

**Book a
FREE
Hard
Waste
Service**

Call NAWMA on
8259 2100



ANNUAL REPORT 2023 2024

AWL
CAT ADOPTION PROCESS

Step 1: Please ring 0800 000 000 to book a cat.

Step 2: Sign in and wait for the cat to be brought to you.

Step 3: Please wait for the cat to be brought to you.

Step 4: Please wait for the cat to be brought to you.





Food and Garden Organics

93,083

FOGO BINS

within our
Constituent Councils

42,266

TONNES

of FOGO material processed
by Peats



29,625

TONNES

of kerbside FOGO material
collected from residents

6,937

TONNES

collected via our RRCs
and processed by Peats



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NAWMA

Annual Report

2023-2024

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About **NAWMA**

Northern Adelaide Waste Management Authority (NAWMA) provides local waste management and resource recovery services and infrastructure of global significance. We do this as a regional subsidiary formed under the *Local Government Act (SA) 1999*, on behalf of our Constituent Councils; City of Salisbury, City of Playford and Town of Gawler.

The local waste, recycling and resource recovery operations that NAWMA undertakes have significant environmental, economic, and social benefits for current and future generations. NAWMA represents not only excellence in environmental leadership but is also a testament to Councils, working collaboratively as a Regional Waste Management Subsidiary to deliver economies of scale and efficiencies in service and infrastructure delivery.

NAWMA facilities and services include:

- Coordination of three-bin kerbside collection services (general waste, household recycling and green organics) for more than 120,000 residential properties in its three Constituent Council areas
- On-demand hard waste collection service
- Operation of two Resource Recovery Centres (Edinburgh North and Pooraka)
- Receiving and processing of municipal waste at Edinburgh North Waste Processing Facility
- Operation of the Uleybury Landfill (balefill)
- Operation of 20 tonne/hr Materials Recovery Facility
- Facilitation of Community Chemical and Paint drop-off centre
- Facilitation of community engagement and education programs

Mission

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

Report from the Independent Chairperson

This report marks the end of my first 6 months as NAWMA Chairperson. For the first 6 months of the financial year, Brian Cunningham very ably carried out the Independent Chairperson's role, as prescribed by the Local Government Act. Thank you, Brian, for your 8 years of dedicated service and leadership of NAWMA.

This year marks the beginning of a major set of new initiatives by NAWMA:

1. The finalisation of a multi-year investigation into a suitable replacement for the Uleybury Landfill which will come to the end of its life in a few years. More will be said about the proposed way forward in the months ahead as the planning and community engagement stages commence.
2. The construction of a new Fibre Polishing Plant (FPP) at the Material Recovery Facility site at Edinburgh. This FPP will enable NAWMA to remove a higher percentage of contamination embedded in recycled paper and cardboard which will expand higher value uses for this material.
3. The refurbishment of the Resource Recovery Centre (RRC) at Pooraka. The RRC's are NAWMA's most direct link to our community in person, with residents benefitting from increased safety at this site in addition to a more streamlined traffic flow, improving their experience.
4. Every day NAWMA oversees the collection of material from the red, yellow and green bins across our 120,000 households, often for up to 8-10 hours per day. As you will imagine, trucks that stop and start so frequently that have mechanical arms that reach out and pick up bins

at every house eventually wear out. NAWMA is currently undertaking the process of procuring a new collection service provider to commence in late 2025. Additionally, we are working on some new signage and messaging for our communities on our trucks.

5. NAWMA has expanded its education events through an additional 10 local schools, in addition to the Give a Sheet for the Planet textile recycling event which collected and recycled 650kg of woven fabric plus 101 good quality towels that were donated to the Animal Welfare League.



Report from the Independent Chairperson



In recruiting me into the Chairman's role, the three Constituent Councils sought to gain benefit from my extensive executive and Board careers in both the public and private sectors, where I ran large and small businesses, some regulated, in the water and infrastructure fields.

I am pleased to do this so that the customers and communities served by NAWMA get the best possible solid waste service that we can deliver at an affordable price, while realising the greatest benefit to the communities through lower carbon footprint, enhanced recovery and recycling, greater liveability and better quality of life.

In addressing the global and national challenges of climate changes, I am very pleased to lead our Board and our Executive Team in some additional new initiatives for NAWMA.

These will be in partnership with the Councils involved to create a northern sustainability vision to better address:

- managing our waste
- improving our recovery and recycling
- managing our generation and consumption of energy
- creating economic growth for the region
- improving the use of productive and lifestyle land of the region.

If we, as a community of people and businesses, can work together on these initiatives successfully, we will create a better model for our generation and the following generations in how we live, work and play. This is not only the responsibility of Government, nor of Councils, nor NAWMA, but is a joint responsibility of us all.

There will be some hard work to be done and some future-looking decisions to make, but I am confident that our Constituent Councils, our Client Councils, our Board, and our executives and staff can progress on a number of fronts simultaneously.

The challenges of climate change require us to move quickly and in parallel with other initiatives that the State and Local Governments are progressing.

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 these years ahead, with the initiatives we are proposing, 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

Over the past year, NAWMA has remained dedicated to providing high-quality waste management and resource recovery services while also driving innovative ways to foster a cleaner, greener and more sustainable community for all residents. Our commitment to environmental stewardship and operational excellence is reflected in our continuous efforts to adopt innovated practices, engage with the community and achieve our strategic goals.

In this report we will highlight our key achievements, operational performance, financial health and strategic initiatives undertaken during the fiscal year. Additionally, we will outline our plans and challenges ahead as we strive to enhance our services and contribute to the sustainable goals of our community.

We are grateful for the ongoing support from our stakeholders, including the State and Local Governments, residents, businesses and our dedicated staff. Together, we are making significant strides towards a more circular and sustainable future.

At NAWMA we believe that our success is embedded in the dedication and satisfaction of our employees. Over the past year, we have undertaken several initiatives aimed at enhancing our organisational culture and addressing feedback from our staff satisfaction survey. We are committed to fostering a positive supportive organisational culture that empowers our employees and enhances their overall experience at NAWMA. By prioritising our staff's wellbeing and professional growth, we believe we can achieve greater success and better serve our community.

As part of our commitment to improving waste management and resource recovery within the Constituent Council areas, NAWMA has embarked on several strategic projects over the past year. These initiatives are designed to enhance our operational efficiency, promote environmental stewardship, and meet the evolving needs of our community.

These projects include (but are not limited to) extending our Material Recovery Facility to incorporate a Fibre Polishing Plant to generate better quality paper and cardboard for global export, upgrading the Pooraka Resource Recovery Centre site to make the site safer and compliant with regulatory and statutory requirements and the alternative to Landfill project, life after landfill, exploring the best available technologies to treat residual waste.

To achieve increased diversion and reduced contamination in domestic waste streams, NAWMA continues to work closely with our 120,000 households through community engagement and education, underscoring increased participation in the three-bin system and encouraging councils to increase green bin (Food and Organics) diversion from landfill.

NAWMA continues to support close to 30 councils across rural and regional South Australia, and we collaborate closely with such authorities to maximise resource recovery and reduce the impact of the State Solid Waste Levy.

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

Key highlights of the 2023 - 2024 reporting period include:

- Planning for future growth as the Northern Region heads towards an additional 20,000 + houses and estimated 130,000 population increase by 2035



Report from the Chief Executive Officer

- Responding to an average of 500 interactions with residents per day via the NAWMA Customer Experience centre.
- Over 30,000 bins delivered (new and repaired).
- Recovering over 5,510 tonne of glass fines, improving the quality of paper exports and supporting council and industry procurement and re-manufacturing opportunities.
- Providing over 39,000 hard waste services across NAWMA's three Constituent Councils.
- Recovering over 42,000 tonne of food and organic material (FOGO and green waste), processed into quality compost products.
- Approval to upgrade the Pooraka Resource Recovery Centre, improving customer access and safety, diverting construction, building and industrial waste from landfill.
- Approval to start construction of the Fibre Polishing Plant through Government Modernisation Grants funding.
- Delivered education and engagement services and continued implementation of the next stage Resident Engagement Strategy household door knocking initiative of over 450 households.
- Commenced planning and initiating the next stage of Uleybury civil works as NAWMA heads towards 2026-2027 landfill closure.
- NAWMA's Renewable Energy Park utilising landfill gas and 11,000 solar panels generated over 8,800,000kwh during the year.
- Key meetings continue with key stakeholders such as Hon. Susan Close Deputy Premier, Minister for Climate, Environment and Water, Minister for Defence and Space Industries, Minister for Industry, Innovation and Science, EPA Chief Executive Dr Jon Gorvett, GISA Acting Chief Executive Josh Wheeler and various local MPs.
- NAWMA Senior Leadership Strategic Workshop continues focusing on NAWMA adopting a growth and continual improvement mindset as we head towards an exciting future.

Financial management of NAWMA requires diverse governance and oversight across a dynamic budget which continues to grow in line with the NAWMA Business Plan and sustained increase in household services participation.

Additional aspects of overall administration and due diligence during the year included review and adoption by the NAWMA Board of Governance and Financial Policies.

The 23-24 NAWMA Annual Report contains detailed information and overview of the scope of services and activities demonstrating performance outcomes.

In the Annual Report, NAWMA also highlights the job that is ahead of us ALL, as consumer packaging continues to add challenges to ensure cleaner resource recovery and achieve less waste to landfill, reduce contamination in the three-bin system, especially within the food and organics FOGO bin which contributes to 40% contamination, and our ongoing commitment to improve overall environmental footprint and sustainability objectives.

Handling dangerous waste and mitigating contamination are critical components of our operations. NAWMA has also seen a significant increase in fires due to lithium-Ion batteries. As we look to the future, NAWMA is committed to work with the EPA and relevant industry bodies to protect our staff and infrastructure while still maintaining a high standard of safety and sustainability in our operations.

NAWMA continues to progress its project to deliver a robust, proven, sustainable and cost-effective solution for treating 100,000 tonne of residual waste per annum. We look forward to sharing this exciting and innovative response to diverting residual waste from landfill inline with the Constituent Councils strategic plan objectives.

We extend our heartfelt gratitude to all our stakeholders, including our dedicated employees, supportive local government officials, engaged community members and valued partners.

Your unwavering support, collaboration, and commitment have been instrumental in driving our success. Together, we have made significant strides towards a more sustainable and resilient future and we look forward to continuing this journey with you.



Toby Terlet
Chief Executive Officer

Thank you for your trust and partnership.

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) Directors – three (3) Directors 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 23-24 financial year, in addition to two (2) Special meetings and several other matters being resolved by Circular Resolution outside of meeting frequency. The table below details Board Directors attendance at the seven (7) meetings.



Mr Brian Cunningham*
Independent Chair
4 of 4 meetings



Mr Graham Dooley#
Independent Chair
2 of 3 meetings



Cr Clint Marsh
Deputy Chair City of Playford
6 of 7 meetings



Mr Charles Mansueto
City of Salisbury
6 of 7 meetings



Cr Chad Buchanan
City of Salisbury
2 of 7 meetings



Cr Kylie Grenfell
City of Salisbury
7 of 7 meetings



Mr Sam Green
City of Playford
7 of 7 meetings



Cr Shirley Halls
City of Playford
7 of 7 meetings



Mr Henry Inat!
Town of Gawler
3 of 4 meetings



Mr Andrew Goodsell^
Town of Gawler
4 of 4 meetings

* Mr Cunningham completed his term as Independent Chairperson in January 2024

Mr Dooley commenced his term as Independent Chairperson in January 2024

\$ Cr Koch completed his term as Board Director in November 2023

! Mr Inat completed his term as Board Director in November 2023

^ Mr Goodsell commenced his term as Board Director in November 2023

& Cr Launer commenced his term as Board Director in November 2023



Cr Isaac Solomon
Town of Gawler
7 of 7 meetings



Cr Mick Launer&
Town of Gawler
3 of 4 meetings



Cr Paul Koch\$
Town of Gawler
3 of 3 meetings



NAWMA Governance

Deputy Board Directors[@]

Member	Council	Meetings
Ms Janey Mitson	City of Playford	
Cr David Kerrison	City of Playford	
Cr Marilyn Baker	City of Playford	
Mr John Harry	City of Salisbury	5 of 5

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

[@] 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 five (5) formal meetings over the 23-24 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**
5 of 5 meetings



Ms Claudia Goldsmith
**Independent
Member**
5 of 5 meetings



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



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



Cr Kylie Grenfell
**Board
Director**
4 of 5 meetings



Mr Brian Cunningham*
Ex-Officio Member
2 of 2 meetings



Mr Graham Dooley#
Ex-Officio Member
3 of 3 meetings



* Mr Cunningham completed his term as Ex-Officio Member in January 2024

Mr Dooley commenced his term as Ex-Officio Member in January 2024

The Audited Financial Statements for the year ended 30 June 2024 are provided from page 20.



Resource Recovery

Resource Recovery Centres

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

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

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

The Pooraka Resource Recovery Centre is located on Research Road, Pooraka and operates a drive-through Resource Recovery Centre for materials recovery.

The site received a significant upgrade throughout the 23-24 financial year with completion due in August 2024, coordinated by NAWMA in conjunction with site owner City of Salisbury. The upgrade has ensured the site is operating as safely as possible and complies with all regulatory requirements.

Working in conjunction with Green Industries South Australia (GISA), the Edinburgh North Resource

Recovery Centre houses a household chemical and paint drop-off area which is open to all South Australian residents. The free service increases options for disposal of household volumes of materials such as batteries, poisons, pesticides, and paint, operating seven days a week out of this Resource Recovery Centre.

2023 - 2024 Statistics



142,506 Customers

Pooraka 80,599, Edinburgh North 61,907



19,142 Waste Tonnes diverted to alternative fuels

Pooraka 9,951, Edinburgh North 9,191



14,508 Mattress Units

Pooraka 4,204, Edinburgh North 10,304



6,820 Tyre Units

Pooraka 3,617, Edinburgh North 3,203



130 Paint Tonnes

Pooraka 52, Edinburgh North 78



The Pooraka Resource Recovery Centre site received a significant upgrade throughout the 2023-2024 financial year with completion due in August 2024.

Each Year **NAWMA...**



Delivers services to
approximately

120,000

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



Generates

10,000

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



Recovers more than

42,000

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



Processes

60,000

tonnes of waste to
Uleybury balefill



Provides
employment
for over

100

people



Sorts

41,000

tonnes of recyclables



Provides more than

39,000

hard-waste services

Resource Recovery Material Recovery Facility (MRF)

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

While the plant continues to process these tonnes, it also receives material from 30 metropolitan and regional South Australian Councils – more than half of South Australian households geographically.

Our best practice facility sorted more than 41,000 tonnes of kerbside recyclables during the 23-24 financial year, producing high quality finished goods such as paper, plastics, glass, aluminium, and steel.

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

A highlight for NAWMA and its Constituent Councils is the ongoing pursuit of excellence in the industry. Through the obtainment of Federal and State Government funding, we are building an advanced Fibre Polishing Plant at our Edinburgh facility.

The building and commissioning of this Plant is estimated to be finished in October 2024, with the new facility allowing NAWMA to maximise the value of recovered paper and cardboard from yellow-lid kerbside recycling bins. The creation of further jobs and the ability to meet new quality benchmarks

for recycled paper and cardboard products is something NAWMA is very excited about.

2023 - 2024 Statistics



Servicing 30

Local Government Councils



11,582 Waste Tonnes
diverted to alternative fuels



5,510 Tonnes of glass fines
diverted from landfill
and used as a sand substitute



17,475 Tonnes of paper
and cardboard recovered
and processed back into packaging products



1,696+ Tonnes of steel
and aluminium recovered
and recycled

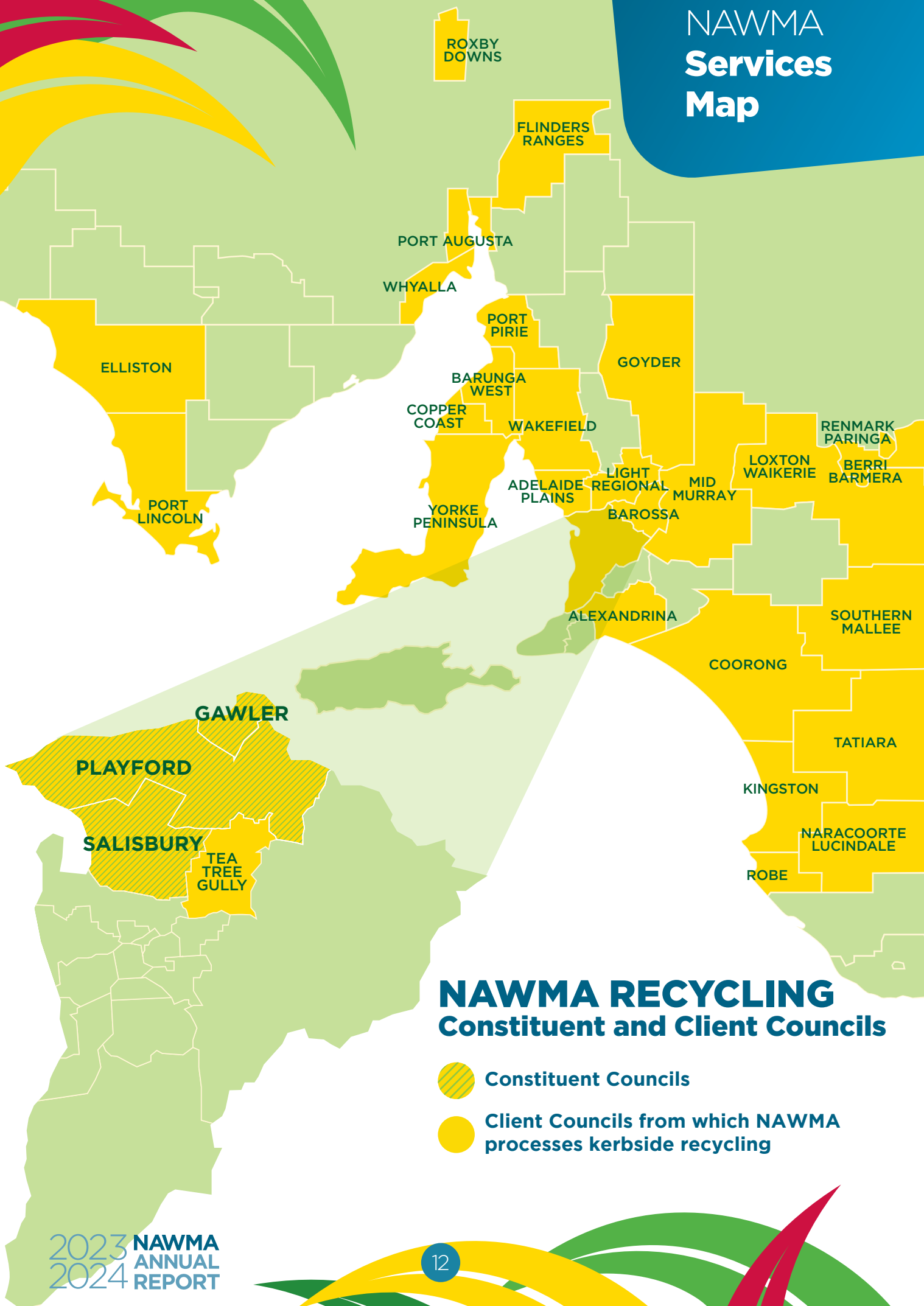


1,499+ Tonnes of plastic
containers and bottles recovered
and recycled



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

NAWMA Services Map



Resource Recovery Food and Garden Organics

NAWMA's Food and Garden Organics (FOGO) collection is an opt-in service for the residents of our three Constituent Councils.

Kerbside collected organic material is transported to our Edinburgh North facility by Veolia (NAWMA's kerbside collection contractor) using side-loader vehicles that are specifically designed for the kerbside collection of bins.

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

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

A highlight during the 23-24 financial year has been

the recovery of 36,562 tonnes of organic material which is sent for composting in South Australia.

2023 - 2024 Statistics



29,625 Tonnes of kerbside collected material processed

by Peats Soils and Garden Supplies



6,937 Tonnes collected via our RRCs and processed

by Peats Soils and Garden Supplies



A highlight during the 23-24 financial year has been the recovery of 36,562 tonnes of organic material which is sent for composting in South Australia.

Constituent Council Tonnes Collected



2023 - 2024

Waste

Recycling

FOGO

Total



29,436

9,923

17,646

57,005



23,028

7,065

8,748

38,841



4,849

1,770

3,231

9,850

Total

57,313

18,758

29,625



2023 - 2024

Hard Waste
Tonnes

Hard Waste
Collections

Vouchers
Redeemed



1,541

13,326

6,973



1,375

12,442

4,448



177

1,662

455

Total

3,095

27,430

11,876

Resource Recovery

Uleybury Balefill and Renewable Energy Park

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

The power is generated using over 11,000 solar panels and gas extracted from 27 vertical wells and a network of horizontal wells in the active cell area. NAWMA, with its South Australian partner Joule Energy, has committed to turning a once untapped waste product into a resource.

During the 23-24 financial year, 60,363 tonnes of material were deposited at the Uleybury Balefill. Placement of bales in the final cell (Cell 3) started in 2016 with revegetation of the site (Cells 1 and 2) well underway. As part of the closure plan for the Uleybury site, works will commence for a northern rock batter fill and landfill cap as Cell 3 is being completed.

Life for NAWMA's waste stream after the closure of the site is currently being investigated, with several options being subject to thorough due diligence and discussions with the Board and Constituent Councils.

The Balefill Management Consultative Committee (BMCC), chaired during the year by Board Director Cr Shirley Halls (City of Playford), continues to

meet as necessary. The Committee provides nearby residents, Councils, the Environment Protection Authority and NAWMA the opportunity to discuss topics relating to the Uleybury site and its operations, with meeting minutes and supporting documents distributed to nearby residents and City of Playford.

2023 - 2024 Statistics



1,178,919 Kilowatt hours
of Solar generated

9% increase year on year



7,664,601 Kilowatt hours
of Gas generated

4% increase year on year



8,843,520 kwh
Accumulated power generation

4% increase year on year



During the 23-24 financial year, 60,363 tonnes of material were deposited at the Uleybury Balefill.

Resource Recovery Hard Waste Service

NAWMA continued to provide and operate a hard waste service for all three Constituent Councils during the 23-24 financial year. The service proved very popular again this year, being accessed 39,306 times across the three (3) Constituent Councils.

The at-call collection service provides a reduction in wait time and allows residents to have their hard waste collected at a time convenient to their needs.

NAWMA provides a reminder SMS feature for the hard waste collection service to remind residents of their impending collection, the reminder is proving very helpful for residents to present their items for collection.

The service level for collections is complemented by a drop-off system for hard waste presented to either of NAWMA's Resource Recovery Centres. The drop-off system is a real-time system that allows residents

to be sent a unique voucher number while on their mobile to the NAWMA Customer Experience Team member. Almost 12,000 vouchers were redeemed in 23-24.

NAWMA also offers a free trailer-hire service for residents of its three (3) Constituent Councils who have hard waste items to recycle, but no access to their own trailer.

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



Hard Waste Service



**Book a FREE hard waste service.
Call NAWMA on 8259 2100.**



NAWMA
NORTH AUSTRALIAN WASTE MANAGEMENT AUTHORITY



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

Education and Community Engagement



To increase exposure of the NAWMA brand, promotional material was displayed at a range of bus shelters and large banners advertising the hard waste service across the region.

NAWMA's Education and Community Engagement programs continued to expand and reach further into the local and wider community during the 23-24 financial year.

Guided by the Communication and Community Education Action Plan, the team continued to meet targets under the four abbreviated objectives below:

- To inform the community;
- To connect and engage with the community;
- To conduct research, and;
- To build a positive image of NAWMA and the NAWMA brand.

High community interest in learning about the recycling process and seeing operations first-hand meant facility tours were well-attended. In addition to providing these for people living and working within the local community, in 23-24, tours were expanded to a wide range of groups from outside of the NAWMA region including volunteer and

staff groups from some of NAWMA's client councils: Copper Coast, Barossa, Renmark Paringa, Adelaide Plains and Tea Tree Gully. Special interest tours were also continued as we welcomed groups from UniSA, the Governor's Leadership Foundation and the Waste Management and Resource Recovery Association of Australia's (WMRR) Young Professionals.

The community were kept informed about NAWMA services in a variety of other ways too including mobile information display boards which were circulated to 10 different sites from the Evanston Gardens library to the Ingle Farm library.

Monthly LinkedIn posts kept our 700 industry and professional contacts up-to-date with our operations and a series of celebratory themed posts

Education and Community Engagement



reflected on NAWMA's 30 years of providing waste management and recycling services across northern Adelaide. The NAWMA Facebook page grew to have almost 1,400 followers with the most popular post viewed by 17,400 people and shared 115 times. Almost 2,400 community members were subscribed to receive twice-yearly updates via the electronic direct mail: NAWMA News.

Corporate videos were updated in 23-24 to accurately reflect changing programs and we trialled the inclusion of subtitles with one video to expand its usability.

A series of new resources were developed in response to community needs and priority messaging. These included information about responsible battery disposal, NAWMA's free kerbside bin repair service, and a range of CALD (Culturally and Linguistically Diverse) flyers. NAWMA programs were also featured in the local publication, The Bunyip.



To increase exposure of the NAWMA brand, promotional material was displayed at a range of bus shelters across the region. Large banners advertising the hard waste service were installed in locations including Mawson Lakes and the town entry sign at Gawler.

We continued to actively connect with community members through interactive education stalls at 8 major shopping centres, 10 major events across the three constituent councils (5 City of Salisbury, 2 City of Playford, 3 Town of Gawler) and a variety of community markets. More than 340 people attended 20 community group presentations where they heard about NAWMA's services and were able to ask questions and learn more about how their household behaviour plays an important role in the downstream recycling and composting of collected material.

A series of new Waste Avoidance workshops which taught participants about different aspects of living a more sustainable and waste-free lifestyle, were also delivered in partnerships with a range of providers that focussed on sustainable fashion styling, worm farming and food waste avoidance. The workshops attracted 224 attendees and were held across sites including the Bagster Road Community Centre and The Precinct.

In November 2023, NAWMA partnered with interstate textile recycler, and Australia's only chemical textile recycler, Block Texx to run South Australia's inaugural Give a Sheet for the Planet waste textile recycling event. Almost 650 kg of linens (i.e., sheets, tea towels, tablecloths, quilt covers, pillowcases and towels) were received from residents of NAWMA's constituent councils for recycling.



Education and Community Engagement

In addition to the 650kg of worn-out material, another 101 good quality towels were collected and donated to the Animal Welfare League in Edinburgh North. In May 2024, NAWMA again hosted a collection site at Para Hills as part of a State Government funded, Adelaide-wide 'Give a Sheet' event held across 8 councils.

In the 23-24 financial year, NAWMA also expanded its school engagement program, delivered through Bin Thinking. The program which focussed specifically on NAWMA's FOGO service was rolled out to a further 10 schools in the 2024 calendar year.

Hundreds of kerbside recycling and FOGO bin inspections were carried out by NAWMA's Education team. Through this activity, it was possible to provide thanks to residents who were using the service correctly.

Encouragingly many residents who were found to have contaminated bins showed improvements in waste sorting behaviour after such engagement. Staff from the Education team also commenced working across high density multi-unit (MUD) complexes to carry out doorknocking and bin inspections to ensure residents have access to adequate services.



This included a project undertaken with a 160 unit Believe Housing complex in Elizabeth Vale.

Whilst the NAWMA region-wide kerbside bin audit is not scheduled until November 2024, smaller 'visual' audits conducted in the 23-24 financial year showed clear signs of increased food waste diversion via the kerbside FOGO bins, confirming that messaging is successfully infiltrating through the community.

NAWMA's Customer Experience

23-24 was a year for consolidation and reflection within the newly named "Customer Experience Team". The name change best encompasses what we are all about, creating a great Customer Experience.

The main goals were to provide communication across NAWMA's platforms that are convenient and educational at the same time.

The team worked extremely hard to ensure that information supplied via email, webchat and SMS messaging is convenient, helpful and informative.

Convenient – Ensuring that the information supplied is easily accessible and that there is one touch point.

Helpful – Pointing the community to the correct area/page of the website so it makes it easier to locate in the future.

Informative – Communication is useful and relates to the direct enquiry.

The team have been working on creating the option for residents of Town of Gawler, City of Playford and City of Salisbury to be able to generate their own voucher codes for a Hard Waste drop off service.

The Customer Experience team fielded close to...



73,000 calls

Direct or via our Constituent Councils



2,750 chats

Via our website chat module



48,620 emails

Sent from our website

From 1st July 2024, residents will be able to log onto NAWMA's website any time of the day or night, 7 days a week to book a Drop Off Service, enhancing the customer experience. The Customer Experience team are looking forward to reviewing some of our other services in 2024/2025.

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NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

Annual Financial Statements
Financial year ended 30 June 2024

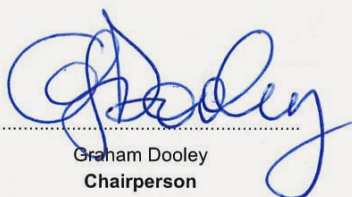
Certification of Financial Statements

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 2024 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



.....
Graham Dooley
Chairperson

Date: 30/9/24

Northern Adelaide Waste Management Authority

Financial Statements 2023-2024

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
INCOME			
User charges	2	46,281	45,150
Grants, subsidies and contributions - operating		66	96
Investment income	2	536	556
Other	2	171	31
Total Income		47,054	45,833
EXPENSES			
Employee costs	3	4,688	4,767
Materials, contracts & other expenses	3	39,635	37,482
Finance costs	3	537	576
Depreciation, amortisation & impairment	3	3,101	3,566
Total Expenses		47,961	46,391
Operating Surplus / (Deficit)		(907)	(558)
Asset disposal & fair value adjustments	3	-	(7)
Amounts received specifically for new/upgraded assets		2,090	2
NET SURPLUS / (DEFICIT)		1,183	(563)
Other Comprehensive Income			
Changes in revaluation surplus - property, plant & equipment		-	390
Total Other Comprehensive Income		-	390
Total Comprehensive Income		1,183	(173)

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

Northern Adelaide Waste Management Authority

Financial Statements 2023-2024

STATEMENT OF FINANCIAL POSITION

for the year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	4	2,649	9,842
Trade & other receivables	4	4,523	4,516
Stock on Hand		119	77
Total Current Assets		7,291	14,435
Non-current Assets			
Property, Plant & Equipment	5	27,588	19,337
Total Non-current Assets		27,588	19,337
Total Assets		34,879	33,772
LIABILITIES			
Current Liabilities			
Trade & Other Payables	6	6,665	5,876
Provisions	6	546	516
Borrowings	6	2,803	2,503
Total Current Liabilities		10,014	8,895
Non-Current Liabilities			
Borrowings	6	4,409	6,479
Provisions	6	8,258	7,383
Total Non-current Liabilities		12,667	13,862
Total Liabilities		22,681	22,757
Net Assets		12,198	11,015
EQUITY			
Accumulated Surplus		11,148	9,965
Asset Revaluation Reserve		1,050	1,050
Total Equity		12,198	11,015

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

Northern Adelaide Waste Management Authority

Financial Statements 2023-2024

STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2024

	Accumulated Surplus	Asset Revaluation Reserve	Total Equity
	\$'000	\$'000	\$'000
Balance at start of period - 1 July 2022	10,528	660	11,188
Net Surplus/ (Deficit) for Year	(563)		(563)
Other Comprehensive Income			
Gain on revaluation of property, plant & equipment	-	390	390
Transfers between reserves	-	-	-
Balance at end of period - 30 June 2023	9,965	1,050	11,015
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

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

Northern Adelaide Waste Management Authority

Financial Statements 2023-2024

STATEMENT OF CASH FLOWS

for the year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating receipts from customers		46,377	45,894
Investment receipts		536	556
Operating payments to suppliers & employees		(43,467)	(43,423)
Finance payments		(313)	(343)
Net Cash provided by (or used in) Operating Activities	7	3,133	2,684
CASH FLOWS FROM INVESTING ACTIVITIES			
Amounts specifically for new or upgraded assets		2,090	2
Sale of surplus assets	3	-	6
Expenditure on renewal/replacement of assets		(197)	(27)
Expenditure on new/upgraded assets		(9,537)	(194)
Net Cash provided by (or used in) Investing Activities		(7,644)	(213)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from Borrowings		-	-
Repayments of Borrowings		(1,190)	(1,143)
Repayment of lease liabilities		(1,492)	(1,288)
Net Cash provided by (or used in) Financing Activities		(2,682)	(2,431)
Net Increase (Decrease) in cash held		(7,193)	40
Cash & cash equivalents at beginning of period	7	9,842	9,802
Cash & cash equivalents at end of period	7	2,649	9,842

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

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2024

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 2024

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	5 to 10 years
Buildings	30 years
Waste Facility	10 to 20 years
Landfill Construction	Amortised proportionately to rate of filling
Landfill Capping & Rehabilitation	Amortised proportionately to rate of filling

5.5 Land & 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 2024

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% in 2023/24; 10.5% in 2022/23). 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 2024

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)

8 Rehabilitation

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

Landfill Remediation

The Authority annually monitors the liability recorded for landfill rehabilitation and restoration estimates and make adjustments to the liability as required to ensure an accurate projected cost of the liability is showing in the balance sheet. An independent assessment of the Authority's landfill capping and post closure rehabilitation obligations was undertaken by Golder Associates Pty Ltd as at 30 June 2024.

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

Industrial Property Remediation

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

9 Comparative Information

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

10 Critical Accounting Estimates and Judgements

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

11 New Accounting Standards

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

12 Stock on Hand

The Authority records stock on hand as at reporting date to reflect the value of stockpiled recycled finished goods held. The value attributed to stock items is based on the expected sale price of goods held based on existing contract rates held with customers and/or public market rates, whichever is applicable. Stock recorded also includes bailing wire and other materials used in the processing of waste through processing plants.

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.



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2024

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)

14 Leases

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

14.1 Right-of- Use Assets

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

14.2 Lease Liabilities

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

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

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

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2024

Note 2 - INCOME

	Notes	2024 \$'000	2023 \$'000
USER CHARGES			
Waste Management Operations		46,281	45,150
		46,281	45,150
INVESTMENT INCOME			
Interest Income: Local Government Finance Authority		347	340
Rental income		189	216
		536	556
OTHER INCOME			
Insurance Claim		-	6
Promotional Income		171	25
		171	31

Note 3 - EXPENSES

EMPLOYEE COSTS

Salaries and Wages	3,673	3,583
Employee leave expense	465	536
Superannuation	394	381
Workers' Compensation Insurance	82	59
Other	74	208
	4,688	4,767

MATERIALS, CONTRACTS & OTHER EXPENSES

Auditor's Remuneration		
Auditing the financial reports	18	17
Other Services	-	-
Bad and Doubtful Debts	-	-
Lease costs	141	38
Bank Fees	53	47
Landfill Royalty	123	59
Contractors	29,282	27,686
Electricity	275	273
Environmental Protection Agency Levy	8,063	7,873
Fuels & Oils	255	303
Professional Services	234	265
Administration & Other Expenses	1,191	921
	39,635	37,482

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2024

Note 3 - EXPENSES (cont)

	Notes	2024 \$'000	2023 \$'000
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Waste Processing Facility		106	213
Uleybury Landfill Plant & Equipment		10	25
Education Program Plant & Equipment		-	1
Office Furniture & Equipment		16	30
Property & Improvements		-	17
Landfill Cell Stage Three		151	187
Landfill Capping Stage Three		200	204
Post Closure Rehabilitation		220	190
Buildings		104	220
Material Recovery Facility		491	581
Right-of-use-assets		1,518	1,620
Right-of-use-assets Restoration		276	275
Operating Equipment		9	3
		3,101	3,566

FINANCE COSTS

Interest on Loans and Overdraft		172	220
Interest on Leases		177	159
Unwinding of present value discounts		188	197
		537	576

ASSET DISPOSALS

Proceeds from disposal		-	6
Less: Carrying amount of assets sold		-	(13)
Gain (Loss) on disposal		-	(7)

Note 4 - CURRENT ASSETS

CASH & CASH EQUIVALENTS

Cash on Hand and at Bank		274	4,342
Deposits at Call		2,375	5,500
		2,649	9,842

TRADE & OTHER RECEIVABLES

Debtors - general		3,831	3,917
Accrued Revenues		243	304
Prepaid Expenses		449	295
Provision for Impairment		-	-
		4,523	4,516

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2024

Note 5 - PROPERTY, PLANT & EQUIPMENT

	2023 \$'000				2024 \$'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	-	3,219	(2,329)	890	-	3,305	(2,435)	870
Uleybury Landfill Plant & Equipment	-	2,100	(2,067)	33	-	2,100	(2,077)	23
Education Program Plant & Equipment	-	34	(32)	2	-	34	(32)	2
Office Furniture & Equipment	-	215	(191)	24	-	268	(207)	61
Property & Improvements	-	1,606	(1,553)	53	-	1,670	(1,553)	117
Landfill Cell Stage Three	-	3,084	(2,058)	1,026	-	3,084	(2,209)	875
Landfill Capping Stage Three	2,256	-	(903)	1,353	2,704	-	(1,103)	1,601
Post Closure Rehabilitation	3,229	-	(1,737)	1,492	3,487	-	(1,957)	1,530
Buildings	3,839	-	(931)	2,908	3,839	-	(1,035)	2,804
Material Recovery Facility	-	7,266	(3,206)	4,060	-	7,485	(3,697)	3,788
Right-of-use-assets	-	8,969	(5,784)	3,185	-	9,881	(7,302)	2,579
Right-of-use-asset Restoration	1,515	-	(826)	689	1,516	-	(1,102)	414
Operating Equipment	-	40	(3)	37	-	152	(12)	140
WIP	-	220	-	220	-	9,419	-	9,419
	14,204	26,753	(21,620)	19,337	14,911	37,398	(24,721)	27,588

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2024

Note 5 - PROPERTY, PLANT & EQUIPMENT (Cont)

	2023 \$'000	Movement in Property, Plant & Equipment during the Financial Year							2024 \$'000
	CARRYING VALUE	ADDITIONS		Disposals	Revaluation	Transfers	Adjustment	Depreciation	CARRYING VALUE
		Renewal/ Replacement	New/ Upgrade						
Land	3,365	-	-	-	-	-	-	-	3,365
Waste Processing Facility	890	-	86	-	-	-	-	(106)	870
Uleybury Landfill Plant & Equipment	33	-	-	-	-	-	-	(10)	23
Education Program Plant & Equipment	2	-	-	-	-	-	-	-	2
Office Furniture & Equipment	24	42	11	-	-	-	-	(16)	61
Property & Improvements	53	-	64	-	-	-	-	-	117
Landfill Cell Stage Three	1,026	-	-	-	-	-	-	(151)	875
Landfill Capping Stage Three	1,353	-	-	-	-	448	-	(200)	1,601
Post Closure Rehabilitation	1,492	-	-	-	-	258	-	(220)	1,530
Buildings	2,908	-	-	-	-	-	-	(104)	2,804
Material Recovery Facility	4,060	155	64	-	-	-	-	(491)	3,788
Right-of-use-assets	3,185	-	752	-	-	160	-	(1,518)	2,579
Right-of-use-asset Restoration	689	-	-	-	-	1	-	(276)	414
Operating Equipment	37	-	112	-	-	-	-	(9)	140
WIP	220	-	9,199	-	-	-	-	-	9,419
	19,337	197	10,288	-	-	867	-	(3,101)	27,588
2023 \$'000	20,679	28	1,141	(13)	390	670	8	(3,566)	19,337

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2024

Note 6 - LIABILITIES

		2024		2023	
		\$'000		\$'000	
	Notes	Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES					
Goods & Services		4,557	-	4,289	-
Accrued expenses - other		1,146	-	759	-
Amounts received in advance		962	-	828	-
		6,665	-	5,876	-
BORROWINGS					
Loans		1,239	2,876	1,190	4,115
Lease Liabilities		1,564	1,533	1,313	2,364
		2,803	4,409	2,503	6,479
PROVISIONS					
Annual Leave		247	-	285	-
Long Service Leave		299	77	231	95
Provision for Capping Stage 3A		-	2,973	-	2,396
Provision for Post Closure Site Rehabilitation		-	3,470	-	3,212
Provision for Property Restoration		-	1,738	-	1,680
		546	8,258	516	7,383
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		2,396	3,212	1,680	7,288
Additional Amounts Recognised/(Derecognised)		448	258	-	706
Payments		-	-	-	-
Unwinding of Present Value Discounts		129	-	59	188
Closing Balance		2,973	3,470	1,739	8,182

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2024

Note 7 - CASH FLOW RECONCILIATION

(a) Reconciliation of Cash

	Notes	2024 \$'000	2023 \$'000
Total cash & equivalent assets	4	2,649	9,842
Less: Short-term borrowings		-	-
Balances per Statement of Cash Flows		2,649	9,842

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

Net Surplus (Deficit)		1,183	(563)
Non-cash items in Income Statement			
Depreciation, amortisation & impairment	3	3,101	3,566
(Gain) / Loss on Disposal of Assets	3	-	7
Capital Grants		(2,090)	(2)
Lease Adjustment - Right-of-Use Asset	5	-	(71)
Unwinding of Present Value Discounts	6	188	197
Asset Transfer Adjustment		-	(8)
		2,382	3,126
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(7)	627
Net (increase) decrease in inventory		(42)	(27)
Net increase (decrease) in trade & other payables		789	(1,241)
Net increase (decrease) in other provisions		11	199
Net Cash provided by (or used in) operations		3,133	2,684

(c) Financing Arrangements

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



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2024

Note 8 - FINANCIAL INSTRUMENTS

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p>Terms & conditions: Deposits on Call do not have a maturity period and have an average interest rate of 4.6% (2023: 4.3%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Gate Fees & Associated Charges	<p>Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>

Net Fair Value

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

Risk Exposure

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Authority is the carrying amount, net of any provision for doubtful debts. All investments are made with the SA Local Government Finance Authority and Bank SA. There is no material exposure to any individual debtor.

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

Liquidity Risk is the risk that the Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Policy (LGA Information Paper 15), liabilities have a range of maturity dates based on cash inflows. The Authority also has available a range of bank overdraft and short-term draw down facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Most of the Authority's financial instruments are at fixed rates. Any such variations in future cash flows will not be material in effect on either the Authority's incomes or expenditures.



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2024

Note 8 - FINANCIAL INSTRUMENTS (Cont)

Liquidity Analysis

2024

	≤ year	Maturity > 1 year ≤ 5 years	> 5 years	Non- 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

2023

	≤ year	Maturity > 1 year ≤ 5 years	> 5 years	Non- interest bearing	Total
	\$'000	\$'000	\$'000	\$'000	\$'000

Financial Assets

Amortised Cost

Cash Assets	9,842	-	-	-	9,842
Receivables	-	-	-	4,221	4,221
Total	9,842	-	-	4,221	14,063

Financial Liabilities

Payables	-	-	-	5,048	5,048
Borrowings	2,503	6,103	376	-	8,982
Total	2,503	6,103	376	5,048	14,030

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2024

Note 9 - COMMITMENTS FOR EXPENDITURE

	Notes	2024 \$'000	2023 \$'000
Expenditure Commitments			
Other expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:			
Audit Services		-	18
Waste Collection, Processing and Mobile Garbage Bin Supply Contracts		34,632	23,234
		34,632	23,252
These expenditures are payable:			
Not later than one year		31,611	16,730
Later than one year and not later than 5 years		3,021	6,522
Later than 5 years		-	-
		34,632	23,252

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

Note 10 - EVENTS OCCURRING AFTER REPORTING DATE

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

Note 11 - CONTINGENT LIABILITIES

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

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2024

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 2023	1,949	1,236	3,185
Additions of right-of-use-assets	-	752	752
Depreciation Charge	(886)	(632)	(1,518)
Right-of-Use Adjustments	94	66	160
At 30 June 2024	1,157	1,422	2,579

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

At 1 July 2023	3,677
Additions	622
Accretion of interest	(177)
Payments	(1,553)
Lease Liability Adjustment	528
At 30 June 2024	3,097
Current	1,564
Non-Current	1,533

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, 6 persons were remunerated as following:

	2024 \$'000	2023 \$'000
Salaries, allowances & other short term benefits	1,079	692
TOTAL	1,079	692

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2024

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	18,420	1,401	Provision of waste collection, processing and disposal services
City of Playford	13,422	1,040	Provision of waste collection, processing and disposal services
Town of Gawler	3,140	240	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 \$1,800 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 2024

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 2024

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
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

2023

Recurring fair value measurements

Infrastructure, Property, Plant & Equipment

- Land	5	-	3,365	-	3,365
- Buildings	5	-	3,839	-	3,839
- Stock on Hand		77	-	-	77
- Landfill Capping Asset	5	-	-	2,256	2,256
- Post Closure Rehabilitation	5	-	-	3,229	3,229
- Right-of-Use Restoration	5	-	-	1,515	1,515
Total financial assets recognised at fair value		77	7,204	7,000	14,281

(b) Disclosed fair value measurements

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

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

Northern Adelaide Waste Management Authority

Financial Statements 2023-2024

Galpins

Accountants, Auditors
& Business Consultants



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AUSTRALIA • NEW ZEALAND

Mount Gambier

233 Commercial Street West
PO Box 246, Mount Gambier SA 5290
P: (08) 8725 3068
F: (08) 8724 9553
E: admin@galpins.com.au

Stirling

Unit 4, 3-5 Mount Barker Road
PO Box 727, Stirling SA 5152
P: (08) 8339 1255
F: (08) 8339 1266
E: stirling@galpins.com.au

Norwood

3 Kensington Road, Norwood SA 5067
PO Box 4067, Norwood South SA 5067
P: (08) 8332 3433
E: norwood@galpins.com.au

W: www.galpins.com.au

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NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2024

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 2024, 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: 1 October 2024

Galpins

Accountants, Auditors
& Business Consultants



Mount Gambier

233 Commercial Street West
PO Box 246, Mount Gambier SA 5290
P: (08) 8725 3068
F: (08) 8724 9553
E: admin@galpins.com.au

Stirling

Unit 4, 3-5 Mount Barker Road
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P: (08) 8339 1255
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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 2024, 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 2024, 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.



Northern Adelaide Waste Management Authority

Financial Statements 2023-2024

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: 1 October 2024

Galpins

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INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROLS

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

Independent Assurance Report on the Internal Controls of NAWMA

Opinion

We have audited the compliance of NAWMA (the Authority) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the internal controls established by the Authority to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2023 to 30 June 2024 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 2023 to 30 June 2024.

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 2023 to 30 June 2024. 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.

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 2023 to 30 June 2024. 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: 1 October 2024


NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2024**

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 2024, 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: 17/09/2024



Mark Labaz
Chairman - Audit Committee

Date: 17/09/2024



Northern Adelaide Waste Management Authority

Financial Statements 2023-2024

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2024

CONSTITUENT COUNCIL CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, I confirm that, for the purpose of the audit of the Northern Adelaide Waste Management Authority for the year ended 30 June 2024, 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*.



Mr Charles Mansueto
Acting Chief Executive Officer
City of Salisbury

Date: 30/9/2024.

NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2024**

CONSTITUENT COUNCIL CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, I confirm that, for the purpose of the audit of the Northern Adelaide Waste Management Authority for the year ended 30 June 2024, 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: 30th September 2024

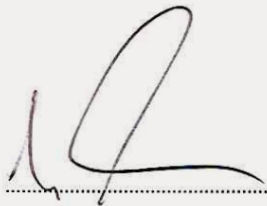
NORTHERN ADELAIDE WASTE MANAGEMENT AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2024**

CONSTITUENT COUNCIL CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, I confirm that, for the purpose of the audit of the Northern Adelaide Waste Management Authority for the year ended 30 June 2024, 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*.



Mr Andrew Goodsell
Acting Chief Executive Officer
Town of Gawler

Date:

30/9/24

Resource Recovery Centres

142,506

CUSTOMERS

utilised the Edinburgh North
and Pooraka RRC's

19,142

TONNES

of material were diverted to
alternative fuels



14,508

MATTRESSES

were processed at the Edinburgh
North and Pooraka RRC's

6,820

TYRES

were processed at the Edinburgh
North and Pooraka RRC's



NAWMA

71-75 Woomera Avenue
Edinburgh SA 5111

Phone 08 8259 2100

Email admin@nawma.sa.gov.au

www.nawma.sa.gov.au

