CITY OF MITCHAM

ANNUAL REPORT 2025/26



Text adopted by Council on 13 October 2026
ISSN Number 2207-0354 (Print)
ISSN Number 2207-0362 (Online)

City of Mitcham Record Number: 8923820
© City of Mitcham

Contact Us
Telephone: 1300 133 466
Internet: www.mitchamcouncil.sa.gov.au

Civic Centre
131 Belair Road
Torrens Park SA 5062

Postal address:
PO Box 21
Mitcham Shopping Centre
Torrens Park SA 5062

Cover photo: Mitcham Memorial Library

Photo on this page: Kaurna artwork by artist Tania Taylor at Hawthorn's Hidden Gem.

ACKNOWLEDGEMENT OF COUNTRY

We acknowledge the Kaurna People as the Traditional Custodians of the council area. We pay respect to Kaurna Elders past, present, and emerging and value the contribution that First Nations people make to the community.

FROM THE CEO AND MAYOR

Welcome to the City of Mitcham Annual Report 2025/26.



CEO Matt Pears and Mayor Dr Heather Holmes-Ross.

This year has been one of investment, delivery and progress as we continued to build a connected, sustainable and thriving community.

A major milestone was the $4.5 million upgrade of the Gil Langley Building at Mortlock Park, funded in partnership with state and federal governments, delivering a modern, accessible and fit-for-purpose community and sporting facility. The project exemplified Council's sustainability leadership, with 94 per cent of construction waste diverted from landfill through recycling and reuse initiatives.

At Hawthorn, we transformed the former bowling greens site into an accessible, welcoming community space, while the Young Street redevelopment at Blackwood has created a pedestrian-friendly precinct around Tiwu Kumangka. Toilets at Suffolk Reserve and a new changeroom and community facility at Hawthorndene Oval are set to deliver further long-term benefits.

We strengthened community connections across the city through increased support for community programs and facilities at Tiwu Kumangka, the Karinya Community Centre and Pasadena Community Centre, as well as our ongoing grants program.

Council continued to demonstrate leadership in environmental sustainability and climate action. The Green Energy Plan delivered more than 1.3 megawatts of solar capacity across over 35 Council and community buildings, providing a significant reduction in council's power bill. This investment will continue to deliver long-term savings for ratepayers, sporting and community clubs while reducing emissions.

The Mitcham Community Energy program expanded further, enabling more than 1,200 homes to install solar and battery systems. The program's Virtual Power Plant expanded to almost 7 megawatts of capacity, demonstrating the collective impact our community can have in transitioning to renewable energy. Opportunities for additional residents and businesses to access the program continue through our annual bulk buy events.

A first for local government, our Solar Panel Recycling Program has diverted over 12 tonnes of material from landfill at no cost to council. In another first for South Australia, an experimental biochar road reconstruction project at St Marys has achieved a carbon reduction of 96 tonnes.

We continued to invest in our natural environment through Water Sensitive Urban Design and stormwater improvements which capture and reuse rain and storm water, and expanded support for private landowners to manage weeds and revegetate bushfire-prone properties.

Our award-winning Bushfire Preparedness and Resilience Program strengthened emergency access across high-risk areas through significant upgrades to fire access tracks, while road safety improvements, additional footpath construction and targeted traffic management initiatives contributed to safer neighbourhoods across the city.

As always, we extend our sincere thanks to the 335 active volunteers who contributed more than 18,000 hours of service during the year. We are extremely fortunate to have them and countless other community members helping us make Mitcham a better place to live, work and play.

We are proud of what has been achieved during 2025/26 and look forward to working together to create a city we can all be proud to call home, in the year ahead.

Dr Heather Holmes-Ross
Mayor

Matthew Pears
Chief Executive Officer

> **"As always, we extend our sincere thanks to the 335 active volunteers who contributed more than 18,000 hours of service during the year. We are extremely fortunate to have them and countless other community members helping us make Mitcham a better place to live, work and play."**



City of Mitcham Mayor Dr Heather Holmes-Ross and City of Mitcham Project Engineer Akash Lodaya at St Marys Street.

CONTENTS

From The CEO & Mayor	3
Delivering Our Vision	6
City of Mitcham Profile	7
Our Council	8
Our Council Members	9
Awards and Recognition	11
Grants Awarded	12
Our Performance	13
Goal 1 Accessible, Healthy & Connected Community	15
Goal 2 Sustainable City	27
Goal 3 Dynamic & Prosperous Places	35
Goal 4 Excellence in Leadership	39
Our People	45
Our Governance	49
Financial Statements	65
Subsidiary Reports	113
Centennial Park Cemetery Authority 2025/2026 Annual Report	114
East Waste 2025/2026 Annual Report	114
Brown Hill and Keswick Creek Stormwater Management Board 2025/2026 Annual Report	114
City of Mitcham Audit and Risk Committee 2025/2026 Annual Report	115

DELIVERING OUR VISION

We are a welcoming and inclusive community that values its heritage and natural environment.



The community's aspirations for the future are captured in Council's Strategic Management Plan, Mitcham 2030. The Annual Report reports against the goals and themes outlined in Mitcham 2030, endorsed in March 2020.

Mitcham 2030 sets the high-level vision and strategic direction for Council over 10 years. It provides 12 Themes, which capture Council's services and projects, and identifies the high-level outcomes that we will strive to deliver.

To turn the ambitions of Mitcham 2030 into actions, our Four Year Delivery Plan has identified 'Priority Themes' on which Council will focus additional effort and/or investment for a four-year period.

The Delivery Plan maps 'Priority Investments' across four years to Priority Themes. These investments align to Council's Annual Business Plan and Budget, which sets out the actions that Council will deliver each financial year, including existing services, service changes and enhancements, and new capital and operating projects.

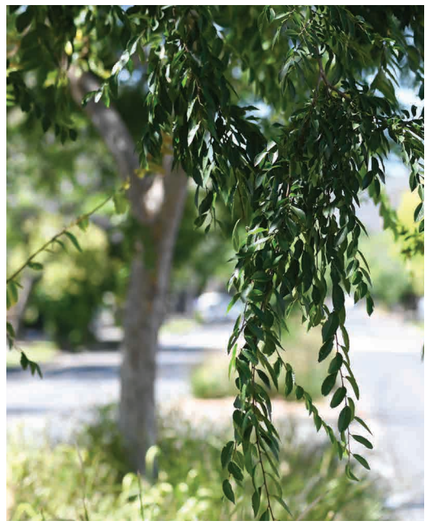
This Annual Report identifies Council's progress and effectiveness towards achieving its goals and outcomes outlined in the 2025/26 Annual Business Plan and Budget. It reports on the services and projects completed throughout the year and celebrates what Council and the community have achieved together.

City of Mitcham Profile

The City of Mitcham is one of the oldest councils in South Australia, comprising of towns and suburbs settled by Europeans from as early as 1837. This picturesque City is located in the foothills approximately six kilometres south of Adelaide.



CC Hood Charlie and Bella art installation.



The City has an enviable blend of both urban and semi-rural areas and is renowned for its avenues of street trees, its beautiful parks, reserves and gardens, its historic homes, unique historical areas, and its magnificent views from the hills over the city and to the coast.

The City of Mitcham covers an area of 75.7 square kilometres, with an estimated population of approximately 71,267, and approximately 5,549 registered businesses generating around 59,499 local jobs and $4.05 billion in Gross Regional Product.

The original inhabitants of the City of Mitcham area were the Kaurna people and today, the community comes together to share stories, reflect on the past and look to the future at Colebrook Reconciliation Park. European settlement began in areas of Mitcham Village, St Marys, and Coromandel Valley, accelerating in the mid to late 1800s, spurred by the opening of the railway line, with new residents attracted by the semi-rural surrounds of the foothills. Growth continued in the early 1900s, with the most significant development during the interwar period and post-war years. Much of the recent growth has been in the southern suburb of Craigburn Farm.

The City is well served by many tourist attractions including Carrick Hill Estate, Belair National Park, Brown Hill Creek Reserve, Waite Arboretum, Wittunga Botanic Garden, Sturt River Linear Trail, Windy Point, reserves and numerous trails through the historic Mitcham Precinct, Blackwood, Brown Hill Creek, Colonel Light Gardens and Lower Mitcham.

The diversity of the City of Mitcham area is unique with our suburbs including State Heritage listed Colonel Light Gardens, part of the original Thousand Home Scheme and Australia's most complete example of an early 1900s garden suburb; historic Belair, a unique suburb surrounded on 3 sides by parks including South Australia's oldest park Belair National Park; Springfield, one of Adelaide's most prestigious suburbs with sweeping views over the Adelaide plains; Bedford Park and St Marys, adjacent to Flinders University and home to many new City of Mitcham residents and students from overseas as well as a new housing development at Craigburn Farm.

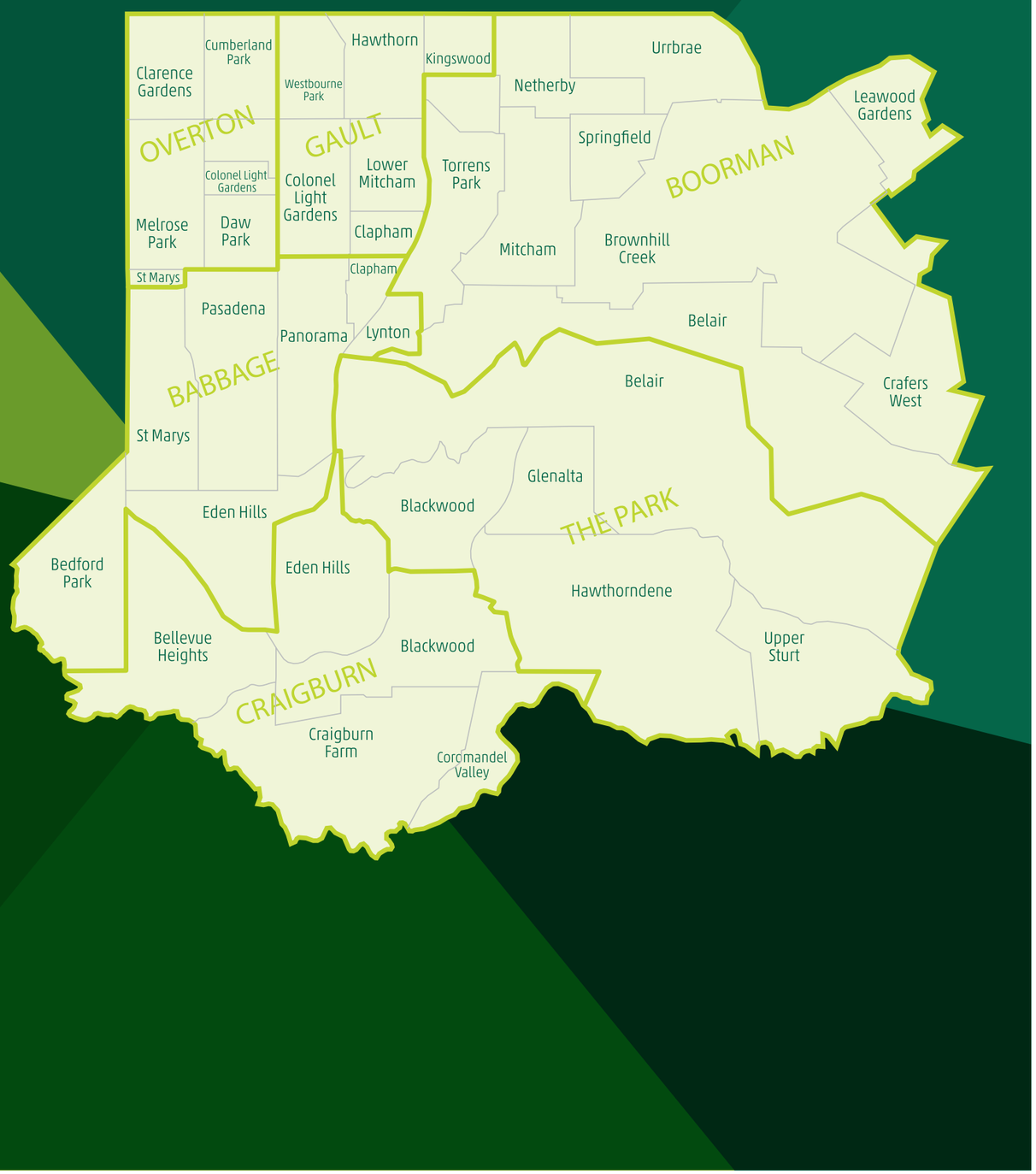
Most properties located in the City of Mitcham are residential with over 27,000 dwellings across 33 suburbs each with their own style and community spirit. New dwelling construction is relatively stable with an average of 229 approvals per year since July 2021 with most people living in separate houses. Most commercial premises are located along or near Belair Road, Goodwood Road, South Road, and Main Road (Blackwood and Belair). Most industrial premises are located along the western boundary immediately adjoining South Road.

Our City's largest industries are health care and social assistance and education and training. We have world-class medical and research facilities, including Flinders Medical Centre, Flinders Centre for Innovation in Cancer, Flinders Private Hospital, and the Repat Health Precinct within our City. Our vibrant education sector is home to over 65 high quality educational institutions including kindergartens, schools, and universities such as the Waite Institute, Flinders University and the Australian Science & Mathematics School with many local and international students living locally. The City is also home to Centennial Park Cemetery Authority, a joint regional subsidiary of the Cities of Mitcham and Unley.

The City of Mitcham boasts a diverse range of unique natural habitats, specimen trees and native vegetation that form part of a significant green corridor across the western slopes of the Mount Lofty Ranges. The hills are the home of many threatened native plants and animals and preserving our natural landscape is an important legacy. Council's extensive network of cycling and walking trails allows visitors to experience these unique spaces.

The City of Mitcham is in the catchment area for both Brown Hill Creek and the Sturt River and collects significant volumes of stormwater from the Adelaide foothills before flowing into Gulf St Vincent.

OUR COUNCIL



Our Council Members

Mayor



Dr Heather Holmes-Ross

Babbage Ward Councillors



Cr Aidan Greenshields



Cr Yvonne Todd

Boorman Ward Councillors



Cr Joanna Wells



Cr Andrew Tilley

Craigburn Ward Councillors



Cr Karen Hockley



Cr Darren Kruse

Gault Ward Councillors



Cr Pia George



Cr Rod Moss

Overton Ward Councillors



Cr Jane Bange



Cr Kamal Bhagat

The Park Ward Councillors



Cr Tom Morrison



Cr Corin McCarthy



Hawthorndene Community Changeroom Facility official opening.

Awards and Recognition

The City of Mitcham received several awards in recognition of organisational success across Council. The awards included:

Local Government Professionals SA 2026 Leadership Excellence Awards Excellence in Emergency Management / Disaster Recovery Bushfire Preparedness and Resilience Project – Winner

The City of Mitcham was recognised as the winner for its Bushfire Preparedness and Resilience Project.

The project sets a new benchmark in local government bushfire planning and preparedness, transforming long term strategies to deal with evolving risk, enhancing capabilities and driving targeted on-ground action. Supported by Council and federal grant funding, the project delivered a high-impact community awareness campaign, critical fire access track upgrades, accelerated woody weed removal and a comprehensive Bushfire Risk and Prevention Plan.

The campaign reached thousands of people through variable message signs, bus shelters and shopping centre displays along with community workshops. Fire access tracks were audited and upgraded to meet vegetation clearance standards and 18 new passing bays and four turnaround points were established. Woody weeds were removed from 40 hectares of bushland, reducing fuel loads.

The digital Bushfire Risk and Prevention Plan established a transparent, collaborative approach to bushfire planning that focuses on informing the community and collaborating with emergency services and state agencies to deliver best-practice bushfire management strategies.

Smart Energy Excellence Awards 2026 Stewardship and Sustainability Award – Winner

The City of Mitcham was recognised as winner of the Stewardship and Sustainability Award for its Solar Recycling Program. A first for local government in South Australia, this program allows the community to recycle old or damaged solar panels and inverters, reducing waste and supporting a circular economy.

South Australian Local Government Financial Management Group (SALGFMG) Awards 2025 Rising Star Assistant Accountant Hayley Warren – Winner

Assistant Accountant Hayley Warren was recognised as an emerging finance professional who has demonstrated exceptional promise, innovation and impact early in her career.

Local Government Information Technology South Australia Bold Ideas and Brave Starts Award – Winner

In September 2025, the City of Mitcham was recognised for its organisation-wide AI experimentation initiative.

The award recognised Mitcham's inclusive approach to building organisational readiness and capability for AI through innovation, practical support and responsible experimentation, underpinned by ethical guidance and human judgement, while sharing learnings with the broader local government sector.

Parks and Leisure Australia 2026 Regional Awards of Excellence Community Facility of the Year – Commendation

City of Mitcham's Pasadena Community Centre was recognised as a welcoming, climate-smart community hub brought to life through adaptive reuse and strong local leadership. The Centre, which is shaped through genuine community co-design, offers flexible, universally accessible spaces for learning, wellbeing and connection. The all-electric building showcases circular construction, solar energy and water-sensitive design. Since opening in 2025, the Centre has become a much-loved local gathering place, building participation, pride and resilience and showing what's possible when community leads.

South Australian Environment Awards 2025 Innovation Award – Finalist

Adelaide University Associate Professor Mark Thyer and Professor Holger Maier were recognised as finalists for their development of the Smart Stormwater Systems Project, demonstrated through the Pasadena Smart Stormwater Project. The City of Mitcham is a partner to the project which aims to reduce peak stormwater flows and support urban greening and cooling.

United Nations Global Campaign Just Transition Initiative – Selected as part of the campaign

In partnership with the City of Mitcham, the Smart Stormwater Systems Project has been selected as part of a global campaign run by Siemens Energy and The United Nations Sustainable Development Solutions Network.

The project will be showcased alongside cases from across Australia, Chile, South Africa, and Spain.



Suffolk Road Reserve toilet opening.

Grants Awarded

During the 2025/26 financial year, the City of Mitcham's Grants Program provided $308,539 in financial assistance to support local initiatives.

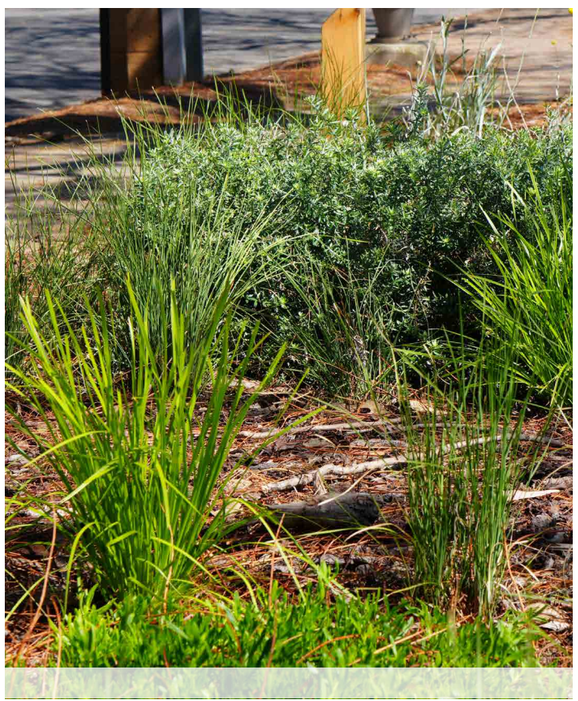
Guided by its core principle, 'By Community – For Community,' the program empowers residents, groups, and organisations to take an active role in shaping their future and pursue shared aspirations.

The Council remains committed to building strong partnerships across the community, ensuring the City of Mitcham continues to thrive as a vibrant and connected place to live.

Community Grant Awarded	$
Civic Participation and Leadership Award	$600
Community Facilities Grant	$51,607
Maggy Ragless Memorial Grant	$3,148
My Mitcham Community Grant	$139,171
Public Arts Grant	$0
Multi-year Grants	$7,352
Quick Response Grant	$39,819
Tree Assistance Fund	$22,416
Verge Greening Incentive Scheme	$8,043
Private Water Course Support Fund	$11,985
Land Management Grants	$6,000
Mitcham Heritage Subsidy Scheme	$18,398
Total Grants Awarded	**$308,539**



Verge Garden Winston Avenue.



Our Performance

The delivery of the projects and services in the 2025/26 Annual Business Plan contributes to the achievement of Council's community outcomes documented in Council's Strategic Management Plan, Mitcham 2030.

Performance results are reported against the Goals and Themes of Mitcham 2030.



Hawthorndene Community Changeroom Facility.

Goal 1 | Accessible, Healthy & Connected Community

We connect our community with each other and with their places and empower them to live healthy lives.

Highlights and Innovations

Enhanced Access and Smart Facility Management

The City of Mitcham has introduced several innovative initiatives to improve access, security and management of public amenities and community facilities.

A nationally recognised Master Locksmiths Access Key (MLAK) system is being progressively introduced at selected public toilets, enabling eligible people with disability to access facilities outside standard operating hours. The initiative supports greater independence, participation and wellbeing while reinforcing Council's commitment to inclusive and equitable public spaces.

Council has also successfully delivered an automated opening and closing pilot at the Mitcham Reserve and Apex Park public toilets. The smart access technology helps improve facility management, community safety and customer experience by reducing opportunities for vandalism and after-hours misuse, while supporting more efficient operations.

Further strengthening facility management, an Intelligent Electronic Key Management System has been implemented across more than 200 Council buildings, facilities and operational sites. The system improves security, accountability and access control, while enabling authorised community groups and hirers to access facilities when required. It also reduces administrative burden and supports contemporary best practice in asset management and service delivery.

Together, these initiatives are making it easier for people to access and enjoy Council facilities while improving safety, reliability and convenience. By investing in smart technology and inclusive solutions, Council is helping ensure community facilities remain welcoming, accessible and available when people need them most.

Gil Langley Building upgrade at Mortlock Park

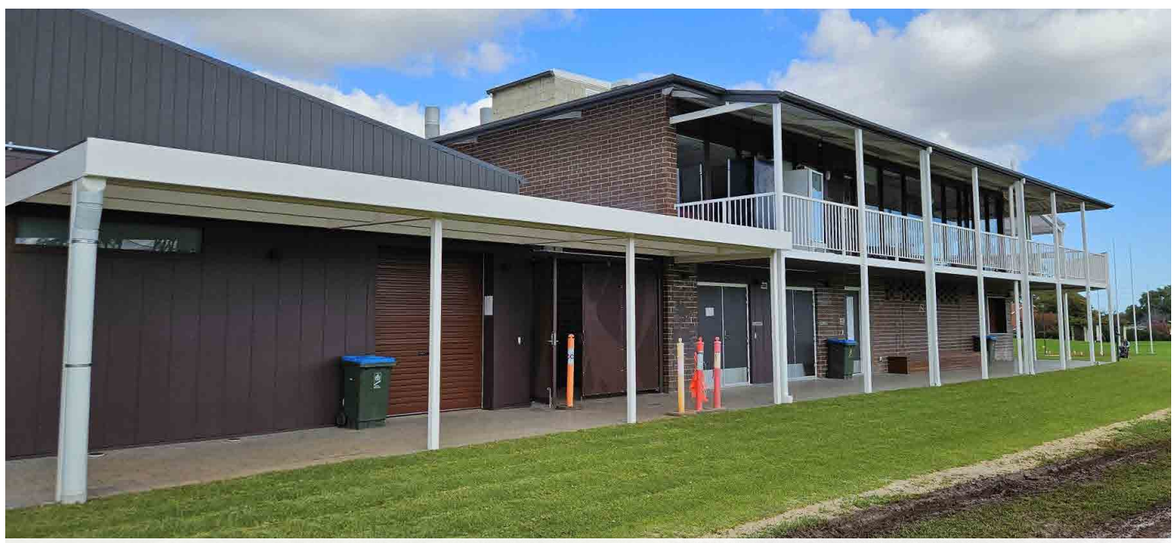
The Gil Langley Building upgrade demonstrates Council's commitment to both sustainability and effective project delivery. The $4.5 million project was completed on time and within budget, delivering a modern, DDA-compliant community and sporting facility that meets the needs of current and future users. The project also achieved outstanding circular economy outcomes, with 69.9 tonnes of construction waste recycled or reused, diverting 94% of construction waste from landfill. By combining strong project management with responsible resource recovery practices, the project provides a practical example of how Council can deliver high-quality community infrastructure while reducing environmental impacts and supporting its sustainability objectives.

Hawthorndene Oval Changeroom and Community Facility

The Hawthorndene Oval Changeroom and Community Facility project is a $1.8 million investment in modern community infrastructure, delivering new changerooms, public toilet amenities and flexible community space to support both organised sport and broader community use. The project is scheduled for completion in August 2026.

AED Rollout

City of Mitcham residents are set to benefit from the installation of 56 Automated External Defibrillators (AEDs) across community facilities throughout the City, improving access to potentially life-saving equipment for residents, visitors and staff.



Gil Langley Building upgrade at Mortlock Park.

Theme 1.1 Transport Network

We are a City that is connected to places through an integrated, efficient and people friendly transport network for motorists, cyclists and pedestrians.

Key Projects

Project	Comments	Status
DESIGN AND DELIVERY OF THE KINGSWOOD, MITCHAM, NETHERBY AND TORRENS PARK TRAFFIC STUDY	• The detailed designs have been completed and procurement has been undertaken. • 50% of the treatments are to be delivered in 2026/27 due to pricing and contractor availability.	**35% COMPLETE**
EXTENDING THE FOOTPATH NETWORK	• The Community Engagement and Final Designs have been completed. • The works are projected for delivery in 2026/27 within Quarter 1 and Quarter 2.	**35% COMPLETE**

KEY PERFORMANCE INDICATORS (KPIS)

5.5 days	Average number of days to complete urgent footpath defects after assessment. Urgent footpath defects accounted for 5% of the total number of defects identified in the 2025/26 financial year.
8.5 days	Average number of days to complete urgent pothole defects after assessment. Urgent pothole defects accounted for 7% of the total number of defects in the 2025/26 financial year.



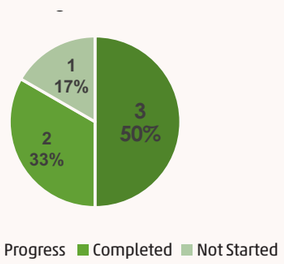
Pump track at CC Hood Reserve, Panorama.



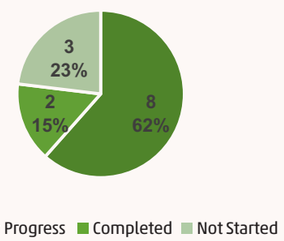
St Marys Biochar trial.

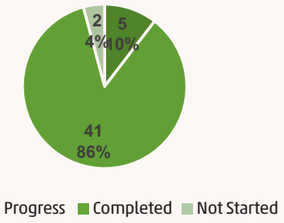
Capital Works

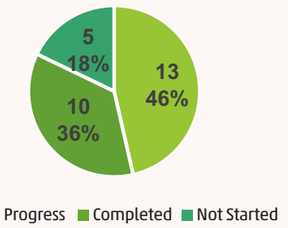
Capital Works projects reflect the number of projects underway during the 2025/2026 financial year, capturing progress on active projects and highlighting completed projects implemented in the community.

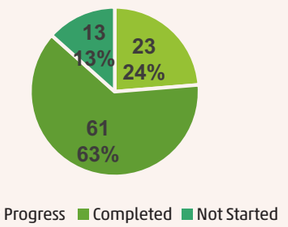
Project Name	Bridge Renewal	Project Status (charts represent year to date progress)
Description	Percentage of bridge renewal works completed.	
Comment	• The Donnybrook Reserve and Chowilla Pedestrian Bridge Projects are in the procurement stage. • Delays were experienced due to a prior price increase which required retendering.	

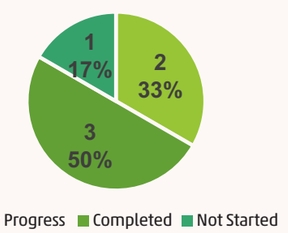
Project Name	Bus Shelter Renewal	Project Status (charts represent year to date progress)
Description	Percentage of bus shelter renewal works completed.	
Comment	The project has been completed.	

Project Name	Car Park Rehabilitation	Project Status (charts represent year to date progress)
Description	Percentage of car park renewal works completed.	
Comment	• The consultation for Wattle Avenue and Hawthorndene car park is underway. • The design process for Daws Road carpark is underway.	

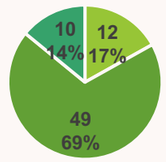
Project Name	Footpath Renewal	Project Status (charts represent year to date progress)
Description	Percentage completion of footpath renewal program.	
Comment	The majority of the program has been delivered.	

Project Name	Footpath New Construction	Project Status (charts represent year to date progress)
Description	Percentage completion of new footpath program.	
Comment	• The consultation for Huntington Drive is underway • The program is projected for completion in Quarter 2 of 2026/27	

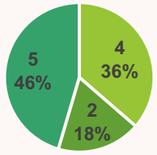
Project Name	Kerb and Watertable Renewal	Project Status (charts represent year to date progress)
Description	Percentage of kerb and water table renewal program completed.	
Comment	• The majority of the program has been completed. • The Fullarton Road project was retimed for 2026/27 given cost/price fluctuations.	

Project Name	Roads to Recovery	Project Status (charts represent year to date progress)
Description	Percentage of Year 4 of Road to Recovery program completed.	
Comment	• The program is scheduled for completion in Quarter 1 of 2026/27 subject to contractor availability. • Richmond Avenue and Winston Avenue roundabout has been rescheduled to minimise the impact on the local community.	

Project Name	Road Seal/ Kerb Program	Project Status (charts represent year to date progress)
Description	Percentage road renewal - kerb, pavement, seal program completed.	
Comment	• The majority of the program has been completed. • Key projects such as Eliza Place were retimed for 2026/27 due to a price increase.	



Project Name	Traffic Control Device New Construction	Project Status (charts represent year to date progress)
Description	Percentage completion of new traffic control device program completed.	
Comment	• The LATM program implementation is underway. • Delays were experienced due to weather and contractor availability.	





New playground and picnic facilities at CC Hood Reserve, Panorama.

Theme 1.2 Health & Wellbeing

We build capacity for people to be active, healthy, and connected, and provide inclusive and safe environments for all.

Key Projects

Project	Comments	Status
IMPLEMENTING A BOCCE COURT AND NATIVE GARDEN AT WOODLAKE RESERVE	• The project has been 100% completed.	100% COMPLETE

KEY PERFORMANCE INDICATORS (KPIS)

97.5%	Percentage of wandering dogs returned to owners in 2025/26.
7,944	Total number of seats filled on Community Buses in 2025/26.
713	Total number of vulnerable resident enquiries responded to in 2025/26.
73%	Percentage of Class 1 Council building completed in 2025/26.
100%	Percentage of Council swimming pool safety feature inspections completed in 2025/26.
3.25	Average number of days to remove illegal hard rubbish after a request is received in 2025/26.



Grant funded Gaelic Football Grand Final.



Gil Langley Building upgrade at Mortlock Park official opening.

Theme 1.3 Services & Facilities

We provide convenient access to a diverse range of information, services, activities, and facilities for our community.

Project	Comments	Status
HAWTHORNDENE OVAL CHANGEROOMS FACILITY	• The Hawthorndene Oval Changeroom and Community Facility project is a $1.8 million investment in modern community infrastructure, delivering new changerooms, public toilet amenities and flexible community space to support both organised sport and broader community use. • The Project is scheduled for completion in Quarter 1 of 2026/2027.	**95% COMPLETE**
MORTLOCK PARK BUILDING REDEVELOPMENT	• The project has been 100% completed. • The Mortlock Park project delivered a modern, DDA-compliant facility and achieved outstanding sustainability outcomes, with 69.9 tonnes of construction waste recycled or reused, diverting 94% of construction waste from landfill.	**100% COMPLETE**
READE PARK INFRASTRUCTURE UPGRADES	• The major works are completed with minor finishing works being finalised. • The project is projected for completion in Quarter 1 of 2026/27.	**95% COMPLETE**
SUFFOLK ROAD PUBLIC TOILET	• The project has been 100% completed. • The Suffolk Reserve Public Toilet project provides a new accessible public toilet facility incorporating sustainable design initiatives, including significant reductions in embedded carbon, rainwater harvesting and passive cooling measures.	**100% COMPLETE**
UPGRADING BASEBALL INFRASTRUCTURE AT MORTLOCK PARK, COLONEL LIGHT GARDENS	• The development approval and procurement processes are underway. • The project is projected for delivery in Quarter 2 of 2026/27.	**35% COMPLETE**

KEY PERFORMANCE INDICATORS (KPIS)

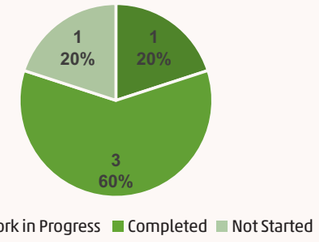
155,832	Total number of visitors to community centres and halls in 2025/26.
30,061	Total number of active library members in 2025/26.
694,250	Total number of items borrowed from libraries in 2025/26.

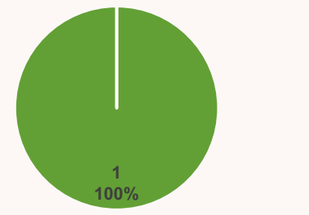


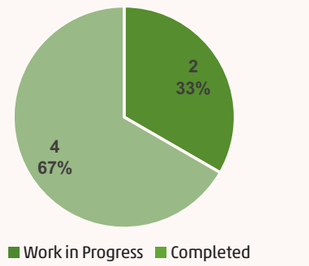
Hawthorndene Community Changeroom Facility official opening.

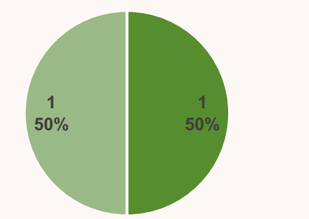
Capital Works

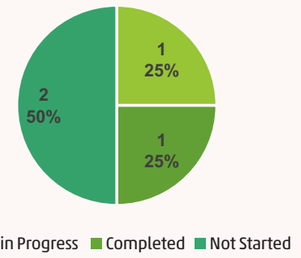
Capital Works projects reflect the number of projects underway during the 2025/2026 financial year, capturing progress on active projects and highlighting completed projects.

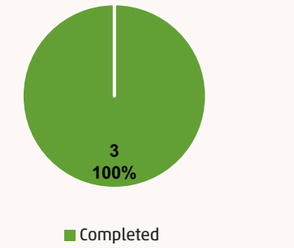
Project Name	Sport and Recreation Buildings Renewal	Project Status (charts represent year to date progress)
Description	Percentage of sport and recreation building renewal works completed.	
Comment	• Continued investment in the renewal of sporting buildings has improved accessibility, functionality and asset condition across a number of community sporting facilities. Works have focused on extending asset life, improving user experience and supporting participation in sport and recreation activities.	

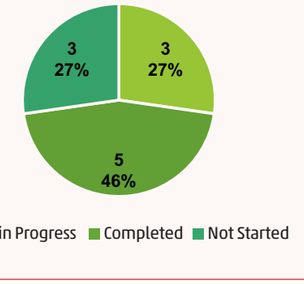
Project Name	Community Buildings Renewal	Project Status (charts represent year to date progress)
Description	Percentage of community building renewal works completed.	
Comment	• Renewal works have enhanced the condition, safety and functionality of community buildings, ensuring facilities remain fit for purpose and capable of supporting a diverse range of community programs and activities.	

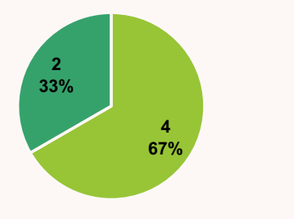
Project Name	Civic Buildings Renewal	Project Status (charts represent year to date progress)
Description	Percentage of civic building renewal works completed.	
Comment	• Renewal projects have improved the performance, safety and longevity of civic assets while supporting operational efficiency, staff wellbeing and service delivery outcomes.	

Project Name	Sport and Recreation Buildings - New	Project Status (charts represent year to date progress)
Description	Percentage of sport and recreation building (new) works completed.	
Comment	• Delivery of the Mortlock Park Gil Langley Building upgrade and the Hawthorndene Oval Community Facility has significantly enhanced Council's sporting and community infrastructure network. Together, these projects demonstrate Council's ability to successfully deliver major community infrastructure projects while improving accessibility, supporting participation and achieving strong environmental outcomes.	

Project Name	Community Buildings - New	Project Status (charts represent year to date progress)
Description	Percentage of community building (new) works completed.	
Comment	• Council continued to invest in new community infrastructure through the delivery of the Suffolk Reserve Public Toilet project and the Hawthorndene Oval Community Facility. Together, these projects enhance accessibility, encourage community participation and demonstrate Council's commitment to delivering modern, sustainable and inclusive community facilities.	

Project Name	Civic Buildings - New	Project Status (charts represent year to date progress)
Description	Percentage of community building (new) works completed.	
Comment	• The project has been completed. • New DDA compliant lift was installed at the Civic Centre.	

Project Name	Playground Renewals	Project Status (charts represent year to date progress)
Description	Percentage completion of playground renewal program.	
Comment	• Majority of the program has been completed. • Balham Reserve project has been retimed to 2026/27 to facilitate a consultation process. • Naomi Reserve project has experienced minor delays due to contractor availability.	

Project Name	Sporting Facility Renewal	Project Status (charts represent year to date progress)
Description	Percentage completion of the sporting facility renewal program.	
Comment	• A portion of the program is related to the Apex Park master plan considerations. • Netherby Reserve works are in the procurement phase. • Reade Park project is nearing completion.	



Compost Week.

Goal 2 | Sustainable City

We sustain and improve our natural and built environments for today's and future generations.

Highlights and Innovations

Climate Emergency Declaration

Council has established a comprehensive approach to managing climate-related risks and reducing emissions. A Climate Risk Implementation and Reporting Framework has been developed to embed climate risk considerations into processes and decision making. This includes adopting a strategic climate risk within Council's Strategic Risk Register and identifying 10 operational climate risks across the organisation. Council has also committed to annual climate reporting, with reporting to commence in 2026, supporting transparency, accountability and ongoing monitoring of climate-related actions and performance.

Mitcham Community Energy

The Mitcham Community Energy project continued to deliver positive outcomes during 2025/26. The Community Renewables Program launched its fourth and fifth years of residential bulk buys, attracting more than 260 new residents during the calendar year and bringing total participation to approximately 1,350 households. More than 1,200 homes have now installed solar and battery systems through the program.

The Virtual Power Plant expanded to almost 7MW of capacity following the rollout of the Green Energy Plan. Engagement with commercial customers and community organisations also continued, though the Commercial Renewables Program requires greater focus.

In partnership with the South Australian Government Department for Energy and Mining, progress was also made on the Community Battery project, with a preferred site identified in St Marys pending final survey information.

'Carbon Positive' Road Reconstruction

The City of Mitcham implemented a 'carbon positive' road reconstruction at St Marys Street, St Marys. Following detailed technical investigations and testing, City of Mitcham partnered with Hiway to deliver South Australia's first biochar road. Using MasterCarb A technology, the road has been strengthened using the existing materials enhanced with an emulsion binder and biochar, a carbon-rich product derived from agriculture and forestry industry waste. This resulted in a total carbon reduction of 96 tonnes by using an innovative material known as 'biochar.'

Bushfire Preparedness and Resilience

The City of Mitcham delivered an award-winning bushfire resilience upgrade program across its fire access track network, improving emergency response capability within high-risk bushfire areas. The project included the construction of 18 new passing bays, four turnaround areas, installation of hazard and emergency access signage, drainage improvements and targeted track restoration works to support safer and more efficient movement of firefighting appliances.

The project was delivered through a coordinated cross-organisational approach, with strong collaboration between the Community Safety, Operations and Open Space teams to combine bushfire risk management expertise, environmental considerations and practical delivery capability. The initiative was supported by ongoing engagement with the Country Fire Service (CFS), Green Adelaide, the Department for Environment and Water (DEW) and private landholders. Alongside physical infrastructure improvements, Council progressed an embedded community awareness campaign and commenced the digitisation and renewal of its Bushfire Risk Prevention Plan to strengthen community preparedness, improve risk information management and support future bushfire mitigation planning.

Pilot Study of Localised Climate Projections for Tree Selection and Husbandry

This pilot study was undertaken within the Climate Risk Assessment project to use localised climate projections to demonstrate the tangible impacts of climate risk at key locations across Council. Key natural asset sites were identified to support an assessment of climate risks. This helped inform understanding of the climate conditions most likely to affect tree health and the ongoing management of natural assets. The study outlined how conditions such as heat, rainfall, soil moisture and chance of drought might be impacted at each site under a projected future climate and listed tree management recommendations.

Green Buildings Fund and Suffolk Reserve Public Toilet Decarbonisation

The Green Building Fund has enabled Council to apply innovative, low-carbon design principles to the Suffolk Reserve Public Toilet project, demonstrating how small community infrastructure can contribute to broader decarbonisation objectives.

Through a review of material selections following engagement with the Green Building Council, opportunities were identified to significantly reduce embodied carbon by substituting traditional construction materials with more sustainable alternatives, including engineered timber framing. As a result, the project achieved a reduction in embedded carbon from an estimated 2.8 tonnes to 0.9 tonnes, while incorporating sustainable features such as rainwater harvesting, water reuse and passive cooling measures.

The installation of a green wall will assist in reducing heat load on the building and minimise the need for mechanical cooling, further lowering the facility's operational carbon footprint. These initiatives demonstrate Council's commitment to sustainable design, innovation and practical action towards reducing emissions within its built assets.

Theme 2.1 Climate Change Mitigation & Resilience

We limit our impact on the climate, and are prepared and adaptable to the impacts of climate change.

Key Projects

Project	Comments	Status
CARBON MANAGEMENT PLAN	• A comprehensive emissions inventory was completed, providing detailed insight into Council's overall emissions profile. Staff engagement workshops identified mitigation strategies, and a Draft Carbon Management Plan was developed. Following Council feedback requesting greater emphasis on past achievements, specific targets, and balanced focus between Council and community emissions, a refined approach was developed for presentation to council early next year.	**100% COMPLETE**
CIRCULAR ECONOMY AND WASTE STRATEGY	• Key achievements include the successful implementation of the Solar Panel Recycling Program, which diverted over 12 tonnes of material from landfill and received recognition as a finalist in both the LG Professionals SA Excellence in Environmental Leadership and the national Smart Energy Excellence Awards (Stewardship and Sustainability category). • The Battery Recycling Program was designed, costed, and contracted with EcoBatt. Council endorsed the Kerbside Waste Policy in February 2026, including funding for an on-demand FOGO bin service for vacant land blocks. A Circular Economy Maturity Assessment was completed, confirming strong existing initiatives and identifying opportunities for more systemic circular economy outcomes. • Council is also participating in a national AI-powered waste monitoring trial across four councils to inform future behaviour change and education initiatives.	**95% COMPLETE**
CLIMATE RISK REPORTING	• Comprehensive staff engagement workshops were conducted to develop operational climate risk understanding. Ten climate risk statements were developed and presented to the Executive Leadership Group and Audit and Risk Committee. The project culminated in Council endorsing the ten climate risks for adoption and incorporating them into both strategic and operational risk registers. • A Climate Risk Implementation and Reporting Framework was established to embed climate considerations into business processes.	**100% COMPLETE**
EV CHARGERS (PUBLIC)	• Initial development of a Council-owned EV charging network on light poles, in partnership with SA Power Networks, encountered greater complexity than anticipated. • An acquisition plan was developed, market testing completed, and two industry information sessions attracted strong interest. • The tender process was completed, with the CEO signing the recommendation to award, and contract negotiations have commenced with the successful respondent. • Procurement for a fast charger at the Civic Centre was completed to support accelerated EV uptake within the community.	**80% COMPLETE**
EV FLEET TRANSITION PROGRESS	• A comprehensive review of prior EV Fleet work and trials was completed, along with analysis of the current fleet. A business case for converting the community bus to electric was approved by the CEO. • A Draft Fleet Transition Plan was developed, including critical charging infrastructure requirements.	**ONGOING**
EXTENDING AND UPGRADING THE STORMWATER NETWORK	• The stormwater projects scheduled as part of the 2025/26 Capital Works Program have progressed. • Internal resourcing constraints and competing project priorities have resulted in some carry-forward.	**60% COMPLETE**
GREEN ENERGY PLAN	• The Green Energy Plan project delivered 1.3MW of solar deployment across more than 35 Council buildings, including sports and community clubs. • This initiative is projected to save sports clubs more than $30,000 per annum in energy costs. • This year Council provided shared resource support to City of Victor Harbor for their Green Energy Plan rollout.	**100% COMPLETE**
MITCHAM COMMUNITY ENERGY	• The Mitcham Community Energy project continued its ongoing delivery during 2025/26. • The Community Renewables Program launched its fourth and fifth years of residential bulk buys, with over 260 new residents joining in the current calendar year and total participating homes reaching approximately 1,350. Over 1,200 homes have now installed solar and batteries under the program. The Virtual Power Plant has grown to almost 7MW capacity following the Green Energy Plan rollout. • Engagement with commercial customers and community organisations continued, though the Commercial Renewables Program requires greater focus. • The Community Battery project, in partnership with SA Government Department of Energy and Mining, has progressed with site identification in St Marys pending final survey information.	**50% COMPLETE**
PASADENA SMART WATER PROJECT	• Adelaide University has updated conceptual modelling for the catchment using the latest climate change advice and is finalising a draft report. This modelling will be used to inform the scope of the detailed design to maximise the benefits of the project. • Minor infrastructure modifications have been completed on the existing stormwater network to allow for installation of flow monitoring equipment. This equipment has been designed and manufactured to suit the site to measure flows which will provide data for comparison of post and pre-development flow rates.	**10% COMPLETE**

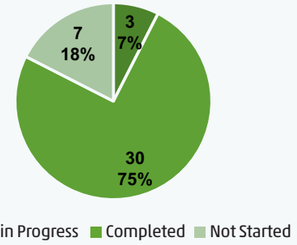
KEY PERFORMANCE INDICATORS (KPIS)

57,032	Total number of street trees recorded in 2025/26.
268	Total hectares of fire break maintenance and new clearance in 2025/26.
52	Number of service days or modifications due to extreme weather in 2025/26.
60%	Percentage of energy self-generated by Council renewable energy systems in 2025/26.
66%	Percentage of suitable buildings equipped with renewable energy systems (based on structural, service and usage suitability assessments) in 2025/26.

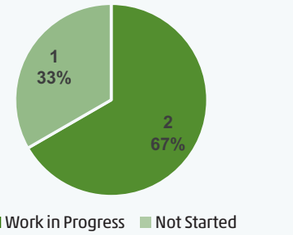
Capital Works

Capital Works projects reflect the number of projects underway during the 2025/2026 financial year, capturing progress on active projects and highlighting completed projects.

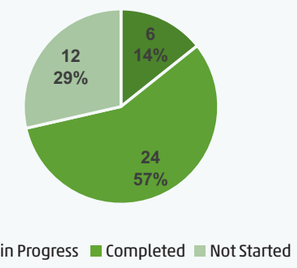
Project Name	Green Energy Plan	Project Status (charts represent year to date progress)
Description	Percentage completion of the Green Energy Plan (capital) program.	
Comment	• The majority of projects have been delivered. • Seven projects have not been started. • Those not yet completed are subject to planning and development requirements or structural assessments. • Cumberland Park Community Centre and battery caging are nearing completion.	



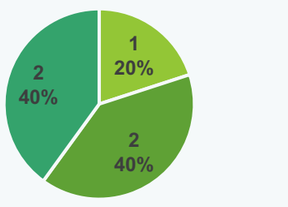
Project Name	Renewables - New	Project Status (charts represent year to date progress)
Description	Percentage completion of the Renewables program.	
Comment	• The delivery of supporting infrastructure to support blackout protection and EV fast charging is nearing completion. • The project is projected for completion in Quarter 1 and Quarter 2 of 2026/27.	



Project Name	Drainage New	Project Status (charts represent year to date progress)
Description	Percentage of new stormwater drainage works completed.	
Comment	• Goodwood Road Stage 1 has been completed. • Goodwood Road Stages 2 and 3 works are subject to design and stakeholder engagement which has been rescheduled to 2026/27. • Surrey Avenue and Batley Avenue is under the final design stage and experienced delays due to design complexities requiring new options for development.	



Project Name	Drainage Works Renewals	Project Status (charts represent year to date progress)
Description	Percentage stormwater renewal drainage works completed	
Comment	• Grange Road works are under the design and procurement stage and scheduled for delivery in 2026/27. • Goodwood Road and Aver Avenue Stage 1 work has been completed. • Huntington Drive was delayed due to community engagement and the footpath design process. • 13 and 15A Mountain Road project is complete.	



Theme 2.2 Sustainable Resources

We conserve resources through efficient practices, investment in technology, waste avoidance, and a commitment to reuse, recycle and repurpose.

KEY PERFORMANCE INDICATORS (KPIS)

59.85%	Percentage of waste diverted from landfill in 2025/26.
99%	Percentage of domestic (blue) bins collected per week in 2025/26.
7	Average number of weeks to complete street sweeping in each suburb in 2025/26.



Pasadena worm farm.

Theme 2.3 Natural Environment

We protect and enhance the environment and its biodiversity across natural landscapes, waterways, open spaces and across our suburbs.

Key Projects

Project	Comments	Status
INCREASING THE LAND MANAGEMENT GRANT PROGRAM	• The Land Management grant was increased to $20,000 per annum.	**100% COMPLETE**
INVESTING IN WATER SENSITIVE URBAN DESIGN (WSUD)	• The stormwater projects scheduled as part of the 2025/26 Capital Works Program have progressed.	**80% COMPLETE**
PRIVATE WATERCOURSE SUPPORT FUND	• The Private Water Course webpage has been completed. • The first round is underway with three applications provisionally approved.	**80% COMPLETE**
PROVISION OF TREE MAINTENANCE VOLUNTEERS	• Work is underway to utilise volunteer residents to support the care of trees across the City. During 2025/26, a digital application was drafted to enable volunteers to document their contributions. • Communications to volunteers through Mitcham Community News, Council's website and social media channels is planned for late spring and summer, with complete delivery anticipated in summer 2026/27.	**40% COMPLETE**

KEY PERFORMANCE INDICATORS (KPIS)

15,966	The total number of trees audited in 2025/26.
55	The total number of complex tree assessments/audits completed in 2025/26.
25.75	Average number of days to assess customer requests relating to tree works (pruning/ removal) in 2025/26.
2.75	Average number of days to complete urgent tree defects after assessment in 2025/26.

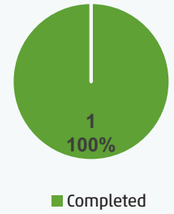


Arbor Day Doncaster Avenue Reserve.

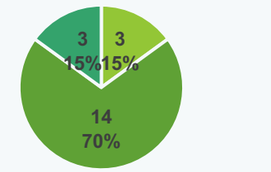
Capital Works

Capital Works projects reflect the number of projects underway during the 2025/2026 financial year, capturing progress on active projects and highlighting completed projects implemented in the community.

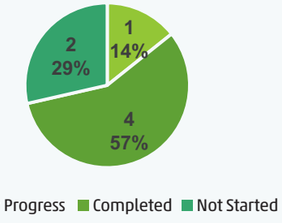
Project Name	**Brown Hill and Keswick Creeks - New**	**Project Status** (charts represent year to date progress)
Description	Percentage completion of the Brown Hill and Keswick Creeks (new) works	
Comment	• City of Mitcham made its annual capital payment. • Projects within City of Mitcham are underway, including Betty Long Gardens (80% complete) and Cross Road to Hampton Street (25% complete with works continuing in 2026/27).	



Project Name	**Parks and Gardens (Open Space) Renewal**	**Project Status** (charts represent year to date progress)
Description	Percentage completion of the parks and gardens renewal program	
Comment	• The majority of the program has been delivered. • Price Memorial Oval centre wicket is on hold until the overall facility assessment has been completed. • Apex Park is subject to Council and community engagement processes.	



Project Name	**Parks and Gardens (Open Space) - New**	**Project Status** (charts represent year to date progress)
Description	Percentage completion of the parks and gardens (new) program	
Comment	• The Treetop Park works have been completed. • Mortlock Park baseball infrastructure upgrade works required a Development Approval process which is being undertaken and associated design changes which are underway. Project is scheduled for delivery in 2026/27.	



Goal 3 | Dynamic & Prosperous Places

We have a strong and competitive economy that supports our unique and vibrant places and culture.

Highlights and Innovations

Young Street Redevelopment

A new pedestrian-friendly section of Young Street has been completed outside Tiwu Kumangka, home of the Blackwood Library and Community Centre.

The upgrade features a section of raised road pavement zone to slow traffic and create a pedestrian-friendly zone, new landscaping with garden beds and trees, renewed road surfacing and upgraded footpaths on both sides of the street and additional car parks.

A new roundabout at the intersection of Young Street and Waite Street, funded through the Australian Government's Black Spot Program, and the undergrounding of powerlines are also part of the project.

The project reflects a commitment from Council to link the northern and southern parts of Blackwood and to enhance accessibility, safety and visual appeal, creating a vibrant precinct for the community to enjoy.

Stage 1 completion of Activating Hawthorn's Hidden Gem

Stage 1 implementation of the Master Plan to Activate Hawthorn's Hidden Gem was completed, transforming the former bowling greens into an attractive and accessible community open space. Located alongside key community destinations including Mitcham Memorial Library, Hawthorn Community Centre, Mitcham Preschool, Soldiers Memorial Garden and Brown Hill Creek, the site now features lawns, shade trees, picnic facilities, pathways, landscaped planting and Kaurna artwork.

Review of Minor Contracts for Building Maintenance

The City of Mitcham implemented the approach of researching local companies and inviting them to provide quotations. This approach helps strengthen local supplier engagement, improve value for money, and ensure responsive service delivery.



Greek cooking class, Pasadena.



Mitcham Primary School Eco Tour at Mitcham Memorial Library.

Theme 3.1 Placemaking

We have a spatial vision that guides the development of integrated, attractive and vibrant precincts that support diverse land uses and housing choice.

Key Projects

Project	Comments	Status
ACTIVATING HAWTHORN'S HIDDEN GEM - STAGE 1	• The works for this project have been 100% completed. • Implementation of stage 1 of the Master Plan for the former Bowling Green and Air Force Association (AFA) precinct at Hawthorn has included lawns, shade trees, a planting buffer, picnic shelters and tables, paths, demolition of the lean-to building and Kaurna artwork on the northern portion of the site.	**100% COMPLETE**
BLACKWOOD STAGE 1: MOVEMENT STRATEGY / STUDY	• This project is underway with early investigations and data collection completed. • A council briefing / workshop is scheduled to be undertaken in September 2026.	**35% COMPLETE**
BLACKWOOD STAGE 2: MAIN ROAD, ENHANCEMENT PROJECT	• Stage 2 is subject to the outcomes of the Stage 1 study as above.	**0% COMPLETE**
DEMOLITION AND LANDSCAPING (GIRL GUIDES HALL) AND BUILDING COMPLIANCE WORKS (FORMER SCOUTS HALL) AT MORTLOCK PARK, COLONEL LIGHT GARDENS	• Structural and hydraulic investigations were completed which identified significant rectification works including new roof, stormwater and sewer systems, structural remediation, flooring replacement and DDA upgrades. • A report to the internal steering committee is being finalised to confirm the scope and costings of the works.	**20% COMPLETE**
INCREASE TO COUNCIL'S ROAD AND FOOTPATH SWEEPING SERVICE	• This project has been 100% completed and currently within service levels.	**100% COMPLETE**
INVESTIGATION OF POSSIBLE 40KM/H SPEED LIMIT ZONES ACROSS THE CITY	• A report is scheduled for presentation to Council in early 2026/2027.	**90% COMPLETE**
MITCHAM CENTRE OPPORTUNITIES FRAMEWORK	• The Mitcham Centre opportunities framework is scheduled for presentation to Council for endorsement in October 2026 following an Information Session in July 2026.	**85% COMPLETE**
PROVISION OF OUTDOOR FURNITURE AND SHADE FOR OUTDOOR TERRACE AT TIWU KUMANGKA	• The infrastructure for this project has been ordered and is awaiting delivery and installation. • The project is estimated for completion in August 2026.	**50% COMPLETE**
SHARED VISION FOR THE FUTURE OF WINSTON AVENUE	• The consultation has been completed with the final Winston Avenue Urban Design Framework to be presented to Council for endorsement in October 2026 following an Information Session in July 2026.	**85% COMPLETE**
STRATEGIC NORTH SOUTH PEDESTRIAN LINK AT BLACKWOOD CENTRE	• The City of Mitcham has engaged in further discussion with landowner/s which remain ongoing.	**50% COMPLETE**
WAITE STREET RESERVE UPGRADE	• The professional services provider has submitted the 25% detailed design for internal review to ensure the proposed elements and materials are fit for purpose and maintainable. Kaurna artists have been invited to express their interest in contributing to the project by developing artistic elements for inclusion in the reserve upgrade.	**15% COMPLETE**
YOUNG STREET REDEVELOPMENT	• This project has been 100% completed and is within the defects liability period.	**100% COMPLETE**

KEY PERFORMANCE INDICATORS (KPIS)

4.5	Average number of days taken to complete graffiti removal after a request is received in 2025/26.
1,396	Development applications lodged with Council for assessment in 2025/26.
78%	Total percentage of Development applications approved within time in 2025/26.
$169.81 Million	Total amount of development cost of approved development applications in 2025/26.

Theme 3.2 City Vibrancy

We are a City well recognised for our social and cultural diversity, creativity, arts, events, heritage, natural environment, educational and medical facilities.

KEY PERFORMANCE INDICATORS (KPIS)

95	Total number of permits approved for community events in 2025/26.
137	The number of Council-run events, including Citizenship Ceremonies, civic functions, major events and installations, and cultural or educational events (excluding recurring programs) in 2025/26.
56	The number of events delivered by community, enabled by My Mitcham Community Grants or Quick Response Grants in 2025/26.
Deferred **Deferred to support future delivery in 2026/27**	Percentage of Public Art budget committed each year.

Theme 3.3 Partnerships

We partner with neighbouring Councils, Government, universities, the private sector, not-for-profit organisations and community groups to maximise community and economic outcomes.

Key Projects

Project	Comments	Status
PROVISION OF ANNUAL COMMUNITY FACILITIES GRANTS	• Council provides a budget of $50,203 for Community Facilities Grants (to a maximum of $5,000) per grant. • 100% of the budget was distributed by the end of Quarter 4.	**100% COMPLETE**

KEY PERFORMANCE INDICATORS (KPIS)

335	Total number of registered volunteers in 2025/26.
32	The number of partnerships with Community Groups or Organisations in delivering grant funding enabled events in 2025/26.
100%	Percentage of My Mitcham Community Grants budget committed in 2025/26.
95%	Percentage of Quick Response Grants budget committed in 2025/26.



Tree of the Month at Hawthorndene.

Goal 4 | Excellence in Leadership

We are a professional and innovative Council with responsible leadership that is valued by its people, community and partners.

Highlights and Innovations

Aero Ranger

Council is trialling Aero Ranger, an AI system that uses vehicle-mounted vision technology to support parking enforcement and other regulatory activities, including building and bushfire inspections. The Aero Ranger project remains in the pilot and testing phase, with team training, vehicle fit-out and system configuration complete.

The pilot is demonstrating improved efficiency while providing valuable data on parking occupancy, turnover and compliance trends to inform future decision-making. Key risks relating to community trust and the use of artificial intelligence are being managed through transparent communications and by ensuring all enforcement decisions remain officer-led. Testing, data validation and community engagement will continue before any broader implementation is considered.

FlexiPay

FlexiPay software has given residents greater flexibility and control over how and when they pay their rates.

Big Map Exercise – Strengthening Bushfire Preparedness

In partnership with Disaster Relief Australia, the City of Mitcham hosted an interactive Big Map Exercise to boost local disaster planning and strengthen emergency resilience across the city. This session was made possible through funding from the National Emergency Management Agency under the Protecting Our Communities federal grant program.

ESRI tools were used to create an interactive mapping solution for the bushfire project, improving public access to information. AI was also used to design logos and create visuals for related bushfire plans and reports. The Big Map Exercise brought together local emergency services, community leaders and other key stakeholders to explore how we respond to bushfires and other emergencies. Using a giant 12m x 9m aerial map of the council area, participants were able to identify community assets and potential vulnerabilities, explore how different parts of the community might be impacted and share ideas and experiences to improve emergency coordination.

By working side-by-side, attendees gained valuable insights into emergency planning, disaster response and how to better support our community in times of crisis.

Forestree and Field App Integration

Forestree has been implemented as the primary field interface for the horticultural teams. This approach enables horticulture crews to work within a single system in the field, improving efficiency and usability, while maintaining data integrity and ensuring TechOne remains the source of truth for asset management and reporting.

Smart Square (EFTPOS Payments)

Council is implementing Smart Square (EFTPOS payments) across services for fee collection for Environmental Health and Community Safety related transactions. This initiative will streamline the payment process, improve customer convenience, ensure fees are received promptly and reduce the need for debt collection.

Secure Network Access Control

This initiative will tighten network security by allowing access only from approved Council-owned devices with authenticated Council staff signed in.

New Mapping System

The City of Mitcham is using Near Map, a mapping system that provides more up-to-date, high quality imagery and additional features. The system will assist Development Compliance Officers, Building Surveyors and Planners, helping to improve response times and accuracy.

Significant Reduction in Tree Defects

The City of Mitcham reduced its outstanding tree defect backlog by approximately 50% during the reporting period through improved planning, scheduling, and prioritisation. A more structured and proactive approach also enabled crews to respond more efficiently to inspections and rectification works across the city.

Customer Communications Centre Improvements

Improvements to the Customer Communications Centre have enhanced the customer and staff experience. Works included acoustic upgrades to improve privacy and comfort, energy-efficient lighting to support staff wellbeing and improvements within staff workspaces. These changes demonstrate how relatively small interventions can improve workplace experience, customer service and energy efficiency.



Karinya Reserve tree planting.

Theme 4.1 Good Governance

We are transparent and accountable, make informed decisions, demonstrate integrity, and empower our community to have a voice and participate in a meaningful way.

Key Projects

Project	Comments	Status
INVESTMENT IN ARTIFICIAL INTELLIGENCE ADVICE, TRAINING AND LICENCES	• Staff engagement and capability building was prioritised, with Lunch-and-Learn sessions, adoption surveys, and an in-house training model established. • The AI Policy was finalised, endorsed by the CEO, and published internally. Adoption rates increased significantly, with 95 active licensed Copilot users undertaking almost 6,000 prompts, plus 82 additional users on the standard version. • The focus has evolved from individual productivity to developing and sharing Copilot agents across the organisation, with 19 active staff-developed agents supporting service delivery, regulatory, records management and corporate functions. Mandatory onboarding training modules are being developed, and a pilot trial of Claude AI is underway to assess alternative tools. • The City of Mitcham also received a Local Government Information Technology South Australia award for AI Adoption.	**100% COMPLETE**
ARTIFICIAL INTELLIGENCE – TRANSFORMATIONAL	• The Artificial Intelligence – Transformational project progressed from 15% to 90% completion during 2025/26. • An AI undergraduate placement student from Flinders University was recruited and commenced developing agents alongside key teams and an AI Support Officer role was filled part-time to support capability building. • The AI Strategic Framework is nearing completion, establishing a long-term roadmap focused on strategy, learning and governance to position City of Mitcham as a leader in AI adoption within local government. • Comprehensive governance arrangements have been established, including the AI Governance Charter, Terms of Reference, and supporting documentation, with the AI Steering Group overseeing a growing portfolio of projects and use cases. A mandatory AI onboarding program is being developed for all staff.	**90% COMPLETE**
TECHNOLOGY ONE UPGRADE	• The City of Mitcham is currently in the Market Sounding stage of the procurement process. Evaluations of submissions from partners are underway, with a selection progressing to the Request for Tender (RFT) stage. • The project readiness assessments are now complete and this work identified an opportunity to cleanse, structure and organise data. This will be delivered as a sub-project by internal teams ahead of the main implementation. • The project is currently on budget and on schedule. • The next steps involve a request for tender process update and selection of key project partners.	**15% COMPLETE**
IMPLEMENTATION OF A GRANTS SOFTWARE PACKAGE	• Implementation of the project was postponed following delay of consideration of Council Report on Grants Framework which informs the setup of the software package. • The system remains ready to soft launch on Quick Response Grants in 2026/27 Financial Year with timing of release for My Mitcham, Community Grants now impacted by delayed election and the selection of a new Grants Committee. • The City of Mitcham anticipates use of the system by Round 2 of 2026/27.	**75% COMPLETE**

KEY PERFORMANCE INDICATORS (KPIS)

2.49%	Percentage variance between YTD actuals and adopted budget figures on the income statement.
4	Number of Section 270 reviews of Council decisions commenced in 2025/26.
98.08%	Percentage of FOI applications processed within the statutory timeframe in 2025/26.

Theme 4.2 Organisational Improvement

We are efficient and effective with a culture of positive change and innovation to deliver sustainable outcomes and value-for-money services that meet community needs.

Key Projects

Project	Comments	Status
REVIEW OF THE GREEN ORGANICS DROP-OFF SERVICE AT LYNTON	• Service review presented to council in March 2026. Enhanced service scheduled for rollout in March 2026.	**100% COMPLETE**

KEY PERFORMANCE INDICATORS (KPIS

95.5%	Percentage of new help desk tickets closed in 2025/26.



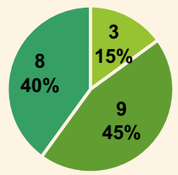
Celebration of Citizenship January 2026.

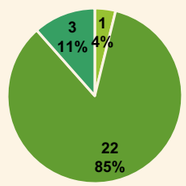
Capital Works

Capital Works projects reflect the number of projects underway during the 2025/2026 financial year, capturing progress on active projects and highlighting completed projects.

Project Name	Information Systems Renewal	Project Status (charts represent year to date progress)
Description	Percentage completion of information technology renewal capital program	
Comments	• Successful completion of the annual capital refresh program, replacing end-user devices including mobile phones, laptops, and desktop computers to improve performance, security and user experience.	

Project Name	Information Technology – New Capital	Project Status (charts represent year to date progress)
Description	Percentage completion of information technology new capital program.	
Comments	• Delivery of this year's capital investment program, implementing a new large-format outdoor digital display and an upgraded CCTV system at Pasadena to enhance community engagement, public safety and facility capabilities.	

Project Name	Major Fleet – Renewal	Project Status (charts represent year to date progress)
Description	Percentage completion of major fleet renewal program.	
Comments	• 9 of the 20 planned fleet replacement items have been delivered, progressing Council's fleet renewal program and supporting reliable service delivery.	

Project Name	Minor Fleet - Renewal	Project Status (charts represent year to date progress)
Description	Percentage completion of minor fleet renewal program.	
Comments	• 22 of the 26 planned fleet replacement items have been delivered, progressing Council's fleet renewal program and supporting reliable service delivery.	

Theme 4.3 Community Experience

We are easy to do business with and commit to a customer-centric approach that delivers positive experiences and builds trust.

Key Projects

Project	Comments	Status
INTRODUCTION OF A FLEXIBLE RATES PAYMENT SYSTEM	• The FlexiPay system has been successfully completed and included in the Quarter 4 2025/26 rates notice.	**100% COMPLETE**

KEY PERFORMANCE INDICATORS (KPIS)

26,942	Total number of registered participants on the YourSay platform in 2025/26.
206,419	Total reach and engagement (e.g. Likes, Comments, Shares, Link Clicks) across Council's social media platforms in 2025/26.
96.5%	Answer rate for customer calls received by the Call Centre in 2025/26.
2,155	Total number of Section 7 and request to view enquiries completed in 2025/26.



Nesting boxes workshop Pasadena Community Centre.

Our People



Citizens of the Year Ruth and Peter McInerney.

Our People

The Executive Leadership Group

The City of Mitcham had five senior executive officers: the Chief Executive Officer and four General Managers, who formed the 'Executive Leadership Group'. Members of this group received total remuneration packages, including superannuation, use of a Council vehicle, mobile phone and a laptop, with amounts ranging from $270,563 to $393,482.

Management/Staff Ratio

Approximate ratio was one (1) Manager for every 13 staff.

Role	Number of Employees	% Ratio
Management*	24	7.2%
Staff	309	92.8%

* Consists of Chief Executive Officer, General Managers and Managers. Team Leaders are included within Staff.

Attendance at industry awards

In 2025/26 20 staff members attended industry awards at a total cost of $4,000.

Travel

In 2025/26 a total of $9,215 was spent on travel and accommodation for staff to attend conferences related to their role with Council. No international travel was undertaken.

Volunteers

Without the generous contribution of our 335 active volunteers, many of the programs and services Council offers would not be possible. Volunteers helped across Council such as in our libraries, community centres, community bus, Justice of the Peace service and gardens.



Herbstfest 2026. Photo: Don Brice

Total number of registered volunteers	335
Number of male volunteers	155 (46%)
Number of female volunteers	180 (54%)

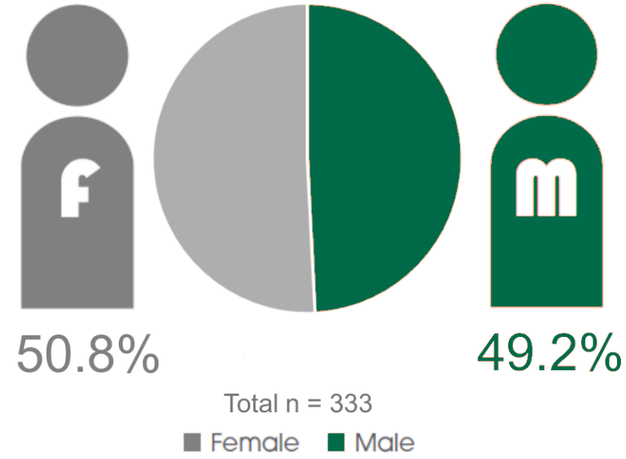
Volunteers per program area	
Community Bus volunteers	32 (10%)
Outdoor space and biodiversity including gardens and trails volunteers	146 (43%)
Community spaces and connection including community centres and programs, library service, toy library, history service, community shed, events, and Justice of the Peace volunteers	157 (47%)

Length of service for volunteers	
5 years or less	188 (56%)
6 to 10 years	63 (19%)
11 to 15 years	47 (14%)
16 to 20 years	16 (5%)
21 to 25 years	15 (4%)
25 years plus	6 (2%)

Volunteer age demographic	
Under 25 years old	11 (3%)
26 to 40 years old	24 (7%)
41 to 50 years old	23 (7%)
51 to 60 years old	25 (8%)
61 to 70 years old	70 (21%)
71 to 80 years old	134 (40%)
81 years plus	48 (14%)

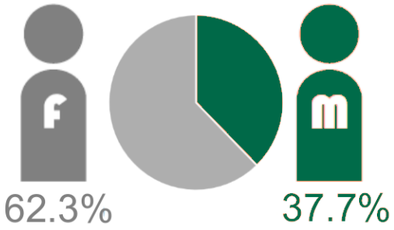
COUNCIL EMPLOYEE SNAPSHOT

TOTAL WORKFORCE

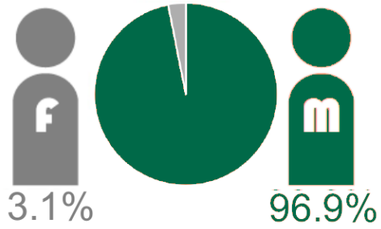


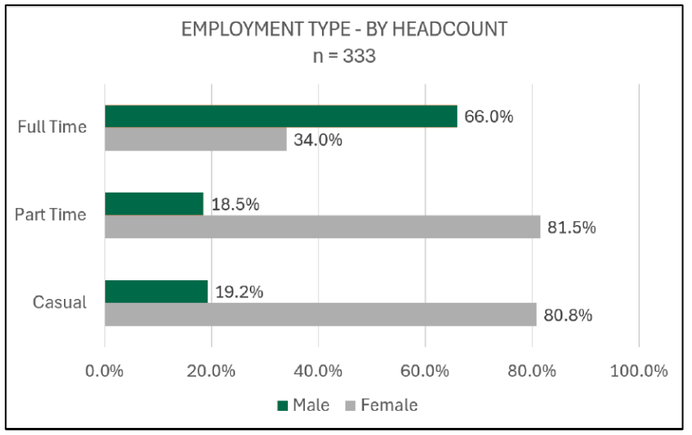
INDOOR/OUTDOOR WORKFORCE

INDOOR (SAMSOA)



OUTDOOR (LGE) WORKFORCE



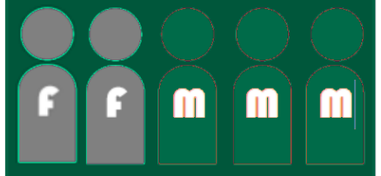


KEY INITIATIVES

- Establishment of a Diversity and Inclusion Committee
- Salaries paid in accordance with relevant Enterprise Agreement
- Fair treatment policy that addresses Equal Opportunity
- Flexible working agreements to balance work and family responsibilities

LEADERSHIP – SPHERE OF INFLUENCE

2/5



of the Senior Management Team identify as female



Mitcham Library Service Home Library Service.

Our Governance



Donald Street playground.

The City of Mitcham has an active and committed Council that listens to its community and is working to enhance the key strategic goal areas of Accessible, Healthy and Connected Community, Sustainable City, Dynamic and Prosperous Places and Excellence in Leadership in all Council programs and activities.

Representation

Comparison of representation quota with councils of similar size*

	Council Members	Electors	Quota
City of Marion	13	69,637	5,356
City of Playford	16	78,937	4,933
City of Mitcham	13	50,351	3,873
City of Campbelltown	11	37,996	3,454
City of West Torrens	15	43,471	2,898

* Data source: Electoral Commission SA 2025 (made available via LGA SA). Representation quota = number of electors divided by number of Councillors (including the Mayor).

Representation Reviews, Submissions and Boundary Change

Under section 28 of the Local Government Act 1999, the prescribed percentage or number of eligible electors may refer a proposal to the South Australian Local Government Grants Commission (the Commission) seeking changes to council boundaries, the composition of a council or its representative structure. Any proposal must set out, in general terms, the nature of the proposal and comply with the Commission's proposal guidelines.

Regulation 5 of the Local Government (General) Regulations 2013 prescribes the percentage of eligible electors required to make a proposal under section 28 of the Act as 10 per cent. This means that a total of 4,975 eligible electors are required to make a direct proposal to the Commission. The Commission's proposal guidelines are published on its website and are publicly available.

Council is required to conduct a representation review at least once every eight years, or within a period specified by the Electoral Commissioner. Council completed its most recent representation review in late 2021, which resulted in new ward boundaries taking effect for the November 2022 local government elections. Throughout the review, electors were given the opportunity to contribute their views and make submissions on Council's representation structure.

Council and Committee Meetings

Role of Council

The City of Mitcham is established to provide for the government and management of its area at the local level. Its role is to make informed and responsible decisions in the interests of its community. In particular, to provide and co-ordinate services and facilities that will benefit its residents and the wider community, to develop its community and resources in a socially just and ecologically sustainable manner, to encourage and develop initiatives for improving the quality of life of the community, to manage, protect and conserve the environment within its area, and to represent the interests of its community to the wider community. In addition, Council's role is to exercise, perform and discharge the powers, functions, and duties of local government under the Act and other applicable legislation.

Council membership has 13 Council Members consisting of the Mayor and 12 Ward Councillors.

Meetings

The Council serves as the primary decision-making body, holding regular Ordinary Meetings on Tuesday evenings.

Currently, Council holds an Ordinary Meeting on the second Tuesday of each month, except in January and months where the second Tuesday falls immediately after a public holiday. In such cases meetings are scheduled for alternate Tuesdays.

In addition to Ordinary Meetings, Council held seven (7) Special Council Meetings on:

- **Tuesday 1 July 2025**
- **Tuesday 26 August 2025**
- **Tuesday 24 February 2026**
- **Tuesday 7 April 2026**
- **Tuesday 5 May 2026**
- **Tuesday 2 June 2026**
- **Tuesday 30 June 2026**

Members of the community were welcome to attend, except where matters were discussed in confidence.

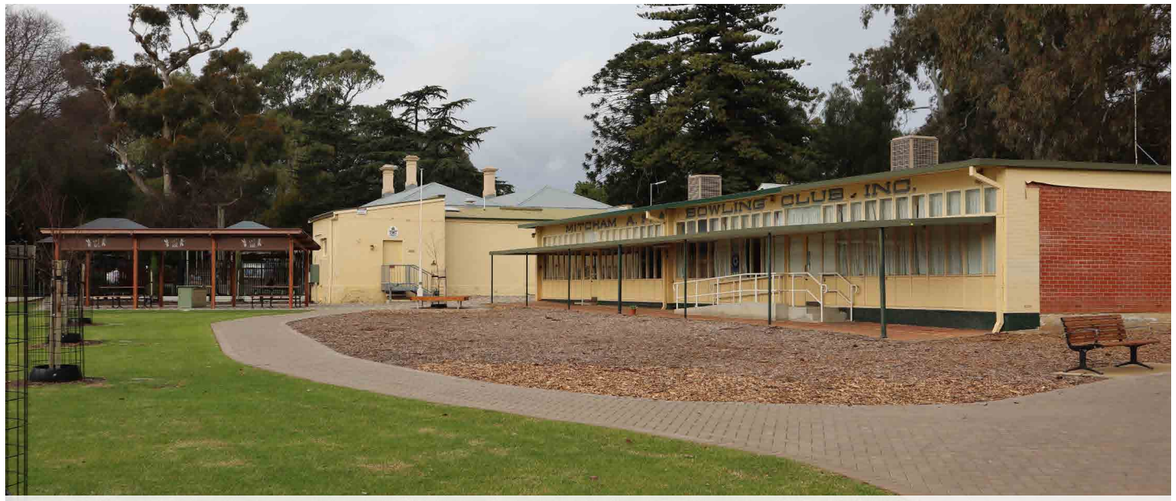
All meetings of Council and its Committees are held at the City of Mitcham Civic Centre, 131 Belair Road, Torrens Park and are open to the public, unless the meeting decides to exclude the public for special circumstances based on Sections 90(2) and (3) of the Act. Meeting dates and times are published at the City of Mitcham Civic Centre and on Council's website www.mitchamcouncil.sa.gov.au. All agendas and minutes are available for inspection at the City of Mitcham Civic Centre, Libraries and on the website www.mitchamcouncil.sa.gov.au.

Documentation for each meeting, including agenda with reports, attachments and minutes, can be accessed on Council's website www.mitchamcouncil.sa.gov.au. Hard copies of the agendas are made available to the public in the Council Chambers before the meetings.

Hard copies of the minutes can be viewed at the Customer Centre within five days of the meeting, without charge.

The Council held a total of nineteen (19) meetings.
The attendance record is below:

	Number of Meetings	
Membership	**Eligible**	**Attended**
Mayor Heather Holmes-Ross	19	17
Councillor Jane Bange	19	18
Councillor Kamal Bhagat	19	17
Councillor Pia George	19	18
Councillor Aidan Greenshields	19	18
Councillor Karen Hockley	19	19
Councillor Darren Kruse	19	18
Councillor Corin McCarthy	19	19
Councillor Tom Morrison	19	16
Councillor Rod Moss	19	19
Councillor Andrew Tilley	19	18
Councillor Yvonne Todd	19	19
Councillor Joanna Wells	19	19



Hawthorn Hidden Gem.

Council Member Behaviour

Any contraventions to Chapter 5, Part 4, Division 2 of the Local Government Act 1999 by Council Members are included below:

Nil for 2025/2026 Financial Year

Council Assessment Panel

The Council Assessment Panel (CAP) was established on 13 June 2017 following the commencement of the Planning, Development and Infrastructure Act 2016. The CAP came into operation on 1 October 2017 and assumed the operations of Development Assessment Panel.

The role of the Council Assessment Panel is to make decisions to either approve or refuse certain types of development applications.

The Council Assessment Panel has a total of five (5) members and one (1) deputy member. Of the five (5) members, there are two (2) Council Members (one (1) member and one (1) deputy member) and four (4) members are independent of the Council. The Council selected the independent members through an Expression of Interest process that was open to members of the public.

The Council Assessment Panel scheduled 15 meetings during 2025/2026.

Council Assessment Panel Meetings

The Council Assessment Panel met 13* times during 2025/26.

*5 February 2026 and 7 May 2026 meetings were cancelled due to nil business.

The members and attendance record are provided below:

	Number of Meetings
Membership	**Attended**
Mr Alan Rumsby (Presiding Member)	13
Mr Michael Osborn (Independent Member)	11
Mr Steve Hooper (Independent Member)	13
Ms Amy Smedley (Independent Member)	11
Councillor Tom Morrison (Council Member)	11
Councillor Jane Bange (Council Member)	13



Young Street redevelopment.

Committees of Council

The Council, pursuant to Section 41 of the Local Government Act 1999, may establish committees to:

- Assist the Council in the performance of its functions.
- Inquire into and report to the Council on matters within the ambit of the Council's responsibilities.
- Provide advice to the Council.
- Exercise, perform or discharge delegated powers, functions, or duties.

When establishing a committee, the Council determines the reporting and other accountability requirements that are to apply to the committee.

There are two types of committees:

- Prescribed
- Other

Prescribed Committees

Committees are prescribed by Determination 5 of 2022 *The Remuneration Tribunal Determination of Allowances for Members of Local Government Councils.*

Council received advice and recommendations from three (3) prescribed committees. Their role during the 2025/26 period is set out below.

CEO Performance Review Committee

The CEO Performance Review Committee undertakes the annual performance review of the Chief Executive Officer. The Committee comprised a panel of four (4) Council Members. The role of the Committee is to establish key performance objectives for the Chief Executive Officer, to appraise his actual performance against those objectives and to conduct a review of his salary.

The CEO Performance Review Committee met four (4) times during 2025/26. The attendance record is below:

	Number of Meetings	
Membership	**Eligible**	**Attended**
Mayor Heather Holmes-Ross	4	4
Councillor Karen Hockley	4	4
Councillor Corin McCarthy	4	3
Councillor Andrew Tilley	4	2
Councillor Joanna Wells	4	4

Audit and Risk Committee

The Audit and Risk Committee assists Council in fulfilling its oversight responsibilities relating to accounting, audit, legislative compliance (e.g. annual financial statements), financial and operational risk management (e.g. strategic management plans or annual business plans), ensuring effective communication between Council and management and the external Auditor and reviewing the adequacy of internal controls, reporting and practices of the Council on a regular basis.

Membership of the Committee consisted of five (5) members; one (1) Council Member and four (4) Independent Members with relevant experience in professions such as, but not limited to, accounting, audit, financial, legal, risk management and governance.

The Audit and Risk Committee met five (5) times during 2025/26. The members and attendance record are provided below:

	Number of Meetings	
Membership	**Eligible**	**Attended**
Mr Tim Muhlhausler	5	5
Ms Paula Davies	5	5
Ms Christine Hahn	5	5
Mr Damian Scanlon	5	5
Councillor Pia George	5	3
Councillor Darren Kruse (Proxy)	2	2

In addition to its legislative role the Committee undertook the following:

- Considered reports in relation to the management and reporting of Council's financial assets, activities, risks and the performance of contracts entered by Council.
- Considered reports in relation to financial and accounting policies.
- Monitored and reviewed the performance of Council's Risk Management Program.

Independent Member Selection Committee

The Independent Member Selection Committee was established and endorsed by the Full Council on 13 December 2022 under Section 41 of the Local Government Act 1999 with delegated authority under Section 44(2)(a) of that Act for the purposes of shortlisting, interviewing, and determining the independent members of Council Committee.

The Committee provides advice to Full Council on the suitability of applicants and has the power to determine the most appropriate candidates.

Membership of the Committee varies depending on the Committee it is determining for and is outlined in the Independent Member Selection Committee Terms of Reference.

The Independent Member Selection Committee met twice (2) during 2025/26 to determine appointments to the Council Assessment Panel. The attendance record is below:

	Number of Meetings	
Membership	**Eligible**	**Attended**
Mayor Heather Holmes-Ross	2	2
Councillor Tom Morrison	2	2
General Manager Development Services and Community Safety	2	2
Manager Development Services	2	2
Council Assessment Panel – Assessment Manager	2	2

Other Committees

Australia Day Awards Selection Committee

The Australia Day Awards Selection Committee was established and endorsed by the Full Council on 29 November 2022 under Section 41 of the Local Government Act 1999 with delegated authority under Section 44(2)(a) of that Act for the purposes of determining the winner(s) of the Australia Day Awards in the following categories:

- Citizen of the year
- Young citizen of the year
- Community Event of the year
- Award for Active Citizenship

Membership of the Committee provides for the Mayor, a minimum of three and a maximum of five Councillors, one community member being a previous Citizen of the Year Award winner and the person occupying the position of Manager Community Development or an equivalent position.

The Australia Day Awards Selection Committee met once during 2025/26. The record of attendance is shown below:

	Number of Meetings	
Membership	**Eligible**	**Attended**
Mayor Heather Holmes-Ross	1	1
Councillor Kamal Bhagat	1	1
Councillor Karen Hockley	1	1
Councillor Corin McCarthy	1	1
Councillor Andrew Tilley	1	0
Councillor Joanna Wells	1	1
Previous Citizen of the Year	1	1
Manager Community Connections	1	1

Grants Committee

The Grants Committee was established and endorsed by the Full Council on 13 December 2022 under Section 41 of the Local Government Act 1999 with delegated authority under Section 44(2)(a) of that Act for the purposes of allocating funds to eligible community groups and organisations.

The Committee is charged with assessing grant applications, allocation of funds within the Grants budget limit and receiving reports in relation to grants made under various programs of the Council.

Membership of the Committee is made up of the Mayor and up to a maximum of five other Council Members.

The Grants Committee met twice during the 2025/26 financial year. The attendance record is shown below:

	Number of Meetings	
Membership	**Eligible**	**Attended**
Mayor Heather Holmes-Ross	2	1
Councillor Aidan Greenshields	2	2
Councillor Karen Hockley	2	2
Councillor Corin McCarthy	2	1
Councillor Rod Moss	2	2
Councillor Joanna Wells	2	2

Community Representation

Council Members also represent the City of Mitcham at various external meetings such as School Boards, Community Committees, Networks and Associations in addition to Full Council and their Committees' Meetings.

Delegations to the CEO

The Council has provided the Chief Executive Officer with delegated authority to make decisions on a range of specified administrative and policy matters. The Council reviews these delegations annually. The Chief Executive Officer can sub-delegate to other officers of Council as he sees fit.

In keeping with legislative requirements, Council determines:

- the policies to be applied by the Council in exercising its discretionary powers.
- the type, range, and scope of projects to be undertaken by the Council.
- the resources which are to be made available to undertake such works and services.

Council Subsidiaries

Regional Subsidiaries allow more than one Council to join together to perform a particular function, beneficial to all its members. The City of Mitcham has interests in three regional subsidiary committees pursuant to section 43 of the Local Government Act 1999:

- Centennial Park Cemetery Authority
- Eastern Waste Management Authority
- Brown Hill and Keswick Creeks Stormwater Board



Cemetery Tour by City of Mitcham staff member Mark Winders.



New playground at CC Hood Reserve, Panorama.

Centennial Park Cemetery Authority

Centennial Park Cemetery Authority is a body corporate. The property of the Authority is held on behalf of two constituent owner Councils, the City of Mitcham and the City of Unley. A Board of Management consisting of four (4) independent members (chosen for their specific areas of expertise) are responsible for the administration of affairs of the subsidiary. A formal charter agreed on by the Constituent Councils sets out the powers, functions, and duties of Centennial Park Cemetery Authority. Centennial Park Cemetery Authority also has a CPCA Owners Executive Board which comprises of the CEO, Mayor and one (1) Councillor from both the City of Mitcham and the City of Unley.

The Authority is established to:

- Ensure that the assets and facilities at Centennial Park are developed, maintained, and operated in a sustainable and efficient manner.
- Deliver effective and sustainable service provision for the Constituent Councils, customers of Centennial Park and the community of South Australia.
- Manage the facilities of and services at Centennial Park using sound business concepts.
- Establish and demonstrate ethical policies and standards, in accordance with the rights of customers and industry standards.
- Provide security of tenure for all interment licences at Centennial Park through sound financial and business management.
- Pro-actively manage the business of Centennial Park in a competitive and changing environment.
- Undertake key strategic and policy decisions for the purpose of enhancing and developing Centennial Park.
- Be financially self-sufficient.

Eastern Waste Management Authority (East Waste)

The property of Eastern Waste Management Authority is held on behalf of the constituent owner councils being the City of Mitcham, City of Burnside, City of Norwood, Payneham & St Peters, Adelaide Hills Council, Campbelltown City Council, Corporation of the Town of Walkerville and City of Unley. A Board of Management consisting of three (3) Councillors, one (1) Mayor, one (1) Chief Executive Officer and one (1) senior director representing the constituent councils and an independent chair are responsible for the administration of the affairs of the subsidiary. A formal charter agreed on by constituent councils sets out the powers, functions and duties of Eastern Waste Management Authority.

The Authority is established by the constituent councils for the purpose of the collection and disposal of waste, primarily within the areas of the constituent councils and has the following functions:

- to predominantly operate or obtain services for the collection of waste on behalf of constituent councils and/or other approved councils.
- to provide waste management services whether in or (so far as the Act allows) outside the area of any of the constituent councils, including waste collection, recycling of organic and inorganic materials, disposal of waste.
- to undertake management and collection of waste (in accordance with regulatory approvals) and kerbside materials recovery, on behalf of constituent councils (and/or other approved councils) in an environmentally responsible, effective, efficient, economic, and competitive manner.

Brown Hill and Keswick Stormwater Board

The South Australian Government approved a regional subsidiary, the Brown Hill, and Keswick Creeks Stormwater Board (the Board) on 15 February 2018. The Board was established by the City of Mitcham, City of Adelaide, City of Burnside, City of Unley, and City of West Torrens to act on behalf of the five catchment councils in managing the implementation of the Brown Hill Keswick Creek Stormwater Management Plan. The Board is responsible for the construction, management and ongoing maintenance of all flood mitigation works as part of the Brown Hill Keswick Creek Stormwater Project.

Member Allowances

The Local Government Act 1999 provides for the payment of Council Member allowances.

A Council Member of council is entitled to an annual allowance for performing and discharging official functions and duties. The annual allowance, as set by the Remuneration Tribunal of South Australia is adjusted in November each year:

Role	Annual Allowance
Mayor	$102,188
Council Members	$25,547

The Council Members' Allowances and Support Policy sets out a comprehensive summary of the provisions of the Local Government Act 1999 and Regulations with respect to Council Member allowances, expenses and provision of facilities, support, and benefits. It also sets out the circumstances under which Council approves the reimbursement of additional expenses on a discretionary basis.

Full details of reimbursements paid to members of Council are detailed in the Register of Allowances and Benefits available for viewing at the City of Mitcham Civic Centre, 131 Belair Road, Torrens Park.

The costs to Council associated with the provision of gifts (defined to include hospitality) to members of the Council during 2025/26 are summarised below. It should be noted that this primarily relates to catering provided during Council Meetings and/or training sessions.

Regulation	Total
Gifts above the value of $50 provided to members of the council during the relevant financial year funded in whole or in part by the council. Gifts include hospitality such as dinner prior to Council and Committee meetings.	$17,627.48

Note: An estimated $9,490.10 of this total is additionally captured in the Credit Card spend total reported in the financial statements contained within this document.

Fees for the Audit Committee and Council Assessment Panel members were set by Council resolution as follows:

Role	Fee
Audit Committee Independent Presiding Member per sitting	$637
Audit Committee Independent Member per sitting	$518
Audit Committee Council Member per sitting	Nil
Council Assessment Panel Independent Presiding Member per sitting	$748
Council Assessment Panel Independent Member per sitting	$575
Council Assessment Panel Council Member per sitting	$403

Payments made to Council Members

The following allowance payments were attributed to Council Members during the 2025/26 financial year. Please note that this is lower than the Member Allowances annual determined figure due to the timing of the Remuneration Tribunal's determination in November 2024 – the allowance is adjusted at this point but not back dated.

Elected Member	Allowance
Mayor Heather Holmes-Ross	$101,428.75
Councillor Jane Bange#	$29,387.21
Councillor Kamal Bhagat	$25,357.21
Councillor Pia George	$25,357.21
Councillor Aidan Greenshields	$25,357.21
Councillor Karen Hockley	$25,357.21
Councillor Darren Kruse	$25,357.21
Councillor Corin McCarthy	$25,357.21
Councillor Tom Morrison#	$28,581.21
Councillor Rod Moss	$25,357.21
Councillor Andrew Tilley	$25,357.21
Councillor Yvonne Todd	$25,357.21
Councillor Joanna Wells	$25,357.21
Total	$412,969.27

Councillor Jane Bange and Tom Morrison received payments for sitting on the Council Assessment Panel.

Payments made to Council Members appointed to the Board of the Carrick Hill Trust

The following sitting fee was paid by Carrick Hill Trust to a Council Member on the Board of the Trust during the 2025/26 financial year.

Board Member	Allowance
Councillor Joanna Wells	$1,593

Payments made to Council Members appointed to the Board of the Eastern Waste Management Authority

The Council Members appointed as a Director or Deputy Director on the Eastern Waste Management Authority Board do not receive a sitting fee.

Board Member	Allowance
Councillor Pia George	Nil

Payments made to Council Members appointed to the Centennial Park Cemetery Authority Owners Executive Board

The Council Members appointed to the Centennial Park Cemetery Authority Owners Executive Board do not receive a sitting fee.

Elected Member	Allowance
Mayor Heather Holmes-Ross	Nil
Councillor Yvonne Todd	Nil

Council Member Training and Development

Council encourages continued professional training and development for Council Members.

This is seen as being necessary in terms of good governance and the improved performance of their functions and duties. The Council's Members' Allowances and Support Policy set out the provisions of the Local Government Act 1999 and Local Government (Members Allowances and Benefits) Regulations 2010 in respect of Council Members allowances, expenses and support (including training and development).

Access to conferences is dependent on the perceived benefits of attendance to Council Members and the Council and the available budget. Information gained from attendances at conferences is to be shared with all Council Members by way of a public report to Council. The Council Members Allowances and Support Policy covers the circumstances under which Council approves attendance at local, interstate or overseas conferences.

During the 2025/26 financial year, Council Members attended the following training and development seminars and conferences:

2025/26 Activity	Attendees
2026 Mayor and CEO Forum 25 July 2025	Mayor Holmes-Ross
Conservation SA – Changemaking 8-week program 11 September to 30 October 2025	Councillor Todd
Murray Darling Association Conference and AGM 29 September to 2 October 2025	Councillor Tilley
Thought Leadership – DemocracyCo Part 1 16 October 2025	Mayor Holmes-Ross, Councillors Bange, George, Greenshields, Hockley, Kruse, McCarthy, Morrison, Moss, Tilley, Todd and Wells
Thought Leadership – DemocracyCo Part 2 25 November 2025	Mayor Holmes Ross, Councillors George, Greenshields, Hockley, Kruse, McCarthy, Morrison, Moss, Tilley, Todd and Wells
2025 Local Government Association – Conference and Annual General Meeting 20 and 21 November 2025	Mayor Holmes-Ross* and Councillors Kruse and Tilley
2026 Local Government Association – Conference and Ordinary General Meeting	Mayor Holmes-Ross* and Councillor Todd
2026 Australian Local Government Association – National General Assembly 23-25 June 2026	Mayor Holmes Ross*, Councillors George, Moss and Todd

*Mayor Holmes-Ross attended as Local Government Association President so attended at nil cost to the City of Mitcham.

Associated costs of interstate and international travel undertaken by members of the Council during 2025/26 are summarised below. Only interstate travel was undertaken.

Council Member	Conference	Travel / Accommodation
Councillor Pia George	$1,244	$1,818
Councillor Darren Kruse* (Costs were for ALGA – $1,458 and $1,222 was transferred to Cr Moss so not included here – cost of original flights split with Cr Moss 50:50)		$1,219
Councillor Rod Moss	$1,458	$2,281
Councillor Yvonne Todd	$1,594	$2,651

Confidential Provisions

The City of Mitcham is committed to the principle of open and accountable government with meetings ordinarily conducted in public.

Council also recognises that on occasions it may be necessary or appropriate for particular matters to be considered in confidence as allowed under Section 90 of the Local Government Act 1999. During this financial year 30 items were considered in confidence under Section 90 of the Local Government Act 1999.

The table below shows the number of times each clause has been used by Council or its committees. It should be noted that in some instances multiple clauses have been used for single items.

Section	Description	Number of times used
90(3)(a)	information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)	13
90(3)(b)	information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and	8
90(3)(c)	information the disclosure of which would reveal a trade secret	0
90(3)(d)	90(3)(d) commercial information of a confidential nature (not being a trade secret) the disclosure of which could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and would, on balance, be contrary to the public interest	13
90(3)(e)	matters affecting the security of the council, members or employees of the council, or council property, or the safety of any person	2
90(3)(f)	information the disclosure of which could reasonably be expected to prejudice the maintenance of law, including by affecting (or potentially affecting) the prevention, detection or investigation of a criminal offence, or the right to a fair trial	0
90(3)(g)	matters that must be considered in confidence in order to ensure that the council does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty	2
90(3)(h)	legal advice;	2
90(3)(i)	information relating to actual litigation, or litigation that the council or council committee believes on reasonable grounds will take place, involving the council or an employee of the council.	2
90(3)(j)	information the disclosure of which would divulge information provided on a confidential basis by or to a Minister of the Crown, or another public authority or official (not being an employee of the Council, or a person engaged by the Council) and; would, on balance, be contrary to the public interest.	0
90(3)(k)	tenders for the supply of goods, the provision of services or the conducting of works.	0
90(3)(m)	information relating to a proposal to prepare or amend a designated instrument under Part 5 Division 2 of the Planning, Development and Infrastructure Act 2016 before the draft instrument or amendment is released for public consultation under that Act	0
90(3)(n)	information relevant to the review of a determination of a Council under the Freedom of Information Act 1991.	0
90(3)(o)	information relating to a proposed award recipient before the presentation of the award.	1

Items put in confidence during the year and status as at 30 June 2026:

Meeting date	Meeting	Item no	Report title	Confidential order	(91(7))	Status as at 30 June 2026
8 July 2025	Council	10.3	Brown Hill Keswick Creeks Stormwater Regional Subsidiary - Board Membership and Remuneration	90(3)(a)	Yes	Released
8 July 2025	Council	10.4	CEO Performance Review Committee - Recommendation to Council from 1 July 2025 Meeting	90(3)(a)	No	Released
6 August 2025	Audit and Risk Committee	5.2	Mitcham Community Energy – Annual Update	90(3)(d)(i)&(ii)	Yes	Retained
2 September 2025	CEO Performance Review Committee	5.1	Chief Executive Officer 2024/2025 Performance Review and 2025/2026 Remuneration Review	90(3)(a)	Yes	Retained
9 September 2025	Council	10.7	Appointment of Members to the Brown Hill and Keswick Creeks Stormwater Audit and Risk Committee	90(3)(a)	Yes	Released
9 September 2025	Council	16.1	Cr Tom Morrison – Potential Land Purchase	90(3)(d)(i)&(ii)	Yes	Released
30 September 2025	CEO Performance Review Committee	5.1	Chief Executive Officer 2024/2025 Performance Review and 2025/2026 Remuneration Review	90(3)(a)	Yes	Retained
29 October 2025	Audit and Risk Committee	5.2	Cyber Security Update	90(3)(e)	Yes	Retained
29 October 2025	Audit and Risk Committee	7.2	External Audit - Matters Arising and Performance of Contract	90(3)(g)	Yes	Retained
11 November 2025	Council	10.11	CEO Performance Review Committee - Recommendations to Council from 2 September and 30 September 2025 Meetings - Confidential Item	90(3)(a)	Yes	Retained
11 November 2025	Council	10.13	Proposed Road Closure and Disposal - Portion of Sleeps Hill Drive Road Reserve adjacent 26 Gamma Crescent, Panorama	90(3)(b)(i)&(ii)	Yes	Partially Released
11 November 2025	Council	10.14	Proposed Road Closure and Disposal – Portion of Myall Avenue Road Reserve, Blackwood	90(3)(b)(i)&(ii)	Yes	Partially Released
11 November 2025	Council	10.15	Proposed Boundary Realignment and Acquisition – Ayr Avenue / Princes Road / Lochwinnoch Road Roundabout	90(3)(b)(i)&(ii)	Yes	Retained
9 December 2025	Council	10.3	Proposed Road Closure and Disposal - Portion of Wheaton Road, Melrose Park	90(3)(b)(i)&(ii) and 90(3)(h)	Yes	Retained
9 December 2025	Council	10.4	Licensing matters at Mortlock Park relating to Colonel Light Gardens Primary School and St Therese School	90(3)(d)(i)&(ii)	Yes	Retained
16 December 2025	Australia Day Awards Selection Committee	6.1	Australia Day Awards 2026 Selection	90(3)(a)	Yes	Released
10 February 2026	Council	10.3	Sale of 207-211 and 213-217 Main Road, Blackwood	90(3)(b)(i)&(ii)	Yes	Retained
10 February 2026	Council	10.4	Ongoing Site Management for Contaminated Land at 91 Quinton Court, Pasadena - Endorsement of Site Management Plan	90(3)(g)	Yes	Partially Released
10 February 2026	Council	10.9	Civic Centre EV Fast Chargers	90(3)(d)(i)&(ii)	Yes	Retained
18 February 2026	Audit and Risk Committee	5.2	TechOne Property & Rating Upgrade Project (Presentation)	90(3)(d)(i)&(ii)	Yes	Released
18 February 2026	Audit and Risk Committee	5.3	Cyber Security Update	90(3)(e)	Yes	Retained
18 February 2026	Audit and Risk Committee	7.1	Prudential Review Report : TechnologyOne Property & Rates Project	90(3)(d)(i)&(ii)	Yes	Retained
24 February 2026	Council	4.1	Sale of 207-211 and 213-217 Main Road, Blackwood	90(3)(b)(i)&(ii)	Yes	Retained
17 March 2026	Council	10.1	TechnologyOne Property and Rating Project	90(3)(d)(i)&(ii)	Yes	Released with redactions
17 March 2026	Council	10.8	Ongoing Site Management for Contaminated Land at Lot 101 Port Lincoln Boulevard, Pasadena – Changes to Detailed Site Investigation, Site Management Plan and Resourcing	90(3)(a) and 90(3)(i)	Yes	Yes
7 April 2026	Council	4.2	Tree Damaging Activity - 39 Edward Street, Daw Park	90(3)(h) and 90(3)(i)	Yes	Retained
12 May 2026	Council	11.7	East Waste Draft 2026/2027 Annual Plan and Budget	90(3)(d)(i)&(ii)	Yes	Retained
12 May 2026	Council	11.12	Centennial Park Cemetery Authority - 45, 47, 49 and 51 Magdalene Terrace, Pasadena	90(3)(b)(i)&(ii) and 90(3)(d)(i)&(ii)	Yes	Retained
2 June 2026	Council	5.1	Centennial Park Cemetery Authority Strategic Management Plans and 2026/27 Annual Business Plan and Budget	90(3)(d)(i)&(ii)	Yes	Retained
2 June 2026	Council	5.2	East Waste Audit and Risk Management Committee - Board Member Appointment	90(3)(a)	Yes	Released

There were 144 orders still operative at the end of the financial year (not including orders made before 15 November 2010). During 2025/26, 31 items were released in full and 4 items were released in part.

Freedom of Information Applications

Under Section 12 of the Freedom of Information Act 1991, anyone has the legal right to request access to Council documents. During the financial year, 23 Freedom of Information (FOI) applications were received. One application was withdrawn and one application was received via transfer from another agency.

Under Section 30, members of the public can ask for personal information in Council documents to be corrected if it is inaccurate. No requests for amendment were received.

Under Section 38, if someone disagrees with a decision about their FOI request, they can ask for an internal review. One internal review was requested this year.

Under Section 39, if a person is still unhappy with the outcome of the internal review—or if a review is not available—they can ask the Ombudsman SA to conduct an external review. No external reviews were requested.

As required by Section 9, Council publishes an Information Statement each year. It is available at: www.mitchamcouncil.sa.gov.au.

Section 270 Internal Reviews of Decisions

Council received four (4) requests for a review of a decision under section 270 of the Local Government Act 1999 during the financial year:

Decisions for Review	Outcome
Driveway Crossover	Under review
Removal of Trees	Under review
Road Reserve	Under review
Discretionary Rate Rebate Application	Refused



Bushfire clearing.

National Competition Policy

Competitive Neutrality, Significant Business Activities and Structural Reform of Public Monopolies

The competition principles applicable to Local Government under the competition principles agreement require that each Local Government authority issue a Clause 7 statement. For the last year Council advises that it:

- Has two significant businesses defined as category 1 businesses under competitive neutrality principles – Eastern Waste Management Authority and Centennial Park Cemetery Authority, which neither commenced nor ceased operating during the 2025/26 financial year.
- Has no by-laws which place barriers on market entry, conduct or discriminates between competitors.
- Has received no complaints alleging a breach of competitive neutrality principles by Council in 2025/26.
- Has not been involved in any structural reform of public monopolies in 2025/26.

Competitive Tendering

Council is committed to ensuring open, fair, and transparent processes with respect to procurement activities which ensure the equitable treatment of suppliers while adhering to appropriate standards of probity. Our Procurement Policy adheres to section 49 of the Local Government Act, 1999. The Policy and supporting procedures aim to facilitate the delivery of best value goods, works and services to the community in a sustainable way.

The types of procurement methods used by Council are determined by reference to the level of expenditure established within Council's procurement procedures, together with a consideration of the complexity, risk and prevailing market conditions associated with the procurement. The method chosen is with a view to achieving the best value for money result.

The Council's procurement procedures provide for competitive procurement processes for all requirements valued in excess of $20,000 unless an exemption has been sought.

A contract register is maintained for all contracts resulting from procurement activities undertaken.

Council is committed to continuous improvement with respect to its procurement practices. Council updates its policy and procedural framework for procurement together with its contractual tools.

In fulfilling Council's procurement function the following principles apply:

- suppliers need to adhere to acceptable standards of work health and safety practices.
- the conservation of resources, energy efficiencies, minimisation of waste, protection of the environment and principles of ecological sustainability are encouraged.
- Council incorporates the principles of the Disability Discrimination Act 1992.

Council is committed to maximising the benefits of its procurement activities to the local economy and community. The Procurement Policy provides that subject to all commercial considerations being equal Council may, subject to the law, give preference to:

- suppliers operating in the Mitcham Council area.
- suppliers that are Indigenous owned or operated.
- suppliers that endeavour to supply goods and services in compliance with the Modern Slavery Act 2018.
- products that are Australian made.
- products that are produced from reused or recycled material.



Herbstfest 2026. Photo: Don Brice



Grey Box Day.

Local Nuisance and Litter Control Act

Local Nuisance and Litter Complaints

Nature	Complaints
Local Nuisance	
Dust	27
Noise	81
Odour	16
Smoke	58
Fumes and Aerosols	11
Animals	57
Insanitary	3
Unsightly	45
Vibration	3
Graffiti	41
Other	0
Litter Control	
Class A Hazardous	1,428
50 litres or more of class B hazardous litter or general litter	-
Up to 50 litres of class B hazardous litter	-
General Illegal Dumping - Up to 50L	-
Bill posting without owner consent	12
Air or Water Pollution	31
Light	21

*Breakdown of litter data not available. Included in Class A numbers.



Hawthorndene 100 year celebration.

Nuisance and Litter Abatement Notices

Reference	Abatement Notices
s30(1)(a) Local nuisance	9
s30(1)(b) Litter control	0

Offences Expiated and Prosecuted

Reference	Offence	Expiations	Prosecutions
s20	Fail to cease local nuisance		1
s22 (1) (d) Maximum penalty	Disposing of up to 50 litres of general litter	2	
Disposing of over 50 litres of general litter		17	

Civil penalties negotiated under section 34 of the Act:	0
Applications to the Court for orders for civil penalties under section 34 of the Act:	0
The number of orders made by the Court on those applications:	0
Any other functions performed by the council under the Act:	None

Community Land and Council Facilities

Section 193 of the Local Government Act 1999 (Act) stipulates that all local government land owned by Council or under Council's care and control (excluding roads) is classified as community land. As part of our responsibilities related to community land ss 196 and 207 of the Act require Council to prepare, adopt, and maintain a Community Land Register (CLR) and Community Land Management Plans (CLMP).

In 2020 Council began a large-scale review of our CLR and CLMPs. As part of this review Council has updated our Community Land Register and this has been made available for the public to view in the Civic Building. The Community Land Register and Plans will be continuously amended as required, as new reserves are created or if any community land is revoked and disposed of.

In 2026 Council progressed both the preparation of new CLMPs and amendments to existing plans. New and revised plans were developed for a range of community land categories and facilities

Council has continued a significant program of review and updating of its Community Land Management Plans (CLMPs) to ensure compliance with the Local Government Act 1999 and to align management plans with current land uses, community expectations and Council operations.

Community Land Management Plan 2025/26 Report Card

256	Number of Parcels of Community Land
86	Temporary Permits Issued in 2025/26
72	Number of Current Leases across CLMPs in 2025/26
51	Number of Leases due for Renewal in 2025/26

The increase in the number of leases due for renewal this year is due to the natural variation in lease expiry cycles. While some years may see only 11 or 12 renewals, others - such as the current year– may see a significantly higher number when a large group of leases expire concurrently. In this instance, 42 Sports and Recreation leases expired on 30 September 2024.

A new policy and template lease are currently progressing through Council, after which the new lease will be rolled out to clubs.



Hawthorn Hidden Gem.



Donald Street playground.

Public Documents Maintained by Council

The City of Mitcham has a range of corporate governance documents, registers, codes, and policies to assist with decision making and to ensure Council's activities are undertaken in an accountable, efficient, open, and transparent manner.

Registers

The following are registers kept by Council as required under the Local Government Act 1999 and the Local Government (Elections) Act 1999:

- Assessment Record
- Delegations Register
- Policy Register
- Register of Building Upgrade Agreements
- Register of By-laws
- Register of Campaign Donations Returns
- Register of Community Land
- Register of Dogs
- Register of Fees and Charges
- Register of Gifts and Benefits – Council Officers
- Register of Gifts and Benefits – Council Members
- Register of Interests – Council Officers
- Register of Interests – Council Members
- Register of Land Management Agreements
- Register of Land Management Agreements – Development Applications
- Register of Members Allowances and Benefits
- Register of Members Training and Development
- Register of Planning and Building Applications
- Register of Remuneration, Salaries and Benefits – Council Officers
- Register of Public Roads

Codes

The following are Codes kept by Council as required under the Local Government Act 1999 and the Local Government (Elections) Act 1999:

- Code of Practice – Access to Meetings and Documents
- Code of Practice – Meeting Procedures

Policy Documents

All of Council's public policies are available to the public and are located on Council's website and include mandatory policies as follows:

- Behavioural Standards for Council Members
- Complaints Management
- Caretaker Policy
- Induction, Training and Development for Council Members
- Council Members Allowances and Support
- Council Member Behavioural Management Policy
- Internal Controls
- Independent Review of a Decision
- Order Making
- Procurement
- Prudential Management
- Public Consultation
- Road and Public Place Naming

Other Corporate Documents

The following corporate documents are also available to the public on Council's website:

- Annual Report
- Audited Financial Statements
- Charter for Centennial Park Cemetery Trust
- Charter for Eastern Waste Management Authority
- Charter for Brown Hill and Keswick Creeks Stormwater Board
- Council and Committee Agendas and Minutes
- Fees and Charges
- Information Statement
- Procedure for the Review of Council Decisions
- Strategic Management Plan
- Annual Business Plan
- Long Term Financial Plan
- Asset Management Plans

The following is available to view on request:

- Electoral Roll

Financial Statements

City of Mitcham

General Purpose

Financial Statements

For the year ended 30 June 2026

CITY OF MITCHAM

City of Mitcham

General Purpose Financial Statements
for the year ended 30 June 2026

Contents

	Page
Council certificate	**3**
Principal Financial Statements	
Statement of Comprehensive Income	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Notes to and forming part of the Financial Statements	**8**
Independent Auditor's Report – Financial Statements	**43**
Independent Auditor's Report – Internal Controls	**44**
Certificates of Audit Independence	
Council Certificate of Audit Independence	45
Audit Certificate of Audit Independence	46

City of Mitcham

General Purpose Financial Statements
for the year ended 30 June 2026

Council certificate

Certification of Financial Statements

We have been authorised by the Council 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 Council'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 Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.

Daniel Baker
Acting Chief Executive Officer

03 November 2026

Heather Holmes-Ross
Mayor

03 November 2026

City of Mitcham

Statement of Comprehensive Income

for the year ended 30 June 2026

$ '000	Notes	2026	Restated 2025
Income			
Rates	4a	76,972	72,467
Statutory charges	4b	2,330	2,513
User charges	4c	1,185	1,079
Grants, subsidies and contributions - operating	4g	6,901	7,062
Grants, subsidies and contributions - capital	4g	29	973
Investment income	4d	77	–
Reimbursements	4e	896	529
Other income	4f	837	703
Net gain - equity accounted council businesses	18	85	–
Total income		89,312	85,326
Expenses			
Employee costs [1]		33,437	31,095
Materials, contracts and other expenses	5a	33,872	30,896
Depreciation, amortisation and impairment	5b	20,026	18,372
Finance costs	5c	1,666	1,285
Net loss - equity accounted council businesses	18	–	87
Total expenses		89,001	81,735
Operating surplus / (deficit)		311	3,591
Physical resources received free of charge	4i	1,416	819
Amounts received specifically for new or upgraded assets	4g	9,405	2,825
Asset disposal and fair value adjustments	6	(1,719)	(861)
Net surplus / (deficit)		9,413	6,374
Other comprehensive income			
Changes in revaluation surplus - infrastructure, property, plant and equipment	11a	31,220	8,232
Share of other comprehensive income - equity accounted council businesses [1]	18	(930)	(76)
Other Equity Adjustments - Equity Accounted Council Businesses [1]	18	7,128	1,180
Total other comprehensive income		37,418	9,336
Total comprehensive income		46,831	15,710

(1) Refer to Note 1.13 for the restatement made.

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

City of Mitcham

Statement of Financial Position

as at 30 June 2026

$ '000	Notes	2026	Restated 2025
ASSETS			
Current assets			
Cash and cash equivalent assets	7a	1,799	1,533
Trade and other receivables	7b	7,098	6,825
Inventories	7c	12	14
Total current assets		8,909	8,372
Non-current assets			
Equity accounted investments in council businesses [1]	8a	37,854	31,171
Other non-current assets	8b	5,428	9,071
Infrastructure, property, plant and equipment	9	822,181	775,550
Total non-current assets		865,463	815,792
TOTAL ASSETS		874,372	824,164
LIABILITIES			
Current liabilities			
Trade and other payables	10a	11,674	15,809
Borrowings	10b	2,962	2,275
Provisions	10c	5,603	5,799
Total current liabilities		20,239	23,883
Non-current liabilities			
Borrowings	10b	35,961	28,924
Provisions	10c	767	783
Total non-current liabilities		36,728	29,707
TOTAL LIABILITIES		56,967	53,590
Net assets		817,405	770,574
EQUITY			
Accumulated surplus		398,489	389,123
Asset revaluation reserves	11a	418,905	381,440
Other reserves	11b	11	11
Total council equity		817,405	770,574
Total equity		817,405	770,574

(1) Refer to Note 1.13 for restatement made.

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

City of Mitcham

Statement of Changes in Equity

for the year ended 30 June 2026

$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2026					
Balance at the end of previous reporting period		389,123	381,440	11	770,574
Restated opening balance		389,123	381,440	11	770,574
Net surplus / (deficit) for year		9,413	–	–	9,413
Other comprehensive income					
Changes in revaluation surplus - infrastructure, property, plant and equipment	11a	–	31,220	–	31,220
Share of Other Comprehensive Income - equity accounted council businesses	18a	(930)	–	–	(930)
Other equity adjustments - equity accounted council businesses	18a	883	6,245	–	7,128
Other comprehensive income		(47)	37,465	–	37,418
Total comprehensive income		9,366	37,465	–	46,831
Balance at the end of period		398,489	418,905	11	817,405
2025					
Balance at the end of previous reporting period		381,645	373,208	11	754,864
Opening balance		381,645	373,208	11	754,864
Restated Net surplus / (deficit) for year		6,374	–	–	6,374
Other comprehensive income					
Changes in revaluation surplus - infrastructure, property, plant and equipment	11a	–	8,232	–	8,232
Restated Share of Other Comprehensive Income - equity accounted council businesses [1]	18a	(76)	–	–	(76)
Restated Other equity adjustments - equity accounted council businesses [1]	18a	1,180	–	–	1,180
Other comprehensive income		1,104	8,232	–	9,336
Total comprehensive income		7,478	8,232	–	15,710
Balance at the end of period		389,123	381,440	11	770,574

(1) Refer to Note 1.13 for restatement made.

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

City of Mitcham

Statement of Cash Flows

for the year ended 30 June 2026

$ '000	Notes	2026	2025
Cash flows from operating activities			
Receipts			
Operating receipts		88,873	90,082
Investment receipts		77	–
Payments			
Finance payments		(1,531)	(1,123)
Operating payments to suppliers and employees		(65,879)	(68,582)
Net cash provided by (or used in) operating activities	13b	21,540	20,377
Cash flows from investing activities			
Receipts			
Grants utilised for capital purposes		29	973
Amounts received specifically for new or upgraded assets		3,472	2,825
Sale of replaced assets		761	1,012
Payments			
Expenditure on renewal/replacement of assets		(16,658)	(20,208)
Expenditure on new/upgraded assets		(16,200)	(8,990)
Capital contributed to equity accounted Council businesses		(400)	(400)
Net cash provided (or used in) investing activities		(28,996)	(24,788)
Cash flows from financing activities			
Receipts			
Proceeds from borrowings		9,999	13,500
Payments			
Repayments of borrowings		(2,275)	(1,807)
Repayment of bonds and deposits		(2)	(1)
Net cash provided by (or used in) financing activities		7,722	11,692
Net increase (decrease) in cash held		266	7,281
plus: cash & cash equivalents at beginning of period		1,533	(5,748)
Cash and cash equivalents held at end of period	13a	1,799	1,533

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Contents of the Notes accompanying the General Purpose Financial Statements

Note	Details	Page
1	Summary of Material Accounting Policy Information	9
2	Financial indicators	15
3	Uniform presentation of finances	17
4	Income	18
5	Expenses	21
6	Asset disposal and fair value adjustments	22
7	Current assets	22
8	Non-current assets	23
9	Infrastructure, Property, Plant & Equipment	24
10	Liabilities	30
11	Reserves	31
12	Assets subject to restrictions	31
13	Reconciliation to Statement of Cash Flows	33
14	Financial instruments	34
15	Capital expenditure and investment property commitments	37
16	Leases	37
17	Superannuation	38
18	Interests in other entities	39
19	Non-current assets held for sale and discontinued operations	41
20	Contingencies and assets/liabilities not recognised in the balance sheet	41
21	Events after the balance sheet date	42
22	Related party transactions	42

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policy Information

The principal accounting policies adopted by Council in the preparation of these consolidated financial statements 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 Accounting Standards

This general purpose financial report has been prepared on a going concern basis using the historical cost convention 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 dated 3 November 2026.*

1.2 Rounding

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

(2) The local government reporting entity

City of Mitcham is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 131 Belair Road, Torrens Park SA 5062. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

The principal activities and entities conducted other than in the Council's own name that has been included in these consolidated financial statements are:

1. Centennial Park Cemetery Authority (50% ownership interest and voting power)
2. East Waste Management Authority (14.29% ownership interest and voting power)
3. Brown Hill and Keswick Creeks Stormwater Board (10% ownership interest and 20% voting power)

Noting, all distributions paid by the Centennial Park Cemetery Authority to Council are recorded as revenue in the Statement of Comprehensive Income. Distributions paid by the Authority to Council are regarded as payments for guaranteeing the liabilities of the Authority and accordingly are treated as expenses in the Statement of Comprehensive Income of the Authority as directed by the charter dated August 2011.

(3) Income recognition

The Council 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 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Council expects to be entitled in a contract with a customer.

In other cases, AASB 1058 is applied when Council enters into transactions where the consideration to acquire an 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 has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the Council. In this case, the Council recognises the excess as a liability recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

Construction works undertaken by Council for third parties are generally on an agency basis where the third party reimburses Council for actual costs incurred, and usually do not extend beyond the reporting period. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

continued on next page ...

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policy Information (continued)

Timing of Untied Commonwealth Financial Assistance Grants
In recent years the payment of untied grants (General Purpose Grant (GPG), Roads Formula Funding (ILRG) and Supplementary Local Road Funding (Formula Funding) has varied from the annual allocation as shown in the table below:

	Cash Payment Received	Annual Allocation	Difference
2022/23	$3,618,627	$2,811,518	+$807,109
2023/24	$505,089	$3,048,820	-$2,543,731
2024/25	$4,657,489	$3,190,132	+$1,466,556
2025/26	$4,300,768	$3,309,967	+$990,801

Because these grants are untied, the Australian Accounting Standards require that payments be recognised upon receipt. Accordingly, the operating results of these periods have been distorted compared to those that would have been reported had the grants been paid in the year to which they were allocated.

The Adjusted Operating Surplus Ratio disclosed in Note 2 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

Other Untied Grants spent on either Renewal Capital and/or New/Upgraded Capital Expenditure

2025/26

Grants, Contributions & Subsidies - Capital	Renewal Capital Expenditure	New/Upgraded Capital Expenditure	Total
Roads to Recovery	$1,185,000	-	$1,185,000
Total	**$1,185,000**	-	**$1,185,000**

(4) Cash, cash equivalents and other financial instruments

Cash Assets include all amounts readily convertible to cash on hand at Council's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

Receivables for rates and annual charges are secured over the subject land, and bear interest at rates determined in accordance with the *Local Government Act 1999*. Other 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, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 14.

continued on next page ...

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policy Information (continued)

(5) Infrastructure, property, plant and equipment

5.1 Initial recognition

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of 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". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and other overhead cost directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner by management.

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 Council for each type of asset. In determining such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 9.

5.3 Subsequent recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures, open space and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 9.

5.4 Depreciation of non-current assets

Other than land, all infrastructure, property, plant, and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of the Council, best reflects the consumption of the service potential embodied in those assets.

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

Major depreciation periods for each class of asset are shown in Note 9. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, 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.

5.5 Impairment

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 Council were deprived thereof, are not subject to impairment testing.

Other 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 inflows or value in use).

Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

5.6 Borrowing costs

Borrowing costs in relation to qualifying assets (net of offsetting investment revenue) have been capitalised in accordance with *AASB 123 Borrowing Costs*. The amounts of borrowing costs recognised as an expense or as part of the carrying amount of qualifying assets are disclosed in Note 5, and the amount (if any) of interest revenue offset against borrowing costs in Note 4.

continued on next page ...

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policy Information (continued)

(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 from invoice date. No interest is payable on these amounts.

Superannuation Compliance – Contractor Obligations
Council is compliant with the Superannuation Guarantee (Administration) Act 1992 (Cth). Contractors engaged by Council are deemed to be employees for superannuation purposes under section 12 of the Act. Council has recognised a liability for superannuation contributions in respect of these arrangements, payable to the Australian Taxation Office. The related expense of $183,128 has been recognised in Materials, Contracts and Other Expenses.

6.2 Payments Received in Advance & Deposits

Amounts (other than grants) received from external parties in advance of service delivery, and security deposits held against possible damage to Council assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

(7) 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.

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". Interest free loans are initially recognised at fair value with any difference between fair value and proceeds recognised in the profit and loss. The loan is subsequently measured at amortised cost with interest being recognised using the effective interest rate method.

(8) Employee benefits

8.1 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 on costs) measured in accordance with *AASB 119 Employee Benefits*.

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 on costs) 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.

Weighted avg. discount rate 4.51% (2025: 3.62%)
Weighted avg. settlement period 7 years (2025: 7 years)

For employees governed by the City of Mitcham Australian Services Union Enterprise Agreement No 12 of 2024, no accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period. This experience is expected to recur in future reporting periods.

For employees covered by the City of Mitcham Local Government Employees Award Enterprise Agreement No. 14 of 2025, a percentage of accumulated leave entitlements is payable on termination. Further details are provided in Note 10c.

8.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 17.

continued on next page ...

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policy Information (continued)

(9) Leases
The Council assesses at contract inception whether a contract is, or contains a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

9.1 Council as a lessee

The Council recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

i) Lease Liabilities

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

ii) Short-term leases and leases of low-value assets

Council has not entered into any short-term or low value leases during the reporting period. If such leases are entered into the future, Council will apply the recognition exemptions under *AASB 16 Leases*.

(10) Equity accounted Council businesses

Council participates in cooperative arrangements with other Councils for the provision of services and facilities. Council's interests in cooperative arrangements, which are only recognised if material, are accounted for in accordance with *AASB 128 Investments in Associates and Joint Ventures* and set out in detail in Note 18.

(11) GST implications

In accordance with UIG Abstract 1031 "*Accounting for the Goods & Services Tax*"

- Receivables and creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.
- Non-current assets and capital expenditures include GST net of any recoupment.
- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

(12) New accounting standards and UIG interpretations

There were no relevant new accounting standards mandatorily effective for the year ended 30 June 2026.

The AASB has issued Australian Accounting Standards and Interpretations which are not mandatorily effective at 30 June 2026, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these statements that could be applicable to Councils.

Effective for NFP annual reporting periods beginning on or after 1 January 2028

- AASB 18 Presentation and Disclosure in Financial Statements

(13) Comparative figures

To ensure comparability with the current reporting period figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and the notes.

A review of employee entitlements identified that the annual leave provision was understated by $270,000 in 2024/25. Accordingly, an adjustment has been made to both the annual leave provision and employee costs.

continued on next page ...

City of Mitcham

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 1. Summary of Material Accounting Policy Information (continued)

In addition, a subsidiary, Brown Hill & Keswick Creeks Stormwater Board, reviewed stormwater asset transactions and identified transactions of $135,080 incorrectly accounted for in the 2025 financial year. Consequently, the comparative figures for 2025 have been restated.

As a result of the above adjustments, the following key information has been amended:

Statement of Comprehensive Income	$'000 Previously Reported 2025	Adjustment	$'000 Restated 2025
Employee costs	30,825	270	31,095
Operating surplus	**3,861**	**(270)**	**3,591**
Net Operating Surplus	**6,644**	**(270)**	**6,374**
Share of Other Comprehensive Income - Equity Accounted Council Businesses	(46)	(30)	(76)
Other Equity Adjustments - Equity Accounted Council Businesses	1,015	165	1,180
Total Other Comprehensive Income	**9,201**	**135**	**9,336**
Total Comprehensive Income	**15,845**	**(135)**	**15,710**

Statement of Financial Position	$'000 Previously Reported 2025	Adjustment	$'000 Restated 2025
Equity accounted investments in council businesses	31,036	135	31,171
Total Non-Current Assets	**815,657**	**135**	**815,792**
Total Assets	**824,029**	**135**	**824,164**
Provisions	5,529	270	5,799
Total Current Liabilities	**23,613**	**270**	**23,883**
Net Assets	**770,709**	**(135)**	**770,574**
Accumulated surplus	389,258	(135)	389,123
Total equity	**770,709**	**(135)**	**770,574**

Statement of Changes in Equity	$'000 Previously Reported 2025	Adjustment	$'000 Restated 2025
Accumulated Surplus			
Net surplus/(deficit) for year	6,644	(270)	6,374
Share of Other Comprehensive Income - Equity Accounted Council Businesses	(46)	(30)	(76)
Other Equity Adjustments - Equity Accounted Council Businesses	1,015	165	1,180
Closing Accumulated Surplus at the end of the period	**389,258**	**(135)**	**389,123**

City of Mitcham

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 2. Financial indicators

	Indicator 2026	Indicators 2025	2024	2023
Financial Indicators overview *These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.*				
1. Operating Surplus Ratio Operating surplus / Total operating income *This ratio expresses the operating surplus as a percentage of total operating revenue.*	**0.3%**	4.2%	(1.7)%	2.2%
2. Net Financial Liabilities Ratio Net financial liabilities / Total operating income *Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.*	**54%**	53%	55%	38%
Adjustments to Ratios *In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.*				
Adjusted Operating Surplus Ratio Operating surplus / Total operating income	**(0.8)%**	1.6%	1.6%	1.1%
Adjusted Net Financial Liabilities Ratio Net financial liabilities / Total operating income	**56%**	54%	50%	40%

continued on next page ...

City of Mitcham

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 2. Financial indicators (continued)

	Indicator 2026	2025	Indicators 2024	2023
3. Restated Asset Renewal Funding Ratio				
Asset renewals / Infrastructure & Asset Management Plan required expenditure [1]	**101%**	98%	153%	120%

Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.

(1) The asset renewal funding ratio calculation has been amended for 2023 to 2026 to exclude sale of assets from the numerator (Asset renewals) and to exclude prior year budget carry overs from the Infrastructure and asset management plan required expenditure. These changes provide a more accurate measure of renewal funding performance and aligns with the SA Local Government Associations financial sustainability information paper (FSIP) No.9.

City of Mitcham

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 3. Uniform presentation of finances

$ '000	2026	2025 Restated
The following is a high-level summary of both operating and capital investment activities of the Council prepared on a modified Uniform Presentation Framework basis, adjusted for timing differences associated with prepaid Federal assistance Grants required to be recognised as revenue on receipt in accordance with Australian Accounting Standards.		
All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.		
The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.		
Income		
Rates	76,972	72,467
Statutory charges	2,330	2,513
User charges	1,185	1,079
Grants, subsidies and contributions - capital	29	973
Grants, subsidies and contributions - operating	6,901	7,062
Investment income	77	–
Reimbursements	896	529
Other income	837	703
Net gain - equity accounted council businesses	85	–
Total Income	89,312	85,326
Expenses		
Employee costs [1]	(33,437)	(31,095)
Materials, contracts and other expenses	(33,872)	(30,896)
Depreciation, amortisation and impairment	(20,026)	(18,372)
Finance costs	(1,666)	(1,285)
Net loss - equity accounted council businesses	–	(87)
Total Expenses	(89,001)	(81,735)
Operating surplus / (deficit)	311	3,591
Net timing adjustment for general purpose grant funding	(991)	(1,466)
Less: grants, subsidies and contributions - capital	(29)	(973)
Net other abnormal unmatched income or expenditure	–	804
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(16,658)	(20,208)
Add back depreciation, amortisation and impairment	20,026	18,372
Add back grants, subsidies and contributions - capital renewal	29	2,031
Add back proceeds from sale of replaced assets	761	1,012
	4,158	1,207
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(16,200)	(8,990)
Add back grants, subsidies and contributions - capital new/upgraded	–	(1,058)
Add back amounts received specifically for new and upgraded assets	3,472	2,825
	(12,728)	(7,223)
Adjusted annual net impact to financing activities (surplus/(deficit))	(9,279)	(4,060)

(1) A review of employee entitlements identified that the annual leave provision was understated by $270,000 in 2024/25. Accordingly, an adjustment has been made to both the annual leave provision and employee costs.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 4. Income

$ '000	2026	2025
(a) Rates		
General rates		
General rates	76,390	71,859
Less: mandatory rebates	(1,150)	(1,081)
Less: discretionary rebates, remissions and write-offs	(740)	(786)
Total general rates	74,500	69,992
Other rates (including service charges)		
Landscape levy	2,126	2,102
Total other rates (including service charges)	2,126	2,102
Other charges		
Penalties for late payment	293	304
Legal and other costs recovered	53	69
Total other charges	346	373
Total rates	76,972	72,467
(b) Statutory charges		
Animal registration fees and fines	791	891
Environmental control fines	4	1
Local Licence & Litter Control	19	21
Parking fines / expiation fees	511	551
Planning, Development and Infrastructure Act fees	250	258
Property & Rate Searches	130	116
Town planning fees	598	642
Sundry	27	33
Total statutory charges	2,330	2,513
(c) User charges		
Cemetery	35	14
Council Houses	102	100
Hall and equipment hire	243	215
Kerbside waste additional bin collection income	315	273
Lease Rental Income	290	281
Reserve Hire Fees	8	6
Sales - general	53	51
Telecommunication Towers	73	75
Sundry	66	64
Total user charges	1,185	1,079

continued on next page ...

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 4. Income (continued)

$ '000	2026	2025
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	36	–
- Banks and other	41	–
Total investment income	77	–
(e) Reimbursements		
Private works	1	37
Energy	656	271
Other	239	221
Total reimbursements	896	529
(f) Other income		
Contributions from Subsidiaries	397	373
Insurance and other recoupments	81	92
Sundry	359	238
Total other income	837	703
(g) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	9,405	2,825
Total amounts received for new or upgraded assets	9,405	2,825
Other grants, subsidies and contributions - capital		
Special Local Roads Program	29	169
Local Roads & Community Infrastructure Grant	–	804
Total Other grants, subsidies and contributions - capital	29	973
Operating grants, subsidies and contributions		
Untied - Financial Assistance Grant	4,301	4,657
Roads to Recovery	1,185	1,058
Community Health and Wellbeing	–	217
Energy and Sustainability grants	–	44
Public Libraries Operations and Materials Grant	476	473
Sundry	939	613
Other grants, subsidies and contributions - operating		
Total other grants, subsidies and contributions - operating	6,901	7,062
Total grants, subsidies and contributions	16,335	10,860

continued on next page ...

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 4. Income (continued)

$ '000	2026	2025
(i) Sources of grants		
Commonwealth Government	9,838	7,716
State Government	6,007	3,044
Other	490	100
Total	16,335	10,860

Council received the following significant grants:
Grants Commission Financial Assistance Grant totalling $4,300,768, see details in Note 1.
Roads to Recovery Grant received totalling $1,185,000. Grant funding used to improve the roads within the City of Mitcham.

(h) Conditions over grants and contributions

Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, and are required to be repaid to the funding body if not expended, are as follows:

Unexpended at the close of the previous reporting period	8,021	8,816
Less:		
Expended during the current period from revenues recognised in previous reporting periods		
Community buildings infrastructure	(4,857)	(2,415)
Open Space Contributions	(1,542)	(779)
Other	(47)	(391)
Subtotal	(6,446)	(3,585)
Plus:		
Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions		
Community buildings infrastructure	798	2,372
Open Space Contributions	175	330
Other	16	88
Subtotal	989	2,790
Unexpended at the close of this reporting period	2,564	8,021

(i) Physical resources received free of charge

Buildings	–	50
Infrastructure	1,198	769
Open Space	218	–
Total physical resources received free of charge	1,416	819

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 5. Expenses

$ '000	Notes	2026	2025 Restated
Employee costs [1]			
Salaries and wages [2]		25,992	24,231
Employee leave expense		5,514	4,870
Superannuation - defined contribution plan contributions	17	3,359	2,826
Superannuation - defined benefit plan contributions	17	246	382
Workers' compensation insurance		861	788
Less: capitalised and distributed costs		(2,535)	(2,002)
Total operating employee costs		33,437	31,095
Full-time equivalent employees as at the end of the reporting period.		279	274

(1) Refer to Note 1.13 for the restatement made.

(2) A review of employee entitlements identified that the annual leave provision was understated by $270,000 in 2024/25. Accordingly, an adjustment has been made to both the annual leave provision and employee costs.

(a) Materials, contracts and other expenses

(i) Prescribed expenses		
Auditor's remuneration		
- Auditing the financial reports	32	31
Audit and Risk Committee Sitting Fees	11	10
Development Assessment Sitting Panel Sitting Fees	36	34
Elected members' expenses	431	420
Subtotal - prescribed expenses	510	495
(ii) Other materials, contracts and expenses		
Contractors	17,480	16,062
Licence Fees	2,492	2,451
Levies paid to Government - Landscape levy	2,127	2,104
Maintenance	2,274	1,983
Energy	1,908	1,499
Parts, accessories and consumables	1,499	1,174
Professional services	1,630	1,079
Insurance	1,063	878
Water & Sewer	656	768
Legal expenses	392	599
Levies - other	150	241
Library Purchases	500	472
Bank & Financial Fees	149	165
Advertising & Publications	100	106
Postage & Courier	236	200
Fringe Benefits Tax	127	119
Subscriptions	114	109
Sundry	465	392
Subtotal - Other material, contracts and expenses	33,362	30,401
Total materials, contracts and other expenses	33,872	30,896

continued on next page ...

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 5. Expenses (continued)

$ '000	2026	2025
(b) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Buildings	3,082	2,785
Infrastructure	12,732	11,655
Plant and equipment	2,203	1,957
Furniture and fittings	151	123
Other Structures	1,858	1,852
Subtotal	20,026	18,372
Total depreciation, amortisation and impairment	20,026	18,372
(c) Finance costs		
Interest on loans	1,666	1,285
Total finance costs	1,666	1,285

Note 6. Asset disposal and fair value adjustments

$ '000	2026	2025
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	761	1,012
Less: carrying amount of assets sold	(2,480)	(1,873)
Gain (loss) on disposal	(1,719)	(861)
Net Gain (Loss) on Disposal	(1,719)	(861)

Note 7. Current assets

$ '000	2026	2025
(a) Cash and cash equivalent assets		
Cash on hand and at bank	1,321	679
Deposits at call	478	854
Total cash and cash equivalent assets	1,799	1,533

continued on next page ...

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 7. Current assets (continued)

$ '000	2026	2025
(b) Trade and other receivables		
Rates - general and other	3,540	3,372
Council rates postponement scheme	154	156
Accrued revenues	708	920
Debtors - general	1,410	773
GST recoupment	627	480
Prepayments	769	1,251
Subtotal	7,208	6,952
Less: provision for expected credit losses	(110)	(127)
Total trade and other receivables	7,098	6,825
(c) Inventories		
Stores and materials	12	14
Total inventories	12	14

Note 8. Non-current assets

$ '000	Notes	2026	2025 Restated
(a) Equity accounted investments in council businesses [1]			
Centennial Park Cemetery Authority	18	30,983	24,508
Eastern Waste Management Authority		131	167
Brown Hill Keswick Creeks Stormwater Board [2]		6,740	6,496
Total equity accounted investments in Council businesses		37,854	31,171

(1) Refer to Note 1.13 for restatement made.

(2) A review of stormwater asset transactions by the Brown Hill & Keswick Creeks Stormwater Board identified reimbursement transactions that had been incorrectly accounted for in the 2025 financial statements. Consequently, the comparative figures for 2025 have been restated, resulting in an increase of $135,080 in Council's equity accounted investment in council businesses.

(b) Other non-current assets		
Capital work in progress	5,428	9,071
Total other non-current assets	5,428	9,071

City of Mitcham

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 9. Infrastructure, Property, Plant & Equipment

Infrastructure, property, plant and equipment

$'000	Fair Value Level	as at 30/06/25 At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade
Land	3	268,805	235	–	269,040	22
Buildings	2	30,340	717	(21,485)	9,572	113
Buildings	3	102,920	4,985	(42,051)	65,854	9,394
Infrastructure	3	775,045	41,501	(426,206)	390,340	5,825
Plant and equipment		–	16,597	(6,886)	9,711	458
Furniture and fittings		–	2,395	(1,763)	632	111
Open Space	3	56,410	4,328	(30,337)	30,401	3,428
Total infrastructure, property, plant and equipment		1,233,520	70,758	(528,728)	775,550	19,351
Comparatives		1,211,965	57,457	(512,350)	757,072	9,587

$'000	Asset movements during the reporting period WDV of Asset Disposals	Depreciation Expense (Note 5c)	Adjustments & Transfers [1]	Revaluation Increments to Equity (ARR) (Note 11)	as at 30/06/26 At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land	–	–	–	–	268,805	257	–	269,062
Buildings	–	(351)	–	–	30,340	1,181	(21,836)	9,685
Buildings	116	(2,731)	–	–	102,638	15,450	(44,616)	73,472
Infrastructure	1,091	(12,732)	41	28,900	864,771	17,927	(459,313)	423,385
Plant and equipment	800	(2,203)	–	–	–	18,583	(8,093)	10,490
Furniture and fittings	–	(151)	–	–	–	1,798	(1,109)	689
Open Space	474	(1,858)	(41)	2,320	63,219	5,050	(32,871)	35,398
Total infrastructure, property, plant and equipment	2,481	(20,026)	–	31,220	1,329,773	60,246	(567,838)	822,181
Comparatives	(1,873)	(18,372)	–	8,232	1,233,520	70,758	(528,728)	775,550

(1) Following a detailed review, certain assets were reclassified, resulting in a $41,000 WDV transfer between the Infrastructure and Open Space asset classes.

continued on next page ...

City of Mitcham

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 9. Infrastructure, Property, Plant & Equipment (continued)

Valuation of infrastructure, property, plant & equipment and investment property

Valuation of assets

The fair value of assets and liabilities must be estimated in accordance with various Accounting Standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a "level" in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Refer to Note 9(a) for the disclosure of the Fair Value Levels of Infrastructure, Property, Plant and Equipment Assets.

Information on valuations

Fair value hierarchy level 2 valuations - the buildings and structures thereon, are shown above as being based on fair value hierarchy level 2 valuation inputs. They are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages attaching to the particular asset.

Fair value hierarchy level 3 valuations of land - Valuations of Crown land, community land and land subject to other restrictions on use or disposal, shown above as being based on fair value hierarchy level 3 valuation inputs, are based on prices for similar assets in an active market, but include adjustments for specific advantages or disadvantages attaching to the particular asset that are not directly or indirectly observable in that market, or the number and / or amount of observable adjustments of which are so great that the valuation is more fairly described as being based on level 3 valuation inputs.

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets - There is no known market for buildings, infrastructure and other assets. These assets are valued at depreciated current replacement cost. This method involves:

- The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.
- The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

Other information

At 1 July 2004 upon the transition to AIFRS, Council elected pursuant to *AASB 1.D5* to retain a previously established deemed cost under GAAP as its deemed cost. With subsequent addition at cost, this remains as the basis of recognition of non-material asset classes.

Upon revaluation, the current new replacement cost and accumulated depreciation are re-stated such that the difference represents the fair value of the asset determined in accordance with *AASB 13 Fair Value Measurement*: accumulated depreciation is taken to be the difference between current new replacement cost and fair value. In the case of land, current replacement cost is taken to be the fair value.

Highest and best use

All of Council's non financial assets are considered as being utilised for their highest and best use.

continued on next page ...

City of Mitcham

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 9. Infrastructure, Property, Plant & Equipment (continued)

Transition to AASB 13 - Fair Value Measurement

The requirements of AASB 13 Fair Value Measurement have been applied to all valuations undertaken since 1 July 2013 as shown by the valuation dates by individual asset classes below.

Land & Land Improvements

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2022
- Valuer: AssetVal part of the Marsh & McLennan Companies (MMC)

Council is of the opinion that it is not possible to attribute a value sufficiently reliable to qualify for recognition; land under roads has not been recognised in these reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at the reporting date, effectively writing off the expenditure.

Land valuations, disclosed as Level 2, are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages attached to the particular asset.

Land valuations, disclosed as Level 3 relate to properties where there is an inability or restriction on Council to sell this asset on the open market.

Buildings

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2024
- Valuation method: Indexation

With a conservative approach to measuring financial sustainability, it was decided to review the buildings asset values so they reflect more closely to their fair value. Recent years have seen higher levels of inflation compared to the last revaluation. Accordingly, an index revaluation was undertaken.

Prior valuation undertaken by independent valuers:

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2022
- Valuer: AssetVal part of the Marsh & McLennan Companies (MMC)

Buildings have been disclosed as either Fair Value hierarchy Level 2 valuations or Fair Value hierarchy Level 3 valuations, per AASB 13 Fair Value Measurement.

Building valuations, disclosed as Level 2, are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages attached to the particular asset.

Upon revaluation for level 2 buildings, the current new replacement cost and accumulated depreciation are re-stated such that the difference represents the fair value of the asset determined in accordance with AASB 13 Fair Value Measurement: accumulated depreciation is taken to be the difference between current new replacement cost and fair value.

For Building valuations, disclosed as Level 3, there is no known market for these assets, and they are valued at depreciated current replacement cost. This method involves:

- The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.

- The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the straight line depreciation method adopted by the Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values, useful lives, the possibility of changes in prices for materials and labour, and the potential for the development of more efficient construction techniques.

All other assets acquired since the last valuation have been valued at cost, which is considered to be their fair value.

continued on next page ...

City of Mitcham

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 9. Infrastructure, Property, Plant & Equipment (continued)

Infrastructure

Current valuation.

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2025
- Valuation method: Indexation

With a more conservative approach to measuring financial sustainability, it was decided to review the Infrastructure asset values so they reflect more closely to their fair value. Recent years have seen higher levels of inflation compared to the last revaluation. Accordingly, an index revaluation was undertaken.

Prior valuation that was undertaken by council staff and externally validated by Asset Engineering (Steve Walker B Eng. (Civil)).

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2023
- Valuation method: Current replacement cost

The 1 July 2023 revaluation was based on a combination of Rawlinsons index adjusted for effects of actual costs incurred during the financial year of 30 June 2023.

During 2025-2026, Infrastructure assets received free of charge in relation to the Department for Infrastructure and Transport Flinders Drive development were valued using Council's unit rates and those related to the Blackwood Stage 2 development were valued using the developer's costs.

All other assets acquired since the last valuation have been valued at cost, which is considered to be their fair value.

In accordance with AASB13 Fair Value Measurement, this class of assets has been disclosed as Level 3.

Plant & Equipment

These assets are recognised on a cost basis.

Office Furniture and Equipment

These assets are recognised on a cost basis.

Open Space

Current valuation.

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2025
- Valuation method: Indexation

With a more conservative approach to measuring financial sustainability, it was decided to review the Open Space asset values so they reflect more closely their fair value. Recent years have seen higher levels of inflation compared to the last revaluation. Accordingly, an index revaluation was undertaken.

Prior valuation that was undertaken by council staff and externally validated by Asset Engineering (Steve Walker B Eng. (Civil)).

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2023
- Valuation method: Current replacement cost

The 1 July 2023 revaluation was based on a combination of Rawlinsons' index adjusted for effects of actual costs incurred during the reporting period ended 30 June 2023.

continued on next page ...

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 9. Infrastructure, Property, Plant & Equipment (continued)

During 2025-2026, Open space assets received free of charge in relation to the DIT Flinders Drive development and the Blackwood Hill Oval upgrade, were valued using Council's unit rates. Those related to the upgrades at Hawthorn Bowling Club and Karinya Reserve were valued using the club's costs.

All other assets acquired since the last valuation have been valued at cost, which is considered to be their fair value.

In accordance with AASB13 Fair Value Measurement, this class of assets has been disclosed as Level 3.

Capitalisation Thresholds

Capitalisation thresholds used by the Council for a representative range of assets are shown below.

	$
Land	1,000
Office Furniture & Equipment	1,000
Plant & Equipment	1,000
Buildings - new construction/extensions	5,000
Park & Playground Furniture & Equipment	1,000
Road construction & reconstruction	5,000
Paving & Footpaths, Kerb & Gutter	5,000
Stormwater Pipes & Pits	1,000
Reticulation Extensions	2,000

Estimated Useful Lives

Useful lives are estimated for each individual asset. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

Asset Type Useful lives Plant, Furniture & Equipment

Furniture and Fittings	
Furniture and Fittings	2 to 15 years
Plant and Equipment	
Plant and Equipment	2 to 25 years
IT Equipment	3 to 10 years
Buildings	
Buildings – Structures	15 to 150 years
Buildings – Roofing	25 to 40 years
Buildings – Fit Outs	20 to 25 years
Buildings - Services	25 to 50 years

continued on next page ...

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 9. Infrastructure, Property, Plant & Equipment (continued)

Other Structures	
Park & Gardens	7 to 50 years
Playground Equipment	25 years
Open Spaces (Benches, Seats, etc.)	20 to 80 years
Infrastructure	
Sealed Roads – Surface – Spray Seal	15 years
Sealed Roads – Surface -Dense Graded Asphalt	20 to 25 years
Sealed Roads – Surface -Concrete Block Paving	40 years
Sealed Roads – Surface -Concrete	50 years
Sealed Roads – Pavements - Base	60 to 80 years
Sealed Roads – Pavements – Sub-Base	120 to 160 years
Unsealed Roads	10 years
Bridges - Vehicular	50 to 200 years
Bridges - Pedestrian	35 to 200 years
Footpaths	10 to 50 years
Kerbing and Gutters	30 to 80 years
Stormwater Pipes & Pits	100 years
Bus Shelters	30 years
Retaining Walls	80 years

Estimated Residual Values

Residual values are estimated for each individual asset. A residual value of an asset is the estimated amount that would currently be obtained from the disposal of an asset, after deducting the estimated costs of disposal, if the asset were already of age and in the condition expected at the end of its useful life. The disposal is to another party. The estimated amount represents a cash component, as in the case of Plant and Equipment.

Investment Property

As at 30 June, Council did not hold any Investment Property.

City of Mitcham

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 10. Liabilities

$ '000	2026 Current	2026 Non Current	2025 Current	2025 Non Current
(a) Trade and other payables				
Goods and services	2,261	–	1,614	–
Payments received in advance	3,391	–	8,783	–
Accrued expenses - employee entitlements	1,387	–	1,518	–
Accrued expenses - finance costs	614	–	479	–
Accrued expenses - other	3,996	–	3,381	–
Deposits, retentions and bonds	–	–	2	–
Other	25	–	32	–
Total trade and other payables	11,674	–	15,809	–
(b) Borrowings				
Loans	2,962	35,961	2,275	28,924
Short term draw down facility [1]	–	–	–	–
Total Borrowings	2,962	35,961	2,275	28,924

All interest bearing liabilities are secured over the future revenues of the Council

(1) Council has access to short-term drawdown facilities with a total approved limit of $18.5 million. As at 30 June 2026, Council had no outstanding borrowings under these facilities.

$ '000	2026 Current	2026 Non Current	2025 [1] Current Restated	2025 Non Current
(c) Provisions				
Annual Leave (including oncosts) [2]	2,760	–	2,745	–
Long Service Leave (including oncosts)	2,753	767	2,810	783
Vested Sick Leave (including oncosts)	43	–	54	–
Other	47	–	190	–
Total provisions	5,603	767	5,799	783

(1) Refer to Note 1.13 for restatement made.

(2) A review of employee entitlements identified that the annual leave provision was understated by $270,000 in 2024/25. Accordingly, an adjustment has been made to both the annual leave provision and employee costs.

City of Mitcham

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 11. Reserves

$ '000	as at 30/06/25 Opening Balance	Increments (Decrements)	Transfers	Impairments	as at 30/06/26 Closing Balance
(a) Asset revaluation reserve					
Land	194,502	–	–	–	194,502
Buildings	38,158	–	–	–	38,158
Infrastructure	119,197	28,900	–	–	148,097
Open Space	10,811	2,320	–	–	13,131
JV's / associates - other comprehensive income	18,772	–	–	–	18,772
Total asset revaluation reserve	381,440	31,220	–	–	412,660
Comparatives	373,210	8,232	–	–	381,442

$ '000	as at 30/06/25 Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/26 Closing Balance
(b) Other reserves					
Other reserves	11	–	–	–	11
Total other reserves	11	–	–	–	11
Comparatives	11	–	–	–	11

Purposes of reserves

Asset revaluation reserves
The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non current assets (less any subsequent impairment losses, where applicable).

Other Reserves
A reserve has been recognised in regards to a bequest from the Mitcham Memorial Committee for the maintenance, improvement, extension/enhancement of the Mitcham War Memorial.

Note 12. Assets subject to restrictions

$ '000	2026	2025 Restated
The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.		
Cash and financial assets		
Equipment	–	35
Open space contributions	–	1,367
Community Infrastructure	2,507	6,566
Other	57	53
Total cash and financial assets	2,564	8,021
Infrastructure, property, plant and equipment		

continued on next page ...

City of Mitcham

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 12. Assets subject to restrictions (continued)

$ '000	2026	2025 Restated
Centennial Park Cemetery Authority	30,983	24,508
East Waste Management Authority	131	167
Brown Hill and Keswick Creeks Stormwater Board [1]	6,740	6,496
Total infrastructure, property, plant and equipment	37,854	31,171
Total assets subject to externally imposed restrictions	40,418	39,192

(1) A review of stormwater asset transactions by the Brown Hill & Keswick Creeks Stormwater Board identified reimbursement transactions that had been incorrectly accounted for in the 2025 financial statements. Consequently, the comparative figures for 2025 have been restated, resulting in an increase of $135,080 in Council's equity accounted investment in council businesses.

Financial Statements 2026

City of Mitcham

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 13. Reconciliation to Statement of Cash Flows

$ '000	Notes	2026	2025
(a) Reconciliation of cash			
Cash assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:			
Total cash and equivalent assets	7	1,799	1,533
Balances per Statement of Cash Flows		1,799	1,533
(b) Reconciliation of Operating Result			
Net surplus/(deficit)		9,413	6,374
Non-cash items in income statements			
Depreciation, amortisation and impairment		20,026	18,372
Equity movements in equity accounted investments (increase)/decrease		(85)	87
Non-cash asset acquisitions		(1,416)	(819)
Grants for capital acquisitions treated as investing activity		(3,501)	(3,798)
Net (gain)/loss on disposals		1,719	861
		26,156	21,077
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		(256)	1,420
Change in allowances for under-recovery of receivables		(17)	(222)
Net (increase)/decrease in inventories		2	1
Net increase/(decrease) in trade and other payables		(4,133)	(2,065)
Net increase/(decrease) in other provisions		(212)	166
Net cash provided by (or used in) operations		21,540	20,377
(c) Non-cash financing and investing activities			
Acquisition of assets by means of:			
Physical resources received free of charge	4i	1,416	819
Amounts recognised in income statement		1,416	819
Total non-cash financing and investing activities		1,416	819

continued on next page ...

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 13. Reconciliation to Statement of Cash Flows (continued)

$ '000	2026	2025

(d) Financing arrangements

Unrestricted access was available at balance date to the following lines of credit:

Corporate credit cards [1]	150	150
LGFA cash advance debenture facility	18,500	18,500

Council does not have access to a bank overdraft facility. Council does have immediate access to a short-term draw-down facility, and variable interest rate borrowings under cash advance facilities from the Local Government Finance Authority of South Australia.

(1) During the current year, management identified that the credit card facility had been incorrectly disclosed in the prior year financial statements. The comparative figures have been updated to reflect the correct presentation of the credit card facility. This correction has no impact on the entity's reported profit, loss, or net assets.

Note 14. 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; interest is recognised when earned.

Terms & Conditions:
Deposits are returning fixed interest rates between 3.5% and 4.65% (2025: 3.88% and 5.17%). Short term deposits were not used during 2026 and 2025.

Carrying Amount:
Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges (including legals and penalties for late payment)

Accounting Policy:
Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & Conditions:
Secured over the subject land, arrears attract interest of 8.85% (2025: 9.15%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:
Approximates fair value (after deduction of any allowance).

continued on next page ...

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 14. Financial instruments (continued)

Receivables - fees and other 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.

Terms and conditions:
Unsecured, and do not bear interest. Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.

Carrying amount:
Approximates fair value (after deduction of any allowance).

Receivables - other levels of government

Accounting policy:
Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms and conditions:
Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.

Carrying amount:
Approximates fair value.

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 Council.

Terms and conditions:
Liabilities are normally settled on 30 day terms from invoice date.

Carrying amount:
Approximates fair value.

Liabilities - interest bearing borrowings

Accounting Policy:
Initially recognised at fair value and subsequently at amortised cost using the effective interest rate.

Terms & Conditions:
Secured over future revenues, borrowings are repayable biannually; interest is charged at fixed rates between 3.52% and 6.04% (2025: 3.52% and 6.85%).

Carrying Amount:
Approximates fair value.

continued on next page ...

City of Mitcham

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 14. Financial instruments (continued)

$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities					
2026					
Financial assets					
Cash and cash equivalents	905	–	–	905	1,799
Receivables	5,480	–	–	5,480	5,467
Total financial assets	6,385	–	–	6,385	7,266
Financial liabilities					
Payables	8,283	–	–	8,283	8,283
Current borrowings	4,892	–	–	4,892	2,962
Non-current borrowings	–	18,006	29,215	47,221	35,961
Total financial liabilities	13,175	18,006	29,215	60,396	47,206
Total financial assets and liabilities	19,560	18,006	29,215	66,781	54,472
2025					
Financial assets					
Cash and cash equivalents	1,533	–	–	1,533	1,533
Receivables	4,498	–	–	4,498	4,498
Total financial assets	6,031	–	–	6,031	6,031
Financial liabilities					
Payables	6,214	–	–	6,214	7,024
Current borrowings	3,713	–	–	3,713	2,275
Non-current borrowings	–	13,139	25,506	38,645	28,924
Total financial liabilities	9,927	13,139	25,506	48,572	38,223
Total financial assets and liabilities	15,958	13,139	25,506	54,603	44,254

The following interest rates were applicable to Council's borrowings at balance date:

$ '000	2026 Weighted Avg Interest Rate	2026 Carrying Value	2025 Weighted Avg Interest Rate	2025 Carrying Value
Fixed interest rates	5.05%	38,923	4.69%	31,199
		38,923		31,199

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 Council.

continued on next page ...

City of Mitcham

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 14. Financial instruments (continued)

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 Council is the carrying amount, net of any impairment. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and 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 Council'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 Council will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. Council also has available a range of bank overdraft and standby borrowing facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Council has a balance of both fixed and variable interest rate borrowings and investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

Note 15. Capital expenditure and investment property commitments

$ '000	2026	2025
Capital commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Buildings	1,419	867
Infrastructure	2,228	4,907
Furniture & Fittings	29	5
Plant and equipment	693	786
Other	–	180
	4,369	6,745
These expenditures are payable:		
Not later than one year	4,369	6,745
	4,369	6,745

Note 16. Leases

Council does not have any Leases.

City of Mitcham

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 17. Superannuation

The Council makes employer superannuation contributions in respect of its employees to Hostplus (formerly Local Government Superannuation Scheme and Statewide Super). There are two types of membership, each of which is funded differently. 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 (12.00% in 2025/26; 11.50% in 2024/25). No further liability accrues to the Council 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. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2024/25) of "superannuation" salary.

In addition, Council 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 119.34(a), Council 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 Council's contribution rates at some future time. The next review is scheduled for 30 June 2026, any changes arising from the review are expected to be effective from 1 July 2027.

Contributions to other superannuation schemes
Council 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 net assets of the scheme, and no further liability attaches to the Council.

City of Mitcham

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 18. Interests in other entities

All joint ventures and associates are required to prepare Annual Financial Statements that comply with the SA Local Government Model Financial Statements.

	Council's Share of Net Income		Council's Share of Net Assets	
$ '000	2026	2025	2026	2025 Restated
Council's share of net income				
Joint ventures	85	(87)	37,854	31,171
Total Council's share of net income	85	(87)	37,854	31,171

((a)i) Joint ventures, associates and joint operations

(a) Carrying amounts

$ '000	Principal Activity	2026	2025 Restated
Centennial Park Cemetery Authority	Public cemetery	30,983	24,508
East Waste Management Authority	Collection and disposal of waste	131	167
Brown Hill and Keswick Creeks Stormwater Board	Oversee maintenance and construction of stormwater infrastructure	6,740	6,496
Total carrying amounts - joint ventures and associates		37,854	31,171

Centennial Park Cemetery Authority
Centennial Park Cemetery Authority is a regional subsidiary established in terms of Sections 42 and 43 of the Local Government Act 1999. It is a regional subsidiary of the City of Mitcham and the City of Unley, each holding a 50% interest in the net assets. The Council's share of net assets of the Authority included in these statements are consistent with the Authority's audited financial statements and notes thereto.

East Waste Management Authority
The Eastern Waste Management Authority regional subsidiary was established pursuant to Section 43 of the Local Government Act 1999, for the purpose of the collection and disposal of waste for the Constituent Councils and outside the areas of the Constituent Councils.

The Authority is a regional subsidiary established by; the City of Burnside, City of Norwood, Payneham and St. Peters, Corporation of the Town of Walkerville, the City of Mitcham, City of Campbelltown, Adelaide Hills Council, City of Prospect and the City of Unley.

Brown Hill and Keswick Creeks Stormwater Board
The Brown Hill and Keswick Creeks Stormwater Board (the Board) is a Local Government Regional Subsidiary established under Section 43 of and Schedule 2 to the Local Government Act 1999. The Regional Subsidiary is under the control of City of Adelaide, City of Burnside, City of Unley, City of Mitcham and the City of West Torrens. The Board was established by a Gazettal dated 27 February 2018. The Board has been established to implement or oversee the construction and maintenance of stormwater infrastructure for the purposes of the implementation of the Plan.

continued on next page ...

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 18. Interests in other entities (continued)

(b) Relevant interests

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2026	2025	2026	2025	2026	2025
Centennial Park Cemetery Authority	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
East Waste Management Authority	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%
Brown Hill and Keswick Creeks Stormwater Board	10.00%	10.00%	10.00%	10.00%	20.00%	20.00%

(c) Movement in investment in joint venture or associate

	Centennial Park Cemetery Authority		East Waste Management Authority		Brown Hill and Keswick Creeks Stormwater Board	
	2026	2025	2026	2025	2026	2025
$ '000						Restated
Opening Balance	24,508	24,544	167	128	6,496	5,082
Share in Operating Result	149	(135)	(55)	31	(9)	17
Share in Other Comprehensive Income	(31)	63	19	8	(918)	(147)
New Capital Contributions	–	–	–	–	400	400
Adjustments to Equity [1]	112	36	–	–	611	1,144
Asset Revaluation Reserve Adjustment	6,245	–	–	–	160	–
Council's equity share in the joint venture or associate	30,983	24,508	131	167	6,740	6,496

(1) A review of stormwater asset transactions by the Brown Hill & Keswick Creeks Stormwater Board identified reimbursement transactions that had been incorrectly accounted for in the 2025 financial statements. Consequently, the comparative figures for 2025 have been restated, resulting in an increase of $135,080 in Council's equity accounted investment in council businesses. Refer to note 1.13 for further information on the restatement made.

(d). Contingent Liabilities of Joint Venture Operations

The Centennial Park Cemetery Authority has a contingent liability with respect to the redemptions of unused interment rights this will only arise if existing interment right holders make a claim in the future. The Authority must pay an annual liability Guarantee Fee, to each Constituent Council, on account of the guarantee. The payment made for 2026 was $396,943 (2025: $388,400).

Council's contingent liability from Brown Hill Keswick Creek will arise if Council withdraws from the regional subsidiary. In this case, Council would be required to enter into a binding arrangement with the regional subsidiaries and the other constituent councils to make payments equivalent to the amounts it would otherwise be required to make as a continuing constituent council in respect of the full implementation of the plan, maintenance, renewal of infrastructure assets and the administration costs of the regional subsidiary.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 19. Non-current assets held for sale and discontinued operations

Council does not have any Non-Current Assets Held for Sale or any Discontinued Operations.

Note 20. Contingencies and assets/liabilities not recognised in the balance sheet

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but knowledge is considered relevant to the users of the financial report in making and evaluating decisions about the allocation of scarce resources.

1. Land under roads

As reported in the Financial Statements, Council is of the opinion that it is not possible to attribute a value sufficiently reliably for these assets to qualify for recognition, and accordingly land under roads has not been recognised in the reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

At reporting date, Council controlled 422.2 km of road reserves of average width 7.0 metres.

2. Potential insurance losses

Council is a multi-purpose organisation providing a large range of building, parks infrastructure, playgrounds and other facilities accessible to the public. At any time, it is likely that claims will have been made against Council that remain unsettled.

Council insures against all known insurable risks using a range of insurance policies, each of which is subject to deductable "insurance excesses", the amount of which varies according to the class of insurance.

Council has recognised the potential losses arising from claims known at reporting date based on average historical net cost (including insurance excess) of similar types of claims. Other potential claims not reported to Council may have existed at reporting date.

3. Bank guarantees

Council has not guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies at the reporting date (2025: $0).

4. Legal matters

Council is the planning consent authority for its area under the Planning, Development and Infrastructure Act 2016. Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is standard practice that parties bear their own legal costs. At the date of these reports, Council had notice of 2 appeal against planning decisions made prior to the reporting date. All known costs have been recognised, but the exact costs cannot be known until the appeals are determined.

Council's involvement in the EPA site contamination process for Lot 101 Port Lincoln Boulevard is nearing completion. The independent environmental auditor is currently finalising the Site Contamination Audit Report (SCAR) in consultation with the EPA. The proposed approach is to incorporate site management requirements directly into the audit report, following the landowner's decision not to participate in preparation of a separate Site Management Recommendation. EPA has indicated support for this approach and, once the audit report is accepted, Council's involvement in the site contamination audit process is expected to conclude.

Proceedings have been filed in the Supreme Court against 61 Councils in South Australia, including City of Mitcham. The claim alleges unpaid consultancy fees. A joint defence is being coordinated by the Local Government Association of SA as agent for the Councils. The amount claimed has not been recognised on the basis that an outflow of economic resources to settle it is not viewed as probable at this stage. Management considers an unfavourable outcome for this litigation to be unlikely, so has not recorded a provision in these Financial Statements.

City of Mitcham

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 21. Events after the balance sheet date

Events that occur after the reporting date of 30 June 2026, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

Council is currently not aware of any "non-adjusting events" that merit disclosure.

Note 22. Related party transactions

Key management personnel

Transactions with key management personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the *Local Government Act 1999*. In all, 56 persons were paid the following total compensation (56 persons in 2025).

$ '000	2026	2025
The compensation paid to key management personnel comprises:		
Short-term employee benefits	7,282	6,497
Long-term benefits	281	69
Total	7,563	6,566

Amounts paid as direct reimbursement of expenses incurred on behalf of Council have not been included above.

Council received $Nil from Key Management Personnel other than amounts paid as ratepayers or residents (e.g. rates, animal registration, etc.).

Key management personnel or close family members (including related parties) may have lodged planning and building applications during the year. In accordance with the Local Government Act 1999, Key Management Personnel are required to declare conflicts of interest and take no part in the assessment or approval processes for these applications.

Transactions with Council Regional Subsidiary Entities

The information presented below represents additional information relating to transactions recorded during the financial year with Council's Subsidiary entities. The information presented below is in addition to that already disclosed in Note 18. Council is an equity owner of each Regional Subsidiary disclosed in Note 18 along with other Member Councils.

Member Councils have equal representation on the Board of which Council is a member of the following Subsidiaries:

- Centennial Park Cemetery Authority
- East Waste Management Authority
- Brown Hill and Keswick Creek Stormwater Board

Member Councils have an influence on the financial and strategic operational decisions of the Subsidiary given their equal Board member representation.

No one Member Council individually has control over these decisions.

BDO

Tel: +61 8 7324 6000
Fax: +61 8 7324 6111
www.bdo.com.au

BDO Place
Level 19, 30 Pirie Street
Adelaide SA 5000
GPO Box 2018 Adelaide SA 5001
Australia

INDEPENDENT AUDITOR'S REPORT

TO THE PRINCIPAL MEMBER OF CITY OF MITCHAM

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of City of Mitcham (the Council), which comprises the statement of financial position as at 30 June 2026, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including material accounting policy information and the declaration by those charged with governance.

In our opinion the accompanying financial report presents fairly, in all material respects, the financial position of the Council as at 30 June 2026, and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards, the *Local Government Act 1999*, and the *Local Government (Financial Management) Regulations 2011*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Council in accordance with the *Local Government Act 1999* ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Local Government Act 1999,* which has been given to the Council, would be in the same terms if given to those charged with governance as at the time of this auditor's report.

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

Other information

Those charged with governance are responsible for the other information. The other information obtained at the date of this auditor's report are the general purpose financial reports of City of Mitcham's joint ventures including Centennial Park Cemetery Authority, East Waste Management Authority and Brown Hill and Keswick Creeks Stormwater Board.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

BDO Audit Pty Ltd ABN 33 134 022 870 is a member of a national association of independent entities which are all members of BDO International Ltd, a UK company limited by guarantee, and form part of the international BDO network of independent member firms. Liability limited by a scheme approved under Professional Standards Legislation.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of management and those charged with governance for the Financial Report

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

In preparing the financial report, management is responsible for assessing the Council'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 management either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council's financial reporting process.

Auditor's responsibilities 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 misstatement, 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 the 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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (http://www.auasb.gov.au/Home.aspx) at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our auditor's report.

BDO Audit Pty Ltd

Linh Dao
Director

Adelaide, 4 November 2026

Tel: +61 8 7324 6000
Fax: +61 8 7324 6111
www.bdo.com.au

BDO Place
Level 19, 30 Pirie Street
Adelaide SA 5000
GPO Box 2018 Adelaide SA 5001
Australia

INDEPENDENT ASSURANCE REPORT OF THE INTERNAL CONTROLS OF THE CITY OF MITCHAM

Opinion

We have undertaken a reasonable assurance engagement on the design and operating effectiveness of controls established by City of Mitcham (the 'Council') in relation to the financial transactions relating to the receipts, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, throughout the period 1 July 2025 to 30 June 2026 relevant to ensuring such transactions have been conducted properly and in accordance with the law.

In our opinion, in all material respects:

(a) The controls established by the Council in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities were suitably designed to ensure such transactions have been conducted properly and in accordance with law; and

(b) The controls operated effectively as designed throughout the period from 1 July 2025 to 30 June 2026.

Basis for opinion

We conducted our engagement in accordance with Standard on Assurance Engagements ASAE 3150 Assurance Engagements on Controls issued by the Auditing and Assurance Standards Board.

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

The Council's responsibilities for the internal controls

The Council is responsible for:

a) The receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities;

b) Identifying the control objectives

c) Identifying the risks that threaten achievement of the control objectives

d) Designing controls to mitigate those risks, so that those risks will not prevent achievement of the identified control objectives; and

e) Operating effectively the controls as designed throughout the period.

Our independence and quality management

We have complied with the independence and relevant ethical requirements of APES 110 Code of Ethics for Professional Accountants (including Independence Standards), which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

BDO Audit Pty Ltd ABN 33 134 022 870 is a member of a national association of independent entities which are all members of BDO International Ltd, a UK company limited by guarantee, and form part of the international BDO network of independent member firms. Liability limited by a scheme approved under Professional Standards Legislation.

The firm applies Auditing Standard ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Assurance practitioner's responsibilities

Our responsibility is to express an opinion, in all material respects, on the suitability of the design to achieve the control objectives and the operating effectiveness of controls established by Council in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities. ASAE 3150 requires that we plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, with the controls are suitably designed to achieve the control objectives and the controls operated effectively throughout the period.

An assurance engagement to report on the design and operating effectiveness of controls involves performing procedures to obtain evidence about the suitability of the design of controls to achieve the control objectives and the operating effectiveness of controls throughout the period. The procedures selected depend on our judgement, including the assessment of the risks that controls are not suitably designed or the controls did not operate effectively. Our procedures included testing the operating effectiveness of those controls that we consider necessary to achieve the control objectives identified. An assurance engagement of this type also includes evaluating the suitability of the control objectives.

Inherent limitations

Because of the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with compliance requirements may occur and not be detected.

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

BDO Audit Pty Ltd

Linh Dao
Director

Adelaide, 4 November 2026

City of Mitcham

General Purpose Financial Statements
for the year ended 30 June 2026

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of City of Mitcham for the year ended 30 June 2026, the Council's Auditor, BDO Audit Pty Ltd has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

Acting Daniel Baker
Chief Executive Officer

Tim Muhlhausler
Acting Presiding Member, Audit and Risk Committee

Date: 28 October 2026

Tel: +61 8 7324 6000
Fax: +61 8 7324 6111
www.bdo.com.au

BDO Place
Level 19, 30 Pirie Street
Adelaide SA 5000
GPO Box 2018 Adelaide SA 5001
Australia

CERTIFICATION OF AUDITOR INDEPENDENCE

I confirm that, for the audit of the financial statements of the City of Mitcham for the year ended 30 June 2026, I have maintained my independence in accordance with the requirements of the APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code), 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 the Act.

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

Linh Dao
Director

BDO Audit Pty Ltd

Adelaide, 28 October 2026

BDO Audit Pty Ltd ABN 33 134 022 870 is a member of a national association of independent entities which are all members of BDO International Ltd, a UK company limited by guarantee, and form part of the international BDO network of independent member firms. Liability limited by a scheme approved under Professional Standards Legislation.

Subsidiary Reports

CITY OF MITCHAM

Subsidiary Reports

Centennial Park Cemetery Authority 2025/26 Annual Report

The 2025/26 Annual Report for the Centennial Park Cemetery Authority can be found via their website at:

https://centennialpark.org/corporate-information/

East Waste 2025/26 Annual Report

The 2025/26 Annual Report for the Eastern Waste Authority can be found via their website at:

https://www.eastwaste.com.au/news-publications/annual-reports/

Brown Hill and Keswick Creek Stormwater Management Board 2025/26 Annual Report

The 2025/26 Annual Report for the Brown Hill and Keswick Creek Stormwater Management Board can be found via their website at:

https://bhkcstormwater.com.au/agendas-minutes-reports/

City of Mitcham Audit and Risk Committee 2025/2026 Annual Report

CITY OF MITCHAM

Presiding Member Report

It is my privilege to present the Presiding Member's Report for the 2025/2026 financial year. During the year, the Audit and Risk Committee continued to provide independent oversight and practical advice to Council across financial management, risk, assurance, internal control and governance. Its role was not simply to receive reports, but to test assumptions, identify emerging issues and support sound, transparent and financially sustainable decision-making.

The Committee benefited from the breadth of experience of its independent and Council members and the open engagement of management, external audit and specialist advisers. Discussions remained constructive and appropriately challenging, with a shared focus on safeguarding public value and strengthening the City of Mitcham's resilience.

Committee membership and governance

The Committee continued with four independent members and one Council member, supported by a Council member proxy. I was pleased and honoured to be reappointed as Presiding Member for 2026 at the meeting held on 18 February 2026.

I acknowledge my fellow independent members, Tim Muhlhausler, Christine Hahn and Damian Scanlon, each of whom brings a different professional lens and a thoughtful, constructive approach to complex issues. I also acknowledge Councillor Pia George and Councillor Darren Kruse, as Council Member proxy. The combination of independent expertise, organisational knowledge and elected-member experience enables the Committee to challenge appropriately while remaining grounded in the practical realities facing Council.

Key areas of focus and contribution

1. Financial oversight and external audit The Committee maintained oversight of Council's financial performance and the integrity of its financial reporting.

- Reviewed the audited annual financial statements for the year ended 30 June 2025,identified discrepancies requiring correction and recommended the statements for adoption by Council.
- Met privately with the external auditor, considered matters arising from the audit and the performance of the audit contract, and noted risks associated with delayed delivery and capacity constraints.
- Endorsed BDO's 2025/2026 external audit plan and received the interim management report and updates on asset indexation.

2. Long term financial sustainability and strategic planning Long term financial sustainability remained one of the Committee's most significant areas of focus, including the implications of debt settings, a changing risk environment and intergenerational equity.

- Reviewed the Net Financial Liabilities Ratio ceiling and scenario modelling at 85%,90% and 100%, and provided detailed advice on the Financial Sustainability Policy.
- Considered the parameters for the 2026/2027 Long Term Financial Plan, including whether the increasing risk landscape may justify a larger operating surplus and whether the current 1% to 4% target range remains appropriate.
- Supported review of the internal funding horizon for debt-funded capital, with sensitivity analysis and safeguards, and made a formal submission on the Draft Long Term Financial Plan and Draft Annual Business Plan.

3. Risk management, climate risk and organisational resilience The Committee focused on the quality of risk reporting, the effectiveness of controls and the financial and service implications of emerging risks.

- Identified three High-rated strategic risks for quarterly reporting: loss of grant funding,increased costs or cost-shifting; major disasters and climate-related events; and at-fault environmental damage.
- Questioned management on risk treatments, residual ratings and control effectiveness,and sought clarification on trends arising from the annual claims review.
- Considered the Climate Risk Assessment Project and its results, including the changes required to Council's risk management and decision-making frameworks, and provided feedback on the proposed response.

4. Internal audit, assurance and internal controls The internal audit program remained an important source of independent assurance.

- Adjusted the audit program on a risk basis by postponing the environmental management audit, bringing forward the wellbeing compliance audit and adding a corporate reporting framework audit.
- Monitored delivery of the program and agreed actions, emphasising that implementation timeframes should be realistic, and received the 2025 internal control self-assessment.

5. Governance, policy and transparency The Committee reviewed policies and governance arrangements where clarity,transparency and sound control design were central.

- Recommended revised Committee Terms of Reference and the Prudential Management Policy to Council, subject to minor amendments.
- Reviewed policies and updates relating to artificial intelligence, financial delegations and credit cards, including requesting oversight of the AI Ethical Use Management Policy before executive approval.
- Received procurement exemption and Chief Executive Officer credit-card reports and expressly acknowledged their clarity, logical structure and transparency for the Committee and the community.

6. Major projects, technology and prudential oversight The Committee examined significant projects and decisions requiring disciplined risk assessment and independent assurance.

- Received confidential updates on the TechnologyOne Property and Rating Project,considered its formal prudential review and made recommendations to Council.
- Received cyber security updates and questioned management on relevant risks, controls and continuing assurance.

7. Subsidiary and related-entity oversight The Committee continued to receive assurance regarding entities whose performance,governance and risk settings may have direct implications for Council.

- Received annual updates from East Waste and the Brown Hill Keswick Creek Stormwater Project, including governance, financial, audit and risk matters.
- Considered Centennial Park Cemetery Authority's draft Long Term Financial Plan and Asset Management Plan and received an update on the Mitcham Community Energy Project, both in confidence.

Confidential matters

The Committee considered matters in confidence where necessary to protect commercial, security or other sensitive information, including cyber security, the TechnologyOne Property and Rating Project, Centennial Park Cemetery Authority, Mitcham Community Energy and the annual discussion with the external auditor. It remained conscious of preserving transparent reporting wherever possible while respecting legitimate confidentiality requirements.

Committee effectiveness and future engagement with Council

The Committee met on five occasions: 6 August, 29 October and 10 December 2025, and 18 February and 13 May 2026. Attendance and participation were strong. All members attended the August, February and May meetings; Councillor Pia George was an apology in October and December, with Councillor Darren Kruse attending as proxy in October.

Several meetings involved substantial and complex issues. A continuing reflection for me as Chair is the need to balance examining significant matters in sufficient depth with covering the full range of responsibilities and assurance expected of the Committee. Although the Committee is required to meet at least four times each year, more frequent meetings may at times enable better deliberation and more manageable agendas. Any change would need to be proportionate and conscious of the demands placed on management and administration.

I would also welcome discussion with elected members about the value they receive from the Committee and how its work can best support Council. Financial sustainability, climate risk, technology, cyber security, service delivery and regulatory expectations increasingly intersect. Effective governance requires sufficient space to understand those connections rather than considering them in isolation. This discussion could occur as part of the proposed joint workshop or through a separate engagement with elected members.

Preparation between meetings also supported the Committee's effectiveness. The Executive Officer and Presiding Member discussed proposed agendas before each meeting, and a detailed run sheet helped meetings remain focused while allowing appropriate consideration of significant matters.

Conclusion and acknowledgements

I am proud of the Committee's contribution during 2025/2026 and honoured to continue as Presiding Member. The role is challenging precisely because the issues matter: the Committee must ask difficult questions, test whether assurance is genuinely sufficient and remain practical, constructive and respectful of the responsibilities carried by Council and its administration.

I sincerely thank Tim Muhlhausler, Christine Hahn and Damian Scanlon for the depth, care and independence they bring to the Committee's work, and Councillor Pia George and Councillor Darren Kruse for ensuring that the elected-member perspective is present in our deliberations.

I thank Council staff for their openness, professionalism and responsiveness, and acknowledge the work of Council's internal and external auditors and the many presenters who supported our deliberations.

I particularly thank Jamie Barrett for her excellent support to the Committee and to me as Presiding Member. Her careful preparation, responsiveness and understanding of the Committee's work contributed significantly to the effective conduct of our meetings. I wish her every success in her new role.

As Council navigates increasing financial, environmental, technological and regulatory complexity, there is an opportunity to continue developing how the Committee engages with Council and how its collective expertise is used. I look forward to that discussion and to the Committee continuing to provide clear, independent advice in the long term interests of the City of Mitcham community.

Paula Davies
Presiding Member, Audit and Risk Committee City of Mitcham

Audit and Risk Committee Purpose and Function

The Audit and Risk Committee (the Committee) operates as a Section

41 Committee as defined in the Local Government Act 1999. The purpose of the Committee is to provide independent assurance and advice to the Council on accounting, financial management, internal controls, risk management and governance matters.

The functions of the Committee include:

a. reviewing annual financial statements to ensure that they present fairly the state of affairs of the Council; and

b. proposing, and providing information relevant to, a review of the Council's strategic management plans or annual business plan; and

c. monitoring the responsiveness of the Council to recommendations for improvement based on previous audits and risk assessments, including those raised by a council's auditor; and

d. proposing, and reviewing, the exercise of powers under section 130A; and

e. liaising with the Council's auditor in accordance with any requirements prescribed by the regulations; and

f. reviewing the adequacy of the accounting, internal control, reporting and other financial management systems and practices of the Council on a regular basis; and

g.
   i. if the Council has an internal audit function
      a. providing oversight of planning and scoping of the internal audit workplan; and
      b. reviewing and commenting on reports provided by the person primarily responsible for the internal audit function at least on a quarterly basis; or
   ii. if the Council does not have an internal audit function, reviewing and commenting on an annual report provided by the chief executive officer in relation to the policies and processes adopted by the Council to evaluate and improve the effectiveness of its internal control practices and procedures;and

h. reviewing and evaluating the effectiveness of policies, systems and procedures established and maintained for the identification, assessment, monitoring,management and review of strategic, financial and operational risks on a regular basis; and

i. reviewing any report obtained by the Council under section 48(1); and

j. performing any other function determined by the Council or prescribed by the regulations.

Membership, Meetings and Performance

Committee membership comprises of five (5) members, four (4) Independent Members and one (1) Council Member plus a Council Member proxy. An Independent Member holds the position of Presiding Member and is elected annually.

The Committee is supported by the General Manager Community and Organisational Services as the Executive Officer.

2025/2026 Membership

- Ms Paula Davies - Independent Member and Presiding Member
- Mr Tim Muhlhausler – Independent Member
- Ms Christine Hahn - Independent Member
- Mr Damian Scanlon - Independent Member
- Councillor Pia George
- Councillor Darren Kruse (Council Member Proxy)

2025/2026 Meetings and Attendance

Committee Member	Eligible to attend	Attended
Ms Paula Davies	5	5
Mr Tim Muhlhausler	5	5
Ms Christine Hahn	5	5
Mr Damian Scanlon	5	5
Councillor Pia George	5	3
Councillor Darren Kruse (proxy to Council Members)	2	2

Audit and Risk Committee Activities 2025/2026

The Committee is required to meet at least quarterly. The following table provides a summary of all matters considered by the Committee in the 2025/2026 Financial Year.

Meeting Date	Topics Discussed
6 August 2025	• East Waste • Mitcham Community Energy • Annual Risk Review 2024/2025 • Internal Audit • Financial Delegations Policy • Credit Card Policy • 2024/2025 Annual Report • High Risk
29 October 2025	• Audited Annual Financial Statements for the year ended 30 June 2025 • Cyber Security • Climate Risk • Terms of Reference • Artificial Intelligence Policy • Strategic Management Plans
10 December 2025	• Council's Net Financial Liabilities Ratio and Scenario Modelling • Insurance Claims – Annual Review • Internal Audit Progress • Internal Controls • High Risk • Procurement Policy Exemptions • CEO Corporate Credit Card Transactions
18 February 2026	• Artificial Intelligence Update • TechOne Property and Rating Project • Cyber Security • External Auditor Annual Plan • Draft Long Term Financial Plan Parameters and Principles • Financial Sustainability Policy's Service Funding Principles and Debt Indicators • TechOne Property and Rating Project –Prudential Review • High Risk • Internal Audit
13 May 2026	• Brown Hill Keswick Creek Stormwater Project • Centennial Park Cemetery Authority • Climate Risk • 2025/2026 Draft Long Term Financial Plan and the 2025/2026 Draft Annual Business Plan • Prudential Management Policy • External Interim Audit and Building Revaluation Update • Internal Audit Progress • High Risk • TechOne Property and Rating Project

In addition to the scheduled meetings the following activities were also undertaken:

- External Auditors were provided opportunity to have a confidential discussion with the Committee (Administration excluded) – legislative requirement to allow for matters to be raised and discussed if needed.
- Independent Member presented to Council on the Audit and Risk Committee's submission on the 2025/2026 draft Annual Business Plan and Budget and Long Term Financial Plan at a Special Council Meeting on 2 June 2026.

Civic Centre
131 Belair Road
Torrens Park SA 5062

Postal address:
PO Box 21
Mitcham Shopping Centre
Torrens Park SA 5062

T: 1300 133 466
W: www.mitchamcouncil.sa.gov.au
ABN: 92 180 069 793

© City of Mitcham

CITY OF MITCHAM