actions, recognising the positive outcome as a significant achievement that provides independent assurance regarding the effectiveness of AHRWMA's operational, financial and regulatory controls.

Financial Reporting and External Audit Oversight

The Committee oversaw completion of AHRWMA's annual financial reporting processes, including review of the audited financial statements, Annual Report and external audit outcomes. The Committee considered both interim and final audit findings, reviewed management responses and maintained oversight of financial reporting obligations throughout the year. This work provided assurance that AHRWMA's financial reporting remains accurate, transparent and aligned with legislative requirements and best-practice financial governance. The Committee met with the External Auditor at its September 2025 meeting.

Long-Term Financial Sustainability and Asset Management

The Committee maintained oversight of AHRWMA's financial sustainability through review of quarterly budget reviews, the Long-Term Financial Plan, Annual Business Plan and major capital investment decisions. This included consideration of fleet replacement strategies and major asset renewal programs. The Committee's oversight provided assurance that long-term financial obligations, asset requirements and sustainability targets are appropriately addressed within AHRWMA's planning frameworks.

Strategic Risk Management and Governance Improvement

The Committee continued to strengthen AHRWMA's governance and risk management framework through review of key governance documents, oversight of the Charter Review process and endorsement of AHRWMA's inaugural Risk Appetite Statements. These initiatives support more informed decision-making, improved organisational risk maturity and greater alignment between strategic objectives, operational activities and risk management practices.

Policies, Plans and Governance Frameworks

The Committee reviewed a broad range of Board-approved policies, plans and governance documents to ensure they remained contemporary, fit-for-purpose and aligned with organisational objectives. Key reviews included financial management, treasury, asset management, risk management, business continuity, governance and conduct-related policies. Through this work, the Committee helped maintain a robust governance framework and supported continuous improvement across AHRWMA.

Commercial Governance and Financial Stewardship

The Committee reviewed and supported the implementation of a Commercial Delegation Framework to enhance commercial responsiveness while maintaining appropriate governance controls, financial accountability and competitive neutrality principles. The framework introduced structured decision-making processes and oversight mechanisms to support financially sustainable commercial outcomes and prudent management of AHRWMA's resources.

Strengthening Stakeholder Transparency and Accountability

The Committee supported the introduction of a quarterly reporting framework for Constituent Councils, improving communication, accountability and transparency regarding organisational performance, financial outcomes and strategic initiatives. The Committee recognised the reporting framework as a significant governance improvement that strengthens engagement with Member Councils and supports informed decision-making.

Strategic Planning and Organisational Sustainability

Committee members actively participated in AHRWMA's Mayors and CEOs Strategy Day, contributing to discussions regarding AHRWMA's long-term strategic direction, governance priorities and emerging opportunities. Participation in the forum strengthened the Committee's understanding of key strategic risks, stakeholder expectations and future challenges facing the waste and resource recovery sector, supporting more informed oversight and advice to the Board.

7 AUDIT & RISK COMMITTEE EVALUATION

The Audit and Risk Committee undertakes an annual self-assessment to evaluate its effectiveness, performance, skills mix and ability to fulfil its responsibilities under its Terms of Reference. The assessment considered a range of areas including:

- The Committee's makeup and design
- The Committee's meeting processes, reporting and access to information
- The Committee's work program
- The Committee's contribution to Board decision-making and strategic assurance
- The Committee's oversight of risk, financial performance and internal controls
- How effectively the Committee is fulfilling its role and responsibilities
- The Committee's working relationship with senior management
- The Committee's overall effectiveness
- The Committee's role in regard to AHRWMA's strategic direction

Three Committee members completed the 2026 assessment. Two recently appointed members were not included in the evaluation due to their appointment late in the reporting period and limited participation in Committee activities during 2026/26 which did not provide a sufficient basis for meaningful assessment.

Participating members expressed a high degree of confidence in the Committee's effectiveness, awarding the highest possible rating across all 14 assessment criteria. Members demonstrated a high level of confidence in the Committee's independence, governance processes, work program, and the quality of information provided to support decision-making. Members also confirmed that the Committee possesses an appropriate balance of skills, experience and representation, and positively acknowledged the expertise introduced through recent appointments.

The assessment highlighted strengths, including the quality and timeliness of meeting papers, effective follow-up of actions, open and constructive engagement with management, and the Committee's strong understanding of AHRWMA's operating environment and strategic context. Members also acknowledged the value of Administration presentations and briefings on technical matters, which support informed oversight and governance.

While no material concerns were identified, members noted opportunities for the Committee to continue adding value through its evolving assurance and advisory role. In particular, feedback highlighted the Committee's ongoing contribution to strategic oversight, implementation assurance of the Strategic Plan, and the provision of risk-informed recommendations to support Board decision-making.

The outcomes of the 2026 self-assessment demonstrate a mature and effective Audit and Risk Committee that continues to provide valuable independent oversight and governance support to AHRWMA while remaining focused on continuous improvement.

8 AUDIT & 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.

The Audit and Risk Committee possesses a broad and complementary mix of professional expertise spanning financial management, risk governance, auditing, legal and regulatory compliance, strategic planning, commercial operations and local government administration. Collectively, Committee members bring more than a century of senior leadership, executive management and board experience across the public, private and not-for-profit sectors. This depth of experience is supported by a range of professional and tertiary qualifications, including accounting, law, business, governance, project management, science and workplace health and safety disciplines, together with professional memberships and director accreditation.

The Committee's collective capability provides strong oversight across AHRWMA's financial stewardship, risk management and governance responsibilities. Members have extensive experience in executive leadership, audit and assurance processes, strategic and financial planning, policy development, regulatory compliance and organisational governance. The Committee also benefits from substantial expertise in local government, waste and resource recovery, environmental regulation, commercial operations and stakeholder engagement, ensuring a well-rounded perspective when considering matters of strategic importance to the Authority.

During the reporting period, the expansion of the Committee further strengthened its governance capability and increased the diversity of professional expertise available to AHRWMA. The appointment of two additional independent members broadened the Committee's collective skill base, enhancing capability in areas including legal and governance practice, risk oversight, executive leadership, waste management, strategic advisory services and regulatory compliance. The expanded membership has increased the breadth of experience available to the Committee and further supports robust, informed and independent oversight of AHRWMA's operations, strategic objectives and risk environment.

Collectively, Committee Members Contribute More than 100 Years of Executive Leadership, Governance, Financial Management and Board Experience across Local Government, Corporate, Regulatory and Not-For Profit Sectors.

AHRWMA
ADELAIDE HILLS REGION WASTE MANAGEMENT AUTHORITY

AUDIT & RISK COMMITTEE
SKILLS MATRIX FY2025/26

RATING SCALE:	High	Moderate	Basic

REQUIRED / DESIRED COMMITTEE SKILLS	MEMBER 1	MEMBER 2	MEMBER 3	MEMBER 4	MEMBER 5
FINANCIAL					
Financial - Accounting Knowledge					
Financial - Auditing Expertise					
Financial - Risk Management					
Financial - Strategic Financial					
Financial - Financial Planning					
LEGAL					
Legal - Qualifications					
Legal - Contract Review					
Legal - Policy Development					
Legal - Regulatory Knowledge					
GOVERNANCE					
Governance - Ethical Oversight					
Governance - Regulatory Compliance					
Governance - Risk Governance					
COMMERCIAL					
Commercial - Waste and Recycling					
Commercial – Stakeholder Engagement					
Commercial - Marketing					
Commercial - Regulatory Awareness					
Commercial - Innovation and Tech					
STRATEGIC & LOCAL					
Strategic Planning Experience					
Local Government Expertise					

Note: Ratings reflect self-assessment by Committee Members.

9 PLANS FOR FY2027

The Audit and Risk Committee's work plan for the 2026/27 fiscal year has been developed to align with AHRWMA's strategic objectives and to ensure robust oversight of the Authority's functions as per the Committees Terms of Reference. This forms the basis, with the Committee remaining agile and responding to the evolving and pertinent issues and activities of the Authority.

Audit and Risk Committee Work Plan FY2027

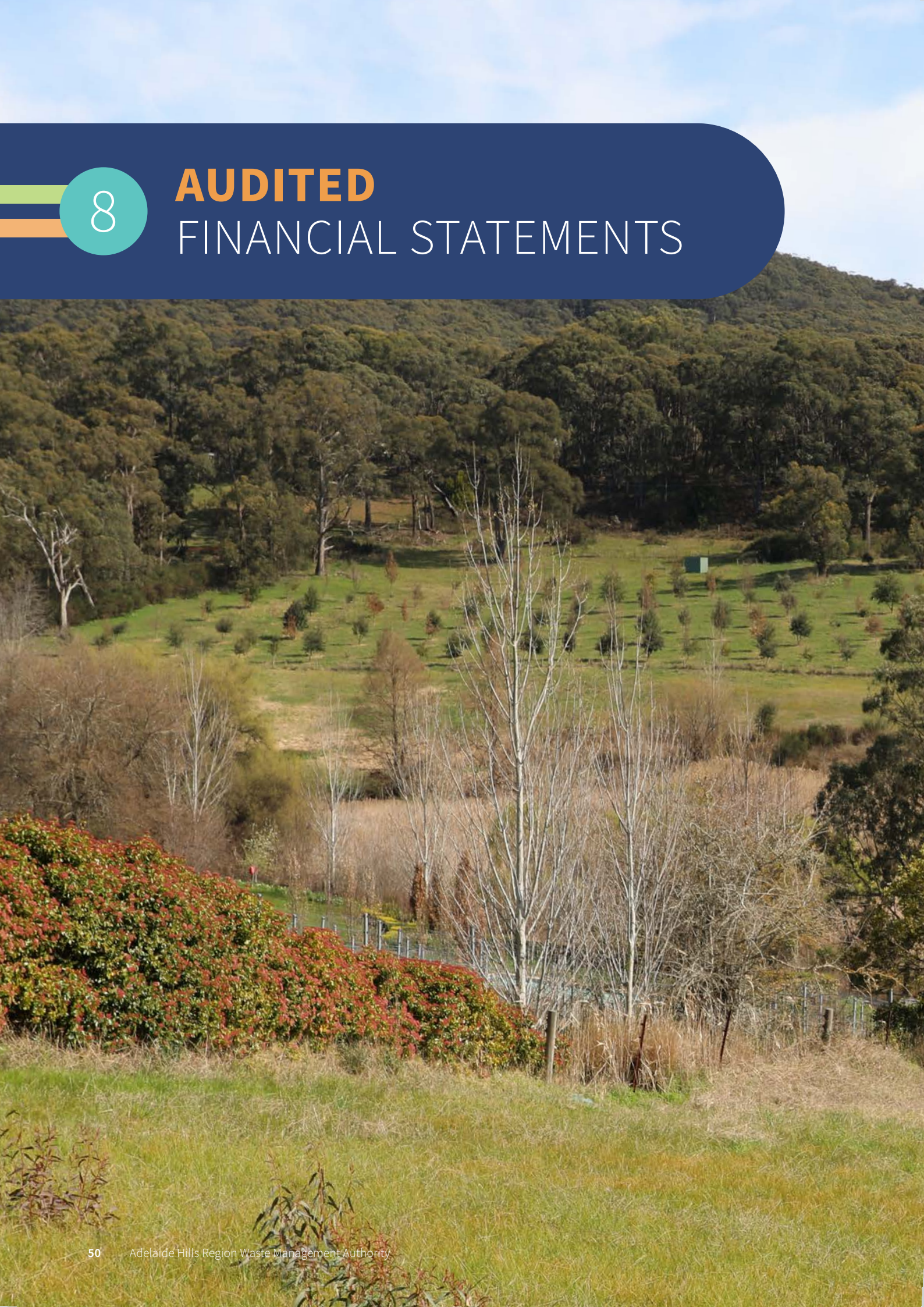
AHRWMA
ADELAIDE HILLS REGION WASTE MANAGEMENT AUTHORITY

Audit and Risk Committee Work Plan 2027		November	February	March	May	Proposed September
	ARC meeting dates	10/11/2026	9/02/2027	9/03/2027	11/05/2027	7/09/2027
	Recommendations to Board Meeting Dates	19/11/2026	18/02/2027	18/03/2027	20/05/2027	23/09/2027
1	Financial Reporting					
1.1	Review statutory financial statements					
1.2	Comparison of original budget to audited financial result					
1.3	Review quarterly financial position (budget review)					
2	Risk Management					
2.1	Risk Register					
3	External Audit					
3.1	Consider and make recommendations re appointment of external auditor					
3.2	Review and make recommendation on external audit plan					
3.3	Meeting with external auditor and review findings					
3.4	Review external audit management report and management's response					
4	Governance					
4.1	Review Draft Annual Business Plan					
4.2	Review Long Term Financial Plan					
4.3	Review of other policies and documents endorsed by Board					
4.4	ARC self-assessment and review					
5	Internal Audit					
5.1	Endorse Internal Audit work plan					
5.2	Review internal audit report					
6	Work, Health & Safety					
6.1	Review of annual Risk Management Action Plan & Annual Statistics					

Audit and Risk Committee Key Focus Areas 2025 - 2029		2025	2026	2027	2028	2029
7	Delivery of Strategic Plan					
7.1	Inform delivery of Brinkley Site Master Plan					
7.2	Inform delivery of Landfill Gas Project					
7.3	Review Brinkley Lease & Resource Recovery Centre					
7.4	Inform review of Drinkley Tenure Process					
7.5	Review and seek future business opportunities (eg. RRC Management)					
7.6	Investigate Financial Diversity					
7.7	Investigate & seek aligned circular economy opportunities					
7.8	Assist with Development of Site					
7.9	Charter Review					
7.10	Assist with an overhaul of Industrial Relations and Human Resources					
7.11	Inform the Strategic Plan Review					

AHR-DOC-915 ARC 03/05/2024

8 AUDITED FINANCIAL STATEMENTS



Adelaide Hills Region Waste Management Authority

General Purpose Financial Reports

for the year ended 30 June 2026

Adelaide Hills Region Waste Management Authority

General Purpose Financial Reports

for the year ended 30 June 2026

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Adelaide Hills Region Waste Management Authority
Annual Financial Statements
for the year ended 30 June 2026

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 2026 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 Authroity'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
CHAIR

Date: 17 September 2026

Adelaide Hills Region Waste Management Authority

Statement of Comprehensive Income

for the year ended 30 June 2026

	Notes	2026 $	2025 $
INCOME			
User charges	4	**8,370,590**	7,033,843
Grants, subsidies and contributions - Capital	4	**32,053**	-
Grants, subsidies and contributions - Operating	4	**71,730**	19,462
Investment income	4	**74,285**	68,505
Other income	4	**3,938,608**	3,487,442
Total Income		**12,487,266**	10,609,252
EXPENSES			
Employee costs	5	**2,613,681**	2,443,268
Materials, contracts & other expenses	5	**7,676,945**	6,858,094
Depreciation, amortisation & impairment	5	**1,073,770**	1,129,129
Finance costs	5	**136,823**	36,615
Total Expenses		**11,501,219**	10,467,106
OPERATING SURPLUS / (DEFICIT)		**986,047**	142,146
Asset disposal & fair value adjustments	6	**(51,952)**	16,425
NET SURPLUS / (DEFICIT) transferred to Equity Statement		**934,095**	158,571
TOTAL COMPREHENSIVE INCOME		**934,095**	158,571

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 2026

ASSETS	Notes	2026 $	2025 $
Current Assets			
Cash and cash equivalents	7	**2,915,455**	2,181,685
Trade & other receivables	7	**1,075,895**	904,281
Inventories	7	**75,552**	10,542
Total Current Assets		**4,066,902**	3,096,508
Non-current Assets			
Infrastructure, property, plant & equipment	8	**6,367,718**	6,250,369
Right of Use Assets	8,15	**-**	32,365
Total Non-current Assets		**6,367,718**	6,282,734
Total Assets		**10,434,620**	9,379,242
LIABILITIES			
Current Liabilities			
Trade & other payables	9	**1,191,502**	1,277,200
Lease Liabilities	9,15	**-**	36,836
Provisions	9	**190,319**	291,616
Total Current Liabilities		**1,381,821**	1,605,652
Non-current Liabilities			
Provisions	9	**3,737,646**	3,392,532
Total Non-current Liabilities		**3,737,646**	3,392,532
Total Liabilities		**5,119,467**	4,998,184
NET ASSETS		**5,315,153**	4,381,058
EQUITY			
Accumulated surplus		**5,315,153**	4,381,058
TOTAL EQUITY		**5,315,153**	4,381,058

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 2026

2026	Notes	Accumulated Surplus $	TOTAL EQUITY $
Balance at end of previous reporting period		**4,381,058**	**4,381,058**
Net Surplus / (Deficit) for Year		**934,095**	**934,095**
Balance at end of period		**5,315,153**	**5,315,153**

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

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 2026

		2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES	**Notes**	**$**	$
Receipts:			
User charges		**8,142,410**	6,984,312
Investment receipts		**90,192**	16,815
Grants utilised for operating purposes		**47,730**	19,462
Other revenues		**3,959,223**	3,567,723
Payments:			
Employee costs		**(2,633,697)**	(2,401,337)
Materials, contracts & other expenses		**(7,809,365)**	(6,899,343)
Finance payments		**(4,891)**	(8,045)
Net Cash provided by (or used in) Operating Activities		**1,791,602**	1,279,587
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts:			
Grants utilised for capital purposes		**10,053**	26,000
Sale of replaced assets		**114,600**	145,000
Sale of surplus assets		**-**	30,000
Payments:			
Expenditure on renewal/replacement of assets		**(999,516)**	(384,981)
Expenditure on new/upgraded assets		**(146,133)**	(600,465)
Net Cash provided by (or used in) Investing Activities		**(1,020,996)**	(784,446)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments:			
Repayment of principal portion of lease liabilities		**(36,836)**	(53,598)
Net Cash provided by (or used in) Financing Activities		**(36,836)**	(53,598)
Net Increase (Decrease) in cash held		**733,770**	441,543
Cash & cash equivalents at beginning of period	10	**2,181,685**	1,740,142
Cash & cash equivalents at end of period	10	**2,915,455**	2,181,685

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 2026

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

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments also form part of Note 11.

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 8. 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. Significant 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 8. 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 5, and the amount (if any) of interest revenue offset against borrowing costs in Note 4.

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 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".

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ending 30 June 2026

Note 1 – Material Accounting Policies

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.

Superannuation:

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 undertake 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 obligation 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 calculations 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's lease over the land occupied at the Brinkley Waste and Recycling Facility expired in February 2026. The Authority continues to occupy the site while the terms of a renewed lease with the Rural City of Murray Bridge remain under negotiation. As a new lease term and associated lease payments have not been established, payments made during the period of continued occupation are recognised as an expense. No new right-of-use asset or lease liability has been recognised as the terms of the renewed arrangement have not been finalised to provide a basis for recognition and measurement under AASB 16. Monthly rental payments made following the expiry of the lease have been recognised as an expense during the period of continued occupation.

i) Right-of-use assets

The Authority recognises right-of-use assets as at commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities

Note 1 – Material Accounting Policies

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.

12 New and amended standards and interpretations

Standards issued by the AASB not yet effective

The AASB has issued new and amended Australian Accounting Standards and Interpretations that are not effective as of 30 June 2026. These standards have not yet been adopted by the Authority and will be incorporated into the financial statements upon their effective dates. The following list identifies all applicable new and amended Australian Accounting Standards and Interpretations that were issued but are not yet effective as of 30 June 2026.

AASB 2024-2: Amendments to the Classification and Measurement of Financial Instruments

AASB 2024-2 amends AASB 9 Financial Instruments and AASB 7 Financial Instruments: Disclosures to clarify how the contractual cash flows from financial assets should be assessed when determining their classification. The amendment also clarifies the derecognition requirements of financial liabilities that are settled through electronic payment systems.

This standard is effective for annual reporting periods beginning on or after 1 January 2026.

The amendment is not expected to have a material impact on the financial statements once adopted.

AASB 18: Presentation and Disclosure in Financial Statements (Not-for-Profit Entities)

AASB 18 replaces AASB 101 Presentation of Financial Statements and sets out requirements for the presentation and disclosure of information in general purpose financial statements. For not-for-profit entities, Appendix D provides modifications to certain presentation and disclosure requirements to reflect the not-for-profit operating environment. Amongst other changes, the standard introduces management-defined performance measures, requires items in the statement of profit or loss to be classified into one of five categories (operating, investing, financing, income taxes and discontinued operations), and enhances the requirements for the aggregation and disaggregation of information.

This standard is effective for annual reporting periods beginning on or after 1 January 2028.

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 2 - 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.

	2026	2025	2024
Operating Surplus Ratio			
Operating Surplus / Total Operating Income	**7.9%**	1.3%	3.8%

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

Net Financial Liabilities Ratio			
Net Financial Liabilities / Total Operating Income	**9%**	18%	22%

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 - AMP	**76%**	22%	74%

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 2026

Note 3 - 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 Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.

	2026	2025
	$	$
Income		
User charges	**8,370,590**	7,033,843
Grants, subsidies and contributions - Capital	**32,053**	-
Grants, subsidies and contributions` - Operating	**71,730**	19,462
Investment income	**74,285**	68,505
Other income	**3,938,608**	3,487,442
	12,487,266	10,609,252
Expenses		
Employee costs	**(2,613,681)**	(2,443,268)
Materials, contracts and other expenses	**(7,676,945)**	(6,858,094)
Depreciation, amortisation and impairment	**(1,073,770)**	(1,129,129)
Finance costs	**(136,823)**	(36,615)
	(11,501,219)	(10,467,106)
Operating Surplus / (Deficit)	**986,047**	142,146
Less: Grants, Subsidies & Contributions - Capital	**(32,053)**	-
Adjusted Operating Surplus / (Deficit) before Capital amounts	**953,994**	142,146
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	**(999,516)**	(384,981)
Add back Depreciation, Amortisation and Impairment	**1,073,770**	1,129,129
Proceeds from Sale of Replaced Assets	**114,600**	145,000
	188,854	889,148
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets *(including investment property & real estate developments)*	**(146,133)**	(600,465)
Proceeds from Sale of Surplus Assets *(including investment property and real estate developments)*	**-**	30,000
	(146,133)	(570,465)
Adjusted Annual Net Impact to Financing Activities surplus/ (deficit)	**996,715**	460,829

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 4 - INCOME

	Notes	2026 $	2025 $
USER CHARGES			
Waste Processing and disposal fees		**8,370,590**	7,033,843
		8,370,590	7,033,843
INVESTMENT INCOME			
Interest on investments:		**74,285**	68,505
		74,285	68,505
OTHER INCOME			
Consultancy service		**73,464**	864
Resource recovery centre income		**2,699,199**	2,368,814
Resource recover centre recuperation		**38,884**	100,365
Transport income		**725,665**	672,461
Fuel tax rebate		**63,140**	75,372
Machinery charge out		**133,902**	117,645
Recycled income		**33,518**	19,031
Sundry		**170,836**	132,890
		3,938,608	3,487,442
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Sundry - Grants Capital		**32,053**	-
Sundry - Grants Operating		**71,730**	19,462
Grants Included in Operating Surplus/(deficit)		**103,783**	19,462
Total Grants all sources		**103,783**	19,462
Sources of grants			
Other		**103,783**	19,462
		103,783	19,462

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 5 - EXPENSE

	Notes	2026 $	2025 $
EMPLOYEE COSTS			
Salaries and Wages		**1,948,760**	1,817,740
Employee leave expense		**228,602**	269,085
Superannuation - defined contribution plan contributions	16	**249,254**	217,098
Superannuation - defined benefit plan contributions	16	**8,775**	8,430
Workers' Compensation Insurance		**60,247**	44,672
Other employment related costs		**118,043**	86,243
Total Operating Employee Costs		**2,613,681**	2,443,268
Total Number of Employees		***20***	*19*
(Full time equivalent at end of reporting period)			
MATERIALS, CONTRACTS & OTHER EXPENSES			
Prescribed Expenses			
Auditor's Remuneration			
- Auditing the financial reports		**8,128**	7,991
Lease Expenses - short term leases	15	**21,409**	-
Subtotal - Prescribed Expenses		**29,537**	7,991
Other Materials, Contracts & Expenses			
Materials, contractors and other		**320,578**	349,771
Resource recovery centre expenses		**1,908,584**	1,737,781
Consultants		**116,920**	88,920
Administration and Board		**156,194**	137,050
EPA licence fee		**14,723**	11,648
Repairs and maintenance		**213,965**	304,520
Insurance and legal		**177,990**	65,558
EPA waste levy paid		**4,335,195**	3,784,269
Parts, accessories & consumables		**392,740**	361,243
Sundry		**10,519**	9,343
Subtotal - Other Materials, Contracts & Expenses		**7,647,408**	6,850,103
		7,676,945	6,858,094

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 5 - EXPENSE con't

	Notes	2026 $	2025 $
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Road infrastructure		**9,480**	8,410
Buildings		**15,133**	16,326
Vehicles		**48,882**	48,882
Plant and equipment		**602,043**	503,413
Landfill cells		**160,770**	248,397
Leachate pond		**8,697**	8,697
Landfill rehabilitation		**76,984**	20,161
Landfill cell capping		**119,416**	226,300
Right of use assets	15	**32,365**	48,543
		1,073,770	1,129,129
FINANCE COSTS			
Interest on Leases		**4,891**	8,045
Unwinding of present value discounts		**131,932**	28,570
		136,823	36,615

Adelaide Hills Region Waste Management Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 6 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	Notes	2026 $	2025 $
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
Assets renewed or directly replaced			
Proceeds from disposal		**114,600**	145,000
Less: Carrying amount of assets sold		**166,552**	125,533
Gain (Loss) on disposal		**(51,952)**	**19,467**
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		**(51,952)**	16,425

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 7 - CURRENT ASSETS

		2026	2025
CASH & EQUIVALENT ASSETS	**Notes**	**$**	$
Cash on Hand and at Bank		**561,261**	690,963
Deposits at Call		**2,354,194**	1,490,722
		2,915,455	2,181,685
TRADE & OTHER RECEIVABLES			
Accrued Revenues		**41,823**	43,315
Debtors - general		**1,034,072**	805,892
Prepayments		**-**	55,074
		1,075,895	904,281
INVENTORIES			
Stores & Materials		**75,552**	10,542
		75,552	10,542

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 8 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (IPP&E)

	Fair Value Level	2025 $				2026 $			
		Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Road infrastructure		-	158,080	(69,491)	88,589	**-**	**158,080**	**(78,971)**	**79,109**
Buildings		-	294,006	(169,109)	124,897	**-**	**299,171**	**(184,242)**	**114,929**
Vehicles		-	276,895	(98,903)	177,992	**-**	**276,896**	**(147,786)**	**129,110**
Plant and equipment		-	4,921,191	(2,118,037)	2,803,154	**-**	**5,297,552**	**(2,172,197)**	**3,125,355**
Landfill cells		-	3,421,264	(2,204,334)	1,216,930	**-**	**3,421,264**	**(2,365,104)**	**1,056,160**
Leachate pond		-	173,938	(97,590)	76,348	**-**	**173,938**	**(106,287)**	**67,651**
Landfill rehabilitation		1,326,818	-	(403,006)	923,812	**1,483,920**	**-**	**(479,990)**	**1,003,930**
Landfill cell capping		2,080,358	-	(1,264,140)	816,218	**2,102,913**	**-**	**(1,383,556)**	**719,357**
WIP		-	22,429	-	22,429	**-**	**72,117**	**-**	**72,117**
Right of use assets		-	323,623	(291,258)	32,365	**-**	**-**	**-**	**-**
Total IPP&E		3,407,176	9,591,426	(6,715,868)	6,282,734	**3,586,833**	**9,699,018**	**(6,918,133)**	**6,367,718**
Comparatives		*3,199,221*	*9,109,618*	*(5,931,802)*	*6,377,037*	*3,407,176*	*9,591,426*	*(6,715,868)*	*6,282,734*

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 2026

Note 8 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2025 $	Carrying Amounts Movement During the Year $								2026 $
	Carrying Amount	Additions		Disposals	Dep'n	Impair't	Transfers		Adjustments	Carrying Amount
		New / Upgrade	Renewals				In	Out		
Road infrastructure	88,589	-	-	-	(9,480)	-	-	-	-	**79,109**
Buildings	124,897	5,165	-	-	(15,133)	-	-	-	-	**114,929**
Vehicles	177,992	-	-	-	(48,882)	-	-	-	-	**129,110**
Plant and equipment	2,803,154	91,280	999,516	(166,552)	(602,043)	-	-	-	-	**3,125,355**
Landfill cells	1,216,930	-	-	-	(160,770)	-	-	-	-	**1,056,160**
Leachate pond	76,348	-	-	-	(8,697)	-	-	-	-	**67,651**
Landfill rehabilitation	923,812	-	-	-	(76,984)	-	-	-	157,102	**1,003,930**
Landfill cell capping	816,218	-	-	-	(119,416)	-	-	-	22,555	**719,357**
WIP	22,429	49,688	-	-	-	-	-	-	-	**72,117**
Right of use assets	32,365	-	-	-	(32,365)	-	-	-	-	**-**
Total IPP&E	**6,282,734**	**146,133**	**999,516**	**(166,552)**	**(1,073,770)**	**-**	**-**	**-**	**179,657**	**6,367,718**
Comparatives	*6,377,037*	***600,465***	***384,981***	***(158,575)***	***(1,129,129)***	***-***	***-***	***-***	***207,955***	*6,282,734*

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 2026

Note 8 (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
Litter Fence	5 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 2026

Note 9 - LIABILITIES

		2026 $		2025 $	
TRADE & OTHER PAYABLES	**Notes**	**Current**	**Non-current**	Current	Non-current
Goods & Services		**864,610**	**-**	969,911	-
Payments received in advance		**-**	**-**	26,000	-
Accrued expenses - employee entitlements		**108,047**	**-**	89,320	-
GST Payable		**69,071**	**-**	54,041	-
Other		**149,774**	**-**	137,928	-
		1,191,502	**-**	1,277,200	-
BORROWINGS					
Leases Liabilities	15	**-**	**-**	36,836	-
		-	**-**	36,836	-

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

PROVISIONS				
LSL Employee entitlements (including oncosts)	**55,276**	**175,324**	146,892	135,008
AL Employee entitlements (including oncosts)	**135,043**	**-**	144,724	-
Insurance Losses				
Future reinstatement / restoration, etc	**-**	**3,562,322**	-	3,257,524
Other				
	190,319	**3,737,646**	291,616	3,392,532
Amounts included in provisions that are not expected to be settled within 12 months of reporting date.	**-**		-	

Movements in Provisions - 2026 year only	*Future Reinstate-ment*	*Cell Capping*	*Post Closure*
Opening Balance	*3,257,524*	*1,873,566*	*1,383,958*
Add Unwinding of present value discounts	*131,932*	*73,252*	*58,680*
(Less) Payments	*(6,791)*	*(6,791)*	*-*
Add (Less) Remeasurement Adjustments	*179,657*	*22,555*	*157,102*
Closing Balance	*3,562,322*	*1,962,582*	*1,599,740*

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 10 - 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	2026 $	2025 $
Total cash & equivalent assets	7	**2,915,455**	2,181,685

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

Net Surplus (Deficit)	**934,095**	158,571
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	**1,073,770**	1,129,129
Net increase (decrease) in unpaid employee benefits	**(42,254)**	41,589
Premiums & discounts recognised & unwound	**131,932**	28,570
Grants for capital acquisitions treated as Investing Activity	**(10,053)**	(26,000)
Net (Gain) Loss on Disposals	**51,952**	(16,425)
	2,139,442	1,315,434
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	**(156,584)**	(21,795)
Net (increase) decrease in inventories	**(65,010)**	3,779
Net increase (decrease) in trade & other payables	**(119,455)**	32,178
Net increase (decrease) in other provisions	**(6,791)**	(50,009)
Net Cash provided by (or used in) operations	**1,791,602**	1,279,587

(c) Non-Cash Financing and Investing Activities

Estimated future reinstatement etc. costs	**172,866**	157,946
	172,866	157,946

(d) Financing Arrangements

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

Corporate Credit Cards	**15,000**	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 2026

Note 11 - 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 4.65% (2025: 3.9%). **Carrying amount:** approximates fair value due to the short term to maturity.
Receivables - Fees & other charges	**Accounting Policy:** carried at nominal values less any allowances for doubtful debts.
Liabilities - Creditors and Accruals	**Accounting Policy: l**iabilities 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 2026

Note 11 - FINANCIAL INSTRUMENTS

Liquidity Analysis

2026		**Due < 1 year**	**Due > 1 year ≤ 5 years**	**Due > 5 years**	**Total Contractual Cash Flows**	**Carrying Values**
Financial Assets		**$**	**$**	**$**	**$**	**$**
Cash & Equivalents		**2,915,455**			**2,915,455**	**2,915,455**
Receivables		**1,075,895**	**-**	**-**	**1,075,895**	**1,075,895**
	Total	**3,991,350**	**-**	**-**	**3,991,350**	**3,991,350**
Financial Liabilities						
Payables		**1,083,455**	**-**	**-**	**1,083,455**	**1,083,455**
Lease Liabilities		**-**	**-**	**-**	**-**	**-**
	Total	**1,083,455**	**-**	**-**	**1,083,455**	**1,083,455**

2025		Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		$	$	$	$	$
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

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 11 - FINANCIAL INSTRUMENTS

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 7 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 12 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There were no contingencies, assets or liabilities not recognised subsequent to 30 June 2026 that need to be disclosed in the financial statements.

Note 13 - EVENTS AFTER THE STATEMENT OF FINANCIAL POSITION DATE

The Authority's current lease agreement for the landfill site, held with a constituent council, expired during the 2025/26 financial year. Prior to expiry, the Authority 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 2026

Note 14 - EXPENDITURE COMMITMENTS

	Notes	2026 $	2025 $
Capital Commitments			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
Buildings		**873,400**	-
		873,400	-
These expenditures are payable:			
Not later than one year		**873,400**	-
		873,400	-

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 15 - LEASES

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 2025	**32,365**
Depreciation Charge	**(32,365)**
At 30 June 2026	**-**

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

	2026
Opening Balance 1 July 2025	**36,836**
Accretion of Interest	**958**
Payments	**(37,794)**
Closing Balance 30 June 2026	**(0)**
Current	**-**
Non Current	**-**

The maturity analysis of lease liabilities is included in Note 11.

The Authority had total cash outflows for leases of **$41,727.**

The following are amounts recognised on profit or loss:	
Deprecaition expense right of use assets	32,365
Interest expense on lease liabilities	4,891
Expenses relating to short term leases	21,409
Total amount recognised in profit and loss	58,665

Adelaide Hills Region Waste Management Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

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 (12% in 2025-26; 11.5% in 2024-25). 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 2024-25) 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 2026

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:

	2026	2025
	$	$
Salaries, allowances & other short term benefits	**578,258**	507,834
Post-employment benefits	**62,044**	50,333
Long term benefits	**42,720**	26,069
Termination benefits	**-**	-
TOTAL	**683,022**	584,236

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:

	2026	**Outstanding 30 June 2026**	2025	Outstanding 30 June 2025
	$,000	**$,000**	$,000	$,000
Adelaide Hills Council - provision of waste disposal and other services	**1,858**	**193**	1,751	138
Alexandrina Council - provision of waste disposal and other services	**319**	**20**	304	22
Mount Barker District Council - provision of waste disposal and other services	**2,152**	**167**	1,794	134
Rural City of Murray Bridge - provision of waste disposal and other services	**996**	**79**	1,020	77
TOTAL	**5,325**	**459**	4,869	371

Amounts recorded as outstanding from related parties are recorded in trade and other receivables Note 7.

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 accordingly have signifigant influence on the financial operating decisions of the Authority. No Constituent Council individually has control on the policies.

Adelaide Hills Region Waste Management Authority

Certification of Auditor Independence
for the year ending 30 June 2026

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 2026, 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 MacDonald
CHIEF EXECUTIVE OFFICER
Alexandrina Council

Date: 6 August 2026

Adelaide Hills Region Waste Management Authority

Certification of Auditor Independence
for the year ending 30 June 2026

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 2026, 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.



Jade Ballantine
A/CHIEF EXECUTIVE OFFICER
Adelaide Hills Council

Date: 3 August 2026

Adelaide Hills Region Waste Management Authority

Certification of Auditor Independence
for the year ending 30 June 2026

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 2026, 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 Stuart
CHIEF EXECUTIVE OFFICER
Mount Barker District Council

Date: 11 August 2026

Adelaide Hills Region Waste Management Authority

Certification of Auditor Independence
for the year ending 30 June 2026

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 2026, 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: 03 August 2026

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 2026

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 2026, 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: 30 July 2026

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Brinkley Resource Recovery Centre
Heathfield Resource Recovery Centre
Adelaide Hills Region Waste Management Authority

AHRWMA
ADELAIDE HILLS REGION WASTE MANAGEMENT AUTHORITY

APPENDIX 4: AUDIT AND RISK COMMITTEE ACTIVITY REPORT 2025-26

AUDIT AND RISK COMMITTEE

Activity Report 2025 - 26

THE RURAL CITY OF MURRAY BRIDGE

MESSAGE FROM THE CHAIR

As Chair of the Audit and Risk Committee, I am pleased to present the Committee's activity report for 2025-26. The Committee has played an important role in providing the Rural City of Murray Bridge with independent assurance through oversight of financial reporting, internal controls, risk management, governance, compliance and external and internal audit functions, in accordance with section 126 of the Local Government Act 1999.

Council has the highest level of risk governance, with a delegated oversight role to the Audit and Risk Committee. The Audit and Risk Committee has an independent oversight role, supplemented by assurance functions comprising external and internal audit (third line of defense).

During the year the Committee remained focused on monitoring emerging risks, reviewing the effectiveness of controls and sought assurance from External Auditors on internal financial controls and financial statements.

The Committee met five times throughout the financial year. There was strong attendance and participation from all members.

I would like to thank my fellow Committee members for their commitment, contribution and expertise they bring to the Committee. I would also like to acknowledge the efforts of management, internal and external auditors for their contributions and cooperation.

As the Rural City of Murray Bridge continues on its growth journey, the Audit and Risk Committee will continue to play an important role in helping to navigate intricate financial challenges and emerging issues. The Committee will remain a trusted advisor to the Rural City of Murray Bridge and will provide independent advice to support the achievement of the organisation's strategic objectives.

Peter Brass
AUDIT AND RISK COMMITTEE CHAIR

PURPOSE OF THE COMMITTEE

The purpose of the Audit and Risk Committee is to provide independent assurance and advice to the council on accounting, financial management, internal controls, risk management and governance matters.

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 2025-26 financial year.

Name	Position	Term
Mr Peter Brass	Independent Chair	April 2023 - Mar 2027
Mr Luke Williams	Independent Member	Nov 2021 - Nov 2028
Mr Paul Lamberts	Independent Member	Nov 2021 - Mar 2027
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

MEETINGS

The Audit and Risk Committee held 5 ordinary meetings during the 2025-26 financial year, with attendance as follows:

Member	Number of Meetings Attended
Mr Peter Brass	5
Mr Luke Williams	5
Mr Paul Lamberts	5
Cr Andrew Baltensperger	4
Cr Fred Toogood	3
Mayor Wayne Thorley	4

COMMITTEE ACTIVITIES

The following table sets out a summary of the topics addressed by the Audit and Risk Committee during 2025-26:

Meeting Date	Topics
6 August 2025	• Internal Audit Program Update • ESCOSA Local Government Advice Scheme – Progress Update • Stormwater Assets Revaluations • Rural City of Murray Bridge – Preparedness for Growth by CEO Heather Barclay • Audit and Risk Committee Workplan 2025-26 Update
1 October 2025	• Annual Report from Audit and Risk Committee Presiding Member for the 2024-25 Financial Year • Audit and Risk Committee Workplan 2025-26 Update • Lerwin Prudential Review • In-Camera Discussions with External Auditors • Draft 2024 – 25 Annual Report • Asset Management Portfolio Plan 2024-34 Update • Internal Audit Program • Audited Financial Statements 2024-25
11 December 2025	• Internal Audit Program – Payroll Processes and Controls • Audit and Risk Committee Self Assessment 2025 • Review of Long Term Financial Plan 2023-24 – 2033-34 • Lerwin Financials Assumptions Review • Risk Management Framework • Policy Documents Framework • IT Asset Management Plan 2025-29 • Audit and Risk Committee Workplan 2025-26 Update • First Quarter Budget Adjustments Update 2025-26
3 March 2026	• Second Quarter Budget Adjustments Update 2025-26 • End of Financial Year Audit Approach and Reporting Table • Sturt Reserve Prudential Review • Long Term Financial Plan and Draft Annual Business Plan and Budget 2026-27 Update • Audit and Risk Committee Terms of Reference Review 2026 • Audit and Risk Committee Workplan 2025-26 Update • Internal Controls & Matters Arising from External Audit Update • Business Continuity Policy – Review
13 May 2026	• Draft Annual Business Plan and Budget 2026-27 • Strategic Risk Register • Third Quarter Budget Adjustments Update 2025-26 • Cyber Security Report • Draft Asset Management Plans – Stormwater Harvesting, Murray Bridge Swimming Centre and Plant and Fleet • Audit and Risk Committee Workplan 2025-26 Update • Internal Audit Program – Climate Risk Readiness • Internal Audit Program – Payroll Processes and Controls • Procurement Policy & Guideline Implementation Report • Internal Audit Program – Organisational Capability and Capacity

APPENDIX 5: ANNUAL FREEDOM OF INFORMATION STATEMENT

Freedom of Information Statement

2025-26

THE RURAL CITY OF MURRAY BRIDGE



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Freedom of Information Statement

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

Subject to certain restrictions, the FOI Act gives members of the public a legally enforceable right to access information held by South Australian Government agencies such as councils. The FOI Act requires the Council to publish at intervals of not more than 12 months an up-to-date information statement.

This statement was published in line with the statutory requirements.

Structure and Functions of Council

The Council consists of the Principal Member, referred to as the Mayor and 9 Council Members who represent residents and ratepayers in the Council area.

Council is a body corporate as constituted under the *Local Government Act 1999* (the Local Government Act) and is established to provide for the government and management of its area at the local level and, in particular[1]:

a) to act as a representative, informed and responsible decision-makers in the interest of its community; and

b) 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

c) to encourage and develop initiatives within its community for improving the quality of life of the community; and

d) to represent the interests of its community to the wider community; and

e) 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.

Pursuant to section 7 of the Local Government Act, the functions of the Council are [2]:

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;

ba) to determine the appropriate financial contribution to be made by ratepayers to the resources of Council;

c) to provide for the welfare, well-being and interests of individuals and groups within its community;

d) to take measures to protect its area from natural and other hazards and to mitigate the effects of such hazards;

e) to manage, develop, protect, restore, enhance and conserve the environment in an ecologically sustainable manner, and to improve amenity;

f) to provide infrastructure for its community and for development within its area;

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1 Section 6 *Local Government Act 1999*
2 Section 7, *Local Government Act 1999*

g) to promote its area and to provide an attractive climate and locations for the development of business, commerce, industry and tourism;

h) to establish or support organisations or programs that benefit people in its area or local government generally;

i) to manage and, if appropriate, develop, public areas vested in, or occupied by, the Council;

j) to manage, improve and develop resources available to the Council;

k) to undertake other functions and activities conferred by or under the Act.

Pursuant to section 8 of the Local Government Act, the Council must act to uphold and promote observance of the following principles in the performance of its roles and functions:

a) provide open, responsive and accountable government;

b) be responsive to the needs, interests and aspirations of individuals and groups within its community;

c) participate with other Councils, and with State and national governments, in setting public policy and achieving regional, State and national objectives;

d) give due weight, in all its plans, policies and activities, to regional, State and national objectives and strategies concerning the economic, social, physical and environmental development and management of the community;

e) seek to co-ordinate with State and national government in the planning and delivery of services in which those governments have an interest;

ea) seek to collaborate, form partnerships and share resources with other Councils and regional bodies for the purposes of delivering cost-effective services (while avoiding cost-shifting among Councils), integrated planning, maintaining local representation of communities and facilitating community benefit;

f) seek to facilitate sustainable development and the protection of the environment and to ensure a proper balance within its community between economic, social, environmental and cultural considerations;

g) manage its operations and affairs in a manner that emphasises the importance of service to the community;

h) seek to ensure that Council resources are used fairly, effectively and efficiently and Council services, facilities and programs are provided effectively and efficiently;

i) seek to provide services, facilities and programs that are adequate and appropriate and seek to ensure equitable access to its services, facilities and programs;

ia) seek to balance the provision of services, facilities and programs with the financial impact of the provision of those services, facilities and programs on ratepayers;

j) achieve and maintain standards of good public administration;

k) ensure the sustainability of the Council's long-term financial performance and position.

Whilst the majority of the functions of the Council are set out in the Local Government Act, it also has functions under other pieces of legislation including:

- Planning, Development and Infrastructure Act 2016;
- South Australian Public Health Act 2011;
- Food Act 2001;
- Road Traffic Act 1961; and
- Dog and Cat Management Act 1995.

The way in which the functions of the Council affect members of the public include the nature of the services, facilities and programs provided by the Council that benefit the Council's community. The Council is required to use its resources fairly, effectively, and efficiently as well as ensure equitable access. Decisions made by the Council can affect the community as a whole or individuals as the Council is responsible for the government and management of its area at a local area. The Council's regulatory role can affect members of the pubic who act in contravention of legislation. Further, the Council imposes rates and charges on ratepayers which is used to fund the activities of the Council. Rating decisions can affect individuals and groups within the Council's community differently.

Public meetings

Council

Ordinary meetings of the Council are held at the Local Government Centre, 2 Seventh Street, Murray Bridge as determined by resolution of Council and commence at 7.00pm on the second Monday of each month (or Tuesday if the second Monday is a public holiday). All Ordinary Council and committee meetings are open to the public, with the exception of any matters which are required to be considered in confidence[3]. From time to time a special meeting may be called.

One of the main opportunities for the community to gain information about the business of Council is through the agendas, and associated reports prepared for Council and committee meetings. Agendas and minutes for these meetings are publicly available from Council's website - Full Council Meeting Agenda & Minutes | Murray Bridge Council. Printed copies can be provided on request from Council's principal office (on payment of a fee set by the Council as listed in its adopted Annual Fees and Charges).

Section 41 Committees

The Council may establish committees[4]:

- 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.

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3 Section 90, *Local Government Act 1999*
4 Section 41 (2), *Local Government Act 1999*

Council's Assessment Panel

The Council has established a Council Assessment Panel as a relevant authority under the *Panning, Development and Infrastructure Act 2016*. Further information including copies of agenda, minutes, terms of reference and details of panel membership, can be found on Council's website – Council Assessment Panel | Murray Bridge Council.

2025-26 Formal Public Meeting Structure

The Rural City of Murray Bridge's formal public meeting structure for the 2025-26 financial year was as follows:

Decision Makers	Recommends Only Committees	Recommends Only Sub-committees
Council *Established under the Local Government Act 1999 Can create Committees, Sub-Committees and hold Briefing Sessions and Workshops* **Council Assessment Panel** *Appointed under Section 82 and 83 of the Planning, Development and Infrastructure Act 2016* **Building Fire Safety Committee** *Established under section 157(17) of the Planning, Development and Infrastructure Act 2016*	**Community Advisory Committee** *Established under Section 41 of the Local Government Act 1999* **Strategic Property and Development Policy Committee** *Established under Section 41 of the Local Government Act 1999* **Aged Care and Governance Committee** **Disbanded following sale of Lerwin Residential Facility** *Established under Section 41 of the Local Government Act 1999* **Audit & Risk Mandatory Committee** *Established under Section 126 of the Local Government Act 1999*	*Established under Section 41 of the Local Government Act 1999* ***Recommends to Community Advisory Committee:*** *Ability Action Group* *Community Action Group* *Community Grants working party* *Public Art Advisory Sub Committee* *Reconciliation Action Plan Working Group (To be formed* *Sport and Recreation Advisory Group* *Youth Action Committee* *Youth Council* ***Recommends to Aged Care and Governance Committee*** *Lerwin Service Review Sub-committee* **Disbanded following sale of Lerwin Residential Facility**

The agendas, reports, minutes and terms of reference for each meeting type can be found on Council's website.

Subsidiaries

The Council may establish a subsidiary to provide a specified service, to manage or administer property, facilities or activities on behalf of the Council or perform a function of the Council under the Local Government Act or another Act[5]. The Council may also, with one or more other Councils establish a regional subsidiary to provide a specified service, to manage or perform a function of the Council under the Local Government Act or another Act.[6]

A list of Council's subsidiaries is as follows:

- Adelaide Hills Regional Waste Management Authority
- Murraylands and Riverland Local Government Association

5 Section 42, *Local Government Act 1999*
6 Section 43, *Local Government Act 1999*

Delegations

The Council exercises a range of statutory powers and functions. Most of these powers and functions can be delegated by the Council[7].The Chief Executive Officer has delegated authority from Council to make decisions on specified matters. Delegations made by the Council under the Local Government Act are reviewed by the Council within 12 months after the conclusion of each periodic election. The Council's Delegations Register reflects the delegated authority from the Council to the CEO (and subsequently any further sub-delegations). A register of delegations is available on Councils website.

Public Participation

Members of the public have a number of opportunities to express their views on particular issues before the Council. These include:

Attendance at public meetings – Members of the public are welcome to attend Council and committee meetings which are open to the public.

Deputations to Council – A written request to address the Council by way of a deputation in a Council meeting can be made by a member of the public to address Council personally or on behalf of a group of residents for up to 10 minutes (including question time allocation) with the limit being set at two (2) deputations for any Council Meeting. Further information including how to submit a deputation is available on Council's website.

Petitions – Written petitions can be addressed to the Council on any issue within the Council's jurisdiction. Further information including how to submit a petition are available on Council's website.

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 – Council Members | Murray Bridge Council.

Written Requests – Members of the public can write to the Council on any Council policy, activity or service via:

Email: council@murraybridge.sa.gov.au; or

Mail: Local Government Centre
2 Sevent Street
Murray Bridge SA 5253

Community engagement – The Council is committed to open, honest, accountable and responsible decision making. Council's Public Consultation Policy facilitates effective communication between Council and the community, encouraging community involvement and partnerships in planning and decision making. The Council's Public Consultation Policy sets out the steps Council will take in relation to public consultation and ensures legislative compliance and that the most cost-effective methods of informing and involving the community, which are appropriate for specific circumstances and consultation topics, are used. The policy is available on the Council's website.

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[7] Section 44, *Local Government Act 1999*

Access to Council Documents

Documents held by Council

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

Records System - Council operates MagiQ for the effective management of Council's official 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 Council area.

Policies and publicly accessible information

Council had the following policies in effect during 2025-26, all of which are available on Council's website:

Burning Permit Policy

Code of Practice - Access to Meetings and Documents

Accessing Information - Freedom of Information and Privacy

Asset Accounting Policy

Alteration to Public Roads, Verges and Footpaths Policy

Asset Disposal Policy

Asset Management Policies

Australia Day Awards Guideline

Behavioural Management Policy - Elected Members

Budget Report and Amendment Policy

Business Continuity Policy - Management of Disruption Risk

Caretaker Policy

Civic Recognition Policy

Code of Conduct - Employee

Behavioural Management Policy - S41 Independent Members

Communication Policy

Community Engagement Framework

Community Engagement Policy

Community Gardens Policy

Community Loans Policy

Council Event Management Policy

Community Events Grants and Donations Policy

Complaint Management Framework

Construction of Unmade Road Reserves

Council Delegates - Appointment Process

Council Election Policy

Council S41 Committees

Delegations Policy

Development Act Delegations

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

Emergency Management Framework

Employee Behavioural Standards

Enforcement Policy

Enterprise Risk Management Framework

Event Management Policy

Event Traffic Management Policy

Fees and Charges Policy

Financial Sustainability Policy

Fraud & Corruption Prevention Management Guideline

Fraud and Corruption Prevention Policy

Funding Policy

General Ledger Policy

Good Public Administration Framework

Graffiti Management Policy

Graffiti Management Removal Guideline

Healthy Eating Policy

Healthy Murraylands Policy Brochure

Informal Gatherings Policy

Infrastructure and Bonding Policy

Insurance - Use of Council Land Council Policy

Interment, Cemetery and Memorials Policy

Interment, Cemetery and Memorials Guideline

Interment on Private Land

Insurance - Use of Local Government Land Management Guideline

Internal Control Policy

Internal Review of Council Decisions

I-responda - Community Emergency Response

Kerbside Waste Recycling Green Organics Services Policy

Lease and Licensing Policy

Lease and Licencing Management Guideline

Limit of Dog Numbers - Bylaw 5 Policy

Memorials Policy

Mobile Food Vendor Policy

Mobile Food Vendor Guideline

Order Making Policy

Outdoor Dining Policy

Policy Framework

Privately Funded DPAs

Procurement Policy

Property Identification Policy (Road Naming & Road/Street numbering)

Proposed Behavioural Standards for Council Members

Prudential Management Policy

Public Art Policy

Public Interest Disclosure Guideline

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

Road Maintenance (Manure on Roads)

Safe Environments Policy

Social Media Terms and Conditions

Sport and Recreation Management Guideline

Structures on Community Riverfront Reserves Policy

Sundry Debt Recovery Policy

Treasury Management Policy

Tree Management Policy

Tree Management Framework

Unsolicited Bid Policy

Use of Council Facilities for Fitness Groups and Personal Trainers Policy

Volunteer Code of Conduct

Volunteer Policy

Volunteer Strategy 2025-2030

Water and Sewerage Retail Services - Hardship Policy

Water Sewerage Retail Services Riverglen Woodlane Customer Charter

Water Sewerage Retail Services Riverglen Woodlane Enquiry Complaints Dispute Resolution Procedure

Whistleblower Policy and Guideline

Pursuant to section 132 and Schedule 5 of the Local Government Act[8] the following categories of documents are available on Council's website. Upon request a printed copy can be provided (on payment of a fee fixed by the Council as detailed in the annual Fees and Charges).

- Reviews of council constitution, wards and boundaries
- Registers and Returns
- Codes
- Meeting papers
- Information and briefing session papers
- Policy and administrative documents
- By-laws

In addition to those mentioned previously, Council also has the following types of documents publicly available on its website – Strategic Planning and Reporting | Murray Bridge Council:

- Community Plan
- Strategic Plan
- Long Term Financial Plan
- Asset Management Plans
- Council Plans (strategies, frameworks, master plans, feasibility studies etc)
- Annual Business Plan and Budget

All general enquiries regarding access to Council documents should be made to:

Email: council@murraybridge.sa.gov.au; or

Mail: Local Government Centre
2 Sevent Street
Murray Bridge SA 5253

8 Section 132, *Local Government Act 1999*

Freedom of Information Application Fees and Processing Charges

Applications

Freedom of Information requests to the Council are to be addressed to:

Freedom of Information Officer
Rural City of Murray Bridge
Local Government Centre
2 Sevent Street
Murray Bridge SA 5253

To download an Application Form, or to use the online Freedom of Information application form, please visit: https://www.archives.sa.gov.au/finding-information/sa-government-information/making-a-freedom-of-information-application.

Requests for information not publicly available will be considered in accordance with the FOI Act. Under this legislation, applicants seeking access to documents held by Council need to provide sufficient information to enable the documents to which the application relates to be identified.

If the documents relate to the applicant's personal affairs, proof of identity may be requested.

Applications must be made in accordance with the requirements set out in the FOI Act and will be dealt with by an accredited FOI officer on behalf of the Council. In dealing with an application under the FOI Act, consultation with third parties may be required. The Council will provide to the applicant written notice of its determination. There are rights of internal and external review where an applicant is dissatisfied with a determination.

In addition to the application fee, other fees and charges may be payable for dealing with an application.

No fee is required for current concession holders or if payment of the fee would cause financial hardship[9]. At all times Council retains a discretion to waive, reduce or remit a fee for any reason it thinks fit.

If, in the Council's opinion, the cost of dealing with an application is likely to exceed the application fee, an advance deposit may be requested. The request will be accompanied by a notice that sets out the basis on which the amount of the deposit has been calculated. The accredited FOI Officer will endeavour to work with the applicant to define the scope of the request and the costs involved.

[9] Section 5, Freedom of Information (fees and Charges) Regulations 2018

Amendment to Council Records

Under the FOI Act, 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 they wish to inspect.

If it is found that these records require amendment, details of the necessary changes are to be lodged with Council's accredited FOI Officer. There are no fees or charges for the lodgement, 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.

THE RURAL CITY OF
MURRAY
BRIDGE

CONTACT US AT

2 Seventh Street / PO Box 421
Murray Bridge SA 5253

T. +61 8 8539 1100
F. +61 8 8532 2766
E. council@murraybridge.sa.gov.au

MURRAYBRIDGE.SA.GOV.AU

@ruralcitymurraybridge #MurrayBridge

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Public Art, Murray Bridge. Image Credit: Jacob Jennings Photography