



Annual Report
2024-2025



**Reduce.
Recycle.
Reuse.
Refresh.
Repeat.**

Our culture, our community, our commitment.



Food and Garden Organics

99,716

FOGO BINS

within our
Constituent Councils

41,139

TONNES

of organic material recovered
and processed by Peats and IWS



28,115

TONNES

of kerbside FOGO material
collected from residents

13,204

TONNES

collected via our RRCs
and processed by Peats and IWS



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ABOUT NAWMA

Northern Adelaide Waste Management Authority (NAWMA) is a regional subsidiary established under the Local Government Act 1999 (SA), owned by the Cities of Salisbury and Playford, and the Town of Gawler.

NAWMA is responsible for providing waste and resource recovery services to more than 124,000 households and a broad commercial customer base across northern Adelaide.

NAWMA operates a range of facilities including:

- Coordination of three-bin kerbside collection services (general waste, household recycling and green organics)
- On-demand hard waste collection service
- Operation of two (2) Resource Recovery Centres (Edinburgh North and Pooraka)
- Receival and processing of municipal waste at Edinburgh North Waste Processing Facility
- Operation of Uleybury Landfill (Balefill)
- Operation of Materials Recovery Facility, including newly commissioned Fibre Polishing Plant
- Facilitation of Community Chemical and Paint drop-off centre

Together, these services support the Authority's commitment to reducing waste to landfill and improving environmental outcomes across the region.

In addition to operational services, NAWMA works closely with its Constituent Councils and external stakeholders to provide strategic advice on waste management, recycling and circular economy initiatives. The education and community engagement programs aim to increase awareness and support behaviour change in waste and recycling practices.

NAWMA places a strong emphasis on customer experience, providing responsive, accessible services to residents and businesses. Through continuous improvement, digital tools and frontline support, NAWMA works to ensure that waste and recycling services are clear, consistent and easy to navigate for all users.

NAWMA continues to focus on delivering cost-effective, reliable and sustainable waste services. In doing so, the organisation maintains a strong governance framework and seeks to balance operational performance with environmental responsibility.

This Annual Report outlines the activities and performance of NAWMA during the 2024-2025 financial year, including updates on major projects, service outcomes and progress against key strategic objectives.

REPORT FROM THE Independent Chairperson



This report marks the end of my first full year as NAWMA Chairman. This 2024-2025 year has been a very busy period within NAWMA with new initiatives commenced, new projects completed, and a consistent growth in the number of customers we serve.

NAWMA has reached a stage where around 210,000 bins are lifted off the kerb every week and tipped into one of our trucks. That is a large number!

During the year, the number of properties we collect from rose at a rate of approximately 85 per week, reflecting the rate of housing growth in the northern Adelaide region. The State Government has designated large areas in the northern region for new housing development so we expect this flow of new properties to continue and potentially increase.

Very pleasingly, our newly enhanced Materials Recovery Facility (MRF) at Edinburgh now reduces contamination in our cardboard to less than 1% and in assorted paper to less than 2%. We sell the cardboard and the paper to the large paper processors in Australia and Asia for making new cardboard and paper products. With less contamination, our cardboard and paper is more attractive to the recyclers than from other sources. This is an excellent outcome!

Our MRF now handles the yellow bin recyclables from 26 Councils, including two in Victoria. It is

cheaper and a better service for Victorian Councils to bring its yellow bin recyclables to NAWMA. Amazing! That means that 21 other SA Councils, additional to our 3 Constituent Councils, bring their yellow bin collections to us.

We are proud of the good work and the high standard of service that our staff at the MRF and our Resource Recovery Centres and throughout NAWMA deliver. Well done, team!

We have not been without our challenges during the year:

- The fleet of trucks servicing our contract are ageing and have had their fair share of equipment failure, resulting in trucks being unavailable. Some temporary trucks have had to be obtained from other cities, as residents have noticed.
- The collection drivers are actually employed by our collection contractor, Veolia, and a level of industrial disputation arose over a potential change of employer when the current Veolia contract comes to an end.



2025 marks the end of a long period of landfill operations at Uleybury by NAWMA.





REPORT FROM THE **Independent Chairperson**



L NAWMA is committed to improving resource recovery and recycling.

- Both these circumstances have resulted in many bins in several Council regions not being collected on time. This is frustrating for the residents and for NAWMA. I can assure you that our Board and management do the utmost to solve problems before disruption occurs and then to minimise such disruption if it eventuates.
- Our costs have gone up during the year more than CPI, and we have had to increase our charges for collection, processing and disposal of our red, yellow and green bin materials. This is disappointing but inevitable as our local economy reaches virtually full employment and our cost of energy and fuel responds to much larger forces globally and nationally.

On the plus side, our Landfill Alternative Project is progressing, albeit more slowly than the Board and the Constituent Councils would have liked. Announcements are likely in the next few months on the options that we are working on.

We decided to close our Uleybury Landfill and use a temporary arrangement with another landfill. This will save us a little bit of money, but it allows us sufficient time to do a good job at rehabilitating the Uleybury site. As a consequence, our baling of red bin waste has also ceased, and we will tidy up that site and return it to its owner. This marks the end of a long period of landfill operations by NAWMA which has been carried out by a dedicated team to a high standard. Good work!

The State released its Greater Adelaide Regional Plan (GARP) in March 2025, and NAWMA has an important role to provide a growing service to the northern growth areas. NAWMA will double in

size over the GARP's planning period. NAWMA is contributing to the "Eco-Precinct" concept being developed by the Councils to:

- better manage our waste
- improve our recovery and recycling
- manage our generation and consumption of energy
- manage our local water resources
- create economic growth and jobs for the region
- improve the use of productive and lifestyle land of the region.

NAWMA is not a Local Government. It is a business that is proudly owned by Local Government.

Therefore, the Board and management of NAWMA must act as a business that delivers well priced services of best value to customers. In the years ahead, as climate change bites and economic growth occurs, our whole team is committed to delivering those services that provide value, but

also to enhance the communities we serve.

This Annual Report records details of the services we provide and the many initiatives we are taking, as well as our statutory report.

I commend this Annual Report to your reading.



Graham Dooley
Independent Chairperson

REPORT FROM THE Chief Executive Officer



**Reduce.
Recycle.
Reuse.
Refresh.
Repeat.**

Over the past year, NAWMA has remained dedicated to delivering high-quality waste management and resource recovery services while driving innovative solutions for a cleaner, greener, and more sustainable community. Our commitment to environmental stewardship and operational excellence continues to underpin our work as we respond to growth, market changes, and community needs.

In 2025, we celebrated the on-time and on-budget commissioning of our Fibre Polishing Plant. This investment further strengthens the performance of our Material Recovery Facility (MRF), which processed 44,000 tonnes this year, enabling the production of higher-quality recyclable materials from household-collected streams.

NAWMA can now process clean cardboard for access to both domestic and international markets, reinforcing our role in the circular economy.

Despite these milestones, the year brought significant operational challenges following the award of the kerbside collection contract from Veolia to Solo Resource Recovery. While the transition was not yet implemented, the notification of change caused disruption within the existing driver pool, compounded by reliability issues associated with an ageing fleet. We acknowledge

the impact on service levels and remain focused on stabilising operations, restoring community confidence, and ensuring a smooth path forward.

On a positive note, we successfully awarded new contracts for the collection, treatment, and disposal of residual waste, the processing of organics, and the bulk transport of materials from NAWMA sites, critical elements of our long-term service delivery model.

We also recorded over 45,000 tonnes of Food Organics and Garden Organics (FOGO) collected, and over 41,000 hard waste collections, reflecting our community's strong participation in waste diversion programs.

NAWMA has formally commenced the process of permanently closing its landfill. This includes the installation of a final cap, gas and leachate control measures, and ongoing environmental monitoring.

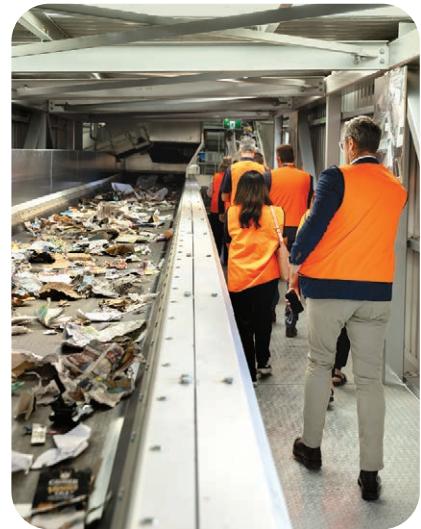


NAWMA's Material Recovery Facility (MRF) processed 44,000 tonnes this year.

**Reduce.
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Repeat.**



REPORT FROM THE **Chief Executive Officer**



L In 2025, we celebrated the on-time and on-budget commissioning of our Paper Polishing Plant.

Our intent is to return the site to a natural state with bushland and grassland through recontouring and vegetation planting, while exploring future community and environmental uses for the land.

Our Renewable Energy Park, powered by landfill gas and 11,000 solar panels, generated 6 megawatt-hours (MW/hrs) of clean energy this year, contributing to South Australia's low-carbon future.

We continue to foster a strong safety culture, and I am proud of the efforts by all staff to protect one another and those visiting our sites. However, I remain deeply concerned about the increasing presence of lithium-ion batteries in bins, which pose significant fire risks to our collection vehicles, Resource Recovery Centres, and MRF. More must be done to educate the public and stop hazardous items entering the waste stream.

It is encouraging to see high levels of community engagement, to over 72,000 people visiting our Pooraka Resource Recovery Centre and over 69,000 at Edinburgh North, alongside continued participation in our education initiatives. We remain committed to delivering sustainability messaging across all demographics, age groups, and cultural backgrounds.

With significant housing growth forecast across the northern region in the next decade, NAWMA must continue leading through innovation. We are actively exploring new technologies and flexible solutions to manage emerging waste streams and increase material recovery.

Importantly, our long-term focus remains on delivering an alternative to landfill for residual waste. These projects are complex and require time and collaboration, but I am confident we are well-placed to bring forward a viable, sustainable, and cost-effective solution within the next 12 months.

NAWMA continues to be an exceptional place to work. We are committed to maintaining an inclusive and respectful environment for all staff. Our focus on culture, leadership, and feedback ensures that NAWMA remains an employer of choice in the waste and recycling sector.

Financially, NAWMA remains in a strong and stable position. Governance across our growing operational budget has been maintained through rigorous oversight, Board-led policy review, and transparent reporting aligned with our Business Plan.

As always, we are deeply grateful for the support of our stakeholders, our employees, Constituent Councils, residents, State Government partners, and industry peers. Together, we have navigated a year of transition, growth, and resilience. We look forward to continuing our shared journey towards a truly sustainable, safe, and circular future.



Toby Terlet
Chief Executive Officer

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.

As defined by the NAWMA Charter, the membership of the Board comprises of ten (10) Members – three (3) Members appointed by each of the Constituent Councils (executive or Elected Member), and one (1) independent person appointed by the Board with endorsement from each of the Constituent Councils who acts as Chair.

The Board appoints a Chief Executive Officer who is responsible for implementing decisions made

by the Board and the day-to-day operations of the Authority.

The Board held five (5) formal meetings over the 2024-2025 financial year, in addition to three (3) Special meetings and several other matters being resolved by Circular Resolution outside of meeting frequency. The table below details Board Members attendance at the eight (8) meetings.



Mr Graham Dooley
**Independent
Chair**
8 of 8 meetings



Cr Isaac Solomon
**Deputy Chair
Town of Gawler**
5 of 8 meetings



Mr Charles Mansueto
City of Salisbury
8 of 8 meetings



Cr Chad Buchanan
City of Salisbury
5 of 8 meetings



Cr Kylie Grenfell
City of Salisbury
8 of 8 meetings



Cr Clint Marsh
City of Playford
7 of 8 meetings



Mr Sam Green
City of Playford
6 of 8 meetings



Cr Shirley Halls^{\$}
City of Playford
3 of 4 meetings



Mr David Kerrison[†]
City of Playford
3 of 4 meetings



Mr Andrew Goodsell[^]
Town of Gawler
2 of 3 meetings



Cr Mick Launer
Town of Gawler
6 of 8 meetings



Mr Chris Cowley[&]
Town of Gawler
5 of 5 meetings



^{\$} Cr Shirley Halls completed her term as Board Member in March 2025

[†] Cr David Kerrison commenced his term as Board Member in March 2025

[^] Mr Goodsell completed his term as Board Member in November 2024

[&] Mr Cowley commenced his term as Board Member in November 2024





Deputy Board Directors[@]

Member	Council	Meetings
Ms Janey Mitson	City of Playford	2 of 2
Cr Marilyn Baker	City of Playford	
Mr John Harry	City of Salisbury	1 of 1
Cr Moni Mazzeo	City of Salisbury	

Member	Council	Meetings
Cr Shiralee Reardon	City of Salisbury	
Mr Jack Darzanos	Town of Gawler	1 of 1
Cr Nathan Shanks	Town of Gawler	1 of 1
Mr Andrew Goodsell	Town of Gawler	

[@] Deputy Board Directors only attend meetings as required

NAWMA Audit Committee

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 and judgements within,
- Reviewing the adequacy 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.

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 four (4) formal meetings over the 2024-2025 financial year, in addition to several other matters being considered and discussed outside of the meeting frequency.

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



Mr Mark Labaz*
Independent Chair
2 of 2 meetings



Mr Roberto Bria#
Independent Chair
1 of 1 meetings



Mr Craig Johnson[†]
Acting Independent Chair
4 of 4 meetings



Ms Claudia Goldsmith%
Independent Member
1 of 2 meetings



Mr Martin White[‡]
Independent Member
2 of 2 meetings



Mr Charles Mansueto
Board Member
4 of 4 meetings



Cr Kylie Grenfell
Board Member
4 of 4 meetings



Mr Graham Dooley
Ex-Officio Member
2 of 4 meetings

*Mr Labaz completed his term as Independent Chairperson in January 2025.

#Mr Bria commenced his term as Independent Chairperson in January 2025 and concluded this term in April 2025.

%Ms Goldsmith completed her term as Independent Member in December 2024.

[†]Mr Johnson assumed the role of Acting Independent Chair in April 2025 (previously holding the role of Deputy Chair).

[‡]Mr White commenced his term as Independent Member in January 2025.

The Audited Financial Statements for the year ended 30 June 2025 are provided from page 20.

Resource Recovery Centres



NAWMA operates two high-performing Resource Recovery Centres (RRCs) located in Adelaide's northern region; Edinburgh North and Pooraka. Open to the public and small commercial contractors seven days a week, these Centres are vital community assets that promote responsible waste management, increase diversion from landfill, and provide access to a wide range of recycling services.

Edinburgh North Resource Recovery Centre

Located on Bellchambers Road, Edinburgh North offering multiple services under one roof:

- A drive-through undercover facility for materials recovery;
- A Salvage and Save retail outlet operated by MOBO, a not-for-profit disability employment enterprise; and
- A Container Deposit Return service run by Scouts SA.

In collaboration with Green Industries SA (GISA), this Centre also features a dedicated Household Chemical and Paint Drop-off area, providing South Australians with free and safe disposal of items such as paint, batteries, poisons, and pesticides.

Pooraka Resource Recovery Centre

Situated on Research Road, the Pooraka facility underwent a significant upgrade in August 2024 in partnership with City of Salisbury. The works improved safety and environmental compliance standards while enhancing the overall customer experience.

NAWMA's Resource Recovery Centres are more than drop-off points, they are community hubs

2024 - 2025 Statistics



141,699 Customers

Pooraka 72,642, Edinburgh North 69,057



16,770 Waste Tonnes diverted to alternative fuels

Pooraka 8,404, Edinburgh North 8,366



14,307 Mattress Units

Pooraka 4,721, Edinburgh North 9,586



6,004 Tyre Units

Pooraka 3,291, Edinburgh North 2,713



130 Paint Tonnes

Pooraka 52, Edinburgh North 78

that empower residents to actively participate in sustainable waste management and resource recovery.

By providing reliable, convenient, and innovative services, NAWMA continues to lead in reducing landfill dependence and supporting circular economy outcomes.



Our Pooraka Resource Recovery Centre underwent an upgrade enhancing the customer experience.



EACH YEAR NAWMA



Delivers services to
approximately

125,000

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 more than

41,000

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



Processes

52,000

tonnes of waste to
Uleybury balefill



Provides
employment
for over

100

people



Sorts

44,000

tonnes of recyclables



Provides more than

41,000

hard-waste services

Material Recovery Facility (MRF)



Commissioned in 2017, NAWMA's state-of-the-art Material Recovery Facility (MRF) remains at the heart of South Australia's circular economy. Located at NAWMA's Edinburgh site, the MRF processes yellow-lid kerbside recyclables not just from our three Constituent Councils, but also from 21 other councils across SA and Victoria.

In the 2024-2025 financial year, the facility processed more than 44,000 tonnes of recyclables, serving 24 metropolitan and regional South Australian councils and covering more than half of the state's households geographically. Materials sorted at the MRF include paper, cardboard, plastics, glass, aluminium and steel, each transformed into high-quality commodities ready for reuse and remanufacture. The MRF supports more than 50 local jobs, contributing to the regional economy while generating revenue that helps offset costs for Constituent Councils.

Innovation Highlight: Fibre Polishing Plant

A key achievement in 2024 was the successful construction and commissioning of NAWMA's Fibre Polishing Plant, made possible thanks to Federal and State Government funding. Operational since November 2024, this advanced facility significantly improves the quality and market value of recovered paper and cardboard from kerbside yellow-lid recycling bins. The Fibre Polishing Plant enables NAWMA to meet rising global environmental standards for recycled fibre, futureproofing operations and strengthening downstream markets for post-consumer packaging products.

2024 - 2025 Statistics



Servicing 24

Local Government Councils



14,057 Tonnes of non-recyclable residual waste diverted to alternative fuels



5,943 Tonnes of glass fines diverted from landfill and repurposed as a sand substitute



17,516 Tonnes of paper and cardboard recovered and reprocessed into new packaging



1,386 Tonnes of steel and aluminium recovered and recycled



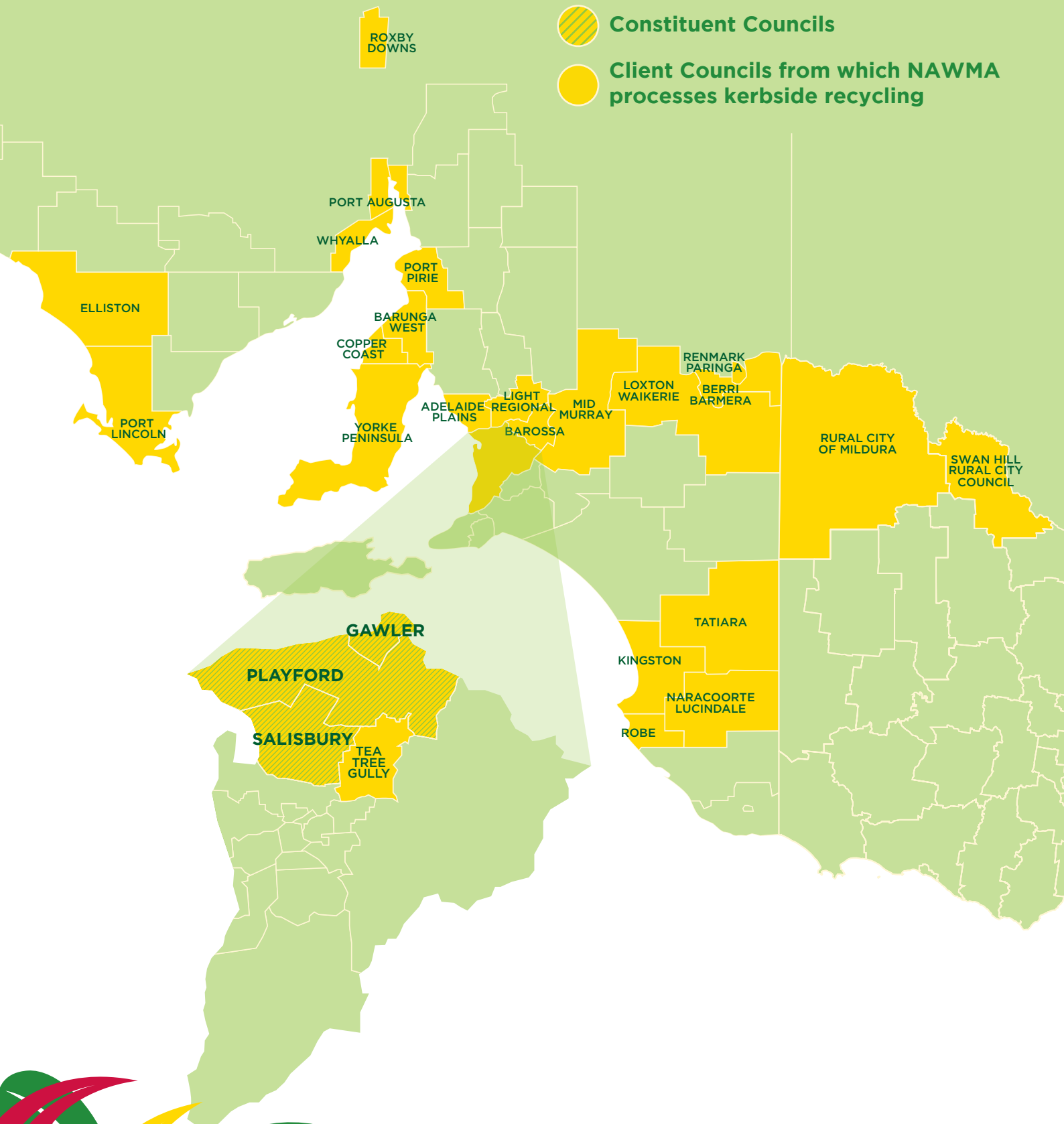
1,532 Tonnes of plastic containers and bottles recovered and recycled



NAWMA's Fibre Polishing Plant significantly improves the quality and market value of recovered paper.

NAWMA Services Map

NAWMA RECYCLING Constituent and Client Councils



Food and Garden Organics



NAWMA's opt-in Food and Garden Organics (FOGO) service continues to deliver strong environmental outcomes for residents of the three Constituent Councils.

This service enables the kerbside collection of food scraps and garden waste, which is transported to local processing facilities, Peats Soils and Garden Supplies and Integrated Waste Services (IWS). Once received, the organic material is converted into high-quality mulch and compost products, many of which are used in commercial agriculture, including vineyards and market gardens across South Australia.

These results highlight the continued success of the FOGO program in reducing landfill volumes, supporting South Australia's composting industry, and contributing to a more circular and sustainable economy.



2024 - 2025 Statistics



41,139 Tonnes of Organic material recovered

and sent for composting in SA
Of this...



28,115 Tonnes was collected through kerbside FOGO services

An additional...



13,204 Tonnes was received through NAWMA's Resource Recovery Centres (RRCs) for reprocessing



NAWMA collected 41,000 tonnes of Food Organics and Garden Organics (FOGO).



COUNCIL Tonnes Collected



2024 - 2025

Waste

Recycling

FOGO

Total



29,677

9,603

16,309

55,589



23,292

7,457

8,782

39,531



4,795

1,726

3,024

9,545

Total

57,764

18,786

28,115



2024 - 2025

Hard Waste
Tonnes

Hard Waste
Collections

Vouchers
Redeemed



1,398

13,928

6,894



1,555

13,210

4,968



201

1,793

411

Total

3,154

28,931

12,273

Uleybury Balefill and Renewable Energy Park



NAWMA's Uleybury Balefill and Renewable Energy Park remains a national first, combining solar energy and landfill gas extraction to generate renewable electricity for the local community.

The site features more than 11,000 solar panels and an integrated network of 27 vertical and multiple horizontal gas extraction wells located within the active cell area. In partnership with South Australian company Joule Energy, NAWMA continues to transform material once considered waste into a valuable renewable resource.

Closure and Transition Planning

The 2024-2025 financial year will mark the closure of the Uleybury Balefill site, with NAWMA commencing its landfill closure plan. This will include:

- Construction of a northern rock batter,
- Installation of landfill capping, and
- Implementation of a revegetation program in line with the sites Environmental Management Plan.

Following closure, residual waste will be diverted to Integrated Waste Services, while NAWMA progresses due diligence on long-term alternatives to landfill disposal in consultation with the Board and Constituent Councils.

Community Engagement

The Balefill Management Consultative Committee (BMCC), chaired in the 2024-2025 financial year by Cr Isaac Solomon (Town of Gawler), continues to provide an important forum for stakeholder engagement. The Committee includes

2024 - 2025 Statistics

51,545 Tonnes of material were landfilled
15% decrease compared to previous year*

820,693 Kilowatt hours of power generated via solar
down 15% year on year*

5,967,283 Kilowatt hours was generated from landfill gas
down 30% year on year*

6,796,967 Kilowatt hours combined total power generation
23% decrease from previous year*

*This decline aligns with broader waste reduction efforts and the site's progressive closure planning.

representatives from nearby properties, Constituent Councils, the Environment Protection Authority (EPA), and NAWMA, ensuring open communication on site operations. Meeting minutes and related documents are shared with local stakeholders, including the City of Playford.



The 2024-2025 financial year will mark the closure of the Uleybury Balefill site.



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RESOURCE RECOVERY

Hard Waste Service

NAWMA continued to deliver a comprehensive hard waste service to all three Constituent Councils throughout the 2024-2025 financial year. The service remains highly valued by the community, with a total of 41,204 bookings recorded, representing a 5% increase in participation compared to the previous financial year.

The at-call collection model provides residents with flexibility, allowing them to schedule collections at a time convenient to their needs.

To support participation, NAWMA offers an SMS reminder service, which has proven effective in assisting residents to present their items on time for collection.

In addition to the collection service, residents can access hard waste drop-offs at NAWMA's two Resource Recovery Centres (RRCs). For convenience, drop-off codes can be issued in real time by the Customer Experience Team via mobile phone or generated directly by residents through the Self-Service Portal, as outlined in the Customer Experience report. In the 2024-2025 financial year, almost 12,500 vouchers were redeemed, a 3% increase on the previous financial year.

To further support equitable access, a free trailer hire service is available for residents without access to their own trailer. The 6x4 caged trailers, offered at both RRCs, enable residents to transport hard waste for drop-off under the program.

Together, these complementary services reflect

NAWMA's commitment to providing flexible, accessible, and efficient hard waste solutions that encourage waste diversion and responsible disposal.



The refurbished Pooraka Resource Recovery Centre is one of two Resource Recovery Centres (RRCs).

EDUCATION AND **Community Engagement**



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With some team changes in 2024, in-person community engagement efforts were reduced in the first half of the 2024-2025 financial year. This period also saw a review of NAWMA's Education and Community Engagement programs to ensure the maximisation of reach and content quality across the region.

School Education

In the 2024-2025 financial year, NAWMA expanded its school education program through partnerships with Bin Thinking and KESAB, offering a suite of engaging, curriculum-aligned incursions for students from early learning to Year 10. A total of 47 sessions were delivered to 1,521 students and staff across 15 schools.

These sessions, fully subsidised for sites within NAWMA's Constituent Councils, focused on interactive and practical waste education.

Successful outcomes from these sessions included:

- Recycle Relays (KESAB): Students demonstrated a 30% improvement in correct sorting of 90 items during the session.
- Journey of My Food (KESAB): 100% of students correctly identified that food waste belongs in FOGO or compost following the session.
- Waste of Knowledge (Bin Thinking): Following the incursion, 97.5% of students indicated they knew batteries don't go in the yellow bin.



Over 100 Year 10 students from St Patricks Technical College visited the NAWMA Education Centre and participated in tours of the NAWMA MRF as part of their circular economy studies.



 A total of 47 education sessions were delivered to 1,521 students and staff across 15 schools.

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EDUCATION AND **Community Engagement**

Community Engagement

2024-2025 Summary

Engagement Type	Sessions	Participants
Facility Tours	7	113
Presentations	12	214
Event Attendance	3	350
Workshops	5	63
Total	24	740

Community Engagement

In November 2024 the triennial kerbside audit was conducted, providing important data on composition and contamination rates for each of the three kerbside collection streams for NAWMA's three Constituent Councils. This data helps to inform future services and educational programs.

Between January and June 2025, NAWMA delivered 24 face-to-face sessions, engaging directly with 740 residents. These included facility tours, presentations, events, and workshops.

Five presentations were tailored specifically for culturally and linguistically diverse (CALD) community groups and delivered with interpreter support (Vietnamese, Nepalese, Bosnian, and Arabic), in collaboration with local community centres. To measure effectiveness, the 'mini bin game' was used before and after sessions. Results showed a 34% increase in understanding of correct kerbside bin sorting following these sessions.

Communication & Advt.



LinkedIn: +200 new followers

Highlights included the Fibre Polishing Plant launch, Waste Facility closure tribute, and Staff Spotlights.



Facebook: Doubled followers to 3,000+

Average post reach 25,000.



New formats explored

(GIFs, TikToks, paid ads) were explored and received high engagement (up to 120,000 views, 100+ shares).



NAWMA News: ~3,500 subscribers

Receive biannual updates via electronic direct mail.

The NAWMA Community Engagement Team attended three local events in the 2024-2025 financial year - Harmony Day, The Hive Community Hub Launch, and Salisbury Community Family Fun Day.

Communications & Advertising

In early 2025, NAWMA engaged external consultancy Kommunikate to undertake a review of the existing communication and advertising methods used by NAWMA and provide recommendations for improved communication and reach. The findings are now informing NAWMA's 2025-26 Communications and Advertising Action Plan.



EDUCATION AND

Community Engagement



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The mobile static display board was circulated at five public sites for a combined 10 weeks.

Displays included translated Bin Guides in Vietnamese, Khmer, Hazaragi, and Arabic. Two banners were developed and displayed in prominent public areas – one highlighting the dangers of batteries in bins (located for 10 weeks at the Mawson Lakes interchange), and the other promoting food scraps in the FOGO bin (located at the Adelaide Road entrance to Gawler).

In addition to utilising banners, Claude Media and Ooh Media were both engaged to run six bus shelter advertisements in high-visibility areas in Playford and Salisbury.

Each advertisement had an estimated daily reach of 27,000 per ad, with messaging focused on hard waste services, hazardous batteries and keeping recycling loose in the yellow bin.



NAWMA'S

Customer Experience

The 2024-2025 financial year was a challenging year for the Customer Experience Team, yet it was also defined by a strong sense of camaraderie, collaboration and shared purpose. The team played a pivotal role in the successful integration of numerous new initiatives, with more projects underway.

A key achievement was the successful launch of the Self-Service Portal (SSP), giving residents greater flexibility to choose when to drop off items at the Resource Recovery Centres (RRCs).

The team also developed a suite of new email templates to improve access to information and make it easier for residents to complete requests. Among these is a dedicated welcome template for residents of the Town of Gawler, City of Playford and City of Salisbury, providing a clear and comprehensive guide to all waste-related services.

The website's chat function was also enhanced to provide automated responses tailored to user requests. Content created by the Customer Experience Team enables the system to quickly direct visitors to log a request or find information online. This upgrade has already driven an 80% increase in website chat interactions in the second half of the 2024-2025 financial year.

The chat service now also supports multiple languages, further improving accessibility for non-English speaking and reading residents.

2024 - 2025 Statistics



74,792 calls

Direct or via our Constituent Councils



3,062 web chats

Via our website chat module



51,429 emails

Sent from our website

Looking ahead to the 2024-2025 financial year, the team plans to expand the services available through the Self-Service Portal and explore the integration of artificial intelligence to complement the skills of the existing team. These enhancements will contribute to strengthen NAWMA's ability to deliver the high level of service the community has come to expect.

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NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

Annual Financial Statements
Financial year ended 30 June 2025

Certification of Financial Statements

We have been authorised by the 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 2025 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.

Toby Terlet
Chief Executive Officer

Date: 25/9/25

Graham Dooley
Chairperson

25/9/25



Financial Statements 2024-2025

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
INCOME			
User charges	2	50,005	46,281
Grants, subsidies and contributions - operating		-	66
Investment income	2	262	536
Other	2	92	171
Total Income		50,359	47,054
EXPENSES			
Employee costs	3	4,938	4,688
Materials, contracts & other expenses	3	45,459	39,635
Finance costs	3	473	537
Depreciation, amortisation & impairment	3	6,682	3,101
Total Expenses		57,552	47,961
Operating Surplus / (Deficit)		(7,193)	(907)
Asset disposal & fair value adjustments	3	(76)	-
Amounts received specifically for new/upgraded assets		7,034	2,090
NET SURPLUS / (DEFICIT)		(235)	1,183
Other Comprehensive Income			
Changes in revaluation surplus - property, plant & equipment		-	-
Total Other Comprehensive Income		-	-
Total Comprehensive Income		(235)	1,183

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

Financial Statements 2024-2025



STATEMENT OF FINANCIAL POSITION

for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	4	991	2,649
Trade & other receivables	4	4,513	4,523
Stock on Hand		135	119
Total Current Assets		5,639	7,291
Non-current Assets			
Property, Plant & Equipment	5	29,498	27,588
Total Non-current Assets		29,498	27,588
Total Assets		35,137	34,879
LIABILITIES			
Current Liabilities			
Trade & Other Payables	6	5,676	6,665
Provisions	6	574	546
Borrowings	6	2,203	2,803
Total Current Liabilities		8,453	10,014
Non-Current Liabilities			
Borrowings	6	2,842	4,409
Provisions	6	11,879	8,258
Total Non-current Liabilities		14,721	12,667
Total Liabilities		23,174	22,681
Net Assets		11,963	12,198
EQUITY			
Accumulated Surplus		10,913	11,148
Asset Revaluation Reserve		1,050	1,050
Total Equity		11,963	12,198

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



Financial Statements 2024-2025

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2025

	Accumulated Surplus	Asset Revaluation Reserve	Total Equity
	\$'000	\$'000	\$'000
Balance at start of period - 1 July 2023	9,965	1,050	11,015
Net Surplus/ (Deficit) for Year	1,183	-	1,183
Other Comprehensive Income			
Gain on revaluation of property, plant & equipment	-	-	-
Transfers between reserves	-	-	-
Balance at end of period - 30 June 2024	11,148	1,050	12,198
Balance at start of period - 1 July 2024	11,148	1,050	12,198
Net Surplus/ (Deficit) for Year	(235)	-	(235)
Other Comprehensive Income			
Gain on revaluation of property, plant & equipment	-	-	-
Transfers between reserves	-	-	-
Balance at end of period - 30 June 2025	10,913	1,050	11,963

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

Financial Statements 2024-2025



STATEMENT OF CASH FLOWS

for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating receipts from customers		50,411	46,377
Investment receipts		262	536
Operating payments to suppliers & employees		(47,757)	(43,467)
Finance payments		(257)	(313)
Net Cash provided by (or used in) Operating Activities	7	2,659	3,133
CASH FLOWS FROM INVESTING ACTIVITIES			
Amounts specifically for new or upgraded assets		6,072	2,090
Sale of surplus assets	3	7	-
Expenditure on renewal/replacement of assets		(26)	(197)
Expenditure on new/upgraded assets		(8,048)	(9,537)
Net Cash provided by (or used in) Investing Activities		(1,995)	(7,644)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from Borrowings		-	-
Repayments of Borrowings		(1,238)	(1,190)
Repayment of lease liabilities		(1,084)	(1,492)
Net Cash provided by (or used in) Financing Activities		(2,322)	(2,682)
Net Increase (Decrease) in cash held		(1,658)	(7,193)
Cash & cash equivalents at beginning of period	7	2,649	9,842
Cash & cash equivalents at end of period	7	991	2,649

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



Financial Statements 2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian 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 dollars (\$'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 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.

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".



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)

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 for Plant and Equipment assets is \$5,000. All Information Technology Equipment has a capitalisation threshold of \$1,000 (previously \$5,000). Any purchases greater than these amounts 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.

Plant & Equipment assets are not revalued due to operational nature, the specialised nature of equipment with low resale potential and short lifespan. Plant & Equipment assets are only assessed for insurance value. Land and buildings are assessed for fair value and insurance value due to longer useful life and sale potential outside of the Authority's specialised operations.

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	2 to 20 years
Buildings	30 to 50 years
Waste Processing 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 & Building Assets

As at 30 June 2023, 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 2025

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)

As part of the valuation exercise, an update to the Buildings asset register was undertaken with some assets being reclassified and transferred from other asset classes to the Buildings asset class to better reflect the true nature and use of the asset. These transfers have been disclosed in Note 5.

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 (11.5% in 2024/25; 11% in 2023/24). 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 2025

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 WSP Australia Pty Ltd as at 30 June 2025.

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.

As at 30 June 2025, the Uleybury landfill site ceased to operate and accept waste. As from 30 June 2025, all amendments to the landfill liabilities will be recognised directly through profit and loss given that all landfill remediation non-current assets have been fully amortised in FY25 to recognise that no waste disposal airspace volume remains available as at 30 June 2025.

As a result of the landfill liability assessment completed as at 30 June 2025, the Authority has recorded an increase in the landfill capping and post closure estimates totalling \$3.486 million which has been recognised in Note 3 as an expense (non-cash) and Note 6 of the financial statements.

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. Stock recorded also includes bailing wire and other materials used in the processing of waste through processing plants.



Financial Statements 2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)

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

The Authority has 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.

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.

Financial Statements 2024-2025



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

Note 2 - INCOME

	Notes	2025 \$'000	2024 \$'000
USER CHARGES			
Waste Management Operations		50,005	46,281
		50,005	46,281
INVESTMENT INCOME			
Interest Income: Local Government Finance Authority		73	347
Rental income		189	189
		262	536
OTHER INCOME			
Promotional Income		92	171
		92	171

Note 3 - EXPENSES

EMPLOYEE COSTS

Salaries and Wages		3,796	3,673
Employee leave expense		432	465
Superannuation		471	394
Workers' Compensation Insurance		148	82
Other		91	74
		4,938	4,688

MATERIALS, CONTRACTS & OTHER EXPENSES

Auditor's Remuneration			
Auditing the financial reports		17	18
Other Services		-	-
Board & Audit & Risk Committee costs		103	73
Lease costs		49	141
Bank Fees		48	53
Landfill Royalty		117	123
Contractors		31,261	29,282
Electricity		362	275
Environmental Protection Agency Levy		8,034	8,063
Fuels & Oils		232	255
Professional services		346	234
Landfill Provision Movement	1.8, 6	3,486	-
Administration & Other Expenses		1,404	1,118
		45,459	39,635



Financial Statements 2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

Note 3 - EXPENSES (cont)

	Notes	2025 \$'000	2024 \$'000
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Waste Processing Facility		110	106
Uleybury Landfill Plant & Equipment		13	10
Education Program Plant & Equipment		-	-
Office Furniture & Equipment		14	16
Property & Improvements		34	-
Landfill Cell Stage Three		875	151
Landfill Capping Stage Three		1,601	200
Post Closure Rehabilitation		1,530	220
Buildings		142	104
Material Recovery Facility		555	491
Right-of-use-assets		1,392	1,518
Right-of-use-assets Restoration		276	276
Operating Equipment		140	9
		6,682	3,101
FINANCE COSTS			
Interest on Loans and Overdraft		127	172
Interest on Leases		155	177
Unwinding of present value discounts		191	188
		473	537
ASSET DISPOSALS			
Proceeds from disposal		7	-
Less: Carrying amount of assets sold		(83)	-
Gain (Loss) on disposal		(76)	-
Note 4 - CURRENT ASSETS			
CASH & CASH EQUIVALENTS			
Cash on Hand and at Bank		188	274
Deposits at Call		803	2,375
		991	2,649
TRADE & OTHER RECEIVABLES			
Debtors - general		3,851	3,831
Accrued Revenues		505	243
Prepaid Expenses		157	449
Provision for Impairment		-	-
		4,513	4,523

Financial Statements 2024-2025



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

Note 5 - PROPERTY, PLANT & EQUIPMENT

	2024 \$'000				2025 \$'000			
	AT FAIR VALUE	AT COST	ACCUM DEPN	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEPN	CARRYING AMOUNT
Land	3,365	-	-	3,365	3,365	-	-	3,365
Waste Processing Facility	-	3,305	(2,435)	870	-	2,977	(2,295)	682
Uleybury Landfill Plant & Equipment	-	2,100	(2,077)	23	-	2,096	(2,071)	25
Education Program Plant & Equipment	-	34	(32)	2	-	34	(32)	2
Office Furniture & Equipment	-	268	(207)	61	-	274	(221)	53
Property & Improvements	-	1,670	(1,553)	117	-	3,021	(1,587)	1,434
Landfill Cell Stage Three	-	3,084	(2,209)	875	-	3,084	(3,084)	-
Landfill Capping Stage Three	2,704	-	(1,103)	1,601	2,704	-	(2,704)	-
Post Closure Rehabilitation	3,487	-	(1,957)	1,530	3,487	-	(3,487)	-
Buildings	3,839	-	(1,035)	2,804	3,839	7,717	(1,177)	10,379
Material Recovery Facility	-	7,485	(3,697)	3,788	-	7,680	(4,252)	3,428
Right-of-use-assets	-	9,881	(7,302)	2,579	-	10,428	(8,534)	1,894
Right-of-use-asset Restoration	1,516	-	(1,102)	414	1,516	-	(1,378)	138
Operating Equipment	-	152	(12)	140	-	8,130	(152)	7,978
WIP	-	9,419	-	9,419	-	120	-	120
	14,911	37,398	(24,721)	27,588	14,911	45,561	(30,974)	29,498



Financial Statements 2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

Note 5 - PROPERTY, PLANT & EQUIPMENT (Cont)

	2024 \$'000	Movement in Property, Plant & Equipment during the Financial Year							2025 \$'000
	CARRYING VALUE	ADDITIONS		Disposals	Revaluation	Transfers	Adjustment	Depreciation	CARRYING VALUE
		Renewal/ Replacement	New/ Upgrade						
Land	3,365	-	-	-	-	-	-	-	3,365
Waste Processing Facility	870	-	-	(78)	-	-	-	(110)	682
Uleybury Landfill Plant & Equipment	23	20	-	(5)	-	-	-	(13)	25
Education Program Plant & Equipment	2	-	-	-	-	-	-	-	2
Office Furniture & Equipment	61	6	-	-	-	-	-	(14)	53
Property & Improvements	117	-	858	-	-	-	493	(34)	1,434
Landfill Cell Stage Three	875	-	-	-	-	-	-	(875)	-
Landfill Capping Stage Three	1,601	-	-	-	-	-	-	(1,601)	-
Post Closure Rehabilitation	1,530	-	-	-	-	-	-	(1,530)	-
Buildings	2,804	-	2,001	-	-	-	5,716	(142)	10,379
Material Recovery Facility	3,788	-	195	-	-	-	-	(555)	3,428
Right-of-use-assets	2,579	-	334	-	-	373	-	(1,392)	1,894
Right-of-use-asset Restoration	414	-	-	-	-	-	-	(276)	138
Operating Equipment	140	-	4,874	-	-	-	3,104	(140)	7,978
WIP	9,419	-	120	-	-	(106)	(9,313)	-	120
	27,588	26	8,382	(83)	-	267	-	(6,682)	29,498
2024 \$'000	19,377	197	10,288	-	-	-	867	(3,101)	27,588

Financial Statements 2024-2025



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

Note 6 - LIABILITIES

	2025 \$'000		2024 \$'000	
Notes	Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES				
Goods & Services	4,552	-	4,557	-
Accrued expenses - other	1,098	-	1,146	-
Amounts received in advance	26	-	962	-
	5,676	-	6,665	-
BORROWINGS				
Loans	1,140	1,737	1,239	2,876
Lease Liabilities	1,063	1,105	1,564	1,533
	2,203	2,842	2,803	4,409
PROVISIONS				
Annual Leave	256	-	247	-
Long Service Leave	318	128	299	77
Provision for Capping Stage 3A	-	5,900	-	2,973
Provision for Post Closure Site Rehabilitation	-	4,052	-	3,470
Provision for Property Restoration	-	1,799	-	1,738
	574	11,879	546	8,258
RECONCILIATION OF MOVEMENT IN LANDFILL & RESTORATION PROVISIONS				
	Provision for Capping Stage 3A	Provision for Post Closure Site Rehabilitation	Provision for Property Restoration	Total
Opening Balance	2,973	3,470	1,738	8,181
Additional Amounts Recognised/(Derecognised)	2,904	582	-	3,486
Payments	(106)	-	-	(106)
Unwinding of Present Value Discounts	129	-	61	190
Closing Balance	5,900	4,052	1,799	11,751



Financial Statements 2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

Note 7 - CASH FLOW RECONCILIATION

(a) Reconciliation of Cash

	Notes	2025 \$'000	2024 \$'000
Total cash & equivalent assets	4	991	2,649
Less: Short-term borrowings		-	-
Balances per Statement of Cash Flows		991	2,649

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

Net Surplus (Deficit)		(235)	1,183
Non-cash items in Income Statement			
Depreciation, amortisation & impairment	3	6,682	3,101
(Gain) / Loss on Disposal of Assets	3	76	-
Capital Grants		(7,034)	(2,090)
Lease Adjustment		512	-
Unwinding of Present Value Discounts	6	190	188
Landfill Liability Movement	6	3,486	-
		3,677	2,382
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		10	(7)
Net (increase) decrease in inventory		(16)	(42)
Net increase (decrease) in trade & other payables		(985)	789
Net increase (decrease) in other provisions		(27)	11
Net Cash provided by (or used in) operations		2,659	3,133

(c) Financing Arrangements

Credit Card Facilities	28	25
LGFA Cash Advance Debenture Facility	3,500	2,500



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

Note 8 - FINANCIAL INSTRUMENTS

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	Accounting Policy: Carried at lower of cost and net realisable value; Interest is recognised when earned. Terms & conditions: Deposits on Call do not have a maturity period and have an average interest rate of 4.15% (2024: 4.6%). Carrying amount: approximates fair value due to the short term to maturity.
Receivables - Gate Fees & Associated Charges	Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable. Carrying amount: approximates fair value (after deduction of any allowance).
Liabilities - Creditors and Accruals	Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority. Terms & conditions: Liabilities are normally settled on 30 day terms. Carrying amount: approximates fair value.

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.



Financial Statements 2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

Note 8 - FINANCIAL INSTRUMENTS (Cont)

Liquidity Analysis

2025

	Maturity			Non-	
	≤ year	> 1 year ≤ 5 years	> 5 years	interest bearing	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Financial Assets					
Amortised Cost					
Cash Assets	991	-	-	-	991
Receivables	-	-	-	4,356	4,356
Total	991	-	-	4,356	5,347

Financial Liabilities

Payables	-	-	-	5,650	5,650
Borrowings	2,203	2,842	-	-	5,045
Total	2,203	2,842	-	5,650	10,695

2024

	Maturity			Non-	
	≤ year	> 1 year ≤ 5 years	> 5 years	interest bearing	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Financial Assets					
Amortised Cost					
Cash Assets	2,649	-	-	-	2,649
Receivables	-	-	-	4,074	4,074
Total	2,649	-	-	4,074	6,723

Financial Liabilities

Payables	-	-	-	5,703	5,703
Borrowings	2,803	4,034	375	-	7,212
Total	2,803	4,034	375	5,703	12,915



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2025

Note 9 - COMMITMENTS FOR EXPENDITURE

	Notes	2025 \$'000	2024 \$'000
Expenditure Commitments			
Other expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:			
Audit Services		-	-
Waste Collection, Processing and Mobile Garbage Bin Supply Contracts		290,794	34,632
		290,794	34,632
These expenditures are payable:			
Not later than one year		39,705	31,611
Later than one year and not later than 5 years		138,778	3,021
Later than 5 years		112,311	-
		290,794	34,632

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.



Financial Statements 2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

Note 12 - LEASES

Authority as a lessee

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

	Buildings & Other Structures \$'000	Plant & Motor Vehicles \$'000	Total \$'000
At 1 July 2024	1,157	1,422	2,579
Additions of right-of-use-assets	-	334	334
Depreciation Charge	(632)	(760)	(1,392)
Right-of-Use Adjustments	168	205	373
At 30 June 2025	693	1,201	1,894

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

At 1 July 2024	3,097
Additions	294
Accretion of interest	(155)
Payments	(929)
Lease Liability Adjustment	(139)
At 30 June 2025	2,168
Current	1,063
Non-Current	1,105

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, 5 persons were remunerated as following:

	2025 \$'000	2024 \$'000
Salaries, allowances & other short term benefits	1,255	1,079
TOTAL	1,255	1,079



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2025

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	17,368	1,555	Provision of waste collection, processing and disposal services
City of Playford	13,552	1,219	Provision of waste collection, processing and disposal services
Town of Gawler	3,073	274	Provision of waste collection, processing and disposal services

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

In total, approximately \$10,507 of contractor services have been provided to the Authority from a Key Management Personnel close relation during the financial year. The Authority pays membership subscriptions for membership, payment for conference attendance and travel costs to the Waste Management and Resource Recovery Association on which the Authority's Chief Executive Officer sits on the Board of Management.

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 2025

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 2025

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
2025					
Recurring fair value measurements					
Infrastructure, Property, Plant & Equipment					
- Land	5	-	3,365	-	3,365
- Buildings	5	-	3,839	7,717	11,556
- Stock on Hand		153	-	-	153
- Landfill Capping Asset	5	-	-	-	-
- Post Closure Rehabilitation	5	-	-	-	-
- Right-of-Use Restoration	5	-	-	-	--
Total financial assets recognised at fair value		153	7,204	7,717	15,074

2024

Recurring fair value measurements

Infrastructure, Property, Plant & Equipment

- Land	5	-	3,365	-	3,365
- Buildings	5	-	3,839	-	3,839
- Stock on Hand		119	-	-	119
- Landfill Capping Asset	5	-	-	2,704	2,704
- Post Closure Rehabilitation	5	-	-	3,487	3,487
- Right-of-Use Restoration	5	-	-	1,516	1,516
Total financial assets recognised at fair value		119	7,204	7,707	15,030

(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.



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NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2025

Statement by Auditor

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

Date: 26 September 2025


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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 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by the Chief 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 2025, and its financial performance and its cash flow for the year then ended in accordance with the Australia Accounting Standards, the *Local Government Act 1999* and the *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 the 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 entity'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 an 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.



Financial Statements 2024-2025

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 the Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern.
- 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: 26 September 2025


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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 2024 to 30 June 2025 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 2024 to 30 June 2025.

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 2024 to 30 June 2025. 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.



Financial Statements 2024-2025

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 2024 to 30 June 2025. 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: 26 September 2025



NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2025**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Northern Adelaide Waste Management Authority for the year ended 30 June 2025, 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:

16/9/25

Graham Dooley
Acting Chair - Audit Committee

Date:

16/9/25



Financial Statements 2024-2025

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2025

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 2025, 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: 25/09/2025



NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2025**

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 2025, 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: 24/9/2025



Financial Statements 2024-2025

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2025

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 2025, 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*.

Chris Cowley
Chief Executive Officer
Town of Gawler

Date: 25/9/2025

Resource Recovery Centres

141,699

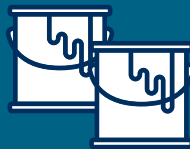
CUSTOMERS

utilised the Edinburgh North
and Pooraka RRCs

16,770

TONNES

of waste were diverted to
alternative fuels



14,307

MATTRESSES

were processed at the Edinburgh
North and Pooraka RRCs

6,004

TYRES

were processed at the Edinburgh
North and Pooraka RRCs



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Edinburgh SA 5111

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