

## Council Meeting

Notice is hereby given pursuant to the provisions of the Local Government Act, 1999, that the next Meeting of Unley City Council will be held in the Council Chambers, 181 Unley Road Unley on

***Monday 26 October 2015 at 7.00pm***

for the purpose of considering the items included on the Agenda.



John Devine  
**A/Chief Executive Officer**

## **OUR VISION 2033**

Our City is recognised for its vibrant community spirit, quality lifestyle choices, diversity, business strength and innovative leadership.

### **COUNCIL IS COMMITTED TO**

- Ethical, open honest behaviours
- Efficient and effective practices
- Building partnerships
- Fostering an empowered, productive culture – “A Culture of Delivery”
- Encouraging innovation – “A Willingness to Experiment and Learn”

## **ACKNOWLEDGEMENT**

We would like to acknowledge this land that we meet on today is the traditional lands for the Kaurna people and that we respect their spiritual relationship with their country.

We also acknowledge the Kaurna people as the custodians of the Adelaide region and that their cultural and heritage beliefs are still as important to the living Kaurna people today.

## **PRAYER AND SERVICE ACKNOWLEDGEMENT**

Almighty God, we humbly beseech Thee to bestow Thy blessing upon this Council. Direct and prosper our deliberations for the advancement of Thy Kingdom and true welfare of the people of this city.

Members will stand in silence in memory of those who have made the Supreme Sacrifice in the service of their country, at sea, on land and in the air.

Lest We Forget.

## **WELCOME**

## **ORDER OF BUSINESS**

### **ITEM NO**

### **PAGE NO**

#### **APOLOGIES**

Councillor J Koumi

#### **CONFLICT OF INTEREST**

#### **DEFERRED / ADJOURNED ITEMS**

#### **MINUTES**

278	Minutes of the Council meeting held on Monday 28September 2015	1
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**Minutes issued separately**

**ITEM NO****PAGE NO**

- 279 Minutes of the Special Council meeting held on  
Tuesday 29 September 2015

2

**Minutes issued separately**

**PETITION**

**PRESENTATION**

**DEPUTATIONS**

**REPORTS OF COMMITTEES**

To receive and adopt or otherwise the reports and  
recommendations of the undermentioned Committees

- 280 **Unley Business and Economic Development  
Committee**

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Minutes of the Unley Business and Economic  
Development Committee meeting held on 7 October  
2015

**Minutes Attached**

- 281 **Audit and Governance Committee**

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Minutes of the Audit and Governance Committee  
meeting held on 13 October 2015

**Minutes Attached**

**REPORTS OF OFFICERS**

**GENERAL MANAGER COMMUNITY – Ms Megan  
Berghuis**

- 282 Selection Panel for 2016 Australia Day Awards

8 – 11

- 283 Proposed Naming of Lane Between Millswood  
Crescent and Cromer Parade

12 – 16



**ITEM NO****PAGE NO****GENERAL MANAGER ASSETS AND  
ENVIRONMENT – Mr John Devine**

284	Kerbside Residual and Hard Waste Processing Contract	17 – 19
285	Revocation of Community Land Classification and Proposed Disposal of Land – Lot 502 Dover Street Malvern	20 – 24

**GENERAL MANAGER CORPORATE SERVICES –  
Mr Stephen Faulkner**

286	Finance Report for the Quarter Ended 30 September 2015	25 – 28
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**A/CHIEF EXECUTIVE OFFICER (John Devine)**

290	Car Parking Policies Review	45 – 48
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292	Delegations Annual Review 2014-15	52 – 54
293	Authorisation to Affix the Common Seal	55 – 59
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**QUESTIONS OF WHICH NOTICE HAS BEEN GIVEN****QUESTIONS WITHOUT NOTICE**

**ITEM NO****PAGE NO****CORRESPONDENCE**

295	Correspondence from: <ul style="list-style-type: none"><li>• Hon Tony Piccolo MP</li><li>• Department of Planning Transport and Infrastructure</li><li>• South Australia Police</li><li>• Young Achiever Awards</li><li>• The Hon John Rau MP</li><li>• Hon Geoff Brock MP</li><li>• Hon Zoe Bettison MP</li><li>• Tung Ngo MLC</li><li>• Australia Day Council</li><li>• Senator Sean Edwards</li><li>• Best Bricks and Pavers</li><li>• Andrew Southcott MP</li><li>• Hon Stephen Mullighan MP</li><li>• Sturt Football Club Inc</li></ul>	61
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297	<b>DEPUTY MAYOR'S REPORT</b>	63
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**REPORT OF MEMBERS**

298	<ul style="list-style-type: none"><li>• Councillor Rabbitt</li><li>• Councillor Hughes</li><li>• Councillor Palmer</li></ul>	64
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**MOTIONS OF WHICH NOTICE HAS BEEN GIVEN****MOTIONS WITHOUT NOTICE****CONFIDENTIAL ITEMS**

## SUGGESTED ITEMS FOR NEXT AGENDA

Australia Day Awards 2016	Endorsement of the Australia Day Council of SA City of Unley Awards.
Council Action Report	Report on outstanding actions from Council resolutions
Draft Active Ageing Strategy	Endorsement of the draft Active Ageing Strategy following consultation.
Confirmation of I& S Committee Minutes	Confirmation of Committee Minutes
Confirmation of Community & Culture Minutes	Confirmation of Committee Minutes
Conservation Grants	
Building Inspection Policy	
Conservation Grants Policy	
Vodafone Lease Goodwood Oval	
CONFIDENTIAL - Request to purchase land	
Traffic Management and Speed Restrictions for the Royal Show	
International and Domestic Relations Policy	
Community Consultation – Unley Library Service	Goodwood Library floor plan concepts and changes to opening hours at GW and Unley
Quarterly Corporate Report	To present quarterly figures on Council services
Anderson Street Shared Zone concept	To present Council information on the shared space concepts as per council motion.
Design concepts Rugby/Porter bike way	To provide information on the design options for Rugby Porter bike route.
Draft LATM – Unley, Wayville and Goodwood	To seek Council endorsement on draft LATM recommendation for community consultation.

## NEXT MEETING

23 November 2015 – 7.00pm – Council Chambers

## **CONFIRMATION OF MINUTES**

**TITLE:** CONFIRMATION OF MINUTES FOR COUNCIL  
MEETING HELD ON 28 SEPTEMBER 2015

**ITEM NUMBER:** 278

**DATE OF MEETING:** 26 OCTOBER 2015

**ATTACHMENTS:** NIL

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## **RECOMMENDATION**

MOVED:  
SECONDED:

That:

1. The minutes of the Council Meeting held on Monday 28 September 2015, as printed and circulated, be taken as read and signed as a correct record.
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## **CONFIRMATION OF MINUTES**

**TITLE:** CONFIRMATION OF MINUTES FOR SPECIAL  
COUNCIL MEETING HELD ON 29 SEPTEMBER  
2015

**ITEM NUMBER:** 279

**DATE OF MEETING:** 26 OCTOBER 2015

**ATTACHMENTS:** NIL

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## **RECOMMENDATION**

MOVED:  
SECONDED:

That:

1. The minutes of the Special Council Meeting held on Tuesday 29 September 2015, as printed and circulated, be taken as read and signed as a correct record.
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## REPORT OF COMMITTEE

<b>TITLE:</b>	MINUTES OF UNLEY BUSINESS & ECONOMIC DEVELOPMENT (UBED) COMMITTEE – 7 OCTOBER 2015
<b>ITEM NUMBER:</b>	280
<b>DATE OF MEETING:</b>	26 OCTOBER 2015
<b>ATTACHMENTS:</b>	1. UBED MINUTES – 7 OCTOBER 2015

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### 1. EXECUTIVE SUMMARY

#### Association Coordinators' Quarterly Reports For The Period Ending 30 September 2015

To provide Members with information on the activities of the Main Street Associations for the periods ending 30 September 2015.

#### Review Of Differential Separate Rates

In March 2015, Council adopted a motion requiring UBED to investigate aspects of the Special Rate process applied to businesses in the main trading precincts. In July 2015, Council received correspondence from one of those businesses that pays the Special rate, querying both the quantum and benefits that apply to their business.

The UBED Committee requested a report back on the feasibility of introducing a cap to the differential separate rate and the proposed methodology to be undertaken for reviewing the Trader Association model.

#### Partnership with Business SA

The report outlined an opportunity that has been identified to better support the business community of Unley, by forming a partnership with Business SA.

#### Vacancy Rate Review

The commercial vacancy report for the nine months to September 2015 has been received.

- King William Road and Unley Road have recorded rises in vacancies and other precincts have seen falls.
- Council administration will continue to work with King William Road traders to address any matters where Council can exert influence.

#### Correspondence

Manager Business and Economic Development, Peter Kennedy, updated the Committee on Doug Strain's email.

The UBED Committee noted Brad Martin's resignation.

#### Motion without Notice – Representative on Goodwood Library Working Party

The Committee felt that the Goodwood Library Working Party would benefit from having Ms Jodie Gaffney's knowledge and experience.

2,     **RECOMMENDATION**

MOVED:

SECONDED:

That:

1.     The minutes of the Unley Business and Economic Development Committee meeting held on Wednesday 7 October 2015, be received.
2.     The recommendations listed under:

Item 13

Association Coordinators' Quarterly Reports for the period ending 30 September 2015

Item 14

Review of Differential Separate Rates

Item 15

Partnership with Business SA

Item 16

Vacancy Rate Review

Item 17

Correspondence – Doug Strain

Item 18

Correspondence – Brad Martin

Item 19

Motion Without Notice – Representative on Goodwood Library Working Party

inclusive, be adopted.

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## **UNLEY BUSINESS AND ECONOMIC DEVELOPMENT COMMITTEE**

### **Minutes of Meeting**

**Held Wednesday, 7 October 2015 commencing at 6.30pm  
Council Chambers  
181 Unley Road Unley**

#### **MEMBERS PRESENT:**

Councillor Anthony Lapidge  
Councillor Don Palmer  
Doug Strain  
Orren Pruncken  
Alison Snel  
Jodie Gaffney  
Craig Phillips  
Susan Straschko

#### **OFFICERS PRESENT:**

Mr Peter Tsokas, Chief Executive Officer  
Mr David Litchfield, General Manager Economic Development & Planning  
Mr Peter Kennedy, Manager Business and Economic Development  
Ms Kelley Jaensch, Executive Assistant to GM Economic Development & Planning

#### **ELECTION OF ACTING PRESIDING MEMBER:**

MOVED: Councillor Lapidge

SECONDED: Susan Straschko

That Councillor Don Palmer be elected as Acting Presiding Member for the 7 October 2015 Unley Business and Economic Development meeting.

#### **CARRIED**

#### **ACKNOWLEDGMENT:**

We acknowledge that the land we meet on today is the traditional land of the Aboriginal people and that we respect their spiritual relationship with their country.

We also acknowledge that the Aboriginal people are the custodians of the Adelaide region and that their cultural and heritage beliefs are still important to the living Aboriginal people today.



### **APOLOGIES:**

Councillor John Koumi – Presiding Member  
Mayor Lachlan Clyne – ex Officio  
Leonie Clyne

### **OBSERVERS**

Councillor Rabbitt

### **CONFIRMATION OF MINUTES:**

MOVED: Councillor Lapidge  
SECONDED: Susan Straschko

That the minutes of the meeting of the Unley Business and Economic Development Committee held on Wednesday, 1 July 2015 as printed and circulated, be taken as read and signed as a correct record.

**CARRIED UNANIMOUSLY**

### **DEPUTATIONS**

Nil.

### **PRESENTATION:**

Nil.

### **ITEM 13**

#### **ASSOCIATION COORDINATORS' QUARTERLY REPORTS FOR THE PERIOD ENDING 30 SEPTEMBER 2015**

#### **SUSPENSION OF MEETING PROCEDURES**

The Acting Presiding Member advised the Committee that he thought the meeting would benefit from a short term suspension of meeting procedures, for 15 minutes, to allow for open discussion.

This was agreed with a two thirds majority.

The standing orders were suspended at 6.33pm.

#### **FURTHER EXTENSION TO MEETING PROCEDURES**

A further extension to the standing orders for 5 minutes was supported with a two thirds majority.

Standing orders were suspended at 6.48pm.

Standing orders were reinstated at 6.51pm.

**Item 13**

**Association Coordinators' Quarterly Reports for the period ending 30 September 2015 - Continued**

MOVED: Doug Strain

SECONDED: Councillor Lapidge

The Committee recommends to Council that:

1. The report be received.

**CARRIED UNANIMOUSLY**

**\*\*ITEM 14**

**REVIEW OF DIFFERENTIAL SEPARATE RATES**

**SUSPENSION OF MEETING PROCEDURES**

The Acting Presiding Member advised the Committee that he thought the meeting would benefit from a short term suspension of meeting procedures, for 30 minutes, to allow for open discussion.

This was agreed with a two thirds majority.

The standing orders were suspended at 6.52pm.

**FURTHER EXTENSION TO MEETING PROCEDURES**

A further extension to the standing orders for 10 minutes was supported with a two thirds majority.

Standing orders were suspended at 7.22pm.

**FURTHER EXTENSION TO MEETING PROCEDURES**

A further extension to the standing orders for 10 minutes was supported with a two thirds majority.

Standing orders were suspended at 7.32pm.

Standing orders were reinstated at 7.42pm.

MOVED: Alison Snel

SECONDED: Susan Straschko

The Committee recommends to Council that:

1. The report be received.

**\*\*Item 14**

**Review of Differential Separate Rates - Continued**

2. A review be undertaken of the role and operation of the Trader Associations, in conjunction with the associations, to ensure they are still the most appropriate method for promotion of the precincts and are supported by the businesses in those precincts.
3. The Unley Business & Economic Development Committee engage and consult with main street traders and businesses to discuss and investigate the existing arrangements for the application of Differential Separate Rates, and provide recommendations to Council as to any changes that may be prudent.
4. A report be submitted to the next UBED Committee meeting on the feasibility of introducing a cap to the differential separate rate and the proposed methodology to be undertaken for reviewing the Trader Association model.

**CARRIED UNANIMOUSLY**

**ITEM 15**

**PARTNERSHIP WITH BUSINESS SA**

MOVED: Councillor Lapidge

SECONDED: Alison Snel

The Committee recommends to Council that:

1. The report be received.
2. The City of Unley seek to progress the matter of a partnership with Business SA, to better support the businesses of Unley.
3. A formal partnership agreement be negotiated and the CEO authorised to sign such agreement.

**CARRIED UNANIMOUSLY**

**ITEM 16**  
**VACANCY RATE REVIEW**

**SUSPENSION OF MEETING PROCEDURES**

The Acting Presiding Member advised the Committee that he thought the meeting would benefit from a short term suspension of meeting procedures, for 10 minutes, to allow for open discussion.

This was agreed with a two thirds majority.

The standing orders were suspended at 8.04pm.

**FURTHER EXTENSION TO MEETING PROCEDURES**

A further extension to the standing orders for 5 minutes was supported with a two thirds majority.

Standing orders were suspended at 8.14pm.

Standing orders were suspended at 8.17pm.

MOVED: Doug Strain

SECONDED: Alison Snel

The Committee recommends to Council that:

1. The report be received.

**CARRIED UNANIMOUSLY**

**ITEM 17**  
**CORRESPONDENCE – DOUG STRAIN**

MOVED: Susan Straschko

SECONDED: Councillor Lapidge

The Committee recommends to Council that:

1. The correspondence from Doug Strain be noted.

**CARRIED**

**ITEM 18**  
**CORRESPONDENCE – BRAD MARTIN**

See page 6.

**ITEM 19**  
**MOTION WITHOUT NOTICE – REPRESENTATIVE ON GOODWOOD LIBRARY**  
**WORKING PARTY**

MOVED: Doug Strain  
SECONDED: Susan Straschko

The Committee recommends to Council that:

1. Jodie Gaffney be appointed to the working party investigating Goodwood Library options.

**CARRIED**

**ITEM 18**  
**CORRESPONDENCE – BRAD MARTIN**

MOVED: Doug Strain  
SECONDED: Susan Straschko

The Committee recommends to Council that:

1. Brad Martin's resignation be received.

**CARRIED UNANIMOUSLY**

**CLOSE OF MEETING:**

The Acting Presiding Member closed the meeting at 8.35pm.

.....  
**PRESIDING MEMBER**  
.....

## REPORT OF COMMITTEE

<b>TITLE:</b>	MINUTES OF AUDIT AND GOVERNANCE COMMITTEE OCTOBER 2015
<b>ITEM NUMBER:</b>	281
<b>DATE OF MEETING:</b>	26 OCTOBER 2015
<b>ATTACHMENTS:</b>	1. AUDIT AND GOVERNANCE MINUTES – 13 OCTOBER 2015

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### 1. EXECUTIVE SUMMARY

#### 2014-15 GENERAL PURPOSE FINANCIAL STATEMENTS

The Committee commended administration on the Financial Statements and agreed that they depicted a good outcome for the last year and a sound position has been maintained for the upcoming 2015-16 financial year.

##### 4.1 Statement of Consolidated Income:

- A change in timing of payment of Financial Assistance Grants by the Federal Government resulted in a premature amount which was used to off-set debt.

##### 4.4 Financial Key Performance Indicators

- It is noted that the financial indicators are within the guidelines

##### 4.10 Centennial Park General Purpose Financial Statements

- The Committee sought further clarification on the cemetery land valuation which was reviewed by the CPCA Board of Management in June 2015 and resulted in a land valuation reduction of \$15.7m as a result of the new accounting standard AASB13.

#### City of Unley Financial Statements

##### Note 3c Depreciation, Amortisation and Impairment (page 17)

- It is noted that the total decrease in depreciation is \$363k. This is largely as a result of reduction in depreciation for *Roads, Lanes, Kerb & Watertable* as a result of useful life and revaluation reviews undertaken during the 2014-15 year.

##### Note 14 Commitments for Expenditure (page 34) and Note 19 Interest in Other Entities (page 39)

- These two items were discussed in general and related to future costs and funding in reference to the Brown Hill Keswick Creek decision made by Council at its Special Meeting of 29 September 2015.

## **DRAFT LONG TERM FINANCIAL PLAN**

### 4.3 Financial Sustainability

- The Committee noted that timing of the LTFP review will allow for further work to be undertaken by Council in relation to scoping of major projects, related funding options and the costing of strategies being developed.

### Long Term Financial Plan

#### Asset Sustainability Ratio page 15

- The Committee commented on the movement of asset sustainability over the depicted 10 year period.

The Committee noted the change in Financial Liability Ratio in accordance with the Model Financial Statements 2015

The Committee sought a progress update of the BHKC project from the CEO at its February 2016 meeting.

## **AUDIT AND GOVERNANCE WORKPLAN 2015/16**

The Workplan was received and the Committee discussed the following possible additions:

- A self-assessment review of the Committee
- Progress of the Strategic Efficiency and Effectiveness Review
- Outcomes of the impending review of the Centenary Park Cemetery Authority
- Update of funding model for Major Project Capital Expenditure
- Review of timing of LTFP review to better align with budget preparation.

Administration will incorporate the additional items above, including a review of Committee meeting frequency and timing.

## 2. **RECOMMENDATION**

MOVED:

SECONDED:

That:

1. The minutes of the Audit and Governance Committee meeting held on Tuesday 13 October 2015, be received.
2. The recommendations listed under:

### Item 20

### 2014-15 General Purpose Financial Statements

Item 21

Draft Long Term Financial Plan 2015-16 to 2024-25

Item 22

Audit and Governance Workplace 2016

inclusive, be adopted.

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## **AUDIT & GOVERNANCE COMMITTEE**

Minutes of the Audit and Governance Committee Meeting  
held on Tuesday 13 October 2015, at 4:00pm  
at the Unley Civic Centre - 181 Unley Road Unley

### **PRESENT:**

Mr John Rawson (Presiding Member)  
Mr Sean Tu (Independent Member) – arrived 4:03pm  
Councillor Michael Rabbitt  
Councillor Rob Sangster

### **OFFICERS PRESENT**

Mr Peter Tsokas, Chief Executive Officer  
Mr Stephen Faulkner, General Manager Corporate Services  
Mr Mike Carey, Manager Finance and ICT  
Ms Ruth Box, Executive Assistant to GM Corporate Services

### **GUEST**

Mr Geoff Edwards – Partner Audit, BDO  
Mr Sam Hilbink – Manager Audit, BDO

### **REPORT TO COUNCIL:**

26 October 2015

### **APOLOGIES**

Mr Ed Parker (Independent Member).

### **CONFLICT OF INTEREST**

Nil

### **BUSINESS ADJOURNED**

Nil

## **DEPUTATIONS / PRESENTATIONS**

Nil

## **CONFIRMATION OF MINUTES**

MOVED Michael Rabbitt  
SECONDED Rob Sangster

That the minutes of the Audit and Governance Committee meeting, held on Tuesday 2 June 2015, as printed and circulated be taken as read and signed as a correct record.

**CARRIED UNANIMOUSLY**

## **ITEM 20** **2014-15 GENERAL PURPOSE FINANCIAL STATEMENTS**

MOVED Michael Rabbitt  
SECONDED Rob Sangster

That:

1. The report be received.
2. The Audit and Governance Committee:
  - a) Having reviewed the City of Unley's General Purpose Financial Statements for 2014-15, contained in Attachment 1 and External Auditor BDO's Annual Audit Completion Report contained in Attachment 2, considers that the General Purpose Financial Statements present fairly the state of affairs of Council and can be presented to Council for noting on 26 October 2015.
  - b) Considers that the City of Unley's General Purpose Financial Statements for 2014-15, contained in Attachment 1, can be certified by the Chief Executive Officer and the Mayor.
  - c) Notes the draft Certification of Auditor Independence proposed by BDO as contained in Attachment 2 and considers that Council's Certification of Auditor Independence contained in Attachment 3 can be certified by the Chief Executive Officer and the Presiding Member of the Audit and Governance Committee.
  - d) Notes the Centennial Park General Purpose Financial Statements for 2014-15, signed by Centennial Park's External Auditor, contained in Attachment 4.

## **SUSPENSION OF MEETING PROCEDURES**

The Presiding Member advised members that he thought the meeting would benefit from a suspension of meeting procedures for up to 20 minutes to discuss this item.

This was agreed with a two thirds majority.  
Meeting procedures were suspended at 4:04pm.

## **FURTHER SUSPENSION OF MEETING PROCEDURES**

The Presiding Member advised members that he thought the meeting would benefit from a further suspension of meeting procedures for up to 10 minutes to discuss this item.

This was agreed with a two thirds majority.  
Meeting procedures were suspended at 4:24pm.

The Manager Finance & ICT highlighted that the following corrections in Attachment 1 - *The General Purpose Financial Statements* will be completed:

- page 22 (Note 7b – Infrastructure) the name of the Valuer: *Internal Council valuation* will be replaced with 'Pavement Management Services', and
- Page 41 (Note 21 – 1.Land Under Roads) the *figures* relating to the kilometre of road reserves (167.2k) and average width of road (12m) will be added.

## **FURTHER SUSPENSION OF MEETING PROCEDURES**

The Presiding Member advised members that he thought the meeting would benefit from a further suspension of meeting procedures for up to 20 minutes to discuss this item.

This was agreed with a two thirds majority.  
Meeting procedures were suspended at 4:34pm.

The Presiding Member asked staff to leave the meeting at 4:38pm to facilitate a private discussion with the Committee Members and the Auditors.

Staff were recalled to the meeting at 4:53pm.

Meeting procedures resumed at 4.54pm.

**CARRIED UNANIMOUSLY**

Auditors Mr Geoff Edwards and Mr Sam Hilbink left the meeting at 4.55pm.

**ITEM 21**  
**DRAFT LONG TERM FINANCIAL PLAN 2015-16 TO 2024-25**

MOVED        Sean Tu  
SECONDED     Michael Rabbitt

That:

1. The report be received.
2. Comments from the Audit and Governance Committee relating to the Draft Long Term Financial Plan be noted.
3. The Draft Long Term Financial Plan 2015-16 to 2024-25 (Attachment 1 to report 22/15) be endorsed.
4. The following financial indicators of the Long Term Financial Plan be adopted:
  - an Operating Surplus Ratio of the greater of 3% or 100% of principal repayments
  - the Net Financial Liabilities Ratio does not exceed 80% of the Total Operating Revenue
  - the Asset Sustainability Ratio target of a 100% average over a 10 year period be calculated using both infrastructure and asset management plan required expenditure and annual depreciation expense.

**SUSPENSION OF MEETING PROCEDURES**

The Presiding Member advised members that he thought the meeting would benefit from a suspension of meeting procedures for up to 20 minutes to discuss this item.

This was agreed unanimously.  
Meeting procedures were suspended at 4:56pm.

Meeting procedures resumed at 5:14pm.

**CARRIED UNANIMOUSLY**

**ITEM 22**  
**AUDIT AND GOVERNANCE WORKPLAN 2016**

MOVED: Rob Sangster  
SECONDED: Sean Tu

That:

1. The report be received.
2. The Work Plan is endorsed by the Audit and Governance Committee.

**CARRIED UNANIMOUSLY**

Rob Sangster left the meeting at 5.35pm.

**OTHER BUSINESS**

A Presentation 'Audit and Governance Committee - Strategic Efficiency and Effectiveness Review' was given by Mr Stephen Faulkner, GM Corporate Services.

It is noted that the Committee would like to view the submitted proposals, advice will be sought as to whether these can be supplied to the Committee and provision of the documentation will be dependent on the outcome.

A special meeting in November has been suggested for the purpose of hearing up to three supplier presentations in relation to the Strategic Efficiency and Effectiveness Review.

**CLOSURE**

The Presiding Member closed at 5.55pm.

**PROPOSED AGENDA ITEMS FOR NEXT MEETING**

Work plan as endorsed.

**MEETING DATES**

Special Meeting in November – date to be set.

2016 meeting calendar yet to be finalised.

.....

**PRESIDING MEMBER**

.....

**DATE**

## **DRAFT DECISION REPORT**

**REPORT TITLE:** SELECTION PANEL FOR 2016 AUSTRALIA  
DAY AWARDS

**ITEM NUMBER:** 282

**DATE OF MEETING:** 26 OCTOBER 2015

**AUTHOR:** PAM HOCKING

**JOB TITLE:** EXECUTIVE ASSISTANT COMMUNITY

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### **1. EXECUTIVE SUMMARY**

The purpose of this report is to appoint two Elected Members to serve on a panel to select the Australia Day nominees for 2016.

Each year Council calls for nominations from individuals and organisations that have made a noteworthy contribution during the current year and/or have given outstanding service over a number of years to our local community.

The Australia Day Awards are sponsored by the Australia Day Council of South Australia and are administered by Local Government authorities throughout the State. The Award ceremony takes place on Australia Day as part of our celebrations.

Guidelines and procedures from the Australia Day Council have previously recommended a selection panel be formed comprising two Elected Members and two other members of the community to judge the nominations.

### **2. RECOMMENDATION**

That:

1. The report be received.
  2. Councillor \_\_\_\_\_ and Councillor \_\_\_\_\_ be appointed to assist the Mayor in the selection of nominees for the Australia Day Awards 2016.
  3. Two of the previous Australia Day Award winners be invited to serve on the panel to assist in the selection of nominees for the Australia Day Awards 2016.
  4. A confidential memo be sent to Elected Members to advise of the panel's selection.
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## 1. **RELEVANT CORE STRATEGIES/POLICIES**

Goal 2.5: Collaborative and engaged community.

Goal 5.3: Good governance and legislative framework

## 2. **DISCUSSION**

Historically, the City of Unley has appointed a selection panel comprising the Mayor, two Elected Members and two community representatives (being previous winners of the Australia Day Citizen of the Year and the Young Citizen of the Year Award) to select the Australia Day Award winners.

Nominations for the 2016 Awards will be invited under the categories outlined below. An exciting new category, the Active Ageing Initiative of the Year, has been introduced to the Award categories for 2016. This new award is aligned to the Council's proposed Active Ageing Strategy and aims to promote awareness and understanding of older people in our community life and to foster intergenerational appreciation and interaction.

- **Citizen of the Year:** individuals who are 30 years of age or above on 26 January 2016 and who have made a significant contribution to the local community during the current year and/or given outstanding service to the local community over a number of years.
- **Young Citizen of the Year:** individuals 30 years of age or less on 26 January 2016 who have made a significant contribution to the local community during the current year and/or given outstanding service to the local community over a number of years
- **Community Event of the Year:** recognises either a group or person who has staged an outstanding or beneficial community event held in the City of Unley during the year, that has provided opportunities for participation and attendance by the community.
- **Active Ageing Initiative of the Year:** recognises either a person or group who has created the most outstanding active ageing initiative to support local residents aged 60 years of age and/or inter-generational connections during the past year.

The selection panel comprising the nominated Elected Members and community representatives will only meet once during December to judge the nominations for the 2016 Australia Day Awards.

It is proposed that Elected Members be notified of the panel's selections by a confidential memo to ensure confidentiality prior to the awarding of the certificates on Australia Day 2016.

### **3. ANALYSIS OF OPTIONS**

Option 1 – Council supports the appointment of two Elected Members and two previous Australia Day Award winners to serve on the panel to assist in the selection of nominees for the 2016 Australia Day awards and for a confidential memo to be sent to Elected Members advising the panel’s selection.

Supporting the appointment of Elected Members to the selection panel will assist other panel members to select the 2016 Australia Day Award winners. A confidential memo notifying Elected Members of the panel’s decision will ensure that the names of the successful nominees will not be made public prior to the awarding of the certificates at a ceremony on Australia Day 2016.

Option 2 – Council supports the appointment of two Elected Members and two previous Australia Day Award winners to serve on the panel to assist in the selection of nominees for the 2016 Australia Day awards and for the winners to be the subject of a non-confidential report to Council.

The appointment of Elected Members to the selection panel will assist other panel members to select the 2016 Australia Day Award winners. The names of the winners will be public prior to the awarding of the certificates at the Australia Day 2016 ceremony.

Option 3 – Council may choose not to support the nomination of an Elected Member(s) to the Selection Panel for the Australia Day Nominees.

In doing so, the selection panel will then consist of the Mayor and two invited previous winners of the Australia Day Awards. Elected Members will be advised the outcome of the panel’s deliberations by a confidential memo.

### **4. RECOMMENDED OPTION**

Option 1 is the recommended option.

### **5. POLICY IMPLICATIONS**

There are no substantial matters of policy in regard to nominations.

#### **5.1 *Financial/budget***

- There are no material additional costs involved to accommodate the outcomes of this report.

#### **5.3 *Staffing/Work Plans***

- No additional staff are required or work plans changed to accommodate the outcomes of this report.

#### **5.5 *Stakeholder Engagement***

- No community consultation is required.



**6. REPORT CONSULTATION**

<b>Name</b>	<b>Title</b>
Megan Berghuis	General Manager Community

**7. ATTACHMENTS**

Nil.

**8. REPORT AUTHORISERS**

<b>Name</b>	<b>Title</b>
Megan Berghuis	General Manager Community
John Devine	A/Chief Executive Officer

## DRAFT DECISION REPORT

**REPORT TITLE:** PROPOSED NAMING OF LANE BETWEEN  
MILLSWOOD CRESCENT AND CROMER  
PARADE

**ITEM NUMBER:** 283

**DATE OF MEETING:** 26 OCTOBER 2015

**AUTHOR:** JOHN WILKINSON

**JOB TITLE:** SPORT AND RECREATION PLANNER

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### 1. **EXECUTIVE SUMMARY**

The purpose of this report is to seek Council's endorsement to name the lane between Millswood Crescent and Cromer Parade, Millswood, as 'Sasmee Lane'.

A request has been received by the South Australian Society of Model and Experimental Engineers (SASMEE) to name the currently unnamed lane used to access their site, to make the venue easier to locate, particularly for emergency services.

The lane is owned by the Crown, however, the *Local Government Act 1999* (the Act) empowers Council to assign a name to, or change the name of a public or private road or a public place.

It is recommended that the lane be named 'Sasmee Lane', as this is currently used as the informal name of the lane, and it meets the guidelines and criteria of Council's Naming Policy.

### 2. **RECOMMENDATION**

That:

1. The report be received.
  2. In accordance with the City of Unley's Naming Policy, the lane between Millswood Crescent and Cromer Parade be named 'Sasmee Lane' and key stakeholders be informed of this decision.
-

### **3. RELEVANT CORE STRATEGIES/POLICIES**

This proposal aligns with the following legislative and policy documents:

- *Local Government Act 1999* (Sections 4 and 219)
- Council's Naming Policy

### **4. DISCUSSION**

The South Australian Society of Model and Experimental Engineers (SASMEE) has occupied its current site at Millswood Sporting Complex since 1947. The club is a well-known part of the local community, offering opportunities for members and the wider community to socialise and ride the model trains.

The club's only point of access from Millswood Crescent and Cromer Parade, Millswood, is a lane that is not formally named. The lane is surrounded by private residential properties and there are no properties that have the lane as their principal address. A map of the club's leased area and the lane is shown in Attachment 1 to Item 283/15.

*Attachment 1*

In February 2014, SASMEE wrote to Councillor Palmer requesting Council to consider naming the lane to enable it to be easier to locate, particularly for emergency services (Attachment 2 to Item 283/15). The letter was then sent to the Administration for further investigation; however, at this time Council had commenced the improvement plan for Millswood Sporting Complex, which involved an extensive review of the site and its current and possible future uses.

*Attachment 2*

The Administration has maintained regular contact with SASMEE and advised the club that investigations into the naming would occur after the improvement plan was completed. As a result of the improvement plan, it was determined that SASMEE will remain at the site long term.

Extensive investigation has occurred to ensure the correct process is followed in regards to naming the lane. The City of Unley's Naming Policy provides a framework for the naming of Council owned buildings, roads, walkways bridges, seats, gates, shelters and other appropriate items. It is appropriate that the laneway be named, as the club's leased area is set back from Millswood Crescent, making it difficult to locate.

The lane is owned by the Crown (State Government), while SASMEE's leased area is owned by Council and is classified as community land. The lane is considered a '*public place*' under section 4 of the Act, as it is publicly accessible at all times. Section 219(1) of the Act empowers Council to assign a name to, or change the name of a public or private road or a public place.

The club has suggested 'Sasmee Lane' as the preferred option for the name. This is currently used as the informal name for the lane. There is also no other similar word used for naming a public road in metropolitan Adelaide, making it easily identifiable.

The proposed name satisfies the guidelines and criteria outlined in Council's Naming Policy and the Local Government Association's 'Model Policy for the Selection of Road and Public Place Names 2011'.

The Administration has considered other possible options for the name, such as Aboriginal names and names relevant to rail transport and local history, however many appropriate names are already in use in the Millswood area, were not unique or did not meet the various guidelines and criteria. The lane could be named after other organisations or individuals; however this would require community consultation to identify other requests for alternative names to be considered.

Should Council endorse this naming proposal, the name will be formally gazetted and the relevant authorities notified and neighbouring properties as required by the Act. Street signs will also be installed at Millswood Crescent and Cromer Parade to name the lane.

## **5. POLICY IMPLICATIONS**

### **5.1 *Financial/budget***

The cost to install two new poles and signs is approximately \$500 and can be covered within the existing budget. Costs to inform relevant stakeholders and complete the gazettal are limited to minimal postage costs. There are no ongoing budget requirements.

### **5.2 *Legislative/Risk Management***

Section 219(1) of the Act empowers Council to assign a name to the lane in question and legal advice obtained by the Administration outlines the process for doing this. The club has stated that its facility is difficult to locate (e.g. by emergency services) and naming the lane will assist in locating the premises.

### **5.3 *Stakeholder Engagement***

There has been no community consultation to date. There are no legislative requirements to undertake community consultation on the name, and it is recommended that an informing approach be taken, in accordance with the legal advice received and Council's Naming Policy and Community Engagement Policy. As no other requests have been made in 68 years since the club has occupied the site (that the Administration is aware of), we do not pose this to be a risk.

The informing approach recommended, will involve writing to the adjoining properties, the other three clubs located at Millswood Sporting Complex, and other relevant agencies to notify them of the naming.

## **6. ANALYSIS OF OPTIONS**

Option 1 – In accordance with the City of Unley’s Naming Policy, the lane between Millswood Crescent and Cromer Parade be named ‘Sasmee Lane’ and key stakeholders informed of this decision.

The formal naming of the lane will enable the club to be easier to locate, including emergency services in emergency situations. The naming of the lane as Sasmee Lane recognises the contribution of a local club to the City of Unley and satisfies the criteria specified in Council’s Naming Policy and the Local Government Association’s ‘Model Policy for the Selection of Road and Public Place Names, 2011’.

### *Disadvantages*

The lane could be named after other organisations or individuals who have made significant contributions to the City of Unley. This would require community consultation to identify other requests for alternative names to be considered.

Option 2 – Undertake community consultation on an alternative name or seek requests from the community on alternative names for the lane.

### *Advantages*

This would provide an opportunity for the community to participate in the naming of the lane.

### *Disadvantages*

This could be a lengthy process as the public would have to be invited to submit suitable names, in accordance with the guidelines that would need to be provided. Since the club has occupied the site (68 years), no other requests have been made to name the lane.

Depending on the name, further permissions may then be required to use the name. This option presents resource implications in relation to the costs involved in coordinating community consultation and associated staff time.

**7. RECOMMENDED OPTION**

Option 1 is the recommended option.

**8. REPORT CONSULTATION**

- Manager Community Development
- Manager Governance & Risk
- Governance Officer
- Property Services Coordinator

**9. ATTACHMENTS**

1. Map of the unnamed lane and the SASMEE site
2. Letter from SASMEE to Councillor Palmer

**10. REPORT AUTHORISERS**

<u>Name</u>	<u>Title</u>
Megan Berghuis	General Manager Community









8 February 2014

Councillor Don Palmer  
City of Unley  
PO Box 1,  
UNLEY SA 5061

Dear Don

Re: SOUTH AUSTRALIAN SOCIETY OF MODEL AND EXPERIMENTAL ENGINEERS  
NAMING OF ACCESS LANE

This letter is prompted by a recent event whereby a member was stranded at our club site and the RAA had difficulty locating him.

As you are aware the SASMEE club site, variously called SASMEE Park, is located at the end of a lane off Millswood Terrace. This lane terminates at SASMEE's entrance gate and at the railway pedestrian crossing leading to Cromer Parade and Fairfax Avenue. This lane is a public right of way but has no identifying name.

The lack of a name means that emergency service vehicles would find it difficult to locate the SASMEE site, as exemplified by our recent experience. Considering the number of persons that attend our park on the running days and the age of some of our members any delay to emergency services could be critical.

We therefore request that you place before the Council the idea of providing a name to the lane and that the name is "Sasmee Lane".

We trust this will receive your support and also be favourably considered by Council

Should you have any questions or comments please do not hesitate to contact me by email [fosterscons@ozemail.com.au](mailto:fosterscons@ozemail.com.au) or phone 8381 3030 or 0418 807 603.

Yours sincerely

Ian Foster FIEAust CPEng  
Honorary secretary  
SASMEE

cc John Wilkinson; Sport and Recreation Planner, City of Unley



## **INFORMATION REPORT**

<b>REPORT TITLE:</b>	KERBSIDE RESIDUAL AND HARD WASTE PROCESSING CONTRACT
<b>ITEM NUMBER:</b>	284
<b>DATE OF MEETING:</b>	26 OCTOBER 2015
<b>AUTHOR:</b>	BRENTON CURTIS
<b>JOB TITLE:</b>	MANAGER STRATEGIC ASSETS

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### **1. EXECUTIVE SUMMARY**

To inform Council of an opportunity that has been presented to reduce costs for kerbside residual and hard waste processing and improved environmental benefits.

Integrated Waste Services (IWS) currently provide waste processing services to the City of Unley as part of its overall waste management contracts.

IWS have been undertaking a review of their processes and have approached Council with an opportunity to reduce expected future cost increases by moving from a disposal based fee to a processing fee resulting in an approximate saving of \$312k to 2020/21, along with an improved environmental outcome by reducing the volume of waste to landfill by approximately 20%.

The proposal also offers Council the opportunity to work with IWS and its global partner Veolia in exploring the viability of Waste to Energy solutions for waste management.

### **2. RECOMMENDATION**

That:

1. The report be received.
-

## **2. RELEVANT CORE STRATEGIES/POLICIES**

- 2.1 Council's Greening goal "our path to sustainable city" objective 4.2 as well as Council Waste Management Strategy.

## **3. DISCUSSION**

Currently Council's waste collection contractor delivers approximately 8,500 tonnes of waste per annum to the IWS facility for processing at Wingfield.

Council has received a proposal from IWS in relation to the services provided for Receipt and Processing of Kerbside Collect Residual and Hard Waste following a review of their processes.

Currently, Council pays a disposal fee on every tonne of waste that is presented at the gate of IWS's Wingfield facility. This fee is made up of both an operational cost to dispose of the waste plus the EPA Levy. It is anticipated that in the future the gate fee will increase as both operational costs and levy fees increase.

IWS is proposing to provide a discounted processing rate to Council in return for guaranteed tonnes by restructuring the current payment methodology by moving from a disposal based fee to a processing fee. The setting of a processing fee plus 3% annual increase mitigates risk and exposure to future EPA levy increases and Council could expect to realise a total saving of approx. \$312,000 to 2020/21.

In addition to the economic benefits, the proposal also offers improved environmental outcomes achieved through increased recycling, due to additional processing of the waste via a trommel screen which provides additional separation of the waste stream identifying the organic material as well as a number of other items. Any resultant economical savings would be passed on to Council.

The total volume of waste being processed is important to the business case and efficiency of this process. Consequently, IWS is looking for its customers to commit to an agreed contract timeframe which has already been agreed to by 4 other Councils.

The second stage of the proposal is to work with IWS and its partner Veolia Environmental Services to explore real and tangible Waste to Energy solutions. This model has been successfully implemented in the United Kingdom and could be replicated in Australia in the right situation.

It is anticipated that this would need to be a future long term partnership for such a project to be viable. This stage is independent of the first stage proposal to reduce costs through additional processing/recycling, and no commitment is required from Council at this point, apart from expressing an interest in exploring the opportunity.

## **4. POLICY IMPLICATIONS**

### **4.1 *Financial/budget***

- There will be a favourable impact on the current and future budgets with a reduction in the processing cost of its residual and hard waste streams.
- Expected savings to 2020/21 equate to \$312,000.

### **4.2 *Legislative/Risk Management***

- This opportunity does not affect any of Council's obligations under relevant legislation
- Legal advice was sort on the opportunity proposed and the advice confirmed that the current contract did not preclude Council from entering into such an arrangement.
- The opportunity poses a very low risk to Council as it has also included an exit clause as part of the proposal.
- The longer term waste to energy opportunity is only exploratory at this point and will require appropriate due diligence, including financial analysis and risk assessments, prior to any decisions.

### **4.3 *Staffing/Work Plans***

- This opportunity does not impact on existing staffing requirements or work plans.

### **4.4 *Environmental/Social/Economic***

- The opportunity being proposed will have positive environmental impact by reducing the amount of organic material in the residual waste going to landfill as well as then recycling this material into a usable product.
- The second stage of the proposal would result in further positive environmental outcomes with a waste to energy opportunity, but it is too early to speculate on these.

## **5. ATTACHMENTS**

Nil

## **DECISION REPORT**

**REPORT TITLE:** REVOCATION OF COMMUNITY LAND  
CLASSIFICATION AND PROPOSED  
DISPOSAL OF LAND - LOT 502 DOVER  
STREET, MALVERN

**ITEM NUMBER:** 285

**DATE OF MEETING:** 26 OCTOBER 2015

**AUTHOR:** ALANA FABER

**JOB TITLE:** PROPERTY SERVICES CO-ORDINATOR

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### **1. EXECUTIVE SUMMARY**

The purpose of this report is to seek Council's recommendation to proceed with the next step in the revocation process of Community Land at Lot 502 Dover Street.

At its Meeting on 24 August 2015, Council resolved to a third round of Public Consultation to be undertaken for the proposed Revocation of the Community Land Classification for Lot 502 Dover Street, Malvern.

A total of 21 responses were received during the public consultation period, 2 – 25 September 2015. 67% of responses said Yes – continue with the process to revoke the Community Land Classification and dispose of the land.

Comments were received from 28% of respondents suggesting other uses for the land. Administration considered these alternative uses, but concluded that the land was not suitable for various reasons and therefore not beneficial for Council to continue to own and maintain the subject piece of land.

### **2. RECOMMENDATION**

MOVED:

SECONDED:

That:

1. The report be received.
  2. Council formerly request the Minister for Planning, to support the revocation of Community Land Status on land identified as Allotment 502 within Filed Plan 34815, Certificate of Title Volume 5381 Folio 56 in the area named Malvern, as a pre-cursor to the negotiation for sale of the portion of land to the owner of 1 Dover Street, Malvern.
-

## **1. RELEVANT CORE STRATEGIES/POLICIES**

- 1.1 Local Government Act 1999 – Section 194
- 1.2 Organisational Excellence – 5.3 Good Governance and Legislative Framework
- 1.3 Organisational Excellence – 5.5 A Financially Sustainable Approach to Business and Planning Activity

## **2. DISCUSSION**

- 2.1 Council administration is continuing to identify parcels of land that are believed to be surplus to requirement and could be divested. One such parcel is Lot 502 Dover Street, Malvern (Certificate of Title Volume 5381 Folio 56). The land is a narrow strip that is approximately 109.5m<sup>2</sup> and is of dirt construction. It is currently classified as 'Community Land' and as such any potential sale is initially dependant on the revocation of the Community land status.
- 2.2 This portion of land previously formed part of a laneway known as Balmoral Lane which was closed by Council and sold to surrounding residents in 1992 /1993. At the time the then owner of 1 Dover Street, Malvern did not wish to purchase the land.
- 2.3 The subject land has been deemed surplus to requirement due mostly to the size, shape and location of the land not lending itself to be able to be utilised as open space or indeed as a pocket park. With the disposal of this land it would also make the current size of the footpath similar to the rest of the footpath on this side of the street. It would also result in a cleaner and more presentable paved footpath without dirt spilling onto the actual footpath area.
- 2.4 Council administration has consulted with the owners of 1 Dover Street Malvern to ascertain if they would be interested in purchasing the land.
- 2.5 Recently public consultation on the potential revocation of the land was undertaken in accordance with Council's decision at its meeting of 24 August 2015. This consultation was completed on 25 September 2015.
- 2.6 As required under the Local Government Act 1999 Section 194, a full report suitable to conduct the public consultation component of the process was prepared and made available to the public. The information in that report was intended to inform members of the public of Council's proposal, enable them to form a view on that proposal, and should they choose, make a submission in support of that view.

- 2.7 A total of 21 responses were received throughout the 23 day consultation period with all the comments received from the public provided in Attachment 1.
- 2.8 The majority of respondents (67%) were supportive of the revocation process and subsequent sale of the portion of land.
- 2.9 28% of the comments received requested that the strip of land be retained and used for a possible pocket park, small playground or a native vegetation strip.
- 2.10 This option was investigated but it was concluded that the land was not suitable for any of these purposes due mainly to the size and shape of the land.
- 2.11 It was also agreed that the funds received from the sale of this land could be better invested into facilities that are used by a wider portion of the community.

### **3. ANALYSIS OF OPTIONS**

Option 1 - Council formerly request the Minister for Planning support the revocation of Community Land Status on land identified as Allotment 502 within Filed Plan 34815 in the area named Malvern, CT 5381/56 as a pre-cursor to the sale of the portion of land to the owner of 1 Dover Street Malvern.

#### **Advantages:**

- Council will no longer have the cost of upkeep of the subject land and will receive a small amount of money to utilise on its other land that is deemed open space

#### **Disadvantages**

- Will see Council lose a piece of community land that is not suitable for other uses at this present time.

#### **Option 2 – Retain the existing land**

#### **Advantages:**

- Retention of Community land.

#### **Disadvantages:**

- Council will continue to have the costs for upkeep of the subject land that is not deemed to be of any significant use to the community

#### **4. RECOMMENDED OPTION**

Option 1 is the recommended option.

#### **5. POLICY IMPLICATIONS**

##### ***5.1 Financial/budget***

- There are no costs associated with this request to revoke Community Land status on this land.

##### ***5.2 Legislative/Risk Management***

- There is a potential risk that the Minister for Planning will not support the revocation process.
- The Revocation of Community Land process as outlined under the Local Government Act 1999 shows that Council need to consider and resolve at four (4) separate key milestones throughout the process. All information relevant to each stage is presented to Council for deliberations.

##### ***5.3 Staffing/Work Plans***

- No additional staff will be required to implement the outcomes of this report.

##### ***5.4 Environmental/Social/Economic***

- With the disposal of this land it would make the current size of the footpath similar to the rest of the footpath on this side of the street.
- It would also result in a cleaner and more presentable paved footpath without dirt spilling onto the actual footpath area. This piece of land has also been a regular dumping ground for hard rubbish.

##### ***5.5 Stakeholder Engagement***

- Nil

##### ***5.6 Promotion / Communication***

- Nil

**7.     ATTACHMENTS**

- Overview of Public Consultation Comments

**8.     REPORT AUTHORISERS**

<b>Name</b>	<b>Title</b>
John Devine	A/Chief Executive Officer



## ATTACHMENT 1

### **Public Consultation – Revocation of Community Land Classification & Proposed Disposal of land (Lot 502 Dover Street, Malvern)**

***“Are you supportive of the City of Unley selling the land known as Lot 502 Dover Street, Malvern (corner of West Terrace) to the adjacent resident at 1 Dover Street, Malvern dependant on the revocation of Community Land Status?”***

<b>Response</b>	<b>Number</b>	<b>Comment</b>
Yes	13	No comments
Yes	1	Would like Council to consider a corner cut off due to site for traffic around the corner
No	1	Concerns with the owner of 1 Dover Street developing their land further once purchased Council land
No	6	Leave as community land – create pocket park, native vegetation strip, playground

Total Responses: 21

Total YES: 14

Total NO: 7

## INFORMATION REPORT

**REPORT TITLE:** FINANCE REPORT FOR THE QUARTER ENDED  
30 SEPTEMBER 2015

**ITEM NUMBER:** 286

**DATE OF MEETING:** 26 OCTOBER 2015

**AUTHOR:** MIKE CAREY

**JOB TITLE:** MANAGER FINANCE & ICT

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### 1. **EXECUTIVE SUMMARY**

The report highlights the year to date financial position as at 30 September 2015.

Council's operating result is favourable to budget by \$304k with minor variances in relation to projects (Operating and Capital) relating to timing.

A positive cash flow of \$2.3m has been realised year to date. This has resulted in a repayment of \$3.3m of the Short Term Draw Down Facility and together with fixed term principal repayments of \$0.4m, has reduced borrowing liabilities by \$3.7m for the quarter.

### 2. **RECOMMENDATION**

That:

1. The report be received.
-

## 2. RELEVANT CORE STRATEGIES/POLICIES

- Organisational Strategy/Goal
  - 5.3 Good Governance and Legislative Framework
  - 5.5 A financially sustainable approach to business and planning activity

## 3. DISCUSSION

### Funding Result compared to budget

	Actual YTD \$'000	Budget YTD \$'000	YTD Variance Fav/(Unfav) \$'000	Full Year Revised Budget \$'000	Forecast \$'000	Fav/(unfav) Movement in Forecast \$'000
Operating income	39,351	39,187	165	43,945	44,252	307
Operating expenditure	10,546	10,685	139	41,804	40,852	952
Operating Result before Projects	28,805	28,501	304	2,141	3,400	(1,259)
Net expenditure - Operating projects	222	160	(62)	2,119	2,109	10
Net expenditure - Capital projects	1,694	1,689	(6)	12,033	11,960	73

Operating income and expenditure are favourable to budget year to date to the end of September 2015. Operating projects are unfavourable due to timing where more progress has been made on some projects for the quarter than anticipated. Capital projects have a minor unfavourable variance. Further discussion on these items is included in Attachments 1-3 of the report.

### Cash Flow

	September 2015 \$'000	September 2014 \$'000	Movement \$'m
Net Flows from Operating	4,487	3,193	1,294
Net Flows from Investing Activities	(1,699)	(1,577)	(122)
Net Flows from Financing Activities	(446)	(326)	(120)
<b>Net Change in Cash Position</b>	<b>2,342</b>	<b>1,290</b>	<b>1,052</b>

A positive cash flow of \$2.3m has been realised year to date. Further discussion including a comparison to the previous year has been included at Attachment 4.

### Statement of Financial Position

	September 2015 \$'000	June 2015 \$'000	Movement \$'m
Assets	595.1	572.3	22.8
Liabilities - borrowings	(7.7)	(11.4)	3.7
Other Liabilities	(5.9)	(7.6)	1.7
<b>Net Assets (Liabilities)</b>	<b>581.5</b>	<b>553.3</b>	<b>26.6</b>

There are no issues in relation to the Statement of Financial Position.

The increase in assets represents a higher Accounts Receivable balance than at June 2015 as a result of rates increases for the full financial year.

In addition, the positive cash flow for the quarter, largely as a result of increased rate receipts has resulted in a repayment of \$3.3m of the Short Term Draw Down Facility and together with fixed term principal repayments of \$0.4m during the quarter has reduced Liabilities – borrowings by \$3.7m.

## Summary of Financial Performance indicators Refer Attachments 1- 4

*Attachment 1*

### Operating Result

How well are we managing our Operating Income compared to Budget	On track
How well are we managing our Operating Expenditure compared to Budget	On track

*Attachment 2*

### Operating Projects

How well are we managing our Operating Projects?	In Progress
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*Attachment 3*

### Capital Works

Overall, how well are we managing our Capital Works?	On track
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*Attachment 4*

### Cash Flow and Borrowings

How well are we managing our cash flow and borrowings?	On track
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### Overall Funding Statement

*Attachment 5*

### Cash Flow Statement

*Attachment 6*

### Statement of Financial Position

*Attachment 7*

### Legend

	On Track
	In Progress/Under review
	Needs Attention

*The figures in this report have been rounded and consequently individual sub-totals, whilst being correct, may differ slightly from the sum of the rounded amounts*

**4. ATTACHMENTS**

1. Operating Result (Excluding Projects).
2. Operating Projects.
3. Capital Works.
4. Cash Flow and Borrowings.
5. Overall Funding Statement.
6. Cash Flow Statement.
7. Statement of Financial Position.

**5. REPORT AUTHORISERS**

<b><u>Name</u></b>	<b><u>Title</u></b>
Stephen Faulkner	General Manager Corporate Services
John Devine	A/Chief Executive Officer

# OPERATING RESULT (excluding Projects)

Attachment 1

## How well are we managing our Operating Income compared to Budget?

On track

	Actual YTD	Budget YTD	YTD Variance Fav/(Unfav)	Full Year Current Budget	Forecast Position	Fav/(unfav) Movement in Forecast
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Operating income</b>						
Rates	37,544	37,504	40	37,584	37,584	-
Statutory income	462	423	39	1,370	1,370	-
User charges	339	302	38	1,658	1,658	-
Grants, subsidies and contributions	758	809	(51)	2,661	2,950	289
Investment income	2	3	(1)	12	12	-
Reimbursements	47	26	21	141	141	-
Other income	199	120	79	519	537	18
<b>Total Operating Income</b>	<b>39,351</b>	<b>39,187</b>	<b>165</b>	<b>43,945</b>	<b>44,252</b>	<b>307</b>

## Year to Date Result

Income is favourable by 0.4% compared to budget year to date.

*Rates \$40k favourable to budget (0.1%)*

- Slightly favourable to budget as a result of timing variances year to date.

*Statutory Income \$39k favourable to budget*

- Fee income from Development & Compliance (15k) & Animal Control (\$8k) are slightly ahead of budget.

*User Charges \$38k favourable to budget*

- Reserves Maintenance (hiring of reserves) \$18k, Commonwealth Home Support Programme (CHSP) \$6k, Community Centres \$6k and Swimming Centre \$5k contribute to the favourable user charges variance.

*Grants, subsidies and contributions \$51k unfavourable to budget*

- Local Roads funding needs to be retimed as a result of receiving 2 quarters prior to 1 July 2015.

*Other Income \$79k favourable to budget*

- Major favourable items include Transport and Traffic \$45k favourable due to hoarding income & DPTI grant for Rugby to Porter Street bike track design.

## Forecast

The majority of the increase in operating income from the first budget review relates to additional Roads to Recovery Grant funding to be received as well increased grant funding for Rugby to Porter Street bike track design (DPTI), CHSP and Community Centres.

# OPERATING RESULT (excluding Projects)

Attachment 1

## How well are we managing our Operating Expenditure compared to Budget?

On track

	Actual YTD \$'000	Budget YTD \$'000	YTD Variance Fav/(Unfav) \$'000	Full Year Current Budget \$'000	Forecast Position \$'000	Fav/(unfav) Movement in Forecast \$'000
<b>Operating expenditure</b>						
Total Employment costs	4,113	4,232	119	17,262	17,262	
Materials, contracts and other expenses	4,298	4,264	(34)	16,066	16,113	(47)
Depreciation and amortisation	1,921	1,920	-	7,682	6,682	1,000
Finance costs	215	269	54	795	795	-
<b>Total Operating Expenditure</b>	<b>10,546</b>	<b>10,685</b>	<b>139</b>	<b>41,804</b>	<b>40,852</b>	<b>952</b>

### Year to Date Result

A favourable expenditure variance (1.3%) compared to budget year to date.

As shown above, this is largely related to favourable expenditure variances for employment & finance costs. The favourable variance in employment costs relates in part to the on-going enterprise bargaining negotiations for depot staff budgeted to be backdated to July 2015 and contractor costs in operational services being less than budgeted.

### Forecast

The forecast includes a reduction to Depreciation of \$1m due to revaluations preformed in the 2014-2015 year.

# OPERATING PROJECTS

Attachment 2

## How well are we managing our Operating Projects?

### In Progress

	Actual YTD \$'000	Budget YTD \$'000	YTD Variance Fav/(Unfav) \$'000	Full Year Current Budget \$'000	Forecast Position \$'000	Fav/(unfav) Movement in Forecast \$'000
<b>Operating projects</b>						
Income	1	-	1	117	117	-
Expenditure	222	160	(63)	2,236	2,226	10
<b>Net expenditure - Operating projects</b>	<b>222</b>	<b>160</b>	<b>(62)</b>	<b>2,119</b>	<b>2,109</b>	<b>10</b>

### Income

No issues with Operating Project Income.

### Expenditure

Operating project expenditure is slightly unfavourable to budget due to timing issues as projects are scoped. There are no budgetary issues at this point in time.

### Forecast

The change in expenditure of \$10k relates to transfer of approved carry forward funding & consolidation of the Unley Central Projects.



## How well are we managing our Capital Works?

### On track

	Actual YTD \$'000	Budget YTD \$'000	YTD Variance Fav/(Unfav) \$'000	Full Year Current Budget \$'000	Forecast position \$'000	Fav/(unfav) Movement in Forecast \$'000
<b>Income Total</b>	<b>365</b>	<b>376</b>	<b>(11)</b>	<b>604</b>	<b>650</b>	<b>46</b>
<b>Expenditure</b>						
NEW - New Capital	198	191	(8)	3,416	3,436	(20)
REPLACE - Replacement Capital	1,064	1,077	13	8,424	8,377	47
PROJDEL - Project Delivery	797	797	-	797	797	-
<b>Expenditure Total</b>	<b>2,059</b>	<b>2,065</b>	<b>6</b>	<b>12,637</b>	<b>12,610</b>	<b>27</b>
<b>Net Capital Projects Expenditure</b>	<b>1,694</b>	<b>1,689</b>	<b>(6)</b>	<b>12,033</b>	<b>11,960</b>	<b>73</b>

### Capital Income

Capital income is slightly unfavourable to budget due to the timing of major plant disposals.

### New Capital Expenditure

All projects are currently on target to budget with the current minor unfavourable variance relating to a number of small variances across the new capital program.

### Asset Replacement Expenditure

The favourable variance in Replacement Capital relates to minor timing variances across the replacement capital program with steady progress being made in relation to building, footpath, plant and equipment and road replacement programs.

### Project Delivery Costs

There are no issues in relation to Project Delivery Costs.

### Forecast

The change in the forecast relates to those items included in the First Quarter Budget Review including \$46k from DPTI in regards to Safety Improvements Fisher/Duthy Street Intersection and an allocation to Development Services Electronic Assessment Project from internal funding sources.

# CASH FLOW AND BORROWINGS

Attachment 4

## How well are we managing our cash flow and borrowings?

On track

Cash Flows	September 2015 \$'000	September 2014 \$'000	Movement \$'m
Rate Receipts	12,658	11,856	802
Other Receipts	2,233	2,175	58
Operating payments to suppliers & employees	(10,404)	(10,838)	434
Net Cash Flows from Operating	4,487	3,193	1,294
Capital Related Receipts	365	37	328
Capital Expenditure on Assets	(2,073)	(1,623)	(450)
Loans Made to Community Groups	0	0	0
Repayment of Loans from Community Groups	9	9	0
Net Flows from Investing Activities	(1,699)	(1,577)	(122)
New Borrowings	0	0	0
Repayment of Loans	(446)	(326)	(120)
Net Flows from Financing Activities	(446)	(326)	(120)
Net Change in Cash, Investments & Drawdown	2,342	1,290	1,052

### Cash Flow

Cash flow for the quarter is positive with operational cash flows contributing to an increase in Council's overall year to date cash position of \$2.3m to September 2015.

### Comparison to Previous Year

Income receipts including rates and other receipts have increased from the previous year in accordance with the budget and the removal of pensioner concessions. Coupled with a decrease in operating payments to suppliers and employees, this has led to an increase in net operating cash inflows of \$1.3m compared to the previous year.

Year to date Capital Expenditure is more than the previous year due mainly to improvements in planning for the capital program and in particular the replacement program.

### Short Term Draw Down

The positive cash flow of \$2.3m together with a transfer from investments has reduced the short term draw down facility by \$3.3m from \$5.0m at June 2015 to \$1.7m at 30 September 2015.

### Other Borrowings (Fixed Term)

Year to date principal repayments of \$446k have reduced Fixed Term Borrowings to \$6.0m at 30 September 2015.

### Community Loans

Community Loan repayments are up to date.

## The City of Unley

## Overall Funding Statement

for the year to date ended September 2015

	Actual YTD \$'000	Budget YTD \$'000	YTD Variance Fav/(Unfav) \$'000	Full Year Current Budget \$'000	Forecast Position \$'000	Fav/(unfav) Movement in Forecast \$'000
<b>Operating income</b>						
Rates	37,544	37,504	40	37,584	37,584	-
Statutory income	462	423	39	1,370	1,370	-
User charges	339	302	38	1,658	1,658	-
Grants, subsidies and contributions	758	809	(51)	2,661	2,950	289
Investment income	2	3	(1)	12	12	-
Reimbursements	47	26	21	141	141	-
Other income	199	120	79	519	537	18
<b>Total Operating Income</b>	<b>39,351</b>	<b>39,187</b>	<b>165</b>	<b>43,945</b>	<b>44,252</b>	<b>307</b>
<b>Operating expenditure</b>						
Total Employment costs	4,113	4,232	119	17,262	17,262	
Materials, contracts and other expenses	4,298	4,264	(34)	16,066	16,113	(47)
Depreciation and amortisation	1,921	1,920	-	7,682	6,682	1,000
Finance costs	215	269	54	795	795	-
<b>Total Operating Expenditure</b>	<b>10,546</b>	<b>10,685</b>	<b>139</b>	<b>41,804</b>	<b>40,852</b>	<b>952</b>
<b>Operating Result before Projects</b>	<b>28,805</b>	<b>28,501</b>	<b>304</b>	<b>2,141</b>	<b>3,400</b>	<b>1,259</b>
<b>Project Summary</b>						
<b>Operating projects</b>						
Income	1	-	1	117	117	-
Expenditure	222	160	(63)	2,236	2,226	10
<b>Net expenditure - Operating projects</b>	<b>222</b>	<b>160</b>	<b>(62)</b>	<b>2,119</b>	<b>2,109</b>	<b>10</b>
<b>Capital projects</b>						
Income	365	376	(11)	604	650	46
Expenditure	2,059	2,065	6	12,637	12,610	27
<b>Net expenditure - Capital projects</b>	<b>1,694</b>	<b>1,689</b>	<b>(6)</b>	<b>12,033</b>	<b>11,960</b>	<b>73</b>
<b>Total Operating projects and capital works program (net)</b>	<b>1,916</b>	<b>1,848</b>	<b>(68)</b>	<b>14,152</b>	<b>14,069</b>	<b>83</b>
Depreciation and amortisation	1,921	1,920	-	7,682	6,682	1,000
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>28,810</b>	<b>28,574</b>	<b>236</b>	<b>(4,330)</b>	<b>(3,987)</b>	<b>343</b>
<b>Operating Surplus after Projects</b>	<b>28,583</b>	<b>28,342</b>	<b>242</b>	<b>21</b>	<b>1,291</b>	<b>1,270</b>

The figures in this paper have been rounded and consequently individual sub-totals, whilst being correct, may differ slightly from the sum of the rounded amounts.

# The City of Unley

## Cash Flow Statement

as at September 2015

\$ '000

### Cash Flows from Operating Activities

#### Receipts

Operating receipts	14 888
Investment Receipts	3

#### Payments

Operating payments to suppliers & employees	10 200
Finance Payments	204

**Net Cash provided by (or used in) Operating Activities 4 487**

### Cash Flows from Investing Activities

#### Receipts

Amounts Received Specifically for New/Upgraded Assets	300
Sale of Replaced Assets	65
Repayments of Loans by Community Groups	9

#### Payments

Expenditure on Assets	2 073
Loans to Community Groups	0

**Net Cash provided by (or used in) Investing Activities (1 699)**

### Cash Flows from Financing Activities

#### Receipts

Proceeds from borrowings	0
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#### Payments

Repayments of Borrowings	446
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**Net Cash provided by (or used in) Financing Activities (446)**

**Net Increase (Decrease) in Cash Held 2,342**

**Cash & Cash Equivalents at beginning of period (3 880)**

**Cash & Cash Equivalents at end of period (1,538)**

Cash & Short Term Investments	164
Short Term Borrowings	(1 702)

**Cash & Cash Equivalents at end of period (1,538)**

## The City of Unley

## Statement of Financial Position

as at 30 September 2015

\$ '000

**ASSETS****Current Assets**

Cash and Cash Equivalents	164
Trade & Other Receivables	26,236
Other Financial Assets	9
<b>Total Current Assets</b>	<b>26,409</b>

**Non-Current Assets**

Financial Assets	41
Equity Accounted Investments in Council Businesses	10,977
Infrastructure, Property, Plant & Equipment	557,687
<b>Total Non-Current Assets</b>	<b>568,705</b>
<b>TOTAL ASSETS</b>	<b>595,114</b>

**LIABILITIES****Current Liabilities**

Trade & Other Payables	3,410
Borrowings - Short Term Drawdown	1,702
Borrowings - Fixed Term	961
Provisions	1,760
<b>Total Current Liabilities</b>	<b>7,833</b>

**Non-Current Liabilities**

Borrowings - Fixed Term	5,020
Provisions	575
Other Non-Current Liabilities	197
<b>Total Non-Current Liabilities</b>	<b>5,792</b>
<b>TOTAL LIABILITIES</b>	<b>13,625</b>

**Net Assets****581,488****EQUITY**

Accumulated Surplus	147,048
Asset Revaluation Reserves	434,440
<b>Total Council Equity</b>	<b>581,488</b>

**Net Financial Liabilities****(4,991)**

## DECISION REPORT

**REPORT TITLE:** FIRST QUARTER BUDGET REVIEW 2015-16  
**ITEM NUMBER:** 287  
**DATE OF MEETING:** 26 OCTOBER 2015  
**AUTHOR:** MIKE CAREY  
**JOB TITLE:** MANAGER FINANCE AND ICT

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### 1. **EXECUTIVE SUMMARY**

Section 9 (1) of the *Local Government (Financial Management) Regulations 2011* requires Council to formally consider its Budget at least three times during the financial year.

This report presents the First Budget Review of the 2015-16 financial year for Council's consideration.

The proposed budgeted Operating Surplus will be revised to a forecast of \$1.534m from \$263k and Net Borrowings will be reduced to a forecast \$3.744m from \$4.329m for the year ended 30 June 2016.

### 2. **RECOMMENDATION**

MOVED:

SECONDED:

That:

1. The report, including Attachments 1- 3 to Item 287/15 be received.
  2. The budget variations from the First Quarter 2015-16 Budget Review be approved.
  3. The revised budgeted Uniform Presentation of Finances reflecting a Budgeted Operating Surplus of \$1.534m from \$263k and a decreased Net Borrowing of \$3.744m from \$4.329m be adopted.
-

## 1. **RELEVANT CORE STRATEGIES/POLICIES**

- Local Government Act 1999 Section 123
- Local Government (Financial Management) Regulations 2011 Regulation 7 and 9
- Organisational Strategy/Goal
  - 5.3 - Good Governance and Legislative Framework
  - 5.5 - Financially sustainable approach to business and planning activity.

## 2. **DISCUSSION**

The Regulations require Council to formally consider its budget three times per year. This statutory requirement recognises the likelihood that events will occur that require, or offer opportunities for changes to the budget during the year.

At the Council meeting held on the 24 August 2015, Council adopted changes to the 2015-16 Annual Budget after the Original Annual Business Plan and Budget was adopted on 22 June 2015. These changes related to accounting for 2014-15 carry forwards and a budget adjustment relating to 2015-16 Financial Assistance Grant being received in 2014-15. This adoption reflected a revised Budget Operating Funding Surplus before Capital Revenue of \$21k and an estimated Net Borrowing of the financial year of \$4.329m as per the Funding Statement.

In accordance with the Model Set of Accounts Uniform Presentation, adopted changes reflect a budgeted Operating Surplus of \$263k after taking into account the budgeted net gain from Centennial Park of \$242k.

### **First Quarter Budget Review** **Operating Budget Variations**

The current 2015-16 adopted budget reflects a Net Operating Surplus before Capital Revenue of \$263k. The proposed adjustments, detailed below, revise the Operating Surplus to \$1.534m.

	<b>\$'000</b>
Current Adopted Budget Net Operating Surplus before Capital Revenue	263
Net Impact of First Quarter Budget Review Variations	
Income	272
Expenditure	<u>(990)</u>
	1 261
Zero Balance Changes – Reclassification to Operating Projects	10
<b>First Quarter Budget Review Operating Surplus</b>	<b>1 534</b>

Details of the proposed budget changes are as follows:

**Identification of Increased Income of \$272k**

- Increase of \$253k to Operating Grants and Subsidies has been identified due to additional Roads to Recovery funding to be received and a separate DPTI Grant in regards to Rugby/Porter Street Cycle Way Design
- Increase of \$19k to Other Income has also been identified due to increased hoarding income.

**Decrease in Operating Expenditure of \$990k**

- Decrease in Depreciation of \$1.0m as a result of revaluations performed in 2014-15 on the asset categories of Roads, Pathways and Traffic
- Increase in Materials, Contracts and Other of \$10k largely as a result of an unbudgeted cost of the Electoral Commission SA Roll Maintenance (\$9k).

*Attachment 1*

Capital Budget Variations

**Identification of Decreased Expenditure of \$27k for Renewal and Replacement of existing assets**

- Decrease in the budget for Streetscape Renewal – Randolph Avenue of \$71k due to additional expenditure incurred on the project after the carry forward amount was approved
- Increase in the budget for the LATM Implementation of \$17k, due to incurring additional painting for the East Avenue bike lanes that was not included in the original scope of the project.

**Identification of Decreased Expenditure of \$55k for New and Upgraded Assets**

- Decrease in the budget for Drain Renewal of \$47k due to additional expenditure incurred on the project after the carry forward amount was approved
- Increase in the budget for the LATM Black Forest Implementation of \$20k, due to the project incurring the additional expense of soil preparation and tree planting in Parker Terrace, which was not in the original scope of the project.

Zero Balance Budget Variations

During the first quarter there have been further changes proposed to the Adopted Budget which relate to movements between income and expenditure categories.



These generally relate to:

- Incorrect classifications during the original budget process
- The receipt of additional grant funding for projects that require a matched Council contribution
- An increase in expenditure is required for a particular service but savings have been found to compensate for this elsewhere within the same Division
- Transfers between capital and operating to reflect accounting requirements in relation to expenditure definition.

In relation to zero balance budget variations, the major adjustments related to:

- Update to the budget in relation to DCSI funding for the Community Centres – increase of \$9k
- Additional Commonwealth Home Support Programme, funding of \$28k being received
- Confirmation of funding of \$46k for Safety Improvements at Fisher/Duthy Street Intersection from DPTI
- Transfer of \$71k of electricity costs between Divisions
- Internal funding of \$30k sourced for the Electronic Assessment for Development Services Project.

## **Budget Review Presentation**

As a result of changes to the Local Government (Financial Management) Regulations, the Budget Review Presentation has been simplified for the First and Third Budget Review for the year whereby it is now required to produce under Section 9 (1) (a)

“a report showing a revised forecast of its operating and capital investment activities for the relevant financial year compared with the estimates for those activities set out in the budget presented in a manner consistent with the note in the Model Financial Statements entitled *Uniform Presentation of Finances*”

In accordance with the Regulations the Uniform Presentation of Finances showing the movements in the current and proposed budgets is shown as Attachment 1.

*Attachment 1*

Given that the format of the Uniform Presentation of Finances needs to be in accordance with the Model Financial Statements approved by the Minister for Local Government, this has resulted in a minor change to how Council has previously shown the Net Borrowing Result to account for the net gain in Council's joint venture, namely Centennial Park. This change is reflected as an Opening Balance Adjustment in the Uniform Presentation of Finances.

### Movements in Budgeted Borrowings

The 2015-16 Adopted Annual Business Plan and Budget in June 2015 showed forecast borrowings at 30 June 2016 of \$15.8m. After adjusting the opening balance to reflect the 2014-15 audited financial statements and taking into account the 2014-15 carry forwards approved from Council Report 215/15 on 24 August 2015, forecast borrowings have subsequently been revised downward to \$14.6m.

The borrowing movements are shown below.

Borrowings	Opening Balance	New Borrowings	Investment Transfer	Repayments	Closing Balance
	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s
CAD (Short Term Drawdown)	4 971	-	(791)	-	4 180
Current Fixed Term Borrowings	961	-	-	-	961
Non-Current Fixed Term Borrowings	5 466	5 101	-	1 134	9 433
	<b>11 398</b>	<b>5 101</b>	<b>(791)</b>	<b>1 134</b>	<b>14 574</b>

### 3. ANALYSIS OF OPTIONS

#### Option 1 –

- The budget variations from the First Quarter 2015-16 Budget Review be approved; and
- The revised budgeted Uniform Presentation of Finances reflecting a Budgeted Operating Surplus of \$1.534m from \$263k and a decreased net Borrowings of \$3.744m from \$4.329m be adopted.

This option will ensure Council meets the requirements of section 7 and 9 of the Local Government (Financial Management) Regulations 2011.

The Council is required to undertake at least three budget reviews of its annual budget. This report is the first of these. This enables Council to address occasions where the adopted budget for a particular project or service has changed. It also enables the inclusion of new projects and initiatives as the opportunity or need arises during the year.

#### Option 2 –

- The budget variations from the First Quarter 2015-16 Budget Review not be approved; and
- The revised budgeted Uniform Presentation of Finances reflecting a Budgeted Operating Surplus of \$1.534m from \$263k and a decreased net Borrowings of \$3.744m from \$4.329m not be adopted.

This will result in Council not being able to commit or incur expenditure on those projects or items included as additional requests.

**4. RECOMMENDED OPTION**

Option 1 is the recommended option.

**5. POLICY IMPLICATIONS**

These proposed adjustments increase Council's Operating Surplus for the 2015-16 financial year. Under Council's adopted Budget Review Policy, where Council's Operating Surplus is increased, these funds can be applied to decrease Council's Net Borrowings.

This is also in line with City of Unley's Audit and Governance Committee direction which was subsequently endorsed by Council in June 2014.

**6. REPORT CONSULTATION**

All Budget Requests have been requested through the relevant Business Unit Managers and approved by the relevant General Manager of the division.

**7. ATTACHMENTS**

1. Proposed Budgeted Uniform Presentation of Finances for the Year Ended 30 June 2016.
2. Proposed Budget Requests.
3. Proposed Zero Budget Changes.

**8. REPORT AUTHORISERS**

<u>Name</u>	<u>Title</u>
Stephen Faulkner	General Manager Corporate Services
John Devine	A/Chief Executive Officer

**Proposed Budgeted Uniform Presentation of Finances  
For the year ended 30 June 2016**

	Current Budget 2016 \$'000	Additional Requests & Savings Found \$'000	Zero Budget Changes \$'000	1st Quarter Budget Review \$'000
Income	44,304	272	35	<b>44,610</b>
Expenses	44,041	(990)	25	<b>43,077</b>
<b>Operating Surplus / (Deficit)</b>	<b>263</b>	<b>1,261</b>	<b>10</b>	<b>1,534</b>
<b>Net Outlays on Existing Assets</b>				
Capital Expenditure on Renewal and Replacement of Existing Assets	(9,003)	27	20	<b>(8,956)</b>
Depreciation, Amortisation and Impairment	7,682	(1,000)	-	<b>6,682</b>
Proceeds from Sale of Replaced Assets	254	-	-	<b>254</b>
	<b>(1,067)</b>	<b>(973)</b>	<b>20</b>	<b>(2,020)</b>
<b>Net Outlays on New and Upgraded Assets</b>				
Capital Expenditure on New and Upgraded Assets	(3,633)	55	(76)	<b>(3,654)</b>
Amounts received specifically for New and Upgraded Assets	350	-	46	<b>396</b>
	<b>(3,283)</b>	<b>-</b>	<b>-</b>	<b>(5,002)</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>(4,087)</b>	<b>343</b>	<b>0</b>	<b>(3,744)</b>
<b>Opening Balance Adjustment</b>				
Adjustment for Net (gain) / loss Joint Ventures & Associates	(242)			
<b>Net Lending / (Borrowing) per Funding Statement</b>	<b>(4,329)</b>			
<b>Net Financial Liabilities at Beginning of Year</b>				<b>(15,611)</b>
Decrease / (increase) in Other				(242)
<b>Net Financial Liabilities at End of Year</b>				<b>(19,597)</b>

**Budget Requests  
Operating Income**

<b>Cost Centre/Project</b>	<b>Description</b>	<b>Financial Statement Category</b>	<b>Amount \$</b>	<b>Comment</b>
201000	Road Maintenance	Grants & Subsidies	232,997	Additional Roads to Recovery (R2R) funding to be received as advised by the Federal Government
1380	Transport & Traffic	Grants & Subsidies	20,208	DPTI Grant for Rugby / Porter Street cycle way design
1380	Transport & Traffic	Other Income	19,200	Hoarding Income King William Road / Young Street
202560	Events – ANZAC Day	Operating Project	(4,546)	Credit Note processed for RSL income not received in 2014-15 financial year
201995	Main Street Digital Economy	Operating Project	4,180	Trader Association contribution to Find Your Everything Website
<b>Total</b>			<b>272,039</b>	

**Budget Request**  
**Operating Expenditure**

<b>Cost Centre/ Project</b>	<b>Description</b>	<b>Financial Statement Category</b>	<b>Amount \$</b>	<b>Comment</b>
202573	Green Infrastructure Strategy	Materials, Contracts & Other	(2,200)	Minor Carry forward adjustment required to reflect final 2014-15 project `expenditure
1452	Immunisation	Materials, Contracts & Other	1,600	Contract with Eastern Health Authority is \$1600 more than budgeted
1453	SRF Licencing	Materials, Contracts & Other	2,000	Contract with Eastern Health Authority is \$2000 more than budgeted
1111	Local Government Elections	Materials, Contracts & Other	9,022	Electoral Commission SA Roll Maintenance costs
1181	Corporate Services Administration	Depreciation	(900,000)	Decrease in depreciation of \$1.0m as a result of revaluations performed in 2014-15 on the asset categories of Roads, Pathways & Traffic and correction of the depreciation allocation between Council divisions
201000	Road Maintenance	Depreciation	(100,000)	Depreciation adjustment between Council divisions
<b>Total</b>			<b>(989,578)</b>	

**Budget Request****Capital Expenditure on Renewal & Replacement of Existing Assets**

<b>Cost Centre/ Project</b>	<b>Description</b>	<b>Financial Statement Category</b>	<b>Amount \$</b>	<b>Comment</b>
202320	Drain Renewal	Capital Expenditure on Renewal & Replacement of Existing Assets	47,129	Additional invoice received after carry forward request made, thus no longer requiring the full amount requested
202203	LATM Black Forest Implementation	Capital Expenditure on Renewal & Replacement of Existing Assets	(20,000)	Incurred \$20k for soil preparation and tree planting in Parker Terrace, not requested in scope
<b>Total</b>			<b>27,129</b>	

**Capital Expenditure on New & Upgraded Assets**

<b>Cost Centre/ Project</b>	<b>Description</b>	<b>Financial Statement Category</b>	<b>Amount \$</b>	<b>Comment</b>
202087	Streetscape Renewal – Randolph Avenue	Capital Expenditure on New & Upgraded Assets	71,346	Additional invoice received after carry forward request made, thus no longer requiring the full amount requested
202359	LATM Implementation	Capital Expenditure on New & Upgraded Asset	(16,884)	Incurred \$16k in 2014-15 painting East Avenue Bike Lanes, not in scope
<b>Total</b>			<b>54,462</b>	

**Zero Budget Requests**

<b>Cost Centre /Project</b>	<b>Description</b>	<b>Financial Statement Category</b>	<b>Amount \$</b>	<b>Comment</b>
1570	Fullarton Park Centre	<ul style="list-style-type: none"> <li>• Operating Grants &amp; Subsidies</li> <li>• Materials, Contracts &amp; Other</li> </ul>	(13,532)  13,532	Increased funding from Department for Communities and Social Inclusion (DCSI) for community centres
1580	Goodwood Centre	<ul style="list-style-type: none"> <li>• Operating Grants &amp; Subsidies</li> <li>• Materials, Contracts &amp; Other</li> </ul>	16,669  (16,669)	Budget for DCSI funding reallocated to other community centres
1590	Clarence Park Centre	<ul style="list-style-type: none"> <li>• Operating Grants &amp; Subsidies</li> <li>• Materials, Contracts &amp; Other</li> </ul>	1,729  (1,729)	Reduced DCSI funding
1540	Unley Community Centre	<ul style="list-style-type: none"> <li>• Operating Grants &amp; Subsidies</li> <li>• Materials, Contracts &amp; Other</li> </ul>	(13,532)  13,532	Increased DCSI funding
202218	UCC – CHSP Centre Base Program	<ul style="list-style-type: none"> <li>• Operating Grants &amp; Subsidies</li> <li>• Materials, Contracts &amp; Other</li> </ul>	(28,000)  28,000	Commonwealth Home Support Programme (CHSP) based funding not included in original budget



<b>Cost Centre /Project</b>	<b>Description</b>	<b>Financial Statement Category</b>	<b>Amount \$</b>	<b>Comment</b>
1181	Corporate Activities – Finance	• Materials, Contracts & Other	71,000	Following detailed analysis savings have been identified that are to be quarantined in Corporate Services for consideration at later budget reviews
201002	Street Lighting Maintenance		(46,000)	
201015	Building Maintenance		(25,000)	
201999	Unley Central Project	• Operating Projects (Expenditure)	60,000	Transfer of approved carry forward funding & consolidation of projects
202353	Facilitation of property development opportunities for Unley	• Operating Projects (Expenditure)	(50,000)	
202580	Keswick/ Forestville (Le Cornu) Precinct Plan	• Materials, Contracts & Other	(10,000)	
202564	Events – Event Attraction	• Operating Projects (Expenditure)	(20,000)	Transfer to operating expenditure
1447	Community Event Sponsorship Program	• Materials, Contracts & Other	20,000	



Cost Centre /Project	Description	Financial Statement Category	Amount \$	Comment
202592	Safety Improvements Fisher / Duthy Street Intersection	• Capital Expenditure on New & Upgraded Assets	16,000	Reallocate expenditure
201735	Minor Traffic Control Devices		(16,000)	
201230	IT Asset Replacement Program	• Capital Expenditure on Renewal & Replacement of Existing Assets	(19,600)	Agreed allocation of hardware costs required by the Electronic Assessment Development Services Project
1113	Business Improvement	• Materials, Contracts & Other	(10,400)	
202594	Electronic Assessment for Development Services	• Capital Expenditure on New & Upgraded Assets	30,000	Allocation to Electronic Assessment for Development Services Project
<b>Total</b>			<b>0</b>	

## **DECISION REPORT**

**REPORT TITLE:** 2014-15 FINANCIAL STATEMENTS  
**ITEM NUMBER:** 288  
**DATE OF MEETING:** 26 OCTOBER 2015  
**AUTHOR:** MIKE CAREY  
**JOB TITLE:** MANAGER FINANCE AND ICT

---

### **1. EXECUTIVE SUMMARY**

The City of Unley's financial statements were presented to the Audit and Governance Committee at its meeting on 13 October 2015. They have been prepared in accordance with the model statements prescribed in the Local Government (Financial Management) Regulations 2011.

The Audit and Governance Committee resolved that the financial statements present fairly the state of affairs of Council and that they be signed and presented for noting by Council on 26 October 2015.

The financial statements have subsequently been certified by the Mayor and Chief Executive Officer and the Audit Reports have been signed by external auditor, Mr Geoff Edwards of BDO. In addition, Council's Certificate of Auditor Independence has been certified by the Chief Executive Officer and John Rawson, the Presiding Member of the Audit and Governance Committee.

This report also includes the Audited 2014-15 Financial Results compared to Budget Report which is required by legislation to be considered by Council by no later than 31 December of the relevant year.

### **2. RECOMMENDATION**

MOVED:

SECONDED:

That:

1. The report be received.
2. Council notes the City of Unley audited financial statements for 2014-15, duly signed by the relevant parties together with the Independent Audit Reports, contained in Attachment 1 to Item 288/15.
3. Council considers and endorses the Audited 2014-15 Financial Results compared to Budget Report contained in Attachment 2 to Item 288/15.
4. Council notes the Centennial Park audited financial statements for 2014-15, contained in Attachment 3 to Item 288/15.

## 1. **RELEVANT CORE STRATEGIES/POLICIES**

- Local Government Act 1999 Sections 124-130
- Local Government (Financial Management) Regulations 2011 Regulations 10-16 and 19-22
- Organisational Strategy/Goal
  - 5.3 - Good Governance and Legislative Framework
  - 5.5 - Financially sustainable approach to business and planning activity.

## 2. **DISCUSSION**

The City of Unley's financial statements for 2014-15 are attached for Elected Members' information.

*Attachment 1*

The following comments are made in relation to the financial statements:

### 2.1 **Statement of Comprehensive Income**

The Statement of Comprehensive Income shows an overall operating surplus of \$3.324m for 2014-15 compared with \$1.489m in the previous year.

Statement of Comprehensive Income	2014-15	2013-14	2012-13
	\$000s	\$000s	\$000s
Council	3 121	1 334	2 117
Centennial Park Net gain	202	155	484
<b>Operating Surplus</b>	<b>3 324</b>	<b>1 489</b>	<b>2 601</b>
<b>Net Surplus</b>	<b>4 962</b>	<b>1 766</b>	<b>4 269</b>
Other Comprehensive Income	16 862	(6 210)	52 101
<b>Total Comprehensive Income</b>	<b>21 824</b>	<b>(4 444)</b>	<b>56 370</b>

As shown above, Council's operating result has increased from the previous year by \$1.8m, as well as a minor increase in Centennial Park's result for the year of \$47k.

Overall Council's operating revenue increased by just over \$3.1m (7.5%), more than offsetting expenditure increases of \$1.3m (3.2%)

Key contributing factors for Council's increase in operating surplus include:

- General rates increase of \$1.8m, reflecting the general rates increase of 4.95% and rates growth of 0.55%
- A change in the timing of payment of Financial Assistance Grants by the Federal Government resulting in 2 quarters of the 2015-16 grant for \$611k being received in 2014-15 on 30 June 2015; and

- A decrease in depreciation of \$363k largely as a result of a reduction in depreciation for roads, lanes, kerb and water-table as a result of useful life and revaluation reviews undertaken during the 2014-15 year

In comparing expenditure between 2014-15 and the previous year, the following was also noted:

- Employee cost increases of \$485k were in line with enterprise bargaining agreement increases.
- Finance costs, while similar to the previous year, were favourable to budget by nearly \$300k.
- Material, Contracts and other expenses increased by \$1.2m on 2013-14 largely as a result of:
  - Contribution to DPTI of \$525k for additional culvert works as part of Brown Hill Keswick Creek Project
  - The expensing of previously capitalised Stormwater Management Plan and other minor costs for Brown Hill Keswick Creek of \$199k
  - Increased waste management costs of \$475k as a result of previous contract being well below market rates

The increases in those identified material, contracts and other expenses were offset by reductions in expenditure for fleet, power and carbon tax.

## **2.2 Statement of Financial Position**

The Statement of Financial Position shows the total assets and total liabilities held by Council. As at 30 June 2015 the overall net assets (total assets less total liabilities) held by Council was \$553m compared with \$531m for the previous year, representing an increase in equity of \$22m. The \$22m increase in equity is reflected in the net surplus of \$5m and an increase in asset valuation of \$17m.

In terms of the asset revaluation increase, this was a combination of the following:

- \$25.8m relating to the Roads, Lanes Kerb and Water-table revaluation
- \$2.3m for the Traffic and Lighting valuation
- A reduction of \$3.5m in the Pathways revaluation, and
- A reduction of \$7.8m in the asset revaluation reserve for Centennial Park land.

Overall, borrowings increased by \$0.7m from \$10.7m to \$11.4m. This was significantly lower than the budgeted end of year position of \$13.3m due to the favourable operating result. The increase was as a result of new borrowings of \$2.4m undertaken during the year (Katherine Street) offset by principal repayments of \$1.2m and a reduction in the short term draw down facility of \$0.5m at year end.

Statement of Financial Position	2014-15	2013-14	2012-13
	\$'000	\$'000	\$'000
Assets	572 268	550 012	555 527
Liabilities	19 002	18 570	19 618
Net Assets	553 226	531 442	535 909

## 2.3 Cash Flow Statement

Council generated \$9.211m from its Operating Activities during the financial year compared to \$8.549m during 2013-14. Details of how this reconciles with the net surplus and changes in net assets are shown in Note 11 of the Financial Statements.

During the year Council spent \$10.831m on the construction and purchase of assets compared to \$11.492m in 2013-14.

As a result, the Cash Flow Statement shows an increase in cash held of \$1.468m, in essence reflecting the net cash flows from borrowing during the year.

## 2.4 Financial Key Performance Indicators

The key financial indicators are summarised and discussed below and are also included as Note 15 Financial Indicators within the financial statements.

Financial Indicators	2014-15	2013-14	2012-13
	\$'000	\$'000	\$'000
Operating Surplus	\$3,323	\$1,489	\$2,601
Adjusted Operating Surplus Ratio*	8%	5%	7%
Net Financial Liabilities Ratio	35%	41%	36%
Asset Sustainability Ratio	97%	88%	89%

\*The Adjusted Operating Surplus Ratio removes the distortion of Federal Government advance payments.

Overall, given the 2014-15 result, Council is well positioned to continue to be financially sustainable, and meet Council's financial indicator targets. Council will continue to review and monitor future financial results and its financial position in conjunction with its Long Term Financial Plan (LTFP).

## 2.5 Audited 2014-15 Financial Results Compared to Budget Report

Council is required, pursuant to Regulation 10 of the Local Government (Financial Management) Regulations 2011 to consider a report showing the audited financial results of the Council for the Statement of Comprehensive Income, Statement of

Financial Position and Financial Indicators compared with the estimated financial results set out in the budget presented in a manner consistent with the Model Financial Statements.

The Statement of Comprehensive Income, Statement of Financial Position and Financial Indicators and associated commentary for 2014-15, are shown as Attachment 2 to Report xx/15.

*Attachment 2*

## **2.6 Centennial Park Financial Statements**

A copy of Centennial Park Cemetery Authority's (CPCA) financial statements for 2014-15 is attached for information (Attachment 3 to Item 288/15). The financial statements show a Net Surplus of \$405k compared to \$309k for the previous year.

In addition, cemetery land valuations were reviewed by the CPCA Board of Management at 30 June 2015. This resulted in a reduction in the valuation for cemetery land from \$17.4m to \$1.8m (a reduction of \$15.7m) upon consideration of an appropriate market discount rate for this type of land.

The surplus together with the change in land revaluation has resulted in a decrease in net assets as at 30 June 2015 to \$21.955m compared to \$37.209m at 30 June 2014.

*Attachment 3*

## **3. ANALYSIS OF OPTIONS**

### Option 1 –

- Council notes the City of Unley audited financial statements for 2014-15, duly signed by the relevant parties together with the Independent Audit Reports, contained in Attachment 1 to Item 288/15.
- Council considers and endorses the Audited 2014-15 Financial Results compared to Budget Report contained in Attachment 2 to Item 288/15 and
- Council notes the Centennial Park audited financial statements for 2014-15, contained in Attachment 3 to Item 288/15.

Council is required, pursuant to Regulation of the *Local Government (Financial Management) Regulations 2011* to consider a report showing the audited financial results of the Council for the previous financial year compared with the estimated financial results set out in the 2014-15 budget presented in a manner consistent with the Model Financial Statements by 31 December 2015.

In accordance with legislation a copy of the financial statements will be sent by Council to the Minister for Local Government and the SA Local Government Grants Commission by 30 November 2015.



## Option 2

- Council notes the City of Unley audited financial statements for 2014-15, duly signed by the relevant parties together with the Independent Audit Reports, contained in Attachment 1 to Item 288/15.
- Council considers the Audited 2014-15 Financial Results compared to Budget Report contained in Attachment 2 to Item 288/15 and may request additional explanatory information via a further council report; and
- Council notes the Centennial Park audited financial statements for 2014-15, contained in Attachment 3 to Item 288/15.

If Council chooses this option, Council may not be able to meet its legislative requirements under Regulation 10 for reporting on the audited financial results (due by 31 December 2015).

## **4. RECOMMENDED OPTION**

Option 1 is the recommended option.

## **5. POLICY IMPLICATIONS**

Council must, on or before 30 November, submit a signed copy of the audited financial statements of Council to the Minister for Local Government and the Presiding Member of the South Australian Local Government Grants Commission.

Council must also consider a report showing the audited financial results of the Council compared with the estimated financial results set out in the budget, by no later than 31 December of each year.

## **6. ATTACHMENTS**

1. General Purpose Financial Statements 2014-15.
2. Audited 2014-15 Financial Results Compared to Budget Report.
3. Centennial Park General Purpose Financial Statements 2014-15.

## **7. REPORT AUTHORISERS**

<u>Name</u>	<u>Title</u>
Stephen Faulkner	General Manager Corporate Services
John Devine	A/Chief Executive Officer

# The City of Unley

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2015

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*Our City is recognised for its vibrant community spirit,  
quality lifestyle choices, diversity, business strength and  
innovative leadership.*



General Purpose Financial Statements  
for the year ended 30 June 2015

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## The City of Unley

### General Purpose Financial Statements for the year ended 30 June 2015

### Certification of Financial Statements

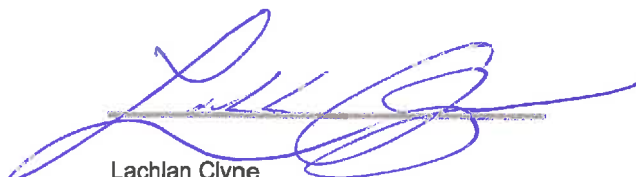
**We have been authorised by the Council to certify the financial statements in their final form.**

**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 2015 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.



Peter Tsokas  
**CHIEF EXECUTIVE OFFICER**



Lachlan Clyne  
**MAYOR**

**Date:** 13 October 2015

# The City of Unley

## Statement of Comprehensive Income

for the year ended 30 June 2015

\$ '000	Notes	2015	2014
<b>Income</b>			
Rates Revenues	2a	35,902	34,113
Statutory Charges	2b	1,395	1,270
User Charges	2c	1,537	1,580
Grants, Subsidies and Contributions	2g	3,933	3,059
Investment Income	2d	16	21
Reimbursements	2e	294	239
Other Income	2f	1,014	763
Net Gain - Equity Accounted Council Businesses	19	202	155
<b>Total Income</b>		<b>44,293</b>	<b>41,200</b>
<b>Expenses</b>			
Employee Costs	3a	15,840	15,355
Materials, Contracts & Other Expenses	3b	18,150	16,993
Depreciation, Amortisation & Impairment	3c	6,448	6,811
Finance Costs	3d	531	552
<b>Total Expenses</b>		<b>40,969</b>	<b>39,711</b>
<b>Operating Surplus / (Deficit)</b>		<b>3,324</b>	<b>1,489</b>
Asset Disposal & Fair Value Adjustments	4	161	(8)
Amounts Received Specifically for New or Upgraded Assets	2g	1,477	285
<b>Net Surplus / (Deficit) <sup>1</sup></b>		<b>4,962</b>	<b>1,766</b>
<b>Other Comprehensive Income</b>			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in Revaluation Surplus - I,PP&E	9a	24,692	(6,210)
Share of Other Comprehensive Income - Equity Accounted Council Businesses	19	(7,830)	-
<b>Total Other Comprehensive Income</b>		<b>16,862</b>	<b>(6,210)</b>
<b>Total Comprehensive Income</b>		<b>21,824</b>	<b>(4,444)</b>

<sup>1</sup> Transferred to Equity Statement

# The City of Unley

## Statement of Financial Position

as at 30 June 2015

\$ '000	Notes	2015	2014
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	5a	1,091	115
Trade & Other Receivables	5b	2,241	1,958
Other Financial Assets	5c	18	27
<b>Total Current Assets</b>		<b>3,350</b>	<b>2,100</b>
<b>Non-Current Assets</b>			
Financial Assets	6a	41	61
Equity Accounted Investments in Council Businesses	6b	10,977	18,605
Infrastructure, Property, Plant & Equipment	7a	557,900	529,246
<b>Total Non-Current Assets</b>		<b>568,918</b>	<b>547,912</b>
<b>TOTAL ASSETS</b>		<b>572,268</b>	<b>550,012</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	8a	5,042	5,582
Borrowings	8b	5,932	6,692
Provisions	8c	1,806	1,557
<b>Total Current Liabilities</b>		<b>12,780</b>	<b>13,831</b>
<b>Non-Current Liabilities</b>			
Borrowings	8b	5,466	4,003
Provisions	8c	575	583
Other Non-Current Liabilities	8e	181	153
<b>Total Non-Current Liabilities</b>		<b>6,222</b>	<b>4,739</b>
<b>TOTAL LIABILITIES</b>		<b>19,002</b>	<b>18,570</b>
<b>Net Assets</b>		<b>553,266</b>	<b>531,442</b>
<b>EQUITY</b>			
Accumulated Surplus		126,656	121,694
Asset Revaluation Reserves	9a	426,610	409,748
<b>Total Council Equity</b>		<b>553,266</b>	<b>531,442</b>

Statement of Changes in Equity  
for the year ended 30 June 2015

\$ '000	Notes	Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	Total Equity
2015					
Balance at the end of previous reporting period		121,694	409,748	-	531,442
a. Net Surplus / (Deficit) for Year		4,962	-	-	4,962
b. Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	-	24,692	-	24,692
- Share of OCI - Equity Accounted Council Businesses	19	-	(7,830)	-	(7,830)
Other Comprehensive Income		-	16,862	-	16,862
Total Comprehensive Income		4,962	16,862	-	21,824
Balance at the end of period		126,656	426,610	-	553,266
2014					
Balance at the end of previous reporting period		119,928	415,958	23	535,909
a. Net Surplus / (Deficit) for Year		1,766	-	-	1,766
b. Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	-	(6,210)	-	(6,210)
- Ron Young Reserve fully expended in line with bequest requirements		-	-	(23)	(23)
Other Comprehensive Income		-	(6,210)	(23)	(6,233)
Total Comprehensive Income		1,766	(6,210)	(23)	(4,467)
Balance at the end of period		121,694	409,748	-	531,442

# The City of Unley

## Statement of Cash Flows for the year ended 30 June 2015

\$ '000	Notes	2015	2014
<b>Cash Flows from Operating Activities</b>			
<u>Receipts</u>			
Operating Receipts		43,572	41,378
Investment Receipts		6	21
<u>Payments</u>			
Operating Payments to Suppliers and Employees		(33,836)	(32,293)
Finance Payments		(531)	(557)
<b>Net Cash provided by (or used in) Operating Activities</b>	11b	<b>9,211</b>	<b>8,549</b>
<b>Cash Flows from Investing Activities</b>			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		1,477	285
Sale of Replaced Assets		386	458
Repayments of Loans by Community Groups		29	46
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(7,518)	(8,128)
Expenditure on New/Upgraded Assets		(3,313)	(3,364)
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(8,939)</b>	<b>(10,703)</b>
<b>Cash Flows from Financing Activities</b>			
<u>Receipts</u>			
Proceeds from Borrowings		2,425	-
<u>Payments</u>			
Repayments of Borrowings		(1,229)	(1,150)
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>1,196</b>	<b>(1,150)</b>
<b>Net Increase (Decrease) in Cash Held</b>		<b>1,468</b>	<b>(3,304)</b>
plus: <b>Cash &amp; Cash Equivalents at beginning of period</b>	11	(5,348)	(2,044)
<b>Cash &amp; Cash Equivalents at end of period</b>	11	<b>(3,880)</b>	<b>(5,348)</b>



## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Contents of the Notes accompanying the Financial Statements

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## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 1. Summary of Significant Accounting Policies

---

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

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

#### 1 Basis of Preparation

##### 1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared 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 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.

##### 1.4 Rounding

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

#### 2 The Local Government Reporting Entity

The City of Unley is incorporated under the South Australian *Local Government Act 1999* and has its

principal place of business at 181 Unley Road, Unley. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

#### 3 Income Recognition

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

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes. Also disclosed is the amount of grants, contributions and receivables recognised as incomes in a previous reporting period which were obtained in respect of the Council's operations for the current reporting period.

The actual amounts of untied grants received during the reporting periods are disclosed in Note 2.

#### 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.

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 1. Summary of Significant Accounting Policies (continued)

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 13.

#### 5 Inventories

Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential. 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 Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

##### 6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset which is \$3000. 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.

##### 6.3 Subsequent Recognition

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

##### 6.4 Depreciation of Non-Current Assets

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of Council, best reflects the consumption of the service potential embodied in those assets.

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

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

Equipment, Furniture & Fittings	2 to 15 years
Buildings	50 years
Infrastructure:	
Roads, Lanes, Kerb & Watertable	20 to 100 years
Pathways	20 to 50 years
Drainage	35 to 100 years
Traffic and Lighting	5 to 20 years
Bridges	50 to 75 years
Recycled Water	5 to 50 years
Other Assets	5 to 20 years

##### 6.5 Impairment

Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 1. Summary of Significant Accounting Policies (continued)

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of the present value of future cash inflows or value in use).

For 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, the value in use is the depreciated replacement cost. In assessing impairment for these assets, a rebuttable assumption is made that the current replacement cost exceeds the original cost of acquisition.

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

#### 6.6 Borrowing Costs

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

#### 8 Payables

##### 8.1 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.

##### 8.2 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.

#### 9 Borrowings

Loans are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is

accrued over the period to which it relates, and is recorded as part of "Payables". Interest free loans are carried at their nominal amounts; interest revenues foregone by the lender effectively being a reduction of interest expense in the period to which it relates.

#### 10 Employee Benefits

##### 10.1 Salaries, Wages & Compensated Absences

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

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

Weighted avg. discount rate	3% (2014, 2.5%)
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##### 10.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

##### 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.

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 1. Summary of Significant Accounting Policies (continued)

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#### 12 Leases

Lease arrangements have been accounted for in accordance with Australian Accounting Standard AASB 117.

In respect of finance leases, where Council substantially carries all of the risks incident to ownership, the leased items are initially recognised as assets and liabilities equal in amount to the present value of the minimum lease payments. The assets are disclosed within the appropriate asset class, and are amortised to expense over the period during which the Council is expected to benefit from the use of the leased assets. Lease payments are allocated between interest expense and reduction of the lease liability, according to the interest rate implicit in the lease.

In respect of operating leases, where the lessor substantially retains all of the risks and benefits incident to ownership of the leased items, lease payments are charged to expense over the lease term.

#### 13 Construction Contracts

Construction works undertaken by Council for third parties are generally on an agency basis where the third party reimburses Council for actual costs incurred, and usually do not extend beyond the reporting period. As there is no profit component, such works are treated as 100% completed. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

#### 14 Interests in Other Entities

Council has a 50% share in the regional subsidiary, Centennial Park Cemetery Authority. Council's share has been recognised in the Financial Statements by including its share of the net assets within the Statement of Financial Position. The Change in the equity share, including any asset revaluation, is disclosed in the Statement of Comprehensive Income. Details are reported in Note 19

As a result of changes made to the Charter of Centennial Park Cemetery Authority on August 2011, all distributions paid by the Authority to

Council are recorded as revenue in the Statement of Comprehensive Income. Distributions paid by the Authority to Council are regarded as payments for guaranteeing the liabilities of the Authority and accordingly are treated as an expense in the Statement of Comprehensive Income in the Financial Statements of Authority.

Council is party to an agreement with the Cities of Burnside, Mitcham, West Torrens and the Corporation of the City of Adelaide in relation to the Brown Hill Keswick Creek Project which is accounted for under AASB 11 Joint Arrangements as a joint operation. As such, each Party is responsible for its own direct costs, and joint assets, revenue and expenses are shared on the basis set out in the agreement and Stormwater Management Plan documentation. Council's share has been recognised in the Financial Statements by including its share of joint revenue and expenditure in the Statement of Comprehensive Income and Council's share of joint assets within the Statement of Financial Position. Further details are provided in Note 19.

#### 15 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.

#### 16 New accounting standards and UIG interpretations

Certain new (or amended) accounting standards and interpretations have been published that are not mandatory and have not been adopted, for reporting periods ending 30 June 2015.



# Notes to and forming part of the Financial Statements for the year ended 30 June 2015

## Note 1. Summary of Significant Accounting Policies (continued)

AASB	Title
9	Financial Instruments
15	Revenue from Contracts with Customers
119	Employee Benefits
124	Related Party Disclosures
2014	Amendments to Australian Accounting Standards – Accounting for Acquisitions of Interest in Joint Operations (AASB 1 & AASB 11)
2014-5	Amendments to Australian Accounting Standards arising from AASB 15
2014-7	Amendments to Australian Accounting Standards arising from AASB 9
2014-8	Amendments to Australian Accounting Standards arising from AASB 9 (Dec 2014) – Application of AASB 9 (Dec 2009) and AASB 9 (Dec 2010)
2014-10	Sale or contribution of Assets between an Investor and its Associates or Joint Venture
2015-2	Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101
2015-3	Amendments to Australian Accounting Standards arising from the withdrawal of AASB 1031 Materiality
2015-6	Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-For-Profit Public Sector Entities

The Authority is of the view that none of the above new standards or interpretations will affect any of the amounts recognised in these financial statements.

### 17 Early Adoption AASB 13 Fair Value Measurement

The Authority has elected to early adopt the amendments to AASB 13 *Fair Value Measurement* for the annual reporting period commencing 1 July 2014. The amendments provide relief for not-for-profit public sector entities from making certain specified disclosures about the fair value measurement of assets within the scope of AASB 116 *Property Plant and Equipment* which are primarily held for their current service potential rather than to generate future net cash flows.

The amendments are mandatory for the annual reporting periods commencing on or after 1 July 2016.

As a result of early adopting, the Authority is no longer required to disclose the following information:

- For recurring and non-recurring fair value measurements categorised within Level 3 of the fair value hierarchy, quantitative information about the significant unobservable inputs used in the fair value measurements;
- For recurring fair value measurements categorised within Level 3 of the fair value hierarchy, the amount of total gains and losses for the period included in profit or loss that is attributable to the change in unrealised gains or losses relating to the assets held at the end of the reporting period, and then line item(s) in profit or loss in which those unrealised gains or losses are recognised; and
- For recurring fair value measurement categorised within level 3 of the fair value hierarchy, a narrative description of the sensitivity of the fair measurement to changes in unobservable inputs if a change in these inputs to a different amount might result in a significantly higher or lower fair value measurement. Where there are interrelationships between those inputs and other unobservable inputs used in the fair value measurement, the disclosure of a description of those interrelationships and of how they might magnify or mitigate the effect of changes in the unobservable inputs of the fair value measurement.

### 18 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.

### 19 Disclaimer

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

# The City of Unley

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 2. Income

\$ '000	Notes	2015	2014
<b>(a). Rates Revenues</b>			
<b>General Rates</b>			
General Rates		35,174	33,362
Less: Mandatory Rebates		(799)	(762)
Less: Discretionary Rebates, Remissions & Write Offs		(7)	(15)
<b>Total General Rates</b>		<b>34,368</b>	<b>32,585</b>
<b>Other Rates (Including Service Charges)</b>			
Natural Resource Management Levy		1,088	1,076
Separate & Special Rates		324	303
<b>Total Other Rates</b>		<b>1,412</b>	<b>1,379</b>
<b>Other Charges</b>			
Penalties for Late Payment		98	94
Legal & Other Costs Recovered		24	55
<b>Total Other Charges</b>		<b>122</b>	<b>149</b>
<b>Total Rates Revenues</b>		<b>35,902</b>	<b>34,113</b>
<b>(b). Statutory Charges</b>			
Other Licences, Fees & Fines		1,395	1,270
<b>Total Statutory Charges</b>		<b>1,395</b>	<b>1,270</b>
<b>(c). User Charges</b>			
Sundry		1,537	1,580
<b>Total User Charges</b>		<b>1,537</b>	<b>1,580</b>
<b>(d). Investment Income</b>			
Interest on Investments			
- Local Government Finance Authority		9	10
- Banks & Other		7	11
<b>Total Investment Income</b>		<b>16</b>	<b>21</b>

# The City of Unley

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 2. Income (continued)

\$ '000	Notes	2015	2014
<b>(e). Reimbursements</b>			
Private Works		-	24
Other		294	215
<b>Total Reimbursements</b>		<b>294</b>	<b>239</b>

### (f). Other Income

Sundry		1,014	763
<b>Total Other Income</b>		<b>1,014</b>	<b>763</b>

### (g). Grants, Subsidies, Contributions

Amounts Received Specifically for New or Upgraded Assets		1,477	285
Other Grants, Subsidies and Contributions		3,322	3,059
Individually Significant Item - Additional Grants Commission Payment (refer below)		611	-
<b>Total Grants, Subsidies, Contributions</b>		<b>5,410</b>	<b>3,344</b>

The functions to which these grants relate are shown in Note 12.

### (i) Sources of grants

Commonwealth Government		1,882	1,831
State Government		2,351	1,500
Other		1,177	13
<b>Total</b>		<b>5,410</b>	<b>3,344</b>

### (ii) Individually Significant Items

Grant Commission (FAG) Grant Recognised as Income		611	-
Contribution from Stormwater Management Authority Brown Hill Keswick Creek (included in Amounts Received Specifically for New or Upgraded Assets above)		1,152	-

On 30 June 2015 Council received payment of the first two instalments of the 2015-16 grant.

For the 2013-14 year, there were no advancements made.

This has materially increased Council's operating results in the current year, as these amounts are recognised as income upon receipt. A material adverse effect will be experienced when timing of these grant payments is resorted to the normal schedule. It is not known when this will occur.



Notes to and forming part of the Financial Statements  
for the year ended 30 June 2015

Note 2. Income (continued)

\$ '000	Notes	2015	2014
<b>(h). Conditions over Grants &amp; Contributions</b>			
Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:			
<b>Unexpended at the close of the previous reporting period</b>		15	137
<i>Less:</i>			
<i>Expended during the current period from revenues recognised in previous reporting periods</i>			
Community		(15)	(137)
<b>Subtotal</b>		<b>(15)</b>	<b>(137)</b>
<i>Plus:</i>			
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>			
Community		-	15
Assets and Environment		5	-
Other		15	-
<b>Subtotal</b>		<b>20</b>	<b>15</b>
<b>Unexpended at the close of this reporting period</b>		<b>20</b>	<b>15</b>
<b>Net increase (decrease) in assets subject to conditions in the current reporting period</b>		<b>5</b>	<b>(122)</b>

# The City of Unley

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 3. Expenses

\$ '000	Notes	2015	2014
<b>(a). Employee Costs</b>			
Salaries and Wages		13,299	12,628
Employee Leave Expense		2,081	2,148
Superannuation - Defined Contribution Plan Contributions	18	1,367	1,056
Superannuation - Defined Benefit Plan Contributions	18	-	244
Workers' Compensation Insurance		477	436
Less: Capitalised and Distributed Costs		(1,384)	(1,157)
<b>Total Operating Employee Costs</b>		<b>15,840</b>	<b>15,355</b>
Total Number of Employees (full time equivalent at end of reporting period)		189	183
<b>(b). Materials, Contracts and Other Expenses</b>			
<b>(i) Prescribed Expenses</b>			
Auditor's Remuneration			
- Current Year Audit Fees		32	31
- Prior Year Audit Fees		-	28
- Other Auditors		28	-
Elected Members' Expenses		262	250
Election Expenses		134	-
<b>Subtotal - Prescribed Expenses</b>		<b>456</b>	<b>309</b>
<b>(ii) Other Materials, Contracts and Expenses</b>			
Contracts		8,964	8,622
Energy		909	953
Legal Expenses		288	264
Levies Paid to Government - NRM levy		1,090	1,073
Parts, Accessories & Consumables		2,939	2,975
Insurance		596	577
Work in Progress Written Off		202	-
Bad Debt (provided for)		(16)	27
Brownhill Keswick Creek Contributions		612	-
Other		2,110	2,193
<b>Subtotal - Other Material, Contracts &amp; Expenses</b>		<b>17,694</b>	<b>16,684</b>
<b>Total Materials, Contracts and Other Expenses</b>		<b>18,150</b>	<b>16,993</b>

# The City of Unley

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 3. Expenses (continued)

\$ '000	Notes	2015	2014
<b>(c). Depreciation, Amortisation and Impairment</b>			
<b>(i) Depreciation and Amortisation</b>			
Infrastructure			
- Stormwater Drainage		792	1,056
- Roads, Lanes, Kerb & Watertable		1,121	1,628
- Pathways		1,198	1,325
- Traffic and Lighting		162	107
- Bridges		126	79
Equipment, Furniture & Fittings		1,046	970
Buildings		1,259	1,268
Recycled Water		292	-
Other Assets		452	378
<b>Total Depreciation, Amortisation and Impairment</b>		<b>6,448</b>	<b>6,811</b>
<b>(d). Finance Costs</b>			
Interest on Loans		531	552
<b>Total Finance Costs</b>		<b>531</b>	<b>552</b>

### Note 4. Asset Disposal & Fair Value Adjustments

#### Infrastructure, Property, Plant & Equipment

##### Assets Renewed or Directly Replaced

Proceeds from Disposal	386	458
Less: Carrying Amount of Assets Sold	(225)	(466)
<b>Gain (Loss) on Disposal</b>	<b>161</b>	<b>(8)</b>
<b>Net Gain (Loss) on Disposal or Revaluation of Assets</b>	<b>161</b>	<b>(8)</b>

# The City of Unley

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 5. Current Assets

\$ '000	Notes	2015	2014
<b>(a). Cash &amp; Cash Equivalents</b>			
Cash on Hand at Bank		415	37
Deposits at Call		676	78
<b>Total Cash &amp; Cash Equivalents</b>		<b>1,091</b>	<b>115</b>
<b>(b). Trade &amp; Other Receivables</b>			
Rates - General & Other		674	400
Accrued Revenues		1	46
Debtors - General		1,207	868
GST Recoupment		228	507
Prepayments		112	136
Sundry		19	1
<b>Total Trade &amp; Other Receivables</b>		<b>2,241</b>	<b>1,958</b>
<b>(c). Other Financial Assets (Investments)</b>			
Loans to Community Organisations		18	33
Less: Allowance for Doubtful Debts		-	(6)
<b>Total Other Financial Assets (Investments)</b>		<b>18</b>	<b>27</b>

Amounts included in other financial assets that are not expected to be received within 12 months of reporting date are disclosed in Note 13

## The City of Unley

### Notes to and forming part of the Financial Statements for the year ended 30 June 2015

#### Note 6. Non-Current Assets

\$ '000	Notes	2015	2014
<b>(a). Financial Assets</b>			
Loans to Community Organisations		41	82
Less: Allowance for Doubtful Debts		-	(21)
<b>Total Financial Assets</b>		<b>41</b>	<b>61</b>
<b>(b). Equity Accounted Investments in Council Businesses</b>			
Centennial Park Cemetery Authority	19	10,977	18,605
<b>Total Equity Accounted Investments in Council Businesses</b>		<b>10,977</b>	<b>18,605</b>

Within the terminology of Section 43 of the Local Government Act 1999, the Centennial Park Cemetery Trust Incorporated is a joint controlling authority of the City of Unley and the City of Mitcham each having a 50% interest in the assets, liabilities and operations of the Authority. The Authority was established in the cemetery industry and no financial contributions have been made to the Authority in the financial year. The City of Unley's investment in the Authority has been accounted for under the equity method (Note 19).

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2015

Note 7a. Infrastructure, Property, Plant & Equipment

\$ '000	Fair Value Level	as at 30/6/2014					Asset Movements during the Reporting Period								as at 30/6/2015				
		At Fair Value	At Cost	Accumulated		Carrying Value	Asset Additions		WDV of Asset Disposals	Depreciatio n Expense (Note 3c)	Adjustments & Transfers	Other Movements Expense	Revaluation Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated		Carrying Value
				Dep'n	Impairment		New / Upgrade	Renewals									Dep'n	Impairment	
Capital Work in Progress*		-	1,157	-	-	1,157	2,487	586	-	-	(470)	(202)	-	-	-	4,490	-	-	4,490
- Stormwater Drainage	3	73,980	-	36,267	-	37,713	-	28	-	(792)	-	-	-	-	73,980	27	37,058	-	36,949
- Roads, Lanes, Kerb & Watertable	3	234,696	4,920	45,414	-	194,202	-	1,758	-	(1,121)	61	-	-	25,842	258,531	1,758	39,547	-	220,742
- Pathways	3	48,821	-	14,852	-	33,969	34	1,176	-	(1,198)	-	-	(3,516)	50	52,679	42	22,206	-	30,515
- Traffic and Lighting	3	4,407	1,046	3,008	-	2,445	-	29	-	(162)	(35)	2	-	2,316	5,575	54	1,034	-	4,595
- Bridges	3	8,960	-	5,296	-	3,664	-	144	-	(126)	-	-	-	-	8,961	144	5,423	-	3,682
Equipment, Furniture & Fittings	3	-	15,104	8,749	-	6,355	146	1,047	(225)	(1,046)	181	-	-	-	-	13,932	7,474	-	6,458
Land	2	43,394	2,351	-	-	45,745	239	-	-	-	-	-	-	-	43,394	2,590	-	-	45,984
Land	3	152,648	-	-	-	152,648	-	-	-	-	-	-	-	-	152,649	-	-	-	152,649
Buildings	2	50,081	824	24,050	-	26,855	-	1,081	-	(960)	-	-	-	-	50,081	1,905	25,010	-	26,976
Buildings	3	16,605	-	7,508	-	9,097	-	-	-	(299)	-	-	-	-	16,605	-	7,808	-	8,797
Recycled Water	3	-	11,429	42	-	11,387	-	-	-	(292)	(88)	-	-	-	-	11,304	297	-	11,007
Other Assets	3	8,700	797	5,488	-	4,009	407	738	-	(452)	351	3	-	-	8,700	2,331	5,975	-	5,056
Total Infrastructure, Property, Plant & Equipment		642,292	37,628	150,674	-	529,246	3,313	6,587	(225)	(6,448)	-	(197)	(3,516)	28,208	671,155	38,577	151,832	-	557,900
Comparatives		583,230	96,852	148,839	-	531,243	3,364	8,129	(466)	(6,811)	-	(2)	(6,210)	-	642,292	37,628	150,674	-	529,246
* Includes assets associated with the Brownhill Keswick Creek Project. Refer to Note 19.																			

# The City of Unley

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 7b. Valuation of Infrastructure, Property, Plant & Equipment & Investment Property

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\$ '000

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#### Valuation of Assets

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

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

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

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

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

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

#### Land, Buildings and Structures

- Date of valuation: 1 July 2013
- Valuer: Maloney Field Services
- All acquisitions made after the valuation date are recorded at cost.

The following provides a summary of the City of Unley's asset classes together with the Maloney Field Services' opinion of the Fair Value Hierarchy relevant to each asset group based on the quantum of observable inputs involved in the valuation relative to observable inputs.

Land : Excluded / Revoked from classification as community land - Level 2 inputs

Land : Community Land classification - Level 3 inputs

Buildings : Market Approach - Level 2 inputs

Buildings : Cost Approach (excluding highly specialised and/or heritage listed Buildings) - Level 2 inputs

Buildings : Cost Approach (inclusive of highly specialised and/or heritage listed Buildings) - Level 3 inputs

Valuations techniques used to measure fair value within Level 2, including a description of the significant input used

#### **Land : Excluded / Revoked from classification as community land**

The valuation of all Excluded / Revoked Land has been undertaken using the Market Approach, more specifically the Direct Comparison method of valuation and by reference to comparable market data.

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 7b. Valuation of Infrastructure, Property, Plant & Equipment & Investment Property (continued)

\$ '000

#### Valuation of Assets (continued)

##### **Buildings : Market Approach**

The valuation of each Building under this scenario has been undertaken utilising the Direct Comparison Method of valuation by reference to market data and the subsequent apportionment of the Land and Structural components.

##### **Buildings : Cost Approach (excluding highly specialised and/or heritage listed Buildings)**

The calculated value is based on Replacement Costs data sourced from the Maloney Field Services Replacement Costs Database and/or Rawlinsons Australia Construction Handbook 2014.

Valuation Techniques used to measure fair value within Level 3, including details of the significant unobservable inputs used and the relationships between unobservable inputs and fair value.

Asset Type	Valuation Technique
Land	Market Approach using the Direct Comparison Method of valuation by reference to comparable market data and subsequently adjusted to reflect the level of risk associated with alienating the Land to make it available for disposal.
Land - Structures	Market Approach using the Direct Comparison Method of valuation by reference to comparable market data and subsequently adjusted to reflect the level of risk associated with alienating the Land to make it available for disposal.
Buildings	Coast Approach using the Replacement Costs data sourced from Maloney Field Services Replacement Costs Database, recent constructions by local government and/or Rawlinson's Australia Construction Handbook 2015. The unique nature of such buildings and the lack of definitive valuation inputs results in some variance to rates adopted.

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

Estimated future costs of reinstatement of land, capitalised in accordance with AASB 116.16(c), are reviewed annually (see Note 1) and depreciated over the estimated remaining life of the relevant asset.

#### **Infrastructure**

##### *Roads, Lanes, Kerb and Water Table*

- Date of valuation: 1 July 2014
- Valuer: Pavement Management Services
- Basis of Valuation : Consumption based approach to the valuation of the pavement and surface assets was developed in order to more closely reflect the life cycle of the assets.
- All acquisitions made after the valuation date are recorded at cost.

The result of the revaluation was to decrease depreciation by an estimated \$445,000 for the 2014-15 year.



# The City of Unley

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 7b. Valuation of Infrastructure, Property, Plant & Equipment & Investment Property (continued)

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\$ '000

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#### Valuation of Assets (continued)

##### Infrastructure (continued)

###### *Pathways (Footpaths, Car Parks, Bike Paths)*

- Date of valuation: 1 July 2014
- Valuer: IMG
- Basis of valuation: Level 3, please refer to summary table below
- All acquisitions made after the valuation date are recorded at cost.

The result of the revaluation was to decrease depreciation by an estimated \$136,000 for the 2014-15 year.

###### *Drainage (Stormwater Drains & Creeks)*

- Date of valuation: 30 June 2014
- Valuer: Tonkin Consulting
- Basis of valuation: Level 3, please refer to summary table below

###### *Traffic and Lighting (Traffic Control, Street Lighting, Bus Stops)*

- Date of valuation: 30 June 2015
- Valuer: Internal Council valuation
- Basis of valuation: Written down current replacement cost discounted for age and condition
- All acquisitions made after the valuation date are recorded at cost.

The result of the revaluation was to increase depreciation by an estimated \$23,000 for the 2014-15 year.

###### *Bridges*

- Date of valuation: 30 June 2014
- Valuer: Tonkin Consulting
- Basis of valuation: Level 3, please refer to summary table below

###### *Recycled Water*

- Date of valuation: N/A, assets have not been revalued as yet
- Valuer: N/A
- Basis of valuation: Cost

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 7b. Valuation of Infrastructure, Property, Plant & Equipment & Investment Property (continued)

\$ '000

#### Valuation of Assets (continued)

##### Other Assets (Open Space and Reserve Equipment)

- Date of valuation: 1 July 2013
- Valuer: Internal Council valuation
- Basis of valuation: Level 3, please refer to summary table below
- All acquisitions made after the valuation date are recorded at cost.

Valuation Techniques used to measure fair value within Level 3, including details of the significant unobservable inputs used and the relationships between unobservable inputs and fair value.

Asset Type	Valuation Technique
Infrastructure - Pathways - Other Assets	Depreciated Replacement Cost (DRC) being the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such costs to reflect the already consumed or expired future economic benefits of the assets
Infrastructure - Bridges	Current Replacement Cost (CRC) of the infrastructure asset minus any accumulated depreciation and impairment losses. Field inspections provided certainty of the type and condition of the assets. However due to lack of information on bridge replacement costs at the time of valuation factored have been applied to industry rates to provide the replacement cost based on the professional judgement and experience of the Tonkin Consulting engineers.
Infrastructure - Drains	Current Replacement Cost (CRC) of the infrastructure asset minus any accumulated depreciation and impairment losses. The valuation of assets were based on rates provided by the 2014 Rawlinson's handbook and rates obtained from Humes.

# The City of Unley

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 8. Liabilities

\$ '000	Notes	2015 Current	2015 Non Current	2014 Current	2014 Non Current
<b>(a). Trade and Other Payables</b>					
Goods & Services		1,965	-	3,176	-
Payments Received in Advance		302	-	146	-
Accrued Expenses - Employee Entitlements		1,918	-	1,755	-
Accrued Expenses - Finance Costs		173	-	182	-
Accrued Expenses - Other		676	-	323	-
Deposits, Retentions & Bonds		8	-	-	-
<b>Total Trade and Other Payables</b>		<b>5,042</b>	<b>-</b>	<b>5,582</b>	<b>-</b>
<b>(b). Borrowings</b>					
Short Term Draw Down Facility		4,971	-	5,463	-
Loans		961	5,466	1,229	4,003
<b>Total Borrowings</b>		<b>5,932</b>	<b>5,466</b>	<b>6,692</b>	<b>4,003</b>
All interest bearing liabilities are secured over the future revenues of the Council					
<b>(c). Provisions</b>					
Employee Entitlements (including oncosts)		1,806	575	1,557	583
<b>Total Provisions</b>		<b>1,806</b>	<b>575</b>	<b>1,557</b>	<b>583</b>
<b>(d). Other Liabilities</b>					
Carpark Contribution Fund		-	148	-	144
Urban Tree Fund		-	33	-	9
<b>Total Other Liabilities</b>		<b>-</b>	<b>181</b>	<b>-</b>	<b>153</b>

# The City of Unley

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 9. Reserves

\$ '000	1/7/2014	Increments (Decrements)	Transfers	Impairments	30/6/2015
<b>(a). Asset Revaluation Reserve</b>					
Infrastructure					
- Stormwater Drainage	20,036	-	-	-	20,036
- Roads, Lanes, Kerb & Watertable	127,849	25,842	-	-	153,691
- Pathways	21,134	(3,466)	-	-	17,668
- Traffic and Lighting	364	2,316	-	-	2,680
- Bridges	2,500	-	-	-	2,500
Land	187,588	-	-	-	187,588
Buildings	33,066	-	-	-	33,066
Other Assets	2,217	-	-	-	2,217
JV's / Associates - Other Comprehensive Income	14,994	(7,830)	-	-	7,164
<b>Total Asset Revaluation Reserve</b>	<b>409,748</b>	<b>16,862</b>	<b>-</b>	<b>-</b>	<b>426,610</b>
<b>Comparatives</b>	<b>415,958</b>	<b>(6,210)</b>	<b>-</b>	<b>-</b>	<b>409,748</b>

\$ '000	1/7/2014	Tfrs to Reserve	Tfrs from Reserve	Other Movements	30/6/2015
<b>(b). Other Reserves</b>					
<b>Total Other Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Comparatives</b>	<b>23</b>	<b>-</b>	<b>(23)</b>	<b>-</b>	<b>-</b>

### 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).

#### Other Reserves - Ron Young Foundation

A bequest that had been received where the funds are to be used to provide training and support in the use of information technology to residents in the City of Unley that meets the adopted policy criteria.

### Note 10. Assets Subject to Restrictions

The nature of some of the City of Unley's assets, and in particular Centennial Park, is such that they have restricted use either because of legal restrictions, heritage or community expectation so that these assets would continue to be held for the benefit of the community.

# The City of Unley

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2015	2014
<b>(a). Reconciliation of Cash</b>			
Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Balance Sheet as follows:			
Total Cash & Equivalent Assets	5	1,091	115
Less: Short-Term Borrowings	8	(4,971)	(5,463)
<b>Balances per Statement of Cash Flows</b>		<b>(3,880)</b>	<b>(5,348)</b>
<b>(b). Reconciliation of Change in Net Assets to Cash from Operating Activities</b>			
<b>Net Surplus/(Deficit)</b>		<b>4,962</b>	<b>1,766</b>
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		6,448	6,811
Equity Movements in Equity Accounted Investments (Increase)/Decrease		(202)	(155)
Grants for Capital Acquisitions (Treated as Investing Activity Receipts)		(1,477)	(285)
Net (Gain) Loss on Disposals		(161)	8
Net Increase/(Decrease) in Unpaid Employee Benefits		240	333
Expense of Capital Items		197	-
		<b>10,007</b>	<b>8,478</b>
<b>Add (Less): Changes in Net Current Assets</b>			
Net (Increase)/Decrease in Receivables		(283)	599
Change in Allowances for Under-Recovery of Receivables		-	(27)
Net (Increase)/Decrease in Other Current Assets		-	48
Net Increase/(Decrease) in Trade & Other Payables		(538)	(553)
Net Increase/(Decrease) in Ron Young Reserve		-	(23)
Net Increase/(Decrease) in Other Liabilities		25	27
<b>Net Cash provided by (or used in) operations</b>		<b>9,211</b>	<b>8,549</b>

### (c). Financing Arrangements

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

Bank Overdrafts	500	500
Corporate Credit Cards	50	50
LGFA Cash Advance Debenture Facility	12,000	12,000

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

## The City of Unley

### Notes to and forming part of the Financial Statements

for the year ended 30 June 2015

#### Note 12a. Functions

Functions/Activities	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 12(b).									
	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	Actual 2015	Actual 2014	Actual 2015	Actual 2014	Actual 2015	Actual 2014	Actual 2015	Actual 2014	Actual 2015	Actual 2014
<b>\$ '000</b>										
City Management	415	362	1,675	1,295	(1,260)	(933)	-	-	10,977	18,605
Community	4,046	3,907	8,416	8,407	(4,370)	(4,501)	1,734	1,673	180,660	183,096
Economic Development & Planning	857	835	3,783	3,643	(2,926)	(2,807)	15	150	-	-
People & Governance	37,095	34,477	8,959	8,565	28,136	25,912	1,190	398	4,855	3,584
Assets & Infrastructure	1,880	1,619	18,137	17,802	(16,257)	(16,183)	994	838	375,776	344,727
<b>Total Functions/Activities</b>	<b>44,293</b>	<b>41,200</b>	<b>40,970</b>	<b>39,712</b>	<b>3,323</b>	<b>1,488</b>	<b>3,933</b>	<b>3,059</b>	<b>572,268</b>	<b>550,012</b>

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

# The City of Unley

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 12b. Components of Functions

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\$ '000

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**The activities relating to Council functions are as follows:**

#### **CITY MANAGEMENT**

City Management, Centennial Park, Elected Members, Civic Events

#### **COMMUNITY SERVICES**

Community Planning, Community Grants, Festival Events, Community Management, Parking Control, Community Bus Program, Public & Environmental Health, Worm Farms, Immunisation, SRF Licencing, Food Premises Control, Noxious Insect Control, Arts & Culture Development, Recreation Development, Community Development, Community Care, Carers Support, Community Services Support, Aged Care Visitors Scheme, Eastern Region SRF Program, Social Transport, Exchanging Memories, Unley Community Centre, Ron Young Technology Trust, Home & Community Care, Home Assist Under 65, Youth & Children, Youth Sponsorship, Fullarton Park Community Centre, Goodwood Community Centre, Clarence Park Community Centre, Small Sponsorship & Donations, Grant Agreements, Open Space Management, Toy Library Service, Museum, Library Services, Home Library Services, Library Festival, Harmony Day, Swimming Centre

#### **ECONOMIC DEVELOPMENT & PLANNING**

Economic Development, Economic Development & Planning Management, Transport & Traffic, Development & Compliance, Urban Policy Planning

#### **PEOPLE & GOVERNANCE**

Governance, Customer Service, Records, Information Technology, People & Governance Administration, Corporate Support, Rates Administration, Organisational Development, Corporate Training, Communications, Unley Gourmet Gala, Procurement & Contract Administration, Finance, Health, Safety & Insurances, Volunteers, Marketing, Brand, Media Issues Management

#### **ASSETS & INFRASTRUCTURE**

Assets & Infrastructure Management, Environmental Projects, Parks & Reserves, Waste Management, Stormwater & Drainage, Street Cleaning, Lighting, Streetscaping, Footpaths, Roads, Signs, Bus Shelters, Kerb & Watertable, Car Parks, Public Conveniences, Bridges, Bike paths, Buildings, Signs

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 13. Financial Instruments

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\$ '000

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#### Recognised Financial Instruments

##### Bank, Deposits at Call, Short Term Deposits

##### Accounting Policy:

Carried at lower of cost and net realisable value; Interest is recognised when earned.

##### Terms & Conditions:

Deposits are returning fixed interest rates between 2.36% and 2.5% (2014: 2.5% and 3.25%). Short term deposits have an average maturity of 3 days and an average interest rate of 2.5% (2014: 30 days and 3%).

##### Carrying Amount:

Approximates fair value due to the short term to maturity.

##### Receivables

##### Rates & Associated Charges

(including legals & penalties for late payment)

Note: These receivables do not meet the definition of "financial instruments" and have been excluded from the following disclosures.

##### Accounting Policy:

Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

##### Terms & Conditions:

Secured over the subject land, arrears attract interest of 7.75% (2014: 8%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

##### Carrying Amount:

Approximates fair value (after deduction of any allowance).

##### Receivables

##### Fees & Other Charges

##### Accounting Policy:

Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

##### Terms & Conditions:

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

##### Carrying Amount:

Approximates fair value (after deduction of any allowance).



Notes to and forming part of the Financial Statements  
for the year ended 30 June 2015

Note 13. Financial Instruments (continued)

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\$ '000

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**Recognised Financial Instruments**

**Receivables**

**Other Levels of Government**

**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. 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 & Conditions:**

Liabilities are normally settled on 30 day terms.

**Carrying Amount:**

Approximates fair value.

**Liabilities**

**Interest Bearing Borrowings**

**Accounting Policy:**

Carried at the principal amounts. Interest is charged as an expense as it accrues.

**Terms & Conditions:**

Secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 4% and 7.08% (2014: 5.88% and 7.4%).

**Carrying Amount:**

Approximates fair value.

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2015

Note 13. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>2015</b>					
<b>Financial Assets</b>					
Cash & Equivalents	1,091	-	-	1,091	1,091
Receivables	1,496	-	-	1,496	1,496
Other Financial Assets	18	-	-	18	18
<b>Total Financial Assets</b>	<b>2,605</b>	<b>-</b>	<b>-</b>	<b>2,605</b>	<b>2,605</b>

<b>Financial Liabilities</b>					
Payables	4,740	-	-	4,740	4,740
Current Borrowings	5,932	-	-	5,932	5,932
Non-Current Borrowings	-	4,134	1,332	5,466	5,466
<b>Total Financial Liabilities</b>	<b>10,672</b>	<b>4,134</b>	<b>1,332</b>	<b>16,138</b>	<b>16,138</b>

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>2014</b>					
<b>Financial Assets</b>					
Cash & Equivalents	115	-	-	115	115
Receivables	1,455	-	-	1,455	1,483
Other Financial Assets	33	80	1	114	59
<b>Total Financial Assets</b>	<b>1,603</b>	<b>80</b>	<b>1</b>	<b>1,684</b>	<b>1,657</b>

<b>Financial Liabilities</b>					
Payables	5,281	-	-	5,281	5,436
Current Borrowings	6,692	-	-	6,692	6,692
Non-Current Borrowings	-	4,003	-	4,003	4,003
<b>Total Financial Liabilities</b>	<b>11,973</b>	<b>4,003</b>	<b>-</b>	<b>15,976</b>	<b>16,131</b>

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

	30 June 2015		30 June 2014	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	5.00%	11,398	6.44%	10,695
		<b>11,398</b>		<b>10,695</b>

**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.

# The City of Unley

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 13. Financial Instruments (continued)

\$ '000

#### 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 allowance for doubtful debts. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

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

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

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

### Note 14. Commitments for Expenditure

\$ '000

Notes

2015

2014

#### (a). Capital Commitments

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

Infrastructure	43	163
Plant & Equipment	53	207
Other	94	20
	<b>190</b>	<b>390</b>

##### **These expenditures are payable:**

Not later than one year	190	390
Later than one year and not later than 5 years	-	-
Later than 5 years	-	-
	<b>190</b>	<b>390</b>

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 14. Commitments for Expenditure (continued)

\$ '000	Notes	2015	2014
<b>(b). Other Expenditure Commitments</b>			
<b>Other expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:</b>			
Audit Services		-	130
Waste Management Services		-	669
Other		192	74
		<b>192</b>	<b>873</b>
<b>These expenditures are payable:</b>			
Not later than one year		192	743
Later than one year and not later than 5 years		-	130
Later than 5 years		-	-
		<b>192</b>	<b>873</b>

The City of Unley is party to a Memorandum of Agreement (MOA) with the Cities of Burnside, West Torrens and the Corporation of the City of Adelaide through which the councils are collaborating to develop a catchment based approach to mitigating flood risk and use of stormwater where feasible in the Brown Hill and Keswick Creek catchment. Provision exists for Mitcham Council to also to execute the agreement if it chooses.

The agreement requires the Councils to establish a regional subsidiary primarily for the planning and construction of flood mitigation infrastructure of the Brown Hill Keswick Creek Catchment. Prior to the establishment of the regional subsidiary, the Agreement provides for a Steering Group with representatives of each Council to continue to carry out investigations and designs identified by a Storm Water Management Plan as required by legislation. The City of Mitcham is also represented on this Steering Group.

Since 2010, the five catchment councils have been acting in response to Notices and Orders issued by the Stormwater Management Authority (SMA) to produce a revised stormwater management plan catering for the 1 in 100 storm and subject to its direction from time to time in relation to this catchment.

The 2012 Stormwater Management Plan produced by the 5 catchment councils and gazetted in March 2013, produced by the 5 catchment councils outlines a solution for Part A works whilst committing the councils to determine the flood mitigation works for the upper Brown Hill Creek catchment (Part B works).

In May 2015, a further notice was issued by the SMA for the five councils to prepare a revised Stormwater Management Plan for the catchment by 30 September 2015.

Project works under the 2012 Stormwater Management Plan have a preliminary estimated cost of \$148 million and a planned 10 year implementation period. However, any significant construction work is unlikely to be carried out until funding support is agreed between the three spheres of government; Commonwealth, State and Local Government. Unley's share of the local government contribution is currently set at 21%, which equates to approximately \$15 million.

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 15. Financial Indicators

	Amounts	Indicator	Prior Periods	
\$ '000	2015	2015	2014	2013

These Financial Indicators have been calculated in accordance with *Information paper 9 - Local Government Financial Indicators* prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.

#### 1. Operating Surplus Ratio

Operating Surplus	3,324	10%	5%	8%
Rates - General & Other Less NRM levy	34,814			

*This ratio expresses the operating surplus as a percentage of general and other rates, net of NRM levy.*

#### 1a. Adjusted Operating Surplus Ratio

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. The Adjusted Operating Surplus Ratio adjusts for the resulting distortion in the disclosed operating result for each year.

2,713	8%	5%	7%
34,814			

#### 2. Net Financial Liabilities Ratio

Net Financial Liabilities	15,611	35%	41%	36%
Total Operating Revenue	44,293			

*Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.*

#### 3. Asset Sustainability Ratio

Net Asset Renewals	7,132	97%	88%	89%
Infrastructure & Asset Management Plan required expenditure	7,337			

*Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.*

## The City of Unley

### Notes to and forming part of the Financial Statements for the year ended 30 June 2015

#### Note 16. Uniform Presentation of Finances

\$ '000	2015	2014
<p>The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
Income	44,293	41,200
less Expenses	(40,969)	(39,711)
<b>Operating Surplus / (Deficit)</b>	<b>3,324</b>	<b>1,489</b>
less <b>Net Outlays on Existing Assets</b>		
Capital Expenditure on Renewal and Replacement of Existing Assets	6,586	8,128
less Depreciation, Amortisation and Impairment	(6,448)	(6,811)
less Proceeds from Sale of Replaced Assets	(386)	(458)
<b>Subtotal</b>	<b>(248)</b>	<b>859</b>
less <b>Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	3,313	3,364
less Amounts Received Specifically for New and Upgraded Assets	(1,477)	(285)
less Proceeds from Sale of Surplus Assets (including Investment Property & and Real Estate Developments)	-	-
<b>Subtotal</b>	<b>1,836</b>	<b>3,079</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>1,736</b>	<b>(2,449)</b>
<b>Net Financial Liabilities at Beginning of Year</b>	(16,410)	(13,784)
Net (gain) / loss Joint Ventures & Associates	(202)	(155)
Decrease / (increase) in Other	(735)	(22)
<b>Net Financial Liabilities at End of Year</b>	<b>(15,611)</b>	<b>(16,410)</b>

#### Note 17. Operating Leases

Council does not have any Operating Leases

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 18. Superannuation

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\$ '000

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

#### **Accumulation only Members**

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2014/15; 9.25% in 2013/14). 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 2014/15) 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 119.32(b), Council does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, A C Miller, FIAA, of Russell Employee Benefits Pty Ltd as at 30 June 2014. 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 City of Unley

### Notes to and forming part of the Financial Statements

for the year ended 30 June 2015

#### Note 19. Interests in Other Entities

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##### **Joint Operation - Brown Hill Keswick Creek Project**

The City of Unley is party to a Memorandum of Agreement (MOA) with the Cities of Burnside, West Torrens and the Corporation of the City of Adelaide through which the councils are collaborating to develop a catchment based approach to mitigating flood risk and use of stormwater where feasible in the Brown Hill and Keswick Creek catchment. Provision exists for Mitcham Council to also execute the agreement if it chooses.

The agreement requires the Councils to establish a regional subsidiary primarily for the planning and construction of flood mitigation infrastructure of the Brown Hill Keswick Creek Catchment. Prior to the establishment of the regional subsidiary, the Agreement provides for a Steering Group with representatives of each Council to continue to carry out investigations and designs identified by Storm Water Management Plans as required by legislation. The City of Mitcham is also represented on this Steering Group.

Each Party is responsible for its own direct costs of the Project. The Project is jointly controlled with assets, revenue and expenses shared on the basis set out in the agreement and Stormwater Management Plan documentation. Council's share of the Project's joint assets are included in Note 7 of the financial statements. City of Unley's joint share of revenue and expenses of the Project are included in Note 2 and 3 of the financial statements, respectively.

Under the Brown Hill Keswick Creek MOA, the City of Unley acts as "Host" to the Brown Hill Keswick Creek Project, providing for the administration and coordination of the performance of the agreement including:

- arranging the preparation of draft documents,
- entering into agreements with third parties as directed by the Steering Group,
- keeping records,
- employment of support staff as agreed by the Councils,
- liaison with stakeholders,
- holding moneys contributed by the Councils and other parties and
- disbursement of payments as directed by the Steering Group.

Under Australian Accounting Standards, the City of Unley should only recognise transactions from activities it controls. It is considered that the City of Unley does not control the Brown Hill Keswick Creek Project. Therefore City of Unley does not recognise the payments made on behalf of Brown Hill Keswick Creek nor the contributions received from other Councils in its role as Host in its Statement of Comprehensive Statement or Statement of Financial Position.

For the year ended 30 June 2015, the Brown Hill Keswick Creek Project made disbursements of \$8.208m and received contributions of \$7.061m.

##### **Equity Accounted Council Business - Centennial Park**

Within the terminology of Section 43 of the Local Government Act 1999, the Centennial Park Cemetery Trust Incorporated is a joint controlling authority of the City of Unley and the City of Mitcham each having a 50% interest in the assets, liabilities and operations of the Authority. The Authority was established in the cemetery industry and no financial contributions have been made to the Authority in the financial year. The City of Unley's investment in the Authority has been accounted for under the equity method.

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



# The City of Unley

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 19. Interests in Other Entities (continued)

\$ '000

	Council's Share of Net Income		Council's Share of Net Assets	
	2015	2014	2015	2014
Associates	202	155	10,977	18,605
<b>Total</b>	<b>202</b>	<b>155</b>	<b>10,977</b>	<b>18,605</b>

#### (i) ASSOCIATED ENTITIES

##### (a) Carrying Amounts

Name of Entity	Principal Activity	2015	2014
Centennial Park Cemetery Authority	Cemetery Industry	10,977	18,605
<b>Total Carrying Amounts - Associate</b>		<b>10,977</b>	<b>18,605</b>

#### Centennial Park Cemetery Authority

##### (b) Relevant Interests

Name of Entity	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2015	2014	2015	2014	2015	2014
Centennial Park Cemetery Authority	50%	50%	50%	50%	50%	50%

##### (c) Movement in Investment in Associate

	Centennial Park Cemetery Authority	
	2015	2014
Opening Balance	18,605	18,450
Share in Operating Result	202	155
Share in Other Comprehensive Income	(7,830)	-
<b>Council's Equity Share in the Associate</b>	<b>10,977</b>	<b>18,605</b>

# The City of Unley

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 19. Interests in Other Entities (continued)

\$ '000

#### (d) Summarised Financial Information of the Associate

##### Statement of Financial Position

	Centennial Park Cemetery Authority	
	2015	2014
Cash and Cash Equivalents	10,513	10,639
Other Current Assets	1,571	941
Non-Current Assets	26,399	41,295
<b>Total Assets</b>	<b>38,483</b>	<b>52,875</b>
Current Trade and Other Payables	1,712	1,044
Current Provisions	201	167
Non-Current Provisions	14,615	14,455
<b>Total Liabilities</b>	<b>16,528</b>	<b>15,666</b>
<b>Net Assets</b>	<b>21,955</b>	<b>37,209</b>

##### Statement of Comprehensive Income

	Centennial Park Cemetery Authority	
	2015	2014
Other Income	9,341	8,738
Interest Income	355	401
<b>Total Income</b>	<b>9,696</b>	<b>9,139</b>
Employee Costs	3,544	3,603
Materials, Contracts & Other Expenses	4,090	3,617
Depreciation, Amortisation and Impairment	1,635	1,553
<b>Total Expenses</b>	<b>9,269</b>	<b>8,773</b>
<b>Operating Result</b>	<b>427</b>	<b>366</b>

#### Contingent Liabilities of the Associate

Each Member is Jointly and Severally Liable for the Debts of the Operation

- arising from Council's Share of Associate
- arising from Joint and Several Liability of all Members

The Authority has contingent liabilities with respect to the redemption of unused licences in the event that the Authority ceases to take any business. The Burial and Cremation Act 2013 mandates the refund of unexercised licences at current prices less a provision for administration, maintenance and establishment costs. The calculation is determined in the regulations. The contingent liability as at the 30th June 2015 is \$11,148,863. An actual liability will only arise if a claim is made by existing licence holders in the future. Based on the Board's understanding of the experience of Cemetery operators interstate when similar legislation was introduced, it is considered that the likelihood of future claims arising which could have a significant impact on Centennial Park is remote.

Total unused licences account for approximately 6.82% of 51,431 burial licences currently issued.  
Total unused licences account for approximately 7.19% of 46,154 memorial licences currently issued.  
Once an interment or placement of a monument has occurred a licence cannot be redeemed.

### Note 20. Non-Current Assets Held for Sale & Discontinued Operations

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Council does not have any Non-Current Assets Held for Sale or any Discontinued Operations

### Note 21. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

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The following assets and liabilities do not qualify for recognition in the Balance Sheet, 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 167.2 km of road reserves of average width 12 metres.

#### 2. POTENTIAL INSURANCE LOSSES

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

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

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

#### 3. LEGAL MATTERS

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 1 appeal against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

## Note 22. Events after the Balance Sheet Date

---

**Council is unaware of any material or significant "non adjusting events" that should be disclosed.**

## **INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPAL MEMBER OF THE CITY OF UNLEY**

### **Report on the Financial Report**

We have audited the accompanying financial report of the City of Unley ("the Council"), which comprises the statement of financial position as at 30 June 2015, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification of the financial statements by the Chief Executive Officer and the Principal Member of the Council.

### **Council's Responsibility for the Financial Report**

The Council's officers are responsible for the preparation of the financial report in accordance with Australian Accounting Standards, the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 and for such internal controls as the Council's officers determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation of the financial report that gives a true and fair view 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council's officers, as well as evaluating the overall presentation of the financial report.

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



## Opinion

In our opinion the financial report of the City of Unley presents fairly, in all material respects, the Council's financial position as at 30 June 2015 and its financial performance for the year ended on that date in accordance with Australian Accounting Standards, the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011.

A handwritten signature in blue ink that reads 'BDO'.

**BDO Audit (SA) Pty Ltd**

A handwritten signature in blue ink that reads 'G K Edwards'.

G K Edwards  
Director

Adelaide, 15 October 2015

## INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE CITY OF UNLEY

We have audited the compliance of City of Unley (the Council) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2014 to 30 June 2015 have been conducted properly and in accordance with law.

### 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* in relation to Internal Controls 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 Responsibility

Our responsibility is to express a conclusion 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 have been conducted properly and in accordance with law in all material respects,. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3100 Compliance Engagements, issued by the Australian Auditing and Assurance Standards Board, in order to provide reasonable assurance that, the Council has complied with Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2014 to 30 June 2015. ASAE 3100 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies. Our procedures included assessing the controls of the Council based on the criteria in the Better Practice Model—Internal Financial Controls, specifically:

1. Obtaining an understanding of controls in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities
2. Evaluating management's assessment of these controls
3. Assessing the risk that a material weakness exists
4. Testing and evaluating the design and implementation of controls on a sample basis based on the assessed risk

These procedures have been undertaken to form a conclusion as to whether the Council has complied in all material respects, with the 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 have been conducted properly and in accordance with law, for the period 1 July 2014 to 30 June 2015.



### **Inherent Limitations**

Because of the inherent limitations of any compliance procedure, it is possible that fraud, error or non-compliance may occur and not be detected. A reasonable assurance engagement is not designed to detect all instances of non-compliance with Section 125 of the *Local Government Act 1999* in relation to the Internal Controls specified above, as the engagement is not performed continuously throughout the period and the procedures performed in respect of compliance with Section 125 of the *Local Government Act 1999* in relation to the Internal Controls specified above are undertaken on a test basis.

The conclusion expressed in this report has been formed on the above basis.

### **Independence**

In conducting our engagement, we have complied with the independence requirements of the Australian professional accounting bodies.

### **Conclusion**

In our opinion, the Council has complied, in all material respects, with Section 125 of the *Local Government Act 1999* in relation to Internal Controls established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities have been conducted properly and in accordance with law for the period 1 July 2014 to 30 June 2015.

A stylized blue ink signature of the BDO firm, appearing as 'BDO' in a cursive, handwritten style.

**BDO Audit (SA) Pty Ltd**

A blue ink signature of G K Edwards, written in a cursive, handwritten style.

G K Edwards  
Director

Adelaide, 15 October 2015



## The City of Unley

### General Purpose Financial Statements for the year ended 30 June 2015

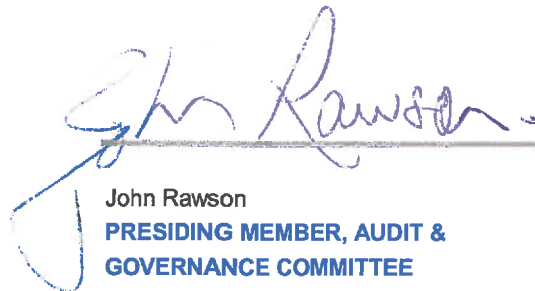
### Statement by Auditor

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of The City of Unley for the year ended 30 June 2015, the Council's Auditor, BDO 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*.



Peter Tsokas  
**CHIEF EXECUTIVE OFFICER**



John Rawson  
**PRESIDING MEMBER, AUDIT &  
GOVERNANCE COMMITTEE**

Date: 13 October 2015



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420 King William Street  
Adelaide SA 5000  
GPO Box 2018, Adelaide SA 5001  
AUSTRALIA

## CERTIFICATION OF AUDITOR INDEPENDENCE

I confirm that, for the audit of the financial statements of the City of Unley for the year ended 30 June 2015, I have maintained my independence in accordance with the requirements of APES 110 - Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

**BDO Audit (SA) Pty Ltd**

**G K Edwards**  
Director

Adelaide,  October 2015

# Audited 2014-15 Financial Results Compared to Budget Report

## The City of Unley

### Statement of Comprehensive Income

for the year ended 30 June 2015

\$ '000	Actuals	Budget	Variance	Note
<b>Income</b>				
Rates Revenues	35,902	35,940	(38)	
Statutory Charges	1,395	1,342	53	
User Charges	1,537	1,679	(142)	
Grants, Subsidies and Contributions	3,933	3,279	654	A
Investment Income	16	5	11	
Reimbursements	294	185	109	
Other Income	1,014	659	355	
Net Gain - Equity Accounted Council Businesses	202	40	162	B
<b>Total Income</b>	<b>44,293</b>	<b>43,129</b>	<b>1,164</b>	
<b>Expenses</b>				
Employee Costs	15,840	16,169	(329)	
Materials, Contracts & Other Expenses	18,150	17,748	402	
Depreciation, Amortisation & Impairment	6,448	7,150	(702)	C
Finance Costs	531	831	(300)	D
<b>Total Expenses</b>	<b>40,969</b>	<b>41,898</b>	<b>(929)</b>	
<b>Operating Surplus / (Deficit)</b>	<b>3,324</b>	<b>1,231</b>	<b>2,093</b>	
Asset Disposal & Fair Value Adjustments	161	(74)	235	
Amounts Received Specifically for New or Upgraded Assets	1,477	530	947	E
<b>Net Surplus / (Deficit) <sup>1</sup></b>	<b>4,962</b>	<b>1,687</b>	<b>3,275</b>	
<b>Other Comprehensive Income</b>				
<i>Amounts which will not be reclassified subsequently to operating result</i>				
Changes in Revaluation Surplus - I,PP&E	24,692	-	24,692	F
Share of Other Comprehensive Income - Equity Accounted Council Businesses	(7,830)	-	(7,830)	G
<b>Total Other Comprehensive Income</b>	<b>16,862</b>	<b>-</b>	<b>16,862</b>	
<b>Total Comprehensive Income</b>	<b>21,824</b>	<b>1,687</b>	<b>20,137</b>	

Note	Comment
A	A change in the timing of payment of the Financial Assistance Grants by the Federal Government has resulted in an increase in 2014-2015 of \$611k.
B	The net gain expected from Centennial Park was more than expected due to an improvement in trading in the last quarter of the financial year.
C	The amount of depreciation for the year has been impacted by the revaluation of roads, pathways & traffic assets.
D	As not all capital & operating project budgets were expended during the financial year, savings were made in relation to finance costs relating to borrowings.
E	Due to the required accounting treatment of the Brown Hill Keswick Creek - Ridge Park Project, grant funding of \$932k was recorded in the City of Unley accounts. This was not included in the budget.
F	This item accounts for the net increase in asset revaluations undertaken by Council. These revaluations are not budgeted for. The increase relates to Road, Pathways & Traffic assets.
G	This is in relation to Centennial Park as a result of a downward revaluation of land during the year.

# Audited 2014-15 Financial Results Compared to Budget Report

## The City of Unley

### Statement of Financial Position

as at 30 June 2015

\$ '000	Actuals	Budget	Budget	Note
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash and Cash Equivalents	1,091	115	976	A
Trade & Other Receivables	2,241	1,958	283	
Other Financial Assets	18	27	(9)	
<b>Total Current Assets</b>	<b>3,350</b>	<b>2,100</b>	<b>1,250</b>	
<b>Non-Current Assets</b>				
Financial Assets	41	16	25	
Equity Accounted Investments in Council Businesses	10,977	18,645	(7,668)	B
Infrastructure, Property, Plant & Equipment	557,900	533,537	24,363	C
<b>Total Non-Current Assets</b>	<b>568,918</b>	<b>552,198</b>	<b>16,720</b>	
<b>TOTAL ASSETS</b>	<b>572,268</b>	<b>554,298</b>	<b>17,970</b>	
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Trade & Other Payables	5,042	5,582	(540)	
Borrowings	5,932	6,692	(760)	A
Provisions	1,806	1,557	249	
<b>Total Current Liabilities</b>	<b>12,780</b>	<b>13,831</b>	<b>(1,051)</b>	
<b>Non-Current Liabilities</b>				
Borrowings	5,466	6,602	(1,136)	A
Provisions	575	583	(8)	
Other Non-Current Liabilities	181	153	28	
<b>Total Non-Current Liabilities</b>	<b>6,222</b>	<b>7,338</b>	<b>(1,116)</b>	
<b>TOTAL LIABILITIES</b>	<b>19,002</b>	<b>21,169</b>	<b>(2,167)</b>	
<b>Net Assets</b>	<b>553,266</b>	<b>533,129</b>	<b>20,137</b>	
<b>EQUITY</b>				
Accumulated Surplus	126,656	123,381	3,275	
Asset Revaluation Reserves	426,610	409,748	16,862	B,C
<b>Total Council Equity</b>	<b>553,266</b>	<b>533,129</b>	<b>20,137</b>	

Note	Comment
A	Council's overall favourable result as shown in the Income Statement has resulted in more favourable cash and cash equivalent position represented by an increase in cash held (Federal Grants received on 30 June) & less short term and fixed borrowing required.
B	A decrease in the equity of Centennial Park due to a recognition in the decreased value of land held.
C	Impact of the revaluation of assets that occurred for the Pathway, Road, & Traffic assets.

# Audited 2014-15 Financial Results Compared to Budget Report

## The City of Unley

### Financial Indicators

as at 30 June 2015

\$ '000	Actuals	Budget	Variance	Note
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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.

<b>1. Operating Surplus Ratio</b>	10%	4%	6%	A
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Operating Surplus

Rates - General & Other Less NRM levy

*This ratio expresses the operating surplus as a percentage of general and other rates, net of NRM levy.*

<b>1a. Adjusted Operating Surplus Ratio</b>	8%	4%	4%	A
---	----	----	----	---

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. The Adjusted Operating Surplus Ratio adjusts for the resulting distortion in the disclosed operating result for each year.

<b>2. Net Financial Liabilities Ratio</b>	35%	45%	(10%)	B
---	-----	-----	-------	---

Net Financial Liabilities

Total Operating Revenue

*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.*

<b>3. Asset Sustainability Ratio</b>	97%	97%	0%
--------------------------------------	-----	-----	----

Net Asset Renewals

Infrastructure & Asset Management Plan required expenditure

*Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.*

Note	Comment
A	The operating surplus result was better than expected due to the receipt of \$611k relating to the Financial Assistance Grants advance payment, as well as a reduction in the depreciation expense and finance charges compared to budget.
B	The reduction in borrowing and improved cash position, as a result of the favourable operating surplus result and a number of capital projects that have been carried forward to 2015-2016, have resulted in a better than expected net financial liabilities ratio at 30 June 2015.



Centennial Park  
Cemetery Authority

Telephone 08 8276 6011  
Facsimile 08 8275 2266  
enquiry@centpark.org.au  
www.centennialpark.org  
760 Goodwood Road  
Pasadena South Australia 5042

31<sup>st</sup> August 2015

Mr Peter Tsokas  
Chief Executive Officer  
City of Unley  
PO Box 1  
UNLEY SA 5061

Dear Peter,

**Re: Annual Accounts – Year ended 30 June 2015**

Please find enclosed the Audited Annual Accounts for the year ended 30 June 2015.

In reading these accounts the following information should be noted.

The Income Statement for the year reveals an operating surplus of \$404,957 compared to \$309,037 recorded for the previous year. The Future Upkeep Provision was increased by \$146,000 during the current financial year compared to a nil increase in the prior year. The surplus for financial year 2014 – 2015 adjusted for the Future Upkeep Provision was \$550,957 in comparison.

As you would also be aware a Liability Guarantee payment has been made to the Constituent Councils. Reversing the impact of this transaction would have resulted in a reported surplus of \$796,595 for 2014 – 2015, compared to \$700,963 for the prior year. This is a 14% increase in the underlying result from one year to the next, when a true comparative basis is used. Total revenue increased by 6% (\$9,696,374 compared to \$9,139,179 prior year). "No service" cremations continue to be a much contested segment of the market.

Should you have any questions on this matter, please do not hesitate to contact me.

Yours sincerely

Eva Salib  
**Manager Business & Corporate Services**



**ANNUAL ACCOUNTS**  
**FOR THE YEAR ENDED**  
**30<sup>TH</sup> JUNE 2015**

**Centennial Park Cemetery Authority**

760 Goodwood Road, Pasadena, South Australia 5042

Telephone: (08) 8276 6011 – Facsimile: (08) 8275 2266

Email: [enquiry@centpark.org.au](mailto:enquiry@centpark.org.au)

Website: [www.centennialpark.org.au](http://www.centennialpark.org.au)

# **Centennial Park Cemetery Authority**

## **General Purpose Financial Reports for the year ended 30 June 2015**

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#### **Audit Report - Financial Statements**

#### **Authority Certificate of Audit Independence**

#### **Audit Certificate of Audit Independence**



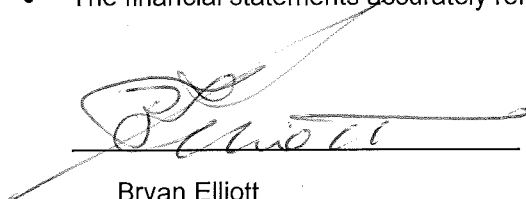
# CENTENNIAL PARK CEMETERY AUTHORITY

## ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2015

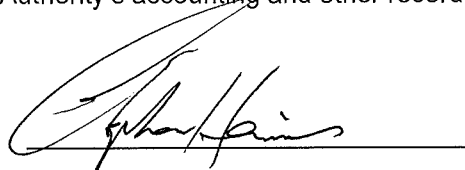
### CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Centennial Park Cemetery 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 the Australian Accounting Standards.
- The financial statements present a true and fair view of the Authority's financial position at 30 June 2015 and the results of its operations and cash flows for the financial year.
- Internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- The financial statements accurately reflect the Authority's accounting and other records.



Bryan Elliott  
CHIEF EXECUTIVE OFFICER



Stephen Hains  
CHAIR OF THE BOARD

Dated this 27<sup>th</sup> day of August 2015

# Centennial Park Cemetery Authority

## STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2015

	Notes	2015 \$	2014 \$
<b>INCOME</b>			
User charges - Sales	2	9,341,520	8,738,557
Investment income	2	354,854	400,622
<b>Total Income</b>		<u>9,696,374</u>	<u>9,139,179</u>
<b>EXPENSES</b>			
Employee costs	3	3,544,096	3,602,748
Materials, contracts & other expenses	3	4,090,295	3,616,824
Depreciation, amortisation & impairment	3	1,634,885	1,553,500
<b>Total Expenses</b>		<u>9,269,277</u>	<u>8,773,072</u>
<b>OPERATING SURPLUS / (DEFICIT)</b>		427,097	366,107
Net gain (loss) on disposal or revaluation of assets	4	(22,140)	(57,070)
<b>NET SURPLUS / (DEFICIT)</b>		<u>404,957</u>	<u>309,037</u>
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result.			
Changes in revaluation surplus	7	(15,617,460)	-
<b>Total Other Comprehensive Income</b>		<u>(15,617,460)</u>	<u>-</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u>(15,212,503)</u>	<u>309,037</u>

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

**Centennial Park Cemetery Authority**  
**STATEMENT OF FINANCIAL POSITION**  
as at 30 June 2015

	Notes	2015 \$	2014 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	5	10,512,953	10,639,273
Trade & other receivables	5	789,783	760,735
Inventories	5	781,144	180,671
<b>Total Current Assets</b>		<b>12,083,880</b>	<b>11,580,679</b>
<b>Non-current Assets</b>			
Infrastructure, Property, Plant & Equipment	7	25,638,844	40,965,617
Other Non-current Assets	6	760,625	329,176
<b>Total Non-current Assets</b>		<b>26,399,469</b>	<b>41,294,793</b>
<b>Total Assets</b>		<b>38,483,349</b>	<b>52,875,472</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	8	1,712,274	1,043,569
Provisions	8	201,198	167,142
<b>Total Current Liabilities</b>		<b>1,913,472</b>	<b>1,210,711</b>
<b>Non-current Liabilities</b>			
Provisions	8	14,614,974	14,454,815
<b>Total Non-current Liabilities</b>		<b>14,614,974</b>	<b>14,454,815</b>
<b>Total Liabilities</b>		<b>16,528,446</b>	<b>15,665,526</b>
<b>NET ASSETS</b>		<b>21,954,903</b>	<b>37,209,946</b>
<b>EQUITY</b>			
Contributed Equity	16	48,702	48,702
Accumulated Surplus		7,489,072	7,126,655
Asset Revaluation Reserve	9	14,375,186	29,992,646
Other Reserves	9	41,943	41,943
<b>TOTAL EQUITY</b>		<b>21,954,903</b>	<b>37,209,946</b>

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

# Centennial Park Cemetery Authority

## STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2015

	Notes	Accumulated Surplus \$	Asset Revaluation Reserve \$	Other Reserves \$	Contributed Equity	TOTAL EQUITY \$
2015						
Balance at end of previous reporting period		7,126,655	29,992,646	41,943	48,702	37,209,946
Restated opening balance		7,126,655	29,992,646	41,943	48,702	37,209,946
Net Surplus / (Deficit) for Year		404,957				404,957
Other Comprehensive Income						
Impairment (expense) / recoupments offset to asset revaluation reserve		(42,540)	(15,617,460)			(15,660,000)
Balance at end of period		7,489,072	14,375,186	41,943	48,702	21,954,903

2014

Balance at end of previous reporting period	6,817,618	29,992,646	41,943	48,702	36,900,909
Adjustment to give effect to changed accounting policies					
Restated opening balance	6,817,618	29,992,646	41,943	48,702	36,900,909
Net Surplus / (Deficit) for Year	309,037				309,037
Other Comprehensive Income					
Balance at end of period	7,126,655	29,992,646	41,943	48,702	37,209,946

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

# Centennial Park Cemetery Authority

## STATEMENT OF CASH FLOWS for the year ended 30 June 2015

	Notes	2015 \$	2014 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<u>Receipts</u>			
Operating receipts		10,228,316	9,721,152
Investment receipts		354,854	400,622
<u>Payments</u>			
Operating payments to suppliers & employees		(8,287,788)	(8,108,452)
<b>Net Cash provided by (or used in) Operating Activities</b>		<b>2,295,382</b>	<b>2,013,322</b>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<u>Receipts</u>			
Sale of replaced assets		51,406	63,323
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(314,808)	(571,728)
Expenditure on new/upgraded assets	14	(2,158,300)	(541,904)
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(2,421,702)</b>	<b>(1,050,309)</b>
 <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) in cash held</b>		<b>(126,320)</b>	<b>963,013</b>
Cash & cash equivalents at beginning of period		10,639,273	9,676,260
Cash & cash equivalents at end of period		10,512,953	10,639,273

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

# Centennial Park Cemetery Authority

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 30 June 2015

## 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.

The financial report covers Centennial Park Cemetery Authority ("the Authority") as an individual entity and regional subsidiary in South Australia under the Local Government Act.

The Authority is a regional subsidiary under the Local Government Act 1999 jointly controlled by the City of Mitcham and the City of Unley.

### 1 Basis of Preparation

#### 1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the Local Government (Financial Management) Regulations 2011 dated 27<sup>th</sup> August 2015.

#### 1.2 Historical Cost Convention

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

#### 1.3 Critical Accounting Estimates

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

The Board evaluates estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Authority.

#### Key Estimates – Future Upkeep Provision

In relation to the Future Upkeep Provision recognised in the financial statements the Board have calculated the balance on the following basis:

Current costs have been applied to an anticipated future level of service based on reduced activity at the Authority. This includes estimating reductions in administration, staffing, gardening and maintenance costs for burial and memorial maintenance.

The Future Upkeep Provision has been calculated using the following assumptions; investment earnings of 2.85% and cost inflation of 1.20%.

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 1 - Significant Accounting Policies (cont)

These estimated unit costs for memorials and burials were then discounted according to the expiry year of the licence as the basis for measurement of the provision.

The underlying basis for this calculation has been adopted by the Board and included in the Future Upkeep Provision Policy which is reviewed annually. As a result of the desktop actuarial assessment in 2015 the Future Upkeep Provision has increased by \$146,000 to \$14,526,000.

#### 1.4 Rounding

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

#### 2 The Reporting Entity

The Centennial Park Cemetery Authority is established under the SA Local Government Act 1999 and has its principal place of business at 760 Goodwood Road, Pasadena.

The principal activities relating to the Authority's functions are:

Provides cremation, cemetery, chapel services and memorial garden facilities.

#### 3 Income recognition

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.

All revenue is recognised when the transaction is completed. Cremation, burial interment and monumental permit fees are recognised when the service is performed. Plaque and base sales are recognised when payment is received. Cemetery and memorial interment right fees are regarded as the sale of the right of interment to the purchaser. The transaction is considered complete once the right of interment is granted and does not constitute a rental agreement. Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets. All revenue is stated net of the amount of goods and services tax (GST).

#### 4 Cash, Cash Equivalents and other Financial Instruments

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

All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful. As at 30<sup>th</sup> June 2015 there were no doubtful debts (2014: \$0.00).

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

#### 5 Inventories

All inventories are valued at the lower of cost or net realisable value. Costs are assigned on a specific identification basis and include costs and appropriate overheads if any.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 30 June 2015

Note 1 - Significant Accounting Policies (cont)

**6 Infrastructure, Property, Plant & Equipment**

**6.1 Initial Recognition**

All assets are initially recognised at cost. 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. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. Fair value is based on the exit price for an identical item likely to be achieved in an active market by a willing but not anxious seller.

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

**6.2 Materiality**

The current policy is to expense all capital items less than \$1,000.

**6.3 Subsequent Recognition**

Certain 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 for a number of asset classes including land, buildings and other structures and infrastructure. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Further detail of these uncertainties and of existing valuations, methods and valuers are provided at Note 7.

**6.4 Depreciation of Non-Current Assets**

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of the Authority, best reflects the consumption of the service potential embodied in those assets.

Major depreciation periods for each class of asset are shown below. 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.

Plant, Furniture & Equipment	
Plant & Equipment	2.5 to 10 years
Building & Other Structures	
Buildings	20 to 70 years
Other Structures	5 to 25 years
Infrastructure	
Infrastructure	12 to 50 years
Other Assets	
Motor Vehicles	5 to 10 years



**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2015

**Note 1 - Significant Accounting Policies (cont)**

**6.5 Impairment**

Assets that have an indefinite useful life are not subject to depreciation and are reviewed annually for impairment. Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash outflows or value in use).

For 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 the Authority were deprived thereof, the value in use is the depreciated replacement cost. In assessing impairment for these assets, a rebuttable assumption is made that the current replacement cost exceeds the original cost of acquisition.

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 the Asset Revaluation Reserve, any excess being recognised as an expense.

**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 within 30 days after the month of invoice. No interest is payable on these amounts.

**7.2 Payments Received in Advance & Deposits**

Amounts received from external parties in advance of service delivery are recognised as liabilities until the service is delivered, or the amount is refunded as the case may be.

**8 Employee Benefits**

**8.1 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 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 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.

Present values are calculated using the 10 year government bond rate of 3.02% (2014: 2.51%)

**8.2 Superannuation**

The Authority makes employer superannuation contributions in respect of its employees to Statewide Superannuation Scheme (the Scheme), and other superannuation schemes selected by employees under the "choice of fund" legislation. The Scheme has two types of membership, each of which is funded differently.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2015

**Note 1 - Significant Accounting Policies (cont)**

**Accumulation Fund Members**

The accumulation fund receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings in accordance with the Superannuation Guarantee Legislation (9.50% in 2014/15; 9.25% in 2013/14). No further liability accrues to the employer as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

**Defined Benefit Members**

The Authority makes employer contributions to the defined benefits categories of the Scheme at rates determined by the Scheme's Trustee. The rate is currently 6.3% (6.3% in 2013/2014) of superannuation salary. Employees also make member contributions to the Fund. As such, assets accumulate in the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Fund's Defined Benefit Plan is a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), the Authority does not use defined benefit accounting for these contributions.

**9 Leases**

Lease arrangements have been accounted for in accordance with Australian Accounting Standard AASB 117. The Authority has no lease arrangements.

**10 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.

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of the item of expense.

**11 Comparative Information**

Comparative information has been reclassified to be consistent with the current year disclosure of equivalent information in accordance with AASB 101.

**12 Future Upkeep Provision**

Interment Rights issued for grave and memorial positions have a limited life of 50 and 30 - 99 years respectively. Interment Right holders have an expectation that the Park environs will be maintained to an appropriate standard for the interment right period. The Authority considers this to be a constructive obligation.

In accordance with AASB 137 "Provisions, Contingent Liabilities and Contingent Assets" a provision is recognised when there is a legal or constructive obligation as a result of a past event and it is probable that a future sacrifice of economic benefits will be required and that outflow can be reliably measured.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2015

**Note 1 - Significant Accounting Policies (cont)**

If the effect is material, a provision is determined by discounting the expected future cash flows required to settle the obligation at a rate that reflects current market assessments of the time value of money. The amount of the obligation is based on an independent actuarial calculation of current constructive obligations, technology and price levels. The provision is recognised fully in the financial statements on the basis of this calculation.

Actual outflows can differ from estimates due to changes in laws, regulations, public expectations, technology, prices and conditions and can take place many years in the future. The carrying value of the provision is regularly reviewed and adjusted to take into account such change.

In general, the further into the future that a cash outflow for a liability is expected to occur, the greater the degree of uncertainty around the amount and timing of that cash outflow.

A change in the estimate of a recognised provision or liability would result in a charge or credit to the Statement of Comprehensive Income, in the period in which the change occurs.

**13 Payments to Constituent Councils**

A Liability Guarantee fee of \$391,638 was paid to the Constituent Councils (2014 Liability Guarantee \$391,926).

**14 Income Tax**

Centennial Park is exempt from Income Tax by virtue of it satisfying the provisions of section 24AR of the Income Tax Assessment Act 1936 so as to constitute a State/Territory body (an STB).

**15 Financial Instruments**

**15.1 Recognition**

Financial instruments are initially measured at cost on trade date, which includes transaction costs, when the related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below.

**15.2 Financial Assets at fair value through profit and loss**

A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term or if so designated by management. Derivatives are also categorised as held for trading unless they are designated as hedges. Realised and unrealised gains and losses arising from changes in the fair value of these assets are included in the income statement in the period in which they arise.

**15.3 Loans and Receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are stated at amortised cost using the effective interest rate method.

**15.4 Held-to-maturity investments**

These investments have fixed maturities, and it is the Authority's intention to hold these investments to maturity. Any held-to-maturity investments held by the Authority are stated at amortised cost using the effective interest rate method.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 30 June 2015

Note 1 - Significant Accounting Policies (cont)

**16 New Accounting Standards**

Certain new accounting standards and IJG interpretations have been published that are not mandatory, and have not been adopted, for the 30 June 2015 reporting period.

AASB	Title
9	Financial Instruments
15	Revenue from Contracts with Customers
119	Employee Benefits
2014-5	Amendments to Australian Accounting Standards arising from AASB 15
2014-7	Amendments to Australian Accounting Standards arising from AASB 9
2014-8	Amendments to Australian Accounting Standards arising from AASB 9 (December 2014) -Application of AASB 9 (December 2009) and AASB 9 (December 2010)
2015-2	Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101
2015-3	Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality
2015-6	Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities

The Authority is of the view that none of the above new standards or interpretations will affect any of the amounts recognised in these financial statements.

**17 Early Adoption AASB 13 Fair Value Measurement**

The Authority has elected to early adopt the amendments to AASB 13 *Fair Value Measurement* for the annual reporting period commencing 1 July 2014. The amendments provide relief for not-for-profit public sector entities from making certain specified disclosures about the fair value measurement of assets within the scope of AASB 116 *Property Plant and Equipment* which are primarily held for their current service potential rather than to generate future net cash flows.

The amendments are mandatory for the annual reporting periods commencing on or after 1 July 2016.

As a result of early adopting, the Authority is no longer required to disclose the following information:

- for recurring and non-recurring fair value measurements categorised within Level 3 of the fair value hierarchy, quantitative information about the significant unobservable inputs used in the fair value measurements;
- for recurring fair value measurements categorised within Level 3 of the fair value hierarchy, the amount of total gains and losses for the period included in profit or loss that is attributable to the change in unrealised gains or losses relating to the assets held at the end of the reporting period, and then line item(s) in profit or loss in which those unrealised gains or losses are recognised; and

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 30 June 2015

Note 1 - Significant Accounting Policies (cont)

- for recurring fair value measurement categorised within Level 3 of the fair value hierarchy, a narrative description of the sensitivity of the fair value measurement to changes in unobservable inputs if a change in these inputs to a different amount might result in a significantly higher or lower fair value measurement. Where there are interrelationships between those inputs and other unobservable inputs used in the fair value measurement, the disclosure of a description of those interrelationships and of how they might magnify or mitigate the effect of changes in the unobservable inputs of the fair value measurement.

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 2 - INCOME

	2015	2014
Notes	\$	\$
<b>USER CHARGES - SALES</b>		
Cremation Fees	1,405,019	1,252,808
Burial Fees	1,395,169	1,327,624
Monument Permit Fees	187,607	187,139
Cemetery Interment Right Fees	2,141,105	1,912,132
Memorial Interment Right Fees	1,930,825	1,867,527
Memorial Fees - Other	304,639	280,448
Vault Sales	114,546	114,545
Chapel Catering Fees	122,377	111,227
Chapel Hire Fees	1,067,256	994,923
Plaque & Base Sales	636,766	638,675
Sales - general	2,289	10,484
Sundry	33,923	41,025
	<u>9,341,520</u>	<u>8,738,557</u>
<b>INVESTMENT INCOME</b>		
Interest on investments		
Local Government Finance Authority	163,439	65,553
Banks & other	191,415	335,069
	<u>354,854</u>	<u>400,622</u>

# Centennial Park Cemetery Authority

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

### Note 3 - EXPENSES

	Notes	2015 \$	2014 \$
<b>EMPLOYEE COSTS</b>			
Salaries and Wages		2,738,502	2,932,307
Employee leave expense		442,923	417,029
Superannuation - defined contribution plan contributions	15	324,088	299,097
Workers' Compensation Insurance		74,629	82,068
Other			
Less: Capitalised and distributed costs		(36,046)	(127,753)
<b>Total Operating Employee Costs</b>		<b>3,544,096</b>	<b>3,602,748</b>
<b>Total Number of Employees</b>		<b>46</b>	<b>45</b>
<i>(Full time equivalent at end of reporting period)</i>			
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		15,000	14,500
Bad and Doubtful Debts		-	-
<b>Subtotal - Prescribed Expenses</b>		<b>15,000</b>	<b>14,500</b>
<u>Other Materials, Contracts &amp; Expenses</u>			
Contractors		636,459	831,550
Energy		228,725	237,825
Insurance		113,637	104,977
Maintenance		541,215	367,291
Legal Expenses		38,067	56,071
Parts, accessories & consumables		1,341,710	1,095,319
Professional services		310,985	276,239
Sundry		326,858	241,126
Individually Significant Items			
- Future Upkeep Provision		146,000	-
- Liability Guarantee		391,638	391,926
<b>Subtotal - Other Materials, Contracts &amp; Expenses</b>		<b>4,075,295</b>	<b>3,602,324</b>
		<b>4,090,295</b>	<b>3,616,824</b>
<b>INDIVIDUALLY SIGNIFICANT ITEMS - 2015 year only</b>			
		<b>537,638</b>	<b>391,926</b>

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 3 - EXPENSES (cont)

	Notes	2015 \$	2014 \$
<b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>			
<b>Depreciation</b>			
Buildings & Other Structures		250,006	226,481
Infrastructure		582,089	582,842
Plant & Equipment		645,645	585,356
Other Assets		157,145	158,821
		<u>1,634,885</u>	<u>1,553,500</u>

Note:

There is no Amortisation.

There is no Impairment that affects the Statement of Comprehensive Income.



## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

	Notes	2015 \$	2014 \$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
<i>Assets renewed or directly replaced</i>			
Proceeds from disposal		51,406	63,323
Less: Carrying amount of assets sold		<u>73,546</u>	<u>120,393</u>
Gain (Loss) on disposal		<u>(22,140)</u>	<u>(57,070)</u>
 NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS		 <u>(22,140)</u>	 <u>(57,070)</u>

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 5 - CURRENT ASSETS

	2015	2014
CASH & EQUIVALENT ASSETS	\$	\$
Cash on Hand and at Bank	69,885	131,647
Deposits at Call	512,147	1,503,607
Short Term Deposits & Bills, etc	9,930,921	9,004,019
	<u>10,512,953</u>	<u>10,639,273</u>
 TRADE & OTHER RECEIVABLES		
Accrued Revenues	11,336	129,950
Debtors - general	492,345	458,141
Prepayments	286,102	172,644
Total	<u>789,783</u>	<u>760,735</u>
 Less: Allowance for Doubtful Debts	<u>-</u>	<u>-</u>
	<u>789,783</u>	<u>760,735</u>
 INVENTORIES		
Stores & Materials	73,937	72,792
Trading Stock	707,207	107,879
	<u>781,144</u>	<u>180,671</u>

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 6 - NON-CURRENT ASSETS

	2015	2014
OTHER NON-CURRENT ASSETS		
Capital Works-in-Progress	<u>760,625</u>	<u>329,176</u>
	<u>760,625</u>	<u>329,176</u>

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	FAIR VALUE LEVEL	2014 \$				2015 \$			
		AT FAIR VALUE	AT COST	ACCUM DEPN	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEPN	CARRYING AMOUNT
Land	2	17,400,000			17,400,000	771,763			771,763
Land	3				-	1,740,000			1,740,000
Buildings & Other Structures	2	4,229,154		(107,547)	4,121,607	4,269,373		(179,874)	4,089,499
Buildings & Other Structures	3	9,580,471		(424,499)	9,155,972	9,780,270		(942,092)	8,838,178
Infrastructure	3	20,727,365		(12,074,377)	8,652,988	21,154,659		(12,618,225)	8,536,434
Plant & Equipment			2,392,147	(1,565,507)	826,640		2,650,637	(1,743,372)	907,265
Motor Vehicles			1,286,850	(478,440)	808,410		1,348,761	(593,056)	755,705
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>		<b>51,936,990</b>	<b>3,678,997</b>	<b>(14,650,370)</b>	<b>40,965,617</b>	<b>37,716,065</b>	<b>3,999,398</b>	<b>(16,076,619)</b>	<b>25,638,844</b>

*This Note continues on the following pages.*

*The Authority's policy is to recognise transfers into and out of the different fair value hierarchy levels at the date of the event or change in circumstances that cause the transfer occurred.*

# Centennial Park Cemetery Authority

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

### Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	Fair Value Level	2014	CARRYING AMOUNT MOVEMENTS DURING YEAR									2015
		\$	\$									\$
		CARRYING AMOUNT	Additions		Disposals			Depreciation	Transfers	Adjustments	Net Revaluation	CARRYING AMOUNT
			New/Upgrade	Renewals	Sales	Gains/(Losses) in P&L	Carrying Amount					
Land	2	17,400,000	771,763		Level 3 Only	Level 3 Only						771,763
Land	3							(17,400,000)			(15,660,000)	1,740,000
Buildings & Other Structures	2	4,121,607	38,319	1,900				(72,327)				4,089,499
Buildings & Other Structures	3	9,155,972	45,634	154,165		(1,925)	(5,815)	(316,038)		(195,740)		8,838,178
Infrastructure	3	8,652,988	323,694	146,420		(4,579)	(4,579)	(582,089)				8,536,434
Plant & Equipment		826,640	220,550	174,884			(3,263)	(507,286)		195,740		907,265
Motor Vehicles		808,410	70,142	94,188			(59,890)	(157,145)				755,705
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		40,965,617	1,470,102	571,557	-	(6,504)	(73,547)	(1,634,885)	-	-	(15,660,000)	25,638,844
2014 Totals		41,688,839	559,130	391,541		(35,186)	(120,393)	(1,553,500)	-	-	-	40,965,617

# Centennial Park Cemetery Authority

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

### Note 7 (cont) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

#### Valuation of Assets

##### **Fair Value Measurement**

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

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

- Level 1:** Unadjusted quoted prices in active markets for identical assets or liabilities that the Authority can access at measurement date.
- Level 2:** Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3:** Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Classifications are reviewed at each reporting date and transfers between levels are determined based on a reassessment of the lowest level of input that is significant to fair value measurement.

#### **Valuation techniques used to derive Level 2 and Level 3 fair values recognised in the financial statements**

The following table sets out the valuation techniques used to measure fair value within Level 2, including a description of the significant inputs used.

Description	Valuation approach and inputs used
Land	Sale price comparison approach. Sales prices of comparable land in a similar location are adjusted for differences in key attributes such as land size. The valuation model is based on price per square metre.
Buildings & Other Structures	Depreciated replacement cost being the current cost to construct the asset (or its modern engineering equivalent) less an allowance for depreciation that would have accumulated since original construction. Buildings and other structures have been allocated to Level 2 where unobservable inputs do not have a significant impact on the valuation.

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 7 – Property, Plant & Equipment (cont)

The following table sets out the valuation techniques used to measure fair value within Level 3, including details of the significant unobservable inputs used and the relationship between unobservable inputs and fair value.

Description	Valuation approach
Buildings & Other Structures	Depreciated replacement cost being the current cost to construct the asset (or its modern engineering equivalent) less an allowance for depreciation that would have accumulated since original construction.
Infrastructure	Depreciated replacement cost being the current cost to construct the asset (or its modern engineering equivalent) less an allowance for depreciation that would have accumulated since original construction.
Land	Sales price comparison with discounts based on market evidence.

Building & Other Structures and Infrastructure shown in fair value hierarchy level 2 and 3 were revalued as at 30 April 2012 by Fred Taormina B.App.Sc (Val) A.A.P.I. Certified Practising Valuer of Valcorp Aust Pty Ltd. Subsequent additions at cost have been disclosed in the respective fair value hierarchy on the basis that cost is a material representation of fair value.

Land was revalued by the Board of Management at 30 June 2015. In the course of revaluing Land, the nature of the inputs applied was reviewed in detail and where necessary the asset reassigned to the appropriate fair value hierarchy level. This revaluation incorporated the review of the discount that would be required for a market participant to acquire the land due to the identified costs associated with remedial work required prior to the disposal of cemetery land. This was revised to 90%. Such transfers take effect at the date of the revaluation.

Increases in the carrying amount arising on revaluation of land, buildings, improvements, plant, machinery and contents are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same asset class are charged against fair value reserves directly in equity; all other decreases are charged to the income statement.

#### Land & Land Improvements

Estimated future costs of reinstatement of land, capitalised in accordance with AASB 116.16(c), are reviewed annually (see Note 1) and depreciated over the estimated remaining life of the relevant asset.

Land available for burials and memorials is a restricted asset as the Authority has issued interment rights to third parties for periods of up to 50 years and the site must be maintained for 50 years after the last interment should the Authority cease to operate.

#### Buildings & Other Structures

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

The cost of assets constructed within the Authority includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 7 – Property, Plant & Equipment (cont)

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Authority and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

#### Infrastructure

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset

The cost of assets constructed within the Authority includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Authority and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

#### Plant, Furniture & Equipment

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

The carrying amount of plant and equipment is reviewed annually by the Board to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts

#### All other assets

Motor vehicles are measured on the cost basis less depreciation.

#### Capitalisation Thresholds

All items where the purchase price is greater than \$1,000 excluding GST are capitalised.

#### Estimated Useful Lives

The range of useful lives for a range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

Class		Useful Life
Plant, Furniture & Equipment	Plant & Equipment	2.5 to 10 years
Building & Other Structures	Buildings	20 to 70 years
	Other Structures	5 to 25 years
Infrastructure	Infrastructure	12 to 50 years
Other Assets	Motor Vehicles	5 to 10 years



# Centennial Park Cemetery Authority

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

### Note 8 - LIABILITIES

		2015		2014	
		\$		\$	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		735,336	-	188,810	-
Payments received in advance		-	-	5,666	-
Accrued expenses - employee entitlements		249,526	-	237,198	-
Accrued expenses - other		506,972	-	383,804	-
Other		220,440	-	228,091	-
		<u>1,712,274</u>	<u>-</u>	<u>1,043,569</u>	<u>-</u>
<b>PROVISIONS</b>					
Employee entitlements (including oncosts)		201,198	69,174	167,142	60,215
Heritage Monuments Restoration			19,800		14,600
Other - Future Upkeep Provision			14,526,000		14,380,000
		<u>201,198</u>	<u>14,614,974</u>	<u>167,142</u>	<u>14,454,815</u>

*Movements in Provisions - 2015 year only  
(current & non-current)*

*Opening Balance*

*Increase in amounts recognised*

*Closing Balance*

*Future Upkeep  
Provision*

*14,380,000*

*146,000*

*14,526,000*

# Centennial Park Cemetery Authority

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

### Note 9 - RESERVES

ASSET REVALUATION RESERVE	1/07/2014	Net Increments (Decrements)	Transfers on Sale	30/06/2015
	Notes	\$	\$	\$
Land		16,265,000	(15,660,000)	605,000
Buildings & Other Structures		6,153,931	21,157	6,175,088
Infrastructure				
- Roads, bridges, footpaths		6,317,287	21,383	6,338,670
Plant & Equipment		1,256,428	-	1,256,428
<b>Total Infrastructure, Property, Plant &amp; Equipment</b>		29,992,646	(15,617,460)	14,375,186
Available for Sale Investments		-	-	-
<b>TOTAL</b>		29,992,646	(15,617,460)	14,375,186
<b>2014 Totals</b>		29,992,646	-	29,992,646

OTHER RESERVES	1/07/2014	Transfers to Reserve	Transfers from Reserve	30/06/2015
E M M Kay	41,943	-	-	41,943
<b>TOTAL OTHER RESERVES</b>	41,943	-	-	41,943
<b>2014 Totals</b>	41,943	-	-	41,943

### PURPOSES OF RESERVES

The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non-current assets and available-for-sale financial assets.

A reserve has been recognised for a bequest received from the estate of a deceased interred at the Park to maintain the site. The Board has resolved that the expenses incurred on an annual basis maintaining the site will be charged against the reserve. Interest accrued from the reserve will be absorbed in general operating revenue to offset the administration of the same.

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 10 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash	Notes	2015 \$	2014 \$
Total cash & equivalent assets	5	10,512,953	10,639,273
Balances per Cash Flow Statement		<u>10,512,953</u>	<u>10,639,273</u>
 (b) Reconciliation of Change in Net Assets to Cash from Operating Activities			
Net Surplus (Deficit)		404,957	309,037
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		1,634,885	1,553,500
Future Upkeep Provision		146,000	-
Net increase (decrease) in unpaid employee benefits		55,343	26,975
Net (Gain) Loss on Disposals		<u>22,140</u>	<u>57,070</u>
		2,263,325	1,946,582
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(34,204)	112,584
Net (increase) decrease in inventories		(600,472)	17,942
Net (increase) decrease in other current assets		5,155	(25,280)
Net increase (decrease) in trade & other payables		668,705	(198,997)
Net increase (decrease) in other provisions		<u>(7,127)</u>	<u>160,491</u>
Net Cash provided by (or used in) operations		<u>2,295,382</u>	<u>2,013,322</u>
 (c) Financing Arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Bank Overdrafts		50,000	50,000
Corporate Credit Cards		30,000	30,000

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

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 11 - FINANCIAL INSTRUMENTS

##### Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p>Terms &amp; conditions: Deposits are returning fixed interest rates between 2.30% and 3.77% (2014: 3.70% and 3.77%). Short term deposits have an average maturity of 90 days and an average interest rate of 2.8% (2014: 90 days, 3.00%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Fees & other charges	<p>Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p>Terms &amp; conditions: Unsecured, and do not bear interest.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority.</p> <p>Terms &amp; conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 11 (cont) - FINANCIAL INSTRUMENTS Liquidity Analysis

2015	Floating Interest Rate	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>	\$	\$		\$	\$	\$
<b>Fair Value through P&amp;L</b>						
Cash Assets	581,332	9,931,621				10,512,953
<b>Loans &amp; Receivables</b>						-
Receivables						492,345
<b>Total</b>	<b>581,332</b>	<b>9,931,621</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,005,298</b>
<i>Weighted Average Interest Rate</i>	<i>2.17%</i>	<i>2.85%</i>				
<b>Financial Liabilities</b>						
Payables						955,776
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>955,776</b>
<b>EXCESS OF FINANCIAL ASSETS OVER LIABILITIES</b>	<b>581,332</b>	<b>9,931,621</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,049,522</b>

2014	Floating Interest Rate	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>	\$	\$	\$	\$	\$	\$
<b>Fair Value through P&amp;L</b>						
Cash Assets	1,634,554	9,004,720				10,639,273
<b>Loans &amp; Receivables</b>						-
Receivables						458,141
<b>Total</b>	<b>1,634,554</b>	<b>9,004,720</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,097,414</b>
<i>Weighted Average Interest Rate</i>	<i>2.62%</i>	<i>3.73%</i>				
<b>Financial Liabilities</b>						
Payables						422,567
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>422,567</b>
<b>EXCESS OF FINANCIAL ASSETS OVER LIABILITIES</b>	<b>1,634,554</b>	<b>9,004,720</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,674,847</b>

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 11 (cont) - 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 allowance for doubtful debts. Except as detailed in Notes 5 & 6 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 the 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 Policy (LGA Information Paper 15), liabilities have a range of maturity dates based on cash inflows. The Authority also has available a range of bank overdraft and short-term draw down facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Most of the Authority's financial instruments - both assets and liabilities - are at fixed rates. Any such variations in future cash flows will not be material in effect on either the Authority incomes or expenditures.

# Centennial Park Cemetery Authority

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

### Note 12 - COMMITMENTS FOR EXPENDITURE

	2015	2014
	\$	\$
<b>Capital Commitments</b>		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Land		
Buildings & Other Structures	21,700	75,693
Infrastructure	437,374	121,327
Plant & Equipment	12,357	116,704
	<u>471,431</u>	<u>313,724</u>
These expenditures are payable:		
Not later than one year	471,431	313,724
Later than one year and not later than 5 years	-	-
Later than 5 years	-	-
	<u>471,431</u>	<u>313,724</u>

Centennial Park Cemetery Authority

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 30 JUNE 2015

Note 13 - FINANCIAL INDICATORS

	2015	2014	2013
<p>The following indicators have been calculated in accordance with the procedures set out in Information Paper 9 - Local Government Financial Indicators prepared for the LGA Financial Sustainability Program. Further information and explanations, including the use of the indicators can be found in that document.</p>			
<b>Operating Surplus</b>			
Net Surplus / (Deficit)	404,957	309,037	968,673
<p>The 2015 Net Surplus of \$404,957 (2014 \$309,037) includes the "Future Upkeep Provision" of \$146,000 (2014 - \$0); excluding that provision in 2015 the Net Surplus was \$523,900 and in 2014 the Net Surplus was \$309,037 in comparison.</p>			
<b>Operating Surplus / (Deficit) Ratio</b>			
Sales Revenue	2,281,795	2,191,327	2,203,837
Total Other Revenue	7,392,439	6,890,782	6,784,314
<b>Total Revenue</b>	<b>9,674,235</b>	<b>9,082,109</b>	<b>8,988,151</b>
<b>Net Surplus / (Deficit)</b>			
<b>Total Revenue</b>	<b>4.19%</b>	<b>3.40%</b>	<b>10.78%</b>
<p>This ratio expresses the operating surplus as a percentage of total revenue generated by the Authority. The adjusted ratio for 2015 discounting the impact of the adjustment for "Future Upkeep Provision" is 5.7% (2014 3.4%).</p>			
<b>Net Financial Liabilities</b>			
Total Liabilities	16,528,446	15,672,805	15,684,336
Less:			
Current Cash and cash equivalents	(10,512,953)	(10,639,273)	(9,676,260)
Current trade & other receivables	(789,783)	(768,014)	(855,318)
<b>Net Financial Liabilities</b>	<b>5,225,710</b>	<b>4,265,518</b>	<b>5,152,758</b>
<b>Net Financial Liabilities</b>	<b>5,225,710</b>	<b>4,265,518</b>	<b>5,152,758</b>
<p>Net Financial Liabilities are defined as total liabilities less non-equity financial assets.</p>			
<b>Net Financial Liabilities Ratio</b>			
Total Revenue	9,674,235	9,082,109	8,988,151
(Profit) / Loss on sale of fixed assets	22,140	57,070	(18,322)
<b>Total Operating Revenue</b>	<b>9,696,375</b>	<b>9,139,179</b>	<b>8,969,829</b>
<b>Net Financial Liabilities</b>			
<b>Total Operating Revenue</b>	<b>53.89%</b>	<b>46.67%</b>	<b>57.45%</b>
<p>Total operating revenue excludes profit on disposal of non-current assets.</p>			
<b>Asset Sustainability Ratio</b>			
Payment for Property, Plant and Equipment	2,473,108	1,113,632	3,451,603
Less Improvements at cost	(1,470,102)	(559,130)	(5,311,109)
Plus improvements that are replacements	571,557	391,541	1,044,617
less: Sale of replaced assets	(51,406)	(63,323)	(171,531)
<b>Net Asset Renewals</b>	<b>1,523,157</b>	<b>882,720</b>	<b>(986,420)</b>
<b>Depreciation and amortisation</b>	<b>1,634,885</b>	<b>1,553,500</b>	<b>1,370,345</b>
<b>Net Asset Renewals</b>			
<b>Depreciation and amortisation</b>	<b>93.17%</b>	<b>56.82%</b>	<b>(71.98%)</b>

Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.

The Board of Management has resolved to use Depreciation in the Asset Sustainability Ratio to provide more meaningful information for users of the financial reports.



## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 14 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Authority prepared on a uniform and consistent basis. The uniform presentation represents a simplified version of reporting under the Government Finance Statistics (GFS) framework of the Australian Bureau of Statistics.

All Councils in South Australia voluntarily 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.

The Authority has provided this information for the purpose of consolidation by the two constituent Councils.

	2015 \$	2014 \$
Operating Revenues	9,696,374	9,139,179
less Operating Expenses	<u>(9,269,277)</u>	<u>(8,773,072)</u>
Operating Surplus / (Deficit)	427,097	366,107
<b>less Net Outlays on Existing Assets</b>		
Capital Expenditure on renewal and replacement of Existing Assets	2,473,108	1,113,632
less Depreciation, Amortisation and Impairment	(1,634,885)	(1,553,500)
less Proceeds from Sale of Replaced Assets	<u>(51,406)</u>	<u>(63,323)</u>
	786,817	(503,191)
<b>less Net Outlays on New and Upgraded Assets</b>		
<b>Net Lending / (Borrowing) for Financial Year</b>	<u>(359,720)</u>	<u>869,298</u>

Borrowings are internally funded.

# **Centennial Park Cemetery Authority**

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015**

### **Note 15 – SUPERANNUATION**

The Authority makes employer superannuation contributions in respect of its employees to Local Government Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Permanent and contract employees of the South Australian Local Government sector have the option to contribute to Marketlink and/or Salarylink. All other employees (including casuals) have all contributions allocated to Marketlink.

#### **Marketlink (Accumulation Fund) Members**

Marketlink receives both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of employee earnings in accordance with superannuation guarantee legislation (9.50% in 2014/15; 9.25% in 2013/14). 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 Scheme's Trustee based on advice from the Scheme's Actuary. The rate is currently 6.3% (6.3% in 2013/14) of "superannuation" salary. Effective from 24 November 2009 the Defined Benefit Plan was closed to new members.

In addition, the Authority makes a separate contribution of 3% of salary of Salarylink members to their Marketlink account. Employees also make member contributions to the Fund. As such, assets accumulate in the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Salarylink Fund is a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by each employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), the Authority does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, A C Miller, FIAA, of Russell Employee Benefits Pty Ltd as at 30 June 2014. 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 the 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.

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 16 - CONTRIBUTED EQUITY

	2015	2014
<b>Contributed Equity</b>	\$	\$
City of Unley	9,333	9,333
City of Mitcham	9,333	9,333
Premium - City of Mitcham	30,036	30,036
<b>Total Contributed Equity</b>	<u>48,702</u>	<u>48,702</u>

# **Centennial Park Cemetery Authority**

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015**

### **Note 17 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE BALANCE SHEET**

The following assets and liabilities do not qualify for recognition in the Balance Sheet but knowledge of those items is considered relevant to users of the financial report in making and evaluating decisions about the allocation of scarce resources.

**1. CONTINGENT LIABILITY**

The Authority has contingent liabilities with respect to the redemption of unused licences in the event that the Authority ceases to take any business. The Burial and Cremation Act 2013 mandates the refund of unexercised licences at current prices less a provision for administration, maintenance and establishment costs; the calculation is determined in the regulations. The contingent liability as at the 30<sup>th</sup> June 2015 is \$11,148,863. An actual liability will only arise if a claim is made by existing licence holders in the future. Based on the Board's understanding of the experience of Cemetery operators interstate when similar legislation was introduced, it is considered that the likelihood of future claims arising which could have a significant impact on Centennial Park is remote.

Total unused licences account for approximately 6.82% of 51,431 burial interment rights currently issued.

Total unused licences account for approximately 7.19% of 46,154 memorial interment rights currently issued.

Once an interment or placement of a monument has occurred an interment right cannot be redeemed.

**2. BANK OVERDRAFT**

The Authority has a bank overdraft facility of \$50,000.

# **Centennial Park Cemetery Authority**

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015**

### **Note 18 - FUTURE COMMITMENTS**

An arrangement is available to the public whereby any service currently offered by the Authority is capable of being prepaid. Resultant funds are paid to Funeral Plan Management Pty Ltd with income to the Authority being recorded only when the service has been provided. Funds under management by Funeral Plan Management Pty Ltd at 30 June 2015 total \$940,399 (2014 \$921,461).

During the 2014 – 2015 financial year the Authority introduced pre-paid products and services which enables members of the public to pre-pay fees for products or services provided by Centennial Park at current prices which can be redeemed upon the death of the beneficiary. As at 30<sup>th</sup> June the value of the pre-paid certificates was \$51,936. Income will be recognised only when the service has been provided.

# **Centennial Park Cemetery Authority**

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS** for the year ended 30 June 2015

### **Note 19 – SEGMENT REPORTING**

The Authority operates in one business and geographical segment being burials, cremations and memorials within South Australia.

# Centennial Park Cemetery Authority

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

### Note 20 – RELATED PARTY TRANSACTIONS

- a) The Authority's Constituent Councils are:  
The City of Unley, and  
The City of Mitcham

During the year Liability Guarantee payments were made to the two Constituent Councils to the total value of \$391,638 (2013/2014 Liability Guarantee \$393,926).

All other transactions with the Constituent Councils were in the ordinary course on normal commercial terms and conditions and no more favourable than those to other parties unless otherwise stated.

- b) The Board Members of the Authority during the year were:

Mr S Hains	Independent Chair appointed July 2013 to June 2015.
Mr. A Lapidge	Representing Unley Council appointed November 2010 to November 2012. Reappointed November 2012 to the next Local Government elections November 2014. Reappointed January 2015 for a period of two years.
Mr M Ward	Representing Mitcham Council appointed November 2012 to June 2014. Reappointed to the next Local Government elections November 2014. Reappointed November 2014 for a period of two years.
Mr. G Vogt	Independent appointed June 2011 to June 2013. Reappointed July 2013 to June 2016.
Ms. L Bishop	Independent appointed July 2011 to June 2014. Reappointed July 2014 to June 2016.
Mr. L. Smolucha	Representing Unley Council appointed January 2015 for a period of two years.
Ms. A. Christopoulos	Representing Mitcham Council appointed November 2014 for a period of two years.
Mr. M Hudson	Representing Unley Council appointed November 2008 to next Local Government elections November 2010. Reappointed November 2010 to November 2012. Reappointed November 2012 to the next Local Government elections November 2014.
Mr C Adcock	Representing Mitcham Council appointed December 2012 to November 2014.

All Board members receive payments for services rendered ranging from \$6,520 to \$19,560 per annum. A total of \$68,506 was paid during the 2014/2015 financial year (\$69,700 2013/2014).

No other transactions occurred with Board members.



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## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CENTENNIAL PARK CEMETERY AUTHORITY

### Report on the Financial Report

We have audited the accompanying financial report of Centennial Park Cemetery Authority, which comprises the statement of financial position as at 30 June 2015, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification of financial statements.

### Board of Management's Responsibility for the Financial Report

The Board of Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*. The Board of Management's responsibility also includes internal control as the Board of Management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the responsible entities' preparation of the financial report that gives a true and fair view 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 registered entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Management, as well as evaluating the overall presentation of the financial report.

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

### Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.





## Opinion

In our opinion the financial report of Centennial Park Cemetery Authority presents fairly, in all material respects, Centennial Park Cemetery Authority's financial position as at 30 June 2015 and its performance for the year ended on that date in accordance with Australian Accounting Standards, the *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*.

A handwritten signature in black ink, appearing to be 'BDO' in a stylized, cursive script.

BDO Audit (SA) Pty Ltd

A handwritten signature in black ink, appearing to be 'Andrew Tickle' in a cursive script.

Andrew Tickle  
Director

Adelaide, 28 August 2015

# **Centennial Park Cemetery Authority**

## **ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2015**

### **CERTIFICATION OF AUDITOR INDEPENDENCE**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Centennial Park Cemetery Authority for the year ended 30 June 2015, the Authority's Auditor, BDO Chartered Accountants, 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*.



.....  
Bryan Elliott  
**CHIEF EXECUTIVE OFFICER**



.....  
Geoff Vogt  
**PRESIDING MEMBER**  
**AUDIT & RISK MANAGEMENT COMMITTEE**

Date: 27<sup>th</sup> August 2015



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AUSTRALIA

## CERTIFICATION OF AUDITOR INDEPENDENCE

I confirm that, for the audit of the financial statements of Centennial Park Cemetery Authority for the year ended 30 June 2015, I have maintained my independence in accordance with the requirements of APES 110 - Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

Andrew Tickle  
Director

**BDO Audit (SA) Pty Ltd**

Adelaide, 28 August 2015

## **DECISION REPORT**

**REPORT TITLE:** ANNUAL REPORT 2014-15  
**ITEM NUMBER:** 289  
**DATE OF MEETING:** 26 OCTOBER 2015  
**AUTHOR:** ANNABEL SHINKFIELD  
**JOB TITLE:** MANAGER - MARKETING,  
COMMUNICATIONS & CUSTOMER SERVICE

---

### **1. EXECUTIVE SUMMARY**

The City of Unley produces an annual report each year to comply with legislative requirements and to record and communicate its services, performance and achievements during the financial year to its community and key stakeholders. To satisfy the requirements of the Local Government Act 1999 (the Act), it is necessary for Council to formally adopt the full document as the City of Unley's Annual Report (including Appendices) for 2014-15 (Attachment 1 to Item 289/15) prior to 30 November 2015.

A copy of the full adopted and un-formatted version of the Annual Report 2014-15 must be presented to each Presiding Member of both Houses of the South Australian Parliament by 31 December 2015.

This report seeks adoption of the City of Unley Annual Report 2014-15.

### **2. RECOMMENDATION**

That:

1. The report be received.
  2. The City of Unley Annual Report 2014-15 (including Appendices) (Attachment 1 to Item 289/15) be adopted and a final un-formatted copy prepared for submission to both Houses of Parliament prior to 31 December 2015.
  3. Council provides delegation to the Chief Executive Officer to undertake minor amendments to the Annual Report 2014-15, at his discretion.
-

## **1. RELEVANT CORE STRATEGIES/POLICIES**

- Section 131 of the *Local Government Act 1999* requires Council to adopt an Annual Report by 30 November each year, covering information predominantly set out in Schedules 2 and 4 of the Act.
- Organisational Strategy/Goal
  - 5.3 – Good governance and Legislative Framework
  - 5.6 – Enabling information systems and robust reporting.

## **2. DISCUSSION**

While the Annual Report is a broad and informative publication, it essentially comprises three components:

- Annual achievements and organisational overview
- City of Unley Audited Financial Statements
- Centennial Park Cemetery Authority Annual Report.

The first component of the City of Unley Annual Report 2014-15 contains legislative requirements that have been collated using the 'Local Government Association Annual Report Guidelines' providing accountability against the City's strategic directions in a format that is easy to read and meaningful to a wide audience, including our community and key government stakeholders.

This first section is a culmination of information gathered from across the entire organisation and highlights the successes and achievements of Council during the year.

Financial information will be included in the Annual Report once the Auditor's statements have been received. The Financial Statements that will be attached to the Annual Report are included under Item 288/15.

Please note the report submitted is not formatted.

The final, formatted report will be produced once the content has been adopted by Council. The City of Unley produces a pdf version of the Annual Report which is made available in hard copy (at the Customer Service Centre) and in electronic version on the Council's website.

A copy of the full adopted and un-formatted version of the Annual Report 2014-15 must be presented to each Presiding Member of both Houses of the South Australian Parliament by 31 December 2015.

### **3. ANALYSIS OF OPTIONS**

Option 1 – The City of Unley Annual Report 2014-15 (Attachment 1 to Item 289/15) be adopted and a final un-formatted copy submitted to both Houses of Parliament prior to 31 December 2015.

The City of Unley Annual Report 2014-15 has been prepared to meet all legislative requirements by providing an overview of Council's performance and achievements for the financial year.

This option ensures that Council is compliant with the Act and ensures that a full version of the report is available and provided to relevant agencies as specified.

There may be some minor amendments required to the Annual Report 2014-15, and Council provides delegation to the CEO to undertake those amendments, at his discretion.

Option 2 – The City of Unley Annual Report 2014-15 (Attachment 1 to Item 289/15) be adopted, with amendments, and a final un-formatted copy submitted to both Houses of Parliament prior to 31 December 2015.

This option allows Elected Members to make factual amendments to the Annual Report 2014-15 before endorsement.

Should this option be endorsed, an amended version will incorporate the changes identified. Under this option Council will still be compliant with the Act and a full version of the report will be available and provided to relevant agencies as specified.

### **4. RECOMMENDED OPTION**

Option 1 is the recommended option.

### **5. POLICY IMPLICATIONS**

There are no policy implications in relation to this report.

### **6. REPORT CONSULTATION**

There is no requirement to undertake community consultation on the endorsement of the Annual Report 2014-15.

### **7. ATTACHMENTS**

Attachment 1 – City of Unley Annual Report 2014-15

**8.     REPORT AUTHORISERS**

<b><u>Name</u></b>	<b><u>Title</u></b>
Annabel Shinkfield	Manager Marketing, Communications and Customer Services
Stephen Faulkner	General Manager, Corporate Services
John Devine	Acting Chief Executive Officer

# **City of Unley 2014-15 Annual Report**



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## **The City of Unley**

### **Aboriginal Acknowledgement**

We would like to acknowledge this land that we meet on today is the traditional lands for the Kurna people and that we respect their spiritual relationship with their country. We also acknowledge the Kurna people as the custodians of the Adelaide region and that their cultural and heritage beliefs are still as important to the living Kurna people today.

### **Facts and Figures**

<b>Location:</b>	4 kilometres south east of Adelaide CDB
<b>Population:</b>	38,695
<b>Rateable properties:</b>	18,627 (as at 30 June 2015)
<b>Area:</b>	14.4 square kilometres
<b>Operating Income</b>	\$43.1m
<b>Operating Expenditure</b>	\$41.9m
<b>Staff:</b>	189.2

### **Our Vision 2033**

Our City is recognised for its vibrant community spirit, quality lifestyle choices, diversity, business strength and innovative leadership.

## **Mayor's Message**

The Council elections in November 2014 brought new faces and new talent to Unley Council. The return of all 11 Elected Members who renominated, including the Mayor, for their positions at the last election was a clear indication of the Unley community's confidence in our direction and ability to meet the many challenges facing local government today.

This is an exciting time in the life of any council as it inevitably results in new commitment and even greater determination to serve our City in the best way possible.

You will see how we go about that in this year's Annual Report in which we detail our achievements under each of Council's five core goals: Emerging, our path to a future city; Living, our path to a vibrant city; Moving, our path to an accessible city; Greening, our path to a sustainable city; and Organisational Excellence, our path to a robust and sustainable organisation.

Our Annual Report is, in reality, our report card that shows how your Council listens to – and responds to – community issues and concerns, delivering much more than the basics of rates, roads and rubbish.

Council continues to play a leading role in attracting and encouraging business investment in our main retail and commercial precincts, doing its best to provide a welcoming and facilitating environment. Environmental issues also continue to be of major importance to us, always near the top of our agenda. To support our community to thrive and flourish, a number of noteworthy and new social plans, strategies and initiatives have been developed. This includes our draft Active Ageing Strategy; our Living Young Action Plan for our young people; Living Active Sport and Recreation Plan 2015-2020; the Events Planning Toolkit and a new Community Centres Annual Program.

Of all the many excellent community events Council is associated with, the Unley Gourmet Gala, combined with the Stage 4 Start of the Tour Down Under, is one that I wish to mention as it stands out as a great success for our City. This year it attracted more than 30,000 people, a 49% increase on the previous year, and resulted in a local expenditure of more than \$1m proving the event to be clearly a good investment for our City.

I congratulate the Council's CEO, Peter Tsokas, and his entire team for the way they have continued the process of change and innovation that is now characteristic of the way Unley Council does business.

The voice of our community continues to be central to what we do, and through engagement and involvement, they play an important part in shaping our City. I would like to thank every member of the community who has written, called or emailed to contribute during structured consultation or simply because they have seen something or had an idea which could improve our City. We strive to place you at the centre of all that we do.

I would like to thank the departing Councillors, Michael Saies and Denise Tipper, for their long and outstanding service to our City, and welcome the incoming Councillors Luke Smolucha, for the Goodwood Ward, and Michael Rabbitt, for the Unley Park Ward.

I congratulate all my fellow Elected Members for their hard work and commitment over the past four years. The very positive position in which the City of Unley now finds itself is very much due to their efforts.

As a Council we move into this next four-year period with both determination and a strong sense of respect for the trust that you, the electors of Unley, have placed in us.



**Lachlan Clyne**

Mayor

City of Unley - City of Villages

## **CEO's Message**

2014-15 was a productive year for the City of Unley.

Throughout the year, and right across the organisation, we worked to find new efficiencies and improvements in the way we deliver services to our community.

Reviewing our services, helps us recognise the importance of striving to meet the needs and aspirations of our community when planning for Unley's future. The process allows us to assess how effective our established service delivery model has been in the past and what we need to do to make improvements and create efficiencies. This way we can ensure that the services we provide are contemporary, relevant and best value for money.

I can assure you that this leads to real action by Council. For example, the Community Centres Service Review we conducted last year has, this year, brought about an action plan for implementing changes and improvements in the way we operate our community centres.

This year we've spent time reviewing our:

- Unley Swimming Centre;
- Street Cleansing program;
- Library Services;
- Development Services business process, including a trial of mobile device building inspections and investigations into electronic processing of development applications;
- Community Engagement practises, with a new Policy and Community Engagement Toolkit endorsed and a staff training program progressively rolled out; and
- Processes in the field, including a successful trial of mobile devices.

We can't do this effectively without firstly talking to you, our community. That's why we conducted a Community Survey to determine the level of satisfaction, awareness and importance of Council's services and programs.

I was incredibly pleased to see that the results showed our community was largely happy with the services delivered by Council. Our library services, waste management, parks and reserves, events and public activities, and overall value for money, were all areas of praise.

That's very much to the credit of our hardworking administration and Elected Members. I would like to thank the City of Unley staff for all their hard work over the past year, along with welcoming two new Councillors and thanking the two departing Councillors for their outstanding efforts over the past four years.

It has been an exciting year, and our hard work will ensure we are well prepared to make the most of the opportunities and challenges that lie ahead.

A handwritten signature in black ink, appearing to read 'Tsokas', with a horizontal line extending to the right.

**Peter Tsokas**  
Chief Executive Officer

## **Strategic Management Framework**

The City of Unley is committed to an integrated approach to strategic planning.

Informed by South Australia's Strategic Plan "In a Great State", Council's *Community Plan 2033* provides the vision, strategies and framework for the future of the City of Unley.

The Long Term Financial Plan is used as an aid in financial decision-making to ensure Council remains financially sustainable in the medium to long term while still achieving the objectives detailed in the *Community Plan 2033*.

The Four Year Plan outlines how Council will deliver the vision, strategies and framework set out in its *Community Plan 2033*, and informs the Annual Business Plan and Budget process.

### **The Council's Strategic Management Framework ensures:**

- Accountability to the community
- Effective use of existing resources to maximise economic, social, and environmental outcomes
- Accurate measuring and reporting processes
- Strong knowledge base for decision-making
- Clear strategic directions and corporate goals
- Effective administrative and governance procedures.

## **Our Vision 2033**

"Our City is recognised for its vibrant community spirit, quality lifestyle choices, diversity, business strength and innovative leadership."

Our vision is encompassed in the *Community Plan 2033* under five key goals.

### **Goal 1**

#### **Emerging: Our Path to a Future City**

Embrace new activities and technologies that support our business and residential communities

### **Goal 2**

#### **Living: Our Path to a Vibrant City**

Foster and celebrate our culture, diversity and lifestyle

**Goal 3****Moving: Our Path to an Accessible City**

Strengthen accessibility and transport options across our city

**Goal 4****Greening: Our Path to a Sustainable City**

Promote and adopt environmental initiatives that support a sustainable future

**Goal 5****Organisational excellence: Our path to a robust and sustainable organisation**

Foster strong leadership, a dynamic and supportive organisational culture and financial sustainability



## **GOAL 1**

### **Emerging: Our Path to a Future City**

Embrace new activities and technologies that will support our business and residential communities

#### **Strategic Objectives**

- 1.1 A thriving and prosperous business community
- 1.2 Emerging technology is embraced
- 1.3 A dynamic mix of uses and activities in selected precincts

#### **Achievements**

##### **Libraries Embrace Technology**

Three new iPads were installed in the Unley Kids Library. The iPads are loaded with educational apps suited to children aged 4-12 with a variety of educational goals such as literacy, numeracy and creativity.

The Libraries have also delivered a highly popular Kindle Collection which includes 14 adult and three youth Kindles.

Bilingual Early Literacy Kits were also very popular during 2014-15, with 96 loans recorded in the first half of the year.

##### **Mobile devices for Regulatory Services**

A successful trial of mobile devices was undertaken, looking to increase efficiencies for systems within the regulatory areas of Council. Further testing of devices in the field will take place during the 2015-16 financial year.

##### **Development Services**

Key development services projects in 2014-15 included:

- The processing of 1036 development applications with a total value of \$172.3m
- The completion of the Living Choice six storey retirement village in Fullarton
- The processing of a number of significant aged care/retirement living applications, including a four storey, \$40m nursing home at the Carmelite Monastery site on Cross Road, and a two storey, \$10m nursing home at Cross Road, Myrtle Bank

- The ongoing implementation of the Development Services Business Process Review including a trial of smart mobile building inspections and investigations into electronic processing of development applications
- Funding of Conservation Grants to the value of \$34.4k.

### **The Development Services Business Process Review**

A Development Services Business Process Review was undertaken during 2014 with its recommendations implemented throughout 2015. Key recommendations to be implemented include:

- Electronic assessments to replace the use of hard copy files for minor development applications
- The introduction of mobile technology to undertake building inspections
- The introduction of electronic reporting for mandatory building inspections (swimming pool and roof truss)
- A review of workflow for privately certified applications
- The introduction of dashboard technology to monitor the status of development applications
- A review of system workflows.

### **Planning Policy**

Key planning policy projects in 2014-15 included:

- Significant progression of the Residential Growth DPA which is primarily about accommodating additional population growth and dwelling diversity complimenting the work on Unley's main corridors
- Preparation and Ministerial approval of a Statement of Intent as the first step in the Unley Central Precinct DPA
- Input into new Ministerial DPAs to extend Urban Corridors and to amend centres zoning
- Providing feedback to Government regarding the first approval in the Urban Corridors Zone, for the Cremorne Plaza.

### **Brown Hill Creek Flood Management Project**

The joint project is being undertaken by five catchment councils including the Cities of Adelaide, Burnside, Mitcham, Unley and West Torrens.

A Stormwater Management Plan for the Brown Hill Keswick Creek catchment was approved in February 2013 and comprises two components, with Part A

covering proposed flood mitigation downstream of Anzac Highway, and Part B regarding works upstream of ANZAC Highway.

During 2014-15, the project continued to work on the development of the final flood mitigation strategy for Part B works in upper Brown Hill Creek with a preference for a “no dam” solution.

Existing creek rehabilitation and specific upgrade works, known as Option D was supported by the Brown Hill Keswick Creek Stormwater Management Project as the preferred option.

A significant community consultation was undertaken during 2014-15. Results of the consultation will be reported to each catchment Council prior to a final decision regarding the Brown Hill Keswick Creek Stormwater Management Project Part B solution, expected to be made in September 2015.

### **Completion of Unley Central Precinct Planning process**

The Draft Unley Central Precinct Plan which recommended the continuation of the urban planning study was endorsed by Council. To facilitate further investigation, Council prepared a Statement of Intent which was approved by the Minister for Planning.

Key principles of the project include:

- Creation of a pedestrian dominant precinct
- Prioritisation of public transport and traffic calming
- Street activation through vibrant mixed use development
- Sustainable urban design.

Fundamental to the process, a community consultation program will be implemented to ensure the plan reflects our community’s desire to create an enriching city heart for the Unley community.

### **Goodwood Road Streetscape Upgrade**

The undergrounding of the power-lines along Goodwood Road (between the tram line and Victoria Street) provides a catalyst to improve the presentation and appeal of Goodwood Road.

Council undertook extensive community consultation allowing residents, businesses and visitors to give valuable feedback through a community forum, street drop-in sessions and an online survey. The consultation has shown that residents place particular priority on the proposed streetscape upgrade with greening, lighting, and traffic management being of particular interest. Community members cited the village atmosphere, arts culture and local traders as some of the key attractions of the precinct.

The concept plan reflects the views and values of the community and will guide the design development in 2015-16.

### **Unley Business Breakfast**

The Unley Business Breakfasts provide information sharing and networking opportunities to the Unley business community. Five events held during 2014-15 saw an array of exciting speakers addressing relevant business topics, with an average attendance of 90+ people per event.

### **Business Training and Support**

Our Social Signals business networking events themed around digital marketing were an important part of the roll out of our Digital Economy Strategy during 2014-15. These Council run events continue to assist our local business people to make valuable new business connections while learning to use digital tools to affordably and effectively market their businesses and increase foot traffic in the Unley precincts.

Social Signals continues to achieve a good level of engagement with 170 people attending three separate events throughout the year.

## **GOAL 2**

### **Living: Our Path to a Vibrant City**

Foster and celebrate our culture, diversity and lifestyle

#### **Strategic Objectives**

- 2.1 Highly desirable and diverse lifestyle
- 2.2 Activated places
- 2.3 Cultural and artistic diversity
- 2.4 Healthy and active community
- 2.5 Collaborative and engaged community

### **Achievements**

#### **Active Ageing Strategy**

The City of Unley is committed to being an Age Friendly City and Community. As part of this commitment, we have developed a draft Active Ageing Strategy which highlights that ageing is a celebration, and which guides our approach in all activities to promote active ageing, ensuring we meet the changing needs of our population through their lifetimes.

Extensive community engagement was undertaken to inform the development of the Strategy, with subsequent community feedback to be provided in July

2015. The draft Active Ageing Strategy is now being finalised for Council endorsement in 2015-16.

## **Community Centres**

Council's four community centres located at Clarence Park, Fullarton Park, Goodwood and Unley, delivered events, facilities and programs to over 250,000 people during the 2014-15 year.

Projects that the centres are particularly proud of include:

- Development of the Community Centres Annual Program, showcasing a smorgasbord of city-wide activities and events for our community
- Establishment of the Unley Community Centre's *Meet Me Monday* program to support people with dementia, including the creation of a new sensory garden
- Establishment of The Gig, a new volunteer run community based amateur open mic music program at Goodwood Community Centre, which attracted over 60 people to its first event in June
- Commencement of partnering agreement negotiations with the community management boards of Clarence Park Community Centre and Goodwood Community Centre.

## **Event Planning Toolkit**

Our Event Planning Toolkit, completed this year, was designed to assist event organisers in planning successful events and festivals within the City of Unley. The Toolkit provides a comprehensive A-Z event planning guide, templates, checklists, examples and supporting material assisting event organisers every step of the way ensuring their event runs smoothly and safely.

## **Events Sponsorship Program**

The Community Event Sponsorship Program aims to assist individuals, community groups, organisations and not-for-profit groups to coordinate events that directly benefit the City of Unley community.

Attraction and facilitation of community events are strategic objectives for the City of Unley, with activated places and cultural and artistic diversity included within our Community Plan 2033 and Four Year Plan. Council recognises that events create opportunity for community interaction and celebration, and ensure our public spaces and main streets are alive and economically prosperous.

## **Support of Non-Council Run Events**

During the year Council supported various community and cultural events including SALA on Show, Variety on King William, Indian Mela 2015, Goodwood Groove, Unley Greek Festival, Goodwood Greek Festival, Dogapolooza, Rotary Carols, Unley Road Traders an Evening under the Stars, Lightsview Ride Like Crazy and the Alliance Francaise French Christmas Market.

## **Annual Events Program**

The City of Unley delivered a series of events in the community throughout the year, collectively attracting over 10,000 people. Events included:

- Double Shot Coffee Fiesta, held as part of the Adelaide Fringe Festival and securing the award for best new event in SA and Bronze medal at SA Tourism Awards
- Ignite Unley, a series of outdoor cinema events
- Every Generation
- Australia Day, a public event aligned with the Annual Australia Day Awards and Citizenship Ceremony
- ANZAC Day
- Feast Festival.

## **Unley Gourmet Gala and Tour Down Under**

The Unley Gourmet Gala 2015 community event attracted record numbers with over 30,000 people attending, generating an economic boost to the City of over \$1m dollars.

This annual event further establishes the identity of King William Road as a premier shopping precinct; a prestigious destination to shop, dine and relax. Businesses on the road gain long term benefits from significant exposure and the generation of new clientele.

Stage 2 of the Santos Tour Down Under was held on King William Road the following morning, attracting thousands of spectators and showcasing our City to an international audience.

## **Involve Unley: Public Arts Strategy**

Our *Involve Unley: Public Arts Strategy* seeks to set an example of how public arts can be conceived, developed, implemented and sustained. The Strategy

provides directions for the commissioning of public arts that are creative, relevant and contemporary and also increase awareness, as well as complement the qualities and values of the City of Unley.

Over the next five years, our *Public Arts Strategy* will include a program that supports and commissions art in the public space.

### **Public Arts project – ‘linger, longer’ and ‘Found, out’**

‘linger, longer’ was an investigative and experiential temporary public arts project re-examining our place in space. It involved installations, theatre, dance and creative engagement taking participants on a shared journey to explore their common spaces.

‘Found, out’ was another investigative temporary public arts project about re-discovering and re-connecting with our local parks and reserves. Over two weekends in May at Soutar Park and Everard Park Reserve, local people came together as artists and explorers with professional artists to work together to imagine, contribute, and slowly transform the park with collective sculptures. Using the medium of clay and found flora from gardens, parks and reserves, people created their own work and placed them in their favourite places!

‘linger, longer’ and ‘Found, out’ are part of the first year of exciting and innovative public arts projects linked to the new Involve Unley: Public Arts Strategy.

### **Public Art at Forestville Reserve**

*Elemental* by artist Rick Clise is a series of sculptures which stand out as homages to our natural environment and also connect to the somewhat stark landscape of the train track at Forestville Reserve. A modern take on an environmental theme, the pieces are the newest public artworks for the City of Unley and contribute to the rich suite of sculptural public art around the Council area.

The artworks were created with funding from the City of Unley and the Department of Planning, Transport and Infrastructure as part of the Greenways project and are a complementary addition to the upgrade that has taken place in and around the Forestville Reserve.

## **Support for our Young People**

In 2014-15 our *Living Young: Action Plan for Our Young People 2015-17* was implemented. Developed following extensive engagement with young people over a twelve month period, the Plan shapes how the City of Unley will support and engage people aged 5 – 25 over the next two years. Key objectives of the Plan include:

- Engage and enhance leadership in young people
- Support positive connections and learning
- Promote wellbeing and resilience.

## **Local Area Network (LAN) Party**

Each year the City of Unley supports Street Geeks to run their largest LAN 'lock in' event of the year. This year 280 people attended the Goodwood Community Centre for the event with most of them aged under 25. Participants were involved in a range of games on PCs and consoles, balanced with a range of fun activities to get the heart rate up including nerf guns and exercise bikes.

## **Schools Interaction Project**

The City of Unley continues to work with schools to support student wellbeing and creativity, build community, and enhance the leadership and learning of students.

In 2014-15 Council supported workshops run by service providers covering topics such as bullying, cyber safety, safe partying, creative music production, and leadership.

Council also supported work experience and community service placements from several of the local secondary schools with many of the local schools involved in the development of *Living Young: Plan for our Young People 2015-17*.

## **Community Support**

Key Community Support projects in 2014-15 included:

- A successful exhibition of artworks created by participants of the Supported Residential Facilities art program including drawings, paintings, cafe umbrellas and promotional bicycles (painted for the Tour Down Under)



- Development of a wellbeing pilot project in partnership with the SA Medical Research Institute including training of key staff and local residents in the PERMA Plus wellbeing program
- A successful trial of a Footy Bus service for residents in aged care facilities allowing them to attend Sturt Football Club home games at Unley Oval
- The receipt of expansion funding in partnership with the City of Norwood, Payneham & St Peters for the delivery of our Community Visitors Scheme; allowing us to provide isolated and lonely people (who receive a Commonwealth Home Care Package and are living in their own home), with regular visits from friendly volunteers.

### **Living Active Strategy**

Council's new *Living Active Sport and Recreation Plan 2015-2020* was developed for endorsement in 2015. The plan was developed with the purpose of guiding Council over the next five years to:

- Support local sport and recreation clubs and groups to be self-sufficient, sustainable and to thrive
- Increase awareness of the health benefits of physical activity and increase the overall physical fitness of our population
- Assist with planning and funding for future facility development and maintenance of our sport and recreation facilities.

### **Unley Oval Picket Fence**

Following community consultation, Council completed the construction of a picket fence around the perimeter of the Unley Oval. The fence is a fitting and appropriate feature to the oval environs, and provides safe flexible open space for our community.

### **Goodwood Millswood Improvement Plan**

During 2014-15 Council endorsed an improvement plan and a detailed implementation plan for Goodwood Oval and Millswood Sporting Complex.

The recommendations that followed an extensive consultation with local clubs and the community, aim to position Council to secure external funding for the project.

Key recommended actions included:

- Active support of Forestville Hockey Club to find a new location for a synthetic hockey pitch
- Improvements to Goodwood Oval grandstand
- Reconfiguration to the Millswood Bowling and Croquet Clubs, including improvements to the bowling club to encourage increased use by other groups and the community
- The completion of concept designs for grandstand upgrades.

### **Forestville Reserve Upgrades**

Jointly funded by Council and the State Government, the completion of stage two upgrades at Forestville Reserve complement the recently upgraded playground and include a new stormwater culvert, skate park resurfacing, new basketball and netball court, new outdoor fitness equipment and public art.

### **Social Planning & Community Development**

Fundamental Social Planning and Community Development projects in 2014-15 included:

- A Community Survey undertaken to capture the level of satisfaction, awareness and importance of Council's services and programs; a great result with a high level of satisfaction by our participating residents and businesses
- Mayor's Round Table community engagement initiatives undertaken to start discussions on a number of community issues and opportunities
- Neighbour Day, which was well celebrated by our community with our Good Neighbour Jars distributed through our community centres, libraries and Civic Centre for people to fill with all sorts of creative goodies to give to their neighbours.
- Project #Funley which included a new table tennis table in the Civic Centre Plaza, and new Toy Boxes placed in several of our much loved parks and reserves.

### **Unley Libraries & Museum**

Over 20,000 people attended library events, programs and exhibitions during the 2014-15 year.

Key projects that took place in our Unley Libraries and Museum included:

- Development of a Digital Literacy Program to be launched in late 2015

- The transition of the Fullarton Park Library to a new program called 'Reader's Advisory Service'; resulting in greater collaboration between the Fullarton Park Community Centre and library teams, and ongoing high level service delivery to patrons
- A variety of literacy, cultural and lifelong learning programs and events including author events, book launches, Library Lovers Month, Street Friendly Poets, the Summer Reading Program, Book Week, National Simultaneous Story time, Harmony Day and our annual Library Festival *Seek it. Sync it. Share it.*
- The implementation of an iPad service for the Home Library selection
- Popular Museum exhibitions and events including Made in Unley, Purchasing Heywood Park, 3 Well Known Australians, Domestic Bliss, At Home, in War, Jean Murray Arts Award Exhibition and the History Month Program, attracting a collective crowd of over 2,300 people throughout the year.
- A thoughtful ANZAC Centenary Commemoration Program featuring 10 events and activities to commemorate the 100 year centenary of ANZAC.

## **Unley Swimming Centre**

The Unley Swimming Centre undertook a service review which saw pleasing results, indicating the centre is well regarded in the local swimming and recreation industry.

Results showed that the Unley Swimming Centre provides a similar community service to its benchmark partners (the outdoor swimming facilities of the cities of Marion, Norwood Payneham and St Peters, Burnside, Salisbury, and Tea Tree Gully) when comparing key activities such as membership, programs and resources. However, the Unley Swimming Centre exceeded its benchmark partners when it comes to visitation numbers and is more favourable in value for money when considering the Council net financial contribution over the length of the swimming season.

The Swimming Centre was awarded two community awards during the 2014-15 season. The Channel 9 Watch Around Water Community Innovation Award for its contribution to water safety and supervision, and the CASA Leisure Community Fitness and Recreation Initiative Award for its Free Friday Initiative.

The Centre again hosted the annual 24 hour MS Mighty Swim on the first weekend in February. This event raises funds for those living with MS in our

community and was a huge success with 387 people competing and a total of \$84k raised, taking the event's total funds raised to beyond \$500k.

## **Animal Management Plan**

All year three actions of the Animal Management Plan were completed with significant improvements made to the way we promote and educate people about responsible dog ownership. Process improvements were also made to Council's animal management records.

## **GOAL 3**

### **Moving: Our Path to an Accessible City**

Strengthen accessibility and transport options across our city

### **Strategic Objectives**

- 3.1 Equitable parking throughout the City
- 3.2 An integrated, accessible and pedestrian-friendly City
- 3.3 Alternative travel options

### **Achievements**

### **Unley Access Guide**

This year Council developed an Access Guide to assist people requiring additional mobility support to find suitable transport and services in our City. The guide provides helpful information and includes the locations of:

- Public transport
- Disabled parking and toilets
- Parks and playgrounds.

### **Local Area Traffic Study at Forestville and Everard Park**

The completion of the Local Area Traffic Study at Forestville and Everard Park involved significant community consultation and contribution.

Following careful consideration of community views, Council is undertaking a trial of peak hour turning restrictions to alleviate community concerns about "rat running" traffic.

The building of a shared street at Norman Terrace (east of Leah Street) was endorsed and Council will also upgrade the pedestrian access along Leader Street as part of the scheduled road reconstruction program.

## **Approval to Undertake Paid Parking Trial**

In an effort to continue to provide equitable parking for ratepayers, Council endorsed a new policy regarding 'pay for use' parking in the areas that are most effected by commuter traffic. The first trial will include Bartley Crescent, Wayville and Railway Terrace South, Goodwood, addressing commuter parking and business parking needs.

## **Cycling and Pedestrians**

Council has been successful in receiving \$45K in Department of Planning, Transport and Infrastructure (DPTI) grant funding to undertake a review of key bike and pedestrian corridors throughout the City, and to consider safety improvements.

## **Black Forest Local Area Traffic Management**

The completion of new pedestrian facilities installed near bus stops along East Avenue, have reduced the crossing distance for pedestrians, providing safer access to commuters and school children accessing nearby facilities.

## **GOAL 4**

### **Greening: Our Path to a Sustainable City**

Promote and adopt environmental initiatives that support a sustainable future

### **Strategic Objectives**

- 4.1 Renowned for its lifestyle and environmental balance.
- 4.2 Leaders in waste reduction.
- 4.3 Functional open green space throughout the City of Unley.

## **Achievements**

### **New Waste Contract**

In March 2014, Council called for tenders for the collection and processing of wastes, recyclables and organics for the City of Unley.

Proving to offer environmental benefits and cost savings, Solo Resource Recovery was successful in winning the contract (September 2014). After a smooth transition, Solo settled in to servicing all of the waste management requirements for the City.

## **Water Sensitive Urban Design**

Council investigated a new water sensitive urban design initiative that involves the installation of small underground water tanks, which collect stormwater from the street and property. Council will be retro fitting the water capturing systems in nature strips and street kerbs to help supply water to both the street trees and understory plants.

This initiative supports Council's continued commitment towards being a water sensitive City.

## **Habitat Boxes**

The City of Unley's wildlife box program has been operating since 2009. The wildlife boxes are designed, together with the Council's indigenous planting, to support biodiversity across the Council area. The aim of the project is to enhance habitat and better manage hollow dependent urban fauna within the City.

There were 98 boxes surveyed across the City during 2014-15, including an additional two boxes discovered in Fullarton Park. The wildlife boxes are located within Council parks, street trees, on school grounds and private homes across the city.

The program has gone from strength to strength, with 2014-15 being the most successful year to date. Over 60% of the wildlife boxes were used for breeding or denning (possums) and 94% were used by a range of the target vertebrate species. Council was excited to record a new animal group, the micro bat, with a single specimen observed in a bat box at Heywood Park.

Additional boxes were installed as part of the Heywood Park Tree Risk Implementation project which now means the City has close to 115 artificial habitat boxes.

## **Hackett Reserve Upgrade**

Parkside is a highly urbanised inner city suburb with minimal open space. The Hackett Reserve upgrade provided an opportunity to increase the open space area by 30% by converting a 'hard' roadway space into a 'softer' more environmentally friendly area.

The project included a stormwater capturing system for re-use within the park, and also helped to increase biodiversity with the planting of native shrubs, ground cover and trees with a potential to become significant.

### **Landscape Revitalisation**

Residents along Unley's rail corridor were impacted by the recently completed Rail Revitalisation and Electrification Program undertaken by the Department of Planning, Transport and Infrastructure (DPTI).

Impacts to residents included the pruning and removal of trees and shrubs, and disturbance to screen plantings. The Council negotiated a financial settlement with DPTI to enable landscape reinstatement works to occur to affected areas during winter and spring. Works included the preparation, planting and mulching along the rail corridor in accordance with landscape plans prepared by DPTI. These works saw the landscape revitalisation of Cromer Parade, Arundel Avenue, Devon Street South and Railway Terrace (at the Devon Street intersection).

### **Heywood Park Improvements & Risk Reduction**

Heywood Park is a significant park within the City of Unley. The park offers a wide range of play activities, passive recreation opportunities for all ages and a location for events. The park, home to some of the last remaining Grey Box trees on the Adelaide Plains, and many of the trees within the park are remnant and pre-date European settlement.

Significant tree failures over recent times led to Council seeking an independent risk audit on the trees within the park. The results from the assessment indicated risk issues within the park tree population which required abatement. In particular, several trees on the southern end of the group along Grove Street presented with significant structural defects.

The completed works within the park included:

- Risk assessment of all trees
- Risk management pruning and removals
- Removal of approximately 40 poor performing trees
- Planting of 50 new trees with the potential to reach regulated size at maturity
- Planting of understory indigenous shrubs and ground cover plants
- Extension of the existing irrigation system to create more 'green' turfed area

- Water sensitive urban design treatment to Grove Street to capture stormwater and direct for use in the park.
- Replacement of some park furniture assets.

### **Ridge Park Dam Completion**

A key aspect of the flood mitigation works for Brown Hill Keswick Creek was completed, with the construction of a stormwater detention dam on Glen Osmond Creek in Ridge Park Reserve, Myrtle Bank

The Dam is designed to hold back stormwater runoff from the catchment during large storm events and then release the collected stormwater in a controlled manner into the downstream stormwater network.

As part of Council's Managed Aquifer Recovery scheme, some of the stormwater collected by the dam will be harvested during the winter months and then reused for irrigation purposes on Council reserves during the summer months. This assists Council to reduce its reliance on mains water supply for the irrigation of its reserves and supports the sustainable management of the State's water resources.

### **Katherine Street Neighbourhood Park**

Council's application for funding from the State Government Open Space grant program was supported by the Minister for Planning. Funding of \$300k was received; matching Council's committed investment to develop the park.

Formerly the site of a plant nursery, the site was acquired by Council for the provision of a local reserve and playground for the Fullarton community. With design development and further community engagement, the Katherine Street Park will be constructed in 2015-16 to create a safe and inviting public space to promote active communities.

## **GOAL 5**

### **Organisational excellence**

Foster strong leadership, a dynamic and supportive organisational culture and financial sustainability.

### **Strategic Objectives**

- 5.1 A constructive culture for all employees and volunteers
- 5.2 A customer-centric approach
- 5.3 Good governance and legislative framework
- 5.4 An environment of continuous improvement and innovation



- 5.5 A financially sustainable approach to business and planning activity
- 5.6 Enabling information systems and robust reporting
- 5.7 Uphold the reputation of the City of Unley

## **Achievements**

### **Information & Communication Technology Infrastructure Upgrades**

The City of Unley and Adelaide City Council have an ongoing partnership for the hosting of finance and payroll systems and disaster recovery services. A project to upgrade the City of Unley network and other related infrastructure facilities commenced in 2015 between the two Councils.

As well as providing a high performing, stable and effective network, the project upgrade will provide financial benefits and ensure the shared services arrangement between both Councils can continue. This means the City of Unley can leverage off the IT strengths of Adelaide City Council, allowing us to focus on our strategic priorities.

### **4 Year Financial Plan**

As part of this year's Long Term Financial Plan (LTFP) update, a detailed 4 Year Forward Estimates Financial Plan covering the period from 2015-16 to 2018-19 was developed taking into account the following:

- Agreed 4 Year Plan projects and priorities updated to take into account any subsequent Council decisions pertaining to those projects
- Council's 2014-15 Budget particularly relating to those projects that will go beyond the 2014-15 financial year
- Other Council decisions and directions relating to the four year period from 2015-16 to 2018-19.

As part of the review of the LTFP, Council's financial indicator targets were updated to align more closely with key financial principles and better monitor the long term financial sustainability of the Council.

### **Customer Service Highlights**

Customer Service is a clear strategic focus for the City of Unley. This year saw the delivery of two key customer service projects: The City of Unley Customer Service Charter, and the ability for customers to report issues via our website.

The first step in delivering our customer-centric culture was the formulation of our Customer Service Charter. Now available on the Council's website, the

Charter describes the service standards our customers can expect – including our promise to return calls within 24 hours and respond to written requests within three working days.

In a bid to further enhance our customer service, we created an online application on our website in which customers can report a number of issues outside of business hours. Customers can more conveniently report issues such as fallen branches, barking dogs and graffiti; in fact twenty types of requests can be lodged on-line, with more to be added over time.

During the year we received over 24,400 requests, with at least 93% completed within the quarter they were lodged in.

## **2014 Election**

The local government elections were held in November 2014. There were elections in five wards and 25 candidates nominated for those positions. The Mayor was re-elected unopposed, as was Councillor Boisvert and Councillor Palmer in the Clarence Park ward. Councillor Saies and Councillor Tipper did not re-nominate, and 10 councillors were re-elected. The Elected Members will serve a four year term.

The Electoral Commission SA managed the election process which was conducted by postal ballot.

## **Council By-laws**

Council has by-laws for the regulation of activities on roads, local government land, moveable signs and the keeping of dogs. Under the provisions of the Local Government Act 1999, the current by-laws will expire on 1 January 2016. A review of the by-laws commenced in early 2015 to ensure that the review and updating processes will be completed before the expiry date.

## **Business Continuity Plan**

Council has a comprehensive and integrated Business Continuity Plan which supports the operation of critical business objectives in the event of disruption through an emergency event. A significant review of the Plan was conducted in 2014-15. The review identified where Council can improve some processes to ensure minimal loss of functions and services.

## **Service Reviews**

Reviewing our services, helps us recognise the importance of striving to meet the needs and aspirations of our community when planning for Unley's future. The process allows us to assess how effective our established service delivery has been in the past and what we need to do to make improvements and create efficiencies.

This years' service reviews included:

- Library Services
- Unley Swimming Centre
- Street Cleansing program
- Development Services business process, including a trial of smart mobile building inspections and investigations into electronic processing of development applications
- Community Engagement practises, with a new Policy and Community Engagement Toolkit endorsed and a staff training program progressively rolled out
- Community Events support including the development of an event planning toolkit and a new events sponsorship program
- Processes in the field, including a successful trial of mobile devices.

## **Communication**

Four seasonal issues of the Unley Life magazine were produced and distributed to residents and businesses within the Council area. This dynamic publication communicates community news and provides information to residents about the Council's plans, programs and activities, and the benefits these have within the community.

Council utilised its website and social media mediums such as Facebook, Youtube and Twitter to promote and engage with the community throughout the 2014-15 financial year.

Our social platforms have all experienced steady growth indicating that they will continue to be an important means of delivering information on events and key services. During the year, the Unley Council Facebook page grew from 640 likes to 1,001. The Unley Gourmet Gala page gained 598 new fans while the Unley Council twitter page gained 1,141 new followers.

We are committed to ensuring our community is informed of Council decisions, programs and special events and services. Media releases

promoting Council projects and decisions are distributed regularly to a range of media outlets. We have developed effective relationships with local and state-wide media and endeavour to respond to media inquiries in an open and timely manner.

## **Volunteers**

More than 480 volunteers gave almost 30,000 hours of their time to the City of Unley, delivering more than 30 programs in 2014-15.

Popular programs included:

- Circuit Meal Service
- Community Computing
- Community Harvest
- Community Visitors Scheme
- Family History
- Friendly visiting to elderly residents
- Graffiti removal
- Home Library Service
- Transport
- Unley Museum.

## **Human Resource Management**

Continued attention is being paid to the next Enterprise Agreement for our Depot staff.

Action planning for ongoing success as our average workforce age increases is advancing with the delivery of Envisage and Navigate programs, supporting our staff with planning and transitioning to part-time work or retirement.

Our People Leaders Forums, held quarterly, continue to enable our leadership team to develop and improve their leadership skills as the City of Unley strives for a constructive organisational culture.

## **Workplace Health and Safety (WHS)**

Our dedication to WHS continues with an overhaul of policies and procedures, more comprehensive than any other in last five years, as we align with legislative changes and operational requirements.

Claims are at an all-time low with zero compensable claims made during the 2014-15 financial year. This is a result of our continued focus on increasing the visibility of WHS across the organisation through training and internal promotion, active management of organisational risk, and overall WHS diligence that targets zero injuries.

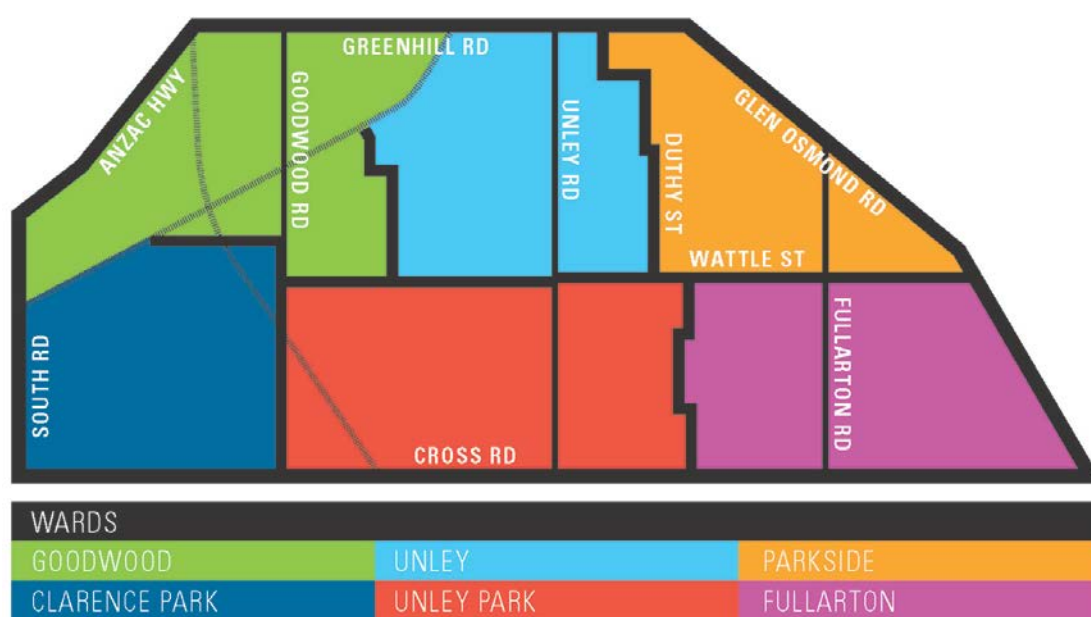
Unley Council is performing very well when compared to other South Australian Councils, demonstrating the level of commitment our organisation has to the wellbeing of our staff, and to providing a safe healthy and productive workplace.

## City of Unley Ward Overview

The City of Unley is located immediately south of the City of Adelaide, and is bounded by Greenhill Road in the north, Glen Osmond Road in the east, Cross Road in the south and South Road and Anzac Highway in the west. The City of is bounded by the City of Adelaide in the north, the City of Burnside in the east, the City of Mitcham in the south and the Cities of Marion and West Torrens in the west.

With a total land area of 14 square kilometres, our City is predominantly residential, with some commercial and industrial areas and includes the suburbs of Black Forest, Clarence Park, Everard Park, Forestville, Fullarton, Goodwood, Highgate, Hyde Park, Keswick (part), Kings Park, Malvern, Millswood, Myrtle Bank, Parkside, Unley, Unley Park and Wayville.

The six Council wards include Unley, Goodwood, Fullarton, Parkside, Clarence Park and Unley Park.



*The City of Unley Ward Boundary Map as at November 2014*

## **Elected Members**



### **Mayor Lachlan Clyne**

Ph: 0427 132 494

Email: [mayor.clyne@unley.sa.gov.au](mailto:mayor.clyne@unley.sa.gov.au)

### **July 2014 – November 2014**

Community and Cultural Committee – Ex officio

Development Strategy and Policy Committee – Ex officio

Infrastructure and Capital Projects Committee – Ex officio

Presiding Member CEO Performance Review Committee

Unley Business and Economic Development Committee – Ex officio

### **December 2015 – June 2015**

Chair CEO Performance Review Panel

Community and Cultural Committee – Ex officio

Development Strategy and Policy Committee – Ex officio

Infrastructure and Sustainability Committee – Ex officio

## **Fullarton Ward Councillors**



### **Anthony Lapidge**

Ph: 0416 141 817

Email: [alapidge@unley.sa.gov.au](mailto:alapidge@unley.sa.gov.au)

### **July 2014 – November 2014**

Development Strategy and Policy Committee

Unley Business and Economic Development Committee

Centennial Park Cemetery Authority Board

### **December 2014 – June 2015**

Development Strategy and Policy Committee

Unley Business and Economic Development Committee

Centennial Park Cemetery Authority Board



**Peter Hughes**

Ph: 8373 3573

Email: [phughes@unley.sa.gov.au](mailto:phughes@unley.sa.gov.au)

**July 2014 – November 2014**

Presiding Member Community and Culture Committee

Community Sustainability Reference Group

Unley Gourmet Gala and Tour Down Under Reference Group

**November 2014 – June 2015**

CEO Performance Review Panel

Infrastructure and Sustainability Committee

Presiding Member Community and Culture Committee

**Goodwood Ward Councillors**



**Denise Tipper - Outgoing Councillor**

**July 2014 – November 2014**

Community and Culture Committee

Road Safety Reference Group



**Luke Smolucha - Incoming Councillor**

Ph: 0422 669 253

Email: [lsmolucha@unley.sa.gov.au](mailto:lsmolucha@unley.sa.gov.au)

**November 2014 – June 2015**

Centennial Park Cemetery Authority Board

Development Strategy and Policy Committee

Unley Business and Economic Development Committee





**Bob Schnell**

Ph: 8293 5680

Email: bschnell@unley.sa.gov.au

**July 2014 – November 2014**

Deputy Mayor

Development Strategy and Policy Committee

Goodwood Oval Reference Group

**November 2014 – June 2015**

Deputy Mayor

Community and Culture Committee

Infrastructure and Sustainability Committee

**Clarence Park Ward Councillors (Formerly Goodwood South Ward)**



**Don Palmer**

Ph: 0414 820 773

Email: dpalmer@unley.sa.gov.au

**July 2014 – November 2014**

Development Strategy and Policy Committee

Development Assessment Panel

Unley Business and Economic Development Committee

Goodwood Oval Reference Group

Clarence Park Community Centre Board Member

**November 2014 – June 2015**

Presiding Member Development Strategy and Policy Committee

Unley Business and Economic Development Committee



**Jennie Boisvert**

Ph: 0416 818 768

Email: [jboisvert@unley.sa.gov.au](mailto:jboisvert@unley.sa.gov.au)

**July 2014 – November 2014**

CEO Performance Review Committee

Presiding Member Infrastructure and Capital Projects Committee

Goodwood Oval Reference Group

Clarence Park Community Centre Board Member

Unley Gourmet Gala Working Party

**November 2014 – June 2015**

CEO Performance Review Panel

Clarence Park Community Centre Board Member

Development Assessment Panel

Development Strategy and Policy Committee

**Parkside Ward Councillors**



**Mike Hudson**

Ph: 8357 7496

Email: [mhudson@unley.sa.gov.au](mailto:mhudson@unley.sa.gov.au)

**July 2014 – November 2014**

Community and Culture Committee

Unley Oval Reference Group

Centennial Park Cemetery Authority Board

Eastwood Community Centre Committee

**November 2014 – June 2015**

Community and Culture Committee



**John Koumi**

Ph: 0409 692 034

Email: [jkoumi@unley.sa.gov.au](mailto:jkoumi@unley.sa.gov.au)

**July 2014 – November 2014**

CEO Performance Review Committee

Infrastructure and Capital Projects Committee

Presiding Member Unley Business and Economic Development Committee

**November 2014 – June 2015**

CEO Performance Review Panel

Development Strategy and Policy Committee

Presiding Member Unley Business and Economic Development Committee

## **Unley Ward Councillors**



### **Michael Hewitson AM**

Ph: 8271 9731

Email: [mhewitson@unley.sa.gov.au](mailto:mhewitson@unley.sa.gov.au)

#### **July 2014 – November 2014**

Presiding Member Development Strategy and Policy Committee

Chair Community Sustainability Reference Group

Unley Gourmet Gala and Tour Down Under Reference Group

#### **November 2014 – June 2015**

Presiding Member Infrastructure and Sustainability Committee



### **Rufus Salaman**

Ph: 0409 390 980

Email: [rsalaman@unley.sa.gov.au](mailto:rsalaman@unley.sa.gov.au)

#### **July 2014 – November 2014**

Infrastructure and Capital Projects Committee

Development Assessment Panel

Unley Business and Economic Development Committee

Road Safety Reference Group

#### **November 2014 – June 2015**

Development Assessment Panel

Development Strategy and Policy Committee

## **Unley Park Ward Councillors**



### **Michael Saies - Outgoing Councillor**

**July 2014 – November 2014**

Audit and Governance Committee  
Community and Culture Committee  
Unley Oval Reference Group



### **Michael Rabbitt - Incoming Councillor**

Ph: 0415 714 567

Email: [mrabbitt@unley.sa.gov.au](mailto:mrabbitt@unley.sa.gov.au)

**November 2014 – June 2015**

Community and Culture Committee  
Audit and Governance Committee  
CEO Performance Review Panel



### **Rob Sangster**

Ph: 0408 032 648

Email: [rsangster@unley.sa.gov.au](mailto:rsangster@unley.sa.gov.au)

**July 2014 – November 2014**

Infrastructure and Capital Projects Committee

Development Assessment Panel  
Unley Oval Reference Group

**November 2014 – June 2015**

Development Assessment Panel  
Infrastructure and Sustainability Committee  
Audit and Governance Committee

## Elected Member Allowances and Benefits

Elected Members receive an allowance as provided for under the *Local Government Act 1999* for discharging their formal duties, which is set by the Remuneration Tribunal and adjusted annually by formula prescribed by the regulations.

Elected Member Allowances and Benefits 1 July 2014 - 30 June 2015	
Mayoral Allowance Paid	\$61,525 Plus a fully maintained vehicle for Council related business
Total Amount Paid to other Elected Members including Presiding Member Allowances and allowances for the members of the DAP Committee	\$210,363
Current Elected Member Annual Allowance	\$15,900
Current Presiding Member Annual Allowance (includes Elected Member allowance)	\$19,875

## Elected Member Training Seminars and Conferences

In accordance with the City of Unley's Elected Member Training and Development Policy, Council members were provided with the opportunity to undertake training and development activities during 2014-15 as per the table below.

Name	Date	Details
Mayor Clyne	19 Sept 2014	Mainstreet Matters
	14 Oct 2014	Unley Business Breakfast
	15 Oct 2014	ICAC – Press Club
Cr Boisvert	14 Jan 2015	Planning Reform Consultations – LGA
Cr Koumi	19 Sept 2014	Mainstreet Matters
	14 Jan 2015	Planning Reform Consultations – LGA
Cr Palmer	14 Jan 2015	Planning Reform Consultations – LGA
Cr Tipper	8 August 2014	Norman Waterhouse Seminar
	15-16 Sept 2014	Place Immersion for Melbourne

## **Elector Representation Review**

The total representation quota is the number of electors for each Elected Member including the Mayor. The City of Unley's representation quota is 1:2,076 with 26,988 electors and compares with other similar councils (as obtained by the Electoral Commission of South Australia<sup>1</sup>) as follows;

<b>Council</b>	<b>Electors</b>	<b>Representation</b>
City of Burnside	31,607	1:2,431
City of Campbelltown	34,205	1:3,109
City of Holdfast Bay	26,746	1:2,057
City of Norwood, Payneham & St Peters	24,796	1:1,771

*Source: 2014-15 Representation Quotas - Local Government Association of SA.*

The legislation specifies that if a council is divided into wards, then the number of electors in each ward must fall within a ward quota so that there is fair representation on Council.

The next Elector Representation Review will be undertaken when directed by the Minister for Local Government. At that time, notices will be placed in a newspaper circulating in the area to invite public submissions.

## **Meeting Times, Dates, Agendas and Minutes**

Agendas and minutes for the Unley Council and Council Committee meetings are available on the City of Unley website.

Council meets every fourth Monday of the month at 7pm at the Civic Centre, 181 Unley Road, Unley. All Council meetings are open to the public.





## Decision Making Structure

The Local Government system is integral to the democratic system of government in Australia which provides vital economic, social and environmental support for communities.

The City of Unley exists to provide direction and policy guidelines, to provide and maintain infrastructure and services, and regulate activities whilst complying with many varied pieces of legislation.

The City of Unley operates autonomously within the framework of the *Local Government Act 1999*, and delegates authority to the Chief Executive Officer in accordance with legislative requirements, budgets, strategic planning policy and corporate structure.

Unley Council has a number of committees and a subsidiary that assist in the decision making process.

## Confidentiality

In accordance with Section 90(1) of the *Local Government Act 1999* all Council and Committee meetings were conducted in a place open to the public.

On every occasion that the provision to exclude the public within Section 90(2) of the *Local Government Act 1999* was utilised, the minutes included the proceedings for making a confidentiality order and the grounds on which the order was made.

The table below shows the confidentiality orders made during the financial year, the grounds for those orders, and what date, if any, the order expired or was lifted:

Council/Committee	Date and Subject	Grounds	Revoked/Expired
Council	14 July 2014 Council Litigation Costs	Section 90(3)(h)(i) Legal advice and litigation	Revoked by CEO on 11 March 2015
Council	14 July 2014 Kerbside Waste and Recycling Contract	Section 90(2) and (3)(d) Commercial advantage	Revoked by CEO on 3 October 2014
Council	28 July 2014 Domestic Health Issue	Section 90(3)(a) Personal affairs	
Council	28 July 2014 Kerbside Waste and Recycling Contract	Section 90(2) and (3)(d) Commercial	Revoked by CEO on 3 October 2014

Council/Committee	Date and Subject	Grounds	Revoked/Expired
		Advantage	
CEO Performance Review Committee	28 July 2014 CEO Remuneration	Section 90(3)(a) Personal affairs	
Council	11 August 2014 Unley Central Precinct Property Development Options	Section 90(2) and (3)(b)(i) and (ii) Commercial advantage	
Council	27 October 2014 Palmerstone Place Encroachment	Section 90(3)(h)(i) Legal advice and Litigations	Revoked by CEO on 29 June 2015
Council	February 2015 Appointment of Independent Members of the DAP	Section 90(2) and (3)(a) Personal affairs	Revoked by CEO on 11 March 2015
Council	23 March 2015 Appointment of Independent Members to Section 41 Committees	Section 90(2) and (3)(a) Personal affairs	Revoked by CEO on 7 April 2015
Council	27 April 2015 Determination of Event Contract	Section 90(2) and (3)(b)(i) and (ii) Commercial advantage	
Council	27 April 2015 Audit and Governance Committee Independent Membership Appointments	Section 90(2) and (3)(a) Personal affairs	Revoked by CEO on 20 May 2015
Council	25 May 2015 CEO Employment Contract	Section 90(2) and (3)(a) Personal affairs	
Council	27 June 2015 Centennial Park Cemetery Authority Proposal	Section 90(2) and (3)(b)(i) and (ii) Commercial advantage	

The table below shows confidentiality orders made in previous financial years (since 15 November 2010) that were current in this financial year, the grounds for those orders and on what date, if any, the order expired or was lifted:

Council/Committee	Date and Subject	Grounds	Revoked/Expired
Item 5 Special Council	5 February 2011 City of Unley v Partek and Mollison	Pursuant to Section 90(2) and (3)(h) of the LGA. Legal advice.	Reviewed by CEO 11 March 2015 – Maintain on report and attachment – legal advice.
Item 9 CEO Recruitment Committee	5 September 2011 Presentation by Stillwell Management Consultants re Applicants	Section 90(2) and (3)(a)	Reviewed by CEO 11 March 2015– Maintain.
Item 12 CEO Recruitment Committee	15 September 2011 Applicants for the position of Chief Executive Officer	Section 90(2) and (3)(a)	Reviewed by CEO 11 March 2015– Maintain.
Item 70 CSP Item adjourned to October Council	19 September 2011 Proposed Sale of 39 and 41 Oxford Terrace Unley.	Pursuant to Section 90(2) and (3)(b) of the Local Government Act	Revoked by CEO 3 October 2014

Council/Committee	Date and Subject	Grounds	Revoked/Expired
meeting. Item 275 Council	24 October 2011 Proposed Sale of 39 and 41 Oxford Terrace Unley (Adjourned Item 70)	1999.	
Item 466 Council	25 June 2012 Centennial Park Cemetery Authority – Draft Operating Budget 2012-2013	Pursuant to Section 90(2) and (3)(d) of the LGA	Revoked by CEO 3 October 2014
Item 469 Council	25 June 2012 Centennial park Cemetery Authority – Operating Budget Reconsideration 2011-2012	Pursuant to Section 90(2) and (3)(d) of the LGA	Revoked by CEO 3 October 2014
Adjourned item 132 CSP Item 556 Council	27 August 2012 Street Tree Removal 26 Porter Street Parkside – Attachments 6 and 7 only remain confidential	Pursuant to Section 90(2) and (3)(h)(i) of the LGA. Legal advice and litigation	Reviewed by CEO 11 March 2015– Maintain on Attachments 6 & 7.
Item 559 Council	24 September 2012 Request to Purchase Land at Pasadena by Centennial Park Board of Management	Section 90(2) and (3)(d) of the LGA. Commercial advantage	Revoked by CEO 11 March 2015
Item 615 Council	26 November 2012 CPCA Provision of Services to Other Local Government Councils	Section 90(2) and (3)(d) of the LGA. Commercial advantage	Reviewed by CEO 10/2/14 – Maintain.
Item 639 Council	10 December 2012 East Waste Report	Section 90(2) and (3)(d) of the LGA. Commercial advantage	Revoked by CEO 3 October 2014
Item 689 Council	February 2013 East Waste	Section 90(2) and (3)(d) of the LGA. Commercial advantage	Revoked by CEO 3 October 2014
Item 715 Council	March 2013 CPCA Strategic Plan 2012- 2033	Section 90(2) and (3)(d) of the LGA. Commercial advantage	Reviewed by CEO 11 March 2015– Maintain on attachments.
Item 780 Council	May 2013 CPCA Operating Budget	Section 90(2) and (3)(d) of the LGA. Commercial advantage	Reviewed by CEO 11 March 2015– Maintain on Attachment 2 only.
Item 808 Council	24 June 2013 Council Owned Property 166 – 168 Unley Road Unley	Section 90(2) and 3(d) of the LGA. Commercial advantage	Reviewed by CEO 11 March 2015– Maintain on report and attachments.
Item 842 Council	22 July 2013 CPCA Operating Budget 2013-2014	Section 90(2) and 3(d) of the LGA. Commercial advantage	Reviewed by CEO 11 March 2015– Maintain on Attachment 1 only
Item 845	22 July 2013	Section 90(2) and	Reviewed by

Council/Committee	Date and Subject	Grounds	Revoked/Expired
Council	CPCA Operating Budget 2013-2014	3(d) of the LGA. Commercial advantage	CEO 11 March 2015– Maintain on Attachment 1 only
Item 880 Council	26 August 2013 Land Encroachment Myrtle Bank	Section 90(2) and (3)(a) of the LGA. Personal affairs	Reviewed by CEO 11 March 2015– Maintain
Item 1161 Council	26 May 2014 CPCA Draft Operating Budget 2014-15	Section 90(2) and (3)(d) of the LGA. Commercial Advantage	Reviewed by CEO 11 March 2015– Maintain on Attachment 2 only
Item 1164 Council	26 May 2014 Land Encroachment	Section 90(2) and (3)(i) of the LGA. Litigation	Reviewed by CEO 11 March 2015– Maintain on recommendation 2 only.
Item 1209 Council	28 July 2014 Domestic Health Issue	Section 90(3)(a). Personal Affairs	Reviewed by CEO 11 March 2015– Maintain
Item 1226 Council	11 August 2014 Unley Central Precinct Property Development Options	Section 90(2) and (3)(b)(i) and (ii). Commercial Advantage	
Item 115 Council	27 April 2015 Determination of Event Contract	Section 90(2) and (3)(b)(i) and (ii). Commercial Advantage	
Item 151 Council	25 May 2015 CEO Employment Contract	Section 90(2) and (3)(a). Personal Affairs	
Item 173 Council	27 June 2015 CPCA Proposal	Section 90(2) and (3)(b)(i) and (ii) Commercial advantage	

Section 56A(12)(a)(viii) and (ix) of the Development Act 1993	Number
Development Assessment [on the grounds of S.56A(12)(a)(vi) - litigation]	5

The tables below show the number of confidentiality orders issued during the 2014-15 financial year.

Section 91(7) & (9) of the Local Government Act 1999	Number
Council	7
Audit & Governance	0
Unley Business & Economic Development	0
Infrastructure and Sustainability	0

Development Strategy and Policy	0
Community and Culture	0

A cumulative total of 22 confidentiality orders made by Council or its Committees under section 91(7) remained operative from the date the new reporting requirements under Local Government (General) Regulation 22A commenced.

### **Freedom of Information**

During the 2014-15 financial year the City of Unley received applications for information under the Freedom of Information legislation. The fee charged per application was \$32.25

- 52 were granted in full
- 4 were refused (publicly available and exemptions under the Act)
- 0 were withdrawn
- 1 was partially released

### **Internal Review Applications**

During the 2014-15 financial year there were three requests for a section 270 (l) internal review. These are summarised in the table below.

<b>Subject</b>	<b>Outcome</b>
Unreasonable fine for not having a disabled parking permit visible	Expiation process confirmed and Officer decision upheld
To move or extinguish easement for storm water drainage	Agreement negotiated to resolve practicalities
Damage allegedly caused by street tree	Council inspection and management processes confirmed as suitable for site

These requests have been processed by the Council administration with no action required by the elected Council.

### **Application of Competition Principles**

The City of Unley has determined that Centennial Park Cemetery Authority is the only activity assessed as a Significant Business Activity under the National Competition Policy.

To separate this activity from ordinary operations, the City of Unley has created a regional subsidiary in partnership with the City of Mitcham.

## **Community Land Management Plans**

Community Land Management Plans identify the purpose and objectives for each parcel of land contained within the City of Unley's Community Land Register.

These plans reflect existing policies and strategies, and operate under Section 196 of the *Local Government Act 1999*, grouping parcels of land that have similar purposes, objectives, management policies, and performance targets.

They are measured by four categories:

- Major parks
- Minor parks
- Sports clubs and recreational facilities
- Other community land

Community Land Management Plans and a register of Community Land Management Agreements can be viewed on the City of Unley website.

## **Competitive Tendering Arrangements**

The City of Unley's Procurement Policy guides the practices and procedures used by the organisation to ensure the administration:

- demonstrates public accountability;
- exhibits the highest level of probity when dealing with suppliers; and
- obtains the best value when undertaking procurement.

The City of Unley's Procurement Policy ensures that all procurement activities will be conducted in accordance with six key principles which are:

- open and effective competition;
- value for money;
- social and economic sustainability;
- environmental sustainability;
- ethical behaviour and fair dealing; and
- contractors and WHS Management.

The Policy and Framework guides the competitive tendering processes to ensure the Council obtains value for money when approaching the marketplace.

Procurements over \$5k are subject to a competitive process which resulted in a total of 112 tenders and quotations being sought in 2014-15.

The Council is committed to maximising the positive impact of its activities to benefit the local economy and its community. When all commercial considerations are equal the Council may, to the extent permitted by law, give preference to a local supplier having regard to the creation of local employment opportunities, more readily available servicing support, more convenient communications for contract management, and economic growth within the local area

## **Rating Policy**

Individual property rates are calculated by multiplying the property's capital valuation (as determined by the Valuer General) by a rate in the dollar that will be sufficient to achieve the amount of income required.

The amount of income required to be raised through rates is calculated by deducting the amount Council will receive through grants and subsidies from the amount needed to achieve the goals of the 4 Year Plan.

$$\begin{array}{rcl} & \text{Amount needed to achieve goals in 4 Year Plan} & \\ - & \text{Amount raised through grants and subsidies and other income} & \\ \hline = & \text{Amount of rates to be raised} & \end{array}$$

When the City of Unley establishes its rates it considers the:

- 4 Year Plan
- Current economic climate
- Budget needs to deliver required service levels and
- Specific issues and impact of rates on the community.

The complete Annual Business Plan and Budget is available on the City of Unley website.

## **Income**

During the 2014-15 financial year the City of Unley received income from:

- Rates \$35.9m
- Statutory Charges \$1.4m
- User Charges \$1.5m



- Operating Grants and Contributions \$3.9m
- Investments \$16k
- Reimbursements \$294k
- Other \$1.2m (includes net gain – joint ventures and associates)

## **Subsidiary**

### **Centennial Park Cemetery Authority (CPCA)**

Centennial Park Cemetery was established on 8 June 1936 and is located on Goodwood Road, Pasadena.

With more than 50 themed gardens and award winning chapels, the CPCA is South Australia's largest provider of cremation, burial and memorial services.

With \$22m of net assets the Cemetery is jointly owned by the City of Unley and the City of Mitcham, and is managed by the CPCA.

The CPCA operates as a regional subsidiary under the *Local Government Act 1999* and is jointly administered by a Board comprising of three independent members and two councillors from each constituent Council. Councillor Hudson and Councillor Lapidge represented the City of Unley from July until September. Councillor Smolucha replaced Councillor Hudson in January 2015.

In accordance with the Charter, the CPCA allocates a financial contribution to the City of Unley and City of Mitcham in accordance with responsible business management practices each financial year. A payment of \$196k was made to each Council during 2014-15.

The CPCA's Annual Report can be found at [centennialpark.org.au/our-publications.html](http://centennialpark.org.au/our-publications.html)

## **Section 41 Committees**

Under Section 41 of the *Local Government Act 1999*, the Council has the power to establish committees that will assist Council in the performance of its functions. These committees make recommendations to the Council.

From 1 July 2014 until 16 September 2014 the City of Unley had the following six Section 41 Committees:

- Audit and Governance Committee

- CEO Performance Review Committee
- Community and Culture Committee
- Development Strategy and Policy Committee
- Infrastructure and Capital Projects Committee
- Unley Business and Economic Development Committee

From January 2015 until June 2015 the City of Unley had the following five Section 41 Committees:

- Audit and Governance Committee
- Community and Culture Committee
- Development Strategy and Policy Committee
- Infrastructure and Sustainability Committee
- Unley Business and Economic Development Committee

The membership and meeting arrangements of each committee are as follows:

### **Audit and Governance Committee**

The City of Unley Audit and Governance Committee is appointed by Council and is authorised to obtain independent professional advice to oversee the City's risk management and audit initiatives, and to act as a source of advice to the Council and Chief Executive Officer.

### **Members**

From July 2014 until November 2014

- Mr John Rawson (Presiding Member)
- Cr Michael Saies
- Cr Rob Sangster
- Mr Ed Parker
- Mr Shaun Matters

From January 2015 until June 2015

- Mr John Rawson (Presiding Member)
- Cr Michael Rabbitt
- Cr Rob Sangster
- Mr Ed Parker
- Shaun Matters (resigned 27 February 2015)
- Mr Sean Tu (appointed 27 April 2015)

The Committee meets at least four times per year at appropriate times in the financial reporting cycle, and when the Committee may otherwise deem necessary. The committee met four times during 2014-15.

Sitting fees for independent members are as follows:

- Presiding Member \$450 per meeting attended
- Independent Members \$300 per meeting attended
- If Independent Members are required to attend a workshop, \$150 per workshop

### **CEO Performance Review Panel**

The CEO Performance Review Committee did not meet during 2014-15 due to being dissolved at the Council elections in November 2014.

### **Community and Culture Committee**

The Community and Culture Committee assists Council to develop a strong and inclusive community that encourages active citizenship and participation and the enhancement and development of a vibrant community that celebrates its cultural heritage, creativity and artistic endeavour.

#### Members

From July 2014 until September 2014

- Cr Peter Hughes (Presiding Member)
- Mayor Lachlan Clyne (Ex Officio member)
- Cr Michael Hudson
- Cr Michael Saies
- Cr Denise Tipper
- Dr Lynn Arnold
- Mr Peter Croft
- Mr Greg Mackie

From January 2015 until June 2015

- Cr Peter Hughes (Presiding Member)
- Mayor Lachlan Clyne (Ex Officio member)
- Cr Michael Hudson
- Cr Michael Rabbitt
- Cr Bob Schnell

- Rev Dr Lynn Arnold
- Mrs Elizabeth Bleby
- Mr John Hill

The Committee meets on a quarterly basis unless otherwise required. Due to the Council election, the Committee has met on two occasions this financial year.

The sitting fees are as follows:

- Presiding Member \$19,875 per annum (inclusive of the annual elected members allowance for a prescribed member of a prescribed committee)
- Independent Members \$300 per meeting attended

### **Development Strategy and Policy Committee**

The Development Strategy and Policy Committee provides advice to the Council in relation to the extent to which the Council's Development Plan and policies accord with the State Planning Strategy and assists the Council in undertaking strategic reviews of the City of Unley Development Plan. The Committee was established pursuant to *Section 101A of the Development Act 1993*.

#### **Members**

From July 2014 until September 2014

- Cr Michael Hewitson – Presiding Member
- Mayor Lachlan Clyne – (Ex Officio member)
- Cr Don Palmer
- Cr Anthony Lapidge
- Cr Bob Schnell
- Mr Theo Maras
- Mr Roger Freeman

From January 2015 until June 2015

- Cr Don Palmer (Presiding Member)
- Mayor Lachlan Clyne (Ex Officio member)
- Cr Anthony Lapidge
- Cr John Koumi
- Cr Jennie Boisvert
- Cr Luke Smolucha
- Cr Rufus Salaman

- Mr Doug Wallace
- Mr Grant Pember
- Mr Stephen Yarwood
- Mr Lloyd Roberts

The Committee meets on a quarterly basis, unless otherwise required. Due to the Council election, the Committee has met on three occasions this financial year.

The sitting fees are as follows:

- Presiding Member \$19,875 per annum (inclusive of the annual elected members allowance for a prescribed member of a prescribed committee)
- Independent Members \$300 per meeting attended

### **Infrastructure and Sustainability Committee (previously Infrastructure and Capital Works Committee)**

The Infrastructure and Sustainability Committee offers advice and recommendations to Council regarding projects, infrastructure and assets strategy, management of Council assets, capital programs and new Council initiatives. The Committee also provides advice on the potential implications of activities being undertaken by State Government and other key stakeholders.

#### Members

From July 2014 to September 2014

- Councillor J Boisvert – Presiding Member
- Mayor Lachlan Clyne – ex officio
- Councillor J Koumi
- Councillor R Sangster
- Councillor R Salaman
- Ms N Edwards
- Mr G Brennan
- Mr P Di Iulio

#### Members

From January 2015 until June 2015

- Cr Michael Hewitson (Presiding Member)
- Mayor Lachlan Clyne (Ex Officio member)
- Cr Peter Hughes

- Cr Bob Schnell
- Cr Rob Sangster
- Mr Rod Hook
- Mr Peter Croft
- Mr Gavin Brennan
- Mrs Heather Barclay

The sitting fees are as follows:

- Presiding Member \$19,875 per annum (inclusive of the annual elected members allowance for a prescribed member of a prescribed committee)
- Independent members \$300 per meeting attended  
*Mr Croft elected not to receive the sitting fee allowance.*

The Committee meets on a quarterly basis unless otherwise required.

### **Unley Business and Economic Development Committee**

The Unley Business and Economic Development (UBED) Committee has been established to provide advice and recommendations to the Council in relation to enhancing and sustaining the economic viability of the commercial precincts and the City of Unley generally.

#### Members

From July 2014 until September 2014

##### Council Representatives

- Cr John Koumi (Presiding Member)
- Mayor Lachlan Clyne (Ex Officio member)
- Cr Anthony Lapidge
- Cr Don Palmer
- Cr Rufus Salaman

##### Independent Representatives

- Mr Andrew Bahr
- Mr Phillip Brunning
- Ms Gabrielle Leonello
- Mr Andre Stuyt
- Mr Chris Vounasis

##### Trader Representatives

- Mr Sean Bushby
- Mr David McLaren
- Mr James Morris
- Mr Craig Phillips
- Ms Angela Winters

From January 2015 until June 2015

Council Representatives

- Cr John Koumi (Presiding Member)
- Mayor Lachlan Clyne (Ex Officio member)
- Cr Anthony Lapidge
- Cr Don Palmer
- Cr Luke Smolucha

Independent Representatives

- Ms Jodie Gaffney
- Mr Orren Pruncken
- Ms Alison Snel
- Mr Doug Strain

Trader Representatives

- Mr Leonie Clyne
- Mr Brad Martin
- Mr James Morris
- Mr Craig Phillips
- Ms Susan Straschko

From July to September the Committee met bi monthly on the first Wednesday of the month. From January to June, the Committee met quarterly on the first Wednesday of the month. Due to the Council election, the Committee has met three times this financial year.

The sitting fees are as follows:

- Presiding Member \$19,875 per annum (inclusive of the annual elected members allowance for a prescribed member of a prescribed committee)  
*Cr John Koumi elected to not receive the additional Presiding Member allowance to September 2014*
- Independent Members \$300 per meeting attended
- If Independent Members are required to attend a workshop, \$150 per workshop

### **Development Assessment Panel**

The Development Assessment Panel considers development applications and makes planning decisions.

It is an autonomous planning authority that was established in accordance with *Section 56A* of the *Development Act 1993* (the *Act*).

The *Act* requires the City of Unley to act as the authority in relation to applications for development consent and all matters rising under Part 4 of the *Act* and associated *Development Regulations (1993)*.

The Panel is convened under the *Act* and operates under the Terms of Reference derived from the legislation.

### Members

From July 2014 until February 2015

- Mr Terry Tysoe (Presiding Member)
- Mr Brenton Burman (Deputy Presiding Member)
- Cr Don Palmer
- Cr Rufus Salaman
- Cr Rob Sangster
- Ms Nicole Dent
- Mrs Ann Nelson

From March 2015 until June 2015

- Mr Brenton Burman (Presiding Member)
- Cr Jennie Boisvert
- Cr Rufus Salaman
- Cr Rob Sangster
- Mr Roger Freeman
- Mrs Ann Nelson
- Ms Barbara Norman

Meetings are normally held on the third Tuesday evening of each month.

The sitting fees are as follows:

- Presiding Member \$520 per meeting attended
- Independent Member \$416 per meeting attended
- Elected Members \$400 per meeting attended
- If independent Members are required to attend formal Council training or workshops \$150 per workshop.



## Executive Team Salary Packages

The five members of the executive team are paid a salary package which varies from individual to individual. These packages include:

- 9.5% compulsory superannuation; and
- the provision of a motor vehicle for unrestricted private use on a salary sacrifice basis.

## Organisational Development

The City of Unley has continued its journey of administrative improvement and legislative compliance in matters relating to the safety, training and professional development of our staff.

Ongoing programs delivering better operational practice, improved leadership capability, and better record keeping systems are contributing to Unley's evolution as a leader in Organisational Development.

Utilisation of the Organisational Cultural Index tool has allowed us to celebrate a significant shift towards an entrenched constructive employee culture. With a 98% survey response rate we have been able to look deeply within our teams and analyse the causal factors that underlie team motivation and create our increasingly positive culture.

Staffing levels have been maintained with effective recruitment, low absenteeism and an annual turnover of 6.4%.

## Staff Overview as at 30 June 2015

Staff numbers as at 30 June 2015 are shown as Full-Time Equivalent (FTE) while the gender ratio is reflective of headcount.

Division	Staffing Numbers (FTE)
Chief Executive's Office	4
People and Governance	30.9
Community	67.9
Assets and Infrastructure	64.5
Economic Development and Planning	21.9
Total	189.2

## Staff Gender Ratio

Division	Male	Female	Total
Assets & Infrastructure	58	10	68
Community	38	108	146
Economic Dev & Planning	15	13	28
Office of CEO	1	3	4
People & Governance	9	22	31
Total	121	156	277

\*On a head count basis.

## List of Registers and Codes

The following table provides a list of registers, codes and documents that Council must make available under legislation. The registers and codes listed below are all made available at the Civic Centre or via Council's website, and most are free to inspect. When a hard copy is requested a fee may apply.

Document	Section of LGA'99 /Reg	Mandatory for public view	Website	Customer service	Hard copy
Annual Business Plan & Financial Statements	123	√	√	√	√
Annual Report	131	√	√	√	√
<b>Codes</b>					
Code of Conduct for Council Employees	110	√	√	√	√
Code of Conduct for Council Members	63	√	√	√	√
Code of Practice for Access to Council Meetings and Documents	92	√	√	√	√
Code of Practice Meeting Procedures	Reg 6	√	√	√	√
Complaint handling procedure under Council Members Code of Conduct	S63	√	√	√	√
Council and Committee Agendas and Minutes	83 & 91(4)	√	√	√	√
<b>Development Act</b>					
Code of Conduct	S21A	√	√	√	√
Register of Interests	56A(6) & Schedule 2	√	√	√	√
Building and Swimming Pool Inspection Policy	71A(1)	√	√	√	√
<b>Policies</b>					
Caretaker ( <i>Elections Local Government Act 1999</i> )	91A		√		
Contract & Tenders	49	√	√	√	√
Elected Member Allowances and Benefits	76(2), 76(9) & 77	√	√	√	√
Elected Member Training and Development	80A	√	√	√	√

Document	Section of LGA'99 /Reg	Mandatory for public view	Website	Customer service	Hard copy
<b>Policies</b>					
Internal Financial Control (Various)	125	√	√	√	√
Internal Review of Council Decisions	270	√	√	√	√
Order making	259	√	√	√	√
Prudential Project Management	48	√	√	√	√
Public Consultation	50	√	√	√	√
Requests for services, compliments and complaints	270(a1)	√	√		
Risk and Opportunity Management	134(4)(b)	√	√		
Road Naming Policy	219	√	√	√	√
<b>Registers</b>					
By Laws	252	√	√	√	√
Campaign donations returns <i>Local Government (Elections) Act 1999</i>	80 & 87	√	N/a	N/a	N/a
Community Land	207	√	√	√	√
Delegations	44	√	√		√
Dogs ( <i>Dog Cat Management Act 1995</i> )	26	√	N/a	√	√
Gifts and Benefits - Council Employees	Code of Conduct 2.21	√	√	√	√
Gifts and Benefits – Elected Members	Code of Conduct 3.10	√	√	√	√
List of Fees and Charges	188(6)	√	√	√	√
Management Plans	196	√	√	N/a	√
Members Allowances and Benefits	79	√	√	√	√
Member Interests	65+68	√	N/a	N/a	N/a
Members Section 41 Independent Interests	65 & 66	*	N/a	N/a	N/a
Officer Interests	116	N/a	N/a	N/a	N/a

\*On written request to the Chief Executive Officer

Document	Section of LGA'99 /Reg	Mandatory for public view	Website	Customer service	Hard copy
<b>Registers</b>					
Officer Salaries	105	√	N/a	√	√
Public Roads	231	√	√	√	√
Rate Assessment	172	√	√	√	√
<b>Other Legislation</b>					
<i>Freedom of Information Statement Act 1991</i>	9		√		

2014-  
2015

# Annual Report



Centennial Park  
Cemetery  
Authority

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## Message from the Chair

Centennial Park has touched the lives of many South Australians since it was established in 1936. Throughout its history Centennial Park has developed a reputation as the pre-eminent cemetery and memorial park in the State.

As part of Centennial Park's commitment to continual improvement, and the need to develop new products and services to meet changing community needs, the Board of Management this year endorsed a Cemetery Master Plan, which guides the development of Centennial Park over the next 20 years and beyond. Many of these new initiatives are highlighted in our 'Future Concepts' document released September 2014.

Throughout the financial year, visitors to the park would have witnessed the commencement of these changes including the realignment of the Manse Terrace entrance road way, the commencement of a soil storage area next to the Operations Complex, the refurbishment of the Florey Chapel and Lounge, the development of the Martinique Garden section for burials and the installation of concrete vaults in the new Olive Terrace section.

The Board has approved new regulations that allow for full monumentation in the new Olive Terrace Vault section, lifting the height restrictions for monuments in the adjacent sections allowing Interment Rights to be issued in

perpetuity are clear demonstrations of the positive changes that are being instigated.

In recognition of the importance of commemorative tributes and the positive impact they have on the community, Centennial Park hosted numerous events including inaugural Father's Day and Christmas Tributes and the continuing tradition of the Remembrance Day Service. A cemetery first in the form of an ANZAC outdoor cinema tribute was also held. Centennial Park was a proud sponsor of the South Australian Living Artists (SALA) Festival that involved hosting both an indoor exhibition in the Jubilee Complex and an outdoor sculptural exhibition throughout the park.

The Board has worked closely with our owner Councils to ensure our governance framework remains contemporary and relevant in an ever-changing environment. This has culminated in the changes to the Authority Charter, under which Centennial Park operates, that came into effect in August 2015.

A further demonstration of the commitment that the owner Councils and the Board have made to the future operations of Centennial Park will be witnessed in the coming months as the development of an on-site café takes place with a projected opening date of early next financial year. Continuing improvements to the Jubilee Complex include the upgrading of the amenities and audio visual facilities, plus many other developments contained in the 'Future Concepts' document.

Following the local government elections in November 2015, Cr Mike Hudson from the City of Unley was replaced by Cr Luke Smolucha; while Cr Chris Adcock from the City of Mitcham was replaced by Cr Adriana Christopolous. The service of the two retiring owner council representatives was acknowledged with thanks from the Board.

The strong financial results that form part of this report demonstrate that Centennial Park continues to be financially sustainable despite the continuing fierce competition for cremation services. The activities of Centennial Park remain strong and I thank all Board members, the CEO and staff, for their efforts during the year.

On a final note, our Chief Executive, Bryan Elliott, has given notice that he will be leaving the Authority at the end of November 2015, after a distinguished period of service of some 15 years to Centennial Park. On behalf of the Board, I place on record our sincere thanks to Bryan for all he has contributed to the success of the Authority during his many years as CEO. He leaves the Authority in a very healthy and strong position, and we wish him all the very best for the future.

**Stephen Haines**







## Message from the CEO

Prior to joining Centennial Park in 2000, I attended a funeral service conducted in the Jubilee Complex for a former work colleague who had died far too young. I drove into the grounds through the main entrance, parked my car, attended the service in the Florey Chapel, paid my respects to the family and then got back into my car and drove out onto Goodwood Road and back to going about my business. How many of us can say that we have had a similar experience at Centennial Park? How many of us do not realise that there are 40 hectares of grounds dedicated to the burial, cremation and memorialisation of loved ones?

Since its establishment in 1936, there have been just over 250,000 burials and cremations at Centennial Park. This represents one third of all deaths that occurred within South Australia over that time. It is true to say that Centennial Park has touched the lives of many South Australians over those years. How many of those people would say they were unaware of the size of the grounds and the many diverse gardens that exist at Centennial Park?

As we ponder that thought the management and staff, in conjunction with the Board, have embarked on a program designed to raise awareness of all that Centennial Park has to offer.

Members of the community are invited to come and explore the

beautiful grounds, attend our tributes services and take a few extra minutes to contemplate the life of a loved one when visiting their resting place in the serene and tranquil settings of Centennial Park.

Cemeteries and memorial gardens are an important part of the community and play a significant role in the grieving process, not only for the current generation but for the generations to come. Family and friends can and do visit memorials within cemeteries to pay their respects, reflect on the memories of the deceased or learn a little bit more about their family history. Without cemeteries and memorial parks this would not occur.

Everything we do at Centennial Park is done with care and the dignity and respect of the deceased foremost in our actions. We must continue to strive to provide the very best level of service, continue to improve the grounds and facilities that touch the lives of many while ensuring that we are financially sustainable for the many years ahead.

In recent years all involved at Centennial Park, the Board, Management and staff have been building a strong financial foundation upon which the future direction of this unique South Australian organisation can be built. The '*future concepts*' document details some of the developments that are planned for Centennial Park

that will result in some significant changes in the coming years. None of this could be possible without the planning that has taken place and the financial resources that have been built.

Some of those changes have already commenced including road realignments and closures, new burial sections and options being developed, construction of a soil and mulch yard that will allow for better control of our soils and mulch requirements, and ongoing improvements to the Jubilee Complex to ensure the iconic structure remains relevant to the community to name but a few.

Following my decision to step aside in November 2015, I wish to reiterate that I am proud to be part of the team that is dedicated to serving our families and visitors, ensuring the grounds, facilities and services are the best we can offer. It has been a privilege to work alongside staff that are passionate about the roles that they perform and to witness the gratitude they receive from families for service that goes above and beyond the norm. I am confident that I am leaving Centennial

Park in great shape with plans in place that will ensure it continues to grow in the years to come.



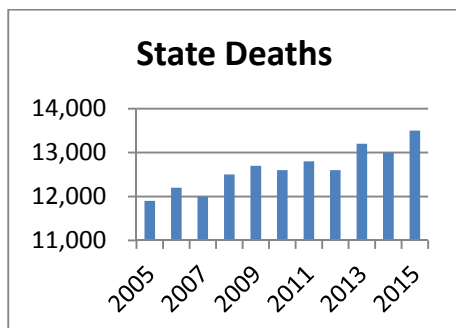
**Bryan Elliott**



## Key Results

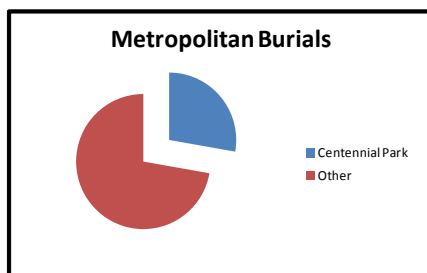
There are currently five key business activities that are core to ensuring the sustainable future of Centennial Park. These include the provision of burial and cremation services, chapel facilities, memorialisation of loved ones and the investment income generated from funds held in reserve to guarantee the future maintenance of the grounds.

Over the past decade the number of deaths recorded in the state has shown a steady increase that represents a fourteen percent growth over that time. For many in the community, location and familial ties play a significant part in the decision-making process in selecting where to hold a service and where to remember their loved ones. Centennial Park continues to perform a burial or cremation service in excess of 32% of all recorded deaths in the state



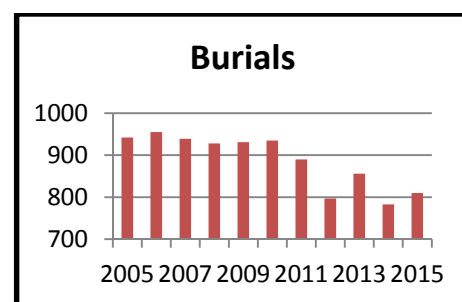
## Burials

The number of burials performed at Centennial Park in 2014 – 2015 was 810 representing an increase from the 783 performed in the previous year. Centennial Park performed 38.4% of all recorded metropolitan burials for the year. Despite the level of deaths increasing over the past decade the level of recorded burials performed within the metropolitan area has shown a slight decline of 5.5% over the same time period.



The following graph identifies the number of burials performed at Centennial Park over the financial years from 2004/2005 until the present. More of the state deaths are being handled via cremation than at the start of the millennium (from 52% in 2000 to 70% now.) The challenge that Centennial Park faces is being able to continue to provide relevant services to the community through the diversification of the range of

burial options currently available within the grounds.



## Cremations

A total of 3,652 cremations were conducted at Centennial Park during the financial year representing the 29<sup>th</sup> year that over 3,000 cremations have been performed in the financial year. Over this period Centennial Park's market share has reduced from 52% of state cremations to 38%, directly due to increased competition.

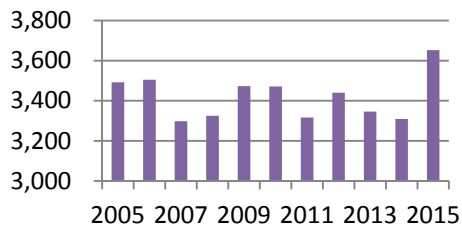
The challenge of competing in a very competitive market where the level of "no service cremations" continues to increase and the price charged for a cremation remains at a ten-year low is ongoing.

Centennial Park works closely with many funeral directors to ensure a high level of customer service and satisfaction.





### Cremations

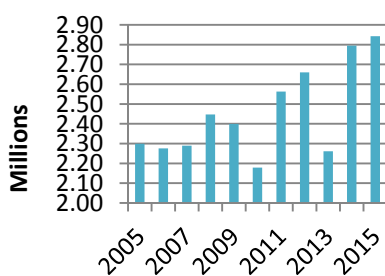


### Memorial Income

Income generated in the year exceeded the amount achieved in the prior year by 2.8%. The current result demonstrates a 24% growth over the past decade. Memorial income represents almost 1/3 of the reported income for the year.

A concerted effort continues to be made to contact interment right holders to identify their wishes regarding interment rights (both burial and cremation memorials) which results in income in excess of \$1.34m being received for extensions to interment rights.

### Memorial Income

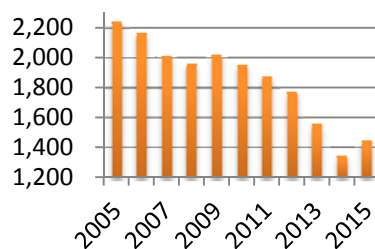


### Chapel Services

This graph identifies that the number of services being conducted in the Jubilee Complex has been falling for the past decade. During the current year a total of 1,447 services were performed in the complex representing 33.6% of all services conducted at Centennial Park requiring the use of the Jubilee Complex.

Renovation and refurbishment works have been undertaken and will continue in the new financial year to improve the presentation of the complex to attract custom to the facility. Obtaining a liquor licence to provide the option of a post-funeral wake facility is one initiative aimed at redressing this trend.

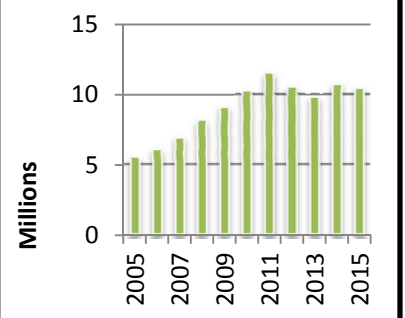
### Chapel Services



### Investment Income

Over the past decade Centennial Park has been working towards a goal of ensuring sufficient funds in the future to maintain the grounds to a standard that all who visit have become accustomed.

The amount of cash and cash equivalents has been steadily growing over that time (90% increase since 2004/2005) with the slight reduction that occurred in 2012/2013 representing the utilisation of funds to finance the construction of the Operations Complex.



A longer term strategy is currently being implemented to improve the return on the level of Cash and Cash equivalents that are being held.



## Strategic Goals

During the year, Centennial Park continued to work towards the four goals of its current Strategic Plan. Achievements during 2014-2015 relating to each goal are noted below.

### Goal 1: Achieve Long-Term Financial Sustainability

#### Financial Performance

The full financial year's result is a surplus of \$404,957 which represents a return on income of 4.4% compared to a budgeted return of 2.3%. The Liability Guarantee paid to the owner Councils was \$391,638 and represents 15.0% of general operating expenses (16.9% in the previous year).

The Future Upkeep Provision increased by \$146,000. Discounting the Liability Guarantee and the Future Upkeep Provision, the result for the year would have been \$972,959, \$219,195 above budget; 10.1% return on income compared to 8.1% last year. The adjusted operating result reported at this time last year was a surplus of \$700,963.

The gross profit result for the year was \$43,894 lower than budget with interest received \$16,046 below budget. Sundry income was \$6,975 below budget due to losses on disposal of vehicles. In terms of expenditure, Wages and Salaries represent approximately 47% of

business expenses. Achieving funding levels sufficient to safeguard the future upkeep obligations of the Authority is a stated mission for the foreseeable future. The budget for 2014-2015 forecast investment levels of \$10,061,000 by 30<sup>th</sup> June 2015. At that date, \$10,454,403 was invested.

*A summary of the financial performance of the Authority is provided overleaf and a complete set of audited Annual Accounts is attached.*

#### Significant Projects

Centennial Park has continued to upgrade significant assets such as the Jubilee Complex. During 2014 – 2015 the Florey Chapel and Lounge were completely refurbished providing a very contemporary presentation. The Witness of Charge Room in the Operations Complex was renovated to create a comfortable and attractive Viewing Room in which families can say their final farewells prior to a cremation.

Significant work has been undertaken to implement Centennial Park's Road Management Plan with several sections of roads permanently closed and reverted to burial spaces providing an additional 300 sites. The Manse Terrace entrance and road have been realigned and offer some additional car parks. This entrance will be landscaped in 2015 – 2016. Work has commenced on the main

entrance from Goodwood Road by commissioning a single right hand-turn lane from Goodwood Road into Centennial Park. The semi-circle will be further developed next year to create a grand entrance statement.

Two new burial sections were developed during the year with work continuing in Olive Terrace next financial year. Olive Terrace has seen the installation of 72 vaults in the site that previously housed the old workshops; this location will provide for grander monuments. 96 additional premium burial sites have been created in Martinique Grove which creates burial positions around a central magnolia tree with granite surrounds. Martinique Grove and Olive Terrace represent Stage 1 of the Future Concepts plans.

To ensure that the grounds in Centennial Park are well presented, construction of a soil and mulch storage compound began during the year and is expected to be completed in the first quarter of the new financial year.



# SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2015

		2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Total Revenue from ordinary activities</b>		<b>9,307,249</b>	<b>8,753,743</b>	<b>8,552,599</b>	<b>9,017,029</b>	<b>8,631,098</b>	<b>7,980,362</b>	<b>7,743,847</b>	<b>7,394,095</b>	<b>6,895,995</b>	<b>6,623,943</b>
Future Upkeep Provision Movement		146,000	-	( 85,800 )	855,800	60,000	50,000	( 570,000 )	253,000	391,000	( 1,574,000 )
Administration Expenses		2,797,529	2,477,331	2,340,868	2,562,879	1,962,287	2,023,538	2,112,647	1,959,347	2,218,957	2,211,640
Jubilee Complex		943,809	899,304	857,816	1,104,451	919,325	773,952	727,746	610,221	442,204	399,223
Cemetery Expenses		1,494,832	1,284,079	1,082,046	959,222	956,659	994,726	753,596	660,175	536,542	524,513
Crematorium Expenses		1,005,941	994,365	896,780	868,322	873,810	806,585	860,557	747,955	616,424	586,119
Garden & Maintenance Expenses		904,996	1,391,737	1,459,749	1,706,917	1,658,838	1,607,911	1,710,699	1,653,756	1,634,827	1,562,439
Memorial Expenses		1,592,275	1,383,541	1,022,383	693,273	769,910	721,479	568,496	575,977	620,869	555,029
Magdalene Tce		16,910	14,349	10,084							
<b>Total Expenses</b>		<b>8,902,292</b>	<b>8,444,706</b>	<b>7,583,926</b>	<b>8,750,864</b>	<b>7,200,829</b>	<b>6,978,191</b>	<b>6,163,741</b>	<b>6,460,431</b>	<b>6,460,823</b>	<b>4,264,963</b>
<b>Surplus/(deficit) from ordinary activities</b>		<b>404,957</b>	<b>309,037</b>	<b>968,673</b>	<b>266,165</b>	<b>1,430,269</b>	<b>1,002,171</b>	<b>1,580,106</b>	<b>933,664</b>	<b>435,172</b>	<b>2,358,980</b>
Less: Financial Contribution to Constituent Councils		-	-	-	-	160,368	153,039	148,892	139,526	131,566	300,000
<b>Surplus/(deficit) after distributions</b>		<b>404,957</b>	<b>309,037</b>	<b>968,673</b>	<b>266,165</b>	<b>1,269,901</b>	<b>849,132</b>	<b>1,431,214</b>	<b>794,138</b>	<b>303,606</b>	<b>2,058,980</b>
Burial Services Conducted		810	783	889	797	890	935	931	928	939	955
Cremation Services Conducted		3,652	3,309	3,374	3,440	3,316	3,471	3,473	3,325	3,298	3,505
Chapel Services Conducted		1,447	1,345	1,567	1,774	1,881	1,887	2,024	1,962	2,013	2,172
New Memorial Licences Written		613	546	502	606	658	604	745	731	806	915
<b>CURRENT ASSETS</b>											
Cash and Cash Equivalents		10,512,953	10,639,273	9,676,260	10,539,808	11,443,077	10,185,557	6,818,769	5,830,217	4,629,544	3,787,513
Trade and Other Receivables		492,345	552,163	570,725	651,887	653,132	666,309	756,595	678,746	444,373	547,319
Inventories		781,144	180,671	198,613	310,601	394,601	120,463	221,878	133,969	190,997	241,016
Other Assets		297,438	208,572	277,314	236,240	181,283	249,460		-	166,191	19,264
<b>TOTAL CURRENT ASSETS</b>		<b>12,083,880</b>	<b>11,580,679</b>	<b>10,722,912</b>	<b>11,738,536</b>	<b>12,672,093</b>	<b>11,221,789</b>	<b>7,797,242</b>	<b>6,642,932</b>	<b>5,431,105</b>	<b>4,595,112</b>
<b>NON-CURRENT ASSETS</b>											
Property, Plant and Equipment		26,399,469	41,294,794	41,855,054	39,999,135	33,438,125	33,626,980	33,845,924	32,985,619	16,297,319	16,280,712
Financial Assets				-	-	-	-	2,300,000	2,300,000	2,300,000	2,300,000
<b>TOTAL NON-CURRENT ASSETS</b>		<b>26,399,469</b>	<b>41,294,794</b>	<b>41,855,054</b>	<b>39,999,135</b>	<b>33,438,125</b>	<b>33,626,980</b>	<b>36,145,924</b>	<b>35,285,619</b>	<b>18,597,319</b>	<b>18,580,712</b>
<b>TOTAL ASSETS</b>		<b>38,483,349</b>	<b>52,875,473</b>	<b>52,577,966</b>	<b>51,737,671</b>	<b>46,110,218</b>	<b>44,848,769</b>	<b>43,943,166</b>	<b>41,928,551</b>	<b>24,028,424</b>	<b>23,175,824</b>
<b>CURRENT LIABILITIES</b>											
Trade and Other Payables		1,020,704	670,459	442,685	433,125	600,908	1,031,700	1,010,463	925,518	948,268	823,831
Short Term Provisions		691,570	373,111	607,398	615,047	365,830	229,303	147,739	108,563	127,563	146,552
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,712,274</b>	<b>1,043,570</b>	<b>1,050,083</b>	<b>1,048,172</b>	<b>966,738</b>	<b>1,261,003</b>	<b>1,158,202</b>	<b>1,034,081</b>	<b>1,075,831</b>	<b>970,383</b>
<b>NON-CURRENT LIABILITIES</b>											
Long Term Provisions		14,816,172	14,621,957	14,626,974	14,709,153	13,890,683	13,604,870	13,651,200	14,205,870	13,937,929	13,536,326
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>14,816,172</b>	<b>14,621,957</b>	<b>14,626,974</b>	<b>14,709,153</b>	<b>13,890,683</b>	<b>13,604,870</b>	<b>13,651,200</b>	<b>14,205,870</b>	<b>13,937,929</b>	<b>13,536,326</b>
<b>TOTAL LIABILITIES</b>		<b>16,528,446</b>	<b>15,665,527</b>	<b>15,677,057</b>	<b>15,757,325</b>	<b>14,857,421</b>	<b>14,865,873</b>	<b>14,809,402</b>	<b>15,239,951</b>	<b>15,013,760</b>	<b>14,506,709</b>
<b>NET ASSETS</b>		<b>21,954,903</b>	<b>37,209,946</b>	<b>36,900,909</b>	<b>35,980,346</b>	<b>31,252,797</b>	<b>29,982,896</b>	<b>29,133,764</b>	<b>26,688,600</b>	<b>9,014,664</b>	<b>8,669,115</b>
<b>EQUITY</b>											
Contributed Equity		48,702	48,702	48,702	48,702	48,702	48,702	48,702	48,702	48,702	48,702
Retained Earnings		7,489,072	7,126,655	6,847,919	5,879,246	5,613,081	4,343,180	3,494,048	2,062,834	1,268,696	965,090
Reserves		14,417,129	30,034,589	30,004,288	30,052,398	25,591,014	25,591,014	25,591,014	24,577,064	7,697,266	7,655,323
<b>TOTAL EQUITY</b>		<b>21,954,903</b>	<b>37,209,946</b>	<b>36,900,909</b>	<b>35,980,346</b>	<b>31,252,797</b>	<b>29,982,896</b>	<b>29,133,764</b>	<b>26,688,600</b>	<b>9,014,664</b>	<b>8,669,115</b>

The figures produced for the financial years ending June 2005, 2006, 2007, 2008, 2009, 2010 and are based on the transition to new accounting standards (AIFRS).



## Goal 2: Remain the Market Leader and Maintain our Premier Position

Affectionately known as the cemetery on top of the hill, Centennial Park takes pride in being South Australia's largest cemetery and provider of cremation, burial, memorial and chapel services.

### New Products and Services

Centennial Park offers many services to the South Australian community and continually strives for improvement and diversification based on community needs in its product and services offerings.

### New Burial Options

Centennial Park proudly caters for the needs of our diverse community and offers a wide range of burial options to suit all cultures. The development of new contemporary burial options commenced in the 2014/2015 financial year. These new areas include a full monumentation area, Olive Terrace, which allows for grander monuments of up to 1.8m high, and the development of a burial garden area. The burial garden area is designed to resemble a checkerboard, whereby clusters of burials surround a central magnolia tree. This area is called Martinique Grove, as the flowering magnolia tree is native to the Caribbean Island named Martinique.

### Viewing Room

Within the world class Operations Complex at Centennial Park a purpose-built viewing room that provides a tranquil and peaceful place to farewell a loved one was established.

The viewing room allows families private time with their loved one prior to cremation or burial. For many cultures, it is also important that family members 'witness' the final insertion of their loved one into the cremator as a final goodbye.

### Perpetual Interment Rights

Historically, burial and memorial sites at Centennial Park could only have limited tenure. The Centennial Park Board of Management adopted a new Operating Policy to allow for Interment Rights to be issued in perpetuity at Centennial Park. This amendment established Centennial Park as the first major metropolitan cemetery in South Australia to offer families both tenured and perpetual options. Offering the option of Perpetuity now allows Centennial Park to meet the needs of the community and ensures a lasting memory for future generations of South Australians wanting a place to remember and celebrate the lives of loved ones.

### Community Engagement

Centennial Park hosted many family friendly commemorative tributes

throughout the year. Tributes included a Christmas Tribute – *Melodies in the Park*, where musicians played tranquil tunes amidst the memorial gardens.

Additional tributes included inaugural Father's and Mother's Day tributes and an outdoor ANZAC Cinema Tribute.

### Environmental Performance

Centennial Park continues to be a leader in the industry in identifying and reducing the impact of our operations on the environment. This commitment continues with the ongoing voluntary annual audits of our carbon emissions and the purchase of certified carbon credits to offset the emissions we cannot fully eliminate. The last completed audit was for the financial year 2013/2014. Centennial Park's emissions for 2013/2014 decreased by -39.5 t CO<sub>2</sub>-e over the prior year. This represents a reduction of 3.1%. The audits first commenced in the financial year 2007/ 2008 and it is pleasing to report that the 2013/2014 assessment emissions resulted in a net decrease of 341 tonnes of CO<sub>2</sub>-e or 23.9% since the audits commenced.

Further reducing our waste to landfill has been the main focus over the last 12 months, with a reduction in the numbers of bins and the frequency of their emptying providing a much more accurate





measurement of our total waste sent to landfill.

The provision of dedicated green waste bins (separate to general waste bins) in the high visitation areas continues to be trialled with reasonable success. It has been estimated that more than 50% of our general waste is in fact green waste that can be recycled if we can successfully separate the same. The success of this program is however dependent on our ability to promote and educate our visitors to place general waste/green waste in the appropriate bins provided.

Since March 2011 Centennial Park has been required to report all its emissions under the Federal Government's National Pollutant Inventory (NPI), based on guidelines for Crematoria.

Centennial Park's crematorium is one of only a few crematoria in Australia that is required to report on our emissions under the NPI, given the relatively large number of cremations we complete annually.

Emission data in the NPI report is based on the use of a calculated emission factor to estimate the level of emissions to the environment of the substances reported. It is important to note that the emission levels identified are estimates only. Centennial Park has commenced direct measurement and sampling of

specific substances being emitted from our cremators and aims to report the actual level of emissions of specific substances as a result of their continuous monitoring in the future.

Centennial Park's was proud to be announced as finalists in the United Nations World Environment Day Awards Australia, in recognition for our ongoing commitment to environment sustainability and reducing our carbon footprint.

### **Business Development**

A partnership program was implemented throughout the 2014/215 financial year which focused on building better relationships and understanding between Centennial Park and like-minded funeral directors in the industry.

With a focus on the promotion of Centennial Park's facilities, products and services and the provision of accurate information, the ultimate goal of the program is to increase utilisation of Centennial Park's offerings.

As a result of the program and other factors, service utilisation increased in terms of percentage of metropolitan advertised funeral services.

In 2013/2014 Centennial Park provided services to approximately 48% of metropolitan advertised funerals .

By contrast in 2014/2015 this percentage rose to 53%.



**Charles Newman Garden**



### Goal 3: Be an Effective and Efficient Organisation

Centennial Park meets, if not exceeds, “best governance” practice and demonstrates ethical business behaviour.

The Authority’s goal is to exceed all legislative, regulatory and statutory requirements and to consistently demonstrate ethical behaviour and to soundly maintain our official records. The Authority continues to ensure that relevant organisational plans and policies are in place and are monitored and regularly reported upon. Official records are maintained in accord with the requirements of the South Australian State Records Act, and utilised appropriately to maximise benefits to the business.

#### Audit and Risk Management Committee

The Audit and Risk Management Committee comprised of five members including two independent Board members, a qualified independent member appointed by the Board and one appropriately qualified member from each of the Constituent Councils. This committee reviewed the annual financial statements to ensure that they present fairly the state of affairs of the Authority, liaised with the Authority’s external auditors to consider any significant proposed regulatory, accounting or reporting issue, reviewed the adequacy of the accounting, internal control,

reporting and other financial policies and systems, plus monitored and reviewed the Authority’s investment funds.

Meeting quarterly, the committee also monitors and reviews the Authority’s Business Risk Management practices and Information Technology (IT) Plan. The independent Internal Auditor, who reviews internal business processes and compliance, and assesses the Authority’s internal controls and associated risks, reports directly to the Audit and Risk Management Committee.

The Authority’s Business Risk Assessment includes human resources, environmental and information technology risks.

#### National Competition Policy Review

The Board has reviewed the methodology by which the Authority complies with the National Competition Policy. It was agreed that Cost Reflective Pricing methodology to achieve Competitive Neutrality was still appropriate for the Authority. In adopting cost reflective pricing, the Authority:

- Identified services and products that may reasonably be seen to compete with others;
- Noted the potential for the Authority to have a cost advantage over other providers, and;
- Compared pricing of relevant goods and services to arrive at a price which is competitively neutral.

Any competitive neutrality complaints in relation to the Authority are to be handled by the Constituent Councils to ensure that they are independently assessed.

#### Freedom of Information Requests and Records Management

There were nil Freedom of Information requests in the 2014/2015 financial year.

Records Management continues to be a core function of the Authority. The majority of the documentation generated by Centennial Park in its day-to-day business has “permanent record” status under the State Records Act. This classification and the volume of records generated in any cemetery and crematorium operation means that the management of records is a key function for Centennial Park.





## Goal 4: Be an Employer of Choice

### Learning and Development

Centennial Park Cemetery Authority (the Authority) acknowledges that the quality, responsiveness and professionalism learning of its workforce are inextricably linked to the Authority's achievement of its mission and strategic goals.

The Authority is committed to promoting and supporting a continuous learning environment for employees and recognises that effective employee development strategies and initiatives contribute to individual job satisfaction, workplace productivity and reward and recognition.

The Authority identifies organisational goals and priorities and, on an annual basis, undertakes a training needs analysis and develops an organisational Learning and Development Plan (L&D Plan) which incorporates a range of learning and development strategies and initiatives which build the capacity, skills and professionalism of employees to enable them to contribute effectively to our mission and strategic direction.

### HR Metrics

Staff Level with Age and Gender Profile	Operations		Business & Corporate Services		Client & Information Services		Total	
	M	F	M	F	M	F	M	F
up to 30	4			5	1	1	5	6
31 - 40	5			4	2	1	7	5
41 - 50	10			4	1		11	4
51 - 60	3		3	7		4	6	11
61 plus							0	0
Total by Gender	22	0	3	20	4	6	29	26
Total by Department	22		23		10		55	

Staff Levels	Operations	Business & Corporate Services	Client & Information Services	Total
Ongoing Full Time	22	11	7	40
Ongoing Part Time	0	2	1	3
Fixed Term Full Time	0	1	2	3
Casuals	0	9	0	9
<b>Total</b>	<b>22</b>	<b>23</b>	<b>10</b>	<b>55</b>

Years of Service	Operations	Business & Corporate Services	Client & Information Services	Total
0 - 5	12	17	6	35
6-10	2	1	3	6
11-15	2	3	1	6
16 - 20	1	1	0	2
21 - 25	1	1	0	2
26 - 30	1	0	0	1
31 - 35	2	0	0	2
35+	1	0	0	1
<b>Total</b>	<b>22</b>	<b>23</b>	<b>10</b>	<b>55</b>



## Work Health and Safety

Centennial Park continues to focus on providing a safe and healthy and environment for all customers, visitors and staff with a desired outcome of minimising accidents and incidents, customer complaints and work-related injuries.

The WHS & IM Plan 2014-2015 was completed in June 2014 with all program tasks successfully addressed and required actions implemented. The development of a new WHS Plan 2015-2017 commenced in early 2015 for adoption by the WHS Committee commencing July 2015.

The development of learning packages through our membership with eLearning is continuing and proving to be an important and valuable tool in the implementation of internal training programs. The eLearning program has been in use for the last 3 years, with the licence recently extended for a further 5 years.

Centennial Park continues to engage a consultant to assist in the ongoing development and implementation of the "One System" WHS model, with support from the Local Government Association Workers Compensation

Scheme (LGAWCS) to maintain our very high WHS standards and meet the requirements of the regulatory framework.

The WHS Committee continues to meet monthly to review and discuss WHS matters, including statistics, progress of the WHS plan, Policies and Procedures, Accident & Incident reports, Hazards reports, etc.

WHS remains a standing agenda item for the monthly Board meetings, during which the Board review WHS reports and statistics.

The table below notes WHS data for the last seven years.



Spring bank Island

Indicator	2015	2014	2013	2012	2011	2010	2009
Number of injuries which resulted in lost time at work	1	4	5	2	3	5	2
Lost days due to injury	73	38	141	16	16	6	7
Number of accident/incident reports investigate	43	49	78	61	74	91	68
Reports responded to	10	11	14	19	20	25	37
Workplace inspections	23	18	24	22	30	35	36
Number of Items replaced or repaired as a result of inspections	68	47	76	44	67	55	39
Attendance Record	895	90%	93%	83.5%	88%	87.5%	100%





## Our Board



**Stephen Haines**

**Chair**

Appointed July 2012

**Lisa Bishop**  
**Independent**

Appointed July 2011



**Geoffrey Vogt**  
**Independent**

Appointed June 2011

**Anthony Lapidge**

**The City of Unley**  
Appointed June 2011



**Mark Ward**

**The City of Mitcham**  
Appointed November 2012

The Centennial Park Cemetery Authority Board is the main decision making body and is comprised of 7 members.

The Board of Management is committed to a high level of corporate governance whilst at all times acting honestly, equitably and accepting the principles of openness and accountability.

The board members have been very active attending a variety of meetings and committees to ensure they are kept abreast of new initiatives for the continual improvement of Centennial Park.

As at 30 June 2014, the Board of Management held a total of 11 meetings. The attendances at meetings were:

Members	Number of meetings eligible to attend	Attended
S Hains (Chair)	11	11
G Vogt	11	11
L Bishop	11	9
M Ward	11	7
C Adcock	4	4
A Lapidge	10	10
M Hudson	4	2
A Christopolous	6	5
L Smolucha	6	6

## Newly Elected Board Members



**Adriana Christopolous**

**The City of Mitcham** Appointed November 2014

**Luke Smolucha**

**The City of Unley**  
Appointed January 2015



## Out-going Board Members

**Chris Adcock**

**The City of Mitcham**  
Appointed December 2012-November 2014



**Mike Hudson**

**The City of Unley**  
Appointed November 2008-November 2014



**ANNUAL ACCOUNTS**

**FOR THE YEAR ENDED**

**30<sup>TH</sup> JUNE 2015**

**Centennial Park Cemetery Authority**

760 Goodwood Road, Pasadena, South Australia 5042

Telephone: (08) 8276 6011 – Facsimile: (08) 8275 2266

Email: [enquiry@centpark.org.au](mailto:enquiry@centpark.org.au)

Website: [www.centennialpark.org.au](http://www.centennialpark.org.au)

# **Centennial Park Cemetery Authority**

## **General Purpose Financial Reports for the year ended 30 June 2015**

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#### **Audit Report - Financial Statements**

#### **Authority Certificate of Audit Independence**

#### **Audit Certificate of Audit Independence**

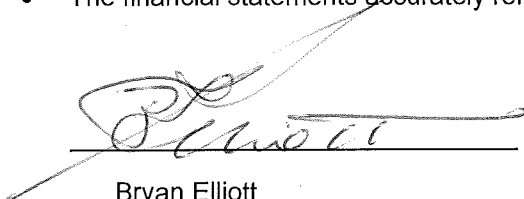
# CENTENNIAL PARK CEMETERY AUTHORITY

## ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2015

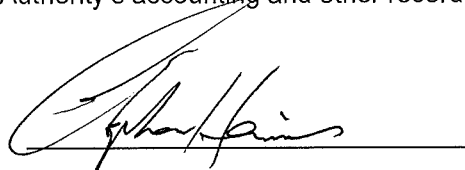
### CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Centennial Park Cemetery 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 the Australian Accounting Standards.
- The financial statements present a true and fair view of the Authority's financial position at 30 June 2015 and the results of its operations and cash flows for the financial year.
- Internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- The financial statements accurately reflect the Authority's accounting and other records.



Bryan Elliott  
CHIEF EXECUTIVE OFFICER



Stephen Hains  
CHAIR OF THE BOARD

Dated this 27<sup>th</sup> day of August 2015

# Centennial Park Cemetery Authority

## STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2015

	Notes	2015 \$	2014 \$
<b>INCOME</b>			
User charges - Sales	2	9,341,520	8,738,557
Investment income	2	354,854	400,622
<b>Total Income</b>		<u>9,696,374</u>	<u>9,139,179</u>
<b>EXPENSES</b>			
Employee costs	3	3,544,096	3,602,748
Materials, contracts & other expenses	3	4,090,295	3,616,824
Depreciation, amortisation & impairment	3	1,634,885	1,553,500
<b>Total Expenses</b>		<u>9,269,277</u>	<u>8,773,072</u>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>427,097</b>	<b>366,107</b>
Net gain (loss) on disposal or revaluation of assets	4	(22,140)	(57,070)
<b>NET SURPLUS / (DEFICIT)</b>		<u><b>404,957</b></u>	<u><b>309,037</b></u>
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result.			
Changes in revaluation surplus	7	(15,617,460)	-
<b>Total Other Comprehensive Income</b>		<u><b>(15,617,460)</b></u>	<u><b>-</b></u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><b>(15,212,503)</b></u>	<u><b>309,037</b></u>

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

**Centennial Park Cemetery Authority**  
**STATEMENT OF FINANCIAL POSITION**  
as at 30 June 2015

	Notes	2015 \$	2014 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	5	10,512,953	10,639,273
Trade & other receivables	5	789,783	760,735
Inventories	5	781,144	180,671
<b>Total Current Assets</b>		<b>12,083,880</b>	<b>11,580,679</b>
<b>Non-current Assets</b>			
Infrastructure, Property, Plant & Equipment	7	25,638,844	40,965,617
Other Non-current Assets	6	760,625	329,176
<b>Total Non-current Assets</b>		<b>26,399,469</b>	<b>41,294,793</b>
<b>Total Assets</b>		<b>38,483,349</b>	<b>52,875,472</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	8	1,712,274	1,043,569
Provisions	8	201,198	167,142
<b>Total Current Liabilities</b>		<b>1,913,472</b>	<b>1,210,711</b>
<b>Non-current Liabilities</b>			
Provisions	8	14,614,974	14,454,815
<b>Total Non-current Liabilities</b>		<b>14,614,974</b>	<b>14,454,815</b>
<b>Total Liabilities</b>		<b>16,528,446</b>	<b>15,665,526</b>
<b>NET ASSETS</b>		<b>21,954,903</b>	<b>37,209,946</b>
<b>EQUITY</b>			
Contributed Equity	16	48,702	48,702
Accumulated Surplus		7,489,072	7,126,655
Asset Revaluation Reserve	9	14,375,186	29,992,646
Other Reserves	9	41,943	41,943
<b>TOTAL EQUITY</b>		<b>21,954,903</b>	<b>37,209,946</b>

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



# Centennial Park Cemetery Authority

## STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2015

	Notes	Accumulated Surplus \$	Asset Revaluation Reserve \$	Other Reserves \$	Contributed Equity	TOTAL EQUITY \$
2015						
Balance at end of previous reporting period		7,126,655	29,992,646	41,943	48,702	37,209,946
Restated opening balance		7,126,655	29,992,646	41,943	48,702	37,209,946
Net Surplus / (Deficit) for Year		404,957				404,957
Other Comprehensive Income						
Impairment (expense) / recoupments offset to asset revaluation reserve		(42,540)	(15,617,460)			(15,660,000)
Balance at end of period		7,489,072	14,375,186	41,943	48,702	21,954,903

2014

Balance at end of previous reporting period	6,817,618	29,992,646	41,943	48,702	36,900,909
Adjustment to give effect to changed accounting policies					
Restated opening balance	6,817,618	29,992,646	41,943	48,702	36,900,909
Net Surplus / (Deficit) for Year	309,037				309,037
Other Comprehensive Income					
Balance at end of period	7,126,655	29,992,646	41,943	48,702	37,209,946

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

# Centennial Park Cemetery Authority

## STATEMENT OF CASH FLOWS for the year ended 30 June 2015

	Notes	2015 \$	2014 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<u>Receipts</u>			
Operating receipts		10,228,316	9,721,152
Investment receipts		354,854	400,622
<u>Payments</u>			
Operating payments to suppliers & employees		<u>(8,287,788)</u>	<u>(8,108,452)</u>
<b>Net Cash provided by (or used in) Operating Activities</b>		<b>2,295,382</b>	<b>2,013,322</b>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<u>Receipts</u>			
Sale of replaced assets		51,406	63,323
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(314,808)	(571,728)
Expenditure on new/upgraded assets	14	<u>(2,158,300)</u>	<u>(541,904)</u>
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(2,421,702)</b>	<b>(1,050,309)</b>
 <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) in cash held</b>		<b>(126,320)</b>	<b>963,013</b>
 Cash & cash equivalents at beginning of period		<u>10,639,273</u>	<u>9,676,260</u>
Cash & cash equivalents at end of period		<u><b>10,512,953</b></u>	<u><b>10,639,273</b></u>

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

# Centennial Park Cemetery Authority

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 30 June 2015

## 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.

The financial report covers Centennial Park Cemetery Authority ("the Authority") as an individual entity and regional subsidiary in South Australia under the Local Government Act.

The Authority is a regional subsidiary under the Local Government Act 1999 jointly controlled by the City of Mitcham and the City of Unley.

### 1 Basis of Preparation

#### 1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the Local Government (Financial Management) Regulations 2011 dated 27<sup>th</sup> August 2015.

#### 1.2 Historical Cost Convention

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

#### 1.3 Critical Accounting Estimates

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

The Board evaluates estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Authority.

#### Key Estimates – Future Upkeep Provision

In relation to the Future Upkeep Provision recognised in the financial statements the Board have calculated the balance on the following basis:

Current costs have been applied to an anticipated future level of service based on reduced activity at the Authority. This includes estimating reductions in administration, staffing, gardening and maintenance costs for burial and memorial maintenance.

The Future Upkeep Provision has been calculated using the following assumptions; investment earnings of 2.85% and cost inflation of 1.20%.

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 1 - Significant Accounting Policies (cont)

These estimated unit costs for memorials and burials were then discounted according to the expiry year of the licence as the basis for measurement of the provision.

The underlying basis for this calculation has been adopted by the Board and included in the Future Upkeep Provision Policy which is reviewed annually. As a result of the desktop actuarial assessment in 2015 the Future Upkeep Provision has increased by \$146,000 to \$14,526,000.

#### 1.4 Rounding

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

#### 2 The Reporting Entity

The Centennial Park Cemetery Authority is established under the SA Local Government Act 1999 and has its principal place of business at 760 Goodwood Road, Pasadena.

The principal activities relating to the Authority's functions are:

Provides cremation, cemetery, chapel services and memorial garden facilities.

#### 3 Income recognition

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.

All revenue is recognised when the transaction is completed. Cremation, burial interment and monumental permit fees are recognised when the service is performed. Plaque and base sales are recognised when payment is received. Cemetery and memorial interment right fees are regarded as the sale of the right of interment to the purchaser. The transaction is considered complete once the right of interment is granted and does not constitute a rental agreement. Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets. All revenue is stated net of the amount of goods and services tax (GST).

#### 4 Cash, Cash Equivalents and other Financial Instruments

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

All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful. As at 30<sup>th</sup> June 2015 there were no doubtful debts (2014: \$0.00).

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

#### 5 Inventories

All inventories are valued at the lower of cost or net realisable value. Costs are assigned on a specific identification basis and include costs and appropriate overheads if any.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 30 June 2015

Note 1 - Significant Accounting Policies (cont)

**6 Infrastructure, Property, Plant & Equipment**

**6.1 Initial Recognition**

All assets are initially recognised at cost. 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. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. Fair value is based on the exit price for an identical item likely to be achieved in an active market by a willing but not anxious seller.

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

**6.2 Materiality**

The current policy is to expense all capital items less than \$1,000.

**6.3 Subsequent Recognition**

Certain 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 for a number of asset classes including land, buildings and other structures and infrastructure. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Further detail of these uncertainties and of existing valuations, methods and valuers are provided at Note 7.

**6.4 Depreciation of Non-Current Assets**

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of the Authority, best reflects the consumption of the service potential embodied in those assets.

Major depreciation periods for each class of asset are shown below. 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.

Plant, Furniture & Equipment	
Plant & Equipment	2.5 to 10 years
Building & Other Structures	
Buildings	20 to 70 years
Other Structures	5 to 25 years
Infrastructure	
Infrastructure	12 to 50 years
Other Assets	
Motor Vehicles	5 to 10 years

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2015

**Note 1 - Significant Accounting Policies (cont)**

**6.5 Impairment**

Assets that have an indefinite useful life are not subject to depreciation and are reviewed annually for impairment. Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash outflows or value in use).

For 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 the Authority were deprived thereof, the value in use is the depreciated replacement cost. In assessing impairment for these assets, a rebuttable assumption is made that the current replacement cost exceeds the original cost of acquisition.

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 the Asset Revaluation Reserve, any excess being recognised as an expense.

**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 within 30 days after the month of invoice. No interest is payable on these amounts.

**7.2 Payments Received in Advance & Deposits**

Amounts received from external parties in advance of service delivery are recognised as liabilities until the service is delivered, or the amount is refunded as the case may be.

**8 Employee Benefits**

**8.1 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 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 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.

Present values are calculated using the 10 year government bond rate of 3.02% (2014: 2.51%)

**8.2 Superannuation**

The Authority makes employer superannuation contributions in respect of its employees to Statewide Superannuation Scheme (the Scheme), and other superannuation schemes selected by employees under the "choice of fund" legislation. The Scheme has two types of membership, each of which is funded differently.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2015

**Note 1 - Significant Accounting Policies (cont)**

**Accumulation Fund Members**

The accumulation fund receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings in accordance with the Superannuation Guarantee Legislation (9.50% in 2014/15; 9.25% in 2013/14). No further liability accrues to the employer as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

**Defined Benefit Members**

The Authority makes employer contributions to the defined benefits categories of the Scheme at rates determined by the Scheme's Trustee. The rate is currently 6.3% (6.3% in 2013/2014) of superannuation salary. Employees also make member contributions to the Fund. As such, assets accumulate in the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Fund's Defined Benefit Plan is a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), the Authority does not use defined benefit accounting for these contributions.

**9 Leases**

Lease arrangements have been accounted for in accordance with Australian Accounting Standard AASB 117. The Authority has no lease arrangements.

**10 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.

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of the item of expense.

**11 Comparative Information**

Comparative information has been reclassified to be consistent with the current year disclosure of equivalent information in accordance with AASB 101.

**12 Future Upkeep Provision**

Interment Rights issued for grave and memorial positions have a limited life of 50 and 30 - 99 years respectively. Interment Right holders have an expectation that the Park environs will be maintained to an appropriate standard for the interment right period. The Authority considers this to be a constructive obligation.

In accordance with AASB 137 "Provisions, Contingent Liabilities and Contingent Assets" a provision is recognised when there is a legal or constructive obligation as a result of a past event and it is probable that a future sacrifice of economic benefits will be required and that outflow can be reliably measured.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2015

**Note 1 - Significant Accounting Policies (cont)**

If the effect is material, a provision is determined by discounting the expected future cash flows required to settle the obligation at a rate that reflects current market assessments of the time value of money. The amount of the obligation is based on an independent actuarial calculation of current constructive obligations, technology and price levels. The provision is recognised fully in the financial statements on the basis of this calculation.

Actual outflows can differ from estimates due to changes in laws, regulations, public expectations, technology, prices and conditions and can take place many years in the future. The carrying value of the provision is regularly reviewed and adjusted to take into account such change.

In general, the further into the future that a cash outflow for a liability is expected to occur, the greater the degree of uncertainty around the amount and timing of that cash outflow.

A change in the estimate of a recognised provision or liability would result in a charge or credit to the Statement of Comprehensive Income, in the period in which the change occurs.

**13 Payments to Constituent Councils**

A Liability Guarantee fee of \$391,638 was paid to the Constituent Councils (2014 Liability Guarantee \$391,926).

**14 Income Tax**

Centennial Park is exempt from Income Tax by virtue of it satisfying the provisions of section 24AR of the Income Tax Assessment Act 1936 so as to constitute a State/Territory body (an STB).

**15 Financial Instruments**

**15.1 Recognition**

Financial instruments are initially measured at cost on trade date, which includes transaction costs, when the related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below.

**15.2 Financial Assets at fair value through profit and loss**

A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term or if so designated by management. Derivatives are also categorised as held for trading unless they are designated as hedges. Realised and unrealised gains and losses arising from changes in the fair value of these assets are included in the income statement in the period in which they arise.

**15.3 Loans and Receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are stated at amortised cost using the effective interest rate method.

**15.4 Held-to-maturity investments**

These investments have fixed maturities, and it is the Authority's intention to hold these investments to maturity. Any held-to-maturity investments held by the Authority are stated at amortised cost using the effective interest rate method.



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 30 June 2015

Note 1 - Significant Accounting Policies (cont)

**16 New Accounting Standards**

Certain new accounting standards and IJG interpretations have been published that are not mandatory, and have not been adopted, for the 30 June 2015 reporting period.

AASB	Title
9	Financial Instruments
15	Revenue from Contracts with Customers
119	Employee Benefits
2014-5	Amendments to Australian Accounting Standards arising from AASB 15
2014-7	Amendments to Australian Accounting Standards arising from AASB 9
2014-8	Amendments to Australian Accounting Standards arising from AASB 9 (December 2014) -Application of AASB 9 (December 2009) and AASB 9 (December 2010)
2015-2	Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101
2015-3	Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality
2015-6	Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities

The Authority is of the view that none of the above new standards or interpretations will affect any of the amounts recognised in these financial statements.

**17 Early Adoption AASB 13 Fair Value Measurement**

The Authority has elected to early adopt the amendments to AASB 13 *Fair Value Measurement* for the annual reporting period commencing 1 July 2014. The amendments provide relief for not-for-profit public sector entities from making certain specified disclosures about the fair value measurement of assets within the scope of AASB 116 *Property Plant and Equipment* which are primarily held for their current service potential rather than to generate future net cash flows.

The amendments are mandatory for the annual reporting periods commencing on or after 1 July 2016.

As a result of early adopting, the Authority is no longer required to disclose the following information:

- for recurring and non-recurring fair value measurements categorised within Level 3 of the fair value hierarchy, quantitative information about the significant unobservable inputs used in the fair value measurements;
- for recurring fair value measurements categorised within Level 3 of the fair value hierarchy, the amount of total gains and losses for the period included in profit or loss that is attributable to the change in unrealised gains or losses relating to the assets held at the end of the reporting period, and then line item(s) in profit or loss in which those unrealised gains or losses are recognised; and

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 30 June 2015

Note 1 - Significant Accounting Policies (cont)

- for recurring fair value measurement categorised within Level 3 of the fair value hierarchy, a narrative description of the sensitivity of the fair value measurement to changes in unobservable inputs if a change in these inputs to a different amount might result in a significantly higher or lower fair value measurement. Where there are interrelationships between those inputs and other unobservable inputs used in the fair value measurement, the disclosure of a description of those interrelationships and of how they might magnify or mitigate the effect of changes in the unobservable inputs of the fair value measurement.

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 2 - INCOME

	2015	2014
Notes	\$	\$
<b>USER CHARGES - SALES</b>		
Cremation Fees	1,405,019	1,252,808
Burial Fees	1,395,169	1,327,624
Monument Permit Fees	187,607	187,139
Cemetery Interment Right Fees	2,141,105	1,912,132
Memorial Interment Right Fees	1,930,825	1,867,527
Memorial Fees - Other	304,639	280,448
Vault Sales	114,546	114,545
Chapel Catering Fees	122,377	111,227
Chapel Hire Fees	1,067,256	994,923
Plaque & Base Sales	636,766	638,675
Sales - general	2,289	10,484
Sundry	33,923	41,025
	<u>9,341,520</u>	<u>8,738,557</u>
<b>INVESTMENT INCOME</b>		
Interest on investments		
Local Government Finance Authority	163,439	65,553
Banks & other	191,415	335,069
	<u>354,854</u>	<u>400,622</u>

# Centennial Park Cemetery Authority

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

### Note 3 - EXPENSES

	Notes	2015 \$	2014 \$
<b>EMPLOYEE COSTS</b>			
Salaries and Wages		2,738,502	2,932,307
Employee leave expense		442,923	417,029
Superannuation - defined contribution plan contributions	15	324,088	299,097
Workers' Compensation Insurance		74,629	82,068
Other			
Less: Capitalised and distributed costs		(36,046)	(127,753)
<b>Total Operating Employee Costs</b>		<b>3,544,096</b>	<b>3,602,748</b>
<b>Total Number of Employees</b>		<b>46</b>	<b>45</b>
<i>(Full time equivalent at end of reporting period)</i>			
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		15,000	14,500
Bad and Doubtful Debts		-	-
<b>Subtotal - Prescribed Expenses</b>		<b>15,000</b>	<b>14,500</b>
<u>Other Materials, Contracts &amp; Expenses</u>			
Contractors		636,459	831,550
Energy		228,725	237,825
Insurance		113,637	104,977
Maintenance		541,215	367,291
Legal Expenses		38,067	56,071
Parts, accessories & consumables		1,341,710	1,095,319
Professional services		310,985	276,239
Sundry		326,858	241,126
Individually Significant Items			
- Future Upkeep Provision		146,000	-
- Liability Guarantee		391,638	391,926
<b>Subtotal - Other Materials, Contracts &amp; Expenses</b>		<b>4,075,295</b>	<b>3,602,324</b>
		<b>4,090,295</b>	<b>3,616,824</b>
<b>INDIVIDUALLY SIGNIFICANT ITEMS - 2015 year only</b>			
		<b>537,638</b>	<b>391,926</b>

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 3 - EXPENSES (cont)

	Notes	2015 \$	2014 \$
<b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>			
<b>Depreciation</b>			
Buildings & Other Structures		250,006	226,481
Infrastructure		582,089	582,842
Plant & Equipment		645,645	585,356
Other Assets		157,145	158,821
		<u>1,634,885</u>	<u>1,553,500</u>

Note:

There is no Amortisation.

There is no Impairment that affects the Statement of Comprehensive Income.

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

	Notes	2015 \$	2014 \$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
<i>Assets renewed or directly replaced</i>			
Proceeds from disposal		51,406	63,323
Less: Carrying amount of assets sold		<u>73,546</u>	<u>120,393</u>
Gain (Loss) on disposal		<u>(22,140)</u>	<u>(57,070)</u>
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS		<u>(22,140)</u>	<u>(57,070)</u>

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 5 - CURRENT ASSETS

	2015	2014
<b>CASH &amp; EQUIVALENT ASSETS</b>	<b>\$</b>	<b>\$</b>
Cash on Hand and at Bank	69,885	131,647
Deposits at Call	512,147	1,503,607
Short Term Deposits & Bills, etc	9,930,921	9,004,019
	<u>10,512,953</u>	<u>10,639,273</u>
 <b>TRADE &amp; OTHER RECEIVABLES</b>		
Accrued Revenues	11,336	129,950
Debtors - general	492,345	458,141
Prepayments	286,102	172,644
Total	<u>789,783</u>	<u>760,735</u>
 Less: Allowance for Doubtful Debts	<u>-</u>	<u>-</u>
	<u>789,783</u>	<u>760,735</u>
 <b>INVENTORIES</b>		
Stores & Materials	73,937	72,792
Trading Stock	707,207	107,879
	<u>781,144</u>	<u>180,671</u>

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 6 - NON-CURRENT ASSETS

	2015	2014
OTHER NON-CURRENT ASSETS		
Capital Works-in-Progress	<u>760,625</u>	<u>329,176</u>
	<u>760,625</u>	<u>329,176</u>



## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	FAIR VALUE LEVEL	2014 \$				2015 \$			
		AT FAIR VALUE	AT COST	ACCUM DEPN	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEPN	CARRYING AMOUNT
Land	2	17,400,000			17,400,000	771,763			771,763
Land	3				-	1,740,000			1,740,000
Buildings & Other Structures	2	4,229,154		(107,547)	4,121,607	4,269,373		(179,874)	4,089,499
Buildings & Other Structures	3	9,580,471		(424,499)	9,155,972	9,780,270		(942,092)	8,838,178
Infrastructure	3	20,727,365		(12,074,377)	8,652,988	21,154,659		(12,618,225)	8,536,434
Plant & Equipment			2,392,147	(1,565,507)	826,640		2,650,637	(1,743,372)	907,265
Motor Vehicles			1,286,850	(478,440)	808,410		1,348,761	(593,056)	755,705
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>		<b>51,936,990</b>	<b>3,678,997</b>	<b>(14,650,370)</b>	<b>40,965,617</b>	<b>37,716,065</b>	<b>3,999,398</b>	<b>(16,076,619)</b>	<b>25,638,844</b>

*This Note continues on the following pages.*

*The Authority's policy is to recognise transfers into and out of the different fair value hierarchy levels at the date of the event or change in circumstances that cause the transfer occurred.*

# Centennial Park Cemetery Authority

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

### Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

		CARRYING AMOUNT MOVEMENTS DURING YEAR										2015
		2014	\$									\$
Fair Value Level	CARRYING AMOUNT	Additions		Disposals		Depreciation	Transfers	Adjustments	Net Revaluation			
		New/Upgrade	Renewals	Sales	Gains/(Losses) in P&L							
				Level 3 Only	Level 3 Only							
Land	2	771,763					(17,400,000)					771,763
Land	3						17,400,000					1,740,000
Buildings & Other Structures	2	38,319	1,900			(72,327)						4,089,499
Buildings & Other Structures	3	45,634	154,165		(5,815)	(316,038)		(195,740)				8,838,178
Infrastructure	3	323,694	146,420		(1,925)	(582,089)						8,536,434
Plant & Equipment	3	220,550	174,884		(4,579)	(507,286)		195,740				907,265
Motor Vehicles		70,142	94,188		(3,263)	(157,145)						755,705
					(59,890)							
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		1,470,102	571,557	-	(6,504)	(1,634,885)	-	-	(15,660,000)			27,378,844
2014 Totals		559,130	391,541			(1,563,500)	-	-	-			40,965,617

# Centennial Park Cemetery Authority

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

### Note 7 (cont) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

#### Valuation of Assets

##### **Fair Value Measurement**

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

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

- Level 1:** Unadjusted quoted prices in active markets for identical assets or liabilities that the Authority can access at measurement date.
- Level 2:** Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3:** Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Classifications are reviewed at each reporting date and transfers between levels are determined based on a reassessment of the lowest level of input that is significant to fair value measurement.

#### **Valuation techniques used to derive Level 2 and Level 3 fair values recognised in the financial statements**

The following table sets out the valuation techniques used to measure fair value within Level 2, including a description of the significant inputs used.

Description	Valuation approach and inputs used
Land	Sale price comparison approach. Sales prices of comparable land in a similar location are adjusted for differences in key attributes such as land size. The valuation model is based on price per square metre.
Buildings & Other Structures	Depreciated replacement cost being the current cost to construct the asset (or its modern engineering equivalent) less an allowance for depreciation that would have accumulated since original construction. Buildings and other structures have been allocated to Level 2 where unobservable inputs do not have a significant impact on the valuation.

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 7 – Property, Plant & Equipment (cont)

The following table sets out the valuation techniques used to measure fair value within Level 3, including details of the significant unobservable inputs used and the relationship between unobservable inputs and fair value.

Description	Valuation approach
Buildings & Other Structures	Depreciated replacement cost being the current cost to construct the asset (or its modern engineering equivalent) less an allowance for depreciation that would have accumulated since original construction.
Infrastructure	Depreciated replacement cost being the current cost to construct the asset (or its modern engineering equivalent) less an allowance for depreciation that would have accumulated since original construction.
Land	Sales price comparison with discounts based on market evidence.

Building & Other Structures and Infrastructure shown in fair value hierarchy level 2 and 3 were revalued as at 30 April 2012 by Fred Taormina B.App.Sc (Val) A.A.P.I. Certified Practising Valuer of Valcorp Aust Pty Ltd. Subsequent additions at cost have been disclosed in the respective fair value hierarchy on the basis that cost is a material representation of fair value.

Land was revalued by the Board of Management at 30 June 2015. In the course of revaluing Land, the nature of the inputs applied was reviewed in detail and where necessary the asset reassigned to the appropriate fair value hierarchy level. This revaluation incorporated the review of the discount that would be required for a market participant to acquire the land due to the identified costs associated with remedial work required prior to the disposal of cemetery land. This was revised to 90%. Such transfers take effect at the date of the revaluation.

Increases in the carrying amount arising on revaluation of land, buildings, improvements, plant, machinery and contents are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same asset class are charged against fair value reserves directly in equity; all other decreases are charged to the income statement.

#### Land & Land Improvements

Estimated future costs of reinstatement of land, capitalised in accordance with AASB 116.16(c), are reviewed annually (see Note 1) and depreciated over the estimated remaining life of the relevant asset.

Land available for burials and memorials is a restricted asset as the Authority has issued interment rights to third parties for periods of up to 50 years and the site must be maintained for 50 years after the last interment should the Authority cease to operate.

#### Buildings & Other Structures

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

The cost of assets constructed within the Authority includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 7 – Property, Plant & Equipment (cont)

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Authority and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

#### Infrastructure

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset

The cost of assets constructed within the Authority includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Authority and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

#### Plant, Furniture & Equipment

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

The carrying amount of plant and equipment is reviewed annually by the Board to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts

#### All other assets

Motor vehicles are measured on the cost basis less depreciation.

#### Capitalisation Thresholds

All items where the purchase price is greater than \$1,000 excluding GST are capitalised.

#### Estimated Useful Lives

The range of useful lives for a range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

Class		Useful Life
Plant, Furniture & Equipment	Plant & Equipment	2.5 to 10 years
Building & Other Structures	Buildings	20 to 70 years
	Other Structures	5 to 25 years
Infrastructure	Infrastructure	12 to 50 years
Other Assets	Motor Vehicles	5 to 10 years

# Centennial Park Cemetery Authority

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

### Note 8 - LIABILITIES

		2015		2014	
		\$		\$	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		735,336	-	188,810	-
Payments received in advance		-	-	5,666	-
Accrued expenses - employee entitlements		249,526	-	237,198	-
Accrued expenses - other		506,972	-	383,804	-
Other		220,440	-	228,091	-
		<u>1,712,274</u>	<u>-</u>	<u>1,043,569</u>	<u>-</u>
PROVISIONS					
Employee entitlements (including oncosts)		201,198	69,174	167,142	60,215
Heritage Monuments Restoration			19,800		14,600
Other - Future Upkeep Provision			14,526,000		14,380,000
		<u>201,198</u>	<u>14,614,974</u>	<u>167,142</u>	<u>14,454,815</u>

*Movements in Provisions - 2015 year only  
(current & non-current)*

*Opening Balance*

*Increase in amounts recognised*

*Closing Balance*

*Future Upkeep  
Provision*

*14,380,000*

*146,000*

*14,526,000*

# Centennial Park Cemetery Authority

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

### Note 9 - RESERVES

ASSET REVALUATION RESERVE	1/07/2014	Net Increments (Decrements)	Transfers on Sale	30/06/2015
	Notes	\$	\$	\$
Land		16,265,000	(15,660,000)	605,000
Buildings & Other Structures		6,153,931	21,157	6,175,088
Infrastructure				
- Roads, bridges, footpaths		6,317,287	21,383	6,338,670
Plant & Equipment		1,256,428	-	1,256,428
<b>Total Infrastructure, Property, Plant &amp; Equipment</b>		<b>29,992,646</b>	<b>(15,617,460)</b>	<b>14,375,186</b>
Available for Sale Investments		-	-	-
<b>TOTAL</b>		<b>29,992,646</b>	<b>(15,617,460)</b>	<b>14,375,186</b>
<b>2014 Totals</b>		<b>29,992,646</b>	<b>-</b>	<b>29,992,646</b>

OTHER RESERVES	1/07/2014	Transfers to Reserve	Transfers from Reserve	30/06/2015
E M M Kay	41,943	-	-	41,943
<b>TOTAL OTHER RESERVES</b>	<b>41,943</b>	<b>-</b>	<b>-</b>	<b>41,943</b>
<b>2014 Totals</b>	<b>41,943</b>	<b>-</b>	<b>-</b>	<b>41,943</b>

### PURPOSES OF RESERVES

The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non-current assets and available-for-sale financial assets.

A reserve has been recognised for a bequest received from the estate of a deceased interred at the Park to maintain the site. The Board has resolved that the expenses incurred on an annual basis maintaining the site will be charged against the reserve. Interest accrued from the reserve will be absorbed in general operating revenue to offset the administration of the same.

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 10 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash	Notes	2015 \$	2014 \$
Total cash & equivalent assets	5	10,512,953	10,639,273
Balances per Cash Flow Statement		<u>10,512,953</u>	<u>10,639,273</u>
 (b) Reconciliation of Change in Net Assets to Cash from Operating Activities			
Net Surplus (Deficit)		404,957	309,037
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		1,634,885	1,553,500
Future Upkeep Provision		146,000	-
Net increase (decrease) in unpaid employee benefits		55,343	26,975
Net (Gain) Loss on Disposals		<u>22,140</u>	<u>57,070</u>
		2,263,325	1,946,582
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(34,204)	112,584
Net (increase) decrease in inventories		(600,472)	17,942
Net (increase) decrease in other current assets		5,155	(25,280)
Net increase (decrease) in trade & other payables		668,705	(198,997)
Net increase (decrease) in other provisions		<u>(7,127)</u>	<u>160,491</u>
Net Cash provided by (or used in) operations		<u>2,295,382</u>	<u>2,013,322</u>
 (c) Financing Arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Bank Overdrafts		50,000	50,000
Corporate Credit Cards		30,000	30,000

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



## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 11 - FINANCIAL INSTRUMENTS

##### Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p>Terms &amp; conditions: Deposits are returning fixed interest rates between 2.30% and 3.77% (2014: 3.70% and 3.77%). Short term deposits have an average maturity of 90 days and an average interest rate of 2.8% (2014: 90 days, 3.00%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Fees & other charges	<p>Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p>Terms &amp; conditions: Unsecured, and do not bear interest.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority.</p> <p>Terms &amp; conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>

# Centennial Park Cemetery Authority

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

### Note 11 (cont) - FINANCIAL INSTRUMENTS Liquidity Analysis

2015	Floating Interest Rate	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>	\$	\$		\$	\$	\$
<b>Fair Value through P&amp;L</b>						
Cash Assets	581,332	9,931,621				10,512,953
<b>Loans &amp; Receivables</b>						-
Receivables						492,345
<b>Total</b>	<b>581,332</b>	<b>9,931,621</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,005,298</b>
<i>Weighted Average Interest Rate</i>	<i>2.17%</i>	<i>2.85%</i>				
<b>Financial Liabilities</b>						
Payables						955,776
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>955,776</b>
<b>EXCESS OF FINANCIAL ASSETS OVER LIABILITIES</b>	<b>581,332</b>	<b>9,931,621</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,049,522</b>

2014	Floating Interest Rate	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>	\$	\$	\$	\$	\$	\$
<b>Fair Value through P&amp;L</b>						
Cash Assets	1,634,554	9,004,720				10,639,273
<b>Loans &amp; Receivables</b>						-
Receivables						458,141
<b>Total</b>	<b>1,634,554</b>	<b>9,004,720</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,097,414</b>
<i>Weighted Average Interest Rate</i>	<i>2.62%</i>	<i>3.73%</i>				
<b>Financial Liabilities</b>						
Payables						422,567
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>422,567</b>
<b>EXCESS OF FINANCIAL ASSETS OVER LIABILITIES</b>	<b>1,634,554</b>	<b>9,004,720</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,674,847</b>

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 11 (cont) - 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 allowance for doubtful debts. Except as detailed in Notes 5 & 6 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 the 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 Policy (LGA Information Paper 15), liabilities have a range of maturity dates based on cash inflows. The Authority also has available a range of bank overdraft and short-term draw down facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Most of the Authority's financial instruments - both assets and liabilities - are at fixed rates. Any such variations in future cash flows will not be material in effect on either the Authority incomes or expenditures.

# Centennial Park Cemetery Authority

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

### Note 12 - COMMITMENTS FOR EXPENDITURE

	2015	2014
	\$	\$
<b>Capital Commitments</b>		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Land		
Buildings & Other Structures	21,700	75,693
Infrastructure	437,374	121,327
Plant & Equipment	12,357	116,704
	<u>471,431</u>	<u>313,724</u>
These expenditures are payable:		
Not later than one year	471,431	313,724
Later than one year and not later than 5 years	-	-
Later than 5 years	-	-
	<u>471,431</u>	<u>313,724</u>

Centennial Park Cemetery Authority

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 30 JUNE 2015

Note 13 - FINANCIAL INDICATORS

	2015	2014	2013
The following indicators have been calculated in accordance with the procedures set out in Information Paper 9 - Local Government Financial Indicators prepared for the LGA Financial Sustainability Program. Further information and explanations, including the use of the indicators can be found in that document.			
<b>Operating Surplus</b>			
Net Surplus / (Deficit)	404,957	309,037	968,673
<i>The 2015 Net Surplus of \$404,957 (2014 \$309,037) includes the "Future Upkeep Provision" of \$146,000 (2014 - \$0); excluding that provision in 2015 the Net Surplus was \$523,900 and in 2014 the Net Surplus was \$309,037 in comparison.</i>			
<b>Operating Surplus / (Deficit) Ratio</b>			
Sales Revenue	2,281,795	2,191,327	2,203,837
Total Other Revenue	7,392,439	6,890,782	6,784,314
Total Revenue	9,674,235	9,082,109	8,988,151
Net Surplus / (Deficit)			
Total Revenue	4.19%	3.40%	10.78%
<i>This ratio expresses the operating surplus as a percentage of total revenue generated by the Authority. The adjusted ratio for 2015 discounting the impact of the adjustment for "Future Upkeep Provision" is 5.7% (2014 3.4%).</i>			
<b>Net Financial Liabilities</b>			
Total Liabilities	16,528,446	15,672,805	15,684,336
Less:			
Current Cash and cash equivalents	(10,512,953)	(10,639,273)	(9,676,260)
Current trade & other receivables	(789,783)	(768,014)	(855,318)
Net Financial Liabilities	5,225,710	4,265,518	5,152,758
Net Financial Liabilities	5,225,710	4,265,518	5,152,758
<i>Net Financial Liabilities are defined as total liabilities less non-equity financial assets.</i>			
<b>Net Financial Liabilities Ratio</b>			
Total Revenue	9,674,235	9,082,109	8,988,151
(Profit) / Loss on sale of fixed assets	22,140	57,070	(18,322)
Total Operating Revenue	9,696,375	9,139,179	8,969,829
Net Financial Liabilities			
Total Operating Revenue	53.89%	46.67%	57.45%
<i>Total operating revenue excludes profit on disposal of non-current assets.</i>			
<b>Asset Sustainability Ratio</b>			
Payment for Property, Plant and Equipment	2,473,108	1,113,632	3,451,603
Less Improvements at cost	(1,470,102)	(559,130)	(5,311,109)
Plus improvements that are replacements	571,557	391,541	1,044,617
less: Sale of replaced assets	(51,406)	(63,323)	(171,531)
Net Asset Renewals	1,523,157	882,720	(986,420)
Depreciation and amortisation	1,634,885	1,553,500	1,370,345
Net Asset Renewals			
Depreciation and amortisation	93.17%	56.82%	(71.98%)
<i>Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.</i>			
<i>The Board of Management has resolved to use Depreciation in the Asset Sustainability Ratio to provide more meaningful information for users of the financial reports.</i>			

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 14 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Authority prepared on a uniform and consistent basis. The uniform presentation represents a simplified version of reporting under the Government Finance Statistics (GFS) framework of the Australian Bureau of Statistics.

All Councils in South Australia voluntarily 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.

The Authority has provided this information for the purpose of consolidation by the two constituent Councils.

	2015 \$	2014 \$
Operating Revenues	9,696,374	9,139,179
less Operating Expenses	<u>(9,269,277)</u>	<u>(8,773,072)</u>
Operating Surplus / (Deficit)	427,097	366,107
<b>less Net Outlays on Existing Assets</b>		
Capital Expenditure on renewal and replacement of Existing Assets	2,473,108	1,113,632
less Depreciation, Amortisation and Impairment	(1,634,885)	(1,553,500)
less Proceeds from Sale of Replaced Assets	<u>(51,406)</u>	<u>(63,323)</u>
	786,817	(503,191)
<b>less Net Outlays on New and Upgraded Assets</b>		
<b>Net Lending / (Borrowing) for Financial Year</b>	<u>(359,720)</u>	<u>869,298</u>

Borrowings are internally funded.

# **Centennial Park Cemetery Authority**

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015**

### **Note 15 – SUPERANNUATION**

The Authority makes employer superannuation contributions in respect of its employees to Local Government Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Permanent and contract employees of the South Australian Local Government sector have the option to contribute to Marketlink and/or Salarylink. All other employees (including casuals) have all contributions allocated to Marketlink.

#### **Marketlink (Accumulation Fund) Members**

Marketlink receives both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of employee earnings in accordance with superannuation guarantee legislation (9.50% in 2014/15; 9.25% in 2013/14). 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 Scheme's Trustee based on advice from the Scheme's Actuary. The rate is currently 6.3% (6.3% in 2013/14) of "superannuation" salary. Effective from 24 November 2009 the Defined Benefit Plan was closed to new members.

In addition, the Authority makes a separate contribution of 3% of salary of Salarylink members to their Marketlink account. Employees also make member contributions to the Fund. As such, assets accumulate in the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Salarylink Fund is a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by each employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), the Authority does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, A C Miller, FIAA, of Russell Employee Benefits Pty Ltd as at 30 June 2014. 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 the 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.

## Centennial Park Cemetery Authority

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

#### Note 16 - CONTRIBUTED EQUITY

	2015	2014
<b>Contributed Equity</b>	\$	\$
City of Unley	9,333	9,333
City of Mitcham	9,333	9,333
Premium - City of Mitcham	30,036	30,036
<b>Total Contributed Equity</b>	<u>48,702</u>	<u>48,702</u>



# **Centennial Park Cemetery Authority**

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015**

### **Note 17 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE BALANCE SHEET**

The following assets and liabilities do not qualify for recognition in the Balance Sheet but knowledge of those items is considered relevant to users of the financial report in making and evaluating decisions about the allocation of scarce resources.

**1. CONTINGENT LIABILITY**

The Authority has contingent liabilities with respect to the redemption of unused licences in the event that the Authority ceases to take any business. The Burial and Cremation Act 2013 mandates the refund of unexercised licences at current prices less a provision for administration, maintenance and establishment costs; the calculation is determined in the regulations. The contingent liability as at the 30<sup>th</sup> June 2015 is \$11,148,863. An actual liability will only arise if a claim is made by existing licence holders in the future. Based on the Board's understanding of the experience of Cemetery operators interstate when similar legislation was introduced, it is considered that the likelihood of future claims arising which could have a significant impact on Centennial Park is remote.

Total unused licences account for approximately 6.82% of 51,431 burial interment rights currently issued.

Total unused licences account for approximately 7.19% of 46,154 memorial interment rights currently issued.

Once an interment or placement of a monument has occurred an interment right cannot be redeemed.

**2. BANK OVERDRAFT**

The Authority has a bank overdraft facility of \$50,000.

# **Centennial Park Cemetery Authority**

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015**

### **Note 18 - FUTURE COMMITMENTS**

An arrangement is available to the public whereby any service currently offered by the Authority is capable of being prepaid. Resultant funds are paid to Funeral Plan Management Pty Ltd with income to the Authority being recorded only when the service has been provided. Funds under management by Funeral Plan Management Pty Ltd at 30 June 2015 total \$940,399 (2014 \$921,461).

During the 2014 – 2015 financial year the Authority introduced pre-paid products and services which enables members of the public to pre-pay fees for products or services provided by Centennial Park at current prices which can be redeemed upon the death of the beneficiary. As at 30<sup>th</sup> June the value of the pre-paid certificates was \$51,936. Income will be recognised only when the service has been provided.

# **Centennial Park Cemetery Authority**

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS** for the year ended 30 June 2015

### **Note 19 – SEGMENT REPORTING**

The Authority operates in one business and geographical segment being burials, cremations and memorials within South Australia.

# Centennial Park Cemetery Authority

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

### Note 20 – RELATED PARTY TRANSACTIONS

- a) The Authority's Constituent Councils are:  
The City of Unley, and  
The City of Mitcham

During the year Liability Guarantee payments were made to the two Constituent Councils to the total value of \$391,638 (2013/2014 Liability Guarantee \$393,926).

All other transactions with the Constituent Councils were in the ordinary course on normal commercial terms and conditions and no more favourable than those to other parties unless otherwise stated.

- b) The Board Members of the Authority during the year were:

Mr S Hains	Independent Chair appointed July 2013 to June 2015.
Mr. A Lapidge	Representing Unley Council appointed November 2010 to November 2012. Reappointed November 2012 to the next Local Government elections November 2014. Reappointed January 2015 for a period of two years.
Mr M Ward	Representing Mitcham Council appointed November 2012 to June 2014. Reappointed to the next Local Government elections November 2014. Reappointed November 2014 for a period of two years.
Mr. G Vogt	Independent appointed June 2011 to June 2013. Reappointed July 2013 to June 2016.
Ms. L Bishop	Independent appointed July 2011 to June 2014. Reappointed July 2014 to June 2016.
Mr. L. Smolucha	Representing Unley Council appointed January 2015 for a period of two years.
Ms. A. Christopoulos	Representing Mitcham Council appointed November 2014 for a period of two years.
Mr. M Hudson	Representing Unley Council appointed November 2008 to next Local Government elections November 2010. Reappointed November 2010 to November 2012. Reappointed November 2012 to the next Local Government elections November 2014.
Mr C Adcock	Representing Mitcham Council appointed December 2012 to November 2014.

All Board members receive payments for services rendered ranging from \$6,520 to \$19,560 per annum. A total of \$68,506 was paid during the 2014/2015 financial year (\$69,700 2013/2014).

No other transactions occurred with Board members.



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## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CENTENNIAL PARK CEMETERY AUTHORITY

### Report on the Financial Report

We have audited the accompanying financial report of Centennial Park Cemetery Authority, which comprises the statement of financial position as at 30 June 2015, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification of financial statements.

### Board of Management's Responsibility for the Financial Report

The Board of Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*. The Board of Management's responsibility also includes internal control as the Board of Management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the responsible entities' preparation of the financial report that gives a true and fair view 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 registered entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Management, as well as evaluating the overall presentation of the financial report.

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

### Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.



## Opinion

In our opinion the financial report of Centennial Park Cemetery Authority presents fairly, in all material respects, Centennial Park Cemetery Authority's financial position as at 30 June 2015 and its performance for the year ended on that date in accordance with Australian Accounting Standards, the *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*.

A handwritten signature in black ink, appearing to read 'BDO', written in a stylized, cursive-like font.

BDO Audit (SA) Pty Ltd

A handwritten signature in black ink, appearing to read 'Andrew Tickle', written in a stylized, cursive-like font.

Andrew Tickle  
Director

Adelaide, 28 August 2015

# Centennial Park Cemetery Authority

## ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2015

### CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Centennial Park Cemetery Authority for the year ended 30 June 2015, the Authority's Auditor, BDO Chartered Accountants, 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*.



.....  
Bryan Elliott  
**CHIEF EXECUTIVE OFFICER**



.....  
Geoff Vogt  
**PRESIDING MEMBER**  
**AUDIT & RISK MANAGEMENT COMMITTEE**

Date: 27<sup>th</sup> August 2015



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## CERTIFICATION OF AUDITOR INDEPENDENCE

I confirm that, for the audit of the financial statements of Centennial Park Cemetery Authority for the year ended 30 June 2015, I have maintained my independence in accordance with the requirements of APES 110 - Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

Andrew Tickle  
Director

**BDO Audit (SA) Pty Ltd**

Adelaide, 28 August 2015



## **DECISION REPORT**

**REPORT TITLE:** CAR PARKING POLICIES REVIEW  
**ITEM NUMBER:** 290  
**DATE OF MEETING:** 26 OCTOBER 2015  
**AUTHOR:** SUE BAYLY  
**JOB TITLE:** GOVERNANCE OFFICER

---

### **1. EXECUTIVE SUMMARY**

The following policies have been reviewed and Council endorsement is sought for;

- The updated Car parking contributions fund policy and the Private car park amalgamation incentive policy; and
- to revoke the Parking – joint venture on-street parking policy.

### **2. RECOMMENDATION**

That:

1. The report be received.
  2. The updated “Car parking contributions fund” policy at Attachment 2 to Item 290/15 be endorsed.
  3. The updated “Private car park amalgamation incentive policy” at Attachment 4 to Item 290/15 be endorsed.
  4. The “Parking – joint venture on-street parking” policy at Attachment 5 to Item 290/15 be revoked.
-

## **1. RELEVANT CORE STRATEGIES/POLICIES**

Goal O 5.3; Good governance and legislative framework.

Goal O 5.4; An environment of continuous improvement and innovation.

## **2. DISCUSSION**

Council policies should be reviewed to ensure they are still relevant, reflect current practice, and are compliant with legislation.

The three policies listed below have been reviewed by staff:

- Car parking contributions fund policy (updated);
- Private car park amalgamation incentive policy (updated);
- Parking – joint venture on-street parking (to be revoked).

### Car parking contributions fund policy

The changes to this policy were editorial to improve readability (eg. changes to the order of content and deletion of excess detail from the community goals section). There are no changes to the actual “policy”. The former version is shown at Attachment 1 to Item 290/15. The updated version is shown at Attachment 2 to Item 290/15.

The contribution rate will be reviewed annually as part of the Council’s annual budget / fees and charges process.

Attachment 1  
Attachment 2

### Private car park amalgamation incentive policy

There are minor editorial changes and the policy has been converted to the new policy format. The former version, with tracked changes, is shown at Attachment 3 to Item 290/15. The updated version is shown at Attachment 4 to Item 290/15 .

Attachment 3  
Attachment 4

### Parking – joint venture on-street parking

This policy was introduced to guide the process for creating and managing additional on-street car parking spaces in a joint project with residents and property owners at specific locations. The project has concluded and so the policy is redundant and may be revoked.

Attachment 5

## **3. ANALYSIS OF OPTIONS**

Option 1 – That Council endorse 2 updated policies and revoke another.

The Car parking contributions fund policy and Private car park amalgamation incentive policy have been updated and need to be endorsed by Council before they can take effect.

The Parking (joint venture on-street parking) policy is redundant and so should be revoked.

#### Option 2 – That no changes be made to the policies

The three policies could remain as they are, but the review process has identified some improvements to layout and wording of the Car parking contributions fund policy and Private car park amalgamation incentive policy. The review has also identified that the Parking (joint venture on-street parking) policy is no longer required. Council policies should reflect current practice, and so retaining outdated material is not sound administration.

#### **4. RECOMMENDED OPTION**

Option 1 is the recommended option.

#### **5. POLICY IMPLICATIONS**

##### **5.1 *Financial/budget***

- The Car Parking Contributions Fund has been established and is maintained in accordance with Section 50A of the *Development Act 1993* which is shown at Attachment 6 to Item 290/15.

Attachment 6

- Private car park amalgamation incentive policy; the cost of any associated works would be included in Council's annual budget.

##### **5.2 *Legislative/Risk Management***

- Development Act, 1993.
- Local Government Act, 1999.
- Private Parking Areas Act, 1986.

##### **5.3 *Environmental/Social/Economic***

- The Private car park amalgamation incentive policy aims to improve consumer access to parking near local businesses and so should have a positive economic impact.

**6. REPORT CONSULTATION**

The review of these policies has been undertaken in conjunction with staff of the Economic Development and Planning Department and the Regulatory Services Unit.

**7. ATTACHMENTS**

1. Car parking contributions fund policy (former version);
2. Car parking contributions fund policy (updated version);
3. Private car park amalgamation incentive policy (former version);
4. Private car park amalgamation incentive policy (updated version);
5. Parking – joint venture on-street parking (to be revoked).
6. Development Act 1993, Section 50A.

**8. REPORT AUTHORISERS**

<b><u>Name</u></b>	<b><u>Title</u></b>
Rebecca Wilson	Manager Governance and Risk
John Devine	A/Chief Executive Officer

## Car Parking Contributions Fund

Policy Type:	Council Policy
Reference Number:	COU 53
Responsible Department:	City Development
Responsible Officer:	General Manager City Development
Legislation	N/a
Relevant Delegations:	N/a
Related Policies and Procedures	COU 51 - Parking - Residential COU 52 - Parking - Joint venture on street
Community Goal	3.8 Ensure a sustainable, safe and integrated transport system is developed and maintained for the community considering a balance between intra-city and inter-city demands.
Previous Policy No:	4.1.11, COU67
Date Adopted:	CSP 16 Aug (348/10) C 23 Aug(717/10)
Review Date:	

### 1. POLICY STATEMENT

The City of Unley comprises an historical development pattern including original 'main street' strip service centres. These 'main street' strip origins and the historic building stock remaining from these beginnings has, to a large extent, set the pattern of development within the centres, and imposed major physical constraints to contemporary improvement, e.g. car parking. Equally though, the 'village' character and pedestrian amenity that is available has grown in popularity. It is valued by consumers, fostering a diversity and mixture of products, services and entertainment (restaurants and cafés) and creating invigorated 'lifestyle' destination precincts. The increase in demand has led to the need to redevelop and upgrade existing building stock, change to higher intensity uses and develop under-utilised sites. However, often due to the small size and fragmented nature of land holdings, coupled with the commercial value or architecturally significant built form, on site car parking requirements can often not be met. Redevelopment proposals may exacerbate an increasing short fall in car parking within the area, but to refuse such proposals will threaten the centres' viability and their capacity to meet these evolving needs. The attraction, economic and community benefits of these areas must be enabled to continue.

The option of a car parking fund provides an alternative, and possibly a more effective and efficient way of providing car parking on a collective basis within precincts. The Council established a car parking fund in February 2003 to assist its efforts to address this critical issue.

## **2. CREATION OF THE FUND**

### **(a) Name of the Fund**

The account receiving payments under the policy shall be designated as the Car Parking Contributions Fund.

### **(b) Establishment of Fund**

The fund was established in accordance with Section 50A of the Development act, 1993, relating to the creation of Council car parking funds and the Metropolitan centres Policy and Draft Advisory Notice – Planning No. 16. An application was submitted to the Minister for Urban Development and Planning in December 2002 and was approved on 2 February 2003.

### **(c) Commencement of Fund**

The fund commenced on 13 February 2003 with the publishing of a notice in the Government Gazette on that day.

### **(d) Designated Areas for Fund**

- (i) *Unley Road, Unley and Parkside*  
Specialty Goods Centre Zone (north) and District Centre Zone  
Unley (City) Development Plan, as shown on Map Un/5.
- (ii) *Unley Road, Unley, Hyde Park, Malvern and Unley Park*  
Specialty Goods Centre Zone (south) Unley (City) Development  
Plan, as shown on Map Un/5 and 9.
- (iii) *King William Road, Unley, Goodwood and Hyde Park*  
Speciality Goods Centre Zone, Historic (Conservation) Zone –  
Centre and Mixed Use 1 Zone (up to Arthur and Union Streets  
Goodwood), Unley (City) Development Plan as shown on Map  
Un/4 and 8.
- (iv) *Goodwood Road, Goodwood*  
Neighbourhood Centre Zone, Historic (Conservation) Zone –  
Centre and Mixed Use 2 Zone (up to Parsons Street  
Goodwood), Unley (City) Development Plan, as shown on Map  
Un/4.
- (v) *Glen Osmond Road Parkside*  
Office 1 Zone (from Alfred Street to Fullarton Road Parkside) –  
Unley (City) Development Plan, as shown on Map Un/6.

### **3 MANAGEMENT OF FUND PAYMENTS**

- (a) The car parking requirements for development are to be those assessed as appropriate to the circumstances, based upon the rates prescribed in Table Un/4 of the Unley (City) Development Plan and as may be recommended by specific parking demand analysis undertaken by a qualified traffic engineer.
- (b) When a development application is submitted (whether for new development or to make alternations, additions, extensions, replacement of, or to change the use of, an existing building) and the commensurate required car parking can not be provided on the site appropriately, a cash payment to the fund in lieu of providing car parking space, may be a suitable option.
- (c) A contribution to the fund must be applied to the designated area which provided the payment.
- (d) The option is discretionary for both Council and the applicant and must be mutually negotiated and agreed as an appropriate solution.
- (e) Agreement to make a cash payment in lieu of car parking space shall be included as a part of the Planning Consent application, and if consent is granted it shall be subject to an appropriate condition. The agreement to make a cash payment in lieu shall be in a legally binding form prior to Council granting Development Approval in respect of the application.
- (f) Payment in lieu of car parking space shall be supported by a Bank Guarantee with payment to be received by Council prior to the subject building being occupied. Refer to 6(f).

### **4. APPLICATION OF FUNDS RAISED**

- (a) Fund monies shall be primarily used for the purchase of land or interests in land and for the creation, development or improvement of parking facilities within the relevant Designated Area.
- (b) The Council's approach to managing car parking in retail precincts includes:
  - (i) optimal management of on-street car parking;
  - (ii) encouragement of integration and shared use of rear yards and/or upgrading and formalisation of spaces to increase car parking provision and/or improve utilisation efficiency;
  - (iii) purchase of land to develop public car parks when suitable sites become available in retail precincts;

## 5. CONTRIBUTIONS TO THE FUND

- (a) The cash contribution is to be \$15,000 per car park.
- (b) The rate of contribution will be reviewed annually in accordance with clause (7) of this policy to reflect changing land components and constructions costs in the designated areas.
- (c) In determining the contribution rate per car park a 50% discount to the full land and construction costs has been determined as appropriate to take into account the following factors:
  - (i) the contributor does not retain fee simple ownership of the car parking space(s) and therefore cannot trade them as an asset;
  - (ii) the occupants, clients and employees of the development cannot have reserved or guaranteed use of the spaces for which a contribution is made;
  - (iii) Council may receive income from the management of parking spaces created with the fund contributions;
  - (iv) Council may generate income in other forms through the development of air space or portions of land initially acquired with contributions;
  - (v) while the contribution funded car parking spaces and other facilities must be related to the development to provide some benefit, they will rarely be as conveniently located as spaces provided on site;
  - (vi) the Fund may be used for any vehicular and pedestrian purposes (e.g. improvements to existing car parks, integration of existing areas; provision of alternative facilities such as bicycle parking, local bus service etc.) to optimise the strategic management of car parking space.
- (d) The monies received from cash payments in lieu of off street parking space shall be held by the Council in the Car Parking Contributions Reserve Fund, to be used to improve management of parking within the respective designated areas.
- (e) Payment shall be received by Council prior to the subject development being occupied, in accord with (f) below.
- (f) Payment shall be made by means of lump sum payment;
  - (i) equal to the total value required in lieu of car parking space being provided on site; or
  - (ii) equal to 50 percent of the total value required in lieu of car parking space being provided on site, with the remainder of the contribution being paid in four equal payments at intervals no greater than six months' duration from the initial and subsequent instalments, including interest payments as agreed at the time of the development application when the fund contribution was negotiated.



## **6. MANAGEMENT OF THE FUND**

- (a) To ensure there is clear record keeping and public accountability an Unley Car Parking Contribution Fund Register will be established and available for public inspection. The Register will maintain details of the following for each Designated Area:
  - (i) subject development applications;
  - (ii) car parking demand versus provision calculations and the adopted parking shortfall number required to be compensated by payment in lieu;
  - (iii) the amount of individual contributions due to be paid to the Car Parking Fund;
  - (iv) total of approved parking shortfall;
  - (v) records of payments received;
  - (vi) expenditure of fund moneys and implemented improvements;
  - (vii) total number of additional parking spaces and improved parking facilities developed by the Fund.
- (b) To assist and guide the application of the Fund and other initiatives for improvement of parking facilities, plans are to be developed and maintained covering each Designated Area.

## **7. POLICY REVIEW**

- (a) This policy will be reviewed annually, with particular attention to:
  - (i) the effectiveness of the policy in achieving its desired outcomes;
  - (ii) the contribution rate per car park relative to applicable costs;
  - (iii) the extent to which the policy provisions have been taken up;  
and
  - (iv) the overall management of the Fund.

## **8. ADDITIONAL FUNDS**

From time to time, Council may consider the allocation of additional funds, from either General Revenue or other sources, to the Car Parking Fund for specific purposes.



## CAR PARKING CONTRIBUTIONS FUND

Policy Type:	Council Policy
Responsible Department:	Economic Development and Planning
Responsible Officer:	General Manager Economic Development and Planning
Related Policies and Procedures	Parking – Residential on-street Parking - Joint venture on-street Private car park amalgamation incentive
Date Adopted:	C674, 28 January 2003 Operation - Gazette 13 Feb 2003 (page 585)
Last Council review:	Council..... / / 2015
Next review date:	Policy; ...2018 Contribution rate annual review; see 5.4(b)
ECM Doc Set ID:	(Governance staff to add number assigned from ECM for future reference)

### 1. POLICY STATEMENT

The City of Unley comprises an historical development pattern including original 'main street' strip service centres. These 'main street' strip origins and the historic building stock remaining from these beginnings has, to a large extent, set the pattern of development within the centres, and imposed major physical constraints to contemporary improvement, e.g. car parking. Equally though, the 'village' character and pedestrian amenity that is available has grown in popularity. It is valued by consumers, fostering a diversity and mixture of products, services and entertainment (restaurants and cafés) and creating invigorated 'lifestyle' destination precincts.

The increase in demand has led to the need to redevelop and upgrade existing building stock, change to higher intensity uses and develop under-utilised sites. However, often due to the small size and fragmented nature of land holdings, coupled with the commercial value or architecturally significant built form, on site car parking requirements can often not be met. Redevelopment proposals may exacerbate an increasing short fall in car parking within the area, but to refuse such proposals will threaten the centres' viability and their capacity to meet these evolving needs. The attraction, economic and community benefits of these areas must be enabled to continue.

The option of a car parking fund provides an alternative, and possibly a more effective and efficient way of providing car parking on a collective basis within precincts. The

Council established the Car Parking Contributions Fund (the fund) in February 2003 to assist its efforts to address this critical issue.

## **2. COMMUNITY GOAL**

- GOAL 1** Emerging; Our Path to a Future City  
New activities and technologies that support our business and residential communities
- GOAL 2** Living; Our Path to a Vibrant City  
Reflecting use of culture, diversity and lifestyle
- GOAL 3** Moving; Our Path to an Accessible City  
Concerning accessibility and transport

## **3. POLICY OBJECTIVES**

To explain and support the equitable application of the car parking contributions fund.

## **4. PRINCIPLES**

The fund is available to allow the alternative contribution of funds, in lieu of requiring full provision of on-site parking in accord with specified rates in Development Plan, which can support the facilitation of public or integrated and more efficient car parking areas, or alternative travel modes to reduce demand, within the designated areas.

## **5. POLICY**

### **5.1 Creation of the Fund**

(a) Name of the Fund

The account receiving payments under the policy shall be designated as the Car Parking Contributions Fund.

(b) Establishment of Fund

The fund was established in accordance with Section 50A of the Development Act, 1993, relating to the creation of a car parking fund and the Metropolitan Centres Policy and Draft Advisory Notice – Planning No. 16 produced by the Department of Planning, Transport and Infrastructure. An application was submitted to the Minister for Urban Development and Planning in December 2002, establishment endorsed by Council on 28 January 2003 and was approved by the Minister on 2 February 2003.

(c) Commencement of Fund

The fund commenced on 13 February 2003 with the publishing of a notice in the Government Gazette on that day.

The fund designated areas for Unley Road (north and south) were updated in accord with the new Urban Corridor Zone High Street (Unley Road) Policy Area per the Corridors Development Plan Amendment (DPA) approved on 31 October 2013, and the Minister for Planning approval of such amendment to the fund on 10 August 2014, and Gazetted on 11 September 2014.

(d) Designated Areas for Fund

(i) *Unley Road (north), Unley and Parkside*

Urban Corridor Zone – High Street (Unley Road) Policy Area 17 (north) and District Centre Zone Unley (City) Development Plan, as shown on Map Un/5 and 14.

(ii) *Unley Road (south), Unley, Hyde Park, Malvern and Unley Park*

Urban Corridor Zone – High Street (Unley Road) Policy Area 17 (south) Unley (City) Development Plan, as shown on Map Un/5, 9, 14 and 18.

(iii) *King William Road, Unley, Goodwood and Hyde Park*

Speciality Goods Centre Zone, Historic (Conservation) Zone – Centre and Mixed Use 1 Zone (up to Arthur and Union Streets Goodwood), Unley (City) Development Plan as shown on Map Un/4 and 8.

(iv) *Goodwood Road, Goodwood*

Neighbourhood Centre Zone, Historic (Conservation) Zone – Centre and Mixed Use 2 Zone (up to Parsons Street Goodwood), Unley (City) Development Plan, as shown on Map Un/4.

(v) *Glen Osmond Road Parkside*

Office 1 Zone (from Alfred Street to Fullarton Road Parkside) – Unley (City) Development Plan, as shown on Map Un/6.

## 5.2 Management of Fund Payments

- (a) The car parking requirements for development are to be those assessed as appropriate to the circumstances, based upon the rates prescribed in Table Un/4 of the Unley (City) Development Plan and as may be recommended by specific parking demand analysis undertaken by a qualified traffic engineer.
- (b) When a development application is submitted (whether for new development or to make alternations, additions, extensions, replacement of, or to change the use of, an existing building) and the commensurate required car parking can not be provided on the site appropriately, a cash payment to the fund in lieu of providing car parking space, may be a suitable option.
- (c) A contribution to the fund must be applied to the designated area which provided the payment.
- (d) The option is discretionary for both Council and the applicant and must be mutually negotiated and agreed as an appropriate solution.
- (e) Agreement to make a cash payment in lieu of car parking space shall be included as a part of the Planning Consent application, and if consent is granted it shall be subject to an appropriate condition. The agreement to

make a cash payment in lieu shall be in a legally binding form prior to Council granting Development Approval in respect of the application.

- (f) Payment in lieu of car parking space shall be supported by a Bank Guarantee with payment to be received by Council prior to the subject building being occupied. Refer to 5.4(f).

### **5.3 Application of Funds Raised**

- (a) Fund monies shall be primarily used for the purchase of land or interests in land and for the creation, development or improvement of parking facilities within the relevant Designated Area.
- (b) The Council's approach to managing car parking in retail precincts includes:
  - (i) optimal management of on-street car parking;
  - (ii) encouragement of integration and shared use of rear yards and/or upgrading and formalisation of spaces to increase car parking provision and/or improve utilisation efficiency;
  - (iii) purchase of land to develop public car parks when suitable sites become available in retail precincts.

### **5.4 Contributions to the Fund**

- (a) The cash contribution is to be \$15,000 per car park.
- (b) The rate of contribution will be reviewed annually with particular attention to:
  - (i) reflecting changing land components and constructions costs in the designated areas;
  - (ii) the effectiveness of the policy in achieving its desired outcomes;
  - (iii) the contribution rate per car park relative to applicable costs;
  - (iv) the extent to which the policy provisions have been taken up; and
  - (v) the overall management of the fund.
- (c) In determining the contribution rate per car park a 50% discount to the full land and construction costs has been determined as appropriate to take into account the following factors:
  - (i) the contributor does not retain fee simple ownership of the car parking space(s) and therefore cannot trade them as an asset;
  - (ii) the occupants, clients and employees of the development cannot have reserved or guaranteed use of the spaces for which a contribution is made;
  - (iii) Council may receive income from the management of parking spaces created with the fund contributions;
  - (iv) Council may generate income in other forms through the development of air space or portions of land initially acquired with contributions;
  - (v) while the contribution funded car parking spaces and other facilities must be related to the development to provide some benefit, they will rarely be as conveniently located as spaces provided on site;

- (vi) the fund may be used for any vehicular and pedestrian purposes (e.g. improvements to existing car parks, integration of existing areas; provision of alternative facilities such as bicycle parking, local bus service etc.) to optimise the strategic management of car parking space.
- (d) The monies received from cash payments in lieu of off street parking space shall be held by the Council in the Car Parking Contributions Reserve Fund, to be used to improve management of parking within the respective designated areas.
- (e) Payment shall be received by Council prior to the subject development being occupied, in accord with (f) below.
- (f) Payment shall be made by means of lump sum payment;
  - (i) equal to the total value required in lieu of car parking space being provided on site; or
  - (ii) equal to 50 per cent of the total value required in lieu of car parking space being provided on site, with the remainder of the contribution being paid in four equal payments at intervals no greater than six months' duration from the initial and subsequent instalments, including interest payments as agreed at the time of the development application when the fund contribution was negotiated.

## **5.5 Management of the Fund**

- (a) To ensure there is clear record keeping and public accountability an Unley Car Parking Contributions Fund Register will be established and available for public inspection. The Register will maintain details of the following for each Designated Area:
  - (i) subject development applications;
  - (ii) car parking demand versus provision calculations and the adopted parking shortfall number required to be compensated by payment in lieu;
  - (iii) the amount of individual contributions due to be paid to the Car Parking Contributions Fund;
  - (iv) total of approved parking shortfall;
  - (v) records of payments received;
  - (vi) expenditure of fund moneys and implemented improvements;
  - (vii) total number of additional parking spaces and improved parking facilities developed by the fund.
- (b) To assist and guide the application of the fund and other initiatives for improvement of parking facilities, plans are to be developed and maintained covering each Designated Area.

## **5.6 Additional Funds**

From time to time, Council may consider the allocation of additional funds, from either General Revenue or other sources, to the Car Parking Contributions Fund for specific purposes.

## **6. DEFINITIONS**

Nil applicable.

## **7. LEGISLATION/REFERENCES**

The Car Parking Contributions Fund is established and maintained pursuant to Section 50A of the *Development Act 1993*.

## **8. POLICY DELEGATIONS**

Full information about the sub-delegated powers and duties is contained in the Council Delegations Register.

## **9. ROLES/RESPONSIBILITIES**

The officers listed below have a primary role in applying the policy:

- General Manager Economic Development and Planning
- Manager Development and Building.
- Principal Policy Officer

## **10. AVAILABILITY**

The policy is available for public inspection during normal office hours from;

Civic Centre  
181 Unley Road  
Unley SA 5061

A copy may be purchased for a fee as determined annually by Council.

It is also available for viewing, download and printing free of charge from the Council's website, [www.unley.sa.gov.au](http://www.unley.sa.gov.au)

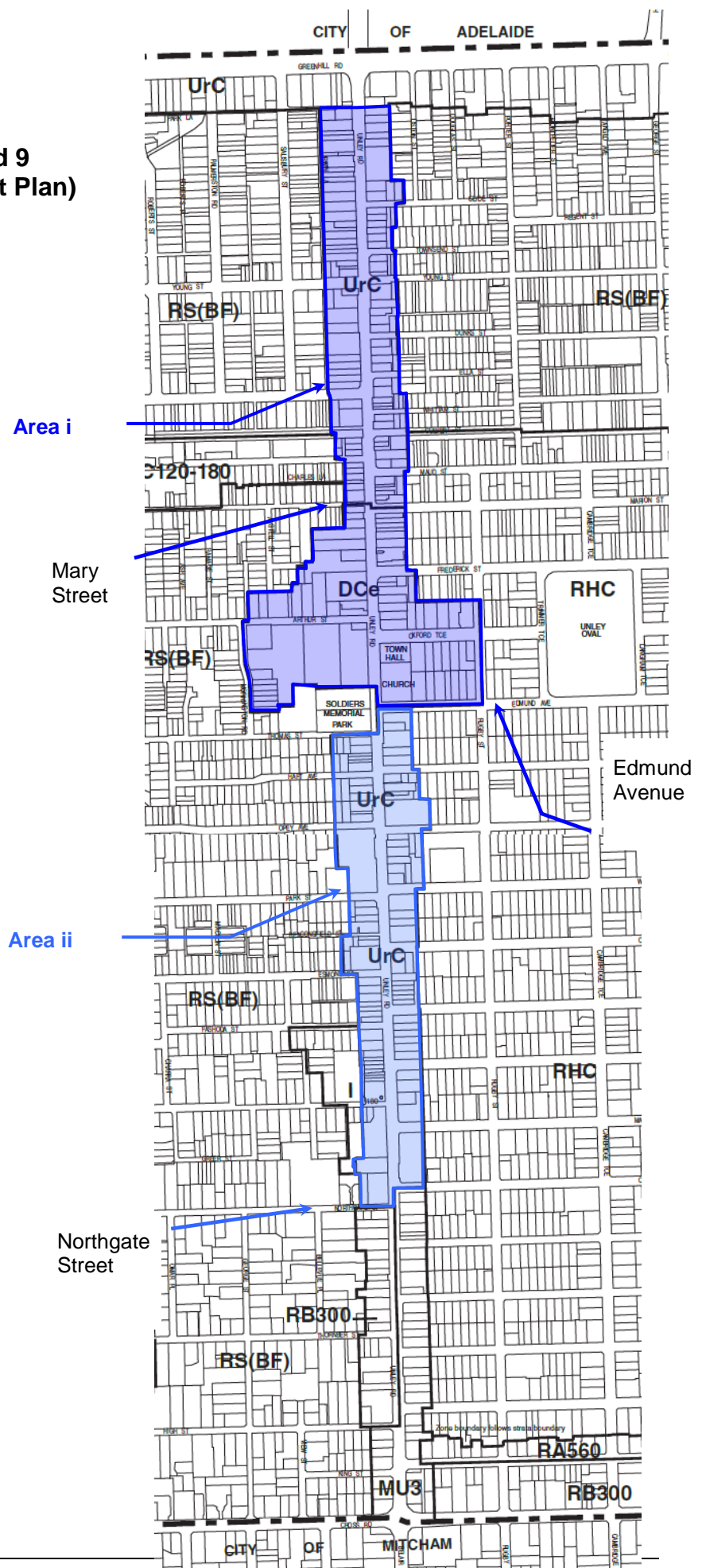
## 11. DOCUMENT HISTORY

<b>Date</b>	<b>Council/Committee/Internal</b>	<b>Comment</b>
28 Jan 2003	Council Item 674 / 2003	Operation of Fund commenced per Gazette on 13 February 2003, page 585.
16 August 2010	CSP item 348 / 2010	
23 Aug 2010	Council Item 717 / 2010	Review and new policy format. Was policy no. COU67
11 Sept 2014	Council endorsement per Item 851, 12 August 2013 based on Development Strategy and Policy Committee recommendation Item 7, 17 July 2013.	Revised designated areas for Unley Road (north and south) per Gazette on 11 September 2014, page 4351. Also reviewed policy into new format.
.....2015		Was policy no. COU53



## AREA I & II

**Unley Road  
(extract of Maps Un/5 and 9  
Unley (City) Development Plan)  
(30 January 2014)**





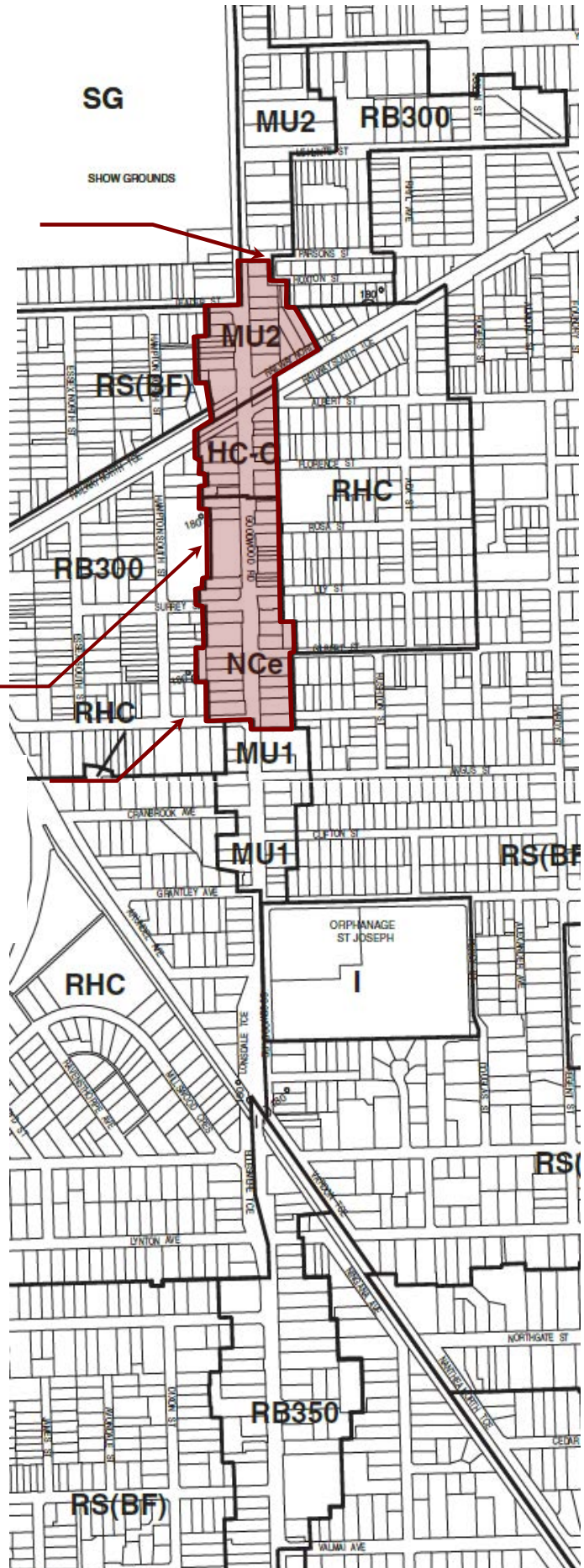
## AREA IV

**GOODWOOD ROAD**  
 (extract of Maps Un/4 and 8  
 Unley (City) Development Plan)  
 (Consolidated 30 January 2014)

Parsons Street

Area iv

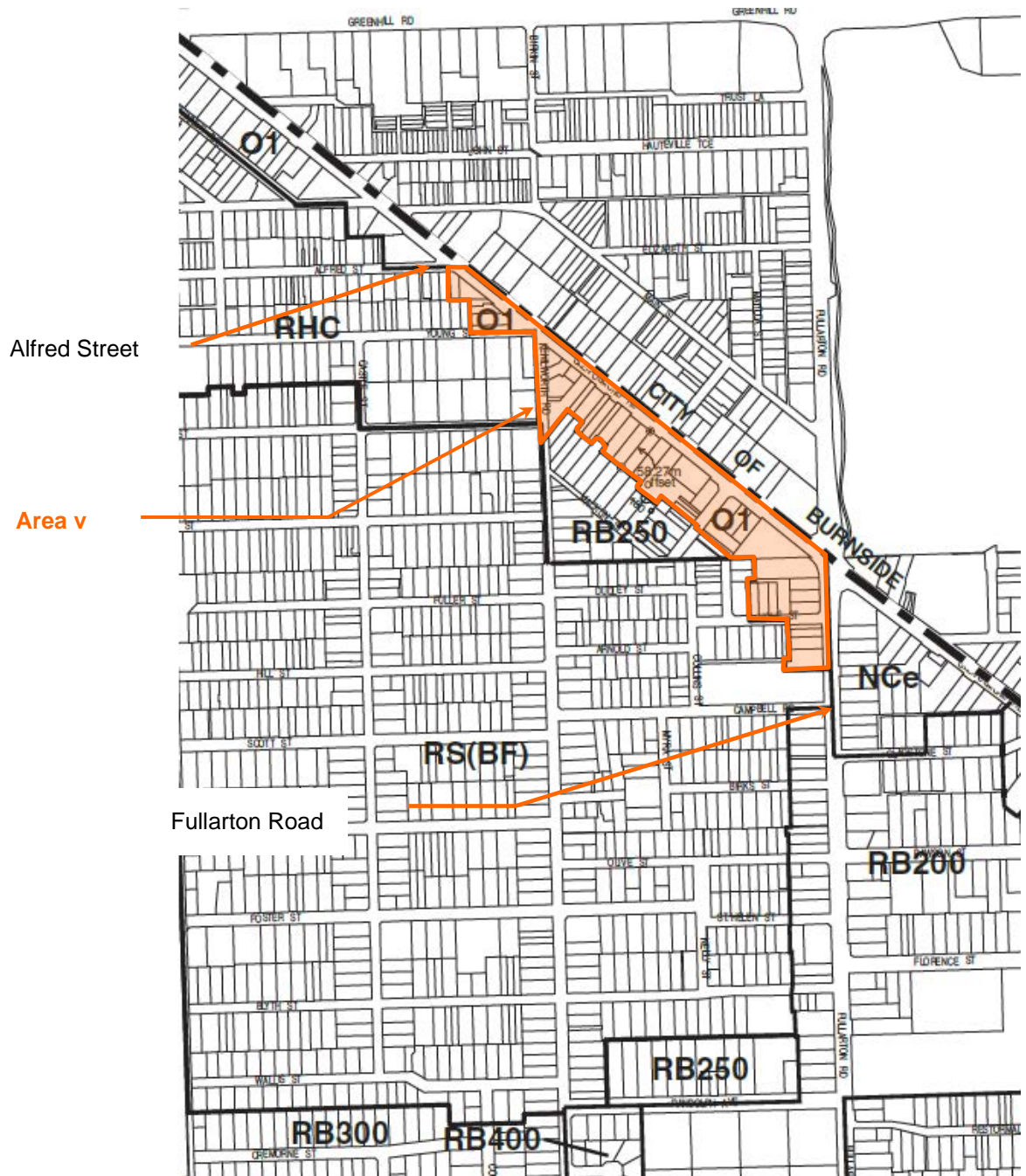
Victoria Street





## AREA V

### GLEN OSMOND ROAD (extract of Maps Un/6 Unley (City) Development Plan) (Consolidated 30 January 2014)



## Private Car Park Amalgamation Incentive Policy

Policy Type:	Council Policy
Responsible Department:	Economic Development and Planning
Responsible Officer:	General Manager Economic Development and Planning
Related Policies and Procedures	<ul style="list-style-type: none"> <li>Parking – Residential on-street</li> <li>Car Parking Contributions Fund</li> <li>Joint venture on-street parking</li> <li>Discretionary Rate Rebates</li> </ul>
Date Adopted:	C 820; 22 July 2013
Last Council Review	....2015
Next review due	(3 years )
ECM doc set I.D.	2067604

Deleted: / Efficiency Gain

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Deleted: COU28 -

Deleted: Community Goal

Deleted: 22/7/2014

### 1. POLICY STATEMENT

Council endeavours to improve car parking accessibility and traffic movement for commercial precincts.

Deleted: Mainstreet

### 2. COMMUNITY GOAL

- 1.1 A thriving and prosperous business community;
- 1.3 A dynamic mix of uses and activities in selected precincts;
- 2.2 Activated places;
- 3.1 Equitable parking throughout the City;
- 3.2 An integrated, accessible and pedestrian-friendly City.

### 3. PRINCIPLES

Private car park amalgamation will only be considered for Council funding when there is clear demonstration of one or more of the following benefits;

- Creating additional car parks.
- Improving traffic movement efficiencies (i.e. side street to side street).
- Increasing public awareness of underutilised car parks.
- Consistency

#### 4. POLICY OBJECTIVES

The policy provides guidance for Council to encourage landowners to amalgamate rear car parks to improve the accessibility to Unley Mainstreet businesses.

Council should play a coordinator / facilitator role to implement the long term objective of improving car park accessibility and gains by amalgamation of private rear car parks adjacent the main shopping precincts.

The policy considers the following objectives;

- Accessibility
- Equitable System
- Safety
- Improved efficiencies

The policy aims to provide a clear process for stakeholders to understand the steps involved.

The policy provides a transparent and equitable methodology for determining the level of support a landowner can expect from the Council as an incentive to participate.

This policy is based on cooperation between individual landowners and Council.

#### 5. POLICY

There will be no property acquisition or discriminatory outcomes (i.e. blocking access etc) under this policy.

Incentives may include;

- A percentage payment contribution to the cost associated with car park resurfacing treatment.
- A percentage payment contribution to undertake or redo car park line marking.
- Additional signage including Council supplied digital signage indicating the number of car park spaces available to main street commuters.
- Entering a Land Management Agreement with Council to share the use of the car park and police new parking time limits following the imposition of time limits (to deter all day city commuter parking).
- Council producing and distributing a Parking map for the residents and visitors to assist and promote the business tenants of the subject site to attract new customers based on an increased awareness of easy accessibility.
- Applying discounts on general rates for the term of the agreement

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The attached framework outlines the procedures associated with the policy to encourage landowners to amalgamate rear car parks. See Attachment 1.

## 5. POLICY REVIEW

This policy will be reviewed on a 3 yearly cycle, with particular attention to:

- The effectiveness of the policy in achieving its desired outcomes;
- the extent to which the policy provisions have been taken up; and;
- The overall management of the policy.

**Comment [SB1]:** The review cycle for council policies is now 3 yearly as endorsed in the Policy and Procedure Framework.

**Deleted:** annually

## 6. DEFINITIONS

N/a

## 7. REFERENCES

Private Parking Areas Act 1986  
Local Government Act 1999

## 8. POLICY DELEGATIONS

Full information about the sub-delegated powers and duties is contained in the Council Delegations Register.

## 9. ROLES/RESPONSIBILITIES

- Manager Business and Economic Development

## 10. AVAILABILITY

The policy is available for public inspection during normal office hours from;

Civic Centre  
181 Unley Road  
Unley SA 5061

A copy may be purchased for a fee as determined annually by Council.

It is also available for viewing, download and printing free of charge from the Council's website, [www.unley.sa.gov.au](http://www.unley.sa.gov.au)

## 11. DOCUMENT HISTORY

Date:	Council / Committee	Comment:
10 July 2013	UBED item 11	New policy

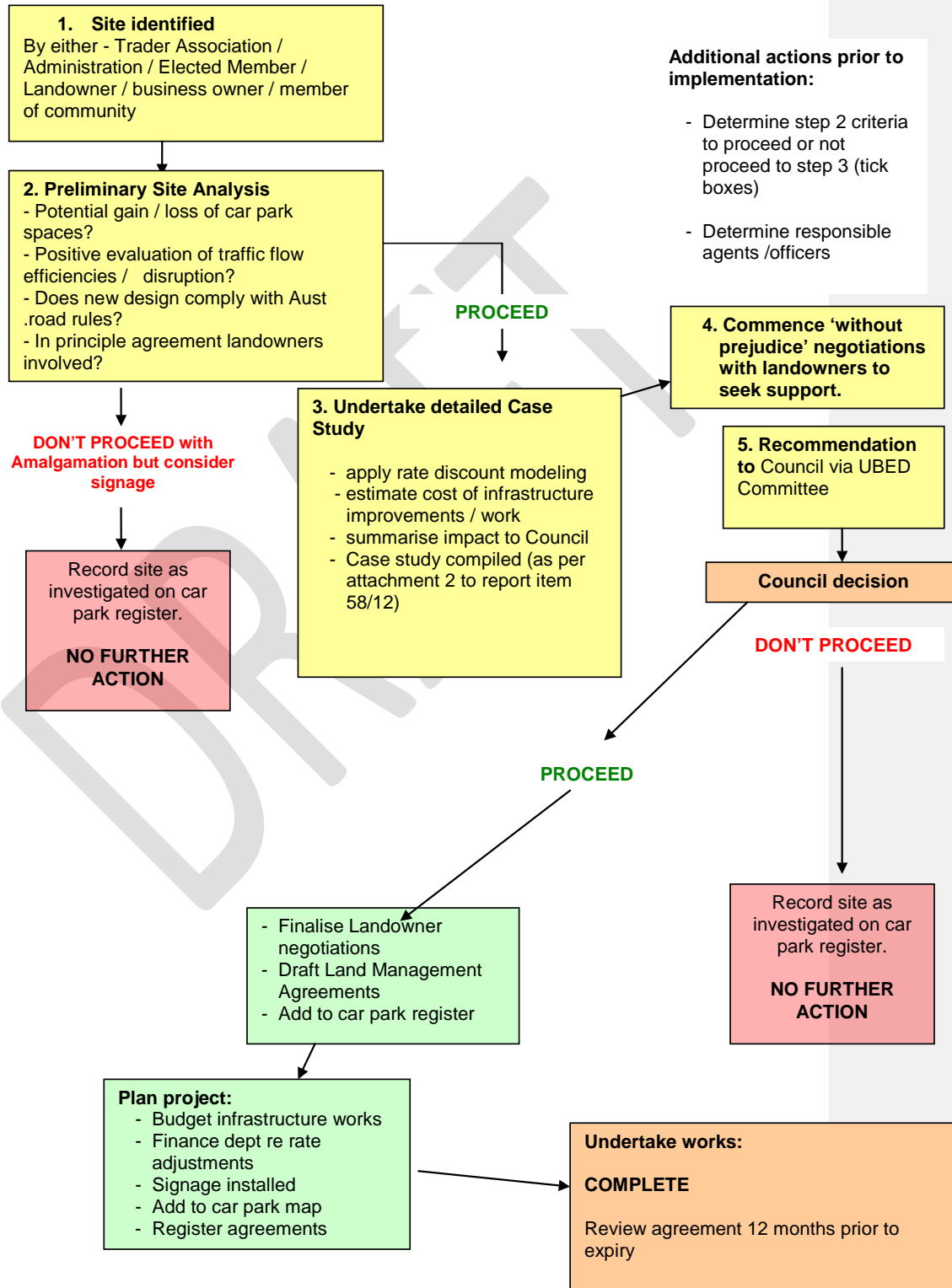
22 July 2013	C 820	

DRAFT



## ATTACHMENT 1

### Procedure Framework – Car Park Amalgamation / Efficiency Gains



## Private Car Park Amalgamation Incentive Policy

Policy Type:	Council Policy
Responsible Department:	Economic Development and Planning
Responsible Officer:	General Manager Economic Development and Planning
Related Policies and Procedures	Parking – Residential on-street Car Parking Contributions Fund Joint venture on-street parking Discretionary Rate Rebates
Date Adopted:	C 820; 22 July 2013
Last Council Review	....2015
Next review due	(3 years ) ... 2018
ECM doc set I.D.	2067604

### 1. POLICY STATEMENT

Council endeavours to improve car parking accessibility and traffic movement for commercial precincts.

### 2. COMMUNITY GOAL

- 1.1 A thriving and prosperous business community;
- 1.3 A dynamic mix of uses and activities in selected precincts;
- 2.2 Activated places;
- 3.1 Equitable parking throughout the City;
- 3.2 An integrated, accessible and pedestrian-friendly City.

### 3. PRINCIPLES

Private car park amalgamation will only be considered for Council funding when there is clear demonstration of one or more of the following benefits;

- Creating additional car parks.
- Improving traffic movement efficiencies (i.e. side street to side street).
- Increasing public awareness of underutilised car parks.
- Consistency

## **4. POLICY OBJECTIVES**

The policy provides guidance for Council to encourage landowners to amalgamate rear car parks to improve the accessibility to Unley Mainstreet businesses.

Council should play a coordinator / facilitator role to implement the long term objective of improving car park accessibility and gains by amalgamation of private rear car parks adjacent the main shopping precincts.

The policy considers the following objectives;

- Accessibility
- Equitable System
- Safety
- Improved efficiencies

The policy aims to provide a clear process for stakeholders to understand the steps involved.

The policy provides a transparent and equitable methodology for determining the level of support a landowner can expect from the Council as an incentive to participate.

This policy is based on cooperation between individual landowners and Council.

## **5. POLICY**

There will be no property acquisition or discriminatory outcomes (i.e. blocking access etc) under this policy.

Incentives may include;

- A percentage payment contribution to the cost associated with car park resurfacing treatment.
- A percentage payment contribution to undertake or redo car park line marking.
- Additional signage including Council supplied digital signage indicating the number of car park spaces available to main street commuters.
- Entering a Land Management Agreement with Council to share the use of the car park and police new parking time limits following the imposition of time limits (to deter all day city commuter parking).
- Council producing and distributing a Parking map for the residents and visitors to assist and promote the business tenants of the subject site to attract new customers based on an increased awareness of easy accessibility.
- Applying discounts on general rates for the term of the agreement

The attached framework outlines the procedures associated with the policy to encourage landowners to amalgamate rear car parks. See Attachment 1.

## **5. POLICY REVIEW**

This policy will be reviewed on a 3 yearly cycle, with particular attention to:

- The effectiveness of the policy in achieving its desired outcomes;
- the extent to which the policy provisions have been taken up; and;
- The overall management of the policy.

## 6. DEFINITIONS

N/a

## 7. REFERENCES

Private Parking Areas Act 1986  
Local Government Act 1999

## 8. POLICY DELEGATIONS

Full information about the sub-delegated powers and duties is contained in the Council Delegations Register.

## 9. ROLES/RESPONSIBILITIES

- Manager Business and Economic Development

## 10. AVAILABILITY

The policy is available for public inspection during normal office hours from;

Civic Centre  
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Unley SA 5061

A copy may be purchased for a fee as determined annually by Council.

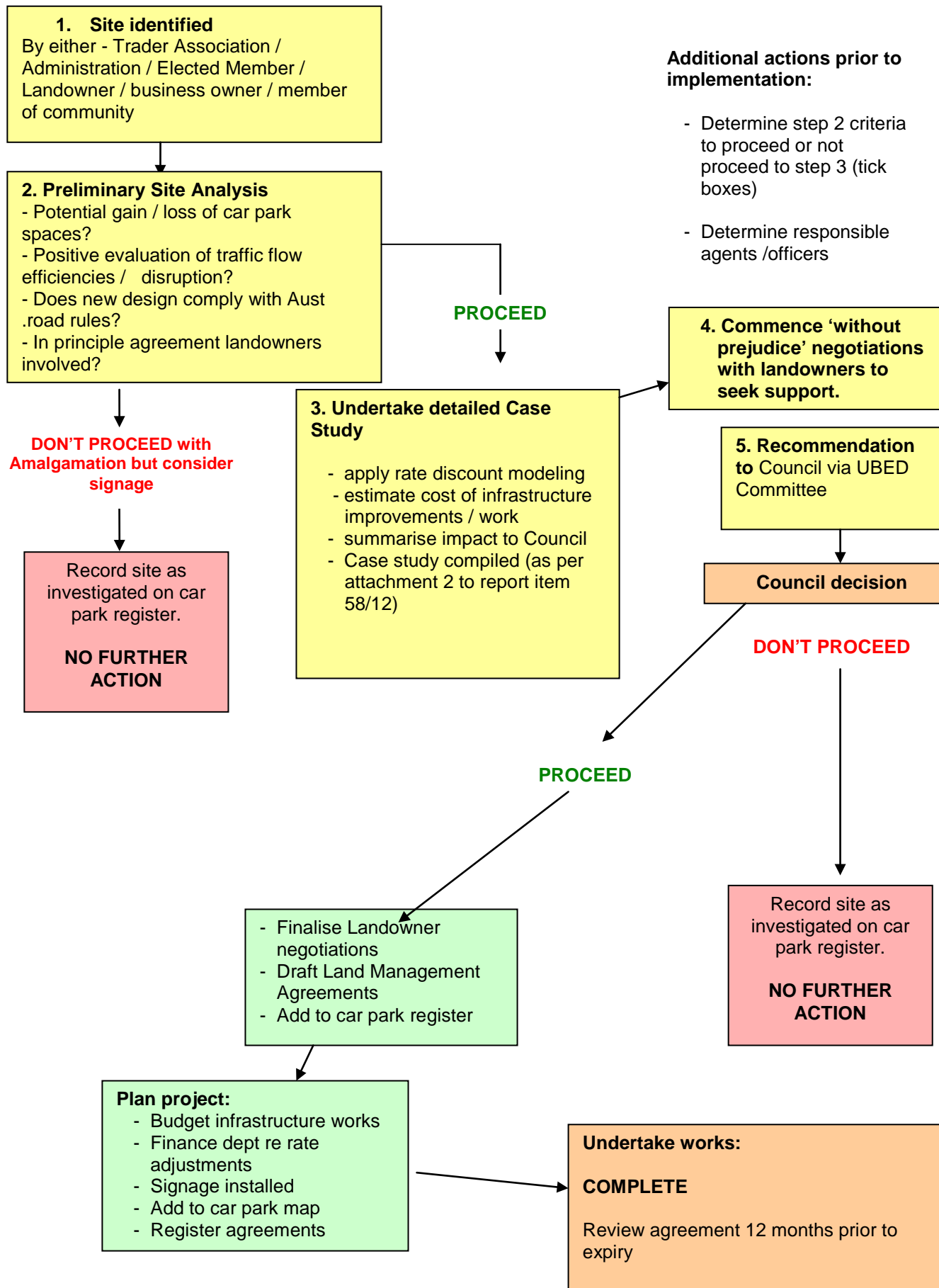
It is also available for viewing, download and printing free of charge from the Council's website, [www.unley.sa.gov.au](http://www.unley.sa.gov.au)

## 11. DOCUMENT HISTORY

Date:	Council / Committee	Comment:
10 July 2013	UBED item 11	New policy
22 July 2013	C 820	

## ATTACHMENT 1

### Procedure Framework – Car Park Amalgamation / Efficiency Gains



## Parking - Joint Venture on Street Parking

Policy Type:	Council Policy
Reference Number:	COU 52
Responsible Department:	City Development
Responsible Officer:	Manager Transport and Traffic
Legislation	N/a
Relevant Delegations:	N/a
Related Policies and Procedures	COU51 Parking - Residential
Community Goal	3.8 Ensure a sustainable, safe and integrated transport system is developed and maintained for the community considering a balance between intra-city and inter-city demands.
Previous Policy No:	2.6.08 / COU65
Date Adopted:	CSP 16 Aug (348/10) C 23 Aug (717/10)
Review Date:	August 2012

### 1. POLICY STATEMENT

The provision of car parking within the City of Unley is reasonably finite given the City's historical urban planning and design with character homes and village charm. The purpose of this policy is to provide a structured and consistent approach to the management of joint venture proposals for the purpose of creating additional on-street car parking spaces where possible within commercial areas of the City's streets.

### 2. PRINCIPLES

To provide sound process in supporting and delivering additional car parking spaces within commercial areas of streets in accordance with legislative requirements and Council's strategic directions.

Council may agree to participate in joint venture proposals with members of the community within various parameters as described within this policy.

### 3. POLICY OBJECTIVES

- To ensure clear and consistent process for the management of joint venture projects for on street parking.
- That the City of Unley Community Plan and strategic directions are undertaken in the management of joint venture proposals.

- The City of Unley's village charm and historic ambience is retained whilst managing joint venture proposals.
- The parking needs of the community are considered along with the needs of residents, businesses and visitors.

#### **4. DEFINITIONS**

N/a

#### **5. REFERENCES**

N/a

#### **6. PROCEDURES**

Council may agree to participate in joint venture proposals with members of the community for the purpose of creating additional on-street car parking spaces within commercial sections of streets upon the establishment of the following:

- 6.1 That the members who are a party to the joint venture project (referred to as "joint venture members" hereinafter) are clearly defined in the proposal.
- 6.2 That the installation works associated with the joint venture project are funded by the joint venture members with Council's commitment to the project being clearly defined in the proposal.
- 6.3 That the joint venture proposed defines benefits for Council, the residents and property owners within the area.
- 6.4 That the proposal clearly defines the duration of the parking time limit(s) to be imposed and the number and location of each car parking space to be included in the time limit parking zone associated with the joint venture project.
- 6.5 That the proposal clearly defines the life span applicable to the parking exemption to be granted and associated with the joint venture project.
- 6.6 That the members of a party to the joint venture project understand that the on-street car parking spaces created are to remain public places and as such are under the control and maintenance of Council.

The issue of a parking exemption within a joint venture project will be subject to the following conditions or such other conditions as the Council may think fit:

- 6.7 The parking exemption issued shall only apply to the time limit parking zone associated with the joint venture project specified on the parking exemption sticker and in the manner specified by the Council.
- 6.8 A parking exemption will allow the holder's vehicle to overstay the time limit(s) in the parking zone associated with the joint venture project to which the exemption applies and is indicated by parking signs erected in the parking zone.

- 6.9 The parking exemption will not allow holders to contravene any other breaches or provisions of the Local Government Act, 1999, the Road Traffic Act 1961, the Australian Road Rules, and Council By-Laws in relation to the parking of vehicles.
- 6.10 If an infringement notice for parking in accordance with the parking exemption is received, the joint venture member granted the parking exemption is required to make written submission on behalf of the holder, for the notice to be waived.
- 6.11 A parking exemption holder will not be guaranteed a parking space included in the parking zone associated with the joint venture project for which the exemption is issued.
- 6.12 An annual charge as fixed by the Council will be made for the issue of a parking exemption.



## EXTRACT FROM DEVELOPMENT ACT 1993

**Section 50A—Carparking fund**

- (1) A council may, with the approval of the Minister, establish a carparking fund for an area designated by the council (a *designated area*)<sup>1</sup>.
- (2) The establishment of a fund will be effected by notice in the Gazette.
- (3) A designated area must be defined by reference to an area established by the relevant Development Plan.
- (4) A fund will consist of—
  - (a) all amounts paid to the credit of the fund under subsection (5); and
  - (b) any income paid into the fund under subsection (7).
- (5) If—
  - (a) a person is proposing to undertake development within a designated area; and
  - (b) application for development plan consent is made under this Part; and
  - (c) the relevant authority determines, after taking into account the provisions of the relevant Development Plan, that the proposal does not provide for sufficient spaces for the parking of cars at the site of the development; and
  - (d) the relevant authority and the applicant agree that the applicant will make a contribution to the relevant carparking fund in lieu of providing a certain number of spaces for the parking of cars at the site of the development,

then the applicant must make a contribution to the carparking fund of an amount calculated in accordance with a determination of the relevant council (and the development may proceed despite the situation with respect to carparking at the site of the development).
- (6) A determination of a council for the purposes of calculating amounts to be paid into a carparking fund—
  - (a) has effect when published in the Gazette; and
  - (b) may be varied by the council from time to time by further notice in the Gazette.
- (7) Any money in a carparking fund that is not for the time being required for the purpose of the fund may be invested by the council and any resultant income must be paid into the fund.
- (8) The money standing to the credit of a carparking fund may be applied by the council for any of the following purposes (and for no other purpose):
  - (a) to provide carparking facilities within the designated area; or
  - (b) to provide funds for (or towards) the maintenance, operation or improvement of carparking facilities within the designated area; or
  - (c) to provide funds for (or towards) the establishment, maintenance or improvement of transport facilities within the area of the council with a view to reducing the need or demand for carparking facilities within the designated area.

**Note—**

- 1 Money standing to the credit of a carparking fund may only be used for specific purposes—see subsection (8).

## **DECISION REPORT**

<b>REPORT TITLE:</b>	WHISTLEBLOWERS' PROTECTION POLICY REVIEW
<b>ITEM NUMBER:</b>	291
<b>DATE OF MEETING:</b>	26 OCTOBER 2015
<b>AUTHOR:</b>	SUE BAYLY
<b>JOB TITLE:</b>	GOVERNANCE OFFICER

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### **1. EXECUTIVE SUMMARY**

To seek Council endorsement for the reviewed "Whistleblowers' protection" policy.

### **2. RECOMMENDATION**

That:

1. The report be received.
  2. Council endorse the revised "Whistleblowers' protection" policy at Attachment 2 to Item 291/15.
-

## **1. RELEVANT CORE STRATEGIES/POLICIES**

Goal 5.1; A constructive culture for all employees and volunteers

Goal 5.3; Good governance and legislative framework

## **2. DISCUSSION**

Council policies are routinely reviewed to check content and currency. The Whistleblowers' protection policy (the policy) has been reviewed, and transferred into the new policy template. There have been some minor grammatical edits and the order of the content changed. Detail previously contained in the boxed section on the front page has been moved to separate headings at clauses 7 to 11.

Two paragraphs have been added, re the whistleblower assisting with, and then being notified of the progress of, the investigation of their complaint. This extra wording gives a more complete description of the process to be undertaken. It aligns with the *Whistleblowers' Protection Act 1993* (the Act) and Council's administrative procedure.

The edits to the policy are shown as tracked changes in Attachment 1 to Item 291/15.

*Attachment 1*

The final version of the revised policy is shown without tracked changes at Attachment 2 to Item 291/15.

*Attachment 2*

## **3. ANALYSIS OF OPTIONS**

### Option 1 – Council endorses the revised Whistleblowers' protection policy

The revised policy reflects the aims of and obligations under the Act, and has been transferred into the new policy format.

### Option 2 – Council does not endorse the revised policy

The existing policy could be retained, but it lacks some detail and the format is outdated.

## **4. RECOMMENDED OPTION**

Option 1 is the recommended option.

## **5. POLICY IMPLICATIONS**

### ***Legislative/Risk Management***

The recommendation seeks endorsement for a revised and updated policy which sets out Council's obligations and process under both the *Local Government Act 1999* (Section 302B) and the *Whistleblowers' Protection Act 1993*.

## **6. REPORT CONSULTATION**

Manager Governance and Risk.

## **7. ATTACHMENTS**

Attachment 1; Policy showing tracked changes.  
Attachment 2; Final format of revised policy.

## **8. REPORT AUTHORISERS**

<b><u>Name</u></b>	<b><u>Title</u></b>
Rebecca Wilson	Manager Governance and Risk
John Devine	A/Chief Executive Officer

## WHISTLEBLOWERS' PROTECTION

Policy Type	Council Policy
Responsible Department	People & Governance
Responsible Officer	General Manager
Related Policies and Procedures	Code of Conduct for Council Members Code of Conduct for Council Employees Fraud and Corruption Prevention Policy Whistleblowers' Protection Reporting Procedure
Date Adopted	C103/11; 28 March 2011
Last Review Date	.....October 2015
Next review due	..... 2018
ECM doc set I.D.	1839990

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### 1. POLICY STATEMENT

The City of Unley is committed to upholding the principles of transparency and accountability in its administrative and management practices. Therefore, the Council encourages the making, in the public interest, of appropriate disclosures that reveal information of maladministration, waste, and/or corruption or illegal conduct in the organisation.

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### 2. COMMUNITY GOAL

O5.3 Good governance & legislative framework

### 3. PRINCIPLES

This Policy applies to appropriate disclosures of public interest information that concerns a public officer, and is made in accordance with the *Whistleblowers' Protection Act 1993* (the Act) by Council Members, Employees of the Council, and members of the public. This policy is also intended to complement the reporting framework under the *Independent Commissioner Against Corruption Act 2012* (ICAC Act).

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This Policy is designed to complement the existing communication channels within Council, and operate in conjunction with existing policies, including:

- Fraud & Corruption Prevention Policy;

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- Code of Conduct for Council Employees;
- Code of Conduct for Council Members; and
- Internal Review of a Council Decisions Procedure under section 270 of the *Local Government Act 1999*.
- Whistleblowers' Protection Reporting Procedure.

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The Council is committed to:

- referring, as necessary, appropriate disclosures to the appropriate authority, which, depending on the nature of the disclosure include a Minister of the Crown, the SA Police, the Anti-Corruption Branch of the SA Police, the Auditor-General or the Ombudsman. Further, where the disclosure relates to Corruption it must be reported directly to the Office for Public Integrity ('OPI') in accordance with the ICAC Directions and Guidelines. A report of misconduct or maladministration may be made to the OPI, but it **must** be reported to the OPI if the disclosure gives rise to a reasonable suspicion of serious or systemic misconduct and/or maladministration unless there is knowledge that the disclosure has already been reported to the State Ombudsman.
- otherwise facilitating the investigation of all appropriate disclosures of public interest information in a manner which promotes fair and objective treatment of those involved; and
- rectifying any substantiated wrongdoing to the extent practicable in all the circumstances.

In accordance with section 6 of the Act, a person who discloses public interest information must assist with any investigation or risk forfeiting the protection of the Act except where circumstances under section 6(2) apply.

#### 4. POLICY OBJECTIVES

The purpose of this Policy is to ensure that the City of Unley:

- properly fulfils its responsibilities under the Act;
- encourages and facilitates disclosures of public interest information which may include occurrences of maladministration and waste within the Council, and corrupt or illegal conduct in general, so that internal controls may be strengthened;
- provides a process by which disclosures may be made so that they are properly investigated;
- provides appropriate protection for those who make disclosures in accordance with the Act;
- recognises the need to appropriately support the Whistleblower, the Responsible Officer and, as appropriate, those public officers affected by any allegation that affects them; and
- Provides for the appointment of an Independent Assessor where appropriate.

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The Whistleblower will be notified of the progress of any investigation by the Responsible Officer and, wherever practicable and in accordance with the law, of the final outcome.

## 5. CONFIDENTIALITY

The identity of a Whistleblower will be maintained as confidential in accordance with the Act. Confidentiality will remain in all circumstances, unless the Whistleblower consents to his/her identity being disclosed, or disclosure is otherwise required so that the matter may be properly investigated. The Act does not expressly require any other information relating to a disclosure (i.e. the nature of the allegations) to be maintained as confidential.

A Whistleblower may wish to remain anonymous. In the event that an anonymous disclosure is made, the Whistleblower must ensure that the allegation is sufficiently supported by the provision of necessary details and evidence to enable the matter to be properly investigated. Accordingly, if an allegation is not supported by sufficient evidence it will not be investigated under the provisions of the Act.

## 6. DEFINITIONS

For the purposes of this Policy the following definitions apply.

**Act** means the *Whistleblowers Protection Act 1993*.

An **Appropriate Authority** that receives disclosure of public interest information includes:

- a *Minister of the Crown*;
- a *member of the police force* - where the information relates to an illegal activity;
- the *Auditor-General* – where the information relates to the irregular or unauthorised use of public money;
- the *Ombudsman* – where the information relates to a public officer;
- a *Responsible Officer*, where the information relates to a matter falling within the sphere of responsibility of a Local Government body; or
- any other person<sup>1</sup> to whom, in the circumstances of the case, it is reasonable and appropriate to make the disclosure.

**Corruption in public administration** means:

- An offence against Part 7 Division 4 (offences relating to public officers) of the *Criminal Law Consolidation Act 1935*, which includes the following offences:
  - (i) bribery or corruption of public officers;
  - (ii) threats or reprisals against public officers;
  - (iii) abuse of public office;
  - (iv) demanding or requiring benefit on basis of public office;

<sup>1</sup> Such a person may include:

- A Council employee (such as the Chief Executive Officer) to whom the Whistleblower feels comfortable making the disclosure; and/or
- The OPI where the disclosure relates to corruption, maladministration or misconduct in public administration.

- (v) offences relating to appointment to public office.
- Any other offences (including an offence against Part 5 (Offences of dishonesty) of the *Criminal Law Consolidation Act 1935*) committed by a public officer while acting in his or her capacity as a public officer or by a former public officer and related to his or her former capacity as a public officer, or by a person before becoming a public officer and related to his or her capacity as a public officer, or an attempt to commit such an offence; or
- Any of the following in relation to an offence referred to in a preceding paragraph:
  - (i) aiding, abetting, counselling or procuring the commission of the offence;
  - (ii) inducing, whether by threats or promises or otherwise, the commission of the offence;
  - (iii) being in any way, directly or indirectly, knowingly concerned in, or party to, the commission of the offence;
  - (iv) conspiring with others to effect the commission of the offence.

**Detriment** includes:

- injury, damage or loss; or
- intimidation or harassment; or
- discrimination, disadvantage or adverse treatment in relation to a person's employment; or
- threats of reprisal.

**Directions and Guidelines** is a reference to the Directions and Guidelines issued pursuant to section 20 of the ICAC Act, which are available on the Commissioner's website ([www.icac.sa.gov.au](http://www.icac.sa.gov.au))

**Disclosure** means an appropriate disclosure of public interest information made by the Whistleblower to an appropriate Authority, including to a Responsible Officer.

A person makes an **appropriate disclosure** of public interest information if –

- (a) the person-
  - i. believes on reasonable grounds that the information is true; or
  - ii. is not in a position to form a belief on reasonable grounds about the truth of the information but believes on reasonable grounds that the information may be true and is of sufficient significance to justify its disclosure so that its truth may be investigated; and
- (b) the disclosure is made to an Appropriate Authority.

**Employee** refers to all the Council's employees and includes trainees, work experience students, volunteers, and contractors whether they are working in a full-time, part-time or casual capacity.

**Fraud** is an intentional dishonest act or omission done with the purpose of deceiving.

**ICAC Act** is the Independent Commissioner Against Corruption Act 2012

**Immunity** is an undertaking given by the Council (in accordance with the Act) to a Whistleblower in relation to action it does not intend to take against a Whistleblower

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as a result of receiving an appropriate disclosure of public interest information from the Whistleblower.

**Independent Assessor** is the person responsible for investigating a disclosure made to the Responsible Officer. The Independent Assessor **may** be appointed by the Responsible Officer, on a case-by-case basis (depending upon the nature of the disclosure), in accordance with clause 5.3 of the Whistleblowers' Protection Reporting Procedure. The Council may prepare a list of pre-approved persons who may be appointed as an Independent Assessor in any given circumstances, in which case, the Responsible Officer must have regard to this list in appointing the Independent Assessor.

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**Maladministration** is defined in the *Whistleblowers' Protection Act 1993* to include impropriety or negligence. Section 4 of the *Independent Commissioner Against Corruption Act 2012* defines maladministration in public administration;

- (a) means –
  - (i) conduct of a public officer, or a practice, policy or procedure of a public authority, that results in an irregular and unauthorised use of public money or substantial mismanagement of public resources; or
  - (ii) conduct of a public officer involving substantial mismanagement in or in relation to the performance of official functions; and
- (b) includes conduct resulting from impropriety, incompetence or negligence; and
- (c) is to be assessed having regard to relevant statutory provisions and administrative instructions and directions.

**Misconduct** in public administration defined at Section 4 of the ICAC Act means:

- contravention of a code of conduct by a public officer while acting in his or her capacity as a public officer that constitutes a ground for disciplinary action against the officer; or
- other misconduct of a public officer while acting in his or her capacity as a public officer.

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**Office for Public Integrity (OPI)** is the office established under the ICAC Act that has the function to:

- receive and assess complaints about public administration from members of the public;
- receive and assess reports about corruption, misconduct and maladministration in public administration from the Ombudsman, the Council and public officers;
- make recommendations as to whether and by whom complaints and reports should be investigated;
- perform other functions assigned to the Office by the Commissioner.

**Public administration** defined at section 4 of the ICAC Act means without limiting the acts that may comprise public administration, an administrative act within the meaning of the *Ombudsman Act 1972* will be taken to be carried out in the course of public administration.

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**Public interest information**<sup>2</sup> means information that tends to show –

- (a) that an adult person, a Council or other Government Agency, is or has been involved in:
  - i. an illegal activity; or
  - ii. an irregular and unauthorised use of public money; or
  - iii. substantial mismanagement of public resources; or
  - iv. conduct that causes a substantial risk to public health or safety, or to the environment; or
- (b) that a public officer is guilty of maladministration in or in relation to the performance of official functions.

**Public Officer** includes:

- an Elected Member of the Council, including the Mayor;
- an Independent Member of the Council's Development Assessment Panel;
- an Independent Member of a Council Committee established under Section 41 of the *Local Government Act 1999* or a subsidiary of the Council, and
- an Employee or Officer of the Council.

**Responsible Officer** is a person appointed pursuant to Section 302B of the *Local Government Act 1999* who is authorised to receive and act upon public interest information received from a Whistleblower<sup>3</sup>. Each Council must ensure that a member of the staff of the Council (with qualifications prescribed by the Regulations<sup>4</sup>) is designated as a Responsible Officer for the Council for the purposes of the Act.

**Victimisation** occurs when a person causes detriment to another on the ground, or substantially on the ground, that the other person (or a third person) has made or intends to make an appropriate disclosure of public interest information.

**Waste** refers to the waste of public resources (including public money), which occurs as a result of the substantial mismanagement, irregular or unauthorised use of public resources.

**Whistleblower** is any person who makes an appropriate disclosure of public interest information.

## 7. LEGISLATION / REFERENCES

▼ Criminal Law Consolidation Act 1935  
Independent Commissioner Against Corruption Act 2012  
Local Government Act 1999  
Whistleblowers' Protection Act 1993

<sup>2</sup> This definition captures conduct that constitutes corruption, misconduct and maladministration in public administration.

<sup>3</sup> It is recommended that the Responsible Officer is one or two Council Officers and is not the Chief Executive Officer, the Mayor, Council Member or a Council Committee. A Council Member should not be appointed as a Responsible Officer as Council Members are not equipped to properly deal with an appropriate disclosure in terms of the roles and responsibilities of their office. Furthermore the Responsible Officer is an administrative role and the principles of good governance require division between the administrative and governing bodies of a Council.

<sup>4</sup> Regulation 21B of the *Local Government (General) Regulations 1999*, states that the prescribed qualifications are the qualifications determined by the Minister. The Minister has not yet made any determination.

### Deleted: CONFIDENTIALITY

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¶ A Whistleblower may wish to remain anonymous. In the event that an anonymous disclosure is made, the Whistleblower must ensure that the allegation is sufficiently supported by the provision of necessary details and evidence to enable the matter to be properly investigated. Accordingly, if an allegation is not supported by sufficient evidence it will not be investigated under the provisions of the Act.¶

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## 8. POLICY DELEGATIONS

Nil applicable.

## 9. ROLES AND RESPONSIBILITIES

A Disclosure made to the Responsible Officer may be made in person, by telephone or in writing. The relevant contact details are:

- Telephone 08 8372 5436
- Email [whistleblowers@unley.sa.gov.au](mailto:whistleblowers@unley.sa.gov.au)
- Address **Confidential**  
Whistleblowers  
PO Box 1  
UNLEY SA 5061

## 10. AVAILABILITY

The policy is available for public inspection during normal office hours from;

Civic Centre  
181 Unley Road  
Unley SA 5061

A copy may be purchased for a fee as determined annually by Council.

It is also available for viewing, download and printing free of charge from the Council's website, [www.unley.sa.gov.au](http://www.unley.sa.gov.au)

## 11. DOCUMENT HISTORY

Date:	Council/Committee/Internal	Comment:
8 February 2011	Audit Committee; (7/11)	
21 March 2011	City Strategy & Policy Committee; CSP10/11	
28 March 2011	Council; C103/11	
8 October 2012	CSP Committee; CSP132/12	
22 October 2012	Council; C564/12	
12 November 2013	Audit Committee; A76/13	
25 November 2013	Council; C962/13	

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## WHISTLEBLOWERS' PROTECTION

Policy Type	Council Policy
Responsible Department	People & Governance
Responsible Officer	General Manager
Related Policies and Procedures	Code of Conduct for Council Members Code of Conduct for Council Employees Fraud and Corruption Prevention Policy Whistleblowers' Protection Reporting Procedure
Date Adopted	C103/11; 28 March 2011
Last Review Date	.....October 2015
Next review due	..... 2018
ECM doc set I.D.	1839990

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O5.3 Good governance & legislative framework

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This Policy is designed to complement the existing communication channels within Council, and operate in conjunction with existing policies, including:

- Fraud & Corruption Prevention Policy;
- Code of Conduct for Council Employees;

- Code of Conduct for Council Members; and
- Internal Review of a Council Decisions Procedure under section 270 of the *Local Government Act 1999*.
- Whistleblowers' Protection Reporting Procedure.

The Council is committed to:

- referring, as necessary, appropriate disclosures to the appropriate authority, which, depending on the nature of the disclosure include a Minister of the Crown, the SA Police, the Anti-Corruption Branch of the SA Police, the Auditor-General or the Ombudsman. Further, where the disclosure relates to Corruption it must be reported directly to the Office for Public Integrity ('OPI') in accordance with the ICAC Directions and Guidelines. A report of misconduct or maladministration may be made to the OPI, but it **must** be reported to the OPI if the disclosure gives rise to a reasonable suspicion of serious or systemic misconduct and/or maladministration unless there is knowledge that the disclosure has already been reported to the State Ombudsman.
- otherwise facilitating the investigation of all appropriate disclosures of public interest information in a manner which promotes fair and objective treatment of those involved; and
- rectifying any substantiated wrongdoing to the extent practicable in all the circumstances.

In accordance with section 6 of the Act, a person who discloses public interest information must assist with any investigation or risk forfeiting the protection of the Act except where circumstances under section 6(2) apply.

#### **4. POLICY OBJECTIVES**

The purpose of this Policy is to ensure that the City of Unley:

- properly fulfils its responsibilities under the Act;
- encourages and facilitates disclosures of public interest information which may include occurrences of maladministration and waste within the Council, and corrupt or illegal conduct in general, so that internal controls may be strengthened;
- provides a process by which disclosures may be made so that they are properly investigated;
- provides appropriate protection for those who make disclosures in accordance with the Act;
- recognises the need to appropriately support the Whistleblower, the Responsible Officer and, as appropriate, those public officers affected by any allegation that affects them; and
- provides for the appointment of an Independent Assessor where appropriate.

The Whistleblower will be notified of the progress of any investigation by the Responsible Officer and, wherever practicable and in accordance with the law, of the final outcome.

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- the *Ombudsman* – where the information relates to a public officer;
- a *Responsible Officer*, where the information relates to a matter falling within the sphere of responsibility of a Local Government body; or
- any other person<sup>1</sup> to whom, in the circumstances of the case, it is reasonable and appropriate to make the disclosure.

**Corruption in public administration** means:

- An offence against Part 7 Division 4 (offences relating to public officers) of the *Criminal Law Consolidation Act 1935*, which includes the following offences:
  - (i) bribery or corruption of public officers;
  - (ii) threats or reprisals against public officers;
  - (iii) abuse of public office;

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<sup>1</sup> Such a person may include:

- A Council employee (such as the Chief Executive Officer) to whom the Whistleblower feels comfortable making the disclosure; and/or
- The OPI where the disclosure relates to corruption, maladministration or misconduct in public administration.

- (iv) demanding or requiring benefit on basis of public office;
  - (v) offences relating to appointment to public office.
- Any other offences (including an offence against Part 5 (Offences of dishonesty) of the *Criminal Law Consolidation Act 1935*) committed by a public officer while acting in his or her capacity as a public officer or by a former public officer and related to his or her former capacity as a public officer, or by a person before becoming a public officer and related to his or her capacity as a public officer, or an attempt to commit such an offence; or
  - Any of the following in relation to an offence referred to in a preceding paragraph:
    - (i) aiding, abetting, counselling or procuring the commission of the offence;
    - (ii) inducing, whether by threats or promises or otherwise, the commission of the offence;
    - (iii) being in any way, directly or indirectly, knowingly concerned in, or party to, the commission of the offence;
    - (iv) conspiring with others to effect the commission of the offence.

**Detriment** includes:

- injury, damage or loss; or
- intimidation or harassment; or
- discrimination, disadvantage or adverse treatment in relation to a person's employment; or
- threats of reprisal.

**Directions and Guidelines** is a reference to the Directions and Guidelines issued pursuant to section 20 of the ICAC Act, which are available on the Commissioner's website ([www.icac.sa.gov.au](http://www.icac.sa.gov.au))

**Disclosure** means an appropriate disclosure of public interest information made by the Whistleblower to an appropriate Authority, including to a Responsible Officer.

A person makes an **appropriate disclosure** of public interest information if –

- (a) the person-
  - i. believes on reasonable grounds that the information is true; or
  - ii. is not in a position to form a belief on reasonable grounds about the truth of the information but believes on reasonable grounds that the information may be true and is of sufficient significance to justify its disclosure so that its truth may be investigated; and
- (b) the disclosure is made to an Appropriate Authority.

**Employee** refers to all the Council's employees and includes trainees, work experience students, volunteers, and contractors whether they are working in a full-time, part-time or casual capacity.

**Fraud** is an intentional dishonest act or omission done with the purpose of deceiving.

**ICAC Act** is the Independent Commissioner Against Corruption Act 2012

**Immunity** is an undertaking given by the Council (in accordance with the Act) to a Whistleblower in relation to action it does not intend to take against a Whistleblower as a result of receiving an appropriate disclosure of public interest information from the Whistleblower.

**Independent Assessor** is the person responsible for investigating a disclosure made to the Responsible Officer. The Independent Assessor may be appointed by the Responsible Officer, on a case-by-case basis (depending upon the nature of the disclosure), in accordance with clause 5.3 of the Whistleblowers' Protection Reporting Procedure. The Council may prepare a list of pre-approved persons who may be appointed as an Independent Assessor in any given circumstances, in which case, the Responsible Officer must have regard to this list in appointing the Independent Assessor.

**Maladministration** is defined in the *Whistleblowers' Protection Act 1993* to include impropriety or negligence. Section 4 of the *Independent Commissioner Against Corruption Act 2012* defines maladministration in public administration;

- (a) means –
  - (i) conduct of a public officer, or a practice, policy or procedure of a public authority, that results in an irregular and unauthorised use of public money or substantial mismanagement of public resources; or
  - (ii) conduct of a public officer involving substantial mismanagement in or in relation to the performance of official functions; and
- (b) includes conduct resulting from impropriety, incompetence or negligence; and
- (c) is to be assessed having regard to relevant statutory provisions and administrative instructions and directions.

**Misconduct** in public administration defined at Section 4 of the ICAC Act means:

- contravention of a code of conduct by a public officer while acting in his or her capacity as a public officer that constitutes a ground for disciplinary action against the officer; or
- other misconduct of a public officer while acting in his or her capacity as a public officer.

**Office for Public Integrity (OPI)** is the office established under the ICAC Act that has the function to:

- receive and assess complaints about public administration from members of the public;
- receive and assess reports about corruption, misconduct and maladministration in public administration from the Ombudsman, the Council and public officers;
- make recommendations as to whether and by whom complaints and reports should be investigated;
- perform other functions assigned to the Office by the Commissioner.

**Public administration** defined at section 4 of the ICAC Act means without limiting the acts that may comprise public administration, an administrative act within the meaning of the *Ombudsman Act 1972* will be taken to be carried out in the course of public administration.



**Public interest information**<sup>2</sup> means information that tends to show –

- (a) that an adult person, a Council or other Government Agency, is or has been involved in:
  - i. an illegal activity; or
  - ii. an irregular and unauthorised use of public money; or
  - iii. substantial mismanagement of public resources; or
  - iv. conduct that causes a substantial risk to public health or safety, or to the environment; or
- (b) that a public officer is guilty of maladministration in or in relation to the performance of official functions.

**Public Officer** includes:

- an Elected Member of the Council, including the Mayor;
- an Independent Member of the Council's Development Assessment Panel;
- an Independent Member of a Council Committee established under Section 41 of the *Local Government Act 1999* or a subsidiary of the Council, and
- an Employee or Officer of the Council.

**Responsible Officer** is a person appointed pursuant to Section 302B of the *Local Government Act 1999* who is authorised to receive and act upon public interest information received from a Whistleblower<sup>3</sup>. Each Council must ensure that a member of the staff of the Council (with qualifications prescribed by the Regulations<sup>4</sup>) is designated as a Responsible Officer for the Council for the purposes of the Act.

**Victimisation** occurs when a person causes detriment to another on the ground, or substantially on the ground, that the other person (or a third person) has made or intends to make an appropriate disclosure of public interest information.

**Waste** refers to the waste of public resources (including public money), which occurs as a result of the substantial mismanagement, irregular or unauthorised use of public resources.

**Whistleblower** is any person who makes an appropriate disclosure of public interest information.

## 7. LEGISLATION / REFERENCES

Criminal Law Consolidation Act 1935  
Independent Commissioner Against Corruption Act 2012  
Local Government Act 1999  
Whistleblowers' Protection Act 1993

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<sup>2</sup> This definition captures conduct that constitutes corruption, misconduct and maladministration in public administration.

<sup>3</sup> It is recommended that the Responsible Officer is one or two Council Officers and is not the Chief Executive Officer, the Mayor, Council Member or a Council Committee. A Council Member should not be appointed as a Responsible Officer as Council Members are not equipped to properly deal with an appropriate disclosure in terms of the roles and responsibilities of their office. Furthermore the Responsible Officer is an administrative role and the principles of good governance require division between the administrative and governing bodies of a Council.

<sup>4</sup> Regulation 21B of the *Local Government (General) Regulations 1999*, states that the prescribed qualifications are the qualifications determined by the Minister. The Minister has not yet made any determination.

## 8. POLICY DELEGATIONS

Nil applicable.

## 9. ROLES AND RESPONSIBILITIES

A Disclosure made to the Responsible Officer may be made in person, by telephone or in writing. The relevant contact details are:

- Telephone 08 8372 5436
- Email [whistleblowers@unley.sa.gov.au](mailto:whistleblowers@unley.sa.gov.au)
- Address **Confidential**  
Whistleblowers  
PO Box 1  
UNLEY SA 5061

## 10. AVAILABILITY

The policy is available for public inspection during normal office hours from;

Civic Centre  
181 Unley Road  
Unley SA 5061

A copy may be purchased for a fee as determined annually by Council.

It is also available for viewing, download and printing free of charge from the Council's website, [www.unley.sa.gov.au](http://www.unley.sa.gov.au)

## 11. DOCUMENT HISTORY

Date:	Council/Committee/Internal	Comment:
8 February 2011	Audit Committee; (7/11)	
21 March 2011	City Strategy & Policy Committee; CSP10/11	
28 March 2011	Council; C103/11	
8 October 2012	CSP Committee; CSP132/12	
22 October 2012	Council; C564/12	
12 November 2013	Audit Committee; A76/13	
25 November 2013	Council; C962/13	
...2015	Council	Was policy no. COU 60

## **INFORMATION REPORT**

**REPORT TITLE:** DELEGATIONS ANNUAL REVIEW 2014-15  
**ITEM NUMBER:** 292  
**DATE OF MEETING:** 26 OCTOBER 2015  
**AUTHOR:** SUE BAYLY, GOVERNANCE OFFICER  
**ATTACHMENTS:** NIL

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### **EXECUTIVE SUMMARY**

The purpose of this report is to provide Council with a summary of the changes to delegations during financial year 2014-15.

Council has powers contained in 26 pieces of legislation and associated Regulations which it may delegate to the Chief Executive Officer. These powers may change if the legislation is amended, and therefore why Council should periodically review its delegations.

It has been the practice to present all of the delegations to Council each year as an annual review, even when there had been no changes to the head power in the legislation. There were very few changes to legislation during financial year 2014-15 and only minor changes to the delegations, for which Council endorsement was sought if there was an amendment to the head power.

New specialist delegation software was purchased during the financial year which required transferring all manual delegation records into electronic format. This provided an ideal opportunity for the Governance Unit to perform a full check and review of Council's delegations.

### **RECOMMENDATION**

MOVED:  
SECONDED:

That:

1. The report be received.
-

## **DISCUSSION**

The *Local Government Act 1999* (the Act), Section 44, provides that;

*“A council may delegate a power or function vested or conferred under this or another Act.”*

This provision allows for some responsibilities and functions to be delegated to the Chief Executive Officer (CEO) so that Council does not need to involve itself in the operational activities of the organisation. The powers and functions (ie. duties) may be further sub-delegated by the CEO to appropriately qualified and experienced officers.

Council is required by Section 44(6) of the Act to keep a record of the delegations which “should” be reviewed at least once in every financial year.

The Local Government Association (LGA) notifies Councils of amendments to legislation on a quarterly basis via the LGA circulars and provides templates for the record (or “Register”). Amendments could include the addition of a new provision, change to wording, or deletion of a Section from an Act.

The powers are contained in 26 pieces of legislation and associated Regulations. It has been the practice to present all of the delegations to Council each year as an annual review, even when there had been no changes to the head power in the legislation.

There were very few changes to legislation during financial year 2014-15 and so there were only minor changes to the delegations, for which Council endorsement was sought if there was an amendment to the head power.

Where the amendment was to correct a typographical error or a change of wording which did not affect the head power, then the update to the Register was made by the Administration without referral to Council. For example, the *Road Traffic (Miscellaneous) Regulations, 1999*, were reissued by the State Government, dated as *Road Traffic (Miscellaneous) Regulations, 2014*, but with no change to the content, and so the update was made by the Administration.

There have been several changes to the organisational reporting lines and officer position titles during the financial year, and this provided the Administration with the opportunity to review the sub-delegations which are made by the CEO. New specialist delegation software was purchased and this should provide a more efficient (ie. time saving) method of updating the Register. Minor typographical errors were corrected and double checking of some sub-delegation levels was done as the data was loaded.

In combination, the ongoing review processes undertaken by the Administration, with referral to Council when necessary, have ensured that Council’s delegation system is kept up to date and sub-delegations remain at an appropriate level in the organisational structure.

The table below provides a summary of changes for 2014-15.

<b>Date</b>	<b>LGA Circular</b>	<b>Council</b>	<b>Comment</b>
			No changes July to September 2014
9/12/2014	50.3		Development Regulations; deletion of clause.  Road Traffic Regulations; reissued by State Government with date updated from 1999 to 2014.  As there were no changes to the powers and duties, these changes to the Register were made by the Administration.
26/2/2015	10.1	23/3/2015, Item 80	Development Regulations; addition of Regulation 47A to process minor variation to development authorisation.
26/5/2015	22.4	13/7/2015, item 182	Change of process for a land valuation review from Land & Valuation Court to South Australian Civil & Administrative Tribunal (SACAT).
26/6/2015	27.3		Development Regulations; under review by Manager Development and Building.

## DECISION REPORT

<b>REPORT TITLE:</b>	AUTHORISATION TO AFFIX THE COMMON SEAL
<b>ITEM NUMBER:</b>	293
<b>DATE OF MEETING:</b>	26 OCTOBER 2015
<b>AUTHOR:</b>	REBECCA WILSON
<b>JOB TITLE:</b>	MANAGER GOVERNANCE & RISK

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### 1. **EXECUTIVE SUMMARY**

The purpose of this report is to seek the Council's authorisation for the common seal to be affixed to certain documents in prescribed circumstances.

The reason that the authorisation is sought is to improve business efficacy within the organisation and to maximise the use of Council's resources in a responsible and effective manner and consistent with good governance and better practice standard in public administration.

Historically, common seals were the standard means by which a body corporate executed documents. However, this position has changed as a result of amendments to Corporations law which no longer *require* a Company to have and/or use a common seal.

Council has obtained legal advice from KelledyJones Lawyers that advise it is possible and appropriate for the Council to resolve, in general terms, authority for the affixation of the common seal of the Council to any document that is required or recommended to be executed under seal, where that document has been created as a result of the valid exercise of a power by a Council Officer given under delegated authority.

### 2. **RECOMMENDATION**

That:

1. The report be received.
  2. Council authorise affixation of the common seal of the Council to any document that is required or recommended to be executed under seal where that document has been created as a result of a valid exercise of a power by a Council Officer given under delegated authority.
-

## 1. **RELEVANT CORE STRATEGIES/POLICIES**

Goal 5.2 – A customer centric approach

Goal 5.3 – Good governance and legislative framework

Goal 5.7 – Uphold the reputation of the City of Unley

## 2. **DISCUSSION**

Historically, common seals were the standard means by which a body corporate executed documents. However, this position has changed as a result of amendments to Corporations law which no longer *require* a Company to have and/or use a common seal.

In the context of Local Government, however, section 35(1) of the *Local Government Act 1999* (the Act) provides that the Council is a body corporate with a common seal and the Act otherwise sets out the requirements for the use of the common seal by Council. Specifically, the following provisions are relevant in this regard:

- **Section 37** provides that a contract may be entered into under the common seal of the Council or, by an officer, employee or agent authorised by the council to enter into the contract on its behalf (this includes by an employee acting under delegated authority);
- **Section 38** specifies that:
  - the Council's common seal must not be affixed to a document except to give effect to a resolution of the Council;
  - the affixation of the common seal must be attested by the Mayor and the Chief Executive Officer; and
  - a document that bears the common seal of the Council and the signatures of the Chief Executive Officer and the Mayor will, in the absence of proof to the contrary, be taken to have been duly executed by the Council.

The effect of the above provisions are that where the Council resolves to enter into a contract or deed (for example, a contract for the sale of land), the common seal may be used to execute the relevant document and thereby give effect to that resolution.

In some cases, the law *requires* certain documents to be executed under seal. In South Australia, for example, section 41 of the *Law of Property Act 1936* requires any deed executed by a body corporate (which includes the Council) to be executed by way of affixing the common seal. In this regard, it is practice for Land Management Agreements to be executed as a deed under seal and relevant instruments required by the Land Titles Office.

As it stands, where a Council officer lawfully exercises his/her delegated authority to enter into an agreement (such as a Land Management Agreement as part of a development approval process), if the common seal is required to be applied in order to execute the relevant document, a separate report and

recommendation must be put to the Council seeking a resolution by Council that *“the Mayor and Chief Executive Officer be authorised to execute the document and affix the common seal”*. This process is purely administrative to ensure compliance with section 38(1) of the Act that the common seal only be affixed to a document when there is a resolution to that effect. This process can be cumbersome and time consuming when every request for affixation of the common seal goes to Council for a resolution.

Given such a process is a mere formality when a Council officer, not the elected body, is the relevant decision-maker charged with the function of making the decision under delegated authority, the Council can adopt a different approach that will be more efficient and will avoid any unnecessary delays, particularly delays that could compromise the Council's negotiation position if the ability to affix the common seal must wait until a resolution is obtained at a future Council meeting.

The Council has obtained legal advice from KelledyJones Lawyers regarding the way in which these difficulties and inefficiencies can be overcome. The Council's lawyers have advised that it is possible and appropriate for the Council to resolve, in general terms, authority for the affixation of the common seal of the Council to any document that is required or recommended to be executed under seal where that document has been created as a result of the valid exercise of a power by a Council Officer given under delegated authority. Indeed, a number of councils have already adopted this practice to avoid repeat and unnecessary requests being made of the Council to resolve to affix the common seal in circumstances when it is not necessary.

Where such authorisation is given by the Council, the relevant officer may then arrange for the common seal to be affixed to a document (which affixation must still be attested to by the Chief Executive Officer and Mayor) without the need to prepare a report and obtain a specific resolution from the Council for these purposes. For this reason, the existence of such authorisation will improve administrative efficiencies and maximise the use of members' time at meetings and the Council's resources generally. Accordingly the making of such resolution is consistent with the general principles to be observed by the Council under section 8 of the Act to:

- seek to ensure that Council resources are used fairly, effectively and efficiently; and
- achieve and maintain standards of good public administration.

Importantly, any such authorisation does not detract from or otherwise negate the Council's powers to enter into contracts and/or agreements (indeed, the power to enter into some contracts can only be exercised by the elected body). It is *only* relevant to the valid exercise of powers by Council staff acting under delegated authority.



### 3. **ANALYSIS OF OPTIONS**

Option 1 – To authorise affixation of the common seal of the Council to any document that is required or recommended to be executed under seal where that document has been created as a result of a valid exercise of a power by a Council Officer given under delegated authority.

Authorisation will improve business efficacy within the organisation and maximise the use of Council's resources in a responsible and effective manner and be consistent with good governance and better practice standard in public administration.

Option 2 – Council do not provide authorisation to affix the common seal of the Council to any document that is required or recommended to be executed under seal.

Status quo will remain that all documents requiring the common seal will be require resolution of Council, which if does not align with the Council meeting cycle, may give rise for a Special Meeting to be called if an extension for execution of a document is unable to be granted.

### 4. **RECOMMENDED OPTION**

Option 1 is the recommended option.

### 5. **POLICY IMPLICATIONS**

#### **5.1 *Financial/budget***

NIL

#### **5.2 *Legislative/Risk Management***

Corporation law no longer requires a Company to have and/or use a common seal.

Council has obtained legal advice from KelledyJones Lawyers that advise it is possible and appropriate for the Council to resolve, in general terms, authority for the affixation of the common seal of the Council to any document that is required or recommended to be executed under seal, where that document has been created as a result of the valid exercise of a power by a Council Officer given under delegated authority.

Where decided it is best to be presented to Council for the common seal based on transparency and public information, the delegation will not be used and the document will be brought to Council for a decision.

**5.3    *Staffing/Work Plans***

NIL

**5.4    *Environmental/Social/Economic***

NIL

**5.5    *Stakeholder Engagement***

NIL

**6.    REPORT CONSULTATION**

Peter Tsokas, CEO City of Unley  
Natasha Jones, KelledyJones

**7.    ATTACHMENTS**

NIL

**8.    REPORT AUTHORISERS**

<b><u>Name</u></b>	<b><u>Title</u></b>
John Devine	A/Chief Executive Officer

## **INFORMATION REPORT**

<b>REPORT TITLE:</b>	COUNCIL ACTION RECORDS
<b>ITEM NUMBER:</b>	294
<b>DATE OF MEETING:</b>	26 OCTOBER 2015
<b>AUTHOR:</b>	CAROL GOWLAND
<b>JOB TITLE:</b>	EXECUTIVE ASSISTANT TO CEO & MAYOR

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### **EXECUTIVE SUMMARY**

To provide an update to Members on information and actions arising from resolutions of Council.

### **RECOMMENDATION**

MOVED:  
SECONDED:

That:

1. The report be noted.
-

**COUNCIL ACTION REPORTS - ACTIONS TO October 2015**

Meeting	Item	Subject and Council Resolution	Resp.	Status/Progress
COUNCIL	82	City of Unley Library Service Review -	General Manager Community	<p>2. New Readers Advisory Service has commenced at Fullarton Park Library – has been well received by both customers and staff</p> <p>3. The Community Computing program has now ceased and replaced with the new Digital Literacy Program. This is currently in transition while engagement is underway and course materials being finalised however will be fully functional by late 2015. Already receiving good feedback from customers.</p> <p>4. Discussions regarding the Toy Library currently on hold while the new GCS board settles and negotiations occur regarding the partnership model for Goodwood Community Centre.</p> <p>5. Investigations into the layout of Goodwood Library has commenced with an architect engaged to review the floor plan.</p> <p>Ongoing.</p>
	91	<b>Motion on Notice From Councillor Schnell re Rates -</b> That Council direct the Unley Business Economic & Development Committee to engage and consult with main street traders and businesses to discuss and investigate the existing arrangements for the application of Differential Separate Rates and provide recommendations to Council as to any changes that may be prudent. It is envisaged that any proposed broadening of application of the Differential Separate Rate beyond current arrangements would be implemented in the 2016-17 financial year to enable appropriate consultation and transparency.	General Manager Economic Development & Planning	<p>Report to be presented to Council in July providing an update.</p> <p>COMPLETED</p>
DSP	3	<b>Draft General Development Plan -</b> 2. Do not endorse the draft General DPA in its current form. 3. An opportunity be provided for the scope, nature and timetable of the DPA to be revised to address the issues of concern of the Committee. 4. A further report be provided to the Committee in June 2015.	General Manager Economic Development & Planning	<p>Workshop held in May 2015 and revision of several key matters required. Work progressing but report back to DS&amp;PC delayed due to reduced resources and other priorities with progressing Residential Growth DPA and attending to critical issues with proposed Corridors Ministerial DPA. Report later in 2015.</p>

**COUNCIL ACTION REPORTS - ACTIONS TO October 2015**

Meeting	Item	Subject and Council Resolution	Resp.	Status/Progress
<b>AUDIT &amp; GOV</b>	13	<p><b>Motion on Notice re Service Review</b> - The Audit and Governance Committee requests the Chief Executive Officer to develop a brief to appoint an experienced sector consultancy to undertake a service and organisational review which will include but not be limited to assessment and recommendations on the following:</p> <ul style="list-style-type: none"> <li>• The efficiency and effectiveness of its operations; the adequacy and deployment of resources in operational activity</li> <li>• The manner in which its resources are directed towards the Council's priorities and provide value for money to the community</li> <li>• Strategic opportunities that will maximise return on Council's major assets</li> <li>• Opportunities to improve the efficiency and/or effectiveness of its services including options to use alternative service delivery mechanisms</li> <li>• Opportunities for cash savings and revenue growth.</li> </ul>	General Manager Corporate Services	Quotations have been received and will be assessed late September / early October.
<b>COUNCIL</b>	159	<p><b>Community Event Sponsorship Program</b> - 1. The report be received. 2. The Community Events Sponsorship Program be endorsed. 3. The Community Events Sponsorship Guidelines be endorsed.</p>	General Manager Community	Applications close 30 July 2015 and recommendations for funding to be put to the September meeting rounds for C&C Committee and Council for endorsement. <b>COMPLETED</b>
	161	<p><b>Draft Active Ageing Strategy</b> - Council endorse the draft Active Ageing Strategy for the purpose of community engagement. 3. On completion of community engagement, a further report be presented to Council to endorse the final Active Ageing Strategy.</p>	General Manager Community	Actioned. Community engagement to be undertaken July/September. Report will be provided to Council in November.
<b>COUNCIL 13 July</b>	179	<p><b>Unley Oval Grandstand Upgrade</b> - 2. Engagement with the community be undertaken regarding the nominated grandstand upgrade option1, and Council be advised of the feedback.</p>	General Manager Economic Development & Planning / Community	Actioned. Community engagement to be undertaken August/November and Council advised of the feedback.

**COUNCIL ACTION REPORTS - ACTIONS TO October 2015**

Meeting	Item	Subject and Council Resolution	Resp.	Status/Progress
	180	<b>Maud Street Kerb Build Out A Mother's Milk Café Outdoor Dining Area</b> - 2. Option 1, Council support installation of the kerb built out at Maud Street to enable outdoor dining for AMM be endorsed. 3. The temporary water filled barrier protection installed at Maud Street be removed (when the actions in sub para 2 are complete). 4. The residents and traders consulted on the matter be notified of the Council decision.	General Manager Economic Development & Planning	Completion likely to be November 2015.
	213	<b>Revocation of Community Land Classification and Proposed Disposal of Land - Lot 502 Dover Street Malvern</b> - 2. Council proceed to undertake further Public Consultation regarding the revocation of Community Land Status on the land identified as Allotment 502 within Filed Plan 34815 in the area named Malvern, CT 5381/56 as a pre-cursor to the sale of the portion of land to the owner of 1 Dover Street Malvern.	General Manager Assets & Environment	Results of public consultation report in this Agenda. COMPLETED

## **CORRESPONDENCE**

**TITLE:** CORRESPONDENCE  
**ITEM NUMBER:** 295  
**DATE OF MEETING:** 26 OCTOBER 2015  
**ATTACHMENTS:** 1. CORRESPONDENCE

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MOVED  
SECONDED

That the correspondence from

- Hon Tony Piccolo MP
- Department of Planning Transport and Infrastructure
- South Australia Police
- Young Achiever Awards
- The Hon John Rau MP
- Hon Geoff Brock MP
- Hon Zoe Bettison MP
- Tung Ngo MLC
- Australia Day Council
- Senator Sean Edwards
- Best Bricks and Pavers
- Andrew Southcott MP
- Hon Stephen Mullighan MP
- Sturt Football Club Inc

be noted.

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HON TONY PICCOLO MP



Government  
of South Australia

MES15D0291

Mayor Lachlan Clyne  
The City of Unley  
PO Box 1  
UNLEY SA 5061

Minister for Disabilities  
Minister for Police  
Minister for Correctional Services  
Minister for Emergency Services  
Minister for Road Safety

Level 2, 45 Pirie Street  
ADELAIDE SA 5000

GPO Box 668  
ADELAIDE SA 5001

Tel 08 8463 6641  
Fax 08 8463 6642

[ministerpiccolo@sa.gov.au](mailto:ministerpiccolo@sa.gov.au)

Dear Mayor Clyne

Thank you for sending the Hon Tony Piccolo MP, Minister for Emergency Services a copy of your correspondence addressed to Mr Chris Beattie, Chief Officer, SA State Emergency Service and Mr Grant Stevens, Commissioner of Police, regarding possible assistance Council could provide during emergency situations.

I acknowledge your concerns in relation to this matter and thank you again for bringing this to the attention of the Minister.

Yours sincerely

*for* Renee Barr  
**Administration Supervisor**  
OFFICE OF THE HON TONY PICCOLO MP

27/8 / 2015

Subject - LIAISON STATE GOVERNMENT

Proposed/Status

Application No.

Doc. No.

Class

For Information 28 AUG 2015

CC: GOWAN

SOUTH AUSTRALIA





Government of South Australia

Department of Planning,  
Transport and Infrastructure

DEVELOPMENT DIVISION

Roma Mitchell House  
136 North Terrace  
Adelaide SA 5000

GPO Box 1815  
Adelaide SA 5001

Telephone: 1300 857 392  
Facsimile: 08 8204 8740

ABN 92 366 288 135

City of Unley  
Mayor Lachlan Clyne  
PO Box 1  
UNLEY SA  
5061

Dear Mayor Lachlan Clyne,

**Renewing our Urban Future – Current and Forthcoming Planning Initiatives**

I am writing to draw your attention to the recent release of *Renewing our Urban Future: Unlocking South Australia's Potential* (copy attached – also available for downloading at <http://www.dpti.sa.gov.au/planning/unlock>) which sets out the Government's vision for delivering better cities, towns and regions and provides context for a number of important planning initiatives that are being rolled out over coming months.

New planning legislation will shortly be introduced to Parliament and, once the Parliamentary process is complete, a new planning system will be progressively established over a three to five year period in close consultation with key stakeholders. Concurrently, we are working towards releasing a draft update to *The 30 Year Plan for Greater Adelaide* which will refresh the spatial vision for the future of Greater Adelaide and support the recently released *Integrated Transport and Land Use Plan for South Australia*. These two keystone initiatives will set the priorities for DPTI's work program during 2016 and beyond.

For the remainder of this year, work will continue on improving and refining the operation of the existing system, including by:

- reforming zoning for activity centres and shopping zones in Greater Adelaide (commencing with the *Existing Activity Centres Development Plan Amendment*, currently undergoing public consultation);
- continuing the successful rezoning of Adelaide's inner and middle suburban transit corridors (via the *Inner and Middle Metropolitan Corridor Infill Development Plan Amendment*, currently the subject of preliminary consultation with affected Councils); and
- consulting (jointly with the EPA) on a new State-wide framework for dealing with site contamination in the planning system commenced consultation on 2 September 2015 and will close on 25 September 2015; and
- implementing new planning arrangements (which commenced on 3 September 2015) to support Renewal SA's *Renewing our Streets and Suburbs Program*, which will see redevelopment of 4,500 Housing SA dwellings in inner Adelaide over the next five years; and
- clarifying and improving arrangements for referring development applications to the Commissioner of Highways and to the EPA.

These initiatives comprise an exciting and broad-ranging agenda for change that will ensure the planning system plays its part in maximising economic, community and environmental outcomes for the entire State.

The Department looks forward to working with the local government sector to ensure opportunities for input from all Councils, primarily via the Local Government Association, but also on an individual basis. As you would appreciate, with a significant work program to deliver, our capacity to work with Councils on local Development Plan Amendments will need to be tightly focused on high priority issues. We will keep you informed on any implications for Development Plan Amendments being progressed by your Council.

In the meantime, please contact Andrew Grear, Manager Strategic and Development Planning, on 7109 7028 should you require further information on any of these initiatives.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Stuart Moseley', with a stylized, flowing script.

**Stuart Moseley**  
**Acting Chief Development Officer**

8 September 2015



**SOUTH AUSTRALIA POLICE**  
KEEPING SA SAFE

Your Ref

Our Ref 15/2931

Enquiries SSgt Russel Dippy

Telephone 732 24251

Facsimile

Mr Lachlan Clyne  
Mayor, City of Unley  
PO Box 1  
UNLEY SA 5061

Dear Mayor Clyne,

### **Re Council interface with Emergency Services**

Thank you for your letter of 24 August seeking to explore the interface of council staff with emergency services during an emergency incident. South Australia Police (SAPOL) seeks to work with all members of the community including local government in ensuring public safety.

You have requested some information on how that interface may be improved. The Local Government Association (LGA) is currently delivering the i-Responda program to all councils. i-Responda has been developed in conjunction with police and emergency services to assist councils in the planning and implementation of their response to emergency incidents. In these situations, councils are often asked to volunteer plant, equipment and personnel to assist those in authority respond to the incident. The key principle behind the framework is to ensure that council personnel can participate safely and that risks to council and council personnel are appropriately managed.

The framework comprises three elements:

- the setting of policy and procedures by council to guide council's general response (Council Incident Preparation Process);
- the process of guiding implementation of council's response to an individual incident (Council Incident Response Process); and
- the process guiding decision making by council employees in response to an incident (Worker Incident Response Process).

The initial roll out of the i-Responda program has focussed on working with the Country Fire Service. The results that you have identified during the Sampson Flat Bushfire have highlighted the benefits and development is now underway to deliver further training in partnership with the State Emergency Service before extending to an all service model.



SAPOL would seek that the City of Unley participate in the i-Responda program in order to achieve the outcome that you are seeking. Should you or your staff have any questions regarding this matter, then please contact Senior Sergeant Russell Dippy, Emergency Management Coordinator on 732 24251 or [russell.dippy@police.sa.gov.au](mailto:russell.dippy@police.sa.gov.au).

Yours sincerely



(Grant Stevens)  
COMMISSIONER OF POLICE

8 September 2015

Subject	SAPOL	(5)
Officer/Staff		
Applicant No.		
Doc. No.	10 SEP 2015	Class.
For Information	C. Bonland	

20841

Subject: <b>YOUNG ACHIEVER AWARDS</b>	
Principal/Street	
Application No.	
Doc. No.	Class.
15 SEP 2015	Am
For Info/Action: <b>C. GOWAN</b>	

09 September 2015

Lachlan Clyne  
Mayor  
City of Unley  
PO Box 1  
UNLEY SA 5061

Dear Mayor

The Channel 9 Young Achiever Awards are now open and I write to seek your support to help promote the "call for nominations". We also invite you to nominate a young person you know who is actively involved in community activities and/or achieving great results in their field of endeavour.

The purpose of the Channel 9 Young Achiever Awards is to acknowledge, encourage and most importantly promote the positive achievements of all young people up to the age of 29 from South Australia.

I have enclosed a media release (which has also been emailed) with a quote that you may be able to send to your local media or add to your weekly Council article (please amend to suit). Also enclosed is a poster and nomination brochures to display in your reception or the foyer if possible please, for the public to access.

It would also be great if you could email staff, community groups and the young people you are involved with, to advise them about the opportunity to nominate (we can email details to you to forward on if required). You may also be able to put a note about the Awards in your newsletter and on social media.

Nominations close on Friday 4th December 2015 and nominations are made online at [www.awardsaustralia.com](http://www.awardsaustralia.com)

Making a nomination will provide excellent exposure for a young person, as we endeavour to seek local media coverage for all nominees. I hope you will be able to support these important youth awards. Thank you in anticipation.

Yours sincerely

  
Josh Griffin  
Awards Manager



PO Box 1028  
Kent Town SA 5071  
Ph: (08) 8132 0753  
Fax: (08) 8132 0759  
sa@awardsaustralia.com  
www.awardsaustralia.com

#### Patron

The Hon Jay Weatherill MP  
Premier of South Australia

#### Award Sponsors

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**MEDIA RELEASE   MEDIA RELEASE   MEDIA RELEASE**

## ***NOMINATE A LOCAL YOUNG ACHIEVER***

Nominations for the Channel 9 Young Achiever Awards are now open and we want our local young achievers to be recognised!

Lachlan Clyne, Mayor of City of Unley encourages residents to nominate a local young person for a Channel 9 Young Achiever Award.

"We have so many young people doing a great deal to make our community a better place to live. I encourage individuals, businesses and community organisations/groups to nominate a great young role model who is making a real difference. It would be great to see our community well represented in these prestigious Awards" said Mayor Clyne.

Nominations are being sought until Friday 4<sup>th</sup> December 2015 in the following categories:

- Santos Regional Service Award
- The Coffee Club Arts and Fashion Award
- AustralianSuper Career Kick Start Award
- The University of Adelaide, Faculty of Sciences Science and Technology Award
- Office for Youth Aboriginal Achievement Award
- Hostworks Online Achievement Award
- Flinders Ports Environment Award
- Multicultural Youth South Australia Spirit of Resilience Award
- Rural Doctors Workforce Agency Rural Health Award
- Worldwide Printing Solutions Sports Award
- Scouts SA Leadership Award

The Awards will culminate with a Gala Presentation Dinner on Saturday 12<sup>th</sup> March 2016 at the Hilton Adelaide.

All category winners will receive \$2,000 thanks to Allianz Australia. One of the eleven category winners will be chosen as the Premier's Channel 9 Young Achiever of the Year and will win an additional \$2,000 from Allianz Australia, a state trophy and a fabulous holiday for two provided by Hilton Hotels (conditions apply).

Nomination enquiry brochures are available from Council or Awards sponsors. For further information email [sa@awardsaustralia.com](mailto:sa@awardsaustralia.com) phone the Awards office: 8132 0753 or visit [www.awardsaustralia.com](http://www.awardsaustralia.com)

Recognise a young person now and make their day!

End



The Hon John Rau MP

9800860

10 September 2015

Mayor Lachlan Clyne  
City of Unley  
PO Box 1  
UNLEY SA 5061  
pobox1@unley.sa.gov.au

Dear Mayor

Earlier this year, I wrote to the council mayors providing information about the Government's response to the recommendations of the Expert Panel on Planning Reform.

Since that time the Government has been preparing new planning legislation—the Planning, Development and Infrastructure Bill 2015—which I introduced into parliament on 9 September 2015.

Reforming our planning system is one of this Government's most important priorities. It is the key to delivering those priorities which are common to both state and local government: creating liveable communities, achieving environmental sustainability and securing jobs for future generations.

Over the coming months there will be a series of forums and workshops, organised by the government and other organisations, to familiarise professionals and users of the planning legislation, such as council staff, with the key features of the bill. A full schedule of events is available on my department's website at [www.dpti.sa.gov.au/planning/planning\\_reform](http://www.dpti.sa.gov.au/planning/planning_reform).

The website contains the bill, a comparison of the provisions of the old and new legislation, and a great deal of other useful material. Further information and answers to questions can be obtained by calling 1300 857 392.

I encourage councils to take full advantage of these education sessions and resources.

In the new year I will introduce a further bill dealing with various implementation issues. This will be similar to how the *Local Government Act 1999* was implemented. This approach will allow the Government to work with councils to put in place a suitable implementation plan.

I look forward to working with you on implementing the new planning legislation.

Yours sincerely



**John Rau**  
Deputy Premier  
Minister for Planning



**Government  
of South Australia**

Deputy Premier  
Attorney-General  
Minister for Justice Reform  
Minister for Planning  
Minister for Housing and Urban  
Development  
Minister for Industrial Relations  
Minister for Child Protection  
Reform  
45 Pirie Street  
ADELAIDE SA 5000  
GPO Box 464  
ADELAIDE SA 5001  
Tel 08 8207 1723  
Fax 08 8207 1736

7.411

GOVERNMENT FUNDING

15 SEP 2015

Class. *Am*

For information *C. GOWARD*



Government  
of South Australia

eA175313

Mr Lachlan Clyne  
Mayor  
Corporation of the City of Unley  
PO Box 1  
UNLEY SA 5061

Dear Mayor Clyne *LACHLAN*

I am pleased to advise that the Local Government Grants Commission's (the Commission's) recommendations for the distribution of the Commonwealth Financial Assistance Grants to Councils for 2015-2016 have recently been submitted to the Australian Government and approved by the Hon Warren Truss MP, Commonwealth Minister for Infrastructure and Regional Development, on 12 August 2015.

As you would be aware, the 2015-2016 Federal Budget has had a significant impact on funding to local governing authorities in South Australia.

Firstly, the Supplementary Local Road Funding Program, which provided additional funding to South Australia up to 30 June 2014, has not been reinstated by the Australian Government in the 2015-2016 Federal Budget. This funding was provided in recognition of the inequitable share of the Identified Local Road Grants to South Australia.

Secondly, savings measures originally announced as part of the 2014-2015 Federal Budget will continue for 2015-2016. The indexation of Financial Assistance Grants, which is an annual increase in grants based on population changes and increases in the Consumer Price Index, was frozen by the Commonwealth Government for a period of three years commencing on 1 July 2014.

The impacts of these measures on funding for local government in South Australia are significant. Freezing the indexation of Financial Assistance Grants will see a reduction in grants of approximately \$1 million for 2015-2016, due to South Australia's declining proportion of the national population.

This is compounded by the loss of the Supplementary Local Road Funding Program that would have provided an estimated \$19 million in 2015-2016, placing a significant burden on local governing authorities to maintain local services and infrastructure.

Minister for Regional Development  
Minister for Local Government

Level 17, 25 Grenfell Street Adelaide SA 5000 | GPO Box 2557 Adelaide SA 5001 DX 667  
Tel 08 8226 1300 | Fax 08 8226 0316 | [pisa.MinisterBrock@sa.gov.au](mailto:pisa.MinisterBrock@sa.gov.au)





The Australian Government has provided additional local road funding in 2015-16 with \$1 billion to be distributed under the Roads to Recovery Program. While this funding is significant and welcomed, it does not address the continued inequity of funding to South Australian Councils.

As Minister for Local Government, I will continue to work closely with the Local Government Association of South Australia in an effort to achieve a more equitable situation. I strongly urge you to take every opportunity to lobby your Federal Member of Parliament.

In terms of the 2015-2016 Financial Assistance Grants, the total allocation for South Australia is \$152 million. This allocation has two components that are distributed using different assessment methods.

The general purpose grants for South Australia are \$113,400,384, a decrease of 1.0 percent from 2014-2015 and the identified local road grants of \$38,656,146, which have been held to the same level as 2014-2015. The identified local road component includes formulae based funding of \$32,858,146 and the Special Local Roads Program with funding of \$5,798,000.

For 2015-2016, there will also be two adjustments made to grants received by Councils. Firstly, the payment of \$76 million, or approximately two quarters of the 2015-16 Financial Assistance Grants were brought forward and paid in 2014-15. This amount will be deducted from the 2015-16 grant payments.

Secondly, the Australian Government advised that there was an underpayment of \$491,326 in the 2014-2015 grants, due to rounding of the total grant pool. This amount will be added to the cash grants received by Councils during 2015-2016 in proportion to their approved 2014-2015 distributions.

In summary, the total allocation to the Unley Council for the 2015-2016 year consists of:

General Purpose Grant	\$	787,303
Roads (Formulae Funding)	\$	368,870
Roads (Special Local Roads Program)	\$	- *
Total Estimated Grant for 2015-2016	\$	1,156,173
Less Grants paid in June 2015	\$	611,125
Add Adjustment for 2014-2015 underpayment	\$	3,411
<b>Total Cash Payable</b>	<b>\$</b>	<b>548,459 **</b>

\* Monies provided under the Special Local Roads Program (Financial Assistance Grants) have been allocated for work on the following project:

\*\* Note figures above the Total Cash Payable figure have been rounded to the nearest dollar.

To calculate the general purpose grants, both the capacity of Councils to raise revenue and their expenditure needs relative to the average or standard Council are assessed. Greater funding is directed to Councils with less capacity to raise revenue from rates (i.e., those Councils with lower than average property values) or where services cost more to provide for reasons outside the Council's control (i.e., those Councils with higher than average expenditure needs).

The Commission has an ongoing commitment to reviewing the methodology used to assess Councils' need for financial assistance and there have been a number of modifications to its methodology for 2015-2016.

The Commission has reviewed its use of data from the Valuer-General's Office following the implementation of the new South Australian Integrated Land Information System (SAILIS), reviewed the proportion of Council operating expenditure included in its assessment process and re-introduced the assessment of library services into its recommendations.

The grants are untied and will be paid in four quarterly instalments, with the first instalment recently paid. Further instalments will be paid in November 2015 and February and May 2016.

It would be appreciated if you could forward this information to the relevant Council officers.

Should you have any queries regarding your Council's grant, please contact Mr Peter Ilee, the Commission's Executive Officer, on telephone 7109 7148 or via email at [grants.commission@sa.gov.au](mailto:grants.commission@sa.gov.au).

Yours sincerely



**Hon Geoff Brock MP**  
Minister for Regional Development  
Minister for Local Government

*dh*  
12 September 2015

cc: Mr Peter Tsokas, Chief Executive Officer, Corporation of the City of Unley

Subject - LIAISON STATE GOVERNMENT	
Product/Street	
Application No.	
Doc. No.	17 SEP 2015 Class.
For info/Action	
C SOWAND	

15MAGE/0149

Mr Lachlan Clyne  
Mayor  
City of Unley  
PO Box 1  
UNLEY SA 5061



Government  
of South Australia

Minister for Communities and  
Social Inclusion  
Minister for Social Housing  
Minister for Multicultural Affairs  
Minister for Ageing  
Minister for Youth  
Minister for Volunteers

Level 8  
178 North Terrace  
Adelaide SA 5000  
GPO Box 2832  
Adelaide SA 5001  
DX 115  
Tel 08 8463 6560  
Fax 08 8463 4480  
dcsi.ministerbettison@sa.gov.au

Dear Mayor

I am pleased to advise that the 2016 Seniors Card Discount Directory, *Your Lifestyle Guide* (the Directory), will be sent to your Office for collection by Seniors Card holders within your community.

The Directory, and associated inserts, offers Seniors Card holders with a range of discounts and benefits, providing a variety and choice. It also offers useful information to older South Australians on matters pertinent to their wellbeing, health and lifestyle.

This year, the Directory will be available throughout the community for collection by Seniors Card holders who wish to have a hard copy. It is also accessible on the South Australian Government website, [www.sa.gov.au/seniorcard](http://www.sa.gov.au/seniorcard), in an interactive format.

Your office will receive copies of the Directory in early December along with posters to promote its availability. If you have any queries about the Directory, please feel free to call Ms Evlynn Hayes, Seniors Card Manager, Office for the Ageing, on 8204 2420.

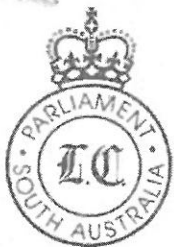
Thank you for your support in raising awareness about the Directory.

Yours sincerely

Hon Zoe Bettison MP  
MINISTER FOR AGEING

10/9/2015





# Tung Ngo MLC

Member of State Parliament



Parliament House, North Terrace, Adelaide SA 5000 | Tel: 8237 9276 | Email: tung.mlc@parliament.sa.gov.au

Wednesday, 16 September 2015

Mr Lachlan Clyne  
Mayor  
City of Unley  
PO Box 1  
UNLEY SA 5061

Dear Mr Clyne

**Statutes Amendment (Decriminalisation of Sex Work) Bill**

I take this opportunity to write to you about recent attempts that have been made to have sex work decriminalised in South Australia.

The Hon Michelle Lensink MLC recently brought the Statutes Amendment (Decriminalisation of Sex Work) Bill to a second reading vote in the Legislative Council (Upper House).

Before I became a Member of Parliament, I served as a local Councillor for 18 years at Port Adelaide Enfield Council. In my contribution to the above Bill, I raised a number of practical concerns on whether it would provide local Councils with enough powers and resources to be able to regulate public soliciting and non-complying brothels.

The Bill has since been referred to a Select Committee of which I am a member. The committee will enquire into and report on the merits of this particular Bill. I invite your Council to make a submission to this Committee as I believe local Councils are best placed to provide feedback on this proposal.

To register your interest in making a submission you can contact Leslie Guy, Secretary of the Committee at Parliament House by phone on 8237 9490 or via email at [leslie.guy@parliament.sa.gov.au](mailto:leslie.guy@parliament.sa.gov.au).

Feel free to contact me on 8237 9276 if you wish to discuss this issue or any other matter further.

Yours sincerely

Hon Tung Ngo MLC  
Member of Legislative Council (Upper House)

SUBJECT: <u>LIAISON STATE GOVERNMENT</u>		
Doc. No. <u>17 SEP 2015</u>		
Class. <u>Acc</u>		
For Information <u>Cyano</u>		



Australia Day Council of South Australia

17 September 2015

Mr Peter Tsokas  
Chief Executive Officer  
City of Unley  
PO Box 1  
UNLEY SA 5061

Dear Peter

**Australia Day Council Membership 2015-16**

Thank you for your continued support in renewing your membership as a Member of the Australia Day Council of South Australia.

Your membership greatly assists in successfully achieving the celebration of our national day throughout the community, as well as pride in being an Australian and the recognition of achievement in the community.

Continued support from our members allows us to improve on existing services and events and to create new and exciting ones for the future.

Yours sincerely

**Matthew Miles**  
Executive Officer

Subject - AUSTRALIA DAY COMMITTEE		
Priority/Street		
Application No.		
Doc. No.	21 SEP 2015	Class. Acc
For info/Action C. GOWARD		



Subject - SUSTAINABILITY (5)	
Priority/Street	
Application No.	
Doc. No.	Class.
21 SEP 2015	Am
For info/Action C9000000	



**Senator Sean Edwards**

18 September 2015

Mr Lachlan Clyne  
Mayor  
City of Unley  
PO Box 1  
UNLEY SA 5061

Dear Mayor, *Lachlan*

For two years I have been preparing a plan for an Australian nuclear industry.

When the South Australian Labor Government announced a Royal Commission into the issue in February 2015 it provided the opportunity to progress this idea with a prospect of bipartisanship the likes of which never before seen in Australia.

The result is my submission to the Nuclear Fuel Cycle Royal Commission and I am pleased to enclose a copy for your review.

This is not primarily a plan to produce just power. It is a plan to produce economic growth in South Australia through energy provision at low or even no cost.

Step one is taking custody of spent nuclear fuel. There is, after all, 250,000 tonnes of it distributed around the world looking for a home and it retains around 99% of its usefulness if it's processed with new generation reactors, which leads us to step two.

Pyro-processing and Generation-IV reactors extract energy and reduce the burden of the resulting waste to something manageable in tens of years rather than tens of thousands of years.

The outcome is an industry that produces \$28billion in revenues for the state of South Australia before the economic impact of cheap power is even considered.

This plan is fully researched, referenced and costed. We now must see it through.

It would be my pleasure to discuss this plan in depth with you and take any questions you may have, and I urge you to do.

Yours sincerely,

*Sean*

Senator Sean Edwards  
**Liberal Senator for South Australia**

Chairman, Economics Legislation Committee  
Joint Standing Committee on Foreign Affairs, Defence and Trade  
Senate Standing Committee on Rural and Regional Affairs and Transport  
Joint Committee on the Australian Commission for Law Enforcement Integrity  
Joint Committee on Law Enforcement

Chairman, Parliamentary Friends of Brazil  
Chairman, Parliamentary Friends of Chile  
Chairman, Parliamentary Friends of France

187 Grenfell Street, Adelaide SA 5000  
Telephone: (08) 8232 0440  
SA Country Callers: 1300 738 260  
Facsimile: (08) 8232 0448

Parliament House, Canberra ACT 2600  
Telephone: (02) 6277 3385  
Facsimile: (02) 6277 5960  
Email: senator.edwards@aph.gov.au

**Senator for South Australia**



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E best@bestgroup.com.au  
www.bestgroup.com.au



22 September 2015

His Worship The Mayor  
Lachlan Clyne  
City of Unley  
181 Unley Road  
UNLEY SA 5061

Your Worship,

I have just read the Spring 2015 edition of Unley Life. I wish to commend you and the staff at Unley for producing such an informative publication.

To my mind without doubt the best I have seen from a number of local government authorities with whom I deal with. Well done.

Comprehensive, yes. Variety of subject matter, yes. Good solid information, yes.  
Satisfying, yes. Leadership and informative, yes.

Well done.

Yours Faithfully

  
Chris Tully  
Marketing Manager

Subject - <i>Compliment</i>		<i>6</i>
Property/Street		
Application No.		
Doc. No.	<i>24 SEP 2015</i>	Class.
For Info/Action		<i>msj</i>
<i>Compliment</i>		





# Andrew Southcott MP

FEDERAL MEMBER FOR BOOTHBY



24 September 2015

Mayor  
City Of Unley  
PO Box 1  
UNLEY SA 5061

## Australian Government Volunteer Awards

I am writing to seek your assistance in publicising the Australian Government Volunteer Awards 2015 within your organisation.

Volunteers are an integral part of Australian society, freely giving their time, skills and energy to helping others and building strong, cohesive communities.

Six million Australians volunteer each year, often reaching out to the vulnerable members of our community.

The 2015 Australian Government Volunteer Awards are our way of showing gratitude to the amazing efforts of local unsung heroes.

I would appreciate your assistance in making those within your organisation aware of the awards and encourage them to nominate.

Please find attached an Australian Government Volunteer Awards Nomination Form for your consideration. Nominations are due by the 13 November 2015 and can also be submitted via my website at [http://www.andrewsouthcott.com.au/community-hub/agva\\_2015](http://www.andrewsouthcott.com.au/community-hub/agva_2015).

For your consideration, I have enclosed a contact details update form, and my grants and awards newsletter informing you about further opportunities for your organisation.

Should you have any further queries, please contact my office on 8374 0511.

Yours sincerely,

ANDREW SOUTHCOTT MP  
Federal Member for Boothby

12-62-3

Subject: HUMAN RESOURCE AWARDS	
Priority/Street	
Application No.	
Doc. No.	28 SEP 2015
Class: ACME	
For Info/Action: C. GOWAN	





---

Delivery Address:  
760 Marion Rd  
MARION SA 5043

No stamp required  
if posted in Australia



Dr Andrew Southcott MP  
Reply Paid 64267  
MARION SA 5043

## Australian Government Volunteer Awards – Nomination Form

Name of organisation \_\_\_\_\_

### Nominator contact details

Title \_\_\_\_\_ Full Name \_\_\_\_\_

Position in organisation \_\_\_\_\_

Email Address \_\_\_\_\_

Postal Address \_\_\_\_\_

Phone Number \_\_\_\_\_ Mob. Number \_\_\_\_\_

### Nominee Details

Title \_\_\_\_\_ Full Name \_\_\_\_\_

Position in your organisation \_\_\_\_\_

If Nominee is under 18 years, Parent or Guardian agreement is required

I, \_\_\_\_\_ agree to this nomination,

Parent / Guardian's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Describe recipient's achievement:



Andrew Southcott MP  
Federal Member for Boothby





## Saluting Their Service (STS)

### Commemorative Grants Programme

The STS Commemorative Grants Programme is designed to preserve Australia's wartime heritage and to involve people throughout the nation in a wide range of projects and activities that highlight the service and sacrifice of Australia's servicemen and women. Three categories of grants are available under the STS Programme:

- **Community Commemorative Grants (CCG)** - Grants up to a maximum of \$4,000 are available for community-based commemorative projects and activities. This includes, for example, the building of community memorials and the preservation of wartime memorabilia that is significant locally but is not necessarily nationally significant.
- **Vietnam War Commemorative Grants (VWCG)** - Grants between \$4,000 and \$20,000 are available for community-based commemorative projects and activities that directly commemorate any aspect of the Vietnam War, and which focus on camaraderie.
- **Major Commemorative Grants (MCG)** - Grants in excess of \$4,000 are available for projects and activities that are significant, usually from a national, state or territory perspective and that contribute to Australia's understanding of its wartime heritage and honour the service and sacrifice of its servicemen and women.

**Submissions are currently open.**

<http://www.dva.gov.au/consultation-and-grants/grants/grant-and-bursary-programs/saluting-their-service-commemorative>

## LOCAL SPORTING CHAMPIONS

*Grants to help young people pursue their sporting dreams.* Young people find it difficult to meet the ongoing and significant costs associated with participation in sporting competitions, particularly those from regional areas. The Local Sporting Champions program is an Australian Government initiative designed to provide financial assistance for young people aged 12-18 towards the cost of travel, accommodation, uniforms or equipment when competing, coaching or officiating at an official national sporting organisation (NSO) endorsed state, national or international sporting championship or a School Sport Australia state or national championship.

**Submissions open 1 November 2015**

[http://www.ausport.gov.au/participating/local\\_sporting\\_champions](http://www.ausport.gov.au/participating/local_sporting_champions)







**ANDREW SOUTHCOTT MP**  
FEDERAL MEMBER FOR BOOTHBY

SEPT / OCT 2015  
**Grants and Awards Newsletter**

[www.andrewsouthcott.com.au/grants](http://www.andrewsouthcott.com.au/grants)

### **Australian Government Volunteer Awards 2015**

Volunteers are an integral part of Australian society, freely giving their time, skills and energy to helping others and building strong, cohesive communities.

Six million Australians volunteer each year, often reaching out to the vulnerable members of our community.

The 2015 Australian Government Volunteer Awards are our way of showing gratitude to the amazing efforts of local unsung heroes.

If you believe you know someone whose efforts should be recognised please visit my website to submit a nomination form.

[http://www.andrewsouthcott.com.au/community-hub/agva\\_2015](http://www.andrewsouthcott.com.au/community-hub/agva_2015)



**NOMINATE**

<http://www.citizenoftheyear.com.au/nominate>

**For a full list of grants please visit my website**

[www.andrewsouthcott.com.au](http://www.andrewsouthcott.com.au)

For any further information or assistants please feel free to contact my office.

PH: **8374 0511** / Fax **8374 3071**

Level 1 / 724 Marion Road, Marion SA 5043



## UPDATE YOUR CONTACT DETAILS

Please help us update our database so that we can contact you in the future about important issues.

Organisation Name: \_\_\_\_\_

Organisation Address: \_\_\_\_\_

Postal Address: \_\_\_\_\_

Telephone: \_\_\_\_\_

Fax: \_\_\_\_\_

Email: \_\_\_\_\_

Primary Contact Person: \_\_\_\_\_

Position: \_\_\_\_\_

Mailing Address: (if different) \_\_\_\_\_

Telephone: \_\_\_\_\_

Fax: \_\_\_\_\_

Mobile: \_\_\_\_\_

Email: \_\_\_\_\_

Andrew Southcott MP | Federal Member for Boothby | Level 1, 724 Marion Road, MARION SA 5043

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15MTR/1641



Government  
of South Australia

The Hon Stephen Mullighan MP

Mr Lachlan Clyne  
Mayor  
City of Unley  
PO Box 1  
UNLEY SA 5061

Dear Mayor *Lachlan*

As you are aware, as part of the Critical Road Improvement Program in the recent State Budget, the resurfacing of Goodwood Road between Florence Street and Mitchell Street was scheduled to occur in the 2015/16 financial year.

I am advised by the Department of Planning, Transport and Infrastructure (DPTI), Council has written to them requesting the resurfacing works for the 2017/18 financial year. I have attached a copy of this correspondence for your information.

I understand the City of Unley is proposing to undertake the undergrounding of power lines and street scaping works in this area and the deferral of works will enable Council to complete works, prior to the commencement of resurfacing works. Following this advice, DPTI will defer the works to the 2017/18 financial year from Council.

Should you wish to discuss this matter further, please contact DPTI's Regional Operations Manager, Mr Craig Eckermann on telephone 7223 6055 or by email to [craig.eckermann@sa.gov.au](mailto:craig.eckermann@sa.gov.au).

Yours sincerely

**HON STEPHEN MULLIGHAN MP**  
**MINISTER FOR TRANSPORT AND INFRASTRUCTURE**

7 October 2015

Encl

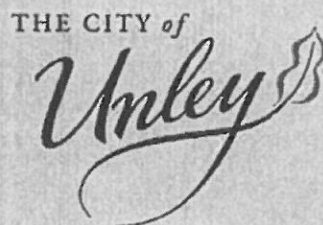
Cc Hon Steph Key MP, Member for Ashford

Minister for Transport and Infrastructure  
Minister Assisting the Minister for Planning  
Minister Assisting the Minister for Housing and Urban Development  
12th Floor, Roma Mitchell House, 136 North Terrace Adelaide SA 5000 | GPO Box 1533 Adelaide SA 5001  
Tel 08 8402 1708 | Fax 08 8402 1991 | Email [ministermullighan@sa.gov.au](mailto:ministermullighan@sa.gov.au)

14553

Subject	ROAD MAINTENANCE
Priority/Status	GOODWOOD ROAD
Application No.	
Doc. No.	19107 130 60 14553
SA 5001 6846	
SOUTH AUSTRALIA	
C. GOW	





Mr Graeme Brown  
General Manager Asset Management

Per email [graeme.brown@sa.gov.au](mailto:graeme.brown@sa.gov.au)

24 September 2015

Dear Graeme,

**RESEAL PROGRAMMING FOR GOODWOOD ROAD, GOODWOOD  
DELAY OF WORKS SCHEDULE**

The City of Unley is undertaking a facelift for Goodwood Road, Goodwood, between the tram line and Victoria Street. This will see the undergrounding of power lines, undertaken by SA Power Networks (SAPN), and a streetscape upgrade by the City of Unley. Following these works a reseal of Goodwood will be carried out by your Department.

SAPN have now finalised their detailed design and are currently tendering for construction. Design elements took longer than expected and SAPN had to delay their program. SAPN expect that construction will commence in November and will be completed by July / August next year. Following these works, the City of Unley will undertake the repavement of footpaths, a kerb and water table replacement, and side street works which will take approx. 11-12 months. Due to the nature of the works it is not possible to overlap these works. It is expected that DPTI could undertake a reseal beginning of 2017/18.

Works scheduled	Works undertaken by	Indicative Timeline
PLEC undergrounding power lines	SAPN	November 15 – July/August 2016
Streetscape upgrade	City of Unley	August 16 – June 2017
Reseal Goodwood Road	DPTI	July 2017 on

Could you please confirm that the reseal can be undertaken according to the delayed timetable above and that the funding can be carried forward to 2017/18.

Yours sincerely,

John Devine  
General Manager Assets and Environment

# STURT FOOTBALL CLUB INC.

Administration 39 Oxford Terrace Unley SA 5061  
PO Box 10 Unley SA 5061

P 08 8271 4611 F 08 8272 9975 www.sturtfc.com.au

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9 October 2015

City of Unley  
Attn: Mr Peter Tsokas  
PO Box 1  
Unley SA 5061

Dear Peter,

The SANFL has provided the Clubs with the attached table regarding average home and away attendances.

**Average Match Attendance (Home and Away games combined)**  
**5 Year Comparison**

CLUB	2011	2012	2013	2014	2015	Rank
Adelaide				3432	2450	5
Central District	3224	2790	2318	2201	2136	8
Eagles	2663	2632	2406	2571	2346	6
Glenelg	3728	3376	2734	2991	2674	3
North Adelaide	2801	2538	2723	2898	2098	9
Norwood	4663	3913	3511	3516	3238	1
Port Adelaide	3547	3068	2989	3231	2559	4
South Adelaide	2401	2284	1911	2159	2063	10
Sturt	3352	2806	2476	3068	2827	2
West Adelaide	2742	2518	2512	2124	2157	7
<b>SANFL Average</b>	<b>3236</b>	<b>2880</b>	<b>2620</b>	<b>2819</b>	<b>2455</b>	

As you can see, in spite of a reduction in our match day attendances we ranked 2<sup>nd</sup> to Norwood Football Club who have been the most successful SANFL Club these past few years.

We have conducted research with our membership and the overwhelming reason for not attending games this season was due to on field performance with time poor a far second.

⑦

Subject	CLARIDGE HOLDEN STURT FOOTBALL CLUB	
Property/Street	CLUB	
Application No.		
Doc. No.	14 OCT 2015	Class. <i>ACU</i>



We believe with the restructure of our football department, a good list and a couple of solid recruits that we will be able to turn around our on field performance, hence increase our match day attendances. It is no secret that the SANFL and SA Football Commission see the benefits of a strong Sturt Football Club

Judging by the amount of memberships we have processed in the last 24 hours since the announcement of our Senior Coach then our membership is also on track to exceed expectation.

The SANFL is proactively addressing match day attendances and there will be improvements made to next season regarding scheduling, styles of play etc.

The appointment of Chad Cornes, Joshua Carr and Martin Mattner, all former respected AFL players, as senior coaches in the SANFL competition is already creating a lot of interest within the South Australian local football community that will likely also contribute to increasing match day attendance.

We would be pleased for you to share this information with the sitting members.

Kind regards,

A handwritten signature in black ink, appearing to read 'Sue Dewing', with a stylized flourish at the end.

Sue Dewing  
General Manager

## **MAYOR'S REPORT**

**TITLE:** MAYOR'S REPORT FOR MONTH OF OCTOBER 2015  
**ITEM NUMBER:** 296  
**DATE OF MEETING:** 26 OCTOBER 2015  
**ATTACHMENTS:** 1. MAYOR'S CALENDAR

---

## **RECOMMENDATION**

MOVED:  
SECONDED:

That:

1. The report be received.
-

DATE	TIME	MEETING SUBJECT	LOCATION
		During the period 21 September until 12 October I was absent from Council on paternity leave.	
		During the period several Elected Member attended functions on my behalf and I thank them for assisting in this regard.	
13/10	7.00am	Unley Business Breakfast	Town Hall
13/10	4.00pm	Audit and Governance Committee Meeting	Council Chambers
14/10	9.15am	MLGG Economic Development Forum	Walkerville Council
14/10	2.45pm	Centennial Park Cemetery Authority Quarterly Meetings	Centennial Park
16/10	3.30pm	Teacher Appreciation Day Afternoon High Tea	Goodwood Primary School
17/10	3.00pm	Millswood Lawn Tennis Club Opening	Millswood
17/10	4.00pm	Opening of Glen Osmond Scout Hall	Myrtle Bank
18/10	12 noon	Adelaide Potters' Club Open Studio	Unley
During this period I have met with Elected Members, Administration, Residents and various community groups.			

## **DEPUTY MAYOR'S REPORT**

**TITLE:** DEPUTY MAYOR'S REPORT FOR MONTH OF OCTOBER 2015  
**ITEM NUMBER:** 297  
**DATE OF MEETING:** 26 OCTOBER 2015  
**ATTACHMENTS:** 1. DEPUTY MAYOR'S REPORT

---

### **RECOMMENDATION**

MOVED:  
SECONDED:

That:

1. The report be received.
-

Meetings with the Mayor, CEO and GMs.  
Discussions with EMs.  
Various discussions.

The list below mostly excludes events and activities that I would normally attend as an Elected Member eg. Council meetings, briefing sessions, Ward discussions with staff and community events.

At all events attended, any expense incurred was funded by myself.

#### Thursday 24 September

Met with Mayor Lachlan Clyne to celebrate the birth of his daughter Matilda.  
The Mayor is on leave for a couple of weeks.

#### Thursday 24 September

*I attended the launch of 'Reboot, Unley Libraries Digital Literacy Program' @ Unley Town Hall. The guest speaker was Associate Professor Katrina Falkner, University of Adelaide. There were multiple screens displaying technology information and demonstrations of interaction with computer programs by simple hand movements, a ball throwing robot and 3D printing ... and the best one, a virtual reality experience of a roller coaster; best experienced before having a sandwich.*

I went there expecting a ho hum experience, but I was blown away. Fantastic. There was a very healthy attendance by local residents. Some migrated from the Library to the event.

The catering was enjoyable and rather generous.

In attendance was Councillor Peter Hughes.

#### Saturday 26 September

Attended the official opening of the Sturt Bowling Club.

I bowled the kitty to launch the season.

I noted the success of the club and the significant improvements made over the past year; especially the new retractable sun screens adjoining the club rooms.

#### Monday 28 September

Chaired the Council Meeting.

#### Tuesday 29 September

Chaired the Special Council Meeting.

Council made a decision regarding the preferred option to mitigate flooding in Brown Hill Keswick Creek.

#### Wednesday 30 September

Attended the Inner Metropolitan Mayors' Luncheon hosted by Lord Mayor Martin Haese in the Lady Esther Jacobs Room, Adelaide Town Hall. This bi-monthly luncheon is an initiative of the new Lord Mayor.

An excellent lunch with healthy discussion.

It was pleasing to see the growing collaboration between Adelaide Council and the neighbouring Councils, especially with regard to sharing use of the parklands.

Discussion was on environmental and climate change initiatives, power and energy saving achievements. This was followed by a presentation titled 'Smart

Cities' that highlighted potential outcomes from technology and city wide free wifi Internet access.

The next luncheon will be hosted by Burnside Council.

#### Saturday 03 October

Launched the 'Street Geek X' LAN party (gaming) event at Goodwood Community Centre. This is the fifth year of Unley supporting and partnering the event. It's huge with about 250 participants. I spoke about my early gaming days with a memorable DOS game called 'Leisure Suit Larry'. The event ran [from 10am Saturday to 8pm Sunday](#) with a lock-in after [11pm Saturday](#). Ages ranged from under 18 to 40 years.

The sponsors were Plantronics Gaming, Apollo Lighting and Capri Theatre with City of Unley being the event partner.

I acknowledged the huge effort of Alyssa Hill (@ Unley Council) for making this a cool event on a hot weekend.

#### Saturday 03 October @ 12:45pm

Visited Goodwood Library to inspect the facilities.

Met a local resident and discussed the Library and potential improvements.

#### Sunday 04 October

Accompanied by CEO Peter Tsokas, I attended the Chinese National Day Banquet Celebration of the 66<sup>th</sup> Anniversary of the People's Republic of China. Six is a lucky number in China; sixty six is an even more special number.

It was a Chinese banquet at the Kingdom Chinese Restaurant, Gouger Street, Adelaide; superb.

It was an opportunity to meet the incoming Chinese Consul General, Mr Hongwei Rao. He is the first Chinese Consul General in Adelaide.

It was the end of a hot day, a fabulous banquet and good company; an ideal opportunity for networking on behalf of Unley Council.

Despite his short time in Adelaide, Mr Rao spoke knowingly of Unley.

The Premier Jay Weatherill, the Opposition Leader Steven Marshall and the Lord Mayor Martin Haese had been invited, but all were all unable to attend. The Mayor of Mount Gambier, Andrew Lee was in attendance; he had driven up that day.

It was significant that Unley was invited as the inner-metro Council together with a significant regional Council; a good representation of Councils across the State.

After the event, the CEO and I strolled down Gouger Street and stopped for a palate cleansing gelato and an affogato.

On my way back to catch the tram home, I passed the Kingdom Chinese Restaurant and the hostess Nesta Leung spotted me and asked me to join her for a glass of red and some nibbles outside. A nice way to end the evening.

#### Friday 09 October

Attended the launch of Stewart MacFarlane's Affordable Art Show at Fisher Jeffries, Gouger Street, Adelaide.

Stewart MacFarlane is an accomplished artist and had a selection of 17 paintings on display. I discussed with him his inspiration and drive when painting. He was interested in my interpretations of his artwork.

The host, Fisher Jeffries, was generous and I was impressed by the ongoing support for established artists.

The artwork that most impressed me was titled 'Building in Quorn'; 2012, oil on canvas board, 45.5 x 60.5cm.

#### Saturday 10 October

Attended the launch of the 5<sup>th</sup> biennial Port Festival @ Port Adelaide @ [10:30am](#).

A warm day, but with good cloud cover.

The West End beer van was serving pub lemonade for the assembled guests in a picket fenced area adjacent to the Lighthouse Wharf Hotel.

Later we moved down to the wharf for the official opening.

The One and All ship was berthed at the wharf.

Unley was the only inner metropolitan Council represented.

A fire boat noisily cruised past (several times) jetting water from nozzles high into the sky and sideways. This gave the ceremony a lovely salty and misty atmosphere.

A gust of wind sent a large umbrella flying. It had been shelter for Mayor Gary Johanson and the speakers.

The launch was 4 fold:

to celebrate the 5<sup>th</sup> biennial Port Festival;

to celebrate 175 years of settlement at Port Adelaide;

to celebrate the 70<sup>th</sup> anniversary of the United Nations;

to place a message of peace in a bottle that was stowed on the One and All.

After the bottle has toured the state collecting messages of goodwill, it will be sent to the United Nations in New York.

It was a good launch. Mid-way through a local joined the guests seated in the front row and gave enthusiastic encouragement to the Mayor.

The event cost Port Adelaide Enfield Council \$350,000. They were unable to secure any grant funding.

After the launch, I visited the craft stalls and art displays. The best art piece I discovered was a silver necklace adorned with eggs, tadpoles, frogs and a green glass lilly pond by artist John Richardson (resident at the Jam Factory). Green enamel on the frogs provided skin, more structure, relief and a figurative aspect. It had a not unreasonable price tag.

Port Adelaide is fortunate to have the many old buildings, the old character pubs and the side streets that can be closed to host events without much disruption to the City.

Arrived home mid-afternoon; my wallet somewhat lighter.

## **REPORTS OF MEMBERS**

**TITLE:** REPORTS OF MEMBERS  
**ITEM NUMBER:** 298  
**DATE OF MEETING:** 26 OCTOBER 2015  
**ATTACHMENTS:** 1. MEMBERS' REPORTS

---

MOVED  
SECONDED:

That:

Council note the attached reports from Members

1. Councillor Michael Rabbitt
2. Councillor Peter Hughes
3. Councillor Don Palmer

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## REPORTS OF MEMBERS

**TITLE:** REPORT FROM COUNCILLOR RABBITT

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(a) **Items of particular interest, concern or urgency**

(i)

**RESIDENTS**

Discussions/emails with residents over the past month have focused on

1. The next stages of the BHKC Stormwater Project;
2. Fencing;
3. Trees;
4. Traffic/Parking

Items 2 to 4 are being addressed with the assistance of Admin staff.

(ii)

**Media Report**

When we changed providers for our Media Report service some months ago, there were a number of issues regarding accessing the reports.

While that aspect seems to have been resolved, I believe the quality of the service is lacking compared to our previous provider.

I appreciate the fact that they cannot make a report without information, but by comparison, we now receive what seems a reduced service and question if we are receiving the service we want and are paying for.

It may be as simple as the 'key words' they use, but I ask if Administration could review this service.

From conversations with EMs, I believe others are of a similar opinion.

(b) **Functions Attended / Forthcoming**

4 Oct	Captain Harry Butler 90 <sup>th</sup> Anniversary Statue Commemoration – Minlaton (representing the Mayor)
9 Oct	Opening of the 10 <sup>th</sup> Hellenic Cultural Festival (representing the Mayor)
12 Oct	Katherine Street Open Day
23 Oct	Variety on King William
28 Oct	Legends Awards – City of Salisbury (representing the Mayor)
30 Oct	Opening of 'Unley Lives' – Broughton Art Exhibition

## REPORTS OF MEMBERS

TITLE: OCTOBER 2015

REPORT FROM COUNCILLOR

**PETER HUGHES**

---

(a) **Items of particular interest, concern or urgency**

Unley Media Reports. I record my concern that the new Media reports do not seem to be an improvement on the previous service. I note several aspects: the infrequency, the much lower number of reports and the occasional reporting of relatively minor items with minimal consequence or interest to Unley

(b) **Functions Attended**

23<sup>rd</sup> September. Visited the war Veterans' Home at Myrtle Bank to observe the Bertram Hawker Kindergarten children demonstrate dance and movement that was integrated into story telling about treasured memories. Particularly poignant for the elderly residents. The demonstration was a culmination of a series of lessons partly funded through Council's Grants Program

24<sup>th</sup> September. Attended the launch of Unley Libraries Digital Strategy. This was a very professionally presented event supported by Tertiary Staff and attended by Libraries supporters of all ages. Congratulations to our staff.

1<sup>st</sup> October. Attended a CEDA (Committee for Economic Development of Australia) event at the Festival Centre with the theme of Positive Aging. A panel of distinguished South Australians gave examples of how they had developed resilience in their lives through planned and unplanned changes in their careers and made positive suggestions about ageing initiatives.

## REPORTS OF MEMBERS

**TITLE:** REPORT FROM COUNCILLOR PALMER

---

**(a) Items of particular interest, concern or urgency**

Cycling

I have raised with Admin concerns regarding inconsistency in road signage in relation to cycling and look forward to this being addressed.

Also associated with cycling and a concern for pedestrian safety I am concerned about sharrows on shared paths encouraging cyclists and pedestrians to move in the same direction in a given lane rather than opposite to give pedestrians an opportunity to see cyclists approaching.

Seems DPTI do not share my concerns believing cyclists will always do the right thing and warn of their advance from behind with plenty of notice....not my experience.

Media Watch

I have concerns regarding the inconsistency of the media watch reporting we are currently receiving which I believe others share. The current contract I understood would improve the relevance of media watch we receive but my belief is that this is far from the case.

Days can go by now without any report which I view as inconceivable. Some reports do not have any relevance to Unley in my mind. Beyond that some reports I can only open on my notebook and not my smart phone.

At the time of writing we are yet to be alerted to a conversation on 5AA 24 hours ago with Deputy Premier John Rau and our Mayor.

Communication Skills

I continue to see evidence of the need for us as an organisation to develop a communications training package.

**(b) Functions Attended**

21 September	Chaired DSP committee
23 September	Clarence Park Community Centre Board of Management Meeting
29 September	Clarence Park Community Centre AGM
1 October	Positive Ageing Seminar (unfortunately had to leave early)
5 October	Opened summer tennis season for Fairmont Tennis Club (social club)
7 October	Unley Gourmet Gala 2015 Working Group Chaired UBED meeting
13 October	Unley Business Breakfast
15 October	Clarence Park Ward Briefing
20 October	represented Fullarton Ward resident at DAP
24 October	Black Forest Primary School Open Day
24 October	Goody Patch Open Day