

# ANNUAL REPORT 2021 2022



# Food and Garden Organics

**75,000**

**FOGO BINS**

within our  
Constituent Councils

**35,975**

**TONNES**

of kerbside FOGO material  
collected from residents



**27,729**

**TONNES**

of kerbside collected material  
processed by Peats

**8,246**

**TONNES**

collected via our RRCs  
and processed by Peats

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# Our Mission & Objectives

## About NAWMA

Northern Adelaide Waste Management Authority (NAWMA) provides local waste management, resource recovery services and infrastructure of global significance. We do this on behalf of our Constituent Councils: City of Salisbury, City of Playford and Town of Gawler.

## Mission

To deliver world-class recycling and waste management services to our Constituent Councils, and Client Councils.

## Objectives

### Objective 1: Achieve best practice in diversion of waste from landfill

Performance indicators:

- All Constituent Council households to have a three-bin system by 2022
- Increase kerbside diversion from 45% to 70% by 2023
- Reduce the contamination rate of the kerbside recyclables bin to less than 10% by 2023

### Objective 2: Advocate and facilitate a circular economy

Performance indicators:

- Recycle 100% of yellow-lid bin (household recycling) recovered material in Australia by 2020, (and only access international markets where domestic markets are not available or commercially viable)
- Engage with Constituent Councils to encourage the purchasing back of half (by weight) of their kerbside recovered recyclables in the form of sustainable procurement by 2023

### Objective 3: Maintain cost-effectiveness in service delivery

Performance indicators:

- Reduce cost per Serviced Entitled Premise by 5% by 2023 (allowing for LGPI/CPI indexation, and excluding State Government Solid Waste Levy)
- Reduce cost per Constituent Council by 5% by 2023 (allowing for LGPI/CPI indexation, and excluding State Government Solid Waste Levy)
- Efficiently manage the life of the Uleybury Landfill, while investigating landfill alternative technologies in readiness for post-closure



# Report from the Independent Chairperson

**In 2021-2022 NAWMA has aimed to deliver a high level of services to our Constituent Councils and residents. While consistent with many other organisations, we have continued to feel the lasting effects of the global pandemic.**

Flexible working arrangements have continued across the state with more people working from home, resulting in a substantial increase in the volume of household waste and recyclables collected at the kerbside. NAWMA has successfully adapted to this change by being flexible in its approach to add additional service offerings across hard waste collections, Resource Recovery Centres, and helpful information accessed through our website and customer service centre.

The FY21/22 year saw the NAWMA team working hard to reduce operating costs and work on new recycling initiatives to post an operating surplus for the financial year after the initial budget forecast a small deficit. The surplus will be invested in asset and infrastructure replacement and maintenance and funding capital projects in forward years.

NAWMA has continued to operate a best practice Material Recovery Facility (MRF) and in FY21, proudly ensured that every single tonne of yellow top bin recyclables were marketed into domestic (Australian) and valid global recycling reprocessors.

Despite the challenges of several organisational distractions including the recruitment of a new Chief Executive Officer, the Senior Management Team, in support of the NAWMA Board, has sustained commercial improvement.

This positive operating result allows the NAWMA team to focus on asset renewal, replacement, sustainability targets and strategic capital projects, continuing to improve already high service delivery standards to our Constituent Councils.

The Paper Polishing Plant will continue as a key



Stages 1 and 2 of the landfill have already been completely filled, capped with topsoil and revegetated.



# Report from the Independent Chairperson

priority in 2022-2023 to sort out impurities from paper and cardboard recovered from residents' yellow-lid bins). The Plant, once finally designed, constructed, and commissioned, will consolidate NAWMA's leadership position in Australia's emboldening circular economy. From a local perspective, the Plant will help to secure the future of our kerbside yellow-lid bin system, while creating a potential 60 construction jobs and further on-going employment opportunities for the Northern Region.



**L** Minister Susan Close and Rhiannon Pearce MP visit NAWMA.

NAWMA remains as one of Australia's leading waste management and resource recovery organisations and will continue to drive innovation in our field. Testament of this is the continued outstanding work on the 'Alternative to Landfill' project which is identifying world's best technology to divert and treat residual waste from the three Constituent Councils which would normally be destined for landfill.

The Project Advisory Group that are charged with investigating options available for red-lid bin (non-recyclable) waste for when the Uleybury Bafill and Renewable Energy Park is closed (circa 2025-2027) met on many occasions throughout the year and took part in specialised sub-groups and workshops to accelerate the thinking of this initiative.

The Group is comprised of NAWMA Board representatives, Constituent Council Executive, and highly skilled independent parties that specialise

in technical/environmental, procurement, probity, social licensing and community consultation, under the leadership and facilitation of NAWMA's Chief Executive Officer, and through a Terms of Reference administered by myself as Chairperson.

The package of work has progressed considerably in this financial year, with our sights firmly set on the introduction of community discussions within the next twelve (12) months.

In terms of governance, the NAWMA Board and Audit Committee continued to provide leadership and guidance to the organisation at all opportunities, with one joint meeting held throughout the year providing opportunity for collaboration and beneficial discussion.

As always, I take this opportunity to thank a number of important stakeholders – the NAWMA Board for their continued guidance, leadership and astute decision making, our Constituent Councils (Mayors, Elected Members, Chief Executives and Administration) who provide very strong support and trust to our organisation as well as the NAWMA Audit Committee, and NAWMA Project Advisory Group for their valued work in 2021-2022.

On behalf of all the above who are involved in governing and advising NAWMA, I want to thank John Phillips for his guidance and leadership in his time as NAWMA's Acting Chief Executive Officer and wish the new Chief Executive Officer, Toby Terlet, all the success as he takes the reigns into the future.

Finally, I thank our staff for their enormous efforts this year and the application of their expertise to make the success that is NAWMA. We are fortunate to have such a quality team working with us for our Councils and communities.

I look forward to another successful year in 2022-2023 continuing to deliver our Strategic Plan outcomes and I commend to you the 2021-2022 Annual Report.



**Brian Cunningham**  
Independent Chairperson

# Report from the (Acting) Chief Executive Officer

**NAWMA continues to excel, working in partnership with Constituent Councils and key waste management and recycling sector stakeholders. Working together to achieve Circular Economy outcomes through waste diversion and resource recovery, responding to changing community behaviour during a period of business disruption influenced by Covid.**

The objectives of NAWMA seek to ensure our Constituent Council communities and householders are serviced through a range of contemporary recycling and resource recovery initiatives and facilities, embracing the South Australian Waste Strategy 2020-2025 waste diversion targets.

To achieve increased diversion and reduced contamination in domestic waste streams NAWMA works closely with our 120,000 households through community engagement and education, underscoring increased participation in the three-bin

system and encouraging councils to increase green bin (Food and Organics) diversion from landfill.

During the two-year Covid pandemic, NAWMA has observed a change in household waste and recyclables mix, due to more time working from home. This change in consumer habits and more online shopping, saw increased plastics and cardboard, as well as the maxing out of hard waste collections during this 2021-2022 reporting period.

The NAWMA Board, Audit Committee, Management



NAWMA's Education & Community Engagement saw an increase in green bin usage by residents.



# Report from the (Acting) Chief Executive Officer



*In the year 2021-2022 NAWMA facilitated over 30,000 bins delivered to residents (new and repaired).*

Leadership Team and Staff have punched well above their weight during the year, responding to Covid related issues including, managing down time on a day-to-day basis, maintaining MRF operating at full throughput, ensuring transport operations availability, responding to hundreds of Customer Service Centre calls a day, and navigating increasing fuel, energy and asset management costs.

NAWMA recycling contractual arrangements support 26+ councils across rural and regional South Australia, and we collaborate closely with such authorities to maximize resource recovery and reduce the impact of the State Solid Waste Levy.

A significant cost to regional councils is borne through transport fees, waste levy, further impacted due to limited resources and scale of economy. NAWMA demonstrates significant value add collaborating with these organizations and contributing support to the overall South Australian transition to Circular Economy.

#### **Key highlights of the 2021-2022 reporting period include:**

- Planning for future growth as the Northern Region heads towards an additional 10,000 houses and estimated 130,000 population increase by 2035
- Responding to an average 320 calls per day

via the NAWMA Customer Service centre we implemented the new cloud-based phone system and NAWMA “Online chat” function which has been very positively received

- Over 30,000 bins delivered (new and repaired)
- Recovering over 13,000 tonnes of glass fines improving the quality of paper exports and supporting council and industry procurement and re-manufacturing opportunities
- Providing over 40,000 hard waste services across NAWMA’s three Constituent Councils



**John Phillips**  
**(Acting) Chief Executive Officer**

- Recovering 36,000 tonnes of food and organic material (FOGO) processed into quality compost products.



# NAWMA

## Governance

**NAWMA is administered by a Board in accordance with the requirements of the *Local Government Act (1999)*, the **NAWMA Charter** and various other policies. The Board is responsible for the overall governance, management and strategic direction of the Authority.**

The Board meets five (5) to six (6) times each financial year, and drives organisational performance to deliver efficient, best practice services and facilities to our Constituent Councils.

As defined by the NAWMA Charter, the membership of the Board comprises of ten (10) Directors - three Directors appointed by each of the Constituent Councils, and one independent person appointed by the Board who acts as Chair.

The Board appoints a Chief Executive Officer who is responsible for implementing the decisions made by the Board and the day-to-day operations of the Authority.

The Board held nine (9) formal meetings over the 2021-2022 financial year, in addition to several other matters being resolved by Circular Resolutions out of Session. The table below details Board Member attendance at the nine meetings.



Mr Brian Cunningham  
**Independent  
Chair**  
9 of 9 meetings



Cr Paul Koch  
**Town of Gawler  
Deputy Chair**  
8 of 9 meetings



Mr Sam Green  
**City of Playford**  
8 of 9 meetings



Cr Clint Marsh  
**City of Playford**  
9 of 9 meetings



Cr David Kerrison  
**City of Playford**  
9 of 9 meetings



Mr Charles Mansueto  
**City of Salisbury**  
9 of 9 meetings



Cr Julie Woodman  
**City of Salisbury**  
5 of 9 meetings



Cr Graham Reynolds  
**City of Salisbury**  
9 of 9 meetings



Mr Henry Inat  
**Town of Gawler**  
5 of 9 meetings



Cr Paul Little  
**Town of Gawler**  
5 of 9 meetings



### Deputy Board Directors

### Meetings

Cr Shirley Halls	City of Playford	1 of 1
Ms Janey Mitson	City of Playford	3 of 3
Mr Jack Darzanos	Town of Gawler	1 of 1
Cr David Hughes	Town of Gawler	
Cr Shiralee Reardon	City of Salisbury	
Mr John Devine	City of Salisbury	
Cr Kylie Grenfell	City of Salisbury	

Note: Deputy Board Directors attend meetings only as required.

# NAWMA

## Governance

### Audit

In accordance with the requirements of the Local Government Act (1999), NAWMA has an established Audit Committee.

The functions of the Committee include:

- monitoring the integrity of NAWMA's financial statements, including its annual report, reviewing significant financial reporting issues and judgements within;
- reviewing the adequacy of NAWMA's accounting, internal auditing, reporting and other financial management systems and practices on a regular basis; and
- reviewing and providing recommendations to NAWMA on the sustainability of its financial performance and proposals with respect to debt levels included in the strategic management plans and, in particular, the long-term financial plan.

#### Constituent Council Chief Executive Officer Roundtable

NAWMA's Independent Chairman held a number of formal meetings of the Constituent Council CEOs to discuss strategic matters and facilitate collaboration in service delivery during 2021/2022.

The roundtable meetings are assisted by the NAWMA Chief Executive Officer as a subject matter expert.

#### Project Advisory Group

NAWMA's Project Advisory Group was established to accelerate due diligence into options for the disposal/processing of household non-recyclable waste once Uleybury Landfill is closed.

The Project Advisory Group worked under a Board Endorsed Terms of Reference Chaired by NAWMA's Independent Chairperson and led by NAWMA's Chief Executive Officer.

The Group met formally on two (2) occasions, with many more meetings occurring in sub-group disciplines of technical, environmental, legal, financial and social nature.

The membership of the Audit Committee consists of six (6) members, three (3) members who are independent members (including the Chair), two (2) members who are NAWMA Board Directors, and the NAWMA Board Chair as an Ex-Officio member.

The Audit Committee held five (5) formal meetings over the 2021-2022 financial year, in addition to several other matters being resolved by Circular Resolutions out of Audit Meeting frequency.

The following table details Audit Committee Member attendance at these meetings:



Mr Mark Labaz  
**Independent Chair**  
5 of 5 meetings



Ms Claudia Goldsmith  
**Deputy Chair**  
**Independent Member**  
4 of 5 meetings



Mr Craig Johnson  
**Independent Member**  
4 of 5 meetings



Mr Charles Mansueto  
**Board Director**  
5 of 5 meetings



Cr Graham Reynolds  
**Board Director**  
4 of 5 meetings



Mr Brian Cunningham  
**Ex-Officio Member**  
5 of 5 meetings

*The Audited Financial Statements for the year ended 30 June 2022 are provided from page 21.*



# Resource Recovery

## Resource Recovery Centres

**NAWMA operates two (2) Resource Recovery Centres (RRCs) within the northern community, which are open to the public and small commercial contractors seven (7) days a week.**

The Edinburgh North Resource Recovery Centre is located on Bellchambers Road, Edinburgh North and houses:

- A drive-through undercover Resource Recovery Centre for materials recovery,
- A Salvage and Save retail outlet operated by MOBO, a not-for-profit disability employment business, and;
- A recycling service for Container Deposit Returns operated by Scouts SA.

The Pooraka Resource Recovery Centre is located on Research Road, Pooraka and operates a drive-through Resource Recovery Centre for materials recovery. The site will see the commencement of a significant upgrade in the 2022/2023 financial year, coordinated by NAWMA in conjunction with site owner City of Salisbury. The upgrade will ensure the site is operating as safely as possible and complies with all regulatory requirements.

Working in conjunction with Green Industries South Australia (GISA), the Edinburgh North Resource Recovery Centre houses a household chemical and paint drop-off area which is open to all South Australian residents.

The free service increases options for disposal of household volumes of materials such as batteries, poisons, pesticides and paint, and operates seven days a week out of this Resource Recovery Centre.

### 2021-2022 RRC statistics:

- Customers - 114,291
- Pooraka waste tonnes diverted to alternative fuels - 11,184
- Edinburgh North RRC waste tonnes diverted to alternative fuels - 4,531
- Mattress units Pooraka - 4,061
- Mattress units Edinburgh North - 8,244
- Tyre units Pooraka - 2,766
- Tyre units Edinburgh North RRC - 2,105
- Paint tonnes - 63



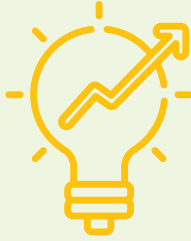
# Each Year **NAWMA...**



Delivers services to  
approximately

**120,000**

households within  
the Cities of Salisbury and  
Playford and the Town of  
Gawler



Generates

**10,000**

MWh of electricity to  
power 1,900 SA homes  
from Australia's first landfill  
gas and solar power plant  
at a landfill site



Recovers

**36,000**

tonnes of organic  
material which is sent  
for composting in South  
Australia



Processes

**56,000**

tonnes of waste to  
Uleybury balefill



Provides  
employment  
for nearly

**100**

people



Sorts

**67,000**

tonnes of recyclables



Provides more than

**40,000**

hard-waste services



# Resource Recovery Material Recovery Facility (MRF)

**South Australia's first Local Government owned and operated Material Recovery Facility (MRF) was commissioned in 2017 to process yellow-lid kerbside bin recyclables from residents in NAWMA's Constituent Council areas.**

While the plant continues to process these tonnes, it now also receives material from 26 metropolitan and regional South Australian Councils – more than half of South Australian households geographically!

Our best practice facility sorted more than 67,000 tonnes of kerbside recyclables during the 2021-2022 financial year, producing high quality finished goods such as paper, plastics, glass, aluminium, and steel.

We are extremely proud that our MRF operation provides employment to more than fifty (50) local employees and creates a revenue stream to offset some of the costs associated with collecting and sorting to our Constituent Councils.

A highlight for NAWMA and its Constituent Councils is the ongoing pursuit of excellence in the industry.

Through the obtainment of Federal and State Government funding, we are planning to build an advanced Fibre Polishing Plant at our Edinburgh

facility, which once established will allow NAWMA to maximise the value of recovered paper and cardboard from yellow-lid kerbside recycling bins. The creation of further jobs and the ability to meet new quality benchmarks for recycled paper and cardboard products is something NAWMA is very excited about.

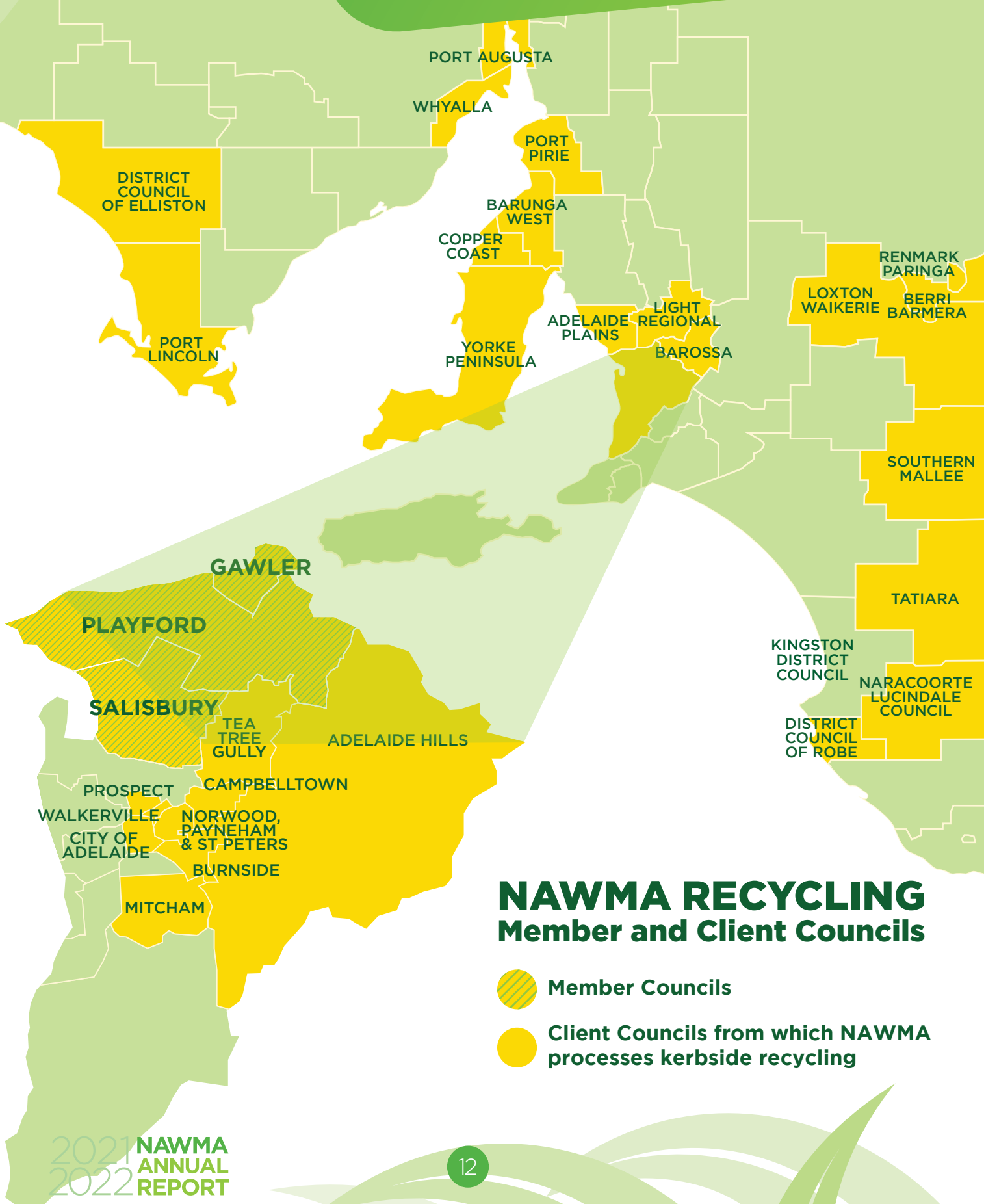
#### **2021-2022 MRF statistics:**

- Servicing 26+ Local Government Councils
- 18,000 waste tonnes diverted to alternative fuels
- 13,000 tonnes of glass fines diverted from landfill and used as a sand substitute
- 32,000 tonnes of paper and cardboard recovered and processed back into packaging products.
- 1,500 plus tonnes of steel and aluminium recovered and recycled
- 2,100 plus tonnes of plastic containers and bottles recovered and recycled



NAWMA's MRF operation provides employment to more than fifty (50) local people.

# NAWMA Services Map



## NAWMA RECYCLING Member and Client Councils



Member Councils



Client Councils from which NAWMA  
processes kerbside recycling



# Resource Recovery

## Food and Garden Organics

**NAWMA's Food and Garden Organics (FOGO) collection is an opt-in service for the residents of our three Constituent Councils. Kerbside collected organic material is transported to our Edinburgh North facility by Veolia (NAWMA's kerbside collection contractor) using side-loader vehicles that are specifically designed for the kerbside collection of bins.**

The material is stored short-term at this location before being bulk hauled by sealed vehicles to one of Peats Soils & Garden Supplies' Facilities.

The material is processed by Peats into mulch and compost products. Many of these products are used in large-scale operations such as vineyards and market gardens.

A highlight for the service was the removal of the price point for kerbside FOGO bins within the City

of Salisbury so that all residents of that council can access the service free of charge. The new service has been launched and will be supported by an ongoing education campaign.

### **2021-2022 FOGO statistics:**

- Peats Processed 27,729 tonnes of kerbside collected material
- 8,246 tonnes were collected via our RRCs and processed by Peats



Peats Composting Windrow Turner turns FOGO items into high performance organic soil conditioner.

# Did You Know?



- Free hard waste drop-off or collection services are available for residents of Salisbury, Playford and Gawler councils.
- Free trailer hire is available for residents of Salisbury, Playford and Gawler councils to use in conjunction with a hard waste drop-off service.
- A wide variety of items that can't be recycled via the yellow-lid recycling bin can be recycled at NAWMA's two Resource Recovery Centres, for example: liquid paint, x-rays, rigid polystyrene, used cooking oil and electronic waste.
- NAWMA offers residents, and people working with residents, from its constituent councils, free tours of its operational sites and Circular Economy Education Centre.

- In 2018, NAWMA's Material Recovery Facility (MRF) won a Local Government Professionals Australia award for 'Excellence in Environmental Leadership and Sustainability'.
- A 100kW solar system is installed on the roof of the Material Recovery Facility in Edinburgh.
- After receiving Green Industries SA grant funding, NAWMA introduced a paper and plastics detecting robot and a Glass Fines Recovery Plant into its MRF to increase recovery of recyclables.

- Residents can request a range of services including bin repairs online via NAWMA's website.

- NAWMA's Edinburgh North Resource Recovery Centre hosts a Community Chemical & Paint Drop-off facility where residents can dispose of hazardous household items for free, seven days a week.
- NAWMA's Uleybury Balefill and Renewable Energy Park won the Landfill Excellence category of the 2019 Australian Landfill and Transfer Stations Awards.
- Food waste is accepted in the green-lid Food Organics and Garden Organics bin (FOGO), which is then composted along with garden waste.
- NAWMA's two Resource Recovery Centres are open every day of the year with the exception of New Year's Day, Good Friday, ANZAC Day and Christmas Day.



# Uleybury Balefill (Landfill) and Renewable Energy Park

**NAWMA's Uleybury Balefill and Renewable Energy Park is the first combined solar – landfill gas farm of its type in Australia and continues to generate power for the local community.**

The power is generated using over 11,000 solar panels and gas extracted from 18 vertical wells and a network of horizontal wells in the active cell area. NAWMA, with its South Australian partner Joule Energy, has committed to turning a once untapped waste product into a resource.

During 2021 -2022, 56,649 tonnes of material were deposited at the Uleybury Balefill. Placement of bales in the final cell (Cell 3) started in 2016 with revegetation of the site (Cells 1 and 2) well underway. As part of the closure plan for the Uleybury site, works will commence for a northern rock batter fill and landfill cap as Cell 3 is being completed.

Life for NAWMA's waste stream after the closure of the site is currently being investigated, with several

options being subject to thorough due diligence and discussions with the Board and Constituent Councils.

The Balefill Management Consultative Committee (BMCC), chaired during the year by Cr Paul Little (Town of Gawler), continues to meet as necessary. The committee provides nearby residents, councils, the Environment Protection Authority and NAWMA the opportunity to discuss topics relating to the Uleybury site and its operations, with meeting minutes and supporting documents distributed to nearby residents and City of Playford.

#### **2021-2022 Uleybury Balefill statistics:**

- Solar – 1,390,072 Kilowatt hours exported
- Gas – 7,970,304 Kilowatt hours exported
- 9,360,376 kWh accumulated power generation



NAWMA's combined renewable energy facility generates over 9,000 MWh of electricity per year.



# Resource Recovery Hard Waste Service

**NAWMA continued to provide and operate a hard waste service for all three Constituent Councils during the 2021-2022 financial year. NAWMA was very proud that it successfully delivered this high-quality service uninterrupted during the global pandemic.**

The service proved very popular with it being accessed just over 40,000 times across the three Constituent Councils. This is a slight increase from the previous financial year, sustaining the high pandemic numbers and servicing the growth of housing across NAWMA's three constituent councils.

The at-call collection service provides a reduction in wait time and allows residents to have their hard waste collected at a time convenient to their needs. NAWMA has added a reminder SMS feature for the HW collection service to remind residents of their impending collection, which has significantly reduced the number of times residents fail to present their items for collection.

The service level for collections is complemented by a drop-off system for hard waste presented to either

of NAWMA's Resource Recovery Centres. The drop-off system is a real-time system that allows residents to be sent a unique voucher number while on their mobile to the NAWMA Customer Service Team member. Almost 14,150 vouchers were redeemed in 2021- 2022, gaining momentum as a choice of convenience and an increase of 9% on the previous financial year.

NAWMA also offers a free trailer-hire service for residents of its three constituent councils who have hard waste items to recycle, but no access to their own trailer.

Residents can borrow a 6x4 caged trailer from either of NAWMA's two Resource Recovery Centres to transport hard waste as part of their drop-off service.



Residents of NAWMA's three Constituent Councils can access the free hard waste voucher system any day of the week.



# Education and **Community Engagement**



NAWMA's Education team regularly conduct waste reduction and recycling activities across the three Constituent Councils.

## **NAWMA's community education and engagement activities started to return to normal as the impacts of COVID-19 lessened during the 2021-2022 financial year.**

We were able to increase our presence in the community through the engagement of another part-time team member. In addition to group presentations and attending displays in public locations, we were able to partner with a variety of organisations to co-deliver a series of Zero Waste workshops. These included the themes of Zero Waste Christmas and Avoiding Food Waste.

We also had several information stalls at community events across our Constituent Council areas including the Town of Gawler STEMmania and City of Salisbury Fringe.

Building on Phase 1 of the Resident Engagement Strategy, we commenced Phase 2 and introduced

bin tagging to increase our interactions with residents of 450 households in the three target areas. A kerbside bin audit was carried out across the NAWMA region in November 2021.

Around nine hundred bins were audited, and separate data was obtained for houses with and without a FOGO service. Results from the audit will help to inform future services and educational programs.

Formal professional development sessions were held for school teacher groups. The sessions included a contextualised presentation in the Circular Economy themed NAWMA Education Centre, tour of the MRF and guided site visits to NAWMA's Edinburgh



# Education and Community Engagement



North Resource Recovery Centre, Green Organics processing area, Waste Processing Facility and Uleybury Landfill.

Staff from different work teams of NAWMA's three Constituent Councils were also welcomed at the Education Centre where they combined a MRF tour with an information session to understand NAWMA's role as a subsidiary of the Constituent Councils and services provided. We were also happy to be able to resume our popular community tours for people who work or reside within the NAWMA region.

We increased usage of marketing opportunities within the community including at bus shelters and the City of Salisbury Gateway Tower digital signage.

Our following on social media continued to grow with the NAWMA Education Centre Facebook page recording a 79% increase in page visits from last financial year. Other digital platforms including the NAWMA website, My Local Services app, direct email mailout (biannual NAWMA News) and LinkedIn, continued to assist with providing messaging to the community.





# NAWMA's Customer Service

**The NAWMA Customer Service team experienced a busy year during the 2021-2022 financial year. Whilst navigating through the pandemic and its impacts, our team focused on improving technological resources to enhance the service provided to residents and Constituent Councils. A permanent part-time position joined the team, bringing the department to a total 4.5 FTE.**

After much planning, comparison and deliberation, a new cloud-based phone platform was introduced in November 2021. The platform not only enhanced call quality but enabled us to drill down into the nature of enquiries from residents. This provides opportunity to strategically focus on the ways in which we can provide a more effective, efficient and fit-for-purpose service to our constituents. The system also assists us in developing call monitoring for training and development, queue call back and an automated after call survey. The survey question will be developed to align with a particular point of interest or issue and will be changed quarterly to allow NAWMA to gain further insight into the behaviours of residents.

The webchat feature trialled in 2021 was made a permanent feature in mid-2022. The service, available through the NAWMA website, provides a further point of contact between the Customer

Service team and NAWMA's residents and has proven popular for those who may be time poor or have a simple request for information. Our Customer Service team are utilising the webchat to guide residents to the information they require efficiently and effectively. To date, we have participated in over 600 individual chats with the community and see this channel of communication continuing to gain momentum as the service is more widely promoted through social media and word of mouth.

The Customer Service teams goal is to be available through as many communication channels as possible to provide residents with best practice service through the channel most suitable to their needs. NAWMA's platforms will continue to develop and be a focus of the 2022-2023 financial year. Concentration on reviewing, and developing these will make certain that our Customer Service remains inclusive and effective.



**Total Customer Service Calls 2021-2022**



*The introduction of the new webchat function has shown a decrease in calls to NAWMA's Customer Service team, demonstrating the effectiveness and usefulness of webchat.*

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**NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY**

**Annual Financial Statements**  
**Financial year ended 30 June 2022**

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**Certification of Financial Statements**

I have been authorised by Northern Adelaide Waste Management Authority to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards*.
- the financial statements present a true and fair view of the Authority's financial position at 30 June 2022 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.



Toby Terlet  
Chief Executive Officer



Brian Cunningham  
Chairperson

**Date:** 29 September 2022



# Northern Adelaide Waste Management Authority

## Financial Statements 2021-2022

### STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000
<b>INCOME</b>			
User charges	2	48,140	45,571
Investment income	2	262	240
Other	2	15	115
<b>Total Income</b>		<b>48,417</b>	45,926
<b>EXPENSES</b>			
Employee costs	3	4,147	3,827
Materials, contracts & other expenses	3	38,174	36,523
Finance costs	3	467	512
Depreciation, amortisation & impairment	3	3,315	3,250
<b>Total Expenses</b>		<b>46,103</b>	44,112
<b>Operating Surplus / (Deficit)</b>		<b>2,314</b>	1,814
Asset disposal & fair value adjustments	3	(1)	-
Amounts received specifically for new/upgraded assets		60	77
<b>NET SURPLUS / (DEFICIT)</b>		<b>2,373</b>	1,891
<b>Other Comprehensive Income</b>			
Changes in revaluation surplus - property, plant & equipment		-	-
<b>Total Other Comprehensive Income</b>		-	-
<b>Total Comprehensive Income</b>		<b>2,373</b>	1,891

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

# Northern Adelaide Waste Management Authority

## Financial Statements 2021-2022

### STATEMENT OF FINANCIAL POSITION

for the year ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	4	9,802	7,167
Trade & other receivables	4	5,143	4,167
Stock on Hand		50	27
<b>Total Current Assets</b>		<b>14,995</b>	<b>11,361</b>
<b>Non-current Assets</b>			
Property, Plant & Equipment	5	20,679	22,914
<b>Total Non-current Assets</b>		<b>20,679</b>	<b>22,914</b>
<b>Total Assets</b>		<b>35,674</b>	<b>34,275</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	6	7,117	6,667
Provisions	6	327	366
Borrowings	6	2,243	2,527
<b>Total Current Liabilities</b>		<b>9,687</b>	<b>9,560</b>
<b>Non-Current Liabilities</b>			
Borrowings	6	8,310	10,512
Provisions	6	6,489	5,388
<b>Total Non-current Liabilities</b>		<b>14,799</b>	<b>15,900</b>
<b>Total Liabilities</b>		<b>24,486</b>	<b>25,460</b>
<b>Net Assets</b>		<b>11,188</b>	<b>8,815</b>
<b>EQUITY</b>			
Accumulated Surplus		10,528	8,155
Asset Revaluation Reserve		660	660
<b>Total Equity</b>		<b>11,188</b>	<b>8,815</b>

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

# Northern Adelaide Waste Management Authority

## Financial Statements 2021-2022

### STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2022

	Accumulated Surplus	Asset Revaluation Reserve	Total Equity
	\$'000	\$'000	\$'000
<b>Balance at start of period - 1 July 2020</b>	6,264	660	6,924
Net Surplus/ (Deficit) for Year	1,891	-	1,891
<b>Balance at end of period - 30 June 2021</b>	8,155	660	8,815
<b>Balance at start of period - 1 July 2021</b>	8,155	660	8,815
Net Surplus/ (Deficit) for Year	2,373	-	2,373
<b>Balance at end of period - 30 June 2022</b>	10,528	660	11,188

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



# Northern Adelaide Waste Management Authority

## Financial Statements 2021-2022

### STATEMENT OF CASH FLOWS

for the year ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating receipts from customers		47,185	45,358
Investment receipts		262	240
Operating payments to suppliers & employees		(41,871)	(39,439)
Finance payments		(408)	(462)
<b>Net Cash provided by (or used in) Operating Activities</b>	7	<b>5,168</b>	5,697
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Amounts specifically for new or upgraded assets		-	77
Sale of surplus assets	3	15	-
Expenditure on renewal/replacement of assets		-	-
Expenditure on new/upgraded assets		(67)	(27)
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(52)</b>	50
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from Borrowings		-	-
Repayments of Borrowings		(1,099)	(891)
Repayment of lease liabilities		(1,382)	(1,493)
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>(2,481)</b>	(2,384)
<b>Net Increase (Decrease) in cash held</b>		<b>2,635</b>	3,363
Cash & cash equivalents at beginning of period	7	7,167	3,804
<b>Cash &amp; cash equivalents at end of period</b>	7	<b>9,802</b>	7,167

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

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS** for the year ended 30 June 2022

### **Note 1 - SIGNIFICANT ACCOUNTING POLICIES**

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

#### **1 Basis of Preparation**

1.1 Compliance with Australian equivalents to International Financial Reporting 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*.

The Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of City of Salisbury, City of Playford and the Town of Gawler.

#### **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 which 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 this Note.

#### **1.4 Rounding**

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

### **2 The Local Government Reporting Entity**

Northern Adelaide Waste Management Authority operates as a regional subsidiary pursuant to Section 43 of the SA *Local Government Act 1999* and Section 25 of the Local Government Implementation Act, and has its principal place of business at 71-75 Woomera Avenue, Edinburgh Park SA 5111.

These financial statements have been prepared for use by the Constituent Councils of the Authority.

### **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.

### **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.

Receivables are generally unsecured and do not bear interest.

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

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 8.



**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2022

**Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)**

**5 Infrastructure, Property, Plant & Equipment**

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use".

**5.1 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.

The cost of non-current assets constructed by the Authority includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Capital works still in progress at balance date are recognised as other non-current assets and transferred to infrastructure, property, plant & equipment when completed ready for use.

**5.2 Materiality**

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by the Authority for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. No capitalisation threshold is applied to the acquisition of land or interests in land. The capitalisation threshold applied across all asset classes is \$5,000. Any purchases greater than this amount are capitalised and depreciated on the Authority's asset register.

**5.3 Subsequent Recognition**

Certain asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.

**5.4 Depreciation of Non-Current Assets**

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives in a manner which reflects the consumption of the service potential embodied in those assets.

Depreciation is recognised on a straight-line basis. 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	5 to 10 years
Buildings	30 years
Waste Facility	10 to 20 years
Landfill Construction	Amortised proportionately to rate of filling
Landfill Capping & Rehabilitation	Amortised proportionately to rate of filling

**5.5 Land Assets**

As at 30 June 2018, an independent valuation was undertaken on all Land and Building assets held by the Authority. The independent valuation was undertaken by AssetVal Pty Ltd and valued land and building assets to the current market value. Given the material value of Land and Building assets subsequent to the valuation performed, Land and Building assets are shown as a separate class of asset and disclosed accordingly in Note 5.

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS** for the year ended 30 June 2022

### **Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)**

#### **5.6 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.

### **6 Payables**

#### **6.1 Goods & Services**

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

### **7 Employee Benefits**

#### **7.1 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.

No accrual is made for sick leave as the Authority's 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.

#### **7.2 Superannuation**

The Authority makes employer superannuation contributions in respect of its employees to Hostplus (formerly Statewide Super). The Scheme has two types of membership, each of which is funded differently.

##### ***Accumulation Fund Members***

Accumulation fund members receive both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings in accordance with Superannuation Guarantee Legislation (10% in 2021/22; 9.5% in 2020/21). 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.

##### ***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 new assets of the scheme, and no further liability attaches to the Authority.



**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2022

**Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)**

**8 Rehabilitation**

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

**Landfill Remediation**

The Authority annually monitors the liability recorded for landfill rehabilitation and restoration estimates and make adjustments to the liability as required to ensure an accurate projected cost of the liability is showing in the balance sheet. An independent assessment of the Authority's landfill capping and post closure rehabilitation obligations was undertaken by Golder Associates Pty Ltd as at 30 June 2022.

The obligation to recognise a landfill remediation liability commences when the landfill cell is developed. Provisions are stated at the present value of the expected future cash outflows to occur. The Authority has an obligation to cap each cell upon the airspace of the cell being fully consumed as well as an ongoing post-closure monitoring and remediation of the site once it is closed for a period determined by the Environment Protection Authority (EPA) and other government environmental requirements.

**Industrial Property Remediation**

The Authority leases industrial property which under lease agreement held, requires that the Authority undertakes remediation and rectification works to the site upon exit. The scope of works includes the remediation of damaged and/or worn facilities, the removal of plant and equipment from the site as well as undertake rectification of any site contamination issues.

**9 Comparative Information**

Comparative information has been reclassified to be consistent with the current year disclosure of equivalent information in accordance with Australian Accounting Standards. No changes have been made to comparative information in the principal financial statements nor has not been amended for any changes to accounting standards.

**10 Critical Accounting Estimates and Judgements**

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

**11 New Accounting Standards**

No new accounting standards were applied by the Authority during the financial year. The Authority has not elected to early adopt any new accounting standards, interpretations or amendments which are not yet effective.

**12 Stock on Hand**

The Authority records stock on hand as at reporting date to reflect the value of stockpiled recycled finished goods held. The value attributed to stock items is based on the expected sale price of goods held based on existing contract rates held with customers and/or public market rates, whichever is applicable.

**13 Related Party Transactions – Services Provided by Member Councils to the Authority**

The Authority has entered into a lease agreement with the City of Salisbury to manage and operate the waste transfer station located at Pooraka. The lease with the City of Salisbury is reflected on the Balance Sheet in accordance with AASB 16. Transactions between the Authority and Member Councils where services have been provided by the Authority have been separately disclosed in Note 13.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2022

**Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)**

**14 Leases**

The Authority assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. The Authority recognises lease liabilities to make lease payments and right-of-use assets representing the right of use of the underlying assets.

**14.1 Right-of- Use Assets**

The Authority recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentive received and the estimate of costs incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of assets.

**14.2 Lease Liabilities**

At the commencement date of the lease, the Authority recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the net present value of the lease payments, the Authority uses its incremental borrowing rate or the interest rate implicit in the lease.

**14.3 Short-term leases and leases of low-value assets**

The Authority applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date). It also applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.



# Northern Adelaide Waste Management Authority

## Financial Statements 2021-2022

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

#### Note 2 - INCOME

	Notes	2022 \$'000	2021 \$'000
<b>USER CHARGES</b>			
Waste Management Operations		48,140	45,571
		<b>48,140</b>	45,571
<b>INVESTMENT INCOME</b>			
Interest Income: Local Government Finance Authority		32	23
Rental income		230	217
		<b>262</b>	240
<b>OTHER INCOME</b>			
Lease Provision Adjustment		-	70
Promotional Income		15	45
		<b>15</b>	115

#### Note 3 - EXPENSES

##### EMPLOYEE COSTS

Salaries and Wages	3,212	3,219
Employee leave expense	371	112
Superannuation	312	274
Workers' Compensation Insurance	109	62
Other	143	160
	<b>4,147</b>	3,827

##### MATERIALS, CONTRACTS & OTHER EXPENSES

Auditor's Remuneration		
Auditing the financial reports	21	17
Other Services	-	-
Bad and Doubtful Debts	-	9
Lease costs	26	32
Promotions	29	44
Bank Fees	50	51
Landfill Royalty	183	144
Contractors	28,105	26,482
Electricity	227	286
Environmental Protection Agency Levy	8,239	8,040
Fuels & Oils	268	178
Professional services	297	450
Administration & Other Expenses	729	780
	<b>38,174</b>	36,523

# Northern Adelaide Waste Management Authority

## Financial Statements 2021-2022

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2022

#### Note 3 - EXPENSES (cont)

	Notes	2022 \$'000	2021 \$'000
<b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>			
Waste Processing Facility		182	215
Uleybury Landfill Plant & Equipment		18	27
Education Program Plant & Equipment		-	-
Office Furniture & Equipment		22	39
Property & Improvements		13	17
Landfill Cell Stage Three		187	233
Landfill Capping Stage Three		204	99
Post Closure Rehabilitation		188	151
Buildings		158	172
Material Recovery Facility		645	637
Right-of-use-assets		1,422	1,384
Right-of-use-assets Restoration		276	276
		<b>3,315</b>	<b>3,250</b>
<b>FINANCE COSTS</b>			
Interest on Loans and Overdraft		259	315
Interest on Leases		131	167
Unwinding of present value discounts		77	30
		<b>467</b>	<b>512</b>
<b>ASSET DISPOSALS</b>			
Proceeds from disposal		15	-
Less: Carrying amount of assets sold		(16)	-
<b>Gain (Loss) on disposal</b>		<b>(1)</b>	<b>-</b>

#### Note 4 - CURRENT ASSETS

##### CASH & CASH EQUIVALENTS

Cash on Hand and at Bank	8,452	3,378
Deposits at Call	1,350	3,789
	<b>9,802</b>	<b>7,167</b>

##### TRADE & OTHER RECEIVABLES

Debtors - general	4,371	3,933
Accrued Revenues	385	206
Prepaid Expenses	396	37
Provision for Impairment	(9)	(9)
	<b>5,143</b>	<b>4,167</b>

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2022

**Note 5 - PROPERTY, PLANT & EQUIPMENT**

	2021 \$'000				2022 \$'000			
	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Land	1,776	-	-	1,776	1,776	-	-	1,776
Waste Processing Facility	-	3,257	(1,949)	1,308	-	3,240	(2,130)	1,110
Uleybury Landfill Plant & Equipment	-	2,125	(2,051)	74	-	2,125	(2,069)	56
Education Program Plant & Equipment	-	34	(31)	3	-	34	(31)	3
Office Furniture & Equipment	-	199	(139)	60	-	199	(161)	38
Property & Improvements	-	1,605	(1,524)	81	-	1,605	(1,537)	68
Landfill Cell Stage Three	-	3,084	(1,684)	1,400	-	3,084	(1,871)	1,213
Landfill Capping Stage Three	1,590	-	(495)	1,095	2,022	-	(699)	1,323
Post Closure Rehabilitation	2,167	-	(1,358)	809	2,776	-	(1,547)	1,229
Buildings	3,285	1,491	(510)	4,266	3,285	1,491	(668)	4,108
Material Recovery Facility	-	7,475	(1,980)	5,495	-	7,475	(2,625)	4,850
Right-of-use-assets	-	8,049	(2,742)	5,307	-	8,039	(4,165)	3,874
Right-of-use-asset Restoration	1,516	-	(276)	1,240	1,515	-	(551)	964
WIP	-	-	-	-	-	67	-	67
	10,334	27,319	(14,739)	22,914	11,374	27,359	(18,054)	20,679



Northern Adelaide Waste Management Authority  
**Financial Statements 2021-2022**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2022

**Note 5 - PROPERTY, PLANT & EQUIPMENT (Cont)**

	2021 \$'000	Movement in Property, Plant & Equipment during the Financial Year						2022 \$'000
	CARRYING VALUE	ADDITIONS		Disposals	Revaluation	Adjustment	Depreciation	CARRYING VALUE
		Renewal/ Replacement	New/ Upgrade					
Land	1,776	-	-	-	-	-	-	1,776
Waste Processing Facility	1,308	-	-	(16)	-	-	(182)	1,110
Uleybury Landfill Plant & Equipment	74	-	-	-	-	-	(18)	56
Education Program Plant & Equipment	3	-	-	-	-	-	-	3
Office Furniture & Equipment	60	-	-	-	-	-	(22)	38
Property & Improvements	81	-	-	-	-	-	(13)	68
Landfill Cell Stage Three	1,400	-	-	-	-	-	(187)	1,213
Landfill Capping Stage Three	1,095	-	-	-	-	432	(204)	1,323
Post Closure Rehabilitation	809	-	-	-	-	608	(188)	1,229
Buildings	4,266	-	-	-	-	-	(158)	4,108
Material Recovery Facility	5,495	-	-	-	-	-	(645)	4,850
Right-of-use-assets	5,307	-	-	-	-	(11)	(1,422)	3,874
Right-of-use-assets Restoration	1,240	-	-	-	-	-	(276)	964
WIP	-	-	67	-	-	-	-	67
	22,914	-	67	(16)	-	1,029	(3,315)	20,679
2021 \$'000	23,828	27	2,753	-	-	(444)	(3,250)	22,914

# Northern Adelaide Waste Management Authority

## Financial Statements 2021-2022

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2022

#### Note 6 - LIABILITIES

		2022 \$'000		2021 \$'000	
	Notes	Current	Non-current	Current	Non-current
<b>TRADE &amp; OTHER PAYABLES</b>					
Goods & Services		4,124	-	3,931	-
Accrued expenses - other		2,176	-	1,931	-
Amounts received in advance		817	-	805	-
		<b>7,117</b>	<b>-</b>	<b>6,667</b>	<b>-</b>
<b>BORROWINGS</b>					
Loans		1,143	5,305	1,099	6,448
Lease Liabilities		1,100	3,005	1,428	4,064
		<b>2,243</b>	<b>8,310</b>	<b>2,527</b>	<b>10,512</b>
<b>PROVISIONS</b>					
Annual Leave		189	-	252	-
Long Service Leave		138	85	114	101
Provision for Capping Stage 3A		-	2,022	-	1,590
Provision for Post Closure Site Rehabilitation		-	2,759	-	2,151
Provision for Property Restoration		-	1,623	-	1,546
		<b>327</b>	<b>6,489</b>	<b>366</b>	<b>5,388</b>
<b>RECONCILIATION OF MOVEMENT IN LANDFILL &amp; RESTORATION PROVISIONS</b>					
		Provision for Capping Stage 3A	Provision for Post Closure Site Rehabilitation	Provision for Property Restoration	Total
<b>Opening Balance</b>		<b>1,590</b>	<b>2,151</b>	1,546	5,287
Additional Amounts Recognised/(Derecognised)		432	608	-	1,040
Payments		-	-	-	-
Unwinding of Present Value Discounts		-	-	77	77
<b>Closing Balance</b>		<b>2,022</b>	<b>2,759</b>	1,623	6,404

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2022

**Note 7 - CASH FLOW RECONCILIATION**

**(a) Reconciliation of Cash**

	Notes	2022 \$'000	2021 \$'000
Total cash & equivalent assets	4	9,802	7,167
Less: Short-term borrowings		-	-
<b>Balances per Statement of Cash Flows</b>		<b>9,802</b>	<b>7,167</b>

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

Net Surplus (Deficit)		2,373	1,891
Non-cash items in Income Statement			
Depreciation, amortisation & impairment	3	3,315	3,250
(Gain) / Loss on Disposal of Assets	3	1	-
Capital Grants		(60)	(77)
Bad Debts Expense	3	-	9
Lease Adjustment - Right-of-Use Asset	5	(11)	-
Unwinding of Present Value Discounts	6	77	30
		<b>5,685</b>	<b>5,103</b>
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(976)	(328)
Net (increase) decrease in inventory		(23)	(2)
Net increase (decrease) in trade & other payables		450	811
Net increase (decrease) in other provisions		22	113
<b>Net Cash provided by (or used in) operations</b>		<b>5,168</b>	<b>5,697</b>

**(c) Financing Arrangements**

Credit Card Facilities	25	15
LGFA Cash Advance Debenture Facility	2,500	2,500



**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2022

**Note 8 - FINANCIAL INSTRUMENTS**

**Recognised Financial Instruments**

<b>Bank, Deposits at Call, Short Term Deposits</b>	<p><b>Accounting Policy:</b> Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p><b>Terms &amp; conditions:</b> Deposits on Call do not have a maturity period and have an average interest rates of 0.69% - 1.05% (2021: 0.3%)..</p> <p><b>Carrying amount:</b> approximates fair value due to the short term to maturity.</p>
<b>Receivables - Gate Fees &amp; Associated Charges</b>	<p><b>Accounting Policy:</b> 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><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Liabilities - Creditors and Accruals</b>	<p><b>Accounting Policy:</b> 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><b>Terms &amp; conditions:</b> Liabilities are normally settled on 30 day terms.</p> <p><b>Carrying amount:</b> approximates fair value.</p>

**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 Exposure**

**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 provision for doubtful debts. All investments are made with the SA Local Government Finance Authority and Bank SA. 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 are at fixed rates. Any such variations in future cash flows will not be material in effect on either the Authority's incomes or expenditures.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2022

**Note 8 - FINANCIAL INSTRUMENTS (Cont)**

**Liquidity Analysis**

**2022**

	≤ year	Maturity > 1 year ≤ 5 years	> 5 years	Non- interest bearing	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Financial Assets</b>					
<b>Amortised Cost</b>					
Cash Assets	9,802	-	-	-	9,802
Receivables	-	-	-	4,747	4,747
<b>Total</b>	<b>9,802</b>	<b>-</b>	<b>-</b>	<b>4,747</b>	<b>14,549</b>

**Financial Liabilities**

Payables	-	-	-	6,300	6,300
Borrowings	2,253	6,383	1,917	-	10,553
<b>Total</b>	<b>2,253</b>	<b>6,383</b>	<b>1,917</b>	<b>6,300</b>	<b>16,853</b>

**2021**

	≤ year	Maturity > 1 year ≤ 5 years	> 5 years	Non- interest bearing	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Financial Assets</b>					
<b>Amortised Cost</b>					
Cash Assets	7,167	-	-	-	7,167
Receivables	-	-	-	4,130	4,130
<b>Total</b>	<b>7,167</b>	<b>-</b>	<b>-</b>	<b>4,130</b>	<b>11,297</b>

**Financial Liabilities**

Payables	-	-	-	5,862	5,862
Borrowings	2,527	7,660	2,852	-	13,039
<b>Total</b>	<b>2,527</b>	<b>7,660</b>	<b>2,852</b>	<b>5,862</b>	<b>18,901</b>

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2022

**Note 9 - COMMITMENTS FOR EXPENDITURE**

	Notes	2022 \$'000	2021 \$'000
<b>Expenditure Commitments</b>			
Other expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:			
Audit Services		35	-
Waste Collection, Processing and Mobile Garbage Bin Supply Contracts		36,125	52,297
		<b>36,160</b>	<b>52,297</b>
These expenditures are payable:			
Not later than one year		17,128	16,791
Later than one year and not later than 5 years		19,032	35,506
Later than 5 years		-	-
		<b>36,160</b>	<b>52,297</b>

*The Authority manages multiple external contracts with external suppliers for the collection, processing and disposal of waste on behalf of its Constituent Councils and customers. The commitments disclosed above reflect a consolidation of multiple contracts entered into with external suppliers. In future years, all contracts will be required to be renewed with external suppliers in accordance with adopted procurement policies and procedures of the Authority.*

**Note 10 - EVENTS OCCURRING AFTER REPORTING DATE**

There were no events that occurred after reporting date that requires to be disclosed.

**Note 11 - CONTINGENT LIABILITIES**

The Authority has a performance bond/guarantee held with the Local Government Finance Authority to the Environment Protection Authority for an amount of \$1,350,000 in accordance with the requirements under its Post Closure remediation obligations for the Uleybury Landfill site.



**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2022

**Note 12 - LEASES**

**Authority as a lessee**

The Authority leases external operations facilities, waste processing plant & machinery and motor vehicles.

	<b>Buildings &amp; Other Structures \$'000</b>	<b>Plant &amp; Motor Vehicles \$'000</b>	<b>Total \$'000</b>
<b>At 1 July 2021</b>	3,844	1,463	5,307
Additions of right-of-use-assets	-	-	-
Depreciation Charge	(759)	(663)	(1,422)
Right-of-Use Adjustments	-	(11)	(11)
<b>At 30 June 2022</b>	<b>3,085</b>	<b>789</b>	<b>3,874</b>

Set out below are the carrying amounts of lease liabilities and the movements during the period.

<b>At 1 July 2021</b>	5,492
Additions	-
Accretion of interest	(131)
Payments	(1,382)
Lease Liability Adjustment	(5)
<b>At 30 June 2022</b>	<b>4,105</b>
<b>Current</b>	<b>1,100</b>
<b>Non-Current</b>	<b>3,005</b>

**Note 13 - DISCLOSURE OF RELATED PARTY TRANSACTIONS**

The Key Management Personnel include the Chair of the Board, Chief Executive and other officers prescribed under the *Local Government Act 1999*. In all, 4 persons were remunerated as following:

	<b>2022 \$'000</b>	<b>2021 \$'000</b>
Salaries, allowances & other short term benefits	753	713
<b>TOTAL</b>	<b>753</b>	<b>713</b>

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2022

**Note 13 - DISCLOSURES OF RELATED PARTY TRANSACTIONS (Cont)**

**Transactions with Related Parties:**

Related Party Entity	Sale of Goods and Services (\$'000)	Amounts Outstanding from Related Parties (\$'000)	Description of Services Provided to Related Parties
City of Salisbury	16,800	1,363	Provision of waste collection, processing and disposal services
City of Playford	11,568	984	Provision of waste collection, processing and disposal services
Town of Gawler	2,703	405	Provision of waste collection, processing and disposal services

The Related Parties disclosed above are equity owners of the Authority and are referred to as Member Councils. Member Councils have equal representation on the Board of the Authority and accordingly have significant influence on the financial and operating decisions of the Authority. No one Member Council individually has control of those policies.

**Note 14 - FAIR VALUE MEASUREMENTS**

The Authority measures and recognises the following assets at fair value on a recurring basis after initial recognition:

- Land assets
- Building assets
- Stock on Hand
- Landfill Capping
- Post Closure Rehabilitation Costs
- Right-of-Use Restoration

The Authority does not subsequently measure any liabilities at fair value on a recurring basis, or any assets or liabilities at fair value on a non-recurring basis.

**(a) Fair value hierarchy**

AASB 13: *Fair Value Measurement* requires the disclosure of fair value information according to the relevant level in the fair value hierarchy. This hierarchy categorises fair value measurements into one of three possible levels based on the lowest level that a significant input can be categorised into. The levels are outlined below:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2022

**Note 14 - FAIR VALUE MEASUREMENTS (Cont)**

The fair value of assets and liabilities that are not traded in an active market is determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2.

If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

*Valuation techniques*

The Authority selects valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured.

The valuation techniques selected by the Authority are consistent with one or more of the following valuation approaches:

- **Market approach:** uses prices and other relevant information generated by market transactions involving identical or similar assets or liabilities.
- **Income approach:** converts estimated future cash flows or income and expenses into a single current (i.e. discounted) value.
- **Cost approach:** reflects the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Authority gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs.

Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data are not available and therefore are developed using the best information available about such assumptions are considered unobservable.



**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2022

**Note 14 - FAIR VALUE MEASUREMENTS (Cont)**

The following tables provide the fair values of the Authority's assets measured and recognised on a recurring basis after initial recognition, categorised within the fair value hierarchy.

	Notes	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
<b>2022</b>					
Recurring fair value measurements					
<b>Infrastructure, Property, Plant &amp; Equipment</b>					
- Land	5	-	1,776	-	1,776
- Buildings	5	-	3,285	-	3,285
- Stock on Hand		50	-	-	50
- Landfill Capping Asset	5	-	-	2,022	2,022
- Post Closure Rehabilitation	5	-	-	2,776	2,776
- Right-of-Use Restoration	5	-	-	1,515	1,515
<b>Total financial assets recognised at fair value</b>		<b>50</b>	<b>5,061</b>	<b>6,313</b>	<b>11,424</b>

**2021**

Recurring fair value measurements

**Infrastructure, Property, Plant & Equipment**

- Land	5	-	1,776	-	1,776
- Buildings	5	-	3,285	-	3,285
- Stock on Hand		27	-	-	27
- Landfill Capping Assets	5	-	-	1,590	1,590
- Post Closure Rehabilitation	5	-	-	2,167	2,167
- Right-of-Use Restoration	5	-	-	1,516	1,516
<b>Total financial assets recognised at fair value</b>		<b>27</b>	<b>5,061</b>	<b>5,273</b>	<b>10,361</b>

**(b) Disclosed fair value measurements**

The following table provides the level of the fair value hierarchy within which the disclosed fair value measurements are categorised in their entirety and a description of the valuation technique(s) and inputs used.

	Fair Value Hierarchy Level	Valuation Technique	Inputs Used
There has been no change in the techniques used to measure the value of items disclosed in the financial statements.	1	Market	Based on expected sale price of goods based on existing contract prices.
There has been no change in the valuation technique(s) used to calculate the fair values disclosed in the financial statements.	2	Market Value	Observable sales of similar properties – both vacant land and land with improvements.
There has been no change in the techniques used to measure the value of items disclosed in the financial statements.	3	Cost Approach	Landfill assets unobservable inputs. The measure of these costs requires significant estimates and assumptions such as: discount rate, inflation rate, assessment of EPA requirements, the timing, extent and costs of the required activities and the estimated remaining airspace of the landfill.

# Northern Adelaide Waste Management Authority

## Financial Statements 2021-2022

# Galpins

Accountants, Auditors  
& Business Consultants



CHARTERED ACCOUNTANTS™  
AUSTRALIA • NEW ZEALAND

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Galpins Trading Pty Ltd  
ABN: 89 656 702 886

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## NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

### GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2022

### Statement by Auditor

I confirm that, for the audit of the financial statements of the Northern Adelaide Waste Management Authority for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (including Independence Standards)*, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

### GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

**Tim Muhlhausler** CA, Registered Company Auditor  
Partner

Date: 14 September 2022

**Galpins**

Accountants, Auditors  
& Business Consultants



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## INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT

### To the members of the Northern Adelaide Waste Management Authority (NAWMA)

#### Opinion

We have audited the accompanying financial report of NAWMA (the Authority), which comprises the statements of financial position as at 30 June 2022, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by the Executive Officer and the Chairperson.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Authority as at 30 June 2022, and its financial performance and its cash flow for the year then ended in accordance with the Australia Accounting Standards, *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*.

#### Basis for Opinion

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

#### Responsibility for the Financial Report

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

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

#### Auditor's Responsibility for the Audit of the Financial Report

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





## Northern Adelaide Waste Management Authority Financial Statements 2021-2022

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

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

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

### **GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS**



**Tim Muhlhausler** CA, Registered Company Auditor  
Partner

Date: 30 September 2022

## Galpins

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## INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROLS

To the members of the Northern Adelaide Waste Management Authority (NAWMA)

### Independent Assurance Report on the Internal Controls of NAWMA

#### Opinion

We have audited the compliance of NAWMA (the Authority) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the internal controls established by the Authority 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 2021 to 30 June 2022 have been conducted properly and in accordance with the law.

In our opinion, the Authority has complied, in all material respects, with Section 125 of the *Local Government Act 1999* in relation to internal controls established by the Authority in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Authority have been conducted properly and in accordance with law for the period 1 July 2021 to 30 June 2022.

#### Basis for Opinion

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Authority 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 2021 to 30 June 2022. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

#### Responsibility for Internal Controls

The Authority is responsible for implementing and maintaining an adequate system of internal controls, in accordance with Section 125 of the *Local Government Act 1999* to ensure that the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities have been conducted properly and in accordance with law.

#### Our Independence and Quality Control

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, and applied Auditing Standard ASQC 1 *Quality Control for Firms that Performs Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.

#### Auditor's responsibility

Our responsibility is to express an opinion on the Authority's compliance with Section 125 of the *Local Government Act 1999* in relation only to the internal controls established by the Authority to ensure that financial transactions relating to receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities have been conducted properly and in accordance with law, based on our procedures.



# Northern Adelaide Waste Management Authority

## Financial Statements 2021-2022

Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Information* and ASAE 3150 *Assurance Engagements on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Authority 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 2021 to 30 June 2022. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

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

### Limitations of controls

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and operating effectively, the control objectives may not be achieved so that fraud, error, or non-compliance with laws and regulations may occur and not be detected.

An assurance engagement on controls is not designed to detect all instances of controls operating ineffectively as it is not performed continuously throughout the period and the tests performed are on a sample basis. Any projection of the outcome of the evaluation of controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

### Limitation of use

This report has been prepared for the members of the Authority in accordance with Section 129 of the *Local Government Act 1999* in relation to the internal controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Authority, or for any purpose other than that for which it was prepared.

### GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



**Tim Muhlhausler** CA, Registered Company Auditor  
Partner

Date: 30 September 2022



**NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY**

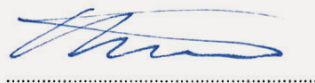
**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 June 2022**

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**CERTIFICATION OF AUDITOR INDEPENDENCE**


To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Northern Adelaide Waste Management Authority for the year ended 30 June 2022, the Authority's Auditor, Galpins, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Toby Terlet  
Chief Executive Officer

**Date:** 29 September 2022



Mark Labaz  
Chairman - Audit Committee

**Date:** 29 September 2022



# Northern Adelaide Waste Management Authority

## Financial Statements 2021-2022

### NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

#### ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022

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#### CONSTITUENT COUNCIL CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Northern Adelaide Waste Management Authority for the year ended 30 June 2022, the Authority's Auditor, Galpins, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



.....  
Sam Green  
Chief Executive Officer  
City of Playford

Date: 15.09.2022

**NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY**

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 June 2022**

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**CONSTITUENT COUNCIL CERTIFICATION OF AUDITOR INDEPENDENCE**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Northern Adelaide Waste Management Authority for the year ended 30 June 2022, the Authority's Auditor, Galpins, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



John Harry  
Chief Executive Officer  
City of Salisbury

Date:

16/9/2022

# Northern Adelaide Waste Management Authority

## Financial Statements 2021-2022

### NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

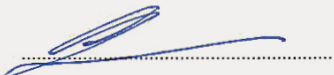
#### ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022

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#### CONSTITUENT COUNCIL CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Northern Adelaide Waste Management Authority for the year ended 30 June 2022, the Authority's Auditor, Galpins, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

  
Henry Inat  
Chief Executive Officer  
Town of Gawler  
  
Date: 14/9/2022



## Resource Recovery Centres

# 114,291

### CUSTOMERS

utilised the Edinburgh North  
and Pooraka RRC's

# 15,715

### TONNES

of material were diverted to  
alternative fuels



# 12,305

### MATTRESSES

were processed at the Edinburgh  
North and Pooraka RRC's

# 4,871

### TYRES

were processed at the Edinburgh  
North and Pooraka RRC's



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