

East Waste has continued to strengthen its overall operational capacity.



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Introduction

ABOUT EAST WASTE

Eastern Waste Management Authority (East Waste) is a regional subsidiary formed under Section 43 of the Local Government Act 1999. We proudly provide waste collection services to the following Member councils:

- Adelaide Hills Council
- City of Burnside
- Campbelltown City Council
- City of Mitcham
- Norwood Payneham & St Peters Council
- City of Prospect
- City of Unley
- The Town of Walkerville

East Waste is dedicated to delivering innovative and sustainable waste management solutions, tailored to meet the needs of our Member Councils and their communities.

Our Purpose

East Waste exists to serve its Member Councils and their communities by providing safe, reliable, and sustainable waste and resource management services. Established under the East Waste Charter, our role is to deliver value through efficiency, innovation, and environmental responsibility.

In accordance with the Charter, East Waste is responsible for:

- **Collection services** – predominantly operating or procuring waste, recycling, and organics collection on behalf of our Member Councils and other approved councils.
- **Comprehensive waste management** – providing services both within and (where permitted) beyond our Member Councils' areas, including recycling of organic and inorganic materials, responsible waste disposal, and education programs to support lasting community behaviour change.
- **Resource recovery and environmental stewardship** – managing kerbside collections, materials recovery, and associated services in a way that is environmentally responsible, effective, efficient, economical, and competitive.

Through these functions, East Waste supports its Member Councils to achieve their sustainability goals while contributing to a cleaner, healthier future for the region.

Our Vision

To be the leading waste logistics company in Australia through the delivery of innovative collections and resource management services to our Member Councils and their communities.

Our Mission

Delivering leading edge solutions and services for a cleaner and sustainable future.

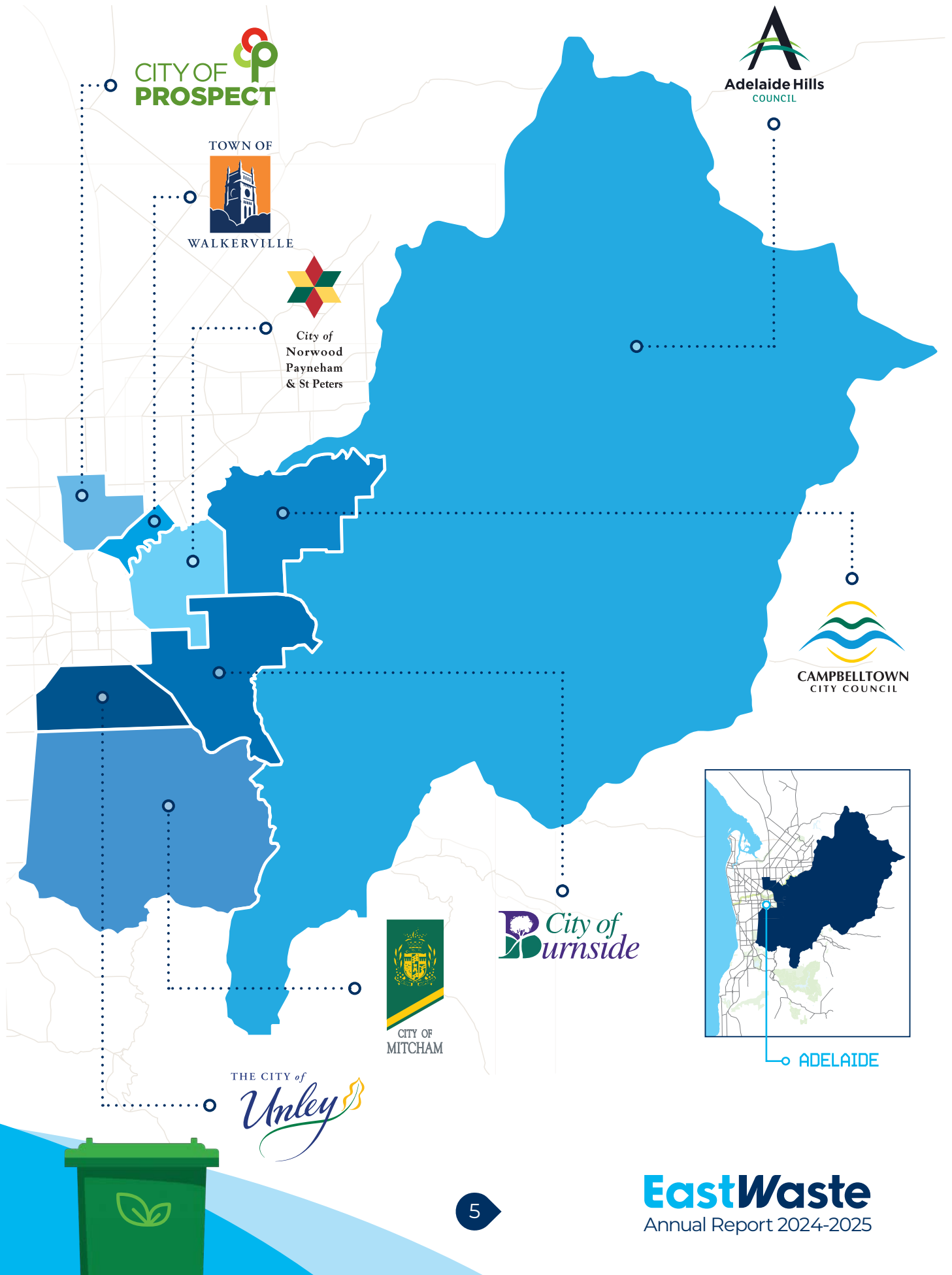
Our Values

East Waste is committed to innovation, environmental responsibility, and collaboration. We continuously seek improvements in our services and technologies to enhance sustainability and maximise resource recovery. Through continuous improvement and a focus on transparency and integrity, we strive to deliver exceptional value to our communities and ensure responsible waste management practices.



East Waste

SERVICE AREA



Chairperson's REPORT

I am pleased to present my sixth Annual Report as Chairperson of East Waste, covering the 2024/2025 financial year. This year has been one of change, reflection and continued progress on core projects. The Board has focused on long-term strategy, innovation, and strengthening collaboration with our Member Councils.

The waste management sector is undergoing rapid change, with new environmental targets, technology advancements, and evolving community expectations reshaping the way services are delivered. East Waste has embraced these challenges, working with our Member Councils to ensure we remain at the forefront of sustainable and efficient waste management.

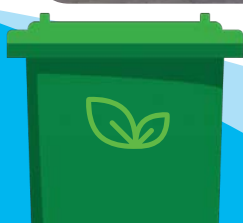
A highlight of the year has been the ongoing support of Food Organics and Garden Organics (FOGO) trials and rollouts across a number of our Member Councils. These programs are not only reducing landfill but also fostering lasting behavioural change within our communities. The lessons learned will be critical in shaping broader rollouts and helping councils meet ambitious diversion targets in the years ahead.

Strategic planning has been a major focus for the Board. The development of the Fleet Asset

Management Plan provides a clear roadmap for future fleet investment, ensuring services are delivered safely, reliably, and sustainably. The review of the Strategic Risk Register and the adoption of carbon reporting demonstrate our commitment to forward-looking decision-making and positioning East Waste as a leader in environmental responsibility.

The Board also strengthened East Waste's governance framework through the adoption of newly developed policies, including a Diversity & Inclusion Policy, Leave Policy, and Credit Card Policy. These reflect our ongoing commitment to transparency, accountability, and building a values-based organisation.

This year also marked a period of leadership renewal. We farewelled Cr Claire Clutterham, Mayor Heather Ross Holmes and Claude Malak, and welcomed Cr Grant Piggott,



Chairperson's REPORT

Cr Pia George and Aaron Wood to the Board. We also acknowledge the contribution of Sandra De Blasio, who completed her service on the Audit & Risk Management Committee.

Importantly, we navigated a transition in organisational leadership, with General Manager Mr Rob Gregory departing in November 2024. I thank Rob for his significant contribution to our journey and wish him the best in his next career in the waste management sector.

I want to acknowledge Mr David Maywald for his commitment as Acting General Manager. David managed the organisation and the transition with the minimum of fuss and engaged meaningfully with the Member Councils to map a way forward as part of the transition of our leadership.

In July 2025, the Board were delighted to appoint Mr Leonard Leyland as our new General Manager. Leo brings extensive experience in logistics and a clear focus on building strong partnerships

with our Member Councils, ensuring their voices remain central to East Waste's future direction.

As we look forward, the Board is committed to driving innovation, collaboration, and strategic growth. Our role is to ensure that East Waste continues to adapt, invest wisely, and support our Member Councils in delivering sustainable waste solutions that meet the needs of today while preparing for the challenges of tomorrow.

On behalf of the Board, I extend my thanks to



Fraser Bell
Independent Chairperson

our Member Councils, staff, and management team. Together, we are building a progressive, resilient, and innovative organisation that is delivering long-term value for the communities we serve.



East Waste and AHC
hosted a Touch-a-Truck
event in March 2025,
delighting kids.



General Manager's REPORT

I am honoured to present my first report as General Manager of East Waste, following my recent appointment. Having previously held senior leadership roles within logistics and service based organisations, I am confident I can build on the strong foundations at East Waste and lead the organisation into its next phase of growth and innovation.

I would like to acknowledge the contribution of my predecessor, Rob Gregory, and extend my thanks to the Leadership Team for their stewardship during the recruitment process, especially the effort of David Maywald who continued in his extant role whilst taking on the additional responsibilities of acting GM. Their efforts ensured East Waste remained focused and effective during a period of transition.

In preparing this Annual Report, I have reviewed the key achievements of 2024/25. It is clear that East Waste has continued to strengthen its operational capacity, support our member councils in achieving their waste diversion goals, and set the groundwork for future sustainability.

A notable highlight of the year has been our continued support of member councils with their Food Organics and Garden Organics (FOGO) trials and rollouts. These initiatives are proving

critical in reducing waste to landfill, driving community engagement, and achieving the State's diversion targets. The learnings from these programs are invaluable and will inform broader rollouts in the years ahead.

Operationally, East Waste achieved 100% completion of the WHS Action Rebate Plan, reflecting our commitment to safety and continuous improvement. We also adopted the 2025/26 Annual Plan and Budget, ensuring alignment with our member councils' priorities and maintaining a strong focus on delivering efficient and cost-effective services.

The development and adoption of our first Fleet Asset Management Plan was another important milestone. This plan provides a clear framework for investment and renewal decisions, ensuring that our fleet continues to deliver reliable, safe, and sustainable services well into the future.



General Manager's REPORT



This year also marked the commencement of carbon reporting, an important step in understanding and reducing our environmental impact. Alongside this, we have initiated a Financial Model and Strategy Review to strengthen long-term planning and ensure resources are directed where they deliver the greatest value.

The very positive findings of the external finance audit reaffirmed the strength of our financial management and internal systems. These results are a credit to the professionalism and dedication of our staff, who continue to deliver high-quality services to our communities every day.

Looking ahead, my focus will be on building strong, collaborative relationships with our member councils. Ensuring councils are at the centre of East Waste's decision-making and are provided with clear, timely, and relevant information. By working in partnership, we can deliver services that meet local needs whilst also

positioning East Waste as a leader in sustainable waste management.

I extend my thanks to the Board, the Audit & Risk Management Committee, our dedicated staff, and, most importantly, our member councils for their trust and support. I look forward to working closely with all of you as we continue to deliver value, innovation, and sustainability for the communities we serve.



Leonard Leyland
General Manager



East Waste spreading recycling know-how at the Burnside Carols.



Strategic DIRECTION

Strategic Management Framework

East Waste's Strategic Plan 2020-2030 (the Plan) outlines East Waste's vision and sets the goals and priorities that guide and will continue to guide our decision making over the remainder of the plan.

East Waste is undergoing a transformational shift from a reactive waste collection service provider to a broader role as a resource manager and active community behaviour change agent. This transformation presents significant opportunities to reshape how our community perceives and manages waste, ensuring maximum value and reuse potential from the resources we collect. With our unique connection to Councils and direct service delivery, East Waste is well positioned to help drive this change.

The Plan provides a clear direction for our various strategic initiatives and is implemented through actions that directly benefit our Member Councils and the communities we serve. While the Plan does not encompass every aspect of our

operations, it focuses on the following strategic drivers that will shape our future:

- Reducing and Recycling Food Waste
- Changing Recyclables Market
- Federal and State Strategies and Policies
- Solid Waste Levy.

East Waste's suite of Strategic Management Plans provide further detail on how we will achieve our vision. The key Strategic plans include:

- Strategic Management Plan
- Fleet Asset Management Plan
- Long Term Financial Plan.



Strategic DIRECTION



Strategic Plan Implementation and Outlook

Over the past year, East Waste strengthened its role as a leader in waste management by delivering on key aspects of our Strategic Plan, Long Term Financial Plan, and Fleet Asset Management Plan.

Together, these plans guide our transition from simply collecting waste to becoming a proactive resource manager and driver of community behaviour change.

This year, we:

- Delivered reliable kerbside services across our Member Councils.
- Helped achieve some of South Australia's highest landfill diversion rates.
- Expanded community education programs, including Which Bin? and Why Waste It?.
- Continued to manage and maintain a modern fleet to industry best practice.

Looking ahead, our focus for 2025/2026 is on building a cleaner and more sustainable future by:

- Expanding service options and partnerships with councils.
- Increasing recycling and food waste recovery,

while reducing contamination in household bins.

- Providing tailored waste services for multi-unit dwellings and businesses.
- Delivering leading behaviour change programs in schools and communities.
- Preparing for a future transition to low-emission fleet technologies.
- Through these efforts, East Waste will continue to deliver value for our Member Councils and the communities we serve, while supporting the development of a strong local circular economy.

These Strategic Management Plans are supported by a hierarchy of East Waste's strategies and policies which will be delivered through action plans, management plans, internal work plans and the Annual Business Plan and Budget.



Governance & LEADERSHIP

Our Board

As defined by the East Waste Charter, the Board comprises eight (8) Directors – one (1) Director appointed by each of the Member Councils (Executive or Elected Member), and one (1) independent person appointed by the Board, with endorsement from all Constituent Councils, who serves as Chairperson.

In accordance with the Charter, each Member Council may also appoint a Deputy Director. The Board plays a vital role in shaping East Waste's strategic direction, ensuring strong governance, and guiding the organisation toward future success. Their collective expertise and leadership have been instrumental in overseeing the

delivery of our Strategic Management Plans, supporting innovation in service delivery, and ensuring that East Waste continues to provide value to Member Councils and their communities.

The Board's collaborative approach has also positioned East Waste as a trusted regional partner in advancing sustainability and resource recovery. The Board appoints a General Manager who is responsible for implementing decisions made by the Board and managing the day-to-day operations of the Authority. In keeping with East Waste's commitment to sound financial management and transparency, the Chairperson of the Board receives a modest stipend of \$26,000, with no other allowances paid to Members of the East Waste Board.

East Waste Board

As at 30 June 2024

Fraser Bell
Independent
Chairperson



Mayor Melissa Jones
Deputy Chair
The Corporation of the
Town of Walkerville



Cr. Grant Piggott
City of Norwood
Payneham & St Peters



Sam Dilena
City of Prospect



Cr. Pia Goerge
City of Mitcham



Cr. Lucy Huxter
Adelaide Hills Council



Cr. Ted Jennings
City of Burnside



Mr Paul Di Iulio
Campbelltown City
Council



Claude Malak
City of Unley



Governance & LEADERSHIP

Our Management

East Waste Administration is responsible for the coordination, implementation, and management of Board decisions, services, and activities in line with the East Waste Strategic Plan.

During the year, there were several changes in the leadership of the organisation. Mr Rob Gregory served as General Manager until November 2024, followed by Mr David Maywald, who provided stability and leadership as Acting General Manager until July 2025. In July 2025, Mr Leonard Leyland was formally appointed to the role of General Manager, ensuring continuity and a renewed focus on delivering East Waste's strategic priorities.

The General Manager is supported by three Managers, who together form the Executive Team. Each Manager leads a portfolio aligned with East Waste's key areas of business:

- **Manager Business Services**

- Information Services
- Governance
- Customer Service

- Work Health & Safety
- Risk
- Procurement / Contract Management
- Data/Reporting

- **Manager Operational Services**

- Fleet Asset Management
- Workshop Management
- Service delivery Oversight
- Operational Improvement
- Depot Maintenance

- **Manager HR & Financial Services**

- Payroll
- Accounts Payable
- Accounts Receivable
- Human Resources
- Workforce Development
- Employee Relations
- Budgeting & Forecasting

In 2045/25 the Executive Leadership Team received the following remuneration:

Executive Leadership Team	Female	Male	Salary Range
General Manager		1	\$193,000
Manager	1	2	\$136,000 - \$156,500

Salary packages available to the Executive Leadership Team included:

- Use of a motor vehicle or payment of a motor vehicle allowance
- Reimbursement for mobile telephones.

There were no additional allowances, benefits or bonuses paid to members of the Executive Team.



Governance

& LEADERSHIP

Governance Framework

East Waste's governance framework is a structured system of rules, practices, processes, and relationships that guide how East Waste is directed, managed, and helps to ensure accountable. It provides the foundation for achieving organisational goals, ensuring compliance with legislation, managing risks, and aligning the interests of our Constituent Councils.

Board Meetings Held in Confidence

East Waste is committed to open, accountable, honest and reasonable decision making, Members of the public are welcome to attend meetings of the East Waste Board and Board Committees. On occasion, the Board and its Committees may be closed to the public under

section 90(2) of the *Local Government Act 1999* in order to consider matters of a confidential nature. They may also make an order under section 91(7) to retain information in confidence.

The table below details the Items considered by the East Waste Board in confidence.

Date of Meeting	Subject	Order Expiry Date	LG Act Reference	Items retained in confidence	Items released from confidence
14 August 2024	East Waste Business Operations Centre Lease	Until the lease is executed.	90(3)(d)	Report, Attachment, Minutes	All
26 September 2024	RFT 2024/05: Municipal Solid Waste Processing / Disposal Tender Evaluation Report	Until further order.	90(3)(d)	Report, Attachment, Minutes	All
26 September 2024	Draft Fleet Asset Management Plan & Strategy	Until further order.	90(3)(d)	Appendix 1 within Attachment A	All
26 September 2024	Resignation of General Manager East Waste	Until further order.	90(3)(a)	Minutes	All
17 October 2024	East Waste Aggregated Contract Risk & Opportunity	Until further order.	90(3)(h)	Report, Attachment, Minutes	All
29 October 2024	Municipal Solid Waste Contract	Until further order.	90(3)(h)	Report	All
21 November 2024	RFT 2025/07: Cab Chassis & Compactors	Until further order.	90(3)(b)	Report, Attachment, Minutes	Nil.
21 November 2024	Appointment of Independent Consultant	Until further order.	90(3)(b)	Report, Attachment, Minutes	All
26 June 2025	RFT 2025/04: Bulk Fuel	Until further order.	90(3)(d)	Report, Minutes, Attachment A, B, C	Nil.



Governance & LEADERSHIP

In June 2025 the East Waste Board remade the orders on three (3) items and released 24 items from confidence.

A copy of East Waste's Confidential Item Register is available to view on our website.

Local Government Act Reference Explanation

90(3)(a) Personal Affairs	90(3)(j) Information provided on a confidential basis by a Minister of the Crown
90(3)(b) Commercial Advantage	
90(3)(c) Trade Secret	
90(3)(d) Commercial Information (not a trade secret)	90(3)(k) Tenders
90(3)(e) Security/Safety	90(3)(m) Proposed Amendment to a Development Plan
90(3)(g) Breach any Law	
90(3)(h) Legal Advice	90(3)(n) Freedom of Information Act 1991
90(3)(i) Litigation	90(3)(o) Award Winner

Delegated Authority

The East Waste Board (Board) exercises a range of statutory powers and functions. In November 2024 the Board delegated the authority to make decisions on specified matters to the General Manager or anyone acting in that position.

East Waste's Register of Delegations reflects the delegated authority from the Board to the General Manager (and subsequently any further sub-delegations). The Register of Delegations is available to view on East Waste's website.

Access to Documents Held by East Waste

Most information and documentation held by East Waste is available for public inspection and is readily available without recourse to the *Freedom of Information Act 1991*.

Copies of the following policies are available on the East Waste website:

- Behaviour Standards Policy
- Budget Framework Policy
- Code of Practice – Procedures at Meetings
- Complaint Handling Policy
- Credit Card Policy
- Diversity and Inclusion Policy
- Leave Policy

- Member Council Rebate and Distribution Policy
- National Competition Policy
- Policy Development Policy
- Procurement Policy
- Prudential Management Policy
- Risk Management Policy
- Sale and Disposal of Assets Policy
- Sexual Harassment Policy
- Treasury Management Policy

Pursuant to section 132 and Schedule 5 of the *Local Government Act 1999* the following categories of documents are available on the East Waste website. Upon request a printed copy can be provided:

- Eastern Waste Management Authority Charter
- Strategic management plans
- Registers and Returns
- Codes
- Meeting papers
- Policy and administrative documents

Freedom of Information

Request for information that is not generally readily available to the public will be considered



Governance & LEADERSHIP



under the *Freedom of Information Act 1991*. Freedom of Information forms and a list of fees and charges applicable to requests are available from east@eastwaste.com.

East Waste did not receive any Freedom of Information Applications in the 2024/25 period.

In accordance with section 9 of the *Freedom of Information Act 1991*, East Waste must make available for public inspection an annual 'Information Statement' that provides an overview of its structure, functions and documents. This information is detailed in other sections of this Annual Report and can be viewed on East Waste's website.

Request to Review an Internal Decision

A person may request a review of a decision of the East Waste Board or an East Waste employee in accordance with section 270 of the *Local Government Act 1999* and East Waste's Complaint Handling Policy.

East Waste did not receive any requests to review an internal decision in the 2024/25 period.

Public Interest Disclosures

The Public Interest Disclosure Act 2018 protects people who disclose information about serious wrong doing within the South Australian public sector, including council subsidiaries. East Waste does not tolerate improper conduct by its employees, officers or Elected Members, or the use of reprisals against those who disclose such conduct. Due to the nature of the *Public Interest*

Disclosure Act 2018, there are no statistics on disclosures received.

Corporate Credit Cards

As part of our commitment to transparency and accountability, East Waste provides a statement outlining corporate credit card expenditure each reporting year.

A small number of Leadership staff are provided with corporate credit cards to enable the efficient procurement of goods and services directly related to business operations. This ensures timely payments, particularly for online or immediate transactions, while reducing administrative costs.

Strict controls are in place to ensure financial responsibility, including a Credit Card Policy which was recently endorsed by the Board in 2024/2025. All staff issued with a credit card must provide valid tax invoices and proof of purchase for every transaction. All information is subject to regular internal review and is available for audit and scrutiny. Credit cards are also required to be returned immediately upon cessation of employment.

In 2024/25, five corporate credit cards were active. Purchases were made primarily for operational needs and business continuity, with total expenditure for the year amounting to \$50,310. This reflects East Waste's ongoing commitment to prudent financial management and the responsible use of public funds.



Governance & LEADERSHIP

Governance

East Waste is governed by a Board in accordance with the *Local Government Act 1999*, the *Eastern Waste Management Authority Charter (Charter)*, and other relevant policies. The Board provides strategic leadership, oversight, and direction, ensuring that East Waste delivers high-quality, sustainable services for the benefit of our Member Councils and communities.

In accordance with the East Waste Charter, each Constituent Council appoints a Deputy Director for a term determined by that Council. Deputy Directors may act in place of their Council's Director when required, exercising the same powers and responsibilities as a Director. Their participation ensures continuity of governance and supports the Board in making informed decisions on behalf of all Member Councils.

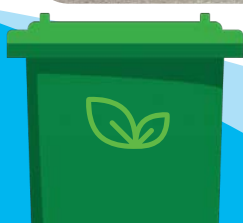
During the 2024/25 financial year, the Board actively considered reports and recommendations from Administration and the Audit & Risk Management Committee, set budgets, and made decisions on strategies and policies to guide the organisation's ongoing operations.

These decisions provide the framework for sound governance, operational excellence, and long-term planning at East Waste.

The Board held five Ordinary meetings on in the Mayor's Parlour, City of Norwood, Payneham, and St Peters. All meetings were open to the public, conducted in accordance with the *Local Government Act 1999* and the Charter, except where items were classified as confidential under the Act.

In May 2024, the Board adopted a Code of Practice – Procedures at Meetings, providing clear guidance on meeting conduct.

The Code is available on the East Waste website.



Governance & LEADERSHIP

Constituent Council Representation at Board Meeting 2024/25

Representing	Ordinary Meetings	Special Meetings	Total Attendance
Independent Chairperson	5	5	100%
Adelaide Hills Council	5	5	100%
City of Burnside	5	4	90%
Campbelltown City Council	5	5	100%
City of Norwood, Payneham and St Peters	5	4	90%
City of Mitcham	5	3	80%
City of Prospect	5	3	80%
City of Unley	4	4	80%
Corporation of the Town of Walkerville	4	5	90%

In addition to the Ordinary meetings, the Board convened five Special meetings during the year to address time-sensitive matters and strategic opportunities.

The table on the following page summarises Board Director attendance across all ten meetings, reflecting the active engagement and commitment of Directors in guiding East Waste's governance and future direction.

Their participation ensures continuity of governance and supports the Board in making informed decisions on behalf of all Member Councils.

During the 2024/25 financial year, the following Deputy Directors attended the meetings listed below, actively contributing to strategic discussions, oversight, and decision-making that guide East Waste's operations and future direction:

For the period 1 July 2024 to 30 June 2025, the Board had two Committees being:

- Audit and Risk Management Committee
- General Manager Performance Development Review Committee.

A summary of the functions, membership and meeting arrangements for each of the Committees follows.

All Committees are required to operate within their own Terms of Reference and may be required to make recommendations to the Board. The recommendations will only take effect when adopted by the Board. Copies of the Terms of Reference, Agendas and Minutes for each Committee may be found on East Waste's website.



East Waste focus is shifting from waste collection to resource management.



Governance & LEADERSHIP

Committees

Audit & Risk Management Committee Annual Report 2024/25

East Waste's Audit & Risk Management Committee is established in accordance with Clause 31 of the Eastern Waste Management Authority Charter (as gazetted on 28 June 2022) and Schedule 2, Clause 30 of the *Local Government Act 1999* (the Act).

The Committee is established to provide independent assurance and advice to East Waste on accounting, financial management, internal controls, risk management, internal and external audits.

The Committee has undertaken its principal functions as outlined in Clause 30(4), Schedule 2 of the *Local Government Act 1999* which includes:

- Reviewing the annual financial statements to ensure that they provide a timely and fair view of the state of affairs of the subsidiary.
- Liaising with external auditors.
- Reviewing the adequacy of the accounting, internal auditing, reporting and other financial management systems and practices of the subsidiary on a regular basis.

Message from the Chairperson

The Committee's body of work is progressing in maturity, and it remains committed to ensuring that its contributions effectively support the strategic objectives of East Waste.

On behalf, of the Committee I would like to thank members and management for their valuable contributions to the work of the Committee over this period.

In particular, I would like to acknowledge the commitment and dedication of Ms Sandra Di Blasio, who after serving (almost) three (3) terms on the Audit and Risk Management Committee tendered her resignation in March 2025.

Member Councils are invited to provide feedback



Emma Hinchey
Chair

on the performance of the Committee for the continuing development of the Committee's operations.

East Waste Audit & Risk Management Committee

Membership, Meetings and Performance

The Committee's Terms of Reference specify that Membership of the Committee shall be as follows:

- Three (3) Independent Members determined by the Board to have experience relevant to the functions of the Committee.
- One (1) Member of the Board determined by the Board to have experience relevant to the functions of the Committee.
- The appointment of the Independent

Chairperson of the Board to the Committee shall be a standing appointment.

Membership of the Committee for the 2024/25 year was as follows:

- **Independent Presiding Member:** Mrs Emma Hinchey.
- **Independent Members:** Ms Linda Green, Ms Sandra Di Blasio (resignation March 25)
- **Independent Board Chairperson:** Mr Fraser Bell
- **Board Appointed Member:** Mr Paul Di Iulio



Governance & LEADERSHIP

Attendance at Meetings

Committee Member	17 September 2024	13 November 2024	19 February 2025	23 April 2025	18 June 2025	Percentage of meetings attended
Emma Hinchey	✓	✓	✓	✓	✓	100%
Sandra Di Blasio	✓	✓	Apology	Resigned in March '25		66%
Linda Green	✓	✓	✓	✓	Apology	80%
Fraser Bell	✓	✓	✓	✓	✓	100%
Paul Di Iulio	✓	✓	✓	✓	✓	100%

Sitting Fees

The Independent Chairperson received a sitting fee of \$660 (ex GST where applicable) for each meeting attended. Independent Members received a sitting fee of \$550 (ex GST where applicable) for each meeting attended.

The sitting fees will be indexed in November 2025.

Sitting fees are not paid to Board Members on the Committee.

Committee Activities for 2024/25

During the 2024/25 financial year the Committee met on five (5) occasions and considered a total of 45 items covering topics such as, but not limited to:

- Financial Statements and Budget Reviews
- Treasury Management Performance Report
- Review of the Long Term Financial Plan FY2025-2034
- 2023/24 Annual Report
- 2025/26 Annual Plan and Budget
- External Audit Plan
- Proposed Internal Audit Process
- Strategic Risk Register Review

- Draft Fleet Asset Management Plan and Strategy
- Prudential Review – Municipal Solid Waste Contract Project
- Prudential Review – Supply of Collection Vehicles
- Request for Tender – Cab Chassis Compactors
- Request for Quote – Provision of Internal Audit Services
- Communication System Upgrade – Customer Service Metrics
- Review of Delegated Powers
- Board and Committee Performance Evaluations
- Reviews of existing and proposed policies.

Looking ahead, the Audit and Risk Management Committee will continue to strengthen oversight of East Waste's financial reporting, internal controls, and risk management practices to ensure transparency, compliance, and long-term resilience.



Governance

& LEADERSHIP



General Manager Performance Development Review Committee

The East Waste Board is responsible for the appointment of the General Manager. The General Manager Performance Committee facilitates the enhancement of performance planning and review processes for the General Manager and is responsible for management of the employment contract and setting the remuneration of the General Manager.

The Committee operates according to its Terms of Reference and consists of three (3) member, one of whom is the Chairperson of the Board.

Membership of the Committee for 2024/25 was as follows:

- **Chairperson:** Mr Fraser Bell
- **Board Members:** Mayor Dr Heather Holmes Ross and Councillor Claire Clutterham.

Attendance at Meetings

In accordance with the Committee's Terms of Reference it held one meeting on 17 June 2024. All members of the Committee were in attendance.

One matter was determined by Circular Resolution in February 2024.

No Sitting Fees are paid to this Committee.

Risk Management/Internal Controls

East Waste is committed to managing risks effectively to safeguard its staff, assets, operations, and the communities it serves.

Risk management has become a more significant focus in recent years and is now embedded throughout the organisation, from strategic planning to day-to-day operational activities, ensuring that decisions are informed, responsible, and aligned with the Authority's objectives. East Waste's risk Management framework is guided by the *Local Government Act 1999*, the East Waste Charter, and contemporary risk management standards.

Risk Management Framework

The Board provides oversight of East Waste's risk management framework, supported by the Audit & Risk Management Committee and the Executive Team.

Risks are identified, assessed, and monitored through a structured process that includes the use of risk registers, regular reviews, and reporting mechanisms.



Governance & LEADERSHIP

Key Risks and Mitigation Strategies

East Waste manages a broad range of risks, including operational, financial, compliance, environmental, and reputational risks. Examples of mitigation strategies include:

- **Operational Risks:** Fleet maintenance programs, driver management, and workshop procedures ensure safe and reliable service delivery.
- **Financial and Compliance Risks:** Internal controls, budgeting, auditing, and corporate credit card policies safeguard financial integrity and legislative compliance.
- **Waste Diversion Programs:** FOGO rollouts, and carbon reporting support sustainable practices and compliance with environmental standards.
- **Workforce Risks:** Training, WHS programs, and clear policies maintain a safe and skilled workforce capable of meeting operational demands.

Internal Controls

East Waste maintains a robust system of internal controls designed to safeguard assets, ensure accurate financial reporting, and maintain compliance with policies and legislation.

Key controls include:

- **Financial Controls:** Budget management, monthly reporting, internal audits, and expenditure approvals.
- **Operational Controls:** Fleet and depot management, service scheduling, and risk-based maintenance programs.
- **Information and Technology Controls:** Data security, system backups, and monitoring protocols.

Governance and Oversight

The Board, supported by the Audit & Risk Management Committee, regularly reviews East Waste's strategic risks. Key risks and

mitigation outcomes are reported annually, ensuring oversight, accountability, and transparency in decision making.

Continuous Improvement

East Waste is committed to continuously enhancing its risk management and internal control framework. Initiatives include ongoing staff training, process improvement, and the adoption of emerging technologies such as Artificial Intelligence (AI) to improve predictive maintenance, route planning, and operational efficiency.

These initiatives strengthen the organisation's ability to anticipate and respond to risks, supporting long-term sustainability and service excellence.

Through a proactive approach to risk management and robust internal controls, East Waste ensures that it can continue delivering safe, sustainable, and high-quality services while providing value to Member Councils and the communities they serve.



Performance & OPERATIONS

Year in Review

Highlights and Achievements

The 2024/25 financial year has been one of growth, innovation, and operational excellence for East Waste. Key highlights and achievements include:

Strategic and Operational Success

Strengthened operational capacity across our fleet and workforce, ensuring safe, reliable, and cost-effective services.

Completed 100% of the WHS Action Rebate Plan, demonstrating our commitment to workplace safety and continuous improvement.

Anticipated end of year operating surplus, reflecting our dedication to providing efficient, cost-effective services to our Member Councils and communities

Adopted the 2025/26 Annual Plan and Budget, aligning financial and operational priorities with Member Council expectations.

Waste Diversion and Sustainability

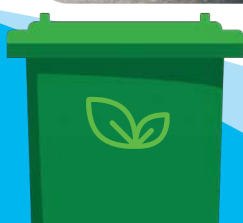
Continued support for Food Organics and Garden Organics (FOGO) trials and rollouts, reducing landfill, engaging communities, and contributing to South Australia's waste diversion targets.

Achieved a member council average of 56% of material diverted from landfill, reflecting a strong focus on resource recovery and environmental stewardship.

Initiated carbon reporting and developed a Fleet Asset Management Plan, providing a roadmap for low-emission fleet investment and sustainable operations.

Financial and Governance Excellence

Positive findings from the external finance audit reaffirmed the strength of our financial management, governance framework, and internal controls.



Performance & OPERATIONS

Adoption of new policies, including Diversity & Inclusion, Leave, and Credit Card Policies, enhancing transparency, accountability, and a values-based organisational culture.

Community Engagement and Service Delivery

Delivered 10.3 million bin collections and 28,154 hard waste collections, supporting Member Councils in meeting community expectations.

Collected and recycled 12,968 mattresses, 7,143 repaired bins, and approved 9,902 additional bin permits.

Handled 98,945 customer enquiries via telephone and online/email channels, ensuring responsive and high-quality customer service.

Leadership and People

Transitioned leadership seamlessly, with Leonard Leyland appointed as General Manager in July 2025.

The Board and Executive Team provided strong governance, strategic oversight, and leadership throughout periods of change.

Challenges and Opportunities

The 2024/25 year presented both challenges and opportunities as East Waste continues to navigate a rapidly evolving waste management landscape. Changing environmental targets, emerging technologies, and increasing community expectations require the organisation to remain adaptable and forward-looking.

Operational pressures, including maintaining a modern fleet and achieving ambitious diversion targets, demand careful planning and innovative solutions. A significant challenge during the year was the transition in leadership, with the departure of the General Manager and the appointment of a new leader.

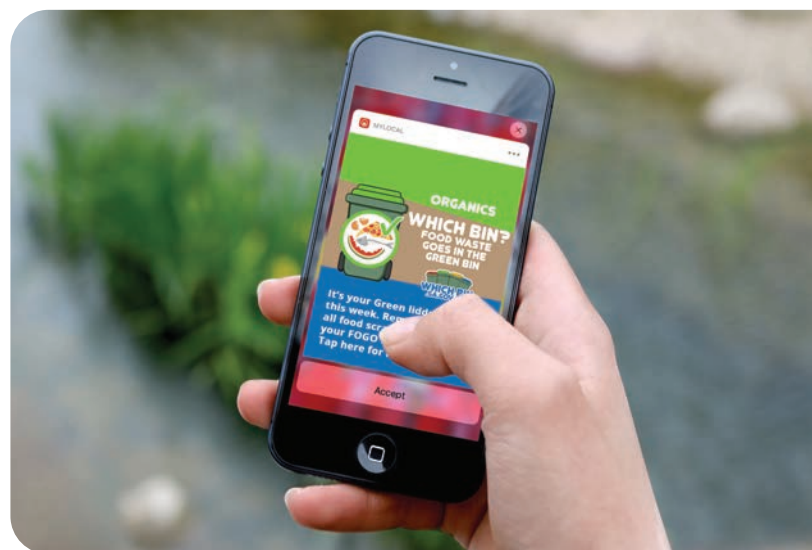
Managing this change while maintaining organisational focus and service continuity required strong governance and collaboration across the Board and Executive Team.

At the same time, these challenges create opportunities for East Waste to strengthen its leadership in sustainable waste management. Expanding Food Organics and Garden Organics (FOGO) programs, tailored services for multi-unit dwellings, and business precinct models provide avenues to increase recycling and community engagement.

The Fleet Asset Management Plan and initiatives to adopt low-emission vehicles position the organisation to improve both sustainability and operational efficiency.

Looking forward, emerging technologies such as Artificial Intelligence (AI) offer exciting possibilities. AI-driven analytics can support smarter route planning, optimise collection schedules, and enhance predictive maintenance for the fleet, improving service reliability while reducing costs and environmental impact. Behaviour change programs, ongoing engagement with Member Councils, and strategic partnerships will continue to be central to achieving East Waste's long-term vision.

By proactively managing these challenges and embracing innovation, East Waste is well-positioned to deliver efficient, sustainable, and high-quality services for the communities it serves.



Performance

& OPERATIONS

Key Statistics



122,221 TONNES COLLECTED FROM KERBSIDE BINS*



10,322,122 ANNUAL BIN COLLECTIONS



28,154 HARD WASTE COLLECTIONS COMPLETED



2,835 HARD WASTE TONNES CONVERTED TO ALTERNATE FUEL



56% OF MATERIAL DIVERTED FROM LANDFILL



57 COLLECTION VEHICLES



7,143 BIN REPAIRS UNDERTAKEN BY THE MOBILE TEAM



10,396 NEW/REPLACEMENT BINS SUPPLIED



98,945 ENQUIRIES RECEIVED & RESOLVED Phone 48,745 Online 50,200



12,968 MATTRESSES COLLECTED AND RECYCLED



9,902 ADDITIONAL BIN PERMITS APPROVED

*Kerbside Bin Tonnes include Litter but don't include Mitcham Landfill.



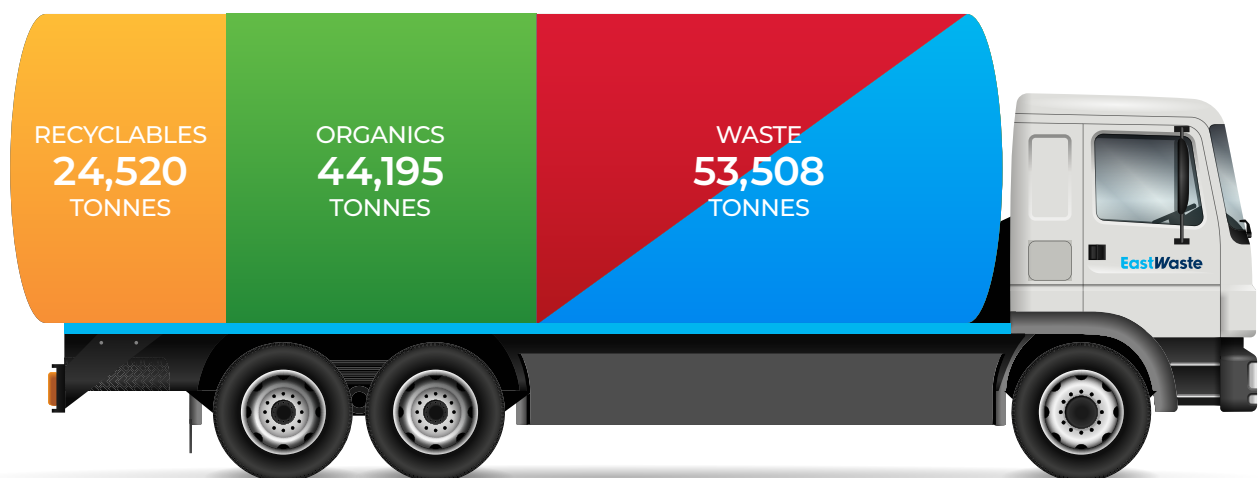
Performance

& OPERATIONS

Kerbside Tonnage Collected

Member Council	Recyclables	Organics	Waste	Hard Waste	Mattresses Recycled
Adelaide Hills Council	3,352	4,926	7,436	90	427
City of Burnside	3,635	6,925	6,774	403	1,924
Campbelltown City Council	3,897	7,010	9,806	540	2,853
City of Mitcham *	5,169	10,558	11,258	775	3,301
City of Norwood Payneham & St Peters	3,077	4,892	6,959	404	1,764
City of Prospect	1,581	3,223	3,535	280	984
City of Unley	3,173	5,575	6,417	286	1,568
Town of Walkerville	636	1,086	1,323	57	147

*City of Mitcham undertakes the collection of Landfill for its residents



Performance

& OPERATIONS

Strategic and Business Plan Performance

The 2024/2025 financial year was a period of strategic consolidation and operational achievement for East Waste, as we continued to deliver efficient, safe, and sustainable waste management services for our Member Councils.

Building on the momentum of weekly FOGO (Food Organics, Garden Organics) trials and rollouts, the year saw these programs expand across multiple councils, achieving notable reductions in landfill and fostering positive behaviour change within communities. The evolving regulatory landscape continued to present challenges.

A review of East Waste's financial model and strategy commenced during 2024/25 to ensure alignment with operational priorities and long-term sustainability objectives. This review reinforced East Waste's position as a financially responsible, innovative, and progressive waste management authority, enabling the organisation to respond effectively to emerging industry trends and operational demands.

During the year, East Waste also commenced a carbon reporting project, establishing a framework to measure, monitor, and report greenhouse gas emissions associated with our operations. This initiative represents an important

step in understanding our environmental footprint, identifying reduction opportunities, and supporting the organisation's long-term sustainability goals.

Procurement activities during the year included procuring a landfill contract, with a focus on leveraging collective purchasing power to secure cost-effective and future-focused agreements. Lessons learned from prior market engagements informed robust contract structures and enhanced service efficiency.

With a continued emphasis on innovation, collaboration, and sustainability, East Waste delivered its objectives for 2024/25 while laying the groundwork for future operational improvements.

The organisation strengthened its strategic direction, enhanced community engagement, and maintained high standards of service delivery, ensuring long-term value for Member Councils and the communities they serve.

Procurement, Legal Costs, Risk Management

East Waste is committed to a fair, transparent and accountable process when acquiring goods and services consistent with section 49 of the *Local Government Act 1999*.

Each year goods and services are procured to support the delivery of the Annual Business Plan and Budget. The East Waste Board has adopted a Procurement Policy to govern all procurement activities, excluding the purchase and disposal of land and other assets owned by the Authority.

The authority to approve an exemption from using the required method of procurement is delegated to the General Manager in accordance with expenditure delegations as listed in East Waste's Register of Delegations. Exemptions to

this Policy shall be reported to the Board through the Information Report.

Legal costs

Under section 131 of the *Local Government Act 1999*, legal costs incurred during the past financial year are to be included in the Annual Report.

At the time of preparing this report, the East Waste had incurred \$28,271 in legal costs.



Performance

& OPERATIONS

Work Health and Safety

At East Waste safety is part of our culture. East Waste is committed to providing a healthy and safe work environment that minimises the risk of injury or illness arising from work activities. East Waste recorded one lost time injury (LTI) in 2024/25 which is consistent with previous years.

Annual Lost Time Injuries

(lost time injuries represent one complete shift or more of lost time)

2022/23	2023/24	2024/25
2	0	1

Injury Management

East Waste received four workers compensation claims during 2024/25.

This is consistent with previous years and accounts for approximately 5% of the workforce.



Environment & SOCIAL RESPONSIBILITY

Waste Diversion and Recycling

East Waste continues to support its Member Councils in achieving some of the highest waste diversion rates in South Australia, with overall diversion exceeding 60% in some of our Member Councils.

East Waste continues to support its Member Councils in achieving some of the highest waste diversion rates in South Australia, with overall diversion exceeding 60% in some of our Member Councils.

These positive results are driven not only by the implementation of Food Organics and Garden Organics (FOGO) trials with some councils achieving diversion rates above 70% in their trial areas but also by East Waste's comprehensive education and behaviour change initiatives.

The FOGO programs have been pivotal in reducing landfill volumes, promoting sustainable

household practices, and encouraging residents to actively separate their waste.

Complementing these programs, East Waste's ongoing engagement campaigns, workshops, and targeted community initiatives have helped embed recycling habits and increase awareness of responsible waste management.

By combining innovative collection programs, operational excellence, and community education, East Waste is successfully advancing the circular economy, diverting valuable resources from landfill, and contributing to a more sustainable environment for current and future generations.

Community Engagement and Education

East Waste places community education and engagement at the heart of its operations, recognising that informed and engaged residents are key to achieving sustainable waste outcomes.

In 2024/25, the organisation strengthened partnerships with KESAB Environmental Solutions combined with OzHarvest, delivering interactive school education programs that teach students the importance of recycling, food waste reduction, and responsible environmental practices.

Beyond schools, East Waste actively participates in community events, local festivals, and market stalls, providing hands on demonstrations and resources to engage residents directly. Communication initiatives such as newsletters, social media campaigns, and radio shows further amplify messages about recycling, organics separation, and sustainable waste behaviours.

These combined efforts have fostered a culture of environmental responsibility, strengthened community trust, and ensured that the

behaviour changes promoted through education are practical, consistent, and impactful, contributing to the high diversion rates achieved by Member Councils.



Environment & SOCIAL RESPONSIBILITY

Sustainability Initiatives

East Waste is committed to minimising environmental impact and supporting the circular economy.

In 2024/25, key initiatives included:

- **Carbon Reporting:** Commenced measuring and monitoring greenhouse gas emissions to guide future reduction strategies.
- **Fleet Sustainability:** Continued best-practice fleet management with a focus on transitioning to low-emission vehicles.
- **Resource Recovery:** Expanded FOGO programs and supported recycling and organics initiatives to divert materials from landfill.

- **Community Engagement:** Encouraged sustainable behaviours through education and outreach programs.

These efforts demonstrate East Waste's commitment to innovation, environmental stewardship, and long-term sustainability, delivering value for Member Councils and the communities they serve.



People & CULTURE

Staff Profile and Development

At East Waste, our team is the heart of our success, and we are proud to celebrate the diverse range of talents, experiences, and contributions that each staff member brings to our organisation.

With a dedicated and dynamic workforce, we are committed to providing high-quality waste management services and solutions to our community.

A Snapshot of Our Team

- **Total Staff:** 74
- **Departments:** Operations, Administration, Waste Education, Workshop, Customer Service and Risk and WHS.
- **Average Tenure:** 7 years
- **Gender Representation:** 14% female & 86 % male

East Waste's staff come from a range of backgrounds and expertise, united in our mission to deliver effective and sustainable waste services.

Our team includes individuals with experience in operations, customer service, technical roles, and leadership, ensuring that we are always innovating and adapting to meet the changing needs of our stakeholders.

Key Highlights of Our Workforce

- **Experience and Expertise:** Many of our staff have been with East Waste for several years, bringing with them deep industry knowledge and a strong commitment to excellence in waste management.
- **Professional Development:** East Waste is committed to fostering continuous growth for our team. We provide ongoing training, leadership programs, and opportunities for skill development to ensure our staff remain at the forefront of the waste management industry. We currently have multiple staff undertaking further education to enhanced their development.
- **Safety and Wellbeing:** With a focus on

workplace health and safety (WHS), our staff are trained to maintain high standards in safety practices, ensuring that we continue to operate safely, efficiently, and sustainably.

- **Innovation and Efficiency:** Our staff members are constantly exploring new ideas, technologies, and approaches to improve the quality and efficiency of our services. This spirit of innovation drives us to deliver better solutions and reduce our environmental footprint.
- **Community Engagement:** Whether it's through waste education programs or community outreach initiatives, our staff members play an integral role in supporting and educating the communities we serve. Their commitment to sustainability extends beyond their day-to-day work.

A Word from Our Leadership

We are incredibly proud of the team we have built here at East Waste. Each member of our staff plays a crucial role in our mission, and it's through their hard work, dedication, and collaboration that we continue to provide exceptional service to our communities. As we move forward, we remain focused on creating a supportive, safe, and innovative workplace that enables our staff to thrive.

At East Waste, our team is our greatest asset. Together, we are shaping the future of waste management, ensuring that we continue to meet the evolving needs of our communities while upholding our commitment to sustainability, innovation, and service excellence.



People & CULTURE

Our Values

East Waste is in the process of adopting and embedding organisational values that will guide the day-to-day activities and behaviours of all staff.

These values underpin our culture and define the way we work and interact both as individuals and as a collective organisation.

Our values are expressed through ICARE

Integrity

We act honestly, ethically, and with transparency in all that we do. We do the right thing, even when no one is watching.

Consistency

We deliver services reliably and fairly, building trust with our colleagues, Member Councils, and the community. We follow through on commitments and maintain high standards every day.

Accountability

We take ownership of our actions, decisions, and outcomes. We accept responsibility, learn from our experiences, and strive for continual improvement.

Respect

We value diversity, treat others with fairness and empathy, and foster an inclusive and supportive workplace. We listen, acknowledge different perspectives, and work together constructively.

Effective Communication

We share information clearly, openly, and in a timely manner. We listen actively, provide feedback respectfully, and ensure our messages are understood.



EastWaste

FINANCIAL
STATEMENTS
2024-2025

**Advancing
Circular
Solutions
for Food
Waste**



Financial Statements

2024-2025

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Financial Statements

2024-2025

CERTIFICATION OF FINANCIAL STATEMENTS

EASTERN WASTE MANAGEMENT AUTHORITY INC

Annual Financial Statements
for the financial year ended 30 June 2025

Certification of Financial Statements

We have been authorised by Eastern Waste Management Authority Inc. to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards*.
- the financial statements present a true and fair view of the Authority's financial position at 30 June 2025 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.

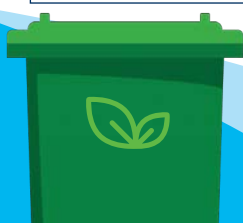


Leonard Leyland
Executive Officer



Fraser Bell
Chairperson

Date: 29 September 2025



Financial Statements

2024-2025

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
INCOME			
User charges	2	25,178	22,559
Investment income	2	133	66
Other	2	2,085	1,574
Total Income		27,396	24,199
EXPENSES			
Employee costs	3	8,894	8,492
Materials, contracts & other expenses	3	15,081	13,123
Finance costs	3	612	442
Depreciation & amortisation	3	2,590	2,512
Total Expenses		27,177	24,569
OPERATING SURPLUS		219	(370)
Asset disposal & fair value adjustments	4	55	81
NET SURPLUS		274	(289)
Other Comprehensive Income		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		274	(289)

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



Financial Statements

2024-2025

STATEMENT OF FINANCIAL POSITION for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	5	1,722	1,634
Trade & other receivables	5	1,824	1,082
Inventory		38	63
Total Current Assets		3,584	2,779
Non-current Assets			
Property, Plant & Equipment	6	13,221	11,038
Total Non-current Assets		13,221	11,038
Total Assets		16,805	13,817
LIABILITIES			
Current Liabilities			
Trade & Other Payables	7	1,555	1,299
Provisions	7	1,015	1,011
Borrowings	7	2,127	2,029
Total Current Liabilities		4,697	4,269
Non-current Liabilities			
Borrowings	7	10,875	8,546
Provisions	7	65	108
Total Non-current Liabilities		10,940	8,654
Total Liabilities		15,637	12,923
Net Assets		1,168	894
EQUITY			
Accumulated Surplus		1,168	894
Total Equity		1,168	894

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



East Waste trucks now feature new messaging to promote better recycling.



Financial Statements

2024-2025

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

	Accumulated Surplus \$'000	Total Equity \$'000
Balance at start of period - 1 July 2023	1,183	1,183
Net Surplus for Year	(289)	(289)
Other Comprehensive Income		
Contributed Equity	-	-
Distributions to Member Councils	-	-
Balance at end of period - 30 June 2024	<u>894</u>	<u>894</u>
 Balance at start of period - 1 July 2024	 894	 894
Net Surplus for Year	274	274
Other Comprehensive Income		
Contributed Equity	-	-
Distributions to Member Councils	-	-
Balance at end of period - 30 June 2025	<u>1,168</u>	<u>1,168</u>

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



Financial Statements

2024-2025

STATEMENT OF CASH FLOWS for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating receipts		26,521	23,801
Investment receipts		133	62
Employee costs		(8,933)	(8,380)
Materials, contracts & other expenses		(14,710)	(13,141)
Finance payments		(632)	(481)
Net cash provided by operating activities	8	2,379	1,861
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale of replaced assets	4	77	81
Expenditure on renewal/replacement of assets	6	(2,236)	(4,040)
Expenditure on new/upgraded assets	6	(32)	-
Net cash used in investing activities		(2,191)	(3,959)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from Borrowings		2,178	2,155
Repayments of Borrowings		(2,078)	(2,091)
Repayment of lease liabilities		(200)	(285)
Net cash provided by (used in) financing activities		(100)	(221)
Net Increase (Decrease) in cash held		88	(2,319)
Cash & cash equivalents at beginning of period	5	1,634	3,953
Cash & cash equivalents at end of period	5	1,722	1,634

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



Financial Statements

2024-2025

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

NOTE 1 - MATERIAL ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian 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 the Adelaide Hills Council, City of Burnside, Campbelltown City Council, City of Mitcham, City of Norwood, Payneham & St Peters, City of Prospect, The City of Unley and the Corporation of the Town of Walkerville.

The eight Member Councils have an equity share and the Board comprises a Director from each Council and an Independent Chair appointed by the absolute majority of the Member Councils.

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

Eastern Waste Management Authority Inc. operates as a regional subsidiary and is incorporated under the *SA Local Government Act 1999*. Its principal place of business is at 1 Temple Court Ottoway.

3 Income Recognition

The Authority recognises revenue under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate. In cases where there is an 'enforceable' contract with a customer with 'sufficient specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied.

Revenue is measured based on the consideration to which the Authority expects to be entitled in a contract with a customer. In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters



Financial Statements

2024-2025

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

NOTE 1 - MATERIAL ACCOUNTING POLICIES (Cont.)

into a transaction where the consideration to acquire the asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives.

The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset that has been received to enable the Authority to acquire or construct a recognisable non-financial asset that is to be controlled by the Authority. In this case, the Authority recognises the excess as a liability that is recognised over time in profit and loss when (or as) the Authority satisfies its obligations under the transfer.

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 9.

5 Property, Plant & Equipment

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.

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

5.2 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.

5.3 Depreciation of Non-Current Assets

Property, plant and equipment assets 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.

Asset Class	Estimated Useful Lives	Capitalisation Threshold
Plant, Machinery & Equipment	3-10 Years	>\$1,000
Buildings & Other Structures	5-20 Years	>\$1,000
Right-of-use-assets	Over period of expected lease	n/a

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



Financial Statements

2024-2025

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

NOTE 1 - MATERIAL ACCOUNTING POLICIES (Cont.)

5.4 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.

The Authority recognises a liability for employee benefits relating to rostered day off (RDO) entitlements in Note 7 given entitlements are paid-out on termination of employment. Experience indicates that RDO entitlements are generally taken given there is a cap applied to the level of RDO entitlements allowed to be accrued.

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 and prior to that the Local Government Superannuation Scheme). The Scheme has two types of membership, each of which is funded differently.



Widespread adoption of the kitchen caddy has been integral to organics recycling.



Financial Statements

2024-2025

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

NOTE 1 - MATERIAL ACCOUNTING POLICIES (Cont.)

Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the Accumulation section.

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with Superannuation Guarantee Legislation (11.5% for 2024/25 and 11% for 2023/24). No further liability accrues to the Authority as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. The Authority makes employer contributions as determined by the Fund's Trustee based on advice for the appointed Actuary. The rate is currently 6.3% (6.3% in 2023/24) of 'superannuation' salary.

In addition, the Authority makes a separate contribution of 3% of ordinary time earnings for Salarylink members to their Accumulation account. Employees also make member contributions to the Salarylink section of the Fund. As such, assets accumulate in the Salarylink section of the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), the Authority does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2023. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to the Authority's contribution rates at some future time.

Contributions to Other Superannuation Schemes

The Authority also makes contributions to other superannuation schemes selected by employees under the 'choice of fund' legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the new assets of the scheme, and no further liability attaches to the Authority.

8 Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.



Financial Statements

2024-2025

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

NOTE 1 - MATERIAL ACCOUNTING POLICIES (Cont.)

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates and is recorded as part of 'Payables'.

9 Comparative Information

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

The Authority did not apply any new accounting standards during the financial year. There are no new accounting standards, interpretations or amendments which are expected to have a material impact on the accounting policies of the Authority for future periods.



Financial Statements

2024-2025

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

NOTE 2 - INCOME

	Notes	2025 \$'000	2024 \$'000
USER CHARGES			
Waste Collection Income		17,586	16,713
Waste Processing Income		7,301	5,569
Administration		291	277
		25,178	22,559
INVESTMENT INCOME			
Interest on investments			
Local Government Finance Authority		133	66
		133	66
OTHER INCOME			
Bin Supply		983	657
Replacement Bins		970	786
Sundry		132	131
		2,085	1,574

NOTE 3 - EXPENSES

EMPLOYEE COSTS			
Salaries and Wages		7,384	6,488
Employee leave expense		13	106
Superannuation		729	616
Wages Casual Agency		520	1,061
Workers' Compensation Insurance		209	142
Other		39	79
Total Employee Costs		8,894	8,492

<i>Number of FTE Employees as at reporting date</i>	77	71
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Financial Statements

2024-2025

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

NOTE 3 - EXPENSES (Cont.)

	Notes	2025 \$'000	2024 \$'000
MATERIALS, CONTRACTS & OTHER EXPENSES			
Auditor's Remuneration		13	13
Additional Bin Service Costs		983	657
Board Expenses		40	22
Waste Processing Costs		7,303	5,569
Electricity		16	17
Fuel, Gas & Oil		1,794	1,994
Legal Expenses		28	9
Licences & Telecommunications Costs		266	235
Maintenance		3,321	3,197
Parts, Accessories & Consumables		3	4
Printing, Stationery & Postage		58	46
Professional Services		534	677
Registration & Insurance - Trucks		528	472
Sundry		194	211
		15,081	13,123
FINANCE COSTS			
Interest on Loans		497	433
Interest on Leases		115	9
		612	442
DEPRECIATION & AMORTISATION			
Buildings & Other Structures	6	81	82
Plant, Machinery & Equipment	6	2,234	2,171
Right-of-use assets	6	275	259
		2,590	2,512



Financial Statements

2024-2025

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

NOTE 4 - ASSET DISPOSALS

	Notes	2025 \$'000	2024 \$'000
Proceeds from disposal		77	81
Less: Carrying amount of assets sold		(22)	-
Gain (Loss) on disposal		55	81

NOTE 5 - CURRENT ASSETS

CASH & CASH EQUIVALENTS

Cash on Hand and at Bank	937	618
Deposits at Call	785	1,016
	1,722	1,634

TRADE & OTHER RECEIVABLES

Debtors - general	1,824	1,030
Accrued Income	-	7
Prepayments	-	45
	1,824	1,082



Financial Statements

2024-2025

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

NOTE 6 - PROPERTY, PLANT & EQUIPMENT

	Notes	2025 \$'000	2024 \$'000
Buildings & Other Structures - At Cost		640	617
Accumulated Depreciation		(376)	(294)
		264	323
Plant, Machinery & Equipment - At Cost		23,322	22,388
Accumulated Depreciation		(12,682)	(11,738)
		10,640	10,650
Right-of-use-assets		2,528	1,346
Accumulated Depreciation		(211)	(1,281)
		2,317	65
Total Property, Plant & Equipment		13,221	11,038

	2024 \$'000							2025 \$'000
	Carrying Value	Additions		Disposal - Cost	Disposal - Accumulated Depreciation	Depreciation	Adjustment	Carrying Value
		New/ Upgrade	Renewal					
Buildings & Other Structures	323	22	-	-	-	(81)	-	264
Plant, Machinery & Equipment	10,650	10	2,236	(1,313)	1,291	(2,234)	-	10,650
Right-of-use-asset	65	-	2,527	(1,346)	1,346	(275)	-	2,317
	11,038	32	4,763	(2,659)	2,637	(2,590)	-	13,221
2023 (\$'000)	9,510	-	4,040	(1,400)	1,400	(2,512)	-	11,038



Financial Statements

2024-2025

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

NOTE 7 - LIABILITIES

	2025 \$'000		2024 \$'000	
	Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES				
Goods & Services	1,337	-	1,048	-
Payments received in advance	80	-	80	-
Accrued expenses - other	138	-	101	-
	1,555	-	1,299	-
BORROWINGS				
Loans	1,962	8,636	1,953	8,546
Lease Liabilities	165	2,239	76	-
	2,127	10,875	2,029	8,546
PROVISIONS				
Annual Leave	522	-	496	-
Rostered-Day-Off (RDO)	16	-	84	-
Long Service Leave	477	65	431	108
	1,015	65	1,011	108



East Waste and Councils continue to support residents with organics recycling.



Financial Statements

2024-2025

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

NOTE 8 - CASH FLOW RECONCILIATION

	2025 \$'000	2024 \$'000
Total cash & equivalent assets	1,722	1,634
Balances per Cash Flow Statement	<u>1,722</u>	<u>1,634</u>
(a) Reconciliation of Change in Net Assets to Cash Flows from Operating Activities		
Net Surplus (Deficit)	274	(289)
Non-cash items in Statement of Comprehensive Income		
Depreciation	2,590	2,512
Net increase (decrease) in employee benefits	46	104
Net increase (decrease) accrued expenses	(13)	(26)
(Gain) / Loss on Disposal	(55)	(81)
Lease liability adjustment	-	(4)
	<u>2,842</u>	<u>2,216</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables & inventory	(717)	(352)
Net increase (decrease) in trade & other payables	339	(15)
Net increase (decrease) in other provisions	(85)	12
Net Cash provided by (or used in) operations	<u>2,379</u>	<u>1,861</u>
(b) Financing Arrangements		
Corporate Credit Cards	15	15



Financial Statements

2024-2025

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

NOTE 9 - FINANCIAL INSTRUMENTS

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	Accounting Policy: Initially recognised at fair value and subsequently measured at amortised cost. Terms & conditions: Deposits on Call do not have a maturity period and have an average interest rates of 4.1% (2024: 4.3%). Carrying amount: approximates fair value due to the short term to maturity.
Receivables - Waste Collection Fees & Associated Charges	Accounting Policy: Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method. Carrying amount: Approximates fair value (after deduction of any allowance).
Liabilities - Creditors and Accruals	Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority. Terms & conditions: Liabilities are normally settled on 30 day terms. Carrying amount: Approximates fair value.
Liabilities - Creditors and Accruals Interest bearing borrowings	Accounting Policy: Initially recognised at fair value and subsequently at amortised cost. Interest is charged as an expense using the effective interest rate. Terms & conditions: secured over future revenues and Member Councils, borrowings are repayable on fixed interest terms. Rates between 1.7% - 5.88% (2024: 1.7% - 5.88%).
Liabilities - Leases	Accounting Policy: Accounted for in accordance with AASB 16 as stated in Note 11.

Net Fair Value

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

Risk Exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Authority is the carrying amount, net of any 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.



Financial Statements

2024-2025

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

NOTE 9 - FINANCIAL INSTRUMENTS (Cont.)

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.

Liquidity Analysis

2025	≤ 1 year	Maturity > 1 year ≤ 5 years	> 5 years	Non- Interest Bearing	Total
<i>Financial Assets</i>	\$'000	\$'000	\$'000	\$'000	\$'000
Cash & Equivalents	1,722	-	-	-	1,722
Receivables	-	-	-	1,824	1,824
Total	1,722	-	-	1,824	3,546
<i>Financial Liabilities</i>					
Payables	-	-	-	1,337	1,337
Borrowings	2,438	7,944	1,911	-	12,293
Total	2,438	7,944	1,911	1,337	13,630

2024	≤ 1 year	Maturity > 1 year ≤ 5 years	> 5 years	Non- Interest Bearing	Total
<i>Financial Assets</i>	\$'000	\$'000	\$'000	\$'000	\$'000
Cash & Equivalents	1,634	-	-	-	1,634
Receivables	-	-	-	1,030	1,030
Total	1,634	-	-	1,030	2,664
<i>Financial Liabilities</i>					
Payables	-	-	-	1,048	1,048
Borrowings	2,089	6,766	1,644	-	10,499
Total	2,089	6,766	1,644	1,048	11,547



Financial Statements

2024-2025

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

NOTE 10 - CAPITAL EXPENDITURE COMMITMENTS

The Authority has capital expenditure commitments totalling an estimated \$2.178 million as at reporting date.

NOTE 11 - LEASES

Authority as a lessee

Right-of-use-assets

The Authority leases its administrative and depot facilities at Ottoway.

	Buildings & Other Structures \$'000	Total \$'000
At 1 July 2024	65	65
Additions of right-of-use-assets	2,527	2,527
Depreciation Charge	(275)	(275)
Adjustments to right-of-use-assets	-	-
At 30 June 2024	2,317	2,317

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

	\$'000
At 1 July 2024	76
Additions	2,527
Accretion of interest	115
Payments	(314)
Adjustments to lease liability	-
At 30 June 2025	2,404
Current	165
Non-Current	2,239

NOTE 12 - POST BALANCE DATE EVENTS

There were no events after reporting date that occurred that require to be reported.



Financial Statements

2024-2025

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

NOTE 13 - RELATED PARTY TRANSACTIONS

The Key Management Personnel include the Chair of the Board, Chief Executive and other prescribed officers as defined under Section 112 of the *Local Government Act 1999*. In all, 5 persons were paid the following total compensation:

	2025 \$'000	2024 \$'000
Salaries, allowances & other short term benefits	689	649
TOTAL	689	649

Transactions with Related Parties:

The following transactions occurred 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
Adelaide Hills Council	4,008	148	Provision of kerbside waste collection and hard waste collection services
City of Burnside	3,888	206	Provision of kerbside waste collection and hard waste collection services
City of Mitcham	3,778	265	Provision of kerbside waste collection and hard waste collection services
City of Norwood, Payneham & St Peters	4,189	447	Provision of kerbside waste collection and hard waste collection services
City of Prospect	2,048	208	Provision of kerbside waste collection and hard waste collection services
City of Unley	4,427	431	Provision of kerbside waste collection and hard waste collection services
Corporation of the City of Campbelltown	3,294	87	Provision of kerbside waste collection and hard waste collection services
Corporation of the Town of Walkerville	617	21	Provision of kerbside waste collection and hard waste collection services

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



Financial Statements

2024-2025

CERTIFICATION OF AUDITOR INDEPENDENCE

Galpins

Accountants, Auditors
& Business Consultants



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ABN: 89 656 702 886

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under Professional Standards Legislation

EASTERN WASTE MANAGEMENT AUTHORITY INC

GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2025

Statement by Auditor

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

Date: 29 September 2025



Financial Statements

2024-2025

INDEPENDENT AUDITOR'S REPORT

Galpins

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& Business Consultants



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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT

To the members of the Eastern Waste Management Authority Inc

Opinion

We have audited the accompanying financial report of Eastern Waste Management Authority Inc (the Authority), which comprises the statements of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Authority as at 30 June 2025, and its financial performance and its cash flow for the year then ended in accordance with the Australia Accounting Standards, *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

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

Responsibility for the Financial Report

The Authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* and for such internal control as 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 entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Report

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

Financial Statements

2024-2025

INDEPENDENT AUDITOR'S REPORT

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: 29 September 2025



Looking AHEAD

Priorities for the Next Financial Year

In 2025/26, East Waste will focus on assisting Member Councils with expanding FOGO programs and recycling initiatives to drive higher diversion rates and strengthen sustainable behaviours within households and businesses.

In 2025/26, East Waste will focus on assisting Member Councils with expanding FOGO programs and recycling initiatives to drive higher diversion rates and strengthen sustainable behaviours within households and businesses.

East Waste will continue to deliver its schools based and community engagement programs in partnership with KESAB, and local community organisations, reinforcing responsible waste practices.

Key operational improvements will include the implementation of new Complaint Management Software to enhance responsiveness and customer service, the completion of a comprehensive Financial and Strategy Review to ensure alignment with operational priorities

and long-term sustainability objectives, and initiatives to further improve the organisation's WHS culture.

East Waste will continue to refine its Financial Model and Strategy Review during the year, ensuring greater transparency with Member Councils and providing a clear framework for equitable cost allocation and service provision. This initiative will support informed decision-making and strengthen confidence among councils that resources are being managed efficiently and fairly.

Together with ongoing financial and operational initiatives, these priorities will support efficient, reliable, and sustainable service delivery for Member Councils.

Emerging Risks and Opportunities

Building on the organisation's established risk management framework, East Waste continues to monitor emerging operational, regulatory, and workforce risks.

Key considerations include the potential impacts of leadership transitions, evolving regulatory requirements, and operational challenges. At the same time, technological advancements such as AI-driven route optimisation, predictive maintenance, and data analytics offer opportunities to improve efficiency, reduce costs, and enhance service delivery.









Ongoing engagement with Member Councils and the community also provides opportunities to strengthen recycling outcomes, diversion rates, and circular economy initiatives. By proactively monitoring these risks and opportunities, East Waste positions itself to adapt, innovate, and respond effectively to a changing waste management landscape.



East Waste's focus includes the diversion of organic waste from landfill.



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