



EastWaste

Annual Report 2025/26

ESSENTIAL SERVICE. LOCAL VALUE.

FOR OUR COMMUNITY
FOR OUR FUTURE



ESSENTIAL
SERVICE
DELIVERED



PEOPLE,
CAPABILITY
AND CULTURE



RESOURCE
RECOVERY AND
SUSTAINABILITY



LOCAL VALUE
AND
ACCOUNTABILITY



FUTURE
READY

Inspiring and connecting with the next generation while promoting the importance of recycling during National Recycling Week.



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Overview

MESSAGE FROM THE CHAIRPERSON

This reporting period has been one of transition, renewal, and purposeful progress for East Waste. As Board Chair, I was pleased to see the organisation strengthen its leadership, deepen its engagement with our Constituent Councils, and continue to evolve its service, governance, and operational capability in response to a changing environment.

A major focus during the year was the transition in executive leadership. I want to acknowledge Mr David Maywald for his commitment as Acting General Manager. David managed the organisation and the transition with a minimum of fuss. His steady stewardship ensured continuity and confidence at a time of change.

In July 2025, the Board was delighted to appoint Mr Leonard Leyland as General Manager. Leonard has performed strongly in the role, bringing energy, professionalism, and a clear sense of purpose to the organisation. His early impact has been evident in the momentum across a number of strategic and operational areas, and the Board has been pleased with the way he has approached the role. I also acknowledge Miss Kelly Vandermoer, Manager Human Resources and Financial Services and Mr Brian Krombholz,

Manager Operational Services, for their support of Leonard in his first year and for helping to ensure a successful transition and handover.

Throughout the year, we have made a deliberate effort to re-engage directly with our Constituent Councils. These interactions have been important in strengthening relationships, improving mutual understanding, and ensuring East Waste remains closely aligned with the priorities and expectations of each Constituent Council. This broader engagement has also extended to more focused discussions regarding finance, procurement, and risk management, all of which are essential to building confidence in our shared direction and decision-making.

A key achievement during the period has been the work undertaken to finalise service level agreements. This process has recognised the



● *Strengthening relationships and shared understanding through engagement with our stakeholders.*

Overview

MESSAGE FROM THE CHAIRPERSON

breadth of services East Waste can deliver to its Constituent Councils and the differing requirements across those councils. In parallel, we have also re-examined our financial models to better reflect the range of service offerings taken up by Constituent Councils and to support a fair and sustainable approach into the future.

East Waste has also continued to strengthen its internal capability through the internalisation of education and finance functions. This work is helping to build greater organisational resilience, clearer accountability, and stronger alignment between strategy and delivery. I thank Megan Bekesi, Coordinator Education and Promotions, and Aneesh Velloor, Finance Business Partner, for their contribution to this important work.

Good governance remains central to the success of East Waste. It underpins sound decision-making, transparency, accountability, and the confidence our Constituent Councils place in the organisation. In this regard, I particularly acknowledge Vanessa Davidson for her contribution to strengthening governance within East Waste. Her work has supported the development of robust internal practices and governance discipline, which will continue to serve the organisation well as it grows and adapts to new challenges.

The Board and management have also continued to lift the level of commitment to safety in all that we do. Safety must remain embedded in our culture, our planning, and our day-to-day operations, and it is encouraging to see that commitment being reinforced across the organisation. East Waste has continued to demonstrate leadership in Food Organics and Garden Organics (FOGO) trials across numerous councils. This work reflects our commitment to practical innovation, sector leadership, and improved environmental outcomes for the communities we serve.

Looking ahead, East Waste is exploring technology opportunities, including artificial intelligence, to better understand how emerging

tools may enhance service delivery, analysis, communication, and organisational efficiency.

At the same time, we are preparing for the growing issues associated with batteries in waste loads, which present increasing safety and operational risks across the sector and will require careful planning and response.

I also wish to formally farewell Paul Di Iulio and acknowledge his exceptional service to East Waste as a Board Director, Deputy Chair, and member of the Audit & Risk Management Committee. On behalf of the Board, I thank Paul for his longstanding commitment, wise counsel, and valued service, and extend to him our sincere appreciation and very best wishes for the future.

On behalf of the Board, I also wish to acknowledge Emma Hinchey for her strong leadership as Chair of the Audit and Risk Management Committee, and Sam Dilena for his service as Presiding Member of the General Manager Performance Review Committee. Their leadership, oversight, and commitment in these important governance roles have made a valuable contribution to the strength of East Waste's governance framework and the effective oversight of key organisational matters.

East Waste is well placed to continue delivering value to its Constituent Councils while adapting to changing expectations, emerging risks, and new opportunities. I thank my fellow Board Members, management, staff, and our Constituent Councils for their ongoing support and commitment to East Waste and its future.



Fraser Bell
Board Chairperson

Overview

MESSAGE FROM THE GENERAL MANAGER

It is a privilege to present the General Manager's message for East Waste's Annual Report. As my first year as General Manager, 2025/26 has been a foundational year - not only in addressing immediate priorities, but in establishing the platform for East Waste's ongoing success through our five strategic pillars: Essential Service Delivered; People, Culture and Capability; Resource Recovery and Sustainability; Local Value and Accountability; and Future Readiness.

From the outset, I recognised clear opportunities to strengthen safety, employee engagement and stakeholder relationships, while continuing to deliver the high-quality services our Constituent Councils and communities expect. Over the year, East Waste has fostered a more open, data-driven and collaborative culture, with clearer accountability and greater shared ownership of outcomes across the organisation. This progress reflects our commitment not only to delivering essential services, but also to building the people, capability and organisational discipline needed to support long-term success. I am particularly grateful to our drivers, customer service officers and the broader East Waste team who continue to represent the organisation every day in our communities. Their commitment, professionalism and willingness to embrace

change have been critical to the progress achieved this year.

Importantly, there is now greater confidence across the team to raise issues and new ideas early. This has strengthened the connection between the depot, the office and our Constituent Councils, and has supported more practical, responsive and informed decision-making. I am particularly pleased by the continued recognition of service and the commitment shown by our people during a period of organisational change. Their dedication has been central both to maintaining reliable service delivery and to building the culture and capability that will underpin East Waste's future.

Service delivery remained a central focus throughout the year. The implementation of



◆ Our people are at the heart of East Waste, delivering essential services for our communities.

Overview

MESSAGE FROM THE GENERAL MANAGER

Service Level Agreements with Constituent Councils has provided greater clarity around expectations, responsibilities and performance, reinforcing East Waste's commitment to safe, reliable, cost-effective and sustainable waste management services. Maintaining strong and effective working relationships with CEOs, senior management and client representatives has been critical to this progress. Together, these efforts reflect our commitment to delivering essential services while also strengthening accountability and local value.

The year also saw meaningful progress in strengthening governance, assurance and internal controls. Positive internal and external audit outcomes reflected the work undertaken across the organisation, while areas requiring further attention, including business continuity planning, had already been identified and incorporated into the leadership agenda. A number of governance matters were proactively identified and addressed during the year, including Audit and Risk Management Committee appointments, improvements to the register of returns process, and the timely investigation and resolution of emerging governance issues. This work has strengthened confidence in East Waste's governance framework and better positioned the organisation for the future.

Safety has remained a key priority. East Waste has continued to embed its safety and WHS improvement plan, with a focus on practical actions, improved reporting, clearer accountabilities and a stronger safety culture. This work will continue, as safety must remain central to how we plan, communicate and operate every day. A safe, capable and supported workforce is fundamental not only to our current performance, but also to our longer-term sustainability and readiness.

East Waste's profile across the local government and waste sectors also continued to grow. During the year, our work was featured in the

LGA Procurement newsletter, and East Waste also appeared in the Winter 2026 edition of Local Impact magazine through the "Ask the Expert" segment with John Kelly, highlighting our collaborative work and planning for 2026. These opportunities reflect the growing recognition of East Waste's capability and contribution across the sector, including our commitment to sustainability, collaboration and continuous improvement.

Looking ahead, our priorities are clear. We will continue embedding the safety and WHS improvement plan, further strengthen stakeholder and Constituent Council relationships, pursue efficiency opportunities, invest in developing our team and building organisational depth and succession, and position East Waste as a sector leader heading into FY2026/27.

The ongoing success of East Waste will be grounded in the five pillars that now guide our direction - Essential Service Delivered; People, Culture and Capability; Resource Recovery and Sustainability; Local Value and Accountability; and Future Readiness.

Together, these pillars provide a strong framework for delivering value today while building the resilience, capability and leadership needed for the future. I thank the Board, our Constituent Councils, stakeholders and the East Waste team for their support, professionalism and commitment throughout the year.



Leonard Leyland
General Manager

East Waste and SA Councils are urging residents to “never bin a battery”, helping keep our communities, collection trucks and recycling facilities safe.





Pillar 1

Essential Service Delivered

Delivering an Essential Service

Who We Are

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 Constituent Councils:

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

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

Our Purpose

East Waste exists to serve its Constituent 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 obtaining waste, recycling, and organics collection on behalf of our Constituent Councils and other approved councils.
- Comprehensive waste management – providing services both within and (where permitted) beyond our Constituent 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 Constituent Councils to achieve their sustainability goals while contributing to a cleaner, healthier future for the region.

East Waste is always committed to delivering safe, reliable and sustainable services that create value for councils and communities.

Our Vision

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



Delivering an Essential Service

Our Board

The East Waste Board provides strategic leadership, governance oversight and direction to ensure East Waste continues to deliver safe, reliable, sustainable and cost-effective services for its Constituent Councils and their communities. Comprising an Independent

Chair and representatives appointed by each Constituent Council, the Board brings together local government experience and sector knowledge to guide decision-making, strengthen accountability and support the long-term objectives of the organisation.

East Waste Board

As at 30 June 2026



Mr Fraser Bell
Independent
Chairperson



Mayor Melissa Jones
Deputy Chair
(resigned Dec 2025)
Corporation of the
Town of Walkerville



Cr. Grant Piggott
(appointed as Deputy
Chair February 2026)
City of Norwood
Payneham & St Peters



Cr. Lucy Huxter
Deputy Mayor
Adelaide Hills Council



Cr. Ted Jennings
City of Burnside



Mr Paul Di Iulio
(resigned
November 2025)
Campbelltown City
Council



Mr Andrian Wiguna
(appointed
December 2025)
Campbelltown City
Council



Cr. Pia George
City of Mitcham



Mr Sam Dilena
City of Prospect



Mr Aaron Wood
(appointed
28 August 2025)
City of Unley

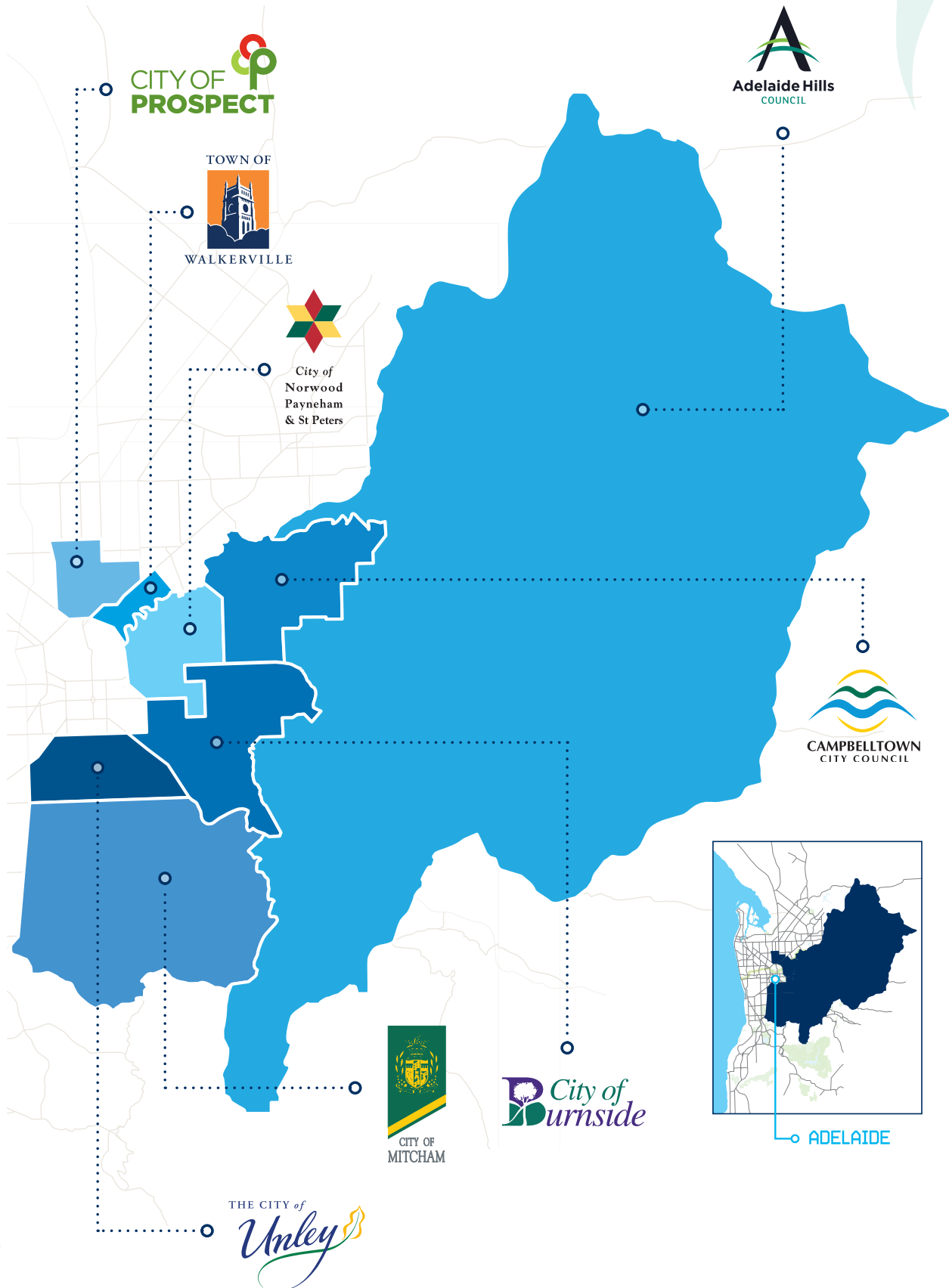


Cr Jay Allanson
(appointed
19 December 2025)
Corporation of the Town
of Walkerville



Pillar 1 Essential Service Delivered

East Waste Service Area





Year in Review

Highlights and Achievements

The 2025/26 financial year has been one of change, improvement, and operational excellence for East Waste. Key highlights and achievements include:

- Strengthened operational capacity across East Waste's fleet and driver workforce, enhancing the safety, reliability, and cost-effectiveness of service delivery.
- Commenced Year One of East Waste's Internal Audit Program, completing two key audits across Payroll and Business Continuity activities to strengthen governance and assurance practices.
- Undertook an independent review of East Waste's cost model framework to confirm its ongoing fitness for purpose and inform the review of key financial policies.
- Implemented Service Level Agreements with Constituent Councils, improving clarity, consistency, and accountability in service delivery expectations.
- Introduced an Annual Workforce review, including a review of East Waste's organisational structure and the establishment of key positions to support future operational requirements.
- Partnered with LG Procurement to secure several high-value contracts and progress strategic procurement planning for 2026/27.
- Advanced innovation initiatives by exploring alternative hard waste collection service models and partnering with the City of Mitcham to trial artificial intelligence technology within collection vehicles to identify contamination at the source.
- Continued to support Constituent Council FOGO trial rollouts and service expansions, contributing to increased resource recovery, community engagement, and reduced landfill disposal.
- Achieved an average landfill diversion rate of 58% across Constituent Councils, demonstrating a strong commitment to resource recovery and environmental sustainability.
- Strengthened East Waste's integrity framework through the adoption of the Board of Management Code of Conduct, Fraud and Corruption Prevention Policy, and Public Interest Disclosure Procedure.



● East Waste has continued to demonstrate leadership in FOGO trials across numerous councils.



Year in Review



● Raising awareness about battery safety through East Waste's 'Let's Get Batteries Out Of Bins' program.

- Maintained strong governance and strategic leadership through the Board of Management and Executive Leadership Team during a period of significant organisational change and transformation.

Challenges and Opportunities

During 2025/26, East Waste continued to deliver essential services while responding to pressures largely outside its direct control. Volatility in fuel prices, and the need to monitor possible supply constraints, highlighted the exposure of a fleet-based service, although East Waste had no information at the time indicating an actual interruption to its fuel supply.

The continued expansion of weekly FOGO services also required careful coordination of fleet, workforce and operational capacity, while lithium-ion batteries and battery-containing items incorrectly placed in kerbside bins created significant safety, service-continuity and efficiency risks. These pressures reinforced the importance of prudent planning, operational

resilience and clear communication with Constituent Councils.

These challenges also created opportunities to strengthen how East Waste works with its Constituent Councils. The progressive implementation of Service Level Agreements and council-specific guidance established a clearer foundation for agreed service standards, accountabilities, cost attribution and consistent customer service, while improved digital reporting supports greater visibility of performance and emerging issues.

Combining these tools with disciplined assessment of FOGO resource requirements and cost impacts will support informed decisions, responsible service changes and solutions tailored to the needs of each Constituent Council.

In this way, East Waste can protect service reliability while turning change into practical improvement, delivering an Essential Service and creating Local Value for the communities we serve.



Pillar 1 Essential Service Delivered

2025/26 Kerbside Tonnages Collected



130,225 TONNES COLLECTED
FROM KERBSIDE BINS



10,434,602 ANNUAL BIN
COLLECTIONS



26,665 HARD WASTE COLLECTIONS
COMPLETED



2,803 HARD WASTE TONNES
CONVERTED TO ALTERNATE FUEL



58% OF MATERIAL DIVERTED
FROM LANDFILL



59 COLLECTION
VEHICLES



10,396 NEW/REPLACEMENT
BINS SUPPLIED



132,955 ENQUIRIES RECEIVED &
RESOLVED Phone 59,600 Online 73,355



12,922 MATTRESSES COLLECTED
AND RECYCLED



11,904 ADDITIONAL BIN PERMITS
APPROVED

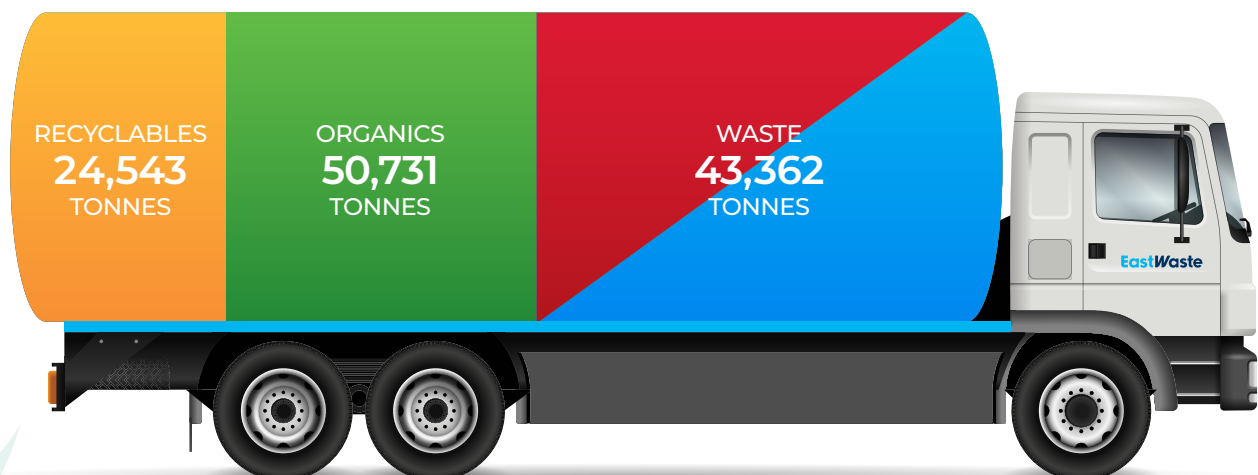


Pillar 1 Essential Service Delivered

2025/26 Kerbside Tonnages Collected

Constituent Council	Recyclables	Organics	Waste	Hard Waste	Mattresses Recycled
Adelaide Hills Council	3,391	5,754	7,436	84	407
City of Burnside	3,624	8,030	6,785	405	1,904
Campbelltown City Council	3,949	8,213	10,421	559	3,032
City of Mitcham *	5,132	12,143	0	721	3,238
City of Norwood Payneham & St Peters	3,183	5,519	7,426	432	2,079
City of Prospect	1,517	3,609	3,484	253	601
City of Unley	3,132	6,261	6,471	292	1,510
Town of Walkerville	615	1,202	1,339	57	151

*City of Mitcham undertake their own landfill collections for their residents.





Delivering on our Plans

Annual Business Plan Outcomes and Strategic Alignment

East Waste's Annual Business Plan is developed in alignment with the objectives and priorities of the East Waste Strategic Plan and is informed by the assumptions and planning principles contained within the Long-Term Financial Plan and Fleet Asset Management Plan and Strategy. This integrated planning approach ensures that annual activities, projects and investment decisions are strategically aligned, financially sustainable, and support the long-term operational needs of the organisation. During 2025/26, East Waste delivered strongly against the key initiatives outlined in its Annual Business Plan, continuing to advance the organisation's strategic objectives and priorities.

Throughout the year, East Waste strengthened its commitment to Constituent Councils by continuing to provide a comprehensive suite of waste management and resource recovery services, while also investigating opportunities to expand service delivery beyond its existing membership. As part of this commitment, East Waste submitted a response to the Adelaide City Council Expression of Interest for waste collection services, demonstrating its capability and willingness to pursue opportunities that may provide future value for Constituent Councils.

A significant customer service improvement was achieved through the implementation of a Complaints Management Ticketing System. The system was successfully introduced with minimal disruption and has enhanced issue tracking, accountability and resolution timeframes. East Waste will continue to refine and further develop the system throughout 2026/27 to support ongoing service improvements and stakeholder satisfaction.

East Waste continued to support Constituent Councils through the expansion and rollout of weekly FOGO collection services, contributing to increased resource recovery and reduced landfill disposal. Pleasingly, target diversion rates of 75%

were seen initially though the rollout phase of three (3) key Constituent Council FOGO trials in 2025/26. Data now demonstrates that across all current East Waste facilitated FOGO trials, diversion rates sit at an average of 70%. Food waste diversion rates are unclear given that no FOGO audits were conducted in 2025/26, with performance expected to be better understood when those activities commence in 2026/27.

These initiatives were complemented by the successful delivery of the Why Waste It? education and behaviour change program in partnership with KESAB, which continued to promote improved waste separation practices and community awareness across the region. Education related to correct FOGO disposal remains a key focus for education programs. While weekly FOGO collections provide a much more convenient service for the correct disposal of food waste, changing ingrained behaviours requires consistent, ongoing reinforcement to achieve desired diversion results.

Strategic procurement remained a key focus during the year. Through its partnership with LG Procurement, East Waste strengthened internal procurement processes and successfully secured a number of high-value contracts, including Green Organics Processing, Supply of Compostable Bags, and Recycling Processing.

Operational capability was further enhanced through the acquisition of six (6) new waste collection vehicles in accordance with East Waste's Fleet Asset Management Plan & Strategy. This investment ensures the ongoing reliability, efficiency and resilience of East Waste's collection fleet and service delivery operations.

Work, Health and Safety remained a priority across the organisation. During the year, East Waste continued to strengthen its safety management framework through the recruitment of a dedicated Risk & WHS Business Partner and the implementation of internal Power BI reporting dashboards. These reporting tools provide enhanced visibility of safety



Pillar 1 Essential Service Delivered

Delivering on our Plans

performance and trends, supporting informed decision-making and regular Executive review of WHS statistics and outcomes. East Waste also commenced the transition to the LG Safe WHS Management System, a contemporary local government safety framework that provides a structured and consistent approach to managing health and safety risks.

The transition has included the review and development of key WHS policies, procedures

and governance processes, helping to further align East Waste with industry best practice, strengthen compliance, and support continuous improvement across the organisation.

The successful delivery of these initiatives reflects East Waste's ongoing commitment to service excellence, operational efficiency, environmental sustainability and continuous improvement, while supporting the strategic direction in line with East Waste's Strategic Plan.

Activity	Overview	Strategic Plan Link	KPI/Target	Status
Continue & Expand Core services	East Waste optimisation will come from providing a full suite of services to Constituent Councils. Where this doesn't occur, East Waste will work with Constituent Councils with an aim to provide a full suite of services to all Constituent Councils.	1.1	Vision Target	
Investigate opportunities outside of existing Constituent Councils	When potential opportunities arise, East Waste will investigate service provision to non-Constituent Councils and subsidiaries where the benefit and/or the fostering of partnerships can drive value to Constituent Councils.	1.1	Vision Target	
Implement a Complaints Management/Ticket system to streamline customer service operations, enhance issue resolution efficiency, and improve stakeholder satisfaction	East Waste will implement a Complaints Management/Ticket system to enhance customer service efficiency, streamline issue tracking, and improve response times. This system will provide a structured approach to logging, monitoring, and resolving customer inquiries and complaints, ensuring accountability and transparency. The project aims to optimize workflows, reduce resolution time, and enhance overall customer satisfaction.	1.5	Vision Target	



Delivering on our Plans

Activity	Overview	Strategic Plan Link	KPI/Target	Status
Advance trials and rollout of weekly organics collection	Through the success of current weekly organics trials (FOGO Trials) undertaken by East Waste and more broadly across metropolitan Adelaide, East Waste will work with Constituent Councils to increase the trials/rollouts.	2.1	At least 75% of kerbside material separately collected & recycled 100% of food waste separately collected and recycled	
Delivery of the "Why Waste It?" behaviour change program and associated social media	Utilising the results of the reviews and biennial kerbside audits undertaken over the past 6 years, refine and deliver the ongoing successful "Why Waste It?" program, with a strong food waste separation focus.	3.2	Vision Target	
Develop and procure high value processing contracts	East Waste on behalf of engaged Constituent Councils will procure new long-term co-mingled recycling contracts with a focus on ensuring the collected material is processed in a manner which retains and utilises the material at its highest order and so far as possible, locally.	4.4	Vision Target	
Fleet Replacement	In line with the Long-Term Financial Plan, undertake the replacement of six (6) collection vehicles.	5.4	Vision Target	
WHS System Responsibility and Accountability	Continuation of ongoing Risk Management and Work Health & Safety systems and processes to provide a safe and healthy workplace for all employees and those which interact with us.	5.1	Implement best practice safety standards	



Pillar 2

People, Capability and Culture

Our People and Capability

A Word from Our Leadership

People, capability and culture are fundamental to East Waste's ongoing success. Our staff play a vital role in delivering essential services to our Constituent Councils and their communities, and in shaping a workplace culture that supports safety, accountability, collaboration and continuous improvement. We are committed to creating an environment in which our people feel supported, valued and empowered to develop their skills and make a meaningful contribution.

The experience, expertise and dedication of our team are key strengths for East Waste. As we continue to strengthen organisational capability, we are also building the culture and leadership depth needed to meet future challenges, respond to changing community expectations and support long-term service excellence. Many of our staff bring deep industry knowledge, operational expertise and a strong commitment to excellence in waste management.

These strengths will remain central to East Waste's continued success as we build capability, resilience and service excellence into the future.

Leadership Renewal and Workforce Continuity

The appointment of General Manager Leonard Leyland in July 2025 marked an important milestone for East Waste, providing stable leadership and renewed executive capacity throughout the 2025/26 financial year.

Under his leadership, East Waste maintained strong oversight of strategic, operational and financial priorities, delivering on key organisational objectives and strengthening business continuity following an extended period of executive vacancies and recruitment activity.

In the latter part of the year, temporary leadership and organisational arrangements were implemented, including the appointment of a Finance Business Partner, to support the



● Connecting with the community and sharing ways to reduce, reuse and recycle at Burnside Enviro Fair.



Our People and Capability

Manager Business Services' period of Long Service Leave.

Temporary adjustments to reporting structures supported the revised organisational arrangements and provided valuable insights to inform future workforce planning and organisational development initiatives.

Annual Workforce Review

An inaugural workforce review was undertaken in early 2026, resulting in the realignment of key work functions and the creation of two critical operational roles: Risk and WHS Business Partner, and Dispatch and Service Delivery Lead. These positions have strengthened organisational capability, enhanced operational oversight, and contributed to East Waste's ongoing pursuit of operational excellence.

Behind the Essential Service

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 enhance their development.

During 2025/26, East Waste continued to strengthen its approach to employee training, competency, and professional development. A new Training and Competencies Procedure was introduced, supported by an organisational Training Needs Analysis to identify role-specific training and competency requirements. Training and corrective actions were monitored through Skytrust to support completion and ongoing compliance.

Training undertaken or scheduled during the period included:

- Mental Health First Aid
- Due Diligence
- Taxation & Payroll
- Enterprise Agreements & Industrial Relations

- Introduction to Local Government
- Driver Fatigue Management
- Chain of Responsibility
- Manual Handling
- Overhead Powerline Awareness
- Work, Health and Safety training, including Certificate IV in WHS for Health and Safety Representatives.
- Training was also delivered in support of new and revised WHS policies and procedures.

Our People and Capability

Work, Health and Safety

At East Waste, safety is a core value and an integral part of our workplace culture. East Waste remains committed to providing a healthy and safe working environment that minimises the risk of injury and illness arising from work activities.

During 2025/26, East Waste recorded one **Lost Time Injury (LTI)**, which resulted in **148 lost workdays**. While this was consistent with the previous year in terms of the number of LTIs, East Waste's **LTI Frequency Rate of 6.6** remained above the LGRS group average of 5.6, highlighting the ongoing importance of injury prevention, early intervention and continuous improvement initiatives.

Annual Lost Time Injuries

(Lost Time Injuries represent one complete shift or more of lost time)

Year	LTIs
2023/24	0
2024/25	1
2025/26	1



Our Culture

Injury Management

East Waste received **four workers' compensation claims during 2025/26**, consistent with the previous year. The organisation continued to focus on proactive injury management, early return-to-work planning and supporting injured workers throughout their recovery.

Through targeted safety initiatives, leadership engagement, worker consultation and ongoing risk management activities, East Waste remains committed to reducing workplace injuries and improving health and safety outcomes for all employees.

Year	LTI Frequency Rate
2023	16.4
2024	0.0
2025	6.8
2026	6.6

East Waste LTI Frequency Rate remains comparable to the Local Government sector average of 5.6 in 2026.

Employee Benefits and Public Accountability

East Waste is committed to maintaining a disciplined and transparent approach to employee benefits and public accountability. Employee remuneration and benefits are administered in accordance with relevant legislative requirements, industrial arrangements and approved employment policies, supporting a high-performing workforce and reinforcing East Waste's position as a responsible employer. East Waste also upholds strong standards of public accountability through robust governance, transparent reporting and effective oversight, ensuring that its operations and decision-making processes remain aligned with the expectations of its Constituent Councils. Collectively, these practices support organisational integrity, workforce sustainability and the prudent stewardship of public resources.

Benefits

A benefit may be financial or non-financial and includes any form of remuneration, advantage or entitlement provided to an employee, or for



● *Building a safer, healthier and more capable workplace for our people.*



Our Culture

the employee's benefit, as part of the overall employment package.

In addition to direct salary and wages, benefits may include a broad range of rights, privileges, services, facilities or property provided in connection with employment. These may arise through formal employment arrangements, approved policies or salary packaging mechanisms, and reflect East Waste's broader approach to employee remuneration and workforce support.

Salary Register

East Waste acknowledges that employees and benefits are paid for using public money.

A key part of East Waste's transparency and accountability framework is to disclose the benefits and expenses paid to or received by employees as part of their salary or remuneration arrangements or reimbursement for expenses or other employee benefits paid for by East Waste.

Position Title	Classification		Base Salary Scale	Number of Employees	Benefits and Allowances
	Award	Level			
General Manager	Contract	N/A	200,000	1	Private Use Vehicle, Mobile Phone Allowance, LGA Executive Health Assessment
Managers	Contract and MOA	N/A, SO 6	148,000 – 163,000	3	Private Use Vehicle, Motor Vehicle Allowance, Mobile Phone, Additional Annual Leave
Business Partners	MOA	GO 8	125,000	2	Mobile Phone Allowance, Commuter Use Vehicle
Coordinators	MOA	GO 7	118,000 – 122,000	3	Commuter Use Vehicle, Motor Vehicle Allowance, Mobile Phone Allowance, First Aid Allowance
Team Leaders and Leads	MOA	GO 6	93,000 – 108,000	2	First aid Allowance, Mobile Phone Allowance
Officers	MOA	GO 4-6	80,000 – 93,000	6	
Mechanics	LGE	L2	100,000 – 110,000	2	First Aid Allowance
Field Staff (drivers, runners, yard hand)	EBA	N/A	As per EBA Classification	59	Meal Allowance, First Aid Allowance, Mobile Phone Allowance



Pillar 2 People, Capability and Culture

Our Culture

Transparency and openness in declaring gifts and benefits

East Waste is committed to transparent and accountable decision-making. In line with the principles of openness and integrity reflected in the *Local Government Act 1999*, East Waste maintains clear expectations for the declaration of gifts, benefits and hospitality. Board Members and employees are required to disclose any

gifts or benefits that may give rise to an actual, perceived or potential conflict of interest, with declarations managed in accordance with East Waste's governance policies and registers. This approach supports public confidence by promoting ethical conduct, transparency in decision-making, and appropriate scrutiny of interactions with external parties. The following gifts and benefits were received by East Waste during the year in review:

Date	To	From	Item	Action	Value	Comments
9/12/25	David Maywald	ReGroup	700ml Regroup branded gin	Accepted	\$50	Shared with staff
30/01/26	Leonard Leyland	Peats Soil & Garden Supplies	Lunch at the Bridge Hotel, Langhorne Creek	Accepted	\$60	Working lunch associated with tour of facilities
30/01/26	Kelly Vandermoer	Peats Soil & Garden Supplies	Lunch at the Bridge Hotel, Langhorne Creek	Accepted	\$60	Working lunch associated with tour of facilities
26/03/26	Leonard Leyland	Adrian Brien Automotive	Invitation to business birthday party	Declined		
26/03/26	Kelly Vandermoer	Adrian Brien Automotive	Invitation to business birthday party	Declined		
29/06/26	Leonard Leyland	Perks People Solutions	Yeti coffee mug, chocolate and pen	Accepted	\$45	Token of appreciation
29/06/26	Kelly Vandermoer	Perks People Solutions	Yeti coffee mug, chocolate and pen	Accepted	\$45	Token of appreciation
29/06/26	Vanessa Davidson	Perks People Solutions	Yeti coffee mug, chocolate and pen	Accepted	\$45	Token of appreciation

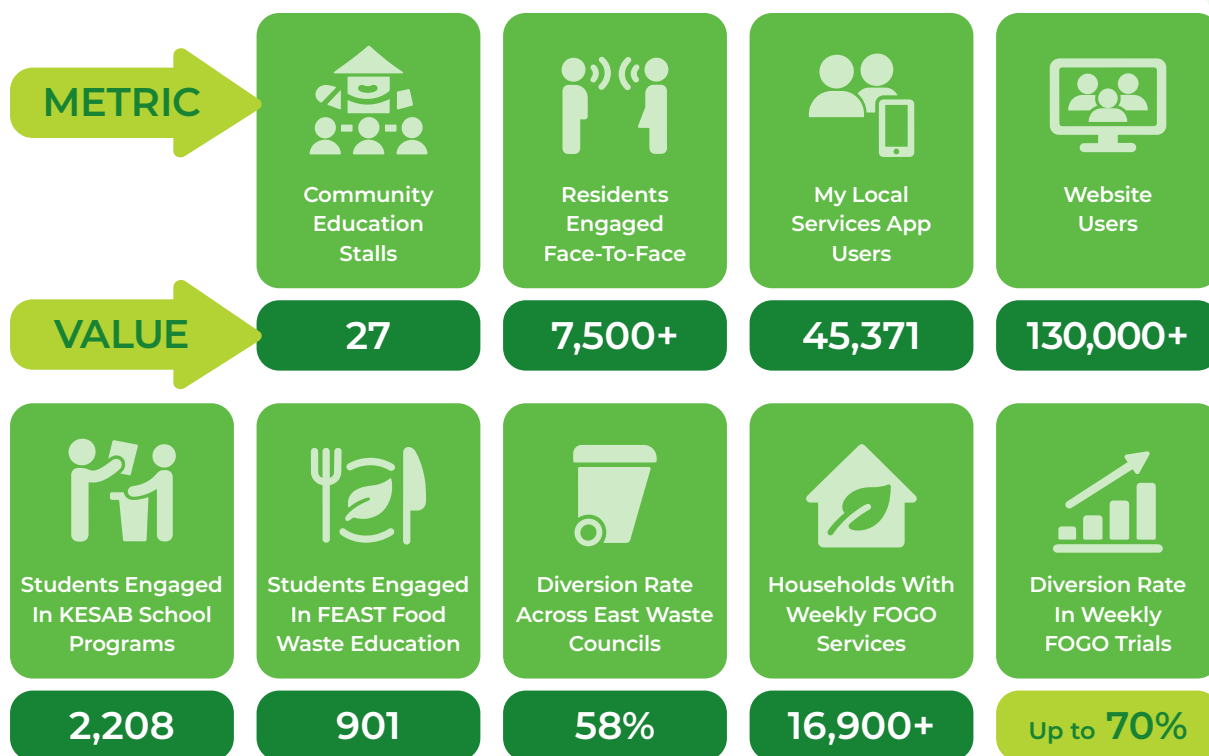


Pillar 3

Resource Recovery and Sustainability

Environmental and Social Responsibility

2025/26 Education Highlights



Education Supporting Diversion and Resource Recovery

East Waste continues to support its Constituent Councils in achieving some of the highest waste diversion rates in South Australia, with an average kerbside diversion rate of 58%, reaching as high as 63% in some Council areas. This compares with the Metropolitan Adelaide average of 52%, demonstrating the value of East Waste's integrated approach to education, service innovation and community engagement.

East Waste places community education and behaviour change at the heart of its operations, recognising that informed and engaged residents are essential to achieving sustainable waste and resource recovery outcomes. Throughout 2025/26, East Waste delivered a comprehensive education and engagement program across Constituent Council areas through community events, information

sessions, school education programs, digital communications, community tours and targeted behaviour change campaigns. The program continues to utilise and support the expansion of the State Government's statewide Which Bin? campaign resources, messaging and visual identity, ensuring educational materials remain consistent, easily recognisable and supported by trusted, evidence-based information across all East Waste and Constituent Council education and behaviour change activities. These initiatives provided residents with practical information and encouraged positive waste and recycling behaviours that support increased resource recovery and reduced reliance on landfill.

Community Engagement and Behaviour Change

Community engagement remained a key focus throughout the year, with 27 education stalls delivered at community events, attracting more

Helping families make simple changes to reduce plastic waste and make a positive difference in their everyday lives during Plastic Free July.





Environmental and Social Responsibility



● *Connecting with our community through education and engagement around waste and recycling.*

than 7,500 direct interactions with residents. Interactive activities, including the popular mini-bin sorting game played more than 2,000 times, provided practical and engaging opportunities for residents to learn about correct waste sorting and recycling practices. Educational signage and bin monitoring at community events contributed to diversion rates of up to 89%, while maintaining very low contamination levels. East Waste also delivered 10 community information sessions and workshops, including a dedicated waste and recycling session for Campbelltown's Chinese community supported by Mandarin translation and translated educational resources.

East Waste supported Green Industries SA in the development and promotion of the Let's Get Batteries Out of Bins campaign. Promoted widely through flyers, banners, digital channels and East Waste collection vehicle livery, the campaign encourages residents to safely dispose of batteries and e-waste through dedicated drop-off and recycling facilities. As battery-related

fires continue to occur within collection vehicles and waste processing facilities, the campaign plays an important role in raising awareness and helping protect staff, infrastructure, the community and the environment. East Waste further supported the initiative through participation in a ministerial event in December 2025, helping to promote this important safety message across South Australia.

Participation in major campaigns including Plastic Free July, National Recycling Week and International Compost Awareness Week further extended educational messaging throughout the community with education displays reinforcing waste avoidance, recycling and composting behaviours.

Digital Engagement and Community Reach

East Waste continues to expand its digital education and communication channels to ensure residents can easily access reliable waste and recycling information. During the year, the



Environmental and Social Responsibility

East Waste website attracted more than 130,000 users, while 45,371 residents received waste and recycling tips alongside collection reminders through the My Local Services app. Social media channels generated more than 201,000 views and over 10,300 engagements, extending the reach of key educational messages and community awareness campaigns. Communication activities were further supported through newsletters, the Which Bin? Wednesdays radio segment and website resources.

Schools and Youth Education

East Waste's partnership with KESAB

environmental solutions continued to deliver strong outcomes through the East Waste school education program, which engages students, staff, families and the wider school community throughout the year, now in its third year.

The program engaged eight schools and more than 2,200 students through waste audits, assemblies, workshops, student forums and student-led action projects. Family engagement activities, sustainability competitions and showcase events extended learning beyond the classroom and encouraged broader community participation.

In addition, the FEAST (Food Education and Sustainability Training) program, delivered by KESAB and OzHarvest, engaged 901 students across 10 schools, promoting food waste reduction, sustainable food choices and practical cooking skills using rescued food. Together, these programs are helping build lifelong waste reduction and recycling behaviours while empowering young people to become environmental leaders within their communities.

Supporting Weekly FOGO Services

Education also played a critical role in supporting the successful implementation and ongoing delivery of weekly FOGO services, which are now operating across five Constituent Councils. Through targeted communications, resident engagement and practical education, East



● Reaching residents through social media.

Waste has helped communities adapt to service changes, maintain high participation rates, improve resource recovery outcomes and achieve average diversion rates of 70% in weekly FOGO service areas, significantly exceeding metropolitan averages. More than 16,900 households now participate in weekly FOGO services across Burnside, Adelaide Hills, Campbelltown, Prospect and Unley.

Delivering Environmental and Community Benefits

By combining innovative service delivery with ongoing education and behaviour change initiatives, East Waste continues to divert valuable resources from landfill, support the circular economy and deliver environmental and economic benefits for Constituent Councils and their communities. These efforts contribute to avoided landfill costs, improved resource recovery and continued progress towards South Australia's waste diversion and sustainability objectives.



Pillar 4

Local Value And Accountability

Spending Responsibly, Delivery Locally

Value Delivered to Constituent Councils

Throughout 2025/26, East Waste delivered tangible value to its Constituent Councils by providing reliable, cost-effective and locally responsive waste and resource recovery services, supported by the implementation of Service Level Agreements, improved governance and disciplined financial management.

East Waste's continued investment in fleet capability, customer service systems, procurement, safety, education and FOGO initiatives has helped Councils maintain essential services, improve resource recovery outcomes and respond to emerging community and operational needs.

This integrated approach ensures Constituent Councils benefit from shared expertise, economies of scale, transparent accountability and practical innovation, while continuing to deliver environmental, financial and community value across the region.

Procurement Contracts and Local Spend

During 2025/26, East Waste continued to apply competitive procurement practices to ensure services were delivered cost-effectively and in the interests of its Constituent Councils. Through its partnership with LG Procurement, East Waste undertook structured market processes and secured three major contract arrangements for Green Organics Processing, Recycling Processing and the supply of Compostable Bags.

These procurement outcomes strengthened long-term service certainty, supported value-for-money decision-making, and delivered improved commercial outcomes compared with existing agreements. These activities support long-term processing capacity and service sustainability.

Consistent with East Waste's procurement approach, consideration was also given to opportunities to support local goods and services where this aligned with service requirements, market availability and best-value outcomes.



● Continually advancing our fleet to support safe, efficient and reliable service delivery.



Spending Responsibly, Delivery Locally

National Competition Policy Statement

In accordance with the Government Business Enterprises (Competition) Act 1996 and the Revised Clause 7 Statement on the application of competition principles to Local Government, East Waste has considered the application of competitive neutrality principles during the reporting period.

East Waste's Core Activity, being the collection, recycling and/or disposal of waste together with community behaviour change and ancillary services, was undertaken for Constituent Councils only during the year.

East Waste considers that these activities do not constitute a significant business activity for the purposes of the competitive neutrality framework, as they are undertaken as part of East Waste's statutory functions on a cost-recovery basis and with community benefit as the primary purpose.

East Waste did not undertake any Non-core Activity or provide Core Activity services to non-Constituent Councils during the reporting period.

Transparent use of public funds

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. 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 2025/26, five corporate credit cards were active. Purchases were made primarily for operational needs and business continuity, with total expenditure for the year amounting to \$46,057.29. This reflects East Waste's ongoing commitment to prudent financial management and the responsible use of public funds.

Leadership, Governance and Trust

Board Structure and Representation

East Waste is governed by a Board in accordance with Schedule 2 of the *Local Government Act 1999* and the Eastern Waste Management Authority Charter (Charter). The Board provides strategic leadership, oversight and direction, supporting sound governance and ensuring East Waste delivers high-quality, sustainable and cost-effective services for its Constituent Councils and their communities.

Subject to the provisions of the Charter, the Board comprises nine Directors, with each Constituent Council appointing one Director for a three-year term. Directors may be officers, employees or Council Members of a Constituent Council, or independent persons.

The Board is chaired by an independent person appointed by the Constituent Councils, supporting impartial leadership and effective oversight. This structure ensures each Constituent Council is represented in the Board's strategic direction and decision-making.

Each Constituent Council also appoints a Deputy Director for a term determined by that Council. Deputy Directors may act in place of their Council's Director when required and, when doing so, exercise the same powers as the Director. These arrangements provide continuity



Leadership, Governance and Trust

of representation and support effective, informed and collaborative decision-making.

The Independent Chair of the Board receives an annual stipend of \$26,000. No other gifts, benefits, allowances or reimbursements were paid to Board Directors or Deputy Directors during the reporting period.

Board Performance

Board performance remained strong during the year, with the 2025 evaluation confirming that the East Waste Board continues to operate effectively, achieving an overall score of 4.18 out of 5, consistent with the previous year. The evaluation highlighted the Board's clear governance framework, strong leadership, effective committee structures and constructive relationship with management. Improvements were also noted in financial management and risk oversight, reflecting the quality of reporting provided to the Board and its continued focus on informed decision-making, accountability and strategic stewardship.

The evaluation also identified several areas for continued development to further strengthen Board effectiveness. These included supporting more consistent attendance and continuity

across Directors and Deputies, strengthening Board operations and administration, improving follow-up of actions and the recording of decisions, and continuing to build Directors' understanding of the Strategic Plan, the East Waste Charter and the broader Local Government framework.

The review provides a valuable basis for continuous improvement and supports East Waste's commitment to contemporary, transparent and effective governance.

Constituent Council Representation

During 2025/26, the Board considered reports and recommendations from its sub-committees and the Administration, adopted budgets, and made decisions on the strategies and policies guiding East Waste's operations. Through this work, the Board maintained a strong focus on effective risk management, operational excellence, long-term sustainability and delivery of the priorities set out in the 2025/26 Annual Business Plan.

The East Waste Charter provides that decisions of the East Waste Board may be determined by circular resolution. One matter was decided by circular resolution during the reporting period.

Constituent Council Representation at Meetings of the East Waste Board in 2025/26

Representing	Five Ordinary Meetings	Four Special Meetings	Percentage of Board Meetings Attended
Independent Chairperson	5	4	100%
Adelaide Hills Council	4	4	89%
City of Burnside	5	4	100%
Campbelltown City Council	5	0	56%
City of Mitcham	5	4	100%
City of Norwood Payneham and St Peters	5	4	100%
City of Prospect	5	4	100%
City of Unley	4	4	89%
Corporation of the Town of Walkerville	5	4	100%



Leadership, Governance and Trust

Board Committee Oversight

Audit & Risk Management Committee

Clause 31 of the East Waste Charter requires the Authority to establish an Audit Committee and Schedule 2, clause 30 of the *Local Government Act 1999* governs the constitution and functions of the audit committee. The East Waste Board resolved to expand the remit of the Audit Committee to provide an oversight on risk management. The Audit & Risk Management Committee (Committee) provides independent oversight and advice to the Board on financial reporting, risk management, internal controls, and governance practices. The Committee reviews East Waste's financial statements, strategic management plans, and risk registers; monitors responses to audit recommendations; oversees internal and external audit activities; and evaluates the effectiveness of East Waste's financial and operational systems. Through its work, the Committee supports transparency, accountability, and continuous improvement in East Waste's operations.

The Terms of Reference for the Audit & Risk Management Committee are available on the East Waste website.

Annual Report of the Audit & Risk Management Committee

For the year ended 30 June 2026

Overview

This report describes the work undertaken by the East Waste Audit and Risk Management Committee during the year ended 30 June 2026.

It has been prepared in accordance with the Committee's Terms of Reference for presentation to the East Waste Board and publication in East Waste's Annual Report.

The Committee supported the Board by providing independent oversight and advice on financial reporting, internal and external audit, risk management, internal controls, strategic and financial planning, and governance matters within its remit. Its work focused on the quality of information provided to the Board, the effectiveness of East Waste's assurance arrangements, and the timely implementation of agreed improvements.

Committee composition and meetings

The Committee comprised an Independent Chair, independent Members and representatives of the East Waste Board. Five ordinary meetings were held during the reporting period.

Membership changed during the year, with Natalie Caon joining as an Independent Member from 1 October 2025, Paul Di Iulio concluding his service as a Board representative on 2 March 2026, and Andrian Wiguna joining as a Board representative from 13 August 2026.

Member	Role	Committee Meetings Attended
Emma Hinchey	Independent Chair	5/5
Linda Green	Independent Member	5/5
Natalie Caon	Independent Member (from 1 October 2025)	4/4
Fraser Bell	Independent Chair of the East Waste Board	4/5
Paul Di Iulio	East Waste Board Representative (until 2 March 2026)	1/2
Andrian Wiguna	East Waste Board Representative (from 13 August 2026)	1/1



Leadership, Governance and Trust

Work undertaken during the year

Financial reporting and sustainability

The Committee reviewed the audited financial statements for the year ended 30 June 2026 and recommended them to the Board. It also reviewed the Regulation 10 financial report and successive FY2025/26 budget reviews, considering financial performance, material variances and the relationship between operational requirements, fleet costs and East Waste's longer-term financial position.

The Committee considered the draft 2026/27 Annual Plan and Budget, constituent council feedback, the Long Term Financial Plan for 2027 to 2036 and a working capital assessment. It provided advice on the proposed operating surplus target, cash reserves, borrowing and funding arrangements, and the need for clearer monitoring of minimum and maximum daily cash balances.

External audit

The Committee met with East Waste's external auditor and considered the external audit plan, the audit completion report, audit findings, management responses and auditor independence. It also considered the FY2025/26 interim audit results. The interim audit assessed 31 core controls across seven critical business cycles, with 29 controls found to be operating effectively and no high-risk weaknesses identified. Three moderate-risk findings in purchasing, procurement and contracting were referred for management action and continuing oversight.

Internal audit

The Committee oversaw the first year of East Waste's two-year internal audit program. It reviewed the proposed audit scopes and the results of reviews of payroll and business continuity arrangements. Where the initial reports did not provide sufficient clarity about the findings, risk ratings or required management actions, the Committee requested revised

reporting. It also introduced continuing oversight of agreed actions through an internal audit recommendation tracking schedule.

The Committee reviewed the internal audit work plan to confirm that planned assurance activity remained aligned with East Waste's strategic risks and emerging priorities.

Risk management and internal controls

The Committee reviewed the Strategic Risk Register and considered workplace health and safety performance, operational continuity, workforce capacity, cyber and information technology risks, fuel and processing-cost pressures, and risks associated with service growth and changes in waste collection arrangements. The Committee sought clearer articulation of controls, accountable actions and target completion dates so that risk treatment could be monitored effectively.

The Committee also monitored management's response to audit recommendations and control improvements, including work to strengthen procurement and contracting practices, payroll controls and business continuity planning.

Strategic planning governance and policy

The Committee reviewed and provided advice on the Fleet Asset Management Plan and Strategy 2026 to 2035, the Annual Plan and Budget, the Long Term Financial Plan, delegated powers and a range of financial and governance policies. These included the Budget Framework, Treasury Management, Constituent Council Rebate and Distribution, Complaint Handling, Public Interest Disclosure, Fraud and Corruption Prevention, Procurement and Constituent Council Compensation arrangements.

The Committee's advice emphasised clear authority and accountability, alignment between policies and the East Waste Charter, transparent reporting to the Board, and the practical management of financial, operational and compliance risks.



Leadership, Governance and Trust



● Costa Georgiadis of the ABC TV series *Gardening Australia* joined us at the Burnside Enviro Expo.

Committee effectiveness

The Committee considered its annual performance evaluation and meeting program and continued to refine the form and quality of information presented to it. In particular, it sought more decision-focused papers, clearer audit findings and management commitments, and regular reporting of progress against agreed actions. This work informed the continuing review of the Committee's Terms of Reference and assurance arrangements.

Committee conclusion

Based on the information and assurance presented during the year, the Committee considers that it discharged the responsibilities assigned to it under its Terms of Reference and provided active, independent oversight and advice to the Board. The Committee did not identify any matter within its remit that required separate reporting to the Board beyond the reports and recommendations made through the year.

The Committee nevertheless identified areas requiring sustained attention. Its priorities include completing procurement and contracting improvements, embedding stronger business continuity arrangements, closing internal and external audit actions on time, strengthening workforce and payroll controls, and maintaining disciplined oversight of working capital and long-term financial sustainability.

Acknowledgements

The Committee thanks the East Waste Board, management, staff, and East Waste's internal and external auditors for their engagement and assistance throughout the year.

The Committee records its appreciation to Paul Di Iulio and Sandra Di Blasio (resigned end of FY25) for their valued service and contribution as Committee Members. It also welcomes Natalie Caon as an Independent Member and Andrian Wiguna as the East Waste Board's representative to the Committee.



Emma Hinchey
Independent Chair

East Waste Audit & Risk Management Committee

Sitting Fees

Sitting fees paid to Independent Members of this Committee included \$660 for the Presiding Member, and \$550 for each Independent Member per meeting, excluding GST and superannuation.



Leadership, Governance and Trust

Additional Committees of the Board

In accordance with clause 73 of the East Waste Charter the Board may establish a Committee of Directors for the purpose of enquiring into and reporting to the Board on any matter within the Authority's functions and powers and as detailed in the terms of reference given by the Board to the Committee.

For the period July 2025 to June 2026 East Waste had the following Committees:

- General Manager Selection and Recruitment Committee.
- General Manager Performance Review Committee.

The Terms of Reference for the Committees can be found on East Waste's website.

No sitting fees are paid to Members of the above Committees.

Collectively, these actions have strengthened accountability, supported informed decision-making and increased confidence in East Waste's governance framework. These foundations will continue to support a resilient, well-governed organisation that is equipped to manage risk effectively and respond to future challenges with confidence.

Use of Confidentiality Provisions

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 *Local Government Act 1999* requires the Board to specify the duration of the order (i.e. determine a suitable period for which the item will remain confidential), and either impose a 'release' date or event which will trigger the release of the item or a period after which the Board will review the order and determine if in fact the item should remain confidential.

Local Government Act Confidentiality Reference Explanation

Section	Confidentiality Reason	Section	Confidentiality Reason
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)	<i>Freedom of Information Act 1991</i>
90(3)(i)	Litigation	90(3)(o)	Award Winner



Leadership, Governance and Trust

Use of Confidentiality Provisions by the East Waste Board

The East Waste Board considered a total of 10 items in confidence, as detailed in the table below, during 2025/26.

Date of Meeting	Subject	Order Duration	Section 90(3)	Items retained in confidence	Items in the public domain
9/07/25	Recruitment of General Manager	Until further order	(a)	Report Minutes Attachment A Attachment B Attachment C	
25/09/25	Recycling Processing Contracts	Until further order	(b)	Report	Minutes
25/09/25	Organics Processing Contract	Until further order	(b)	Report Minutes	
25/09/25	Ordinary and Primary Return Process	Until further order	(h)	Report	Report released June 2026
10/11/2025	General Manager's Interim Probation Review	Until further order	(a)	Report Minutes Attachment A	
14/11/2025	Organics Processing Tender	Until further order	(d)	Report Attachment A Attachment B	Minutes
20/11/2025	General Manager Key Performance Indicators 2026	Until further order	(a)	Minutes Attachment A	
26/02/2026	General Manager – Final Probation Review	Until further order	(a)	Report Attachment A Attachment B	
25/06/2026	Tender Evaluation Summary Report: Supply & Delivery of Compostable Bags (Household & Pets)	Until further order	(k)	Report Minutes Attachment A	
25/06/2026	General Manager's 2026 Performance and Remuneration Review	Until further order	(a)	Report Minutes Attachment A Attachment	



Leadership, Governance and Trust

Use of Confidentiality Provisions by the Audit & Risk Management Committee

The Audit & Risk Management Committee considered a total of one (1) item in confidence, as detailed in the table below, during 2025/26.

Date of Meeting	Subject	Order Duration	Section 90(3)	Items retained in confidence	Items in the public domain
18/02/2026	Information Report	Until further order	(d)	Attachment D	All other items

Use of Confidentiality Provisions by the General Manager Performance Review Committee

The General Manager Performance Review Committee considered a total of five (5) items in confidence, as detailed in the table below, during 2025/26.

Date of Meeting	Subject	Order Duration	Section 90(3)	Items retained in confidence	Items in the public domain
31/10/2025	Appointment of Independent Consultant	Until further order	(d)	Report Attachment B Attachment C	Minutes Attachment A
7/11/2025	Draft General Manager Key Performance Indicators 2025/26	Until further order	(a)	Report Attachment A	Minutes
23/01/2026	Methodology for General Manager Probation Review	Until further order	(a)	Report Minutes	
19/06/2026	General Manager's 2026 Performance Review	Until further order	(a)	Report Presentation	Minutes
19/06/2026	General Manager's 2026 Performance Review	Until further order	(a)	Report Minutes Attachment A - General Manager Remuneration Benchmarking Report	

During the reporting period a total of five (5) items were released from confidence.

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



Leadership, Governance and Trust

Compliance and Accountability

Risk, Controls and Assurance

East Waste made meaningful progress in strengthening its approach to risk, controls and assurance during the year, recognising that effective governance and oversight are critical to organisational performance, accountability and long-term success. Effort was directed toward improving internal controls, strengthening assurance processes, and embedding a more proactive approach to risk identification and management across the organisation.

Positive internal audit outcomes reflected this work and East Waste's commitment to continuous improvement. The FY2026 interim external audit reviewed seven critical business cycles and assessed 31 core controls, with 29 controls found to be operating effectively and no high-risk weaknesses identified.

This result was consistent with 2025/26 and also confirmed improvement in areas previously identified for attention, including general ledger reconciliation processes.

Three moderate-risk findings were identified in the Purchasing and Procurement cycle. While these findings highlighted the need for continued focus, they were consistent with known legacy procurement control issues already recognised by Administration and are being addressed through a staged procurement improvement program.

During the year, this included adoption of a revised Procurement Policy, stronger oversight of key contracts and market approaches, improved transparency and reporting, more proactive contract monitoring, and enhanced documentation and delegation controls.

Key governance and assurance matters were also actively progressed, including Audit and Risk Management Committee appointments, improvements to the register of returns process, and the timely investigation and resolution of emerging issues. Areas requiring further

attention, including business continuity planning, were also identified and incorporated into the leadership agenda, ensuring these matters remain a clear focus for the future.

Accountability Framework

Over the reporting period, East Waste continued to strengthen its governance framework through ongoing review and refinement of key governance documents, policies and reporting practices, helping to ensure decision-making remains transparent, accountable and aligned with legislative and strategic obligations. This work was supported by East Waste's ongoing partnership with Clearly Strategic, which has provided valued guidance in governance, policy development and strategic reporting, assisting the organisation to maintain contemporary governance standards while supporting continuous improvement across the Board's oversight and strategic stewardship functions.

Policies

Policies are an important part of East Waste's governance framework, guiding decision-making, accountability and strategic direction. They support the identification of service and operational needs, the setting of objectives, the balancing of competing priorities, and the allocation of resources in a consistent and accountable manner.

Policies define the principles that guide organisational action and, in some cases, are required under legislation. East Waste maintains both legislated and operational policies to support its strategic objectives and provide consistency across the organisation and in service delivery to its Constituent Councils.

Policies are reviewed regularly to ensure they remain current, relevant and aligned with legislative requirements and operational needs. Where appropriate, policies may be revoked due to legislative change, the adoption of an alternative policy position, or where they have been superseded.



Leadership, Governance and Trust

During the reporting period the East Waste Board reviewed two (2) policies (#) and approved two (2) new policies (*).

The following policy documents are available on East Waste's website:

- Behaviour Standards Policy
- Budget Framework Policy#
- Complaint Handling Policy
- Credit Card Policy
- Diversity and Inclusion Policy
- Fraud and Corruption Prevention Policy*
- Leave Policy
- Constituent Council Rebate and Distribution Policy
- National Competition Policy
- Public Interest Disclosure Procedure*
- Policy Development Policy
- Procurement Policy
- Prudential Management Policy
- Risk Management Policy
- Sale and Disposal of Assets Policy
- Sexual Harassment Policy
- Treasury Management Policy#.

The East Board has adopted the following Codes:

- Code of Practice – Procedures at Meetings
- Eastern Waste Management Authority Board Code of Conduct.

Registers

East Waste maintains the following registers on its website:

- Register of Confidential Items
- Register of Contracts
- Register of Delegations
- Register of Gifts and Benefits
- Register of Interests (Directors and Deputy Directors).

Freedom of Information

Requests to access to information that is not readily available to the public will be considered 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 during the reporting 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 or contractor 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 2025/26 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, contractors or Directors, 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.

The East Waste Board formally adopted a Public Interest Disclosure Procedure in April 2026.



Leadership, Governance and Trust

Managing Complaints

East Waste is committed to managing complaints in a way that is professional, transparent, accessible and responsive, recognising that complaints, feedback and service requests are valuable opportunities to resolve concerns, improve customer experience and strengthen its services.

East Waste's Complaint Handling Policy, available at www.eastwaste.com, aims to provide a clear process for raising concerns, define staff roles and responsibilities, establish appropriate escalation pathways based on the seriousness of a matter, and manage complaints in a fair, timely and practical manner consistent with good-practice guidance and sound governance.

Availability of Documents

Copies of policies, codes and publicly accessible registers are available:

- On East Waste's website www.eastwaste.com
- by emailing east@eastwaste.com
- attending East Waste's Office at 1 Temple Court Ottaway during normal business hours.

Legal Advice

Legal expenditure represents costs incurred by East Waste for the provision of legal advice to support its operations, governance and compliance obligations. This may include advice on contracts, employment matters, regulatory issues, governance matters and other legal proceedings or transactions arising in the ordinary course of business.

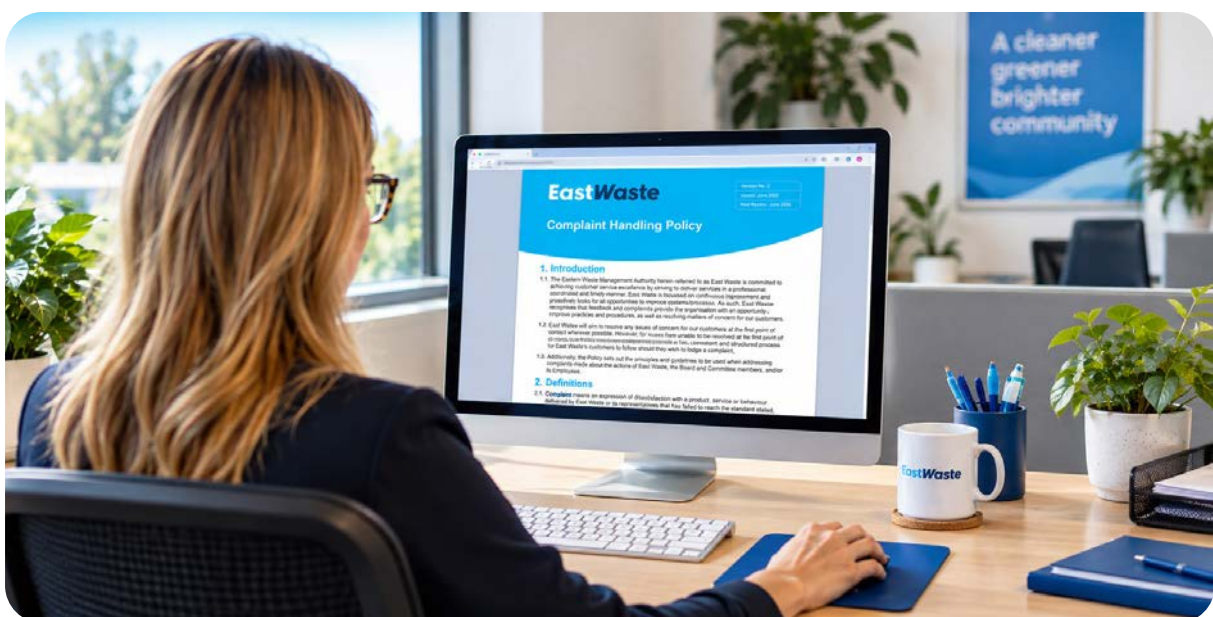
In 2025/26 East Waste paid a total of **\$19,877.86** (ex GST) for legal advice and services.

Payments to External Auditor

The external auditor provides independent assurance on East Waste's financial statements by examining whether they present a true and fair view in accordance with the applicable accounting standards and legislative requirements.

In doing so, the auditor reviews relevant financial records, systems and controls, and reports their findings to support transparency, accountability and confidence in East Waste's financial reporting.

In 2025/26 East Waste paid the external auditor **\$13,500.00** (ex GST) for providing these services.



- Providing a clear, fair and accessible process for managing complaints, feedback and service requests.

Engaging with residents and sharing practical ways to reduce waste, recycle and compost at the 2026 Burnside Enviro Expo.





Pillar 5 Future Ready

Foundations For Our Future

Responding to an Ever-Changing Environment

East Waste operates in an environment of changing community expectations, evolving waste and resource recovery practices, increasing regulatory requirements and ongoing financial pressures. To remain a trusted regional service provider, East Waste must continue to adapt while maintaining reliable service delivery and strong financial stewardship. During 2025/26, foundations were established that will support the organisation's future direction, focusing on transparency, capability, collaboration and continuous improvement. These initiatives position East Waste to respond effectively to emerging challenges while creating long-term value for Constituent Councils and the communities they serve.

Strengthening Partnerships with Constituent Councils

A key priority is to continue strengthening relationships with Constituent Councils through greater collaboration, transparency and shared understanding of service expectations.

The introduction of Service Level Agreements and council-specific guidance has provided a foundation for clearer service accountability, improved communication and more informed decision making.

Looking ahead, East Waste will continue to work closely with Constituent Councils to ensure services evolve in response to local needs, community expectations and changing legislative and environmental requirements.



● Celebrating the people behind East Waste and their combined 60 years of service and dedication.



Future Readiness

Better Decisions Through Data and Technology

Technology and data will play an increasingly important role in shaping future service delivery. East Waste has commenced initiatives to improve operational reporting, expand the use of business intelligence tools and enhance visibility of performance information for both management and Constituent Councils. The organisation is also exploring emerging technologies, including the responsible use of artificial intelligence, to identify opportunities to improve efficiency, enhance customer experience and support evidence-based decision making. The focus remains on practical applications that deliver measurable value and support better outcomes for constituents.

Financial and Operational Sustainability

As service expectations grow and operating environments become increasingly complex, maintaining financial and operational sustainability remains critical. The review of East Waste's cost model, and the commencement of a comprehensive review of East Waste's financial framework and working capital requirements, have strengthened understanding of future service costs and funding approaches. As these reviews are finalised in 2026/27, East Waste anticipates adopting a revised costing methodology that will provide a more transparent, equitable, and sustainable approach to funding its services. This work will strengthen the organisation's financial resilience, support informed decision-making, and ensure East Waste remains well positioned to deliver high-quality and cost-effective waste management services to its Constituent Councils into the future.

East Waste is also focused on strengthening procurement and contract management practices to support value for money outcomes, improve market engagement and ensure

procurement decisions are aligned with organisational objectives and Constituent Council expectations. Greater collaboration with Local Government Procurement and other sector partners provides opportunities to leverage shared knowledge, benchmark approaches and identify efficiencies that benefit the communities we serve.

Future planning will continue to focus on balancing affordability, service reliability and long-term sustainability, while supporting the expansion of initiatives such as FOGO services, resource recovery opportunities and operational efficiency improvements. Through informed financial management, effective procurement and continuous review of service delivery models, East Waste aims to ensure that every dollar invested delivers maximum value for Constituent Councils and their communities.

Building Organisational Capability

Future readiness is ultimately dependent on people. East Waste will continue investing in workforce capability, leadership development, safety, continuous improvement and organisational culture. The organisation's ability to attract, develop and retain skilled employees will remain fundamental to delivering essential services in a changing environment. By fostering an engaged and capable workforce, East Waste will be better positioned to embrace new opportunities, respond to emerging risks and continue delivering high-quality services for years to come.

The initiatives outlined in East Waste's FY2027 Annual Plan reflect a commitment to creating a more transparent, responsive and resilient organisation. By strengthening partnerships, embracing innovation, maintaining financial discipline and investing in people, East Waste is building the capability required to meet future challenges while continuing to deliver reliable services and local value to its Constituent Councils and communities.

Financial Performance

2025/26 year was a year of continued financial discipline, governance improvement and financial framework review for East Waste. Despite recording an accounting deficit, East Waste maintained an improved cash position and continued to invest in critical fleet replacement and operational infrastructure programs. Cash and Cash Equivalents increased from \$1.72 million at 30 June 2025 to \$2.70 million at 30 June 2026, supported by improved treasury management practices, cash flow forecasting and a reduction in Trade and Other Receivables.

Positive outcomes from the external audit process reaffirmed the strength of East Waste's financial management, governance framework and internal control environment. The external auditor reported that the majority of key financial controls were operating effectively and confirmed its intention to issue an unmodified audit opinion for the 2025/26 Financial Statements.

A comprehensive review of the East Waste cost model was undertaken during the year to ensure greater alignment between service delivery costs and the Common Fleet Charges recovered from Constituent Councils.

The review examined cost allocation methodologies, cost recovery principles and underlying financial assumptions to improve transparency, accuracy and long-term financial sustainability. The outcomes of this work will assist in ensuring that future Common Fleet Charges more accurately reflect the cost of services provided to Constituent Councils.

East Waste also completed a detailed review of its working capital requirements. This project considered operational cash flow requirements, debtor and creditor management, fleet replacement commitments and overall liquidity requirements.

The review established a working capital benchmark to support future financial planning, improve treasury management practices and strengthen East Waste's capacity to fund ongoing operational and capital requirements.

In support of continuous governance improvement, East Waste commenced a



◆ Our administration and education team.

significant review of a number of financial policies during the year, including the Budget Framework Policy. These initiatives will strengthen accountability, transparency and organisational governance, while reinforcing East Waste's commitment to a safe, inclusive and values-based workplace culture.

East Waste will continue to focus on maintaining long-term financial sustainability through prudent financial management, active treasury management, ongoing review of service delivery cost models and strategic investment in fleet and operational infrastructure.



EastWaste

FINANCIAL
STATEMENTS
2025/26



ESSENTIAL
SERVICE
DELIVERED



PEOPLE,
CAPABILITY
AND CULTURE



RESOURCE
RECOVERY AND
SUSTAINABILITY



LOCAL VALUE
AND
ACCOUNTABILITY



FUTURE
READY

Financial Statements

2025/26

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2025/26

CERTIFICATION OF FINANCIAL STATEMENTS

EASTERN WASTE MANAGEMENT AUTHORITY INC

Annual Financial Statements
for the financial year ended 30 June 2026

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 2026 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: 29/09/26

Financial Statements

2025/26

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000
INCOME			
User charges	2	28,484	25,178
Investment income	2	154	133
Other	2	2,363	2,085
Total Income		31,001	27,396
EXPENSES			
Employee costs	3	9,549	8,894
Materials, contracts & other expenses	3	18,292	15,081
Finance costs	3	709	612
Depreciation & amortisation	3	2,834	2,590
Total Expenses		31,384	27,177
OPERATING SURPLUS / (DEFICIT)		(383)	219
Asset disposal & fair value adjustments	4	135	55
NET SURPLUS / (DEFICIT)		(248)	274
Other Comprehensive Income		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		(248)	274

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

Financial Statements

2025/26

STATEMENT OF FINANCIAL POSITION for the year ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	5	2,702	1,722
Trade & other receivables	5	1,196	1,824
Inventory		47	38
Total Current Assets		3,945	3,584
Non-current Assets			
Property, Plant & Equipment	6	11,879	10,904
Right-of-Use Assets	6	2,065	2,317
Total Non-current Assets		13,944	13,221
Total Assets		17,889	16,805
LIABILITIES			
Current Liabilities			
Trade & Other Payables	7	1,742	1,555
Provisions	7	1,049	1,015
Borrowings	7	2,253	1,962
Lease Liabilities	11	185	165
Total Current Liabilities		5,229	4,697
Non-current Liabilities			
Borrowings	7	9,600	8,636
Provisions	7	87	65
Lease Liabilities	11	2,053	2,239
Total Non-current Liabilities		11,740	10,940
Total Liabilities		16,969	15,637
Net Assets		920	1,168
EQUITY			
Accumulated Surplus		920	1,168
Total Equity		920	1,168

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

Financial Statements

2025/26

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2026

	Accumulated Surplus \$'000	Total Equity \$'000
Balance at start of period - 1 July 2024	894	894
Net Surplus for Year	274	274
Other Comprehensive Income		
Contributed Equity	-	-
Distributions to Constituent Councils	-	-
	1,168	1,168
Balance at start of period - 1 July 2025	1,168	1,168
Net Surplus for Year	(248)	(248)
Other Comprehensive Income		
Contributed Equity	-	-
Distributions to Constituent Councils	-	-
Balance at end of period - 30 June 2026	920	920

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

Financial Statements

2025/26

STATEMENT OF CASH FLOWS for the year ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating receipts		31,475	26,521
Investment receipts		154	133
Employee costs		(9,500)	(8,933)
Materials, contracts & other expenses		(18,125)	(14,710)
Finance payments		(691)	(632)
Net cash provided by operating activities	8	3,313	2,379
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale of replaced assets	4	135	77
Expenditure on renewal/replacement of assets	6	(3,378)	(2,236)
Expenditure on new/upgraded assets	6	(179)	(32)
Net cash used in investing activities		(3,422)	(2,191)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from Borrowings		3,216	2,178
Repayments of Borrowings		(1,961)	(2,078)
Repayment of lease liabilities		(166)	(200)
Net cash provided by (used in) financing activities		1,089	(100)
Net Increase (Decrease) in cash held		980	88
Cash & cash equivalents at beginning of period	5	1,722	1,634
Cash & cash equivalents at end of period	5	2,702	1,722

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

Bringing the East
Waste team and local
families together
for education and
celebration during the
festive season at the
Mitcham Carols.



Financial Statements

2025/26

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2026

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 Constituent 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 Constituent 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

2025/26

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2026

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

2025/26

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2026

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.

Financial Statements

2025/26

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2026

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 (12% in 2025/26; 11.5% in 2024/25). 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 2024/25) 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

2025/26

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2026

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 evaluates 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 are 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

2025/26

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2026

NOTE 2 - INCOME

	Notes	2026 \$'000	2025 \$'000
USER CHARGES			
Waste Collection Income		18,585	17,586
Waste Processing Income		9,601	7,301
Administration		298	291
		28,484	25,178
INVESTMENT INCOME			
Interest on investments			
Local Government Finance Authority		154	133
		154	133
OTHER INCOME			
Bin Supply		1,094	983
Replacement Bins		1,251	970
Sundry		18	132
		2,363	2,085

NOTE 3 - EXPENSES

EMPLOYEE COSTS			
Salaries and Wages		7,896	7,384
Employee leave expense		55	13
Superannuation		811	729
Wages Casual Agency		536	520
Workers' Compensation Insurance		209	209
Other		42	39
Total Employee Costs		9,549	8,894
<i>Number of FTE Employees as at reporting date</i>		<i>81</i>	<i>77</i>

Financial Statements

2025/26

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2026

NOTE 3 - EXPENSES (Cont.)

	Notes	2026 \$'000	2025 \$'000
MATERIALS, CONTRACTS & OTHER EXPENSES			
Auditor's Remuneration		14	13
Additional Bin Service Costs		1,094	983
Board Expenses		35	40
Waste Processing Costs		9,598	7,303
Electricity		19	16
Fuel, Gas & Oil		2,024	1,794
Legal Expenses		20	28
Licences & Telecommunications Costs		326	266
Maintenance		3,737	3,321
Parts, Accessories & Consumables		3	3
Printing, Stationery & Postage		53	58
Professional Services		561	534
Registration & Insurance - Trucks		587	528
Sundry		221	194
		18,292	15,081
FINANCE COSTS			
Interest on Loans		581	497
Interest on Leases		128	115
		709	612
DEPRECIATION & AMORTISATION			
Buildings & Other Structures	6	61	81
Plant, Machinery & Equipment	6	2,521	2,234
Right-of-use assets	6	252	275
		2,834	2,590

Financial Statements

2025/26

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2026

NOTE 4 - ASSET DISPOSALS

	2026 \$'000	2025 \$'000
Notes		
Proceeds from disposal	135	77
Less: Carrying amount of assets sold	-	(22)
Gain (Loss) on disposal	135	55

NOTE 5 - CURRENT ASSETS

CASH & CASH EQUIVALENTS

Cash on Hand and at Bank	132	937
Deposits at Call	2,570	785
	2,702	1,722

TRADE & OTHER RECEIVABLES

Debtors - general	1,113	1,824
Accrued Income	12	-
Prepayments	71	-
	1,196	1,824

Financial Statements

2025/26

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2026

NOTE 6 - PROPERTY, PLANT & EQUIPMENT

	Notes	2026 \$'000	2025 \$'000
Buildings & Other Structures - At Cost		660	640
Accumulated Depreciation		(437)	(376)
		223	264
Plant, Machinery & Equipment - At Cost		25,290	23,322
Accumulated Depreciation		(13,634)	(12,682)
		11,656	10,640
Right-of-use-assets		2,528	2,528
Accumulated Depreciation		(463)	(211)
		2,065	2,317
Total Property, Plant & Equipment		13,944	13,221

	2025 \$'000							2026 \$'000
	Carrying Value	Additions		Disposal - Cost	Disposal - Accumulated Depreciation	Depreciation	Adjustment	Carrying Value
		New/ Upgrade	Renewal					
Buildings & Other Structures	264	20	-	-	-	(61)	-	223
Plant, Machinery & Equipment	10,640	159	3,378	(1,569)	1,569	(2,521)	-	11,656
Right-of-use-asset	2,317	-	-	-	-	(252)	-	2,065
	13,221	179	3,378	(1,569)	1,569	(2,834)	-	13,944
2025 (\$'000)	11,038	32	4,763	(2,659)	2,637	(2,590)	-	13,221

Financial Statements

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2026

NOTE 7 - LIABILITIES

	2026 \$'000		2025 \$'000	
	Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES				
Goods & Services	1,570	-	1,337	-
Payments received in advance	80	-	80	-
Accrued expenses - other	92	-	138	-
	1,742	-	1,555	-
BORROWINGS				
Loans	2,253	9,600	1,962	8,636
	2,253	9,600	1,962	8,636
PROVISIONS				
Annual Leave	591	-	522	-
Rostered-Day-Off (RDO)	20	-	16	-
Long Service Leave	438	87	477	65
	1,049	87	1,015	65

Financial Statements

2025/26

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2026

NOTE 8 - CASH FLOW RECONCILIATION

	2026 \$'000	2025 \$'000
Total cash & equivalent assets	2,702	1,722
Balances per Cash Flow Statement	<u>2,702</u>	<u>1,722</u>
(a) Reconciliation of Change in Net Assets to Cash Flows from Operating Activities		
Net Surplus (Deficit)	(248)	274
Non-cash items in Statement of Comprehensive Income		
Depreciation	2,834	2,590
Net increase (decrease) in employee benefits	54	46
Net increase (decrease) accrued expenses	25	(13)
(Gain) / Loss on Disposal	(135)	(55)
Lease liability adjustment	-	-
	<u>2,530</u>	<u>2,842</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables & inventory	619	(717)
Net increase (decrease) in trade & other payables	162	339
Net increase (decrease) in other provisions	2	(85)
Net Cash provided by (or used in) operations	<u>3,313</u>	<u>2,379</u>
(b) Financing Arrangements		
Corporate Credit Cards	15	15

Financial Statements

2025/26

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2026

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 rate of 4.65% (2025: 4.1%). 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 Constituent Councils, borrowings are repayable on fixed interest terms. Rates between 1.7% - 5.88% (2025: 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.

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2025/26

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2026

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

2026	≤ 1 year	Maturity > 1 year ≤ 5 years	> 5 years	Non- Interest Bearing	Total
<i>Financial Assets</i>	\$'000	\$'000	\$'000	\$'000	\$'000
Cash & Equivalents	2,702	-	-	-	2,702
Receivables	-	-	-	1,113	1,113
Total	2,702	-	-	1,113	3,815
<i>Financial Liabilities</i>					
Payables	-	-	-	1,570	1,570
Borrowings	2,811	8,914	2,049	-	13,774
Total	2,811	8,914	2,049	1,570	15,344

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

Financial Statements

2025/26

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2026

NOTE 10 - CAPITAL EXPENDITURE COMMITMENTS

The Authority has committed expenditure of \$3.4 million relating to the replacement of Fleet Trucks scheduled to occur in FY27.

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 2025	2,317	2,317
Additions of right-of-use-assets	-	-
Depreciation Charge	(252)	(252)
Adjustment to right-of-use-assets	-	-
At 30 June 2026	2,065	2,065

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

	\$'000
At 1 July 2025	2,404
Additions	-
Accretion of interest	128
Payments	(294)
Adjustment to lease liability	-
At 30 June 2026	2,238
Current	185
Non-Current	2,053

NOTE 12 - POST BALANCE DATE EVENTS

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

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2025/26

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2026

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:

	2026 \$'000	2025 \$'000
Salaries, allowances & other short term benefits	735	649
TOTAL	735	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	4,415	97	Provision of kerbside waste collection and hard waste collection services
City of Burnside	3,774	84	Provision of kerbside waste collection and hard waste collection services
City of Mitcham	4,141	237	Provision of kerbside waste collection and hard waste collection services
City of Norwood Payneham & St Peters	5,236	249	Provision of kerbside waste collection and hard waste collection services
City of Prospect	2,617	121	Provision of kerbside waste collection and hard waste collection services
City of Unley	5,460	254	Provision of kerbside waste collection and hard waste collection services
Corporation of the City of Campbelltown	3,502	60	Provision of kerbside waste collection and hard waste collection services
Corporation of the Town of Walkerville	604	11	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 Constituent Councils. Constituent 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 Constituent Council individually has control of those policies.

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CERTIFICATION OF AUDITOR INDEPENDENCE

Galpins

Accountants, Auditors
& Business Consultants



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EASTERN WASTE MANAGEMENT AUTHORITY INC

GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2026

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 2026, I have maintained my independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (including Independence Standards)*, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

Date: 26 September 2026

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INDEPENDENT AUDITOR'S REPORT

Galpins

Accountants, Auditors
& 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 2026, 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 2026, and its financial performance and its cash flows for the year then ended in accordance with the Australian 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 of 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 decisions of users taken on the basis of this financial report.

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2025/26

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 risks 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. . If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

Date: 26 September 2026

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