



COPPER COAST COUNCIL



2022 - 2023

ANNUAL REPORT

Table of Contents

Foreword.....	4
Message from the Mayor.....	5
Message from the Chief Executive Officer	6
Elected Members	8
Executive Services	9
The Area in Focus	9
The Council	11
Decision Making Structure	11
Council Financial Resources	13
Financial Sustainability	17
Financial Controls	17
Elected Members	17
Strategic Plan - Moving Toward 2029	18
Objectives, Goals, Functions and Key Strategies	21
Progressing the Plan.....	22
Organisational Chart	26
Statutory Information	27
Community Support	31
Corporate Services	40
Records Management	40
Information and Communication Technology	41
Workplace Health and Safety and Risk Report 2022/2023	41
Community Services	44
Copper Coast Library Service	44
Arts and Community Development Visual Arts	50
Community Development	51
Copper Coast Sport and Leisure Centre	52
Copper Coast University Centre	52
Regional Field Officer Program	53
Tourism	54
Mini Railway	58
Events	58
Wallaroo Holiday Park.....	60
Infrastructure Services.....	62
Road Length Data	63
Major Capital Works Projects for 2022/2023	64
Depots	69
Development Services	71
Responsibilities.....	71
Dog & Cat Management.....	74
Bushfire Prevention.....	74

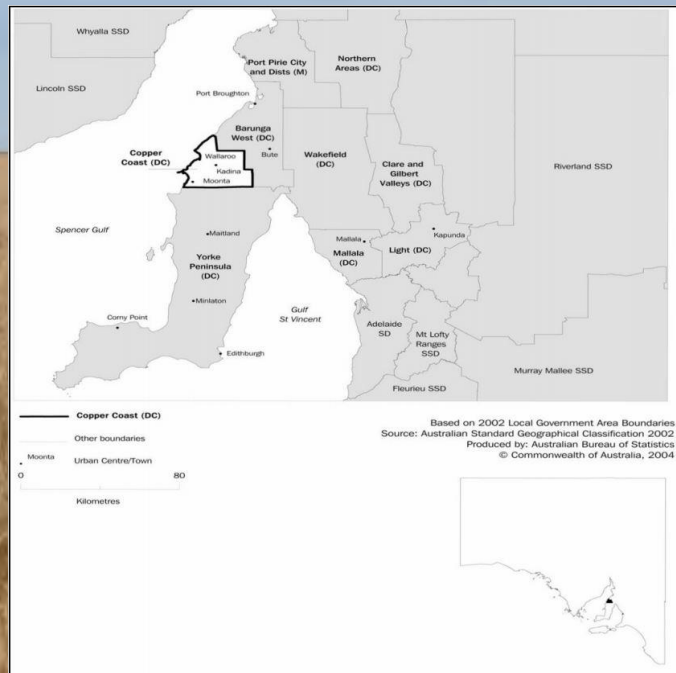
Compliance Statistics	74
Copper Coast Resource Recovery Centre	75
Electronic Recycling.....	75
Kerbside Collections	75
Kerbside Green Waste	75
Kerbside Recycling	76
Waste Stream Statistics	76
GENERAL PURPOSE FINANCIAL REPORTS	78

Foreword

Council is required to produce an Annual Report under the provisions of Section 131 of the Local Government Act 1999.

Annual Reports are produced by the Council to communicate with residents and businesses in the community, ratepayers and prescribed bodies about the Council's governance, its services, performance and achievements.

While Annual Reports are principally documents of accountability, the Council may also use its Annual Report as a document to promote its achievements in the local communities and to attract investment into the area. Annual Reports are also an historical record of Council's activities during the previous financial year.



lifestyle location of choice

Message from the Mayor

Roslyn Talbot

As we prepare this Annual Report, it is an opportunity to reflect on what has been achieved over the last year. Such reflection will then help us focus on the job ahead. While there have been many great achievements, there is much more still to be done. We continue to strive to make the Copper Coast better and be the *lifestyle location of choice*.

Roads are still a major focus here on the Copper Coast and, as we have seen through the implementation of our Five-Year Transport Plan, we have a clear plan to improve our rural roads as well as the possible sealing of some unsealed roads within our townships. Our rural roads are integral to the safety and enjoyment of all who live in and visit the Copper Coast. Daily, they ensure our school buses can deliver our younger community members safely to school and enable our farmers to traverse the Copper Coast and arterial roads to deliver their produce safely to market. The importance of keeping our roads to a safe standard for all who use them cannot be underestimated.

We are continually exploring all options to improve infrastructure and facilities on the Copper Coast to support the needs of our community. This includes continuously upgrading parks, gardens and public facilities to enhance both living in and visiting the Copper Coast. Our heritage continues to be important to us, and the repair and maintenance of significant buildings is a priority. It is important these buildings are well maintained and used to gain the most benefit for the community.

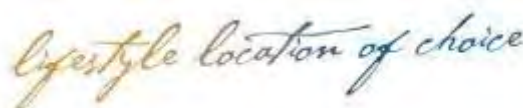
We are therefore pleased to be working with the National Trust, who have received significant funding to implement plans at the Nationally Heritage-listed Moonta Mines and we look forward to these plans coming to fruition.

We are also working with Goyder Council to continue the pursuit of World Heritage Listing for the Australian Cornish Mining Sites. This process is well advanced, and we hope this will ensure the importance of these mining sites and continues to be recognised and the sites preserved long into the future.

This year we have again celebrated the Kernewek Lowender - a wonderful festival celebrating our Cornish mining heritage. The significance of our farming heritage cannot be understated and, while the Yorke Peninsula Field Days help to celebrate our past, they also display our future and the importance of our farming community.

Our heritage attractions along with our beautiful beaches and many tourist attractions has seen our tourism industry continue to grow. As we move forward, we will look to capitalise on all of these sectors, and it is becoming more common to hear of people who have come to visit and have decided to stay. It does not take them long to learn what we already know: the Copper Coast is the *lifestyle location of choice*.

Roslyn Talbot
Mayor



Message from the Chief Executive Officer

Russell Peate

Much has been achieved in partnership with the community in 2022/2023. As outlined in the last Annual Report for 2021/2022, Council received significant funding for many projects and these have been progressed. Some of the major projects and services have included the following:

- Completion of the Bay Road upgrade
- Completion of Agery Road/Roach Street, Kadina
- Bews Square upgrade at Wallaroo
- Cemetery Walls at Moonta
- Refurbished toilet facilities at Queen Square and paved paths to enable mobility access
- Stormwater drainage works between Ellen and Henry Streets, Moonta
- Commencement of stormwater drainage works on Moonta Road, Moonta
- Hosting the SA Masters Games 20 – 23 April 2023
- Holding the State Country Cabinet in the Yorke Peninsula on 14 and 15 February 2023

Many other projects continue to be progressed including the following:

- The survey, design and construction drawings for the kerb, stormwater and street scaping for the Copper Coast Highway (Wallaroo Entrance Road)

from Athena Drive to Irwine Street, Wallaroo

- The Masterplan for the upgrade of the Moonta Town Hall, so that it is a vibrant community centre
- Continuing to work with the Regional Council of Goyder and the National Trust of South Australia in progressing World Heritage Listing for the Australian Cornish Mining Sites at Moonta and Burra
- The Wallaroo to Moonta Cycling/Walking Trail
- Continuing to work with the Kadina Child Care Centre for a new centre at Doswell Terrace, Kadina
- Working with the Copper Coast Lifestyle Village in relation to their proposed extension on part of the Crown Land under the care and control of Council adjoining their Village
- The drought proofing of the Moonta Golf, Cricket and Football Clubs, the Copperclub and a small lawn cemetery
- Consultation and preparation of the Wallaroo Foreshore Masterplan from the jetty to the Marina apartments
- Continuing to progress Supreme Court Action to recover costs from the failed Wallaroo Swimming Enclosure
- Submitting an Expression of Interest under the Federal Government's Growing Regions Program for a new Aquatic Facility at Wallaroo

T-Ports are also progressing the construction of their Export Grain Terminal

and Hawsons Iron are continuing their Feasibility Study for their project, including a deep water port at Myponie Point.

Wallaroo was named South Australia's Small Top Tourist Town as well as being awarded the People's Choice Award, which highlights Wallaroo as a major tourist attraction.

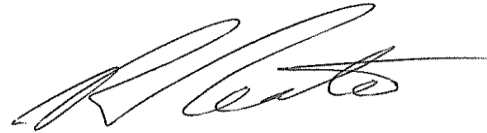
We continue to work with Moonta Health and Aged Care Services (Parkview Aged Care) regarding their six tiny houses proposal for staff accommodation. A Masterplan for Polgreen Park has been developed and we will continue to work with the Moonta Lions Club and Moonta Progress Association to implement this Plan.

We continue to work on a Masterplan for the upgrade of McCauley Park to make this an even better place for local residents and tourists. We completed a Sister Town Agreement with Camborne Town Council in Cornwall, which will enable clubs and organisations from the Copper Coast to talk to, liaise with and even visit their counterparts in Camborne.

We continue to work with Yorke Peninsula Tourism and the South Australian Tourism Commission regarding the re-activation of cruise ships visiting the Copper Coast.

We appreciate very much the significant contribution that clubs, organisations and the community are making to the Copper Coast so it remains the *lifestyle Location of Choice*.

Russell Peate
Chief Executive Officer



Russell Peate with Mayor Roslyn Talbot

lifestyle location of choice

Elected Members



Mayor Roslyn
Talbot



Cr Peter Sims
(Deputy Mayor)



Cr Peter
Oswald



Cr Andrew
Male



Cr Sandra
Paddick



Cr Neil Sawley



Cr Bruce
Schmidt



Cr Matthew
Stock



Cr Catherine
Vluggen



Cr Brent Walker

Executive Services

The Area in Focus

‘Located a comfortable hour and a half drive from Adelaide, this region of the Yorke Peninsula is rich in history and has great beaches and lifestyle.’



The Copper Coast is famous for having some of South Australia’s best holiday beaches. Located a comfortable hour and a half drive from Adelaide, this region of the Yorke Peninsula is rich in history and thriving with coastal developments. Its many attractions and accommodation make the Copper Coast an ideal tourist destination for both local and international visitors.

Located in the Copper Coast region are the Peninsula’s three largest urban centres of Kadina, Moonta and Wallaroo. Smaller towns and settlements are located throughout the Council area, including the coastal towns of Port Hughes, North Beach and Moonta Bay, as well as the rural settlements of Cunliffe and Paskeville, home of the renowned Yorke Peninsula Field Days.

The region’s prosperity is largely attributed to the diversified arable farming activities based on cereal grains, oilseeds and pulses, together with livestock. The Yorke Peninsula and Wakefield Plains region encompass some of South Australia’s most fertile land and, with recent advances in technology and effective crop diversification, the region has consistently achieved high yields.

The agricultural sector continues to be a major employer within the region and is well supported by significant bulk grain handling and commodity facilities at the deep sea port of Wallaroo. Growth in the manufacturing sector has been strong due to increased production in the agriculture and associated value-adding industries. Other manufacturing activities within the region include the production of transport equipment, building, construction and other related services. The region also hosts significant extractive industries, including limestone, granite, dolomite, gypsum and sand mining.

The Copper Coast has a healthy fishing industry, supporting scale fish, prawn, crab and abalone fisheries.

The region has well-developed transport and communication networks, together with a soundly established business and service infrastructure. In recent years, there has been strong growth in the health and community services, clerical, sales and services, professional and associated professional occupation sectors.

Yorke Peninsula’s retail sector is largely based around the Copper Coast’s urban centres of Kadina, Moonta and Wallaroo. The central business areas of each of these major towns offer a diversity of general and specialist stores supported by many smaller retail outlets and business services.

Extensive parklands have been established in the major townships of Kadina, Moonta, North Beach, Paskeville, Port Hughes and Wallaroo to cater for a wide range of recreational and sporting activities. The Copper Coast Sport and Leisure Centre as a regional sporting venue caters for both indoor and outdoor activities and events.

The Kadina Victoria Square, Moonta Queen Square and the parks along John Terrace in Wallaroo provide important open space, reflecting the civic pride of each town's community.



Queen Square, Moonta

Generous areas of foreshore reserve, with their sandy beaches and safe swimming are at Moonta Bay, North Beach, Port Hughes and Wallaroo. The Moonta Bay, Port Hughes and Wallaroo jetties provide popular recreational fishing venues. Boat launching facilities are provided at Port Hughes and Wallaroo, including a boat service pontoon, protective breakwater and extensive trailer parking.

Numerous cultural pursuits and activities are supported by the region's many facilities, including libraries, galleries, performing arts, historical buildings, local histories and museums. The Ascot Theatre in Kadina is a Cinema, Art and Community Gallery, where displays have been

developed in the former public library to provide a permanent home for the Kernewek Lowender Art Collection. The Moonta Gallery of the Arts also displays art exhibitions each month.

The biennial Kernewek Lowender Festival of Cornish heritage is recognised as one of South Australia's leading cultural events. The Council also recognises the importance of the Moonta Mining Precinct and has worked with the Moonta National Trust to create a Conservation Management Plan. The Plan underpins the additional tourism product that can be established to highlight the Cornish mining history.

The Farm Shed Museum and Copper Coast Information Centre in Kadina provides excellent visitor information services, supporting the region's tourism aspirations, while the 18-hole Putt Putt course adds a fun and family element to the fantastic tourism centre.

Tourism continues to be bolstered by the Splash Town Water Park (Moonta); established dog parks across Kadina, Moonta and Wallaroo; our permanent nightly Wallaroo Silo Light Show; the new biennial FLAME Festival, celebrating Food, Light, Art, Music and Entertainment of the Copper Coast; and the newly completed Wallaroo to Moonta Cycling/Walking Trail.

The Copper Coast is fast emerging as a special place to live, conduct business and visit. With a Mediterranean 'just right' mild climate, the area's population, both permanent and visitors, continues to grow as people seek to enjoy the relaxed lifestyle and the region's many assets.

The Council

The Copper Coast Council is a progressive Local Government Authority, committed to further developing the community's quality lifestyle. Council will continue to strive to achieve the best outcome for its community through working together to achieve projects and services.

Formed in May 1997 through the amalgamation of the District Council of Northern Yorke Peninsula and the Corporation of the Town of Wallaroo, the Council area was divided into four wards and was represented by a Mayor and ten Councillors. Since the election in 2010, the ward structure was abolished and the elected members now represent the electorate in its entirety. An Elector Representation Review was conducted in 2016/2017, with the final report adopted in June 2017. As a result of this review, it was resolved to reduce the number of Elected Members from 10 to nine following the 2018 Council Elections. The next Elector Representation Review will be undertaken and adopted on or before October 2024.

The Council covers an area of some 773 square kilometres, servicing a population of 15,050 people (2021 Census) and around 400,000 visitors annually. The overall South Australian population trends indicate a slight growth rate, while the Copper Coast is the State's 11th Fastest Growing LGA with an average annual growth of 1.5% (Source: Australian Government's Centre for Population).

Further residential developments in Kadina, Moonta/Moonta Bay, Port Hughes, North Beach and Wallaroo are indicators for potential population growth and demographic shifts for the region. The

Copper Coast is one of the fastest growing regions in the State.

Decision Making Structure

The full Council consists of the Mayor and nine Councillors, and is the decision-making body on all policy matters. Council meetings are formally held on the first Wednesday (excluding January and sometimes February) of every month in the Council Chambers, Kadina Town Hall at 6pm.

There is also an Audit & Risk Committee, which plays an important part in Council's financial governance structure. This Committee is a Section 41 Committee and comprises the Mayor as Ex-officio, two Elected Members and two Independent Members from the public who have recent skills and relevant financial, business, accounting, risk management and/or internal audit experience. There are a minimum of four scheduled meetings per year, with other meetings being held as required.

A statutory Council Assessment Panel has scheduled meetings on the second Wednesday of each month at 5.30pm at the Kadina Town Hall to consider Development Act applications submitted for approval. These meetings are only held subject to applications for consideration. The Council Assessment Panel comprises one Elected Member and three Independent Members from the public.

All Council, Audit & Risk Committee and the Council Assessment Panel (CAP) meetings are open to the public to attend. However, an order may be made under Section 90(2) of the LGA 1999 to exclude the public from attendance at so much of a meeting as is necessary to receive, discuss or consider in confidence certain prescribed matters.

Such matters include, for example, the consideration of legal advice, commercial in-confidence information, tenders for the supply of goods and services, and personnel matters.

The Agendas, together with the accompanying reports and correspondence, are placed on display no less than three days prior to the meetings for the public to access, except confidential items.

Minutes of the meetings are available to access by the public within five days of each meeting either on Council's website or by viewing at the Council office in Kadina.

Full Council

The following is the record of attendance at Council Meetings for the Elected Members for the 2022/2023 financial year, inclusive of Special Meetings of Council.

	Meetings Attended (out of 13)	Leave of Absence Granted	Apology Recorded	Non- attendance	Total
Mayor Roslyn Talbot	12	-	1	-	13
Cr. Peter Oswald	13	-	-	-	13
Cr. Sandra Paddick	12	-	1	-	13
* Cr. Margaret Pope	5	-	-	-	5
* Cr. Dean Rodda	4	-	1	-	5
Cr. Neil Sawley	13	-	-	-	13
Cr. Bruce Schmidt	12	-	1	-	13
Cr. Peter Sims	11	-	2	-	13
Cr. Catherine Vluggen	12	-	1	-	13
Cr. Brent Walker	12	1	-	-	13
** Cr. Andrew Male	8	-	-	-	8
*** Cr. Matthew Stock	4	-	-	-	4
Denotes: * Outgoing Members (July 2022 – November 2022) ** New Incoming Members (December 2022 – June 2023) *** New Incoming Members (April 2023 – June 2023)					

Audit & Risk Committee

The following is the record of attendance of Audit & Risk Committee Members for the 2022/2023 financial year.

	Meetings Attended (out of 4)	Leave of Absence Granted	Apology Recorded	Non- attendance	Total
* Cr. Bruce Schmidt (Chair)	1	-	-	-	1
Cr. Peter Oswald (Chair)	4	-	-	-	4
Mr. Ian Monger (Independent Member)	4	-	-	-	4
Mr. Tony Symons (Independent Member)	4	-	-	-	4
Mayor Roslyn Talbot	4	-	-	-	4
** Cr. Sandra Paddick	3	-	-	-	3
Denotes: * Outgoing Members (July 2022 – November 2022) ** Incoming Members (December 2022 – June 2023)					

Council Assessment Panel

The following is the record of attendance of Members for the Council Assessment Panel for the 2022/2023 financial year.

	Meetings Attended (out of 3)	Leave of Absence Granted	Apology Recorded	Non- attendance	Total
John Brak (Chair)	3	-	-	-	3
Mayor Roslyn Talbot	3	-	-	-	3
Stephen Horsell	3	-	-	-	3
Mathew East	2	-	1	-	3

Council Financial Resources

A full audited copy of the General Purpose Financial Reports for the year ended 30 June 2023, pursuant to the Local Government Act 1999 - Section 131, is included under Part 2 of this report.

Council returned an operating surplus for the 2022/2023 financial year of \$4,869,000. After asset disposal and fair value adjustments, other capital income and revaluation adjustments, the reported net

result with comprehensive income increased to \$28,719,000.

The operating result this year has delivered another surplus due to a number of factors, with the most significant being that the Commonwealth Government during June 2023 again forwarded to Councils 100% of their 2023/2024 funding under the Financial Assistance Grants Scheme. This was an amount of \$2,666,459. Under the Accounting Standards, this income is to be reported in the year of receipt and

therefore inflates the Grants, Subsidies and Contributions received for the 2022/2023 financial year and will affect the 2023/2024 year.

Due to an asset revaluation of the CWMS & Stormwater Infrastructure, there has been a change with a revaluation surplus of \$22,514,000. An increase in the revaluation provision sees income reported.

There have been no other significant events reported in the financial year.

Operating Income

The operating income for Council is derived from various sources and primarily consists of rate income, Government grants and subsidies, and other user charges, including commercial revenue.



Rate income increased compared to the previous year of 2021/2022 due to property value increases, although the general rate in the dollar decreased. CPI factors influenced interest rates and therefore the interest associated with the outstanding balance of rates debtors for the once-off raising of the Wallaroo Shores Separate Rate. Interest penalties are now being received on the outstanding balance of this rate and this is reported as rate income ("Penalties for Late

Payment") and with fines and interest on outstanding general rates and charges.

General rate income rose in line with the Long Term Financial Plan (LTFP) and has remained steady and in accordance with this Plan.

High user charges are also noticeable during 2022/2023. Growth has continued in visitor numbers and this is reflective in increases in revenue in the caravan park revenue.

Investment income has increased although previous reports were indicating this might reduce as a consequence of the debt funded position Council has taken for the large community projects. Due to advance grants payments and inability to engage contractors for capital projects cash flow has slowed, therefore attracting investment interest. Increases in deposit interest rates due to higher inflation is also a contributing factor. All funds surplus to existing cash flow needs are invested into short-term accounts to risk manage the interest rate payments.

2023/2024 Financial Assistance Grants were again paid in advance in June 2023 and the total advance payment was \$2,666. This has an impact on the operating income reporting in both the current reporting period and the upcoming years.

There was a revaluation of CWMS & Stormwater Infrastructure conducted by Tonkins Consulting for 2022/2023. The revaluation increment of \$22,514,000 is reported in the Statement of Comprehensive Income as Other Comprehensive Income in 2022/2023.

No physical resources received free of charge is reported in 2022/2023.

Operating Expenditure

The operating expenditure for the financial year was incurred in the following operational areas: employee costs, materials, contractual services, other expenses and depreciation.



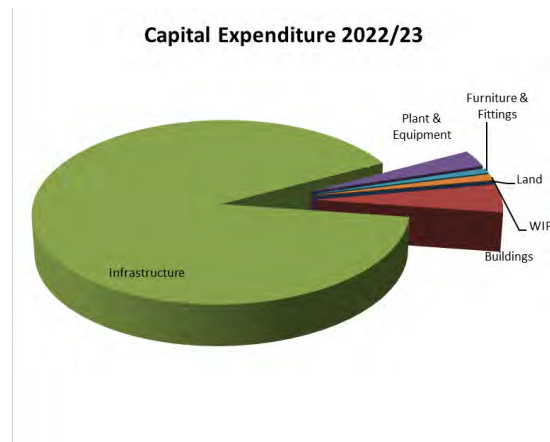
Employee costs have remained stable, however applicable increases under the Employee Enterprise Agreements have been applied along with other organisational changes. There have been vacancies, which are difficult to fill, and this is evidenced with an overall temporary decrease in FTE reported as at 30 June 2023 by two.

Materials, contracts and other expenses have increased when compared to 2021/2022 due to corresponding expenditure increases in the caravan parks due to increased visitation and maintenance on our CWMS assets. There is also an increase in costs associated with waste disposal and recycling.

Asset depreciation has also increased due to a revaluation in the stormwater and CWMS infrastructure and the completion of a large project transferred in from work in progress from the 2021/2022 year.

Capital Expenditure

Along with operating expenditure, the Council is committed to maintaining its fixed assets base.

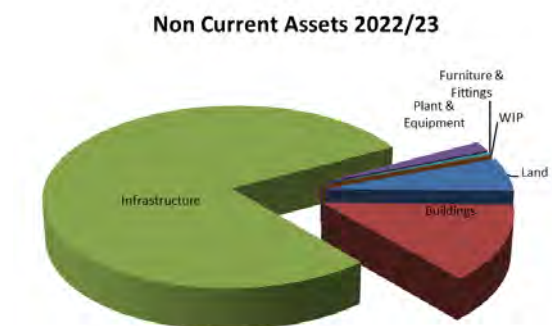


The major items of capital expenditure during the 2022/2023 year have been in regards to:

- Work continued on the restoration of the Kadina Cemetery Wall through the guidance of contractors and volunteers
- Council's road program continues to contribute largely to the expenditure on infrastructure assets
- A partnership project with the Department of Infrastructure and Transport (DIT) has commenced, which is enabling the upgrade (including stormwater) to the Wallaroo Entrance Road and this work will continue into future years' programs
- Bay Road in Moonta has been a large and extensive upgrade that has been completed and transferred from 2021/2022 work in progress to Infrastructure in 2022/2023
- The road program expenditure includes the footpath program
- Council has received support to upgrade stormwater assets and these projects have also been completed

Non-Current Assets

The non-current or fixed assets of Council are significant. There are various components that make up the value on the Balance Sheet: Land, Buildings, Infrastructure (which includes Roads, Stormwater and CWMS assets), Other Infrastructure, Plant and Equipment, and Furniture and Fittings.



The graph above depicts the split of the \$499 million value of the assets.

Council has an Asset Management Program in regards to its infrastructure assets with a current focus on improving the road and footpath networks. This also includes the maintenance of its buildings and other structures.

Legal Costs

During the 2022/2023 financial year, the total expenditure of legal costs incurred by Council was \$348,116. These costs include rates, town planning, advice, leases and other professional services.

Credit Card Expenditure

In accordance with Schedule 4 of the Local Government General Regulations 2013, Council spent \$77,058.27 using corporate credit cards.

Financial Sustainability

Note 15 of the General Purpose Financial Report for the financial year ending 30 June 2023 reports on the Key Financial Indicators that are used to assess Council in regards to its financial sustainability.

The ratios reported have been calculated in accordance with Information Paper 9 – Local Government Financial Indicators, which was prepared as part of the Local Government Association financial sustainability program for the Local Government Association of South Australia.

Council has a suite of documents and plans that summarise the future direction of the Council.

These plans form part of the Council's overall Strategic Plan and will provide a path forward into the future that guarantees the long-term sustainability of the Council.

Financial Controls

Section 125 of the Local Government Act 1999 requires Council to have appropriate policies, practices and procedures to ensure that its activities are carried out efficiently and in a manner that safeguards Council's assets and the integrity of its records.

Council subscribes to a software program called Control Track, which is used by staff and Auditors to monitor the Internal Control Framework. Reporting is provided to the Audit & Risk Committee and then put to Council.

2022/2023 Financial Statements contain an opinion from Council's external Auditors in regards to Internal Controls.

Council utilises SynergySoft software to manage its records, including its financial functions, from which budget and actual performance is reported and analysed.

Quarterly reviews of the financial information are undertaken and presented along with policies, procedures and controls to the relevant committee prior to consideration by Council.

These policies, procedures and the relevant committee meeting Agendas and Minutes are available on Council's website: www.coppercoast.sa.gov.au

Elected Members

The elected body of the Copper Coast Council comprises a Mayor and nine Councillors.

As Principal Member of the Council, the Mayor is elected by the whole Council electorate, whereas the Deputy Mayor is appointed from within the Elected Council by the Councillors themselves.

The ward structure was abolished with the November 2010 election and Elected Members now represent Council as a whole.

Members of Council prior to November 2022

The November 2022 Local Government Elections brought to an end a four-year term in office for Councillors Margaret Pope and Dean Rodda, who retired at the end of their term.



Margaret Pope



Dean Rodda

Members of Council post November 2022

All other Council Members lodged nominations to continue on for a further four-year term and were elected unopposed. These Council Members are Roslyn Talbot (Mayor), Peter Sims (Deputy Mayor), Councillors Peter Oswald, Sandra Paddick, Neil Sawley, Bruce Schmidt, Catherine Vluggen and Brent Walker. Councillor Andrew Male is a new Council Member who was also elected unopposed. All elected Council Members were sworn in on 23 November 2022.

As a result of the November Local Government Elections, the Copper Coast Council was one Councillor short of the required number of Council Members and a Supplementary Election was therefore held in March 2023, where Councillor Matthew Stock was elected. Councillor Stock was sworn in on 23 March 2023.

Strategic Plan - Moving Toward 2029

The Copper Coast Council Strategic Plan 2019 – 2029 ‘Moving Toward 2029’ forms part of the Council’s overall Strategic Management Plans.

The Strategic Plan is the overarching framework for Council’s suite of plans, and includes the Council’s **Vision, Mission and Values**.

Our Vision

“South Australia’s ***Lifestyle Location of Choice*** to live and visit”.

Our Mission

“To enhance Community Lifestyle”:

- Providing effective and affordable facilities and services
- Managing and protecting our environmental assets
- Encouraging growth through responsible development
- Fostering community achievement

Our Values

Council reviewed the plan and have revised our values to be:

- Communication
- Being welcoming
- Teamwork
- Considered innovation
- Environment
- Integrity
- Inclusive
- Responsible

The Council’s key directions are contained in five objectives with complementary goals. Key strategies and responsibility for departmental strategy delivery are also outlined and presented in the Strategic Plan.

Reviews

Council reviewed its suite of plans pursuant to Section 122 (4) of the Local Government Act, ensuring alignment with key directions and strategies together with resourcing provisions and legislative compliance.

Above all, Council’s plans ensure Council demonstrates it is committed to providing services to the community that are responsive to current and future needs and that the projections and predictions are

based on accurate and extensively researched statistical information.

Objectives

The Copper Coast Council acknowledges that a balanced, robust and well-developed set of objectives will serve the Council and community well.

Focusing on the following five objectives, Council has developed a framework for its future strategic management plans:

- Social Objective – Wellbeing
- Environmental Objective – Sustainability
- Economic Objective – Prosperity
- Cultural Objective – Opportunity
- Governance Objective – Leadership

Annually, Council aligns budgets and programs against its key directions and strategies while periodically also reviewing its Strategic Plan as it continues “Moving Toward 2029”.

Defining Targets and Measuring Progress

As part of its Strategic Management Plans, Council prepares a budget, works program and an Annual Business Plan to deliver the specific outcomes that will make up and achieve its strategic management objectives.

The annual process of defining targets and measuring progress is an integral part of the Council’s Management Plan. By setting specific targets and measuring progress against the wider strategic objectives, achievement will be measured. These forms of measurement are a clear indication of progress, continuous improvement, program delivery and the performance of the Council as a whole.

Strategic Management Objectives, Goals and Functions

Founded on the vision Council sees for the Copper Coast, the Strategic Plan highlights our commitment, desire and capacity to deliver major projects, capital works and services to maintain and enhance the Council area over the next 10 years.

The Strategic Plan reflects Council’s commitment to the Copper Coast community with its five interrelated objectives and goals.

The goals underpinning these objectives are supported by Council’s functional service areas—Executive, Corporate, Community, Infrastructure and Development Services.

The organisation is structured to deliver the key strategies through these functional service areas.

Community Input into Community Direction

The 2019 review of the Strategic Plan provided direction for the Council for the following 10 years. During the 2019 review, over 600 written comments were received from the community. The top issues that emerged were:

- Parks and Gardens
- Waste Management
- Zebra Crossings
- Roads
- Cycle ways and Footpaths
- Wallaroo Marina Bridge
- Events
- Splash Town
- Foreshores

During 2023/2024, the Strategic Plan will again be reviewed.

Progress to Date on Key Infrastructure

There are many projects that Council is progressing or that are near completion. We are continuing to progress Supreme Court Action to recover costs from the failed Wallaroo Swimming Enclosure. We are also lodging a funding application for a new aquatic facility under the Federal Government's Growing Regions Program. Projects that we continue to progress or have completed include the following:

- Bay Road Major Upgrade
- Verran Terrace/Arthurton Road
- Agery/Kadina-Cunliffe Road
- Wallaroo to Moonta Cycling/Walking Trail
- Queen Square – Toilet and Accessible Pathways
- Kadina CWMS Effluent Lagoons
- Rural Roads Resheeting and Maintenance
- Kadina Aerodrome – All Weather Landing
- Moonta Road, Moonta Bay – Stormwater Drainage
- George Street, Moonta – Stormwater Drainage
- Survey, design and construction drawings for the Copper Coast Highway (Wallaroo Entrance Road) from Athena Drive to Irwine Street, Wallaroo
- Drought proofing of the Moonta Golf, Cricket and Football Clubs, the Copperclub and a small lawn cemetery
- Consultation and preparation of the Wallaroo Foreshore Masterplan from the jetty to the Marina apartments

The Document

Copies of Council's Strategic Plan are available online and from Council offices.

Kadina Office

51 Taylor Street, Kadina SA 5554

Phone: (08) 8828 1200

E-mail: info@coppercoast.sa.gov.au

Moonta Office

Moonta Tourist Office

Blanche Terrace, Moonta SA 5558

Wallaroo Office

5 John Terrace, Wallaroo SA 5556

Objectives, Goals, Functions and Key Strategies

The following table provides an overview of the Objectives, Goals, Functions, Key Strategies and responsibility for strategy delivery.

Objective:	Goal:	Functions:
Social Objective Wellbeing	To enhance the quality of our community by encouraging health, wellbeing and safety.	<ul style="list-style-type: none"> • Youth • Aged • Human Services • Public Order and Safety • Community Education • Volunteers
Environmental Objective Sustainability	To responsibly manage the natural and built environment to ensure its sustainability and diversity to the community.	<ul style="list-style-type: none"> • Natural Environment • Infrastructure Services • Health Management • Waste Management • Vegetation • Water and Sewerage • Foreshores • Stormwater • Public Facilities • Council Property • Traffic Corridors • Alternative Transport • Traffic Control • Road Reserves • Public Transport • Planning • Heritage • Development Control • Climate Change
Economic Objective Prosperity	To facilitate economic prosperity, balanced growth and the enhancement of the Copper Coast.	<ul style="list-style-type: none"> • Investment • Employment • Tourism • Area Promotion • Industry • Commerce
Cultural Objective Opportunity	To promote community identity by supporting rich lifestyle experiences, including arts, heritage, culture and leisure activities.	<ul style="list-style-type: none"> • Sport and Recreation • Leisure • Culture • Arts • Events
Governance Objective Leadership	To provide leadership and ensure community resources are managed efficiently and effectively.	<ul style="list-style-type: none"> • Communications and Public Relations • Finance • Legislation • Leadership • Administration • Risk Management

Progressing the Plan

Since the introduction of Council's Strategic Plan, Council has achieved a number of key outcomes in its main strategy areas and is looking to review and update the Plan with the recently elected Council and CEO in 2023/24.

Social Objective – Wellbeing

Council continues to financially support Community Care & Transport (Care in Motion), including the Dial a Ride, health buses and the community transport scheme. Council's contribution was \$42,125 for 2022/2023 - \$26,125 for administration and \$16,000 towards vehicle maintenance.



Opening of the Wallaroo Cycling Without Age Chapter

The Kadina Library now offers a 24/7 service, with residents able to apply for after hours access.

Community Grants totalling \$104,294 were distributed to 42 local community groups and charities. Each year Council recognises the work that volunteers throughout our community groups and other organisation contribute to the Copper Coast.

Council continues to provide accommodation in partnership with Kadina Medical Associates, actively supporting the attraction and retention of doctors to the region.

Council's Disability Discrimination Action Committee continues to operate and provide recommendations to Council. A Regional Disability Action and Inclusion Plan has been developed with the Yorke Peninsula and Barunga West Councils. The Plan has now been finalised, with each Council having an individual action plan.

Council has also worked with the Yorke Peninsula and Barunga West Councils in implementing the strategies and projects in the Regional Public Health Plan. Council works with SA Police and other agencies to ensure a safe and orderly community for all residents. We also work with a range of State Government and not-for-profit community organisations for a range of human services for residents in the Copper Coast. Council has also met with State Government Agencies, community organisations and businesses who were interested in collaborative outcomes to assist in dealing with homelessness on the Copper Coast.

We continue to support trainees throughout Council as part of our social responsibility in providing employment opportunities, particularly for youth.

We continue to partner and support all of the Progress Associations throughout the Copper Coast. We also support a variety of community groups, associations, and service clubs. We recognise the valuable input that volunteers make to our community.

Environmental Objective – Sustainability

All the walls of the Moonta Cemetery continue to be repaired after damage sustained from salt damp, with volunteers assisting contractors with the project and using local materials to maintain historic features.

The Council Assessment Panel meets regularly throughout the year, ensuring

compliance with the Development Plan, new Development Code, relevant Acts and Regulations for all developments.

The ongoing work along our foreshores includes the preservation of flora in the area and Council maintains a proactive approach to the preservation of our natural environment.

Council, as part of a Coastal Management Funding Project, has undertaken the North Beach Sand Drift Management Plan. This project continues to be progressed each financial year with maintenance and further vegetation to create sand dunes and prevent sand building up on properties.



North Beach Coastal Environment

Council continues to work with the Northern and Yorke Landscape Board on projects and recommendations in the Council area.

Council monitors the community's heritage listed assets and works towards their preservation in consultation with the Heritage Advisor and organisations such as the National Trust.

Council's works program continues to be the major focus of works and services on an annual basis. Works in 2022/2023 have included:

Recreation / Community Development

- Dredging of the Port Hughes Boat Ramp is undertaken periodically, when required
- Works have been completed on the Wallaroo to Moonta Shared Path (approx. 14.9km). This path connects with the current Kadina to Wallaroo Rail Trail and now connects the three largest urban centres in the Yorke Peninsula (Kadina, Moonta and Wallaroo), offering residents and visitors an active way to explore the Copper Coast
- Upgrade of Bews Square (Wallaroo), and continual improvements in McCauley Park (Moonta) to create spaces that are more inviting for residents and tourists



Wallaroo to Moonta Cycling/Walking Trail

Road Network:

- Following on from public consultation and information sessions for the Bay Road/ Frances Terrace project, works commenced on the Major Upgrade of Bay Road on 27 April 2021 and is now completed.
- Footpaths – 5km Program
- Resealing Program
- Re-sheeting program

Drainage

Stormwater improvements have been made on George Street, Bay Road, Haven Road and Moonta Road (Moonta), Matta Road (Wallaroo) and Lipson Avenue (Wallaroo Mines).

Waste Water

Kadina Lagoons continue to be upgraded in accordance with South Australian Environmental Protection Authority's Environmental Improvement Plan, while other minor improvement works have occurred in Wallaroo and Moonta.

Waste Management

The following major improvements to Council's Waste Management Service have been introduced:

Implementation of Food Organics and Green Organics kerbside collection
Investigate and implement systems to educate the community on the importance of diversion of waste going to landfill.

From an environmental health perspective, Council's immunisation program continued throughout 2022/2023 under the supervision of the Environmental Health Officer.

The Environmental Health Officer also undertook 52 food inspections.

Economic Objective – Prosperity

Council continues to implement the Economic Development and Marketing Plan. A number of the strategies have been achieved, including Wallaroo

winning Small and People's Choice Tourism Town of the Year in South Australia's Top Tourism Town Awards; working with the Kadina Child Care Centre and the Moonta community and schools to find a suitable solution for the shortage of child care facilities; and our continued partnership with Uni Hub to operate the Yorke Peninsula's first University - Copper Coast University Centre.



Basketball action during the 2023 Master's Games

We continue to work with the Kadina Chamber of Commerce (Kadina Hub) as part of their initiative to attract businesses and Government Departments to Kadina and the Copper Coast area. We also support the Wallaroo Community Development Association and Moonta Traders Association with their efforts to improve their communities.

We also promote and market the Yorke Peninsula's Copper Coast in partnership with Yorke Peninsula Tourism. Event tourism is an important part of the Copper Coast, and this year we continued to partner with Kernewek Lowender and Yorke Peninsula Field Days, SA Masters Games, the Copper Coast Cycling Cup and other events.

Council works with new and existing businesses that wish to establish or expand while also within the confines of the Development Plan and State Development Act.

Cultural Objective – Opportunity

Council representatives meet regularly with local and regional sporting groups to facilitate a range of activities and venues to meet the community's growing and changing needs.

Council continued to support local events including the Copper Coast Cycling Cup, Christmas Pageants, New Year's Eve celebrations, Australia Day, Anzac Day, NAIDOC Week and other events through financial and in kind support.

Governance Objective - Leadership

Council consults and takes on feedback received throughout the year on a range of matters, including:

- Council Policies
- Annual Business Plan and Budget
- New Separate Rates
- Various Projects

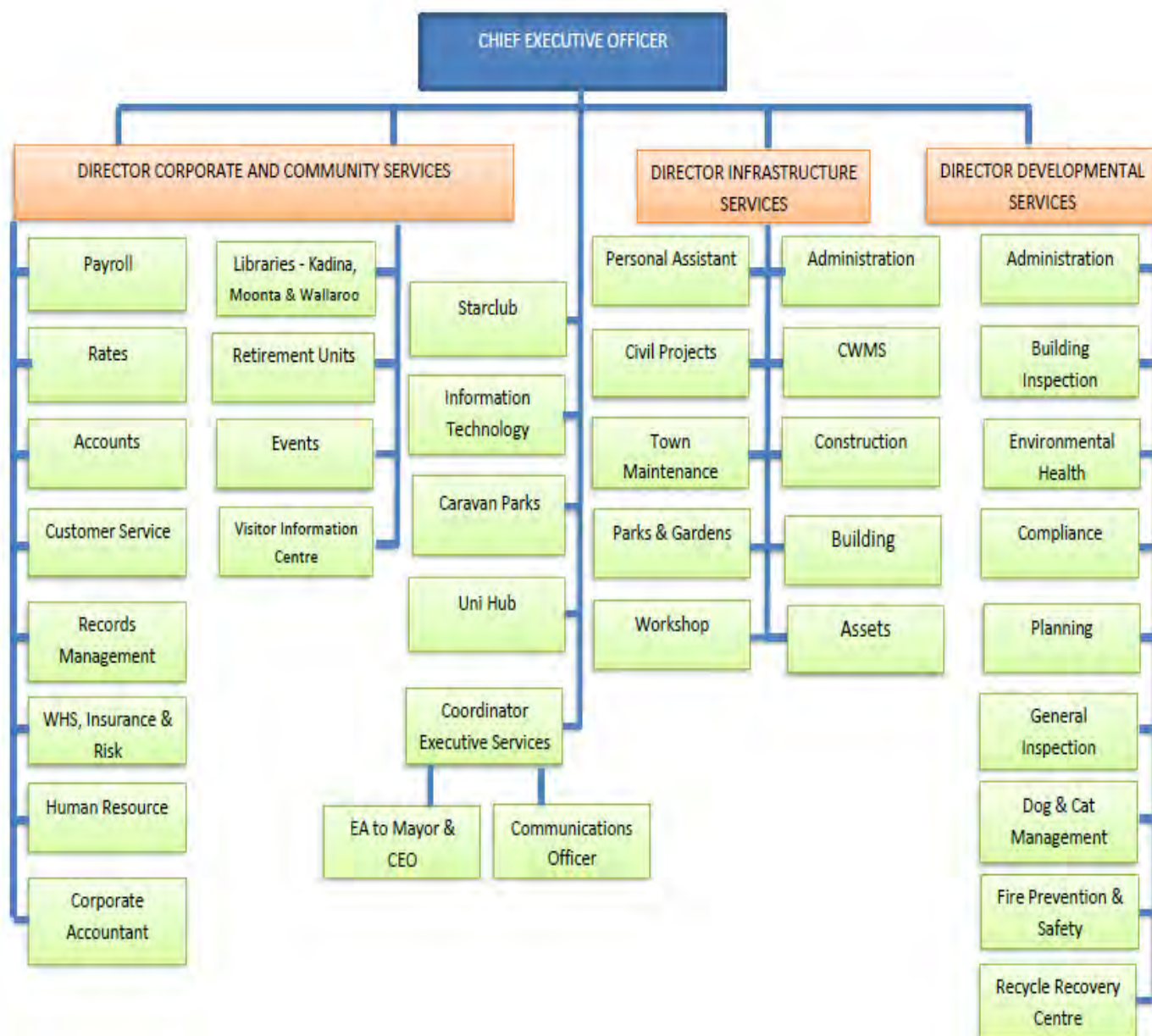
We provide information on our projects being undertaken and services provided through our Website, Facebook Page and Media Releases, as well as through *Yorke Peninsula Country Times*, ABC Radio and Southern Cross Austereo Television. Sometimes we survey our residents and businesses to receive feedback on a particular project or service.

We publish the *Copper Post* (Council's quarterly newsletter, which highlights Council projects and services). We also have Council's Visit Copper Coast Facebook,

Instagram and Website, along with Facebook pages for numerous facilities and events we operate.



Copper Coast Council Organisational Chart



Statutory Information

Annual Information Statement

The Copper Coast Council was proclaimed in May 1997 as a Local Government Authority, with all statutory responsibilities and powers, for an area of the Northern Yorke Peninsula containing the Kadina, Moonta and Wallaroo urban and rural areas adjoining the Yorke Peninsula and Barunga West Councils. The principal office of the Council is located at 51 Taylor Street (adjacent to the Town Hall), Kadina, and is open Monday to Friday, 9am to 5pm. Branch offices are located at the old Railway Station in Blanche Terrace, Moonta, and 5 John Terrace, Wallaroo. The office at Moonta is open 9am-5pm Monday to Friday, while Wallaroo's is open 10am-1pm Monday to Friday.

The Moonta office is staffed by volunteers from the Moonta Branch of the National Trust and is Council's Volunteer Resource Centre. Public access computers and telephones with direct lines to the Kadina office are also available.

Council is comprised of a Mayor and nine Councillors. The ordinary meeting of Council is held on the first Wednesday (excluding January and sometimes February) of every month at 6pm in the Council Chambers at the Town Hall, 51 Taylor Street, Kadina.

The Council Assessment Panel (CAP), comprising three independent members, one of whom is Chairperson, and one Elected Member, meet on the second Wednesday of every month (if required) at 5.30pm to consider Development Act applications submitted for approval.

Every meeting of the Council, Council Committees and the CAP is open to the public to attend. However, Council, Council Committees or a CAP may order that the public be excluded from attendance at so much of a meeting as is necessary to receive, discuss or consider in confidence certain

prescribed matters. Such matters include, for example, the consideration of legal advice, commercial in-confidence information, tenders for the supply of goods and services, and personnel matters.

Meetings of Council, Council Committees and CAP, as well as Notices and Agendas with accompanying reports and correspondence, are placed on display for free public view no less than three working days prior to those meetings. Minutes of the meetings are also placed on display for free public view within five days of each meeting. These documents are also placed on our Website.

Some Council Policies are required to be available for public consultation before final drafting and adoption; all submissions are assessed on their relative merit.

Members of the public may participate in the formulation of Council Policy and functions by written submissions to Council on virtually every conceivable Local Government function.

Access to Council documents is broadened by 'freedom of information' provisions under the *Freedom of Information Act*.

Although a range of documents are restricted or not accessible, the maximum amount of information is made available to the public wherever possible.

Information Available for Inspection

In accordance with the Local Government Act 1999, Schedule 4, the following information is available for inspection at the Council Office, 51 Taylor Street, Kadina:

General Documents

- Agendas and Minutes
- Annual Business Plan
- Annual Financial Reports
- Annual Report
- Assessment Record
- Auditor's Report
- Candidates Campaign Donation Returns

- Adverse Event Management Plan
- Community Emergency Risk Management Plan
- Five Year Stormwater Management Plan
- Five Year Transport Plan – Reseal, Reconstruct and Resheeting
- Five Year Sealed Footpath Plan
- Infrastructure and Asset Management Plan
- Long Term Financial Plan
- Regional Public Health Plan (YP Alliance)
- Strategic Plan

By-Laws

- By-Law No 1 – Permits and Penalties
- By-Law No 2 – Local Government Land
- By-Law No 3 – Roads
- By-Law No 4 – Moveable Signs
- By-Law No 5 – Dogs
- By-Law No 6 – Cats
- By Law No 7 – Waste Management

Registers

- Asbestos Register
- Authorised Officer Register
- Community Land Register
- By-Laws Register
- Confidential Items Register
- Delegations Register
- Fees and Charges Register
- Gifts & Benefits Register
- Members' Allowances & Benefits Register
- Members' Disclosure of Conflicts of Interest
- Members' Interests Register
- Public Roads Register
- Remuneration, Salaries & Benefits Register
- Staff Interests Register
- Voters Roll

Codes

- Code of Conduct for Council Employees
- Code of Conduct for Council Members
- Code of Practice for Access to Meetings & Documents

- Code of Practice for Meeting Procedures
- Code of Conduct for Volunteers

Policies/Procedures

- Assessment Panel Review of Decision of Assessment Manager Policy
- Asset Accounting Policy
- Audit & Risk Committee Terms of Reference
- Banner Pole Policy
- Behaviour Management Policy
- Behaviours in the Library Policy
- Body Worn Cameras, CCTV Systems & GPS Technology Policy
- Brochure Acceptance Policy
- Budget Reporting and Amendment Policy
- Caretaker Policy
- Carparking Fund Discretionary Policy
- Cemetery Management Policy
- Children and Vulnerable Persons Policy
- Children & Vulnerable Persons Safe Environment Policy (draft)
- Collection Development Policy
- Community Support Policy
- Community Wastewater Management System (CWMS) Policy
- Complaints Policy
- Conduct Counselling & Discipline Policy
- Control of Election Signs Policy
- Council Enforcement Policy
- Council Induction Policy
- Council Member Training & Development Policy
- Council Members Allowance & Benefits Policy
- Council Members' Code of Conduct Complaints Policy
- Credit Card Policy
- DDA Access and Inclusion Policy
- Debt Collection Policy
- Development Assessment Application Fee Waiver & Refund Policy
- Disposal of Land and Other Assets Policy
- Drone Policy
- Drug and Alcohol Policy

- Employee Assistance Policy
- Employee Grievance Policy
- Equal Opportunity/Sexual Harassment Policy
- External Communication Policy
- External Grant Funding Policy
- Farm Shed Hire Policy
- Financial Hardship Policy
- Flag Flying Policy
- Fraud, Corruption Misconduct & Maladministration Prevention Policy
- Funding Policy
- Gifts and Benefits Policy
- Hardship Policy
- Induction and Probation Policy
- Information Technology and Security Policy
- Internal Control Policy
- Internal Review of Council Decision Policy
- Land Management Agreement & Encumbrances Delegation Policy
- Landscaping Policy
- Leave Policy
- Making Available Information to the Public Policy
- Management & Disposal of Unmade Roads Policy
- Media and Communications Policy
- Mobile Phone Usage Policy
- Mobile Vending Policy
- Motor Vehicle and Equipment Use Policy
- Naming of Streets, Roads and Public Places Policy
- On Street Activities & Occupation of Park Lands Policy
- Onsite Wastewater System Application Fee Refunds Policy
- Open Space Policy
- Order Making Policy
- Outdoor Advertising Policy
- Outdoor Trading Policy
- Port Hughes & Moonta Bay Cliff Top Seawall Policy
- Privacy Policy
- Procurement Policy
- Prudential Management Policy
- Public Arts Policy
- Public Asset Donations to Council Policy
- Public Consultation Policy
- Public Interest Disclosure Policy
- Rates Rebate Policy
- Rating Policy
- Records Management Policy
- Recruitment and Selection Policy
- Request for Services Policy
- Roadside Directional Signage Policy
- Safe Handling and Disposal of Biosolids Policy
- Shipping Container Policy
- Social Inclusion and Diversity Policy
- Staff Development Review Policy
- Supplementary Election Policy
- Terms of Reference of the Council Assessment Panel
- Training and Development Policy
- Travel and Accommodation Policy
- Treasury Management Policy
- Tree Management Policy
- Uniform Policy
- Upgrade of Roads Policy
- Verge/Footpath Development by Residents Policy
- Visitor Information Outlet (Non Accredited) Policy
- Volunteer Policy
- Waste Management Policy
- Zero Tolerance to Bullying Policy

If members of the public wish to view any of these documents, they may enquire at Council's customer service counter.

Policies adopted by Council are available on the website: www.coppercoast.sa.gov.au

Allowances and Benefits for Members of Council

The annual allowances payable during the 2022/2023 financial year are Mayoral Allowance \$61,524.00 per annum; Deputy Mayor's Allowance and Presiding Members of Standing Committees \$19,226.25; and other Elected Members \$15,381.00.

A travel allowance is also paid, being the rate as prescribed for income tax purposes. The Mayor has access to a vehicle for Council business and civic duties. A member of Council is entitled to receive reimbursement of prescribed expenses incurred in performing or discharging official functions and duties. Similarly, Council provides limited facilities and other forms of support to assist members of Council in performing or discharging official functions and duties.

The Council is required to maintain insurance cover for every member of Council (and their spouses) against risks associated with performing or discharging official functions and duties.

Members of Council do not receive additional allowances for being members of a Council Committee; however, community members receive a sitting fee of \$350 per meeting.

Members of the Council Assessment Panel receive a sitting fee of \$400 per meeting and the Presiding Member receives a sitting fee of \$500 per meeting. Council keeps a Register of Allowances and Benefits, which is available for public inspection.

Senior Executive Officers

The Council's organisational structure provides for the Chief Executive Officer and three Directors (Corporate & Community, Development Services and Infrastructure Services). They have salary packages ranging between \$171,981 to \$272,505 that include 10.5% superannuation and the provision of a motor vehicle with unrestricted private use. Benefits include a mobile phone and plan, reimbursement of home internet and payment of memberships to professional bodies. A Director and Elected Member Allowance is also payable to the permanent staff on the Executive Team. The Register of Remuneration, Allowances and Benefits is available for public inspection via Council's website.

Local Nuisance and Litter Control Act 2016

The Local Nuisance and Litter Control Act 2016 commenced in 2017. As a requirement of Section 8 of the Local Nuisance and Litter Control Act, Council is required to report on the functions conferred on Councils under this Act. Under the Act, a Local Nuisance can be described as being "any adverse impact on the amenity value of an area, which unreasonably interferes with, or is likely to unreasonably interfere with, the enjoyment of that area by people in that area".

Statistics 1 July 2022– 30 June 2023:

2022/2023	Local Nuisance	Litter Control
Number of Complaints	17	29
Number of offences expiated	8	19
Number of offences prosecuted	0	0
Number of abatement notices issued	0	0
Civil penalties negotiated under Section 34	0	0
Applications by Council to the Court for orders for civil penalties under Section 34	0	0
Orders made by the Court on those applications	0	0

Community Support

Community Grants

During the 2022/2023 financial year, Council distributed \$104,294 to community groups and charities through the Community Grants Scheme.

Additional funds were distributed to individuals as part of sporting achievements, schools as part of academic achievements and other organisations for Christmas festivities.

Applicant	Purpose	Amount Approved
RSL - Moonta Sub Branch	To repair salt damp in the walls internally	\$ 5,000
Copper Coast Tabletop Gamers	Construct metal framed wood-topped tables so as to have a stable frame to play the games on	\$1,000
Moonta Golf Club Inc	Purchase of tanks and pressure pump to collect water from new shed	\$4,300
Peninsula Community Broadcasters Inc	Replace old signage with new branding and purchase two Stratco tables	\$880
Moonta Senior Citizens	Need to install a split system heater/air conditioner	\$2,035
Wallaroo Mines Bowling Club	Install a more efficient replacement watering system for the main lawn bowls green	\$2,500
The Wallaroo Pistol & Shooting Club Inc	Install range divides using corrugated iron	\$1,000
YP Veterans & Community Centre	Purchase twin deep fryer & battery operated angle grinder	\$855
Paskeville Bowling Club	Increase accessibility and viewing area of the bowling green at bowling club by replacing entry door to install a wider glass sliding door and install a ramp for disability access	\$3,500
Kadina AH & F Society Inc	Purchase a new computer for use by show treasurer	\$1,253
Copper Coast Battle Dragons Dragon Boat Club Inc	Purchase a trailer to carry necessary equipment to competitions	\$2,813
Vietnam Veterans Association of Australia	Carry out maintenance on clubrooms and improve weatherproofing. Enhance Vietnam War Tracking Dog Memorial and increase area available to memorabilia	\$2,489
Moonta Memorial Park Bowling Club	Construct all weather outdoor BBQ facility	\$3,000
Copper Coast Baptist Church	Replace the gutters on church	\$2,500
Wallaroo Community Sports Club	Painting external walls of main building and front entrance including signage	\$5,000
Wallaroo Sailing Club Inc	Repairs to training boats used in learn to sail program, new sails for training boats, repairs to safety boat trailer, repairs to launching tractor	\$2,216
North Beach Progress Association	Annual public liability insurance cost	\$642
Kadina Golf Club Inc	Purchase and installation of new oven	\$4,239
Kadina & District Shooting Club	Purchase of electronic timer and staple guns	\$616

Applicant	Purpose	Amount Approved
Copper Coast Residents & Ratepayers Assoc Inc	Advertising, venue hire, website domain, admin supplies	\$735
Paskeville Progress Association	Move the Paskeville Community Centre kitchen hot water system from inside to outside and purchase of upright freezers	\$2,500
Kadina CBD Chamber of Commerce	Purchase 14 double sided heavy duty banners for banner smart poles displaying landmarks in Kadina	\$5,000
Kadina Sub-section Meals on Wheels	Replace very worn carpet in MOW room in Kadina	\$1,320
Wallaroo Cricket Club Inc	Petrol vacuum cleaner for pitch preparation (required for clean up before football season), Club Point of Sale system, sporting equipment, shed for bowling machine, shed slab	\$4,000
Wallaroo Tennis Club	Purchase of tennis balls for junior, hotshots and senior competition	\$805
Yorke Valley Amateur Basketball Association	Purchase training equipment for the Yorkers program	\$4,500
Yorke Peninsula Field Archers Inc	Extension of current shelter to join storage shed (soon to be erected)	\$3,200
Kadina Girl Guides Unit 8-14 Years	Upgrade facilities - update smoke detectors, replace fluorescent lighting with LED and upgrade unsafe power points	\$1,000
Wallaroo Football Club Inc	Point of Sale system installation to service canteen, kitchen and bar as well as merchandise	\$3,548
Kadina Dart Club	Purchase three door glass fronted fridge	\$3,818
Riding for the Disabled Association Yorke Peninsula	Purchase ramps for safe easy access for clients and volunteers to tack, feed and storage sheds	\$1,846
Copper Coast Woodworkers	Purchase of woodturning lathe and chuck	\$990
Australian Plants Society NYP Group	Purchase power tools and hand tools to build and maintain infrastructure and assist with grounds and garden work	\$1,000
Copper Coast Art Group Inc	Contracting external art workshop presenters for two full day workshops	\$1,000
Wallaroo Golf Club	Solid and permanent golf practise net area for junior and senior golf beginners	\$2,500
Friends of Victoria Park	Upgrade two historic pathways to safer level, beautify sections of the park along pathway (seedlings, tree guards, bobcat work)	\$5,000
Kadina Wallaroo Moonta Band	Insurance costs for band	\$1,000
YP Tigers Hockey Club Inc	Balls and protective face masks to establish U15 youth and men's teams in YP Hockey Association for season 2023	\$921
Kadina Immanuel Lutheran Church	Landscaping along Ewing Street road frontage of the Immanuel Lutheran Church in Kadina	\$1,273
Kadina Football Club Inc	Extend an existing structure to increase storage and customer access at home games, finals and marquee events	\$4,000
Kadina & District Youth Centre Inc	Purchase equipment - uneven bars and landing mats	\$4,500
The Copper Coast BMX Club Inc	To reinstate the existing lights & lighting towers around the BMX track.	\$4,000
		\$104,294

Staffing

As at 30 June 2023, the Council had 85 full time equivalent (FTE) positions. The breakdown of staff numbers by gender, employment type and department is shown in the following table:

Council Employees:	Male	Female
Offices, Libraries & Service Facilities		
Senior Executives	3.0	1.0
Administration Services – General	3.8	17.0
Economic Services - Tourism, Development	0.0	4.0
Engineering Services - Works Supervision	5.0	0.0
Environmental Services - Building, Nuisances	4.0	4.0
Community Services - Libraries, Community	0.0	5.0
TOTAL INSIDE EMPLOYEES	15.8	31.0
At Depots (Construction, Maintenance)		
Construction, Maintenance, including Cleaning	25.0	0.0
Parks, Gardens and Reserves	7.0	0.0
Waste Management (Recycling Centres)	4.0	0.2
Workshop Servicing	2.0	0.0
TOTAL OUTSIDE EMPLOYEES	38.0	0.2
TOTAL EMPLOYEES	53.8	31.2

Gifts & Benefits Register

A total of \$1,266.95 was spent internally on farewell gifts and hospitality for eight long-serving employees in line with Council's policies. Six employees received gifts totalling \$342, which were donated or placed in stock. One employee received a gift through a conference raffle valued at approximately \$85, which was returned. Council also received a gift through a competition valued at approximately \$320, which was placed in stock. On two occasions, the Mayor received gifts valued at \$50 in total. One gift was put into stock and the other, a book was given to the Kadina Library.

Cost of Interstate & International Travel

One employee of Council for interstate travel to Ballarat spent a total of \$100.01.

Exclusion of the Public from Meetings

Section 90(1) of the Act generally provides that a meeting of Council or its committees must be conducted in a place open to the public. However, Section 90(2) provides that

a Council or its committees may order that

the public be excluded from attendance at a meeting that it is considered necessary and appropriate to enable that meeting to receive, discuss or consider a matter in confidence.

Those matters are specified by Section 90(3)

and include, for example, commercial information, legal advice and tenders.

Council chose to invoke Section 90(2) 43 times during the year to consider information of a confidential nature that would if disclosed:

- Involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)
- 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
- 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;
- Involve legal advice
- Involve tenders for the supply of goods, the provision of services or the carrying out of works

Confidential Documents

Section 91(1)-(6) of the Act generally provides that Minutes of meeting proceedings must be kept and made available for public inspection.

However, Section 91(7) provides that a Council or its committees may order that confidential documents may be excluded from general public accessibility. Council did choose to invoke Section 91(7) in regard to the Minutes, inclusive of the associated reports and attachments, as follows:

Council Meetings

6 July 2022

- * Council Land
- * Wallaroo Swimming Enclosure
- * Café Elysium, Wallaroo
- * Industrial Land
- * Extension of Confidentiality – Code of Conduct Review
- * Extension of Confidentiality – Leased Extension Proposal, Moonta Bay Caravan Park
- * Extension of Confidentiality – Contractual Matters

3 August 2022

- * Wallaroo Holiday Park Management Agreement

5 September 2022

- * Copperclub Golf Club Loan Repurpose Request
- * Waste Management – Tender for Kerbside Collection Service
- * South Australian Regional Organisation of Councils Legatus Representatives
- * Hawke Holiday Park Moonta – Right of Entry (Business and Goods)
- * Application for Rate Rebate
- * Freehold Land, Kadina
- * Extension of Confidentiality – Wallaroo Shores Development
- * Extension of Confidentiality – Contractual Matters
- * Extension of Confidentiality – Wallaroo Swimming Enclosure
- * Extension of Confidentiality – Council Freehold Land, Kadina
- * Extension of Confidentiality – Hedonbar Proposal
- * Extension of Confidentiality – Lease Extension Proposal – Kadina Caravan Park
- * Extension of Confidentiality – Hedonbar Proposal

5 October 2022

- * Local Government Association of South Australia – Election of President
- * Local Government Finance Authority – Election of the Board of Trustees
- * Hedonbar Proposal
- * Kadina Land

2 November 2022

- * Wallaroo Swimming Enclosure
- * Narungga Nation Native Title Claim
- * Assignment of Lease – Café Elysium

7 December 2022

- * Council Land
- * Wallaroo Shores Development
- * Contractual Matters
- * Australia Day Awards 2023

11 January 2023

- * Lease of the Council Airport Land for Cropping
- * Local Government Sector Electricity Tender
- * Wallaroo Swimming Enclosure
- * Extension of Confidentiality – Wallaroo Shores Development
- * Hedonbar Proposal

1 February 2023

- * Council Land
- * Extension of Confidentiality – Wallaroo Swimming Enclosure
- * Council Freehold Land, Kadina

1 March 2023

- * Position of Independent Members on the Audit and Risk Committee
- * Copper Coast Sport and Leisure Centre Proposed Expansion – Fee Proposal
- * Council Land – Corner Blyth/Blanche Terrace, Moonta
- * Wallaroo Shores Development
- * Extension of Confidentiality – LG Act 1999, Chapter 10 Rates and Charges – Sale of land for Non-Payment of Rates
- * Extension of Confidentiality – Prudential Report – Council Freehold Land, Kadina
- * Extension of Confidentiality – Development Proposal

- * Extension of Confidentiality – Hedonbar Brewing Company Pty Ltd
- * Chief Executive Officer – Code of Conduct

5 April 2023

- * Old Racecourse Grandstand
- * Contractual Matters
- * Extension of Confidentiality – Moonta Bay Caravan Park
- * Extension of Confidentiality - LG Act 1999, Chapter 10 Rates and Charges Sale of Land for Non-Payment of Rates
- * Chief Executive Officer Recruitment

12 April 2023

- * *Wallaroo Shores Development*

3 May 2023

- * Cleaning Contract
- * Wallaroo Shores Development
- * Extension of Confidentiality - Prudential Report – Allotment 32 Frances Terrace, Kadina
- * Extension of Confidentiality - Consideration of Council Land
- * Extension of Confidentiality – Lease Extension Proposal – Kadina Caravan Park
- * Extension of Confidentiality – Kadina Development

1 June 2022

- * Wallaroo Shores Development
- * Council Land
- * Extension of Confidentiality – Code of Conduct Review

Community Land

The 2021 Community Land Management Plan was adopted in February and is reviewed annually. The document is available to view on our website under our registers or in the Kadina Council Office.

Freedom of Information Applications (FOI)

Applications made to the Council under the Freedom of Information Act 1991, containing the information required by the regulations, are reported on as follows:

Thirty-nine applications were processed during the year.

The Council endeavours to make information available when requested, as well as taking appropriate action where records may be in error or require amendment.

If an application is necessary, the request for access must be made in writing, accompanied by the prescribed fee and should be addressed to the accredited Freedom of Information Officer as follows:

Freedom of Information Officer
Copper Coast Council
PO Box 396
KADINA SA 5554
Email Records@coppercoast.sa.gov.au

Internal Review of Council Decisions

There were no requests received for the Internal Review of Council Decisions during the 2022/2023 financial year.

Electoral Representation Quotas and Reviews

Since 1997, the elected Council comprised the Mayor and 10 Councillors – the urban wards of Kadina, Moonta and Wallaroo being represented by three Councillors each and the rural ward Paskeville by one Councillor.

The composition of the Council was reviewed pursuant to Section 12 of the Local Government Act during 2009, and it was resolved to abolish wards within the Council area, and that the Council would continue to comprise a Mayor and 10 elected area councillors.

CL Rowe & Associates was engaged to assist Council with the last review conducted during 2016/2017. From this review, it was resolved that Council would continue to comprise a Mayor and reduce the area Councillors from 10 to nine, which came

into effect from the November 2018 Council Election.

Copper Coast Council's representation quota is currently 1:1215 (12,151 electors). This representation quota is comparative with neighbouring and similar Council areas such as Victor Harbor—1:1337 (13,376 electors), Port Pirie—1:1314 (13,143 electors) and Port Lincoln—1:1090 (10,901 electors).

As per Section 12 of the Local Government Act 1999, Council must undertake an Electoral Representation Review at least once in each relevant period (eight years). Therefore, Council's next Electoral Representation Review is set to commence before October 2024.

Council has resolved during 2022/2023 to engage CL Rowe & Associates once again to perform the review before this date.

As part of the review, Public Consultation is undertaken, where all representation structures available can be considered, discussed and submitted before a final report is prepared and submitted to the Electoral Commissioner for review and certification.

Elections

Elections are held at four yearly intervals, with all positions being declared vacant. Voting rights for electors are voluntary and not compulsory, as is the case with Commonwealth and State Government Elections. Council Elections were held in November 2022 and are due again in November 2026.

Boundary Review

Procedures are available for electors to initiate submissions seeking boundary alterations and alterations to the composition of the Council or its representative structure.

Public notice of the impending review is given, inviting interested persons to make written submissions to the Council on the subject of the review.

Persons making submissions are also given the opportunity to appear personally before Council to be heard further. On completion of the review process, the Council's report is made available for public inspection, with further public submission opportunity and personal hearing being also made available.

Equal Opportunity

The Copper Coast Council is committed to the principle of equal opportunity. In all policies and practices of the Council, there shall be no discrimination relating to gender, age, disability, marital status, parenthood, lawful sexual preference, race, colour, national extraction, social or ethnic origin, religion or political affiliation.

Our commitment to a workplace free of discrimination is protected through the Public Interest Disclosure Act 2018 (PID Act), which replaced the Whistleblowers Protection Act 1992 on 1 July 2019. The Work Health and Safety Act (2012) prescribes that it is the responsibility of the employer to provide a safe workplace for all employees and that no worker should be at risk in the workplace.

If a worker's health and wellbeing is affected, or they become ill, stressed or are away from work because of bullying, then there are laws to help remedy the situation.

If the bullying involves physical harm or the threat of a physical attack, then there are criminal laws to help protect workers.

Persons bullied on the basis of gender, race or ethnic background, disability, sexual preference, marital status, pregnancy or age are protected by the Equal Opportunity Act. Harassment or bullying in the workplace is unacceptable and, where identified, must be regarded as a serious breach of conduct.

Competitive Tendering & Cost Effective Services

Purchasing Policies – Council continues to strive to provide value for money in service delivery to the ratepayers of the Copper Coast through the adoption and utilisation of purchasing and procurement Policies. In compliance with Section 49 of the Local Government Act 1999, Council has reviewed and adopted the Procurement Policy (FIN017) encompassing the following:

- Monetary limits
- Use of Local Government Corporate Services Supply Agreements
- Preferred Supplier Register
- Quotations, tendering and evaluation
- Outsourcing Council functions
- Additional considerations such as environmental, buying locally and Australian made, health, safety and welfare and quality
- Disposal of surplus goods, materials and Council land

During the past financial year, Council used the competitive tender process 28 times.

National Competition Policy

The Council's significant business units include the caravan parks, Community Wastewater Management Scheme (CWMS) and retirement units. No significant businesses ceased or new ones commenced for the financial year. For the past financial year, Council has continued to implement the following to comply with the National Competition Policy:

- Procurement Policy, ensuring probity, accountability and transparency in procurement operations
- Contractor Management Policy
- Obtain value in the expenditure of public money
- Providing for ethical and fair treatment of participants

- User Fees are set at market rates, relevant to the area

No complaints have been received alleging any breach of competitive neutrality principles by the Council.

Current Local Laws

- By-Law No. 1 - Permits and Penalties (Govt. Gazette 09/06/2016)
- By-Law No. 2 – Local Government Land (Govt. Gazette 09/06/2016)
- By-Law No. 3 - Roads (Govt. Gazette 09/06/2016)
- By-Law No. 4 – Moveable Signs (Govt. Gazette 09/06/2016)
- By-Law No. 5 – Dogs (Govt. Gazette 09/06/2016)
- By-Law No. 6 – Cats (Govt. Gazette 09/06/2016)
- By-Law No. 7 – Waste Management (Govt. Gazette 19/05/2022)

A copy of the current by-laws and expiation fees may be obtained from Council's Offices at Kadina, Moonta and Wallaroo. All Council By-Laws are National Competition Policy compliant.

There will be a review undertaken during the 2023/2024 financial year for By-Law No's 1-7, which will include public consultation.

Elected Member Training and Development

Since the Council Election in November, all Elected Members have undertaken the Mandatory Training required for the following:

- Induction Program - in-house
- Council Leadership – Norman Waterhouse Lawyers
- Module 1 – Behaviour – Norman Waterhouse Lawyers
- Module 2 – Civic – Norman Waterhouse Lawyers
- Module 3 – Legal – Norman Waterhouse Lawyers
- Module 4 – Finance and Strategy – UHY Haynes Norton

Other in-house training provided to the Council Members in May was in relation to the 2023/2024 Budget and Valuations.

The Mayor attends numerous seminars and conferences annually through the Local Government Association, Local Government Finance Authority, Legatus and Regional Development Australia, just to name a few.

In June each year, the Mayor and Chief Executive Officer attend the Australian Local Government Associations National General Assembly Conference held in Canberra.

CORPORATE SERVICES



Corporate Services

The Corporate Services area of Council is responsible for the efficient and quality delivery of corporate services and governance functions, including:

- Rate revenue generation and collection
- Customer Service
- Financial Management, including daily transactions, budget setting and reviews and preparation of financial reports and plans
- Website Management Support
- Records Management and Freedom of Information
- Compliance to legislation across Council
- Cemetery records maintenance
- Maintenance and review of Council's asset register
- Payroll and Human Resource functions
- WHS and Risk Management

The Corporate Services staff are committed to providing excellent customer service and support for both customers and internal staff.

Our Records Management staff are currently reviewing our records management system to ensure compliance with GDS 21 system configuration requirements set by State Records of SA.

The Rates Department continues to support ratepayers to achieve timely payment of property rates, and working through hardship periods ensuring outstanding property rates are manageable. In the event rates on properties have been outstanding for more than three years, auctioning of these properties may result in accordance with Section 184 of the Local Government Act 1999. This is a lengthy

process and only undertaken where no other option is available.

Implementation of delivering rate notices electronically via email (Ezybill) went live in 2021/2022, and has seen a 15% take up and is continuing to be promoted with ratepayers.

A breakdown of some of the work undertaken within the Corporate Services department in 2022/2023 is as follows:

Records Management

Records Management encompasses the care and control of records from their receipt or creation to either destruction or permanent archive.

Records are a vital aspect of Council business. The ability to effectively manage and maintain them has become an important function of Council in order to ensure all records can meet any legal, evidential, and fiscal accountabilities and legislative requirements.

Council is compliant with the State Records Act 1997 and various standards and guidelines issued by State Records. An ongoing records management project is in place that will ensure substantial improvements continue to be implemented in Council's record keeping practices as required.

Supporting activities and initiatives for the Records Management system were:

- Contractor (Diverse Information Solutions) spent 180 hours sorting and sentencing inactive records and sorting of permanent records for transfer to State Records SA
- 20 lineal metres of sentenced records were actioned for destruction

- Updates to the EDRMS system were carried out to comply with GDS 21 certification requirements
- R&D Schedule has been updated to GDS 40v1 and GDS 41
- Developing new policies and procedures to enable fully electronic records management system in line with GDS 21 Certification
- Working towards implementing SARKMS in Synergy Soft to enable Altus destruction lists
- 29 FOI applications were completed
- Cemetery Management Plan being reviewed, updated and works carried out
- All forms are being updated to a specific format, colour and font size to ensure consistency and a professional appearance when communicating with customers and residents

Information and Communication Technology

Information and Communication Technology (ICT) is a key component in Council's ability to process information and deliver communication with the broader community. Through constant innovation and technology development, Council continually aspires for improvement in service delivery to the community.

Council continues to use technology to improve communication, safety, marketing, planning, the arts and tourism to the region. Projects include a concerted effort to provide resources to assist community safety, with CCTV assets assisting South Australia Police in the Kadina CBD. ICT also plays an important role in promoting and managing major tourism events through marketing campaigns, digital communication delivery, light show productions and other major event support.

With the rapid growth of technology reliance, Council has continued delivering

Cyber Security Awareness training to staff and Elected Members, adherence to the Essential Eight Principals, security endpoint delivery, and community data security. This effort ensures Council is in a position to better service the community with efficiency, safety and inclusivity in mind.

Workplace Health and Safety and Risk Report 2022/2023

The Copper Coast Council is committed to continuing its dedication to shaping a structured approach to Workplace Health Safety (WHS) and Risk in order to achieve a consistently high standard of safety practices for our work groups and the wider community.

Some of the ongoing focus areas for this reporting period include:

- Ensuring that our safety and risk practices are reviewed on a regular basis for consistency and suitability to our duties for our workforce and wider community
- Development of an Emergency Response Plan which identified potential emergency situations that could greatly impact our community and develop a more clear understanding of Council's responsibilities of supporting Emergency Services in the event of these incidents occurring
- Continue to investigate opportunities to enhance our hazard identification and reporting processes to minimise risks related to our Council activities and minimise insurance claims and associated costs
- Continue to deliver educational and safety awareness training programs for all levels and functions within Council
- Ongoing management review and consultation with relevant parties related to our Work, Health, Safety and Risk profile

In taking a strategic, proactive approach to Safety and Risk, we can assure our staff and the community that any identified deficiencies within these areas are actioned in a prompt manner to achieve favorable outcomes for all.



Community Services

Copper Coast Library Service

Copper Coast Library users continue to value access to the South Australian One Card System. This provides the convenience of 24/7 access to an online catalogue where four million items, including books, DVDs, CDs and magazines in libraries across the State can be found and reserved for collection at their local library, as well as a comprehensive browsing collection within their local library.

Copper Coast Libraries house a physical collection of 57,867 items. 120,479 loans were made in 2022/2023.

Access to digital services is also available through One Card and an increase in the number of e-books, e-audio, e-magazines and e-newspapers provides additional flexibility for users.



Interior of Kadina Library

Library Services

The Council provides library services in all three major towns of the Copper Coast. Library services, free internet access and wireless access are available across the Council area.



Exterior of Kadina Library

The Copper Coast Library - Kadina is a joint use library servicing the Copper Coast, TAFE SA and Uni Hub and is open 45.5 hours per week.

24/7 access is available to offer flexible use of the space.



Wallaroo Library

The Copper Coast Library - Wallaroo is co-located with the Council office at the Old Railway Station and is open 15 hours per week.



Moonta Library

The Copper Coast Library - Moonta is a school/community library located at Moonta Area School. It provides a library service to the staff, students and community of Moonta, and is open to the community for 37 hours per week during school terms and 34 hours per week during school holidays.

Post COVID-19

Post COVID-19 the opportunity to be creative and adaptable in ensuring that library services continue to be available for the community has been of importance.

Click/Call and Collect allows customers to phone or email the library to request items and staff select and pack items for collection.

Drop and Wave allows any member of the Copper Coast Council community to phone the Library to request items be selected for them and have them delivered to their door. Staff select and pack items in environmentally friendly biodegradable plastic bags and deliver them to the customers' doors.

Although there has not been a large demand, this service is still being highly valued by many in our community.

Kadina Library – Always Open

The Kadina Library is now “Always Open” with community access available to library services outside of normal opening hours, providing a new way to engage people unable to access services during normal business hours.

All that is required to access this service is a membership to the One Card system and the successful completion of the application process followed by an induction to the facility and services. Many community members have already taken advantage of this opportunity and are using the library services seven days a week.



24/7 Access

This innovation was awarded the Jim Crawford Award for Innovation in Libraries in 2022 and the subsequent prize money was used to engage Nharangga artist Linda Turner to create a representation of the library as the Learning Hub of the community. The original art piece was digitised and converted into a library

window decal that is a prominent feature from both inside and outside the library.



Window art



Mayor Roslyn Talbot with Nharangga artist Linda Turner

Statistics

For the 2022/2023 financial year Copper Coast Libraries – Kadina, Moonta and Wallaroo - have over 4,486 registered active members.

The materials grant income from the Libraries Board of SA is based on funding per capita, allowing the purchase and addition of new items to the collection as well as access to the centralised statewide services, including e-resources, print disability, online databases and community languages.

Digital Resources



Additional content has been added to increase the number of titles available in e-formats. E-Books and e-Audio titles are available for library customers to borrow and download to their individual devices using their One Card registration.



An additional online supplier has been added with Borrow Box, a popular platform for accessing e-content. This service has proven to be very successful with extensive loans. Library members appreciate the access to downloadable free content without having to visit their local library. Over 18,000 digital downloads were made by Copper Coast library users in the past 12 months.

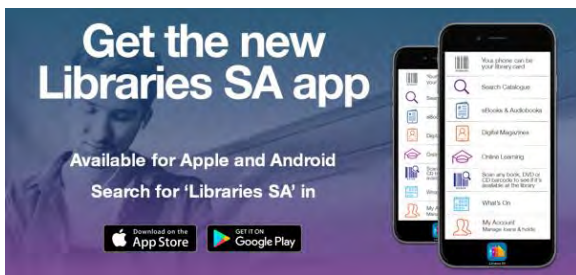
Information Technology

being
digital

The Libraries Board of SA provide free internet access and free wireless access to each library site.

Library staff appreciate the difficulties experienced accessing new technologies and assistance is offered to help people gain digital skills.

Staff at all sites offer one-on-one assistance as required.



The Library app offers additional convenience, with customers encouraged to download it for improved service delivery.

Toy Library

The Toy Library is an additional service provided at both the Kadina and Moonta libraries. Located within the children's areas, it is available during all library opening hours.

The collections are well used and include toys, games, puzzles and active play toys for pre-schoolers.



One of our regulars in the children's area of the Kadina Library.

Programs & Other Services

The Library service actively participates in, develops and presents a wide range of programs to the community.

Home Delivery

This service is available to those who cannot independently visit the Library themselves. Library resources are delivered to people in their homes in all major Copper Coast towns and also to the Aged Care facilities.



Read & Rhyme Time

Weekly during term time, sessions are held at the Moonta Library. Participation numbers remain consistently high, with babies, toddlers and their parents/carers enjoying this Early Learning opportunity.

Wriggle & Giggle Time

This weekly session offers an alternative, less structured session that's fun, interactive and noisy. Through creative play, social interaction and musical fun, children are introduced to the rich oral tradition on which language and reading readiness are built.

Rhythm & Rhyme Time

Held every Thursday at Kadina Library, this session introduces babies and toddlers to language and literacy through rhymes, songs and music to assist with development and understanding of rhythm, rhyme and rare words. They develop an appreciation of the Library environment from a young

age, while also supporting parents/carers in a social atmosphere.

BookBugs Storytime for Preschoolers

Held every Friday at Kadina Library, this session supports the early learning and literacy needs of toddlers and their parents/carers.

This weekly program offers stories, rhymes, songs and crafts to attendees to assist with their preschool learning.

School Holiday Activities

A program is offered for Primary School aged children every school holidays, with activities held at all libraries. The program is based on a theme for each particular holiday break, with interactive activities provided for the participants. Children and the accompanying adults have enjoyed participating in these events.



Premier's Reading Challenge

This Statewide challenge continues to inspire children to read with an incentive presented to each successful reader at the end of each year. The Library service supports this additional program and has a large collection of appropriate resources available for easy selection.

Book Club

Kadina now hosts two groups that meet on the 2nd Tuesday of every month to discuss a pre-selected book and share other books that participants have read.

Wallaroo meet on the 2nd Monday of every month and Moonta Library coordinates a successful book chat every Friday and a book club for users of this library service.

Justice of the Peace Services

A Justice of the Peace Service is available at both the Kadina and Moonta Libraries for documents and papers to be authorised, with no appointment necessary. The service is available every Tuesday at 3pm at the Moonta Library and every Wednesday from 1pm to 2.30pm at the Kadina Library, providing an essential service to the community.

Meeting Spaces

Community groups are actively encouraged to use the library facilities for meetings with spaces being made available at all three libraries for this purpose.

Promotions & Other Events

Other statewide and national promotions celebrated included:

- Children's Book Week Book Fair



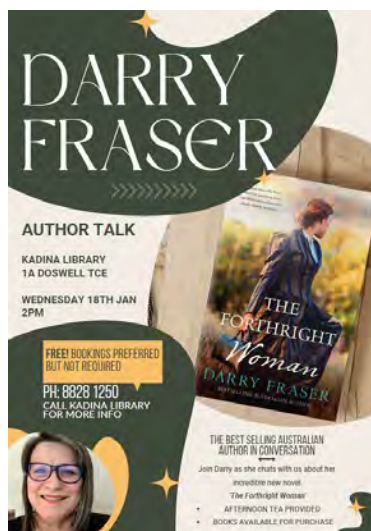
- 1001 Books Before School



- Little Bang Discovery Club

- National Simultaneous Storytime

- Author visits and guest speakers



Partnerships

TAFE SA

Being co-located with TAFE SA, the Kadina Library continues to support the students and staff.

Give the Gift of Reading

This initiative has now been running for eight years in the Copper Coast. Community members are encouraged to purchase a book for a child and place it under the Library Christmas Tree. These books were then donated to Uniting Country SA to distribute to local families in need. It is a very successful project that ensures that the Gift of Reading is valued and supported. The 2022 participation was appreciated, with many children receiving a gift of reading for Christmas.

- The Reading Hour



The **Reading** Hour

- Library Lovers Day

Local & Family History

The Kadina Local History Room contains a shared collection of information and resources, and the Yorke Peninsula Family

History Group provides volunteers twice a week to assist with enquiries. Additional visitors were assisted in May during the Kernewek Lowender Cornish Festival and SA History Month.



Kadina Local History Room

Tax Help

A volunteer assists low-income earners with submitting E-Tax returns by appointment. This extremely popular service is well patronised with many returns being completed by the volunteer between July and October.



e-tax

Arts and Community Development Visual Arts

Art Galleries



Mayor Roslyn Talbot with Steve Hudson

Council's Art Galleries are situated in the Ascot Theatre, Kadina, and at the Moonta Town Hall.

During the last year, a broad variety of exhibitions were held, featuring local and South Australian artists.

The Ascot Gallery exhibitions are overseen by members of the Copper Country Keepsakes and volunteers. During 2022/2023, several exhibitions were held, including painting, arts and crafts and the annual SALA exhibition. New lighting has been installed to showcase the work of the talented artists who exhibit in this space.

The Moonta Gallery is similarly administered by volunteers and boasted exhibitions by local, South Australian and interstate artists, including the Copper Coast Art Group.

The Kadina Cinema (based in the Ascot Theatre) continues to operate with new

release and popular films, however the Moonta Cinema (based in Moonta Town Hall) remains closed while the Moonta Town Hall redevelopment plan is considered.

Community Development

Volunteer Resource Centre

The Volunteer Resource Centre is located in the Council office at Moonta and is resourced by volunteers from the Moonta Branch of the National Trust.

Disability Services

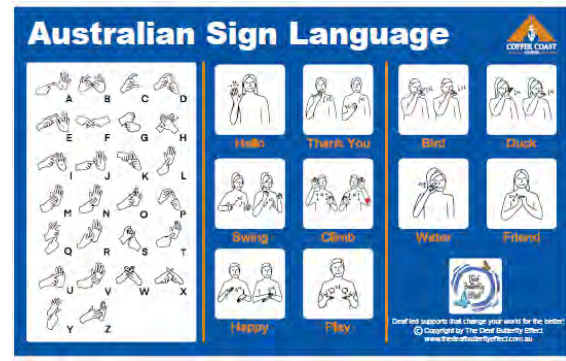
In 2010, Council engaged consultants to prepare a Disability Discrimination Action Plan to identify areas of possible disability discrimination in Council's facilities and services. In 2014, that Plan was reviewed.

Council's Disability Discrimination Action Committee continues to operate and provide recommendations to Council. A Regional Disability Action and Inclusion Plan has been developed with the Yorke Peninsula and Barunga West Councils. The Plan has now been finalised, with each Council having an individual action plan.

The Disability Discrimination Action Committee assists the Director of Infrastructure to administer the annual budget allocation.

During the 2022/2023 financial year, project works completed included improved accessibility with a shared path along Bay Road, an accessible bridge within McCauley Park, the ongoing works on the Wallaroo to Moonta Cycling/Walking Trail, the internal and external upgrade of the Queen Square toilet facility, as well as exposed aggregate accessible paths installed over the existing walking paths.

To further enhance accessibility within our region, Council staff have installed three signs featuring Auslan signage at South Beach, Port Hughes, Wallaroo Adventure Playground, Victoria Square and Kadina playgrounds. This initiative assists in learning Auslan sign language and interacting with deaf and hard of hearing kids within our community.



Retirement Units

Council operates 37 retirement units throughout the Copper Coast, with 12 at Lowender Court, Moonta, 10 at McCauley Homes, Moonta, and 15 at Y-Hafan Retirement Units, Wallaroo.

The very popular, fully self-contained units vary in size from one to three bedrooms, and are maintained by Council, utilising maintenance fees paid by residents.



Council Retirement Units in Wallaroo

Copper Coast Sport and Leisure Centre

The Copper Coast Sport and Leisure Centre was originally built in 1976, with funding from various Government Grants, Local Council Funding and the generosity of the local residents and businesses.



Action from the indoor show court

In 2010, it was decided to alter the management structure of the complex, with Belgravia Leisure being engaged to oversee the operations and initiate a new style of marketing and management.

Council embarked on the \$10.3 million redevelopment of the centre in June 2016 and this was completed in 2017/2018.

The Centre has several key functions, including four indoor basketball courts, a 15m program pool, two squash courts, a full gym and a number of function rooms for hire.



Hydro Class

The centre boasted 31,535 attendees this financial year, with over 800 members and 24 employees.

The Centre hosted a number of key events, including the annual Yorkers Basketball Carnival, SAPSASA Basketball and Netball competitions, as well as our local schools, holiday programs and social netball, futsal and basketball.



Indoor Crèche

Copper Coast University Centre

Copper Coast University centre is into its second year of operation with student numbers continuing to grow.

In partnership with Uni Hub Spencer Gulf, we have continued to provide education opportunities for the region from Kadina to

Yorketown and surrounds. With our main focus being to support university students, we are also focused on working in partnership with organisations, industry and schools to address current skills shortages and showcase professional careers in the region. Nursing and Education are proving to be the most in-demand courses, with new courses and new partner universities coming on board. Community engagement has been key to our success and will continue to be an integral component of our operations with attendance at field days and school career expos.



L-R: Bachelor of Education Students Molly Munce and Jacob Drummond

If you would like to discuss your options, please contact Sue Barry on 0419 198 951 or sbarry@ccunihub.org.



The interior of the Copper Coast University Centre

Regional Field Officer Program

This program was finalised in December 2022 and was a partnership between the South Australian Office for Recreation, Sport and Racing (ORSR) and three Regional Councils – Barunga West, Copper Coast and Yorke Peninsula Council. The Regional Field Officer was based at the Copper Coast Council.

The program assisted with work-safe environments, grant applications, securing volunteers, updating policies and supporting clubs across the Yorke Peninsula area on their initiatives and those administered by the ORSR.

Tourism



Tourism continues to be a major contributor to the economic development of the Copper Coast.

There are many ways that tourism contributes directly and indirectly to the local economy, with a major impact in the creation of employment opportunities and support of our businesses and tourism operators in our region.

Employment is directly created in accommodation, cafes, restaurants, takeaway food services, clubs, pubs, taverns and bars and in retail trade businesses.

During the 2022/2023 financial year, the Copper Coast Tourism Team contributed to the production and distribution of the Copper Coast Visitor Guide and Yorke Peninsula Visitor Guide, increased interaction on social media and online services and secured advertorial in many national, state and regional publications.

The Tourism Team continues to work with tourism operators in the Copper Coast to ensure they are informed on activities occurring within the tourism industry.

The tourism website has been very successful in not only attracting additional visitors, but also providing a way to on sell

bookable products and experiences in the Copper Coast and extend the length of stay.

www.visitcoppercoast.com.au

Splash Town



Splash Town is a free entry Water Park at Moonta Bay that is suitable for children of all ages. The Park offers a wave of fun and excitement, with four large water slides, one children's water slide, several large water mushrooms, a very large tipping bucket and a number of paddling pools.

Splash Town has quickly become the premier man-made tourist attraction on the Yorke Peninsula.

The Water Park was managed for the 2022/2023 season by Moonta Bay Holiday Park so that extended hours of operation could be offered.



Splash Town Water Park – Moonta Bay

Wallaroo Silo Light Show

Launched in December 2020, the Wallaroo Silos are illuminated after sunset every

night, showcasing Yorke Peninsula's Copper Coast and celebrating our unique history, events and local artists. Council has worked closely with the community to ensure relevant visual content is contributed and used.



Projection site for the Wallaroo Silo Light Show

Images are projected on the silos with sound accompanying the show available through a link on the website.

Themes for the shows have been:

- FLAME Festival (May – August)
- Constellation & Earthly Delights (September – November)
- Holidays (December – March)
- Masters Games & Sport (March – May)
- Kernewek Lowender Festival – Celebrating 50 years (May – August)

Copper Coast Tourism Centre

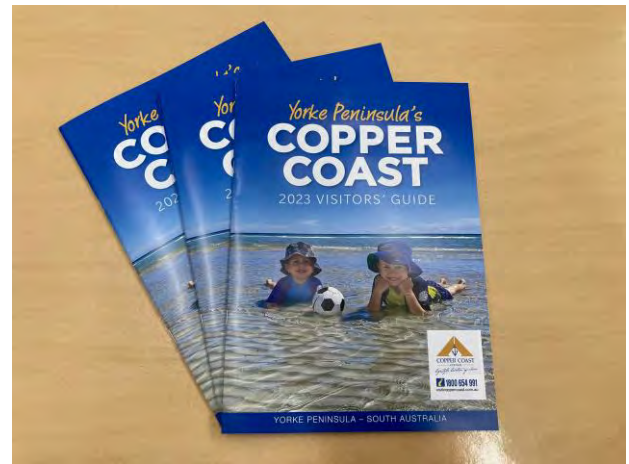
The Copper Coast Tourism Centre is a multi-purpose facility delivering a number of community services that are related to Event Management and Tourism. The key role of the accredited Tourism Centre is providing reliable service and information to our residents and visitors. The Tourism Centre comprises the Visitor Information Centre, training and meeting facilities, Copper Coast Putt Putt, Copper Coast Indoor Play Centre, The Farm Shed Heritage Museum and the Copper Coast Region Old Machinery & Engineering Club. A new private enterprise – Hedonbar Brewing

Company – opened at the rear of the Visitor Centre in March 2023 and offers an additional experience at the Tourism Centre.

Tourism sits within Council's economic objective - To facilitate economic prosperity, balanced growth and the enhancement of the Copper Coast

Copper Coast Visitor Guide

The Yorke Peninsula Country Times, in conjunction with the Copper Coast Visitor Information Centre, produced the 2023 Copper Coast Visitor Guide.



Yorke Peninsula's Copper Coast 2023 Visitors' Guide

The high-quality guide continually proves to be an important collaborative marketing tool for the region and is widely distributed throughout South Australia. The guide is released annually in December, with a print run of 45,000 copies. An electronic version is also available through our website.

Copper Coast Visitor Information Centre

The Copper Coast Visitor Information Centre operates as an Accredited Visitor Information Centre. The Centre aims to enhance visitor experiences while they are touring the Copper Coast and neighbouring regions.



Copper Coast Visitor Information Centre

The tourism staff are happy to share their extensive local knowledge and offer great advice on what to do on the Copper Coast.

The Visitor Centre is a member of the 'Eat Local' program, which helps to promote regional businesses that offer local produce to consumers. The Visitor Centre prides itself on stocking locally made produce including oils, olives, honey, jams and sauces.



Copper Coast Visitor Information Centre gift shop

An extensive range of souvenir, gift and clothing items are also available for sale, as well as additional products sourced due to customer demand and high sales.



Copper Coast Visitor Information Centre gift shop



Copper Coast Putt Putt

This attraction was made possible through a Fund My Neighbourhood Grant. Opening on 27 September 2019, the 18-hole Putt Putt course continues to be extremely popular.

Upgrades have been completed since its opening, including a large shaded area with picnic tables and additional seating throughout the course. Additional shades were installed above the seating during this financial year to further improve the facility.

At just \$5 per person to play, it is fun for all ages. 11,994 people played the course in 2022/23.



Copper Coast Putt Putt shaded area

Copper Coast Indoor Play Centre



The Copper Coast Tourism Centre is also where you will find the Copper Coast Indoor Play Centre. The Play Centre, which has been operating since September 2014, offers a safe and relaxed environment where locals and visitors can get away from the weather extremes and enjoy the modern indoor play equipment.

Close to four thousand (3,707) children played in the Centre in 2022/2023.



Indoor Play Centre

The Farm Shed Heritage Museum

The National Trust owned Farm Shed Museum continues to be highly regarded as one of the State's best Museums, with 3,082 people visiting the Museum over the last 12 months.

Visitors are impressed by the sheer size of the display, the amount of information provided, its professional layout and the attention to detail.

The hard working National Trust volunteers continue to add new displays and features to the museum.

There are a number of regular visitors who return to see the upgrades to existing displays and what new displays have been created.

Copper Coast Region Old Machinery & Engineering Club

The Copper Coast Region Old Machinery and Engineering Club, which operates the Mini Railway adjacent to the Tourism Centre, has had another successful year.

The Mini Railway is coordinated by volunteers and runs on the 1st and 3rd Sunday of each month.



Visitors taking a ride on the Mini Railway

Mini Railway

Events

Events continue to be important economic contributors to the local economy and are important drivers of regional tourism. Events highlight local attractions and encourage extended stays by visitors. The more significant events staged in the Copper Coast showcase our music, food, sport and cultural strengths.

Sporting events and competitions have a strong niche appeal and encourage participants and spectators to travel farther from their homes and remain away for longer.

Sports tourists and their partners traditionally spend more per stay than leisure tourists, resulting in strong economic gains for the Copper Coast region.

SA Masters Games

After successfully hosting the 2021 Masters Games, the Copper Coast received the honour of hosting the Games again in 2023.



Sport SA CEO Leah Cassidy with Mayor Roslyn Talbot

Held 20 to 23 April 2023, the Copper Coast Masters Games welcomed 1,145 participants who competed in the 22 sports offered over the four-day program.

Showcasing our extensive sporting facilities, the local community, businesses, sporting clubs and associations all benefitted from the event.



Official Party at the Welcoming Event

Kernewek Lowender Cornish Festival

Held 15 to 21 May 2023, this biennial event attracted 30,000 people to the Copper Coast to celebrate our unique heritage and history. 2023 celebrated 50 years of the Festival with traditional main events including Maypole and Furry Dancing, Cavalcade of Cars and Motorcycles,

markets, as well as many associated events to fill the seven-day program.

The Festival was opened by Her Excellency the Honorable Frances Adamson, Governor of SA.



Her Excellency Hon. Frances Adamson, Governor of SA

Copper Coast Council is a major sponsor and partner of the Festival and recognises the substantial benefits this long-standing festival brings to the region.



Regional & State Events

In 2022/2023, there were a number of significant regional events held in the Copper Coast. These included:

- Bowls SA Senior Supa Series
- Cycling SA Super Series Copper Coast Cup
- Yorkers Basketball Carnival



Copper Coast Cycling Cup

Other Major Events

The Copper Coast Council Tourism and Events team supported the community in staging events.

Australia Day Event

Copper Coast Council received an Australia Day Grant from the National Australia Day Council to fund an event for the community.



2023 Australia Day Event

The Australia Day Citizenship and Award Ceremony and a free community breakfast was held at the Wallaroo Town Hall.



Community Breakfast

- Moonta Christmas Carols & Parade
- Kadina Christmas Parade & Carols
- Wallaroo Christmas Market & Carols
- New Year's Eve Fireworks
- NYP Rotary Markets in Kadina
- Wallaroo Markets
- Moonta Markets
- Australia Day Breakfast
- Moonta Show N Shine

NAIDOC Week Celebration

Council hosted the Copper Coast's NAIDOC Week Celebration in Queen Square, Moonta, on Monday 4 July 2022.

Collaborating with local organisations Nharangga Aboriginal Progress Association Inc and Aboriginal Cultural Tours SA, the celebration included a Nharangga address, Welcome to Country, Flag Raising and Smoking Ceremony.

The 2022 NAIDOC Week theme was Get Up, Stand Up, Show Up - calling for stronger measures to recognise, protect, and maintain all aspects of Aboriginal and Torres Strait Islander culture and heritage.

Wallaroo Holiday Park

Wallaroo Holiday Park continues to have one of the highest visitation rates on the Yorke Peninsula. It boasts a variety of accommodation, from unpowered sites to fully self-contained, luxury beachfront apartments. Other accommodation options include beachfront spa units, villas featuring a timber deck and bar, and disabled friendly units.

The park offers a range of facilities including an outstanding camp kitchen, communal fire pit, boat storage, fish cleaning facility and a gymnasium.



Flag raising for NAIDOC Week

Community Events

Council also provided assistance to community organisations to stage:

60

lifestyle location of choice



View next to the beach apartments looking out at the sunset view across the sea

The Manager continues to deliver a new vitality to the park and provides a wealth of ideas to ensure that all travellers have the best experience possible. Make the most of your stay with the variety of hire equipment including beach wheel chairs, stand up paddleboards, go-karts and kayaks, as well as onsite attractions such as a bouncy pillow, pump track and petting zoo.



The upgraded camp kitchen and games facility



Beach apartments

Cemeteries

Council’s cemeteries at Kadina, Moonta, Wallaroo and Greens Plains are all attractively landscaped and maintained.

As well as general sections, all cemeteries have a niche wall, with Kadina and Wallaroo also featuring a rose garden.

Kadina also has an attractive lawn area that was a joint initiative between the local service clubs and Council.

Cemetery Interments for 2022/2023

A total of 43 burials and 24 ashes were recorded.

	KADINA	MOONTA	GREENS PLAINS	WALLAROO
BURIALS	17	16	0	10
ASHES	6	10	1	7

Infrastructure Services



Infrastructure Services is responsible for renewing, upgrading and maintaining Councils infrastructure assets including:

- Roads (unsealed and sealed)
- Footpaths and shared paths
- Stormwater
- Recreation and community open space assets including parks, gardens and foreshores
- Community Water Management Schemes (CWMS), Septic Effluent Treatment Disposal (STED) and Waste Water Treatment Plants (WWTP)
- Buildings and property (town halls, public toilets and other public facilities)
- Cemeteries

The Department works with residential, industrial and commercial developers for all new infrastructure associated with new developments.

Customer service to the community is a core component of the Infrastructure Department for all relatable matters.

Infrastructure Services undertakes these duties with a combination of field staff, plant and machinery based at Council depots. The primary depot is situated in Kadina, with pilot depots in Moonta and Wallaroo. Administrative and Technical staff are based in Kadina.

Contractors are used for projects such as new road construction (asphalt, kerbing and lighting), stormwater drainage, building upgrades, effluent and sewerage scheme works, footpath construction, existing road maintenance, vegetation management and various material supply.

Continued improvement is a core value of the Infrastructure Department. In achieving

this, training and refresher courses are provided to staff including:

- Asbestos Awareness
- Brown Card
- White Card
- Code of Conduct
- Enter and Work in Confined Spaces
- Cert 3 Waste Water Operator
- Aerodrome Reporting Officers
- HC Licence
- Executive and Personal Assistant Forum
- Work Zone Traffic Management
- Traffic Marshall Course
- Fork Lift Training
- Senior First Aid
- Certified Pool & Spa Operators Course
- Authorised Officer Training
- Return to Work for Manager and Supervisors/IRC/ICC
- Dangerous Dogs
- Skytrust Training
- Project Management
- Engineering Courses

Road Length Data

	SEALED	FORMED	UN-FORMED	TOTAL
2022/23	kms	kms	kms	kms
BUILT UP	240.98	41.19		282.17
NON BUILT UP	92.21	466.51	84.06	642.78
TOTAL	333.19	507.71	84.06	924.95

Major Capital Works Projects for 2022/2023

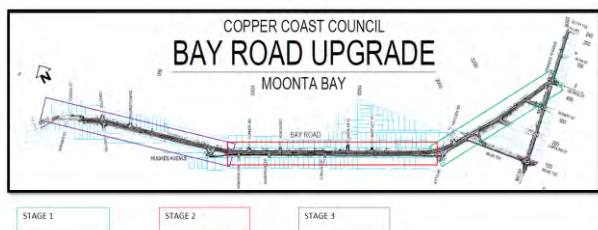
Bay Road Upgrade

The Bay Road upgrade is one of the community's primary major projects within Council's Long-Term Financial Plan. Council is committed to engaging with its community to ensure positive long-term project outcomes are achieved.

Two separate contracts for the Bay Road upgrade were awarded, with CME Civil undertaking the stormwater aspect of the project including kerb and gutter works.

Downer EDI is undertaking the road construction, sealing and lighting components of the project. The upgrade also includes the undergrounding of power and removal of stobie poles.

This upgrade provides better connectivity for all users between the community's tourist destinations and is a much welcomed improvement.



Agery Road / Roach Street Upgrade, Kadina

Kadina's Roach Street and Agery Road, up to the intersection, have both received upgrades with a full reconstruction. Works included new kerbing and stormwater outlets, minor stormwater works on the Agery Road/Mines intersection, and new asphalt seal with pavement stabilisation on both Agery Road and Roach Street. The project also included SA Water mains and service upgrades along Agery Road.



George Street, Moonta Stormwater Upgrade

Council received \$180,000 from the Stormwater Management Authority to undertake works from Ellen Street through to just past Henry Street in Moonta. This project provided essential stormwater infrastructure, as the previous drainage was inadequate and failed to meet service standards for local businesses and residents. This was in line with recommendations from the Moonta, Moonta Bay and Port Hughes Stormwater Management Plan.



Moonta Road, Moonta Stormwater Upgrades



Council received \$330,600 from the Stormwater Management Authority to undertake works on Moonta Road, Moonta, which is now better prepared for any rainfall following the completion of the stormwater upgrade through the Moonta Road open swale drain.

The works included installing culverts running parallel to Moonta Road and across Coast Road, improving stormwater flows under the road.

New side entry pits near the road have also been developed for future stormwater collection as this project has improved stormwater drainage in the area and is now the main stormwater drainage for the surrounding areas.





Free Tree Day

As part of the Copper Coast's "Green Up" initiative, Council gives ratepayers the opportunity to receive up to two plants from a selection of trees, grasses and shrubs on receipt of their rate notice. This year's Free Tree Day was held at the Wallaroo Works Depot Wednesday 7th and Thursday 8th of June 2023.

A drive-through arrangement was once again utilised where residents were greeted and provided with a selection list and remained in their vehicles while being attended to by Parks and Garden staff.

As the event took place during the work day, residents who were unable to make it during allocated times made alternative arrangements with Council to collect the trees from the Kadina Council Office.

This year's event was very well received by the community with 2250 trees distributed - The few remaining trees will be dispersed through various Council projects over the coming months.

Adopt a Tree Program

There are numerous benefits of street trees. These include their cooling effect, habitat for wildlife and insects, reduced stormwater runoff, improved air quality and noise reduction.

Street trees have been proven to have a much better chance of prospering when they receive a little help and care, particularly when the trees are becoming established. Residents chose between deciduous, evergreen, native or exotic trees and were provided a bucket to assist with watering and an information sheet.

The Adopt a Tree Program was adopted by Council in May 2022. To date Council staff have planted 220 adopted trees in 2022 and 2023.

Queens Square, Moonta

Exposed concrete accessible paths have been installed throughout the park; these have been complemented with a mahogany cobblestone paver as a border, creating a decorative finish.

A new plaza at the park's entrance from George/Henry Street end has been created, as well as additional paths linking to key features such as the Sir Richard William statue, the newly refurbished toilets and rotunda.

Completing this upgrade, the plaza will feature street furniture covered by a shade structure, as well as a separate undercover BBQ area with seating and new bin enclosures throughout.



Moonta Bay Revetment Wall and Beach Access

Following funding received from the Coast Protection Board, the Moonta Bay revetment wall has now been reconstructed to help protect our Copper Coast land from erosion.

This 165-metre-long wall consists of 50mm to 100mm ballast rock, covered in R900 Texcel Geofabrics and is finished off with large one-metre rocks.

Attention has now turned to the construction of an all-access ramp to improve accessibility to the beach for all residents and visitors.



Wallaroo Entrance Road

After many years of advocating, funding has been secured to fix the Wallaroo entrance road section of Copper Coast Highway, with works to commence in the 2023/2024 financial year.

In a joint project with Copper Coast Council, the Department for Infrastructure and Transport (DIT) has committed to undertake pavement rehabilitation and resurfacing works. This is to be delivered in stages over the next two financial years on the following Wallaroo arterial roads:

- Copper Coast Highway (Kadina Road) Bowmans Road to Athena Drive
- Victoria Street and Mays Crossing Athena Drive to Hughes Street
- Hughes Street (Spencer Highway) May Crossing to Wildman Street
- Irwine Street - Spencer Highway Hughes Street to Ernest Terrace

The first stage will be the Copper Coast Highway (Kadina Road) between Bowman Road and Athena Drive.

Council will work with the Department and undertake any necessary drainage, footpath, land/street scaping and road lighting.



Wallaroo to Moonta Cycling/Walking Trail

The 14.4 kilometre path linking Wallaroo to Moonta commenced in October 2021 with funding from the State Government's State Bicycle Fund, Open Space Program and the Federal Government Local Roads and Community Infrastructure Program.

The project also ties in with the Moonta Mining Precinct Conservation Management Plan with connecting paths to showcase the Moonta Mines.

This path links the Peninsula's three largest urban centres of Kadina, Moonta and Wallaroo, and provides locals and tourists with an active lifestyle to safely and leisurely explore more of the Copper Coast. The project also features rest areas with shelters and kilometre distance markers, bike repair stations and points of interest information signs. The shelter and kilometre distance markers were donated by Rotary.



Depots

Council operates out of three works depots, with Kadina being the principal depot, housing an infrastructure office, workshop, primary plant storage, CWMS storage, building material storage, wash down facilities, Council records storage and the majority of parks and gardens equipment.

The Moonta and Wallaroo sub-depots house small and maintenance plant, small workshops for the maintenance of signs, as well as other important equipment. There are also areas for stockpiling building

materials used throughout the Copper Coast.

DEVELOPMENT SERVICES



Development Services

Responsibilities

- Land Use Planning
- Development Approvals (Planning and Building)
- Building Inspections
- Building Fire Safety
- Land Division
- Waste Control System Approvals
- Inspections of Waste Control Systems
- Food Premises Inspections
- Food Safety
- Public and Environmental Health
- Dog & Cat Management
- Fire Prevention
- Local Nuisance & Litter Control
- Compliance
- Waste Management
- Managing Council's Resource Recovery Centre



Development Services have had 658 development applications submitted, 630 lodged and 594 that had a decision made during the 2022/2023 financial year.

Of the 630 development applications that were lodged within this period, 437 were categorised as Performance Assessed, 99 were deemed to satisfy and 94 were accepted. The total development cost for

applications, with a decision, during this period was \$72.4 million.

There has been a range of different development applications lodged and approved throughout this period. The majority of the applications granted during the 2022/2023 financial year were class 10a structures (carports, outbuildings and verandahs), being 332. There were also 166 dwelling applications granted within this period.

Over the 2022/2023 financial year, Council saw an increase in the number of commercial development applications ranging from a retirement village, tourist park expansions, industrial developments and a brewery. There have been 10 development applications for shops approved, which is a considerable increase from the 2021/2022 financial year. Twenty-three land division applications were decided in the reporting year, which will create an additional 88 allotments within the Council area. The majority of the new allotments created were in the Neighbourhood or Rural Living Zone.

Following are some photos of developments that have been undertaken this financial year.



Kennett Street, Kadina



Mines Road, Kadina



Chatfield Terrace, Wallaroo



South Terrace, Port Hughes



Muddy Lane, Moonta



Tossell Street, Moonta Bay

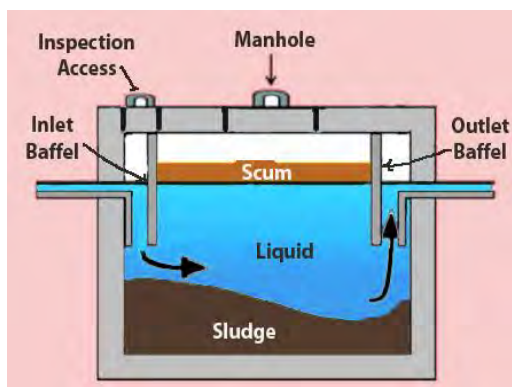


Waste Control Systems

Table 2 shows the number of Waste Control System applications and inspections for the 2022/2023 Financial Year.

Type	Septic Tank
No. of Applications	249
No. of Inspections	199
No. of Approvals	262
No. of complaints	2

Table 2: Waste Control System applications and inspections for the 2022/23 Financial Year.



Picture of a Septic and Soakage System

Immunisation

Council carried out Influenza, Tetanus and Hepatitis B vaccination programs for Council employees.



Food Safety & Education

Council provides information concerning food safety and other health related topics to churches, community groups and individuals. This is generally in the form of pamphlets, brochures and site visits. Council also conducts yearly routine food inspections.

Council's Environmental Health Officer has undertaken the following inspections and audits:

- 52 Food Inspections of premises were completed this year
- Five Food Audits carried out for businesses servicing "Vulnerable Population"



For people who may be interested, there is a Food Safety Short Course on Council's website under Environmental Health and Food, which enables people to gain a certificate at the end of the session. The link to the course is below

<https://imalert.com.au/v6/?sub=coppercoast>

Dog & Cat Management



Authority for the management of dogs and cats within the region is vested in Council under the Dog and Cat Management Act 1995 (the Act). The objectives of the Act are to encourage responsible ownership, promote effective management and reduce public and environmental impact from dogs and cats.

The Copper Coast Council Animal Management Plan relating to cats and dogs has been prepared in accordance with the requirements of the Act and adopted by Council and approved by the Dog and Cat Management Board.

During the reporting year, Council carried out the following activities:

- Followed up on 161 complaints received in relation to dogs wandering at large, barking and dog attacks/harassments
- Impounded 22 dogs
- Returned 79 dogs to owners

Total registrations for the 2022/2023 financial year totalled 4,026 dogs and 720 cats.

Dog owners are required to have their dogs microchipped. This ensures a higher success rate in returning lost dogs to their owners.

Animals born after 1 July 2018 are to be both microchipped and desexed.

Council and the National Desexing Network (NDN) with participating vet clinics have joined forces to offer residents in need a subsidised desexing program to help prevent unwanted cats.

Within the 2022/2023 financial year, 76 cats were desexed under the NDN program – 43 female and 33 male, with 20 females pregnant or in season.

The program is managed by the NDN and is available to residents on a pension or low income.

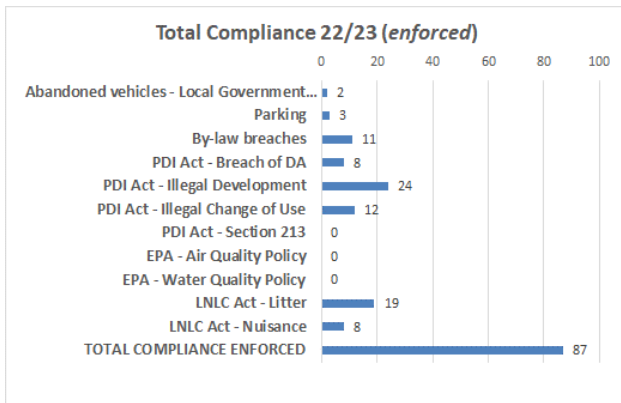
Bushfire Prevention

In the 2022/2023 financial year, 453 Section 105F Notices (Fire and Emergency Services Act 2005) were issued to land owners who had not adequately prepared their land for the Fire Danger Season. This resulted in 45 landowners still failing to clear their land by the end of their S105F notices, which meant that Council had to send contractors to these properties for them to meet the requirements. These landowners were charged for the costs incurred by Council to complete the work on their behalf alongside an expiation.



Compliance Statistics

The compliance role within Development Services covers many State Legislations. Over the past 12 months, there have been 259 non-compliance issues that have been investigated.



Our RRC accepts e-waste free of charge

Copper Coast Resource Recovery Centre

The Copper Coast Resource Recovery Centre (RRC) opened to the public on 1 July 2014 for the receiving of general household waste, recyclables, green waste and building rubble. Since 1 July 2020, no more building rubble will be accepted at the RRC.

The RRC has been upgraded to include a weigh-in and weigh-out system providing a fair and accurate user pay system.



Copper Coast Resource Recovery Centre

Electronic Recycling

Unwanted computers, computer accessories, televisions, vacuum cleaners, microwaves and other similar electronics can be dropped off for recycling, free of charge. E-waste will be recycled into many components, which can have another useful life instead of going to landfill.

Other waste streams Council accepts free of charge are waste oil (car and cooking oil), scrap steel, fluorescent light tubes and x-rays.

Drum Muster

The Copper Coast Council has an ongoing Drum Muster collection at the Resource Recovery Centre. The drums can be delivered from Monday to Friday between 9am and 10am. In the 2022/2023 financial year, 4,832 drums were collected.

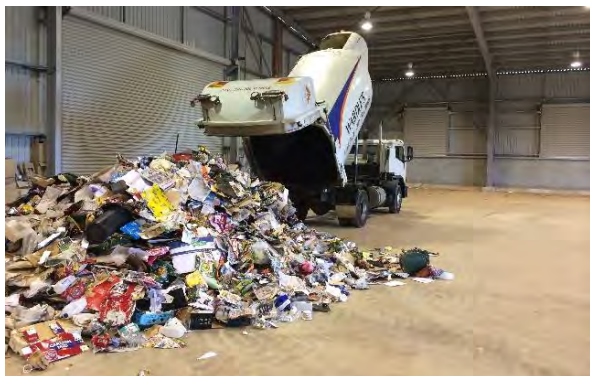
Kerbside Collections

Kerbside waste continued to be managed under contract for collection of general waste, recyclables and green waste.

On 1 February 2021, businesses received an improved collection service increasing to a weekly collection of the three waste streams – general waste, recyclables and the new Food Organics and Green Organics stream.

Kerbside Green Waste

Council's contractor moved from a monthly collection of the green waste 240L bins to fortnightly collection of the organics bins (using the same bin as before) under the new Food Organics and Green Organics System on 1 July 2021. In the 2022/2023 financial year, 2,212.77 tonnes of food and green waste was collected.



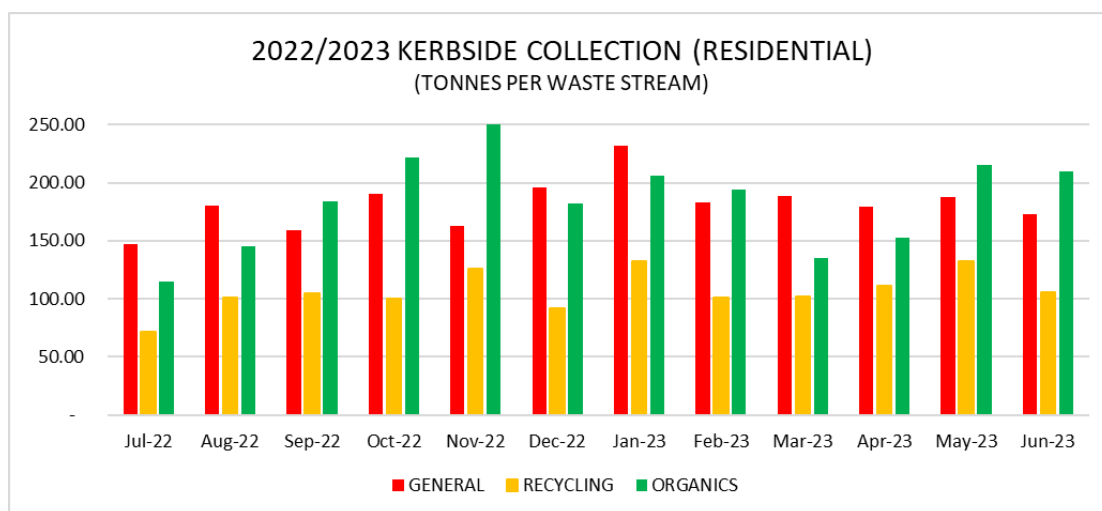
Wardles Garbage Contractors collect our kerbside waste and dump it at the RRC to be sorted

Kerbside Recycling

Council's contractor collects recyclables in 240 litre bins on a fortnightly basis. In the 2022/2023 financial year, 1,278.76 tonnes was collected.

Waste Stream Statistics

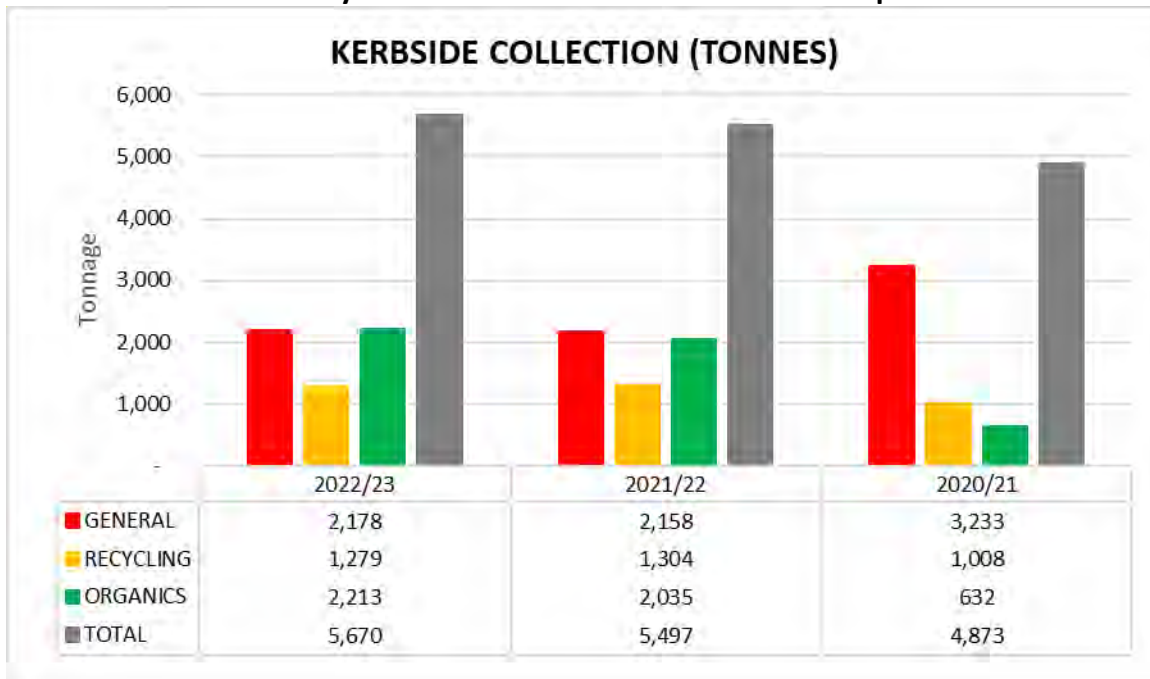
2022/2023 Monthly Waste Streams Kerbside Collection (Tonnage):



RESIDENTIAL - KERBSIDE COLLECTION 22/23 (TONNES)

	GENERAL	RECYCLING	ORGANICS	TOTAL
Jul-22	146.95	71.44	114.64	333.03
Aug-22	179.92	101.46	145.22	426.60
Sep-22	158.70	104.28	184.22	447.20
Oct-22	190.40	99.86	222.16	512.42
Nov-22	163.14	126.02	250.74	539.90
Dec-22	196.12	91.92	182.20	470.24
Jan-23	232.20	132.12	205.90	570.22
Feb-23	182.88	101.38	194.46	478.72
Mar-23	188.41	102.04	135.04	425.49
Apr-23	179.16	110.84	152.46	442.46
May-23	187.58	131.94	215.62	535.14
Jun-23	172.72	105.46	210.11	488.29
TOTAL	2,178.18	1,278.76	2,212.77	5,669.71

Yearly Waste Stream Kerbside Collection comparisons:



GENERAL PURPOSE FINANCIAL REPORTS

For the year ended 30 June 2023



Copper Coast Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023

Lifestyle location of choice



General Purpose Financial Statements

for the year ended 30 June 2023

Contents	Page
Council certificate	2
Understanding Council's Financial Statements	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	45
Independent Auditor's Report – Internal Controls	46
Certificates of Audit Independence	
Council Certificate of Audit Independence	47
Audit Certificate of Audit Independence	48

General Purpose Financial Statements

for the year ended 30 June 2023

Certification of Financial Statements

We have been authorised by the Council to certify the financial statements in their final form.

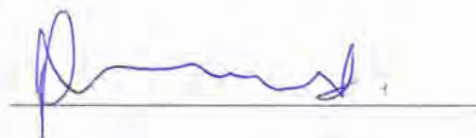
In our opinion:

- 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 2023 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.



Russell Peate
Chief Executive Officer

18 September 2023



Roslyn Talbot
Mayor

18 September 2023

General Purpose Financial Statements

for the year ended 30 June 2023

Understanding Council's Financial Statements

Introduction

Each year, individual Local Governments across South Australia are required to present a set of audited Financial Statements to their Council and Community.

About the Certification of Financial Statements

The Financial Statements must be certified by the Chief Executive Officer and Mayor as "presenting a true and fair view" of the Council's financial results for the year and ensuring both responsibility for and ownership of the Financial Statements across Council.

What you will find in the Statements

The Financial Statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2023.

The format of the Financial Statements is standard across all South Australian Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and the requirements as set down in the South Australia Model Financial Statements.

The Financial Statements incorporate 4 "primary" financial statements:

- 1. A Statement of Comprehensive Income**
A summary of Council's financial performance for the year, listing all income and expenses.
- 2. A Balance Sheet**
A 30 June snapshot of Council's financial position including its assets and liabilities.
- 3. A Statement of Changes in Equity**
The overall change for the year (in dollars) of Council's "net wealth".
- 4. A Statement of Cash Flows**
Indicates where Council's cash came from and where it was spent.

About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the 4 Primary Financial Statements.

About the Auditor's Reports

Council's Financial Statements are required to be audited by external accountants (that generally specialise in Local Government).

In South Australia, the Auditor provides an audit report, with an opinion on whether the Financial Statements present fairly the Council's financial performance and position.

About the Independence Certificates

Council's Financial Statements are also required to include signed Certificates by both the Council and the Auditors that the Council's Auditor has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Who uses the Financial Statements?

The Financial Statements are publicly available documents and are used by (but not limited to) Councillors, Residents and Ratepayers, Employees, Suppliers, Contractors, Customers, the Local Government Association of South Australia, the SA Local Government Grants Commission, and Financiers including Banks and other Financial Institutions.

Under the *Local Government Act 1999* the Financial Statements must be made available at the principal office of the Council and on Council's website.

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Income			
Rates	2a	27,180	25,046
Statutory charges	2b	964	1,010
User charges	2c	5,187	4,516
Grants, subsidies and contributions - capital	2g	662	967
Grants, subsidies and contributions - operating	2g	3,808	3,407
Investment income	2d	441	91
Reimbursements	2e	614	501
Other income	2f	1,061	605
Total income		39,917	36,143
Expenses			
Employee costs	3a	7,857	7,397
Materials, contracts and other expenses	3b	15,835	13,067
Depreciation, amortisation and impairment	3c	10,230	10,053
Finance costs	3d	1,126	1,216
Total expenses		35,048	31,733
Operating surplus / (deficit)		4,869	4,410
Asset disposal and fair value adjustments	4	(440)	196
Amounts received specifically for new or upgraded assets	2g	1,776	1,994
Net surplus / (deficit)		6,205	6,600
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9	22,514	33,772
Total amounts which will not be reclassified subsequently to operating result		22,514	33,772
Total other comprehensive income		22,514	33,772
Total comprehensive income		28,719	40,372

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

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	14,281	15,574
Trade and other receivables	5b	10,071	9,403
Inventories	5c	1,233	1,213
<u>Subtotal</u>		<u>25,585</u>	<u>26,190</u>
Total current assets		<u>25,585</u>	<u>26,190</u>
Non-current assets			
Trade and other receivables	6	1,244	676
Infrastructure, property, plant and equipment	7	344,871	320,553
Total non-current assets		<u>346,115</u>	<u>321,229</u>
TOTAL ASSETS		<u>371,700</u>	<u>347,419</u>
LIABILITIES			
Current liabilities			
Trade and other payables	8a	2,916	5,112
Borrowings	8b	7,104	6,849
Provisions	8c	1,748	1,975
<u>Subtotal</u>		<u>11,768</u>	<u>13,936</u>
Total current liabilities		<u>11,768</u>	<u>13,936</u>
Non-current liabilities			
Borrowings	8b	18,198	20,371
Provisions	8c	1,775	1,872
Total non-current liabilities		<u>19,973</u>	<u>22,243</u>
TOTAL LIABILITIES		<u>31,741</u>	<u>36,179</u>
<u>Net assets</u>		<u>339,959</u>	<u>311,240</u>
EQUITY			
Accumulated surplus		71,786	65,581
Asset revaluation reserves	9	268,173	245,659
Total council equity		<u>339,959</u>	<u>311,240</u>
<u>Total equity</u>		<u>339,959</u>	<u>311,240</u>

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

Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Total equity
2023				
Balance at the end of previous reporting period		65,581	245,659	311,240
Restated opening balance		65,581	245,659	311,240
Net surplus / (deficit) for year		6,205	–	6,205
Other comprehensive income				
Gain (loss) on revaluation of IPP&E	7a	–	22,514	22,514
Other comprehensive income		–	22,514	22,514
Total comprehensive income		6,205	22,514	28,719
Balance at the end of period		71,786	268,173	339,959
2022				
Balance at the end of previous reporting period		58,981	211,887	270,868
Restated opening balance		58,981	211,887	270,868
Net surplus / (deficit) for year		6,600	–	6,600
Other comprehensive income				
Gain (loss) on revaluation of IPP&E	7a	–	33,772	33,772
Other comprehensive income		–	33,772	33,772
Total comprehensive income		6,600	33,772	40,372
Balance at the end of period		65,581	245,659	311,240

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

Statement of Cash Flows

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Cash flows from operating activities			
<u>Receipts</u>			
Rates receipts		26,498	25,700
Statutory charges		964	1,010
User charges		5,187	4,516
Grants, Subsidies and Contributions (operating purpose)		2,095	4,374
Investment receipts		441	91
Reimbursements		564	501
Other receipts		1,807	1,163
<u>Payments</u>			
Payments to employees		(8,019)	(7,445)
Payments for materials, contracts and other expenses		(17,176)	(12,085)
Finance payments		(1,126)	(1,216)
Net cash provided by (or used in) operating activities	11b	<u>11,235</u>	<u>16,609</u>
Cash flows from investing activities			
<u>Receipts</u>			
Grants utilised for capital purposes		662	–
Amounts received specifically for new or upgraded assets		1,776	1,994
Sale of replaced assets		142	132
Sale of real estate developments		–	283
Repayments of loans by community groups		50	34
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(3,294)	(595)
Expenditure on new/upgraded assets		(9,322)	(9,244)
Development of real estate for sale		(21)	–
Loans made to community groups		(603)	–
Net cash provided (or used in) investing activities		<u>(10,610)</u>	<u>(7,396)</u>
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from Aged Care Facility Deposits		495	645
<u>Payments</u>			
Repayments of Borrowings		(2,032)	(2,597)
Repayment of Aged Care Facility Deposits		(381)	(338)
Net cash provided by (or used in) financing activities		<u>(1,918)</u>	<u>(2,290)</u>
Net increase (decrease) in cash held		<u>(1,293)</u>	<u>6,923</u>
plus: cash & cash equivalents at beginning of period		15,574	8,651
Cash and cash equivalents held at end of period	11a	<u>14,281</u>	<u>15,574</u>
Additional information:			
Total cash, cash equivalents and investments		<u>14,281</u>	<u>15,574</u>

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 2023

Contents of the Notes accompanying the General Purpose Financial Statements

Note	Details	Page
1	Summary of Significant Accounting Policies	9
2	Income	15
3	Expenses	19
4	Asset disposal and fair value adjustments	21
5	Current assets	22
6	Non-current assets	23
7	Infrastructure, property, plant & equipment and investment property	24
8	Liabilities	28
9	Reserves	29
10	Assets subject to restrictions	29
11	Reconciliation to Statement of Cash Flows	30
12(a)	Functions	31
12(b)	Components of functions	32
13	Financial instruments	33
14	Capital expenditure and investment property commitments	36
15	Financial indicators	37
16	Uniform presentation of finances	40
17	Leases	40
18	Superannuation	41
19	Contingencies and assets/liabilities not recognised in the balance sheet	42
20	Events after the balance sheet date	43
21	Related party transactions	43
	Additional Council disclosures (unaudited)	
22	Council information and contact details	44

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies

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*.

1.2 Critical accounting estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Council's accounting policies.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of these Notes.

1.3 Rounding

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

1.4 Estimates and assumptions

The COVID-19 pandemic has not impacted the 2022/23 financial statements.

(2) The local government reporting entity

Copper Coast Council is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 51 Taylor Street, Kadina, South Australia. These consolidated 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.

(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 applies when a not-for-profit (NFP) entity 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 that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

In recent years the payment of untied grants (financial assistance grants / local roads / supplementary grants) has varied from the annual allocation as shown in the table below:

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

	Cash Payment Received	Annual Allocation	Difference
2020/21	\$2,105,186	\$987,498	+ \$1,117,688
2021/22	\$3,189,583	\$1,377,461	+ \$1,812,122
2022/23	\$3,319,096	\$652,637	+ \$2,666,459

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 Operating Surplus Ratio disclosed in Note 15 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

Construction contracts

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".

For works undertaken on a fixed price contract basis, revenues are recognised over time using the input method, with costs incurred compared to total expected costs used as a measure of progress. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

(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 13.

(5) Inventories

Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential. Inventories held in respect of business undertakings have been valued at the lower of cost and net realisable value.

5.1 Real estate assets developments

Real Estate Assets developments have been classified as Inventory in accordance with *AASB 102 Inventories* and are valued at the lower of cost or net realisable value. Cost includes the costs of acquisition, development, borrowing and other costs incurred on financing of that acquisition and up to the time of sale. Any amount by which cost exceeds the net realisable value has been recognised as an expense.

Revenues arising from the sale of property are recognised in the operating statement when settlement is completed.

5.2 Other real estate held for resale

Properties not acquired for development, but which Council has decided to sell as surplus to requirements, are recognised at the carrying value at the time of that decision.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

Certain properties, auctioned for non-payment of rates in accordance with the *Local Government Act 1999* but which failed to meet the reserve set by Council and are available for sale by private treaty, are recorded at the lower of the unpaid rates and charges at the time of auction or the reserve set by Council. Holding costs in relation to these properties are recognised as an expense when incurred.

(6) Infrastructure, property, plant and equipment

6.1 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 an appropriate proportion of variable and fixed overhead.

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life.

Examples of capitalisation thresholds applied during the year are given below. No capitalisation threshold is applied to the acquisition of land or interests in land.

Office Furniture & Equipment	\$1,000
Other Plant & Equipment	\$1,000
Buildings - new construction/extensions	\$10,000
Park & Playground Furniture & Equipment	\$2,000
Road construction & reconstruction	\$10,000
Paving & footpaths, Kerb & Gutter	\$2,000
Drains & Culverts	\$5,000
Reticulation extensions	\$5,000
Sidelines & household connections	\$5,000
Artworks	\$5,000

6.3 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 and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 7.

6.4 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 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 listed below (or in Note 7). 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.

Plant, Furniture & Equipment

Office Equipment	5 to 10 years
Office Furniture	10 to 20 years

continued on next page ...

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

Vehicles and Road-making Equip	5 to 8 years
Other Plant & Equipment	5 to 15 years

Building & Other Structures

Buildings – masonry	50 to 100 years
Buildings – other construction	20 to 40 years
Park Structures – masonry	50 to 100 years
Park Structures – other construction	20 to 40 years
Playground equipment	5 to 15 years
Benches, seats, etc	10 to 20 years

Infrastructure

Sealed Roads – Surface	15 to 25 years
Sealed Roads – Structure	20 to 50 years
Unsealed Roads	10 to 20 years
Bridges – Concrete	80 to 100 years
Paving & Footpaths, Kerb & Gutter	80 to 100 years
Drains	80 to 100 years
Culverts	50 to 100 years
Flood Control Structures	80 to 100 years
Dams and Reservoirs	80 to 100 years
Bores	20 to 40 years
Reticulation Pipes – PVC	70 to 80 years
Reticulation Pipes – other	25 to 75 years
Pumps & Telemetry	15 to 25 years

Other Assets

Artworks	indefinite
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6.5 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.

6.6 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 3, and the amount (if any) of interest revenue offset against borrowing costs in Note 2.

(7) Investment property

The Copper Coast Council does not have any investment property

(8) Payables

8.1 Goods and services

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

8.2 Payments received in advance and 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.

(9) 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 carried at their nominal amounts; interest revenues foregone by the lender effectively being a reduction of interest expense in the period to which it relates.

(10) Employee benefits

10.1 Salaries, wages and compensated absences

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

Weighted avg. discount rate 4.78% (2022, 4.25%)

Weighted avg. settlement period 1.55 years (2022, 1.45 years)

An accrual is made for sick leave in accordance with the Enterprise Agreements.

10.2 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 18.

(11) Provisions for reinstatement, restoration and rehabilitation

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs and are carried at the net present value of estimated future costs.

Although estimated future costs are based on a closure plan, such plans are based on current environmental requirements which may change. Council's policy to maximise recycling is extending the operational life of these facilities, and significant uncertainty exists in the estimation of the future closure date.

Management have completed a review of the estimated cost to cap its Kadina and Wallaroo landfill sites which is reflected in the liability recorded in Note 8c as at 30 June 2023. Given there are a number of assumptions and variables that need to be considered in estimating the cost to cap each site, ongoing monitoring and update of the liability will be undertaken by Management annually and the liability updated accordingly.

As a result of Management's review of the capping liability, the liability reduced by \$150,600 which has been recognised as income in the Statement of Comprehensive Income in the current financial year.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(12) Leases

Accounting policy applicable from 01 July 2019

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.

12.1 Council as a lessee

Council does not have any financial or operating leases.

(13) Equity accounted Council businesses

Council does not participate in cooperative arrangements with other Councils for the provision of services and facilities.

(14) 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.

(15) New accounting standards and UIG interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2022. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, 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 illustrative statements that could be applicable to Councils.

Effective for NFP annual reporting periods beginning on or after 1 January 2023

- *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current* (amended by *AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current - Deferral of Effective Date*, *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*)
- *AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates* (This standard amends a number of Standards as follows: *AASB 7 Financial Instruments: Disclosures* – to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements, *AASB 101 Presentation of Financial Statements* - to require entities to disclose their material accounting policy information rather than their significant accounting policies, *AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors* - to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates, *AASB 134 Interim Financial Reporting* - to identify material accounting policy information as a component of a complete set of financial statements, *AASB Practice Statement 2: Making Materiality Judgements* - to provide guidance on how to apply the concept of materiality to accounting policy disclosures)

(16) Disclaimer

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income

\$ '000	2023	2022
(a) Rates		
General rates		
General rates	21,200	19,259
Less: mandatory rebates	(156)	(153)
Less: discretionary rebates, remissions and write-offs	(209)	(43)
Less: FOGO Bin Residential Rebate	–	(273)
Total general rates	20,835	18,790
Other rates (including service charges)		
Landscape levy	663	645
Community wastewater management systems	4,857	4,837
Separate and special rates	260	269
Total other rates (including service charges)	5,780	5,751
Other charges		
Penalties for late payment	565	505
Total other charges	565	505
Total rates	27,180	25,046
(b) Statutory charges		
Development Act fees	148	156
Town planning fees	234	282
Health and septic tank inspection fees	436	432
Animal registration fees and fines	143	136
Parking fines / expiation fees	3	4
Total statutory charges	964	1,010
(c) User charges		
Cemetery/crematoria fees	65	64
Hall and equipment hire	4	8
Sundry	76	62
Caravan park Revenue	3,429	3,019
Retirement Village Management Fees	66	82
Tourism Activities	157	139
Waste Management Fees	592	619
Boat Ramp Fees	108	124
CWMS Augmentation Charges	527	243
Building Rents	127	124
Fire - Block Clearing / Fines	13	16
Heath Inspection	11	4
Bio Solid Disposal	7	7
Other	5	5
Total user charges	5,187	4,516

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 2. Income (continued)

\$ '000	2023	2022
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(d) Investment income

Interest on investments

- Local Government Finance Authority

	441	91
Total investment income	441	91

(e) Reimbursements

Private works	84	89
YP Tourism	15	–
Other Council Reimbursements	15	58
Insurance	95	76
Other	405	278
Total reimbursements	614	501

(f) Other income

Insurance and other recoupments - infrastructure, property, plant and equipment	2	2
Rebates received	60	49
Search Fees	47	79
Retirement Village Fees and Licence Retention	182	259
Reduction Landfill Provision	78	17
Moonta Gallery of Arts - Sales Commission	16	18
Uni Hub	43	34
Open Space Contributions	72	31
Masters Games	92	–
Large Scale Generation Income	51	–
Other	418	116
Total other income	1,061	605

(g) Grants, subsidies and contributions

Amounts received specifically for new or upgraded assets	629	953
Amounts Received Specifically for New or Upgraded Assets (Uni Hub)	–	–
Amounts Received Specifically for New or Upgraded Assets (Bay Road)	1,147	1,041
Total	1,776	1,994

Other grants, subsidies and contributions - capital

Untied - Local roads and community	228	623
Individually significant item - additional Grants Commission payment Local Roads (refer below)	434	344
Total Other grants, subsidies and contributions - capital	662	967

Other grants, subsidies and contributions

Other grants, subsidies and contributions	432	339
Untied - Financial Assistance Grant	590	952
Roads to Recovery	100	330
Library and communications	40	43

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

\$ '000	2023	2022
Uni Hub Grant	414	275
Individually significant item - additional Grants Commission payment (refer below)	2,232	1,468
Total other grants, subsidies and contributions	3,808	3,407
Total grants, subsidies and contributions	6,246	6,368

The functions to which these grants relate are shown in Note 12.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

\$ '000	2023	2022
(i) Sources of grants		
Commonwealth Government	336	1,029
State Government	5,896	5,238
Other	14	101
Total	6,246	6,368
(ii) Individually significant items		
Grant Commission (Financial Assistance Grant) recognised as income	2,232	1,468
Local Roads Grants (Financial Assistance Grant) recognised as income	434	344

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 3. Expenses

\$ '000	Notes	2023	2022
(a) Employee costs			
Salaries and wages		7,246	6,844
Employee leave expense		129	172
Superannuation - defined contribution plan contributions	18	582	506
Superannuation - defined benefit plan contributions	18	80	90
Workers' compensation insurance		238	204
Other employee related costs		2	—
Less: capitalised and distributed costs		(420)	(419)
Total operating employee costs		7,857	7,397
Total number of employees (full time equivalent at end of reporting period)		84	86

(b) Materials, contracts and other expenses

(i) Prescribed expenses

Auditor's remuneration			
- Auditing the financial reports		21	21
Bad and doubtful debts		13	—
Elected members' expenses		219	220
Election expenses		13	43
Subtotal - prescribed expenses		266	284

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 3. Expenses (continued)

\$ '000	2023	2022
(ii) Other materials, contracts and expenses		
Contractors	1,097	1,179
Maintenance	3	7
Legal expenses	348	140
Levies paid to Government - NRM levy	659	643
Parts, accessories and consumables	92	102
Sundry	223	266
Cemetery Maintenance	64	49
Community Grants	104	101
CWMS Maintenance	1,990	1,349
Depot & Machinery Repairs & Maintenance	601	585
Disability Action Plan	–	1
Fuel & Oil	521	391
Hallet Street Property Maintenance	7	8
Halls Maintenance	200	131
Information Technology	472	447
Insurances	202	181
Kernewek Lowender	–	44
Libraries	129	138
Parks & Gardens	969	791
Public Convenience Maintenance	390	336
Retirement Village Maintenance	145	144
Road & Footpath Maintenance	811	378
Waste Disposal & Recycling	2,827	2,509
Sport & Recreation	609	463
Stormwater Drainage Maintenance	200	57
Street Lighting	437	361
Tourism Development (incl. Caravan Parks)	2,180	1,700
Town Planning	37	29
Other	42	61
Other (Boat Ramp Maintenance)	110	84
Other (Splashtown)	29	44
Other (Uni Hub Centre)	71	64
Subtotal - Other material, contracts and expenses	15,569	12,783
<u>Total materials, contracts and other expenses</u>	<u>15,835</u>	<u>13,067</u>

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 3. Expenses (continued)

\$ '000	2023	2022
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Buildings and other structures	1,679	1,708
Infrastructure		
- Stormwater drainage	461	299
- CWMS	1,264	894
- Roads & Footpaths	5,069	5,132
- Other Infrastructure	1,022	1,025
Plant and equipment	605	739
Furniture and fittings	130	256
Subtotal	10,230	10,053
Total depreciation, amortisation and impairment	10,230	10,053
(d) Finance costs		
Interest on loans	1,126	1,216
Total finance costs	1,126	1,216

Note 4. Asset disposal and fair value adjustments

\$ '000	2023	2022
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	142	132
Less: carrying amount of assets sold	(582)	(73)
Gain (loss) on disposal	(440)	59
Real estate development assets		
Proceeds from disposal	–	283
Less: carrying amount of assets sold	–	(146)
Gain (loss) on disposal	–	137
Net gain (loss) on disposal or revaluation of assets	(440)	196

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 5. Current assets

\$ '000	2023	2022
(a) Cash and cash equivalent assets		
Cash on hand and at bank	833	1,010
Short term deposits and bills, etc.	13,448	14,564
<u>Total cash and cash equivalent assets</u>	<u>14,281</u>	<u>15,574</u>

(b) Trade and other receivables

Rates - general and other	9,297	8,509
Council rates postponement scheme	–	43
Accrued revenues	79	59
Debtors - general	330	398
GST recoupment	225	296
Prepayments	25	25
Loans to community organisations	116	81
<u>Subtotal</u>	<u>10,072</u>	<u>9,411</u>
Less: provision for expected credit losses	(1)	(8)
<u>Total trade and other receivables</u>	<u>10,071</u>	<u>9,403</u>

\$ '000	Notes	2023	2022
(c) Inventories			
Stores and materials		25	25
Trading stock		21	22
Real estate developments	6	1,187	1,166
<u>Total inventories</u>		<u>1,233</u>	<u>1,213</u>

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 6. Non-current assets

\$ '000	2023	2022
Trade and other receivables		
Receivables		
Loans to community organisations	1,244	676
Subtotal	1,244	676
Total receivables	1,244	676
Total financial assets	1,244	676
Other disclosures		
Real estate developments - current and non-current		
(Valued at the lower of cost and net realisable value)		
Residential	1,187	1,166
Total real estate for resale	1,187	1,166
Represented by:		
Development costs	23	3
Other properties - book value	1,164	1,163
Subtotal	1,187	1,166
Total real estate of resale	1,187	1,166
Apportionment of real estate developments		
Current assets	1,187	1,166

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7. Infrastructure, property, plant & equipment and investment property

Infrastructure, property, plant and equipment

	as at 30/06/22					Asset movements during the reporting period								as at 30/06/23			
	Fair Value Level	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Impairment Loss (recognised in P/L) (Note 3c)	WIP Transfers	Tfrs from/(to) "Held for Sale" category	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
\$ '000																	
Capital work in progress		–	6,634	–	6,634	–	215	–	–	–	(6,427)	–	–	–	422	–	422
Land - community	3	19,453	100	–	19,553	–	–	–	–	–	–	–	–	19,453	100	–	19,553
Land - other	2	10,313	–	–	10,313	–	–	–	–	–	–	–	–	10,313	–	–	10,313
Buildings and other structures	2	7,816	383	(1,175)	7,024	434	69	–	(404)	–	–	–	–	7,816	886	(1,579)	7,123
Buildings and other structures Infrastructure	3	55,655	1,434	(22,673)	34,416	52	144	–	(1,275)	–	251	–	–	55,655	1,881	(23,948)	33,588
- Stormwater drainage	3	22,247	4,577	(6,321)	20,503	4,651	–	–	(461)	–	–	–	9,051	36,250	4,651	(7,156)	33,745
- CWMS	3	51,003	3,432	(14,905)	39,530	526	113	–	(1,264)	–	–	–	13,463	70,138	639	(18,409)	52,368
- Roads & Footpaths	3	232,011	–	(71,609)	160,402	2,466	2,283	(582)	(5,069)	–	6,116	–	–	232,012	8,496	(74,891)	165,617
- Other Infrastructure	3	35,524	3,352	(19,360)	19,516	463	468	–	(1,022)	–	60	–	–	35,524	4,345	(20,384)	19,485
Plant and equipment		–	8,875	(6,581)	2,294	566	–	–	(605)	–	–	–	–	–	9,075	(6,820)	2,255
Furniture and fittings		–	1,958	(1,590)	368	164	–	–	(130)	–	–	–	–	–	2,120	(1,718)	402
Total infrastructure, property, plant and equipment		434,022	30,745	(144,214)	320,553	9,322	3,292	(582)	(10,230)	–	–	–	22,514	467,161	32,615	(154,905)	344,871
Comparatives		400,564	31,017	(144,513)	287,068	9,148	668	(73)	(10,011)	(42)	–	23	33,772	434,022	30,745	(144,214)	320,553

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 7. Infrastructure, property, plant & equipment and investment property (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 7(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 - Certain land, and 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 these special purpose 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. Accordingly, formal sensitivity analysis does not provide useful information.

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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 7. Infrastructure, property, plant & equipment and investment property (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.

Capitalisation thresholds used by Council for a representative range of assets are outline in Note 1. No capitalisation threshold is applied to the acquisition of land or interests in land.

Estimated Useful Lives: Useful lives are estimated for each individual assets. 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 outlined in Note 1, although individual assets may have an estimated total useful life of greater or lessor amount.

Land & Land Improvements

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2019
- Valuer: AssetVal Pty Ltd

Council being of the opinion that it is not possible to attribute a value sufficiently reliably 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 reporting date, effectively writing off the expenditure.

Freehold land is valued at Fair Value. No capitalisation threshold is applied to the acquisition of land or interests in land.

Land Improvements are recognised at cost. Council is undertaking a valuation of this asset class in the 2022/23 financial year.

Buildings & Other Structures

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2019
- Valuer: AssetVal Pty Ltd

Buildings and other structures generally are recognised at fair value, based on current market values. However, special purpose buildings (such as public toilets) for which there is no market are valued at depreciated current replacement cost. Buildings which Council does not intend to replace at the end of their useful life are valued at the market value of the "highest and best" use.

Council is undertaking a valuation of this asset class in the 2022/23 financial year.

Infrastructure

Roads

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2021
- Valuer: Tonkin

Stormwater Drainage

- Basis of valuation: Fair Value
- Date of unit rate review: 1 July 2022
- Valuer: Tonkin

The Unit Rate Review resulted in an increase of \$100,000 (33%) to depreciation for Stormwater assets.

Full valuation to be undertaken in as at 1 July 2023 by Tonkins.

Structures, Bridges, Car Parks

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2019
- Valuer: AssetVal Pty Ltd

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 7. Infrastructure, property, plant & equipment and investment property (continued)

Community Wastewater Management Systems

- Basis of valuation: Fair Value
- Date of unit rate review: 1 July 2022
- Valuer: Tonkin

The Unit Rate Review resulted in an increase of \$357,000 (39%) to depreciation for Stormwater assets.

Full valuation to be undertaken in as at 1 July 2023 by Tonkins.

Kerb and Gutter along with Footpath Infrastructure were valued by Tonkin as at 1 July 2021

All Acquisitions made after the respective dates of valuation are recorded at cost.

Plant & Equipment

- Basis of valuation: These assets are recognised on the cost basist

Furniture & Fittings

- Basis of valuation: These assets are recognised on the cost basis

All other Assets

- Basis of valuation: These assets are recognised on the cost basis

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 8. Liabilities

\$ '000	2023 Current	2023 Non Current	2022 Current	2022 Non Current
(a) Trade and other payables				
Goods and services	1,593	–	2,807	–
Payments received in advance	811	–	1,827	–
Accrued expenses - employee entitlements	153	–	141	–
Accrued expenses - other	253	–	264	–
Other	106	–	73	–
<u>Total trade and other payables</u>	<u>2,916</u>	<u>–</u>	<u>5,112</u>	<u>–</u>

(b) Borrowings

Loans	2,858	18,198	2,690	20,371
Loans Retirement Village	4,246	–	4,159	–
<u>Total Borrowings</u>	<u>7,104</u>	<u>18,198</u>	<u>6,849</u>	<u>20,371</u>

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

(c) Provisions

Employee entitlements (including oncosts)	1,748	213	1,975	160
Future Reinstatement / Restoration, etc.	–	1,562	–	1,712
<u>Total provisions</u>	<u>1,748</u>	<u>1,775</u>	<u>1,975</u>	<u>1,872</u>

Movements in provisions

2023 (current and non-current) \$ '000	Future Reinstatement 2023
Opening balance	<u>1,712</u>
Add: additional amounts recognised	(150)
Closing balance	<u>1,562</u>

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 9. Reserves

	as at 30/06/22				as at 30/06/23
\$ '000	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
Asset revaluation reserve					
Land - community	15,220	—	—	—	15,220
Land - other	15,303	—	—	—	15,303
Buildings and other structures	33,222	—	—	—	33,222
Infrastructure					
- Stormwater drainage	17,029	9,051	—	—	26,080
- CWMS	18,626	13,463	—	—	32,089
- Roads & Footpaths	137,686	—	—	—	137,686
- Other Infrastructure	8,573	—	—	—	8,573
Total asset revaluation reserve	245,659	22,514	—	—	268,173
Comparatives	211,887	33,772	—	—	245,659

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).

Note 10. Assets subject to restrictions

Council does not hold any assets subject to restrictions

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2023	2022
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(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	5	14,281	15,574
Balances per Statement of Cash Flows		14,281	15,574

(b) Reconciliation of change in net assets to cash from operating activities

Net surplus/(deficit)		6,205	6,600
Non-cash items in income statements			
Depreciation, amortisation and impairment		10,230	10,053
Grants for capital acquisitions treated as investing activity		(2,488)	(1,976)
Net (gain)/loss on disposals		440	(196)
		14,387	14,481
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		(626)	526
Change in allowances for under-recovery of receivables		7	1
Net (increase)/decrease in inventories		1	6
Net (increase)/decrease in other assets		(14)	(2)
Net increase/(decrease) in trade and other payables		(2,196)	1,708
Net increase/(decrease) in unpaid employee benefits		(174)	(62)
Net increase/(decrease) in other provisions		(150)	(49)
Net cash provided by (or used in) operations		11,235	16,609

(c) Financing arrangements

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

Bank overdrafts	500	500
Corporate credit cards	30	30
LGFA cash advance debenture facility	7,000	7,000

The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.
Details of these Functions/Activities are provided in Note 12(b).

\$ '000	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Functions/Activities										
Administration	25,029	22,554	4,822	4,511	20,207	18,043	2,791	2,440	27,927	28,572
Public Order & Safety	170	162	373	318	(203)	(156)	5	—	346	346
Health	11	18	196	175	(185)	(157)	—	—	—	—
Social Security & Welfare	255	380	522	500	(267)	(120)	2	3	5,874	6,119
Housing & Community Amenities	7,397	6,282	9,826	8,905	(2,429)	(2,623)	568	(5)	95,578	69,351
Protection of the Environment	193	—	58	502	135	(502)	—	—	2,678	2,547
Recreation & Culture	301	640	4,253	3,894	(3,952)	(3,254)	65	329	56,418	56,748
Agricultural Services	663	645	659	643	4	2	—	—	—	—
Mining, Manufacturing & Construction	147	180	287	286	(140)	(106)	—	—	—	—
Transport & Communication	1,374	1,457	7,265	6,597	(5,891)	(5,140)	809	1,302	159,555	160,402
Economic Affairs	4,035	3,518	3,478	3,122	557	396	230	278	19,666	19,515
Other Purposes	341	307	3,310	2,280	(2,969)	(1,973)	—	27	3,657	3,819
Other	—	—	—	—	—	—	—	—	1	—
Total Functions/Activities	39,916	36,143	35,049	31,733	4,867	4,410	4,470	4,374	371,700	347,419

Revenues and expenses exclude net gain (loss) on disposal or revaluation of assets, amounts received specifically for new or upgraded assets and physical resources received free of charge.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 12(b). Components of functions

The activities relating to Council functions are as follows:

Council administration

Operations include Governance, Administration, Elected Members, Organisational, Support Services, Accounting/Finance, Payroll, Human Resources, Information Technology, Communication, Rates Administration, Records, Occupancy, Contract Management, Customer Service, Other Support Services, Revenues, LGGC - General Purpose, and Separate and Special Rates.

PUBLIC ORDER & SAFETY

Dog and Cat Control, Parking Control and other various by-laws, Public Order and Safety, Crime Prevention, Emergency Services, Other Fire Protection, Other Public Order and Safety and Pest Control.

HEALTH

Health Inspection & Services, Pest Control - Health, Immunisation, Preventive Health Services, Other Community Health Services.

SOCIAL SECURITY & WELFARE

Retirement & Other Elderly Citizens Facilities, Home Assistance Scheme, Other Services for the Aged and Disabled, Community Support, Children and Youth Services, Community Assistance & Transport.

HOUSING & COMMUNITY AMENITIES

Town Planning, Aged housing, Waste Management, Common Effluent Disposal, Subdivision Development and sales, Storm Water Drainage, Bus Shelters, Cemeteries/Crematoria, Public Conveniences, Public Lighting and Other Community Amenities.

PROTECTION OF THE ENVIRONMENT

Foreshore & Coastal Protection, maintenance and development and other Natural Resource Management.

RECREATION & CULTURE

Library Services, Community Arts and Cultural facilities, Sport and Recreation Facilities including Jetty, Boat Ramp, Swimming Enclosures, Hall Facilities, Parks and Gardens, Reserves and Playgrounds.

AGRICULTURAL SERVICES

Agricultural Services including animal, plant and insect pest control services.

MINING, MANUFACTURING & CONSTRUCTION

Local quarrying and borrow pit operations, regulation of all building construction, alterations, etc.

TRANSPORT & COMMUNICATIONS

Sealed and Unsealed road construction and maintenance, traffic management, foot and bicycle ways, aerodrome operation and parking (off and on street).

ECONOMIC AFFAIRS (not elsewhere covered)

Tourism development and caravan park operations.

OTHER PURPOSES (not elsewhere covered)

Borrowings and investments of the Council along with the plant, machinery and depot operations. The expenses of plant operations and indirect overheads (works depots) were fully allocated to various operating functions or capitalised as asset outlays per medium, respectively, of internal plant hire rates and as a percentage of direct labour costs.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 13. 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 1.55% and 5.25% (2022: 0.3% and 1.05%). Short term deposits have an average maturity of 10 days and an average interest rate of 3.85% (2022: 10 days and 1.05%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges

Accounting Policy:

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

Terms & Conditions:

Secured over the subject land, arrears attract interest of 0.75% (2022: 0.42%). 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).

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.

Receivables - retirement home contributions

Accounting policy:

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 13. Financial instruments (continued)

Terms and conditions:

Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.

Carrying amount:

Approximates fair value (after deduction of any allowance).

Liabilities - creditors and accruals**Accounting policy:**

Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.

Terms and conditions:

Liabilities are normally settled on 30 day terms.

Carrying amount:

Approximates fair value.

Liabilities - retirement home contributions**Accounting policy:**

To avoid inconvenience when complying with the separate audit requirements imposed by the relevant legislation, amounts are carried at nominal values.

Terms and conditions:

Pursuant to Commonwealth legislation certain intending residents are required to contribute amounts on an interest free basis. The amounts are subject to certain deductions as prescribed by the legislation, the balance being repaid on termination of tenancy.

Carrying amount:

Approximates fair value for short tenancies; may be non-materially overstated for longer tenancies.

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 (describe basis); interest is charged at fixed (or variable - describe) rates between 2.3% and 6.0% (2022: 2.3% and 6.0%).

Carrying Amount:

Approximates fair value.

Liabilities - leases**Accounting policy:**

Accounted for in accordance with AASB 16 as stated in Note 17.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. 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					
2023					
Financial assets					
Cash and cash equivalents	14,281	–	–	14,281	14,281
Receivables	9,845	640	811	11,296	11,066
Total financial assets	24,126	640	811	25,577	25,347
Financial liabilities					
Payables	2,106	–	–	2,106	2,105
Current borrowings	8,122	–	–	8,122	7,104
Non-current borrowings	–	17,677	3,585	21,262	18,198
Total financial liabilities	10,228	17,677	3,585	31,490	27,407
Total financial assets and liabilities	34,354	18,317	4,396	57,067	52,754
2022					
Financial assets					
Cash and cash equivalents	15,574	–	–	15,574	15,574
Receivables	9,077	447	342	9,866	9,723
Total financial assets	24,651	447	342	25,440	25,297
Financial liabilities					
Payables	3,285	–	–	3,285	3,285
Current borrowings	7,966	–	–	7,966	6,849
Non-current borrowings	–	15,226	8,891	24,117	20,371
Total financial liabilities	11,251	15,226	8,891	35,368	30,505
Total financial assets and liabilities	35,902	15,673	9,233	60,808	55,802

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

\$ '000	2023		2022	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	5.01%	25,302	5.02%	27,220
		25,302		27,220

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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 13. 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 and 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.

Expected credit losses (ECL)

Council uses an allowance matrix to measure expected credit losses for receivables from individual customers, which comprise a large number of small balances. As rates and annual charges are secured over subject land no allowance for such receivables is made. The following table provides information about Council's ECLs from receivables (excluding secured rates and charges, GST and other amounts held in trust). Impairment analysis is performed each reporting date. ECLS are based on credit history adjusted for forward looking estimates and economic conditions.

Set out below is the movement in the allowance for expected credit losses:

Note 14. Capital expenditure and investment property commitments

\$ '000	2023	2022
Capital commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Buildings	230	1,350
Infrastructure	3,645	5,470
Plant and equipment	650	650
Roads	3,584	4,630
Other	64	550
	8,173	12,650
These expenditures are payable:		
Not later than one year	8,173	12,650
	8,173	12,650

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 15. Financial indicators

	Indicator 2023	Indicators 2022	Indicators 2021
--	-------------------	--------------------	--------------------

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	12.2%	12.2%	11.3%

This ratio expresses the operating surplus as a percentage of total operating revenue.

2. Net Financial Liabilities Ratio

Net financial liabilities			
Total operating income	15%	29%	50%

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.

Adjusted Operating Surplus Ratio

Operating surplus			
Total operating income	10.3%	10.5%	11.2%

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 Net Financial Liabilities Ratio

Net financial liabilities			
Total operating income	9%	25%	47%

3. Asset Renewal Funding Ratio

Asset renewals			
Infrastructure and Asset Management Plan required expenditure	104%	17%	47%

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.

There has been a change in the methodology of the calculation for the Asset Renewal Ratio and it is now being calculated based on budgeted expenditure on Renewal and Replacement of Assets per the IAMP in line with the Model Financial Statements.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 15. Financial indicators (continued)

Financial indicators - graphs

1. Operating Surplus Ratio



Purpose of operating surplus ratio

This indicator is to determine the percentage the operating revenue varies from operating expenditure

Commentary on 2022/23 result

2022/23 ratio 12.2%

Income & Expenditure remained consistent over the board, however income derived from Grants, Subsidies and Contributions increased largely due to a percentage of the FAGS Grant received in advance for 2024.

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio

This indicator shows the significance of the net amount owed to others, compared to operating revenue

Commentary on 2022/23 result

2022/23 ratio 15%

The Net Financial Liabilities Ratio has decreased which reflects a decrease in the borrowings for the FY2022/23.

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio

This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

Commentary on 2022/23 result

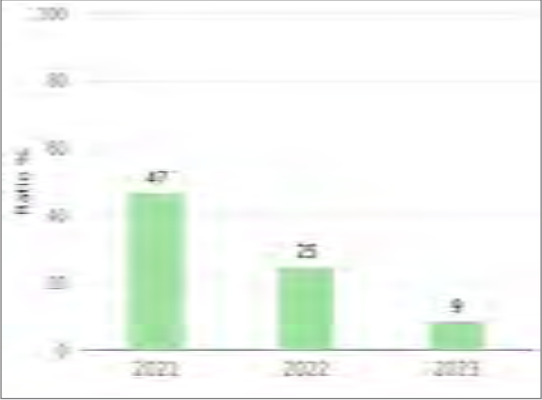
2022/23 ratio 10.3%

Income & Expenditure remained consistent over the board, however income derived from Grants, Subsidies and Contributions increased largely due to a percentage of the FAGS Grant received in advance for 2024.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 15. Financial indicators (continued)

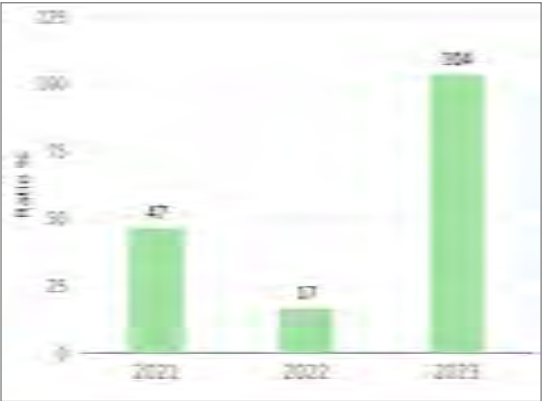
Adjusted Net Financial Liabilities Ratio



Purpose of adjusted net financial liabilities ratio
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

Commentary on 2022/23 result	
2022/23 ratio	9%
The Net Financial Liabilities Ratio has decreased which reflects a decrease in the borrowings for the FY2022/23.	

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio
This indicator aims to determine if assets are being renewed and replaced in an optimal way

Commentary on 2022/23 result	
2022/23 ratio	104%
Budgetary commitments to replacement and upgrading of assets is reflected through this ratio. The road sealing and footpath programs are systematically replacing and renewing infrastructure and working towards asset sustainability.	

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 16. Uniform presentation of finances

\$ '000	2023	2022
The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.		
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.		
<u>Income</u>		
Rates	27,180	25,046
Statutory charges	964	1,010
User charges	5,187	4,516
Grants, subsidies and contributions - capital	662	967
Grants, subsidies and contributions - operating	3,808	3,407
Investment income	441	91
Reimbursements	614	501
Other income	1,061	605
Total Income	39,917	36,143
<u>Expenses</u>		
Employee costs	7,857	7,397
Materials, contracts and other expenses	15,835	13,067
Depreciation, amortisation and impairment	10,230	10,053
Finance costs	1,126	1,216
Total Expenses	35,048	31,733
Operating surplus / (deficit)	4,869	4,410
Adjusted Operating surplus / (deficit)	4,869	4,410
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(3,292)	(595)
Add back depreciation, amortisation and impairment	10,230	10,053
Add back proceeds from sale of replaced assets	142	132
	7,080	9,590
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(9,343)	(9,527)
Add back amounts received specifically for new and upgraded assets	1,776	1,994
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	–	283
	(7,567)	(7,250)
Annual net impact to financing activities (surplus/(deficit))	4,382	6,750

Note 17. Leases

Council does not have any Leases.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 18. Superannuation

The Council makes employer superannuation contributions in respect of its employees to Hostplus (formerly Statewide Superannuation Scheme). 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 10.5% (10.00% in 2021/22; 9.50% in 2020/21). 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 2020/21) 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 2021. 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.

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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 19. 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 **935** km of road reserves of average width **20** 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 deductible "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 was released from the bank guarantee in November 2021 of \$730,000 (2021: \$730,000) at reporting date.

Council does not expect to incur any loss arising from these guarantees.

4. Legal expenses

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of 4 appeals against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

5. REAL ESTATE DEVELOPMENTS

Council has an exposure to movements in real estate development within the Copper Coast area such as supply of materials or COVID-19 impacts on the market.

The risk associated with this is that Council may not collect all of the revenue that is due. The potential financial risk cannot accurately be quantified at this point in time and it is important to also note that there has been no failure of contractual arrangements or breach in an agreement.

Council is monitoring this situation and will review the financial risk to Council annually.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 20. Events after the balance sheet date

Events that occur after the reporting date of 30 June 2023, 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 unaware of any material or significant "non adjusting events" that should be disclosed.

Note 21. 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, 14 persons were paid the following total compensation.

\$ '000	2023	2022
The compensation paid to key management personnel comprises:		
Short-term employee benefits	988	943
Long-term benefits	113	126
Total	1,101	1,069

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

Receipts from key management personnel comprise:

Other than amounts paid as ratepayers or residents (e.g. rates, etc) Council has not received any further amounts.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 22. Council information and contact details

Principal place of business:

51 Taylor Street
KADINA SA 5554

Contact details

Mailing Address:

PO Box 396
KADINA SA 5554

Opening hours:

9am - 5pm

Telephone: 08 8828 1200

Facsimile: n/a

Internet: www.coppercoast.sa.gov.au

Email: info@coppercoast.sa.gov.au

Officers

CHIEF EXECUTIVE OFFICER

Russell Peate

AUDITORS

Dean Newbery
PO Box 755
North Adelaide
SA 5006

Elected members

MAYOR

Roslyn Talbot

COUNCILLORS

Catherine Vluggen
Bruce Schmidt
Neil Sawley
Peter Oswald
Brent Walker
Sandra Paddick
Peter Sims
Andrew Male (Effective from 7/12/2022)
Matthew Stock (Effective from 5/4/2023)

Other information

ABN: 36 670 364 373

HEAD OFFICE

214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

T: (08) 8267 4777
www.deannewbery.com.au

Dean Newbery
ABN: 48 007 865 081

Independent Auditor's Report

To the members of the Copper Coast Council

Opinion

We have audited the accompanying financial report of the Copper Coast Council (the Council), which comprises the statement of financial position as at 30 June 2023, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2023, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as 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 auditor independence requirements of the 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Council's Responsibility for the Financial Report

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

In preparing the financial report, Council is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless Council 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 the 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 financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Council.
- Conclude on the appropriateness of the Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

DEAN NEWBERY

A handwritten signature in black ink, appearing to read 'J. Keogh', with a stylized flourish at the end.

JIM KEOGH
Director

27/09/2023

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214 Melbourne Street
North Adelaide SA 5006

PO Box 755
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www.deannewbery.com.au

Dean Newbery
ABN: 48 007 865 081

INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE COPPER COAST COUNCIL

Opinion

In our opinion, The Copper Coast Council (the Council) has complied, in all material respects, with Section 125 of the *Local Government Act 1999* in relation to the Internal Controls established by the Council relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2022 to 30 June 2023.

Basis for opinion

We have audited the Internal Controls of the Council under the requirements of *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2022 to 30 June 2023 have been conducted properly and in accordance with law.

We conducted our engagement in accordance with Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and *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 Responsibility for the Internal Controls

The Council is responsible for implementing and maintaining an adequate system of internal controls, in accordance with *Section 125 of the Local Government Act 1999* to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities have been conducted properly and in accordance with law.

Our Independence and Quality Control

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, and applying Auditing Standard *ASQC 1 Quality Control for Firms that Perform Audits and Review of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking the assurance engagement.

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on the Council's compliance with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures have been conducted properly and in accordance with law.

ASAE 3150 requires that we plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the control objectives and the controls operating effectively through the period. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

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 the controls to achieve the control objectives and the operating effectiveness of the controls throughout the period. The procedures selected depend on our judgement, including the assessment of the risks that the controls are not suitably designed or the controls did not operate effectively. Our procedures included testing the operating effectiveness to the 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.

Limitation on Use

This report has been prepared for the members of the Council in accordance with *Section 129(1)(b) of the Local Government Act 1999* in relation to the Internal Controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Council, or for any purpose other than that for which it was prepared.

Limitations of Controls

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and operating effectively, the control objectives may not be achieved so that fraud, error, or non-compliance with laws and regulations may occur and not be detected.

An assurance engagement on 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.

DEAN NEWBERY

A handwritten signature in black ink, appearing to be 'J. Keogh', with a stylized flourish at the end.

JIM KEOGH
Director

27/09/2023

General Purpose Financial Statements

for the year ended 30 June 2023

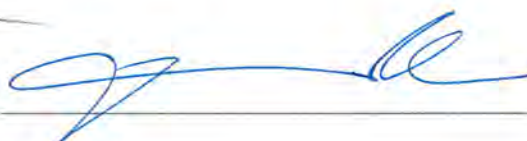
Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Copper Coast Council for the year ended 30 June 2023, the Council's Auditor, Dean Newbery 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*.



Russell Peate
Chief Executive Officer



Peter Oswald
Presiding Member, Audit Committee

Date: 27 September 2023

HEAD OFFICE

214 Melbourne Street
North Adelaide SA 5006

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North Adelaide SA 5006

T: (08) 8267 4777
www.deannewbery.com.au

Dean Newbery
ABN: 48 007 865 081

Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Copper Coast Council for the year ended 30 June 2023, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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

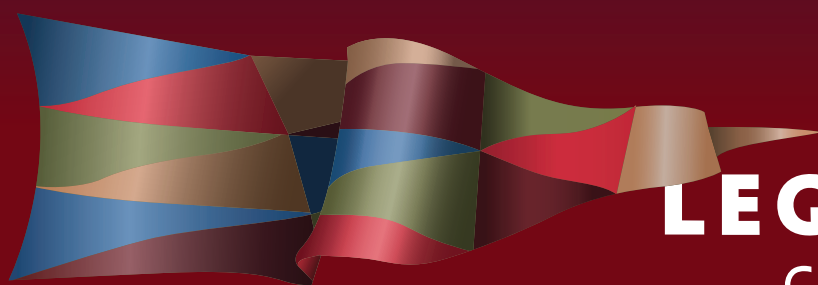


JIM KEOGH

Director

DEAN NEWBERY

27/09/2023



LEGATUS
GROUP

ANNUAL REPORT

2022 / 2023



*Legatus Group:
Regional Local Government
ambassador and advocate*

The Central Local Government Region was established in 1998 under Section 200 of the Local Government Act 1934 as a controlling authority and continues as a regional subsidiary of its establishing councils under Part 2 of Schedule 2 of the Local Government Act 1999 ("the Act") by virtue of the provisions of Section 43 of the Local Government (Implementation) Act 1999.

In 2016 the Central Local Government Region of South Australia adopted the name of the Legatus Group to which it is now referred.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

THE LEGATUS GROUP CHARTER CLAUSE 6.3 ANNUAL REPORT

- 6.3.1 *The Legatus Group must each year, produce an Annual Report summarising the activities, achievements and financial performance of the Legatus Group for the preceding Financial Year.*
- 6.3.2 *The Annual Report must incorporate the audited financial statements of the Legatus Group for the relevant Financial Year.*
- 6.3.3 *The Annual Report must be provided to the Constituent Councils by 30 September each year.*

The Central Local Government Region was established in 1998 under Section 200 of the Local Government Act 1934 as a controlling authority. It now continues in existence as a regional subsidiary of its member Councils under Part 2 of Schedule 2 of the Local Government Act 1999 by the provisions of Section 25 of the Local Government (Implementation) Act 1999.

In 2016 the Central Local Government Region of South Australia adopted the trading name of Legatus Group to which it is now referred.

The Legatus Group is a body corporate and is governed by a Board of Management which has the responsibility to manage all activities of the group and ensure that they act in accordance with its Charter.

CONTACT DETAILS

Address: 20 King Street Mintaro SA 5415 PO Box 1 Mintaro SA 5415

Telephone: 0407819000

Email: ceo@legatus.sa.gov.au

Website: www.legatus.sa.gov.au

LEGATUS GROUP BOARD OF MANAGEMENT

The Board consists of all principal members (Mayors) of the Constituent Councils which for 2022/2023 saw changes following the November 2022 elections.

COUNCIL	DELEGATE
Adelaide Plains Council	Mayor Mark Wasley
Barunga West Council	Mayor Leonie Kerley
Clare & Gilbert Valleys Council	Mayor Wayne Thomas - Mayor Allan Aughey OAM
Copper Coast Council	Mayor Roslyn Talbot
District Council of Mount Remarkable	Mayor Phillip Heaslip - Mayor Stephen McCarthy
District Council of Orroroo Carrieton	Mayor Kathie Bowman
District Council of Peterborough	Mayor Ruth Whittle OAM
Light Regional Council	Mayor Bill O'Brien
Northern Areas Council	Mayor Ben Browne - Mayor Sue Scarman
Port Pirie Regional Council	Mayor Leon Stephens
Regional Council of Goyder	Mayor Peter Matthey OAM - Mayor Bill Gebhardt
The Barossa Council	Mayor Bim Lange OAM
The Flinders Ranges Council	Mayor Greg Flint - Mayor Ken Anderson
Wakefield Regional Council	Mayor Rodney Reid
Yorke Peninsula Council	Mayor Darren Braund

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

OFFICE BEARERS FOR 2022/23

POSITION	DELEGATE
Chairman	Mayor Phillip Heaslip until 9 September 2022 then Mayor Rodney Reid
Deputy Chairs	Mayor Bill O'Brien Mayor Rodney Reid until 9 September 2022 Mayor Ken Anderson from 19 May 2023
South Australian Regional Organisation of Councils	Mayor Bill O'Brien Mayor Peter Matthey OAM until 18 August 2023 then Mayor Rodney Reid
Chief Executive Officer	Mr Simon Millcock
Auditor	Dean Newbery and Partners

The following meetings of the Board of Management were held during the 2022/23 year:

- 18 August 2022 Special Meeting online
- 9 September 2022 Annual General Meeting - Burra
- 9 September 2022 Ordinary General Meeting - Burra
- 16 December 2022 Ordinary General Meeting - Kadina
- 10 February 2023 Ordinary General Meeting - Port Pirie
- 19 May 2023 Ordinary General Meeting - Bundaleer North
- 2 June 2022 Special Meeting online

There were five advisory committees in 2022/2023:

- Audit and Risk Management Committee
- Regional Management Group
- Road Transport and Infrastructure Advisory Committee
- Waste Management Advisory Committee
- Community Wastewater Management Advisory Committee

All agendas and minutes from the Board meetings and these committees are published on the Legatus Group Website.

All advisory committee minutes were provided with the agendas to the Legatus Group meetings.

The Constituent Councils are provided during the year with Board Agendas, Minutes, Annual Report, Business Plan, Budget and Financial Reports.



ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

COMMITTEE MEMBERS

AUDIT COMMITTEE	MEMBERS
	<ul style="list-style-type: none">• Mayor Kathie Bowman (Orroroo Carrieton)• Mayor Rodney Reid (Wakefield)• Mr Peter Ackland (Port Pirie)• Mr Stephen Rufus (Chair) (Peterborough)• Mr Ian McDonald (Independent)

MANAGEMENT GROUP (COUNCIL CEOS)	MEMBERS
	<ul style="list-style-type: none">• Mr Sam Johnson OAM (Mt Remarkable)• Mr James Miller (Adelaide Plains)• Mr Martin McCarthy (Barossa)• Ms Maree Wauchope (Barunga West)• Dr Helen Macdonald (Clare & Gilbert Valleys)• Mr Russell Peate (Copper Coast)• Mr Eric Brown (Flinders Ranges)• Mr David Stevenson (Goyder)• Mr Richard Dodson (Light)• Ms Kelly Westell (Northern Areas)• Mr Paul Simpson (Orroroo Carrieton)• Mr Stephen Rufus (Peterborough)• Mr Peter Ackland (Pirie Regional)• Mr Andrew MacDonald (Wakefield) (Chair)• Mr Andrew Cameron (Yorke Peninsula)



ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

COMMITTEE MEMBERS

ROAD TRANSPORT INFRASTRUCTURE ADVSORY COMMITTEE	MEMBERS
	<ul style="list-style-type: none">• Dr Helen Macdonald (Clare & Gilbert Valleys) (Chair)• Mayor Leon Stephens (Port Pirie)• Lee Wallis (Goyder)• Steve Kaesler (Barossa)• Tim Neumann (Copper Coast)• Andre Kompler (Yorke Peninsula)• Karen Lee-Jones (Department of Planning, Transport and Infrastructure)• Daniel Willson (CEO RDA YMN)• Stuart Roberts (Wakefield)• Mitchell Foote (Flinders Ranges)
WASTE MANAGEMENT ADVISORY COMMITTEE	MEMBERS
	<ul style="list-style-type: none">• Mayor Mark Wasley (Adelaide Plains) (Chair)• Ivan Nolte (Copper Coast)• Tom Jones (Adelaide Plains)• Aaron Curtis (Barossa)• Glen Growden (Wakefield Regional)• Andre Kompler (Yorke Peninsula)• Lynette Seccafien (Adelaide Plains)• Stephen Rufus CEO (Peterborough)
COMMUNITY WASTE MANAGEMENT ADVISORY COMMITTEE	MEMBERS
	<ul style="list-style-type: none">• Mayor Leon Stephens (Port Pirie) (Chair)• Gary Easthope (Clare and Gilbert Valleys)• Grant Smith (Yorke Peninsula)• Nathan Berry (Light)• Kirsty Morgan (Wakefield)

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CHAIRMAN'S REPORT

MAYOR RODNEY REID

“ *It has been an honour to have been elected as Chairman of the Legatus Group at the September 2022 AGM and to move from previous role as Deputy.* ”

Firstly, I wish to acknowledge that there has been 5 new members to the board with 4 new Mayors and 1 returning Mayor which has provided some level of continuity. The Local Government elections in late 2022 did cause some level of complexity around appointments and decision making. With this in mind we held an induction session and following the board's approval we distributed a draft strategic plan and I took the opportunity to visit all member councils along with our CEO.

It was a pleasure to have Mayor Bill O'Brien as a Deputy Chairman and fellow member of the South Australian Regional Organisation of Councils (SAROC) and to welcome Mayor Ken Anderson in May 2023 as a joint Deputy Chairman.

At the May 2023 meeting Mayor Bowman announced her intention to resign and the Legatus Group thanked her for her long service to her community and the Legatus Group including as inaugural member of the Legatus Group Audit and Risk Management Committee.

There had been a decline in the attendance at board meetings prior to my appointment plus a break down in the connections between the Management Group (CEOs) and their involvement with the board.

I am of the opinion that this has since turned the corner following a workshop I attended with the Management Group and a new approach to the board meetings agendas which includes relevant examples of projects and programs from member councils.

The Legatus Group at the 19 May 2023 meeting committed to having an independent review of the charter and the strategic plan which is designed to assist in clarifying our direction. This will allow both Board Members and the CEOs to be further engaged on the future of the Legatus Group and allow them to provide input to their member councils.

It should be noted that the Barunga West Council has provided the 18 months' notice required of their withdrawal of membership according to our charter and CEO Simon Millcock acknowledged this through a return email to Barunga West Council.

The board has taken an approach over the past five years to not significantly increase members fees whilst using the reserves to undertake both administration and project work including the appointment of an Administration Officer. The board last year noted this needed reviewing in 2022/2023, which occurred through our Annual Business Plan and Budget for 2023/2024, whilst the plan to meet the targets for our reserves as previously agreed to by June 2023 occurred.

For the second year in a row the Legatus Group has paid for the membership of member councils to the SA Coastal Council Alliance. With a desire from the members seeking more user pay for the various projects taken on by Legatus, the funding for the SA Coastal Council Alliance memberships has not been included in the adopted Legatus 2023/2024 budget.

The board has continued to focus on the key areas of:

- Roads and Transport Infrastructure
- Waste Management – including Wastewater
- Community Capacity Wellbeing
- Environmental Sustainability



ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CHAIRMAN'S REPORT

MAYOR RODNEY REID (CONTINUED)

The Legatus Group provides a pivotal role to member councils in advocating on regional and state-wide issues and this has included:

- Rating equity associated with major energy producers continues through the recommendations and reports by the Legatus Group to the LGA.
- Wellbeing and Mental Health with a delegation of local MPs' Lifeline and the Legatus Group meeting with Minister for Health to gain support for retaining and expanding the Community Connect Centre model delivered by Lifeline. This included attendance by Dr John Brayley Chief Psychiatrist to the December 2022 Legatus Group meeting.
- Assisted with matters relating to Community Wastewater Management Schemes which saw a review and CWMS reform program.
- Delivery of the Northern and Yorke Drought Resilience Plan in partnership with Regional Development Australia Organisations and the Northern and Yorke Landscape Board.
- Review of the methodology used in assessing applications for the Special Local Roads Program.
- The role of Regional LGAs and SAROC to reduce any ambiguity associated with the Regional LGAs being able to provide reports to SAROC so that they can provide both a filtering mechanism for members and submit appropriate reports to SAROC.
- Support to the Flinders Ranges Council in their approach to have a review of appointments to LGA Board and SAROC and timing of the AGM.
- Support to the Goyder Council in their advocacy on the lack of backup power to telecommunications towers.
- Recommendations that the LGA consider creating a new committee for areas of support sought by member councils associated with CWMS.
- Support to the Flinders Ranges Council in their advocacy for the reintroduction of electronic attendance by Councillors at Council meetings.
- Approach by the Legatus Group to lobby for increased funding for the SLRP Program.
- Support to the Orroroo Carrieton Council opposition to the model Fee Structure being set by ESCOSA.



ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CHAIRMAN'S REPORT

MAYOR RODNEY REID (CONTINUED)

The Legatus Group provided support at a regional and state level with forums, workshops and webinars which attracted over 400 people throughout the year and they included:

- SA CWMS Conference (partnership with LGA) - Adelaide
- Legatus Group Waste Forum (partnership with KESAB) – Peterborough
- Prosper! Interdisciplinary solutions for Prosperous Regions Forum (partnership UniSA) - Nuriootpa
- Yorke Mid North Alliance Regional Planning Forum (partnership Northern and Yorke Alliance) - Tanunda
- Legatus Group Regional Roads Forum – Maitland
- Accessible Tourism Forum (partnership Catalyst Foundation) – Kadina
- Ageing and Disability Lifestyle Expo – Kadina
- Community Development Forum – Burra
- Native Foods Cultural Awareness Forum – Quorn
- Urban Sustainability Forum – Freeling

Key reports and projects supported this year by the Legatus Group were:

- Updated Report - Wellbeing Gap Analysis Legatus Group Northern Councils released.
- Attracting, Developing and Retaining Regional Local Government Workforce Report released.
- Career Pathways & Workforce Toolkit for Regional SA Councils commenced.
- MoU established with Lions International to support Waste reduction.
- Northern and Yorke Community Continuity Planning for Disasters.
- Stormwater Harvesting.
- Legatus Group Regional Local Roads Plan database updates and Expansion of Regional Road Transport GIS and including Bridge and Culverts.
- NHVR Strategic Local Government Asset Assessment Project with National Heavy Vehicle Regulator.
- CWMS on-line training project.
- Assessment of Bridge and Culverts report
- Legatus Group Waste and Resource Recovery Strategy and Action Plan 2021-2026.
- Northern and Yorke Climate Change Sector Agreement.
- Northern and Yorke Drought Resilience Plan.

CHAIRMAN'S REPORT

MAYOR RODNEY REID (CONTINUED)

Direct support has been provided to grant applications for the region which have resulted in close to \$4.5m of value to the region. They include:

- 2022 SLRP grants resulting in \$4.056m across 4 councils from a total \$13.356m allocated to regional councils in 2022 or approx. 30% of the funding.
- Preparing your community for disasters and emergencies – Northern and Yorke Region of SA secured \$92,000 funding from SAFECOM.
- Pilot Organics Processing Plant at Peterborough (successful).
- Carbon Offsetting for Local Government – being led by City of Adelaide (successful).
- Climate Resilient Asset Capacity Augmentation for Community Wastewater Management with Constructed Floating Wetland Systems – being led by UniSA (successful).
- Caravan / RV Dump Point Project – being led by Flinders University (successful).
- LG Career Pathways & Workforce Toolkit for Regional SA Councils – being led by Torrens University (successful).
- Landscape Board Future Drought Fund: Extension and Adoption of Drought Resilience Farming Practices Grants Program application.
- Adelaide Plains Council Heavy Vehicle Safety Initiative.
- Uni SA Solar PV Recycling.

The Legatus Group continued to support the South Australia Drought Resilience Adoption and Innovation Hub as a Local Government project partner.

There has been significant support for equity associated with the Special Local Roads Program funding and we were pleased to see the positive outcomes especially for the Yorke Peninsula Council application.

We continue to encourage and foster closer working relationships with the three Regional Development Australia (RDA) organisations and the Northern and Yorke Landscape Board.

The Legatus Group have supported and are an active partner in the Northern and Yorke Landscape Board Aboriginal Engagement Committee.

The board has made a concerted effort to reduce the amount of project work being undertaken and progress more on advocacy and providing a partnership approach with others on projects.

The Legatus Group CEO and staff committed large amounts of time to the development of many Conferences and Forums which have all been highly regarded and of great value to those attending and especially member councils. I also note with positivity the CEO efforts to support regional councils across the State.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CHAIRMAN'S REPORT

MAYOR RODNEY REID (CONTINUED)

The Audit and Risk Management Group Committee have ensured that the work plan has assisted us in improving our governance and recommendations around variations to our policies. The other advisory committees have played a key role in supporting and recommending actions to the board. It is pleasing to see more board members and council staff being active on these committees. I would like to acknowledge all the Board members and council CEOs and staff who have committed time to the Advisory Committees.

I thank CEO Simon Millcock for the reports prepared and the introduction of the bi-monthly newsletter which is distributed to stakeholders and partners in all spheres of government. I wish to thank him for his commitment and passion for the local government sector and his willingness to work with all members and to accept and progress the ongoing changes within the Legatus Group.

2022/2023 has been a year of listening to each other, learning from each other and redirecting our focus as we work together to support and strengthen our region.



Mayor Rodney Reid
Chairman Legatus Group

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CEO REPORT MR SIMON MILLCOCK

“ Firstly, I would like to acknowledge the support provided to me by Chairman Mayor Rodney Reid and Deputy Chairman Mayor Bill O'Brien, Board Members, CEOs, Committees, Regional Partners and the Legatus Group staff over the past year.

This year saw the focus on a more consolidated approach to advocacy and increased partnerships.

There were three grants secured in 2023/2024 which were:

1. **Regional Capacity Building Allocations – LGA**
2. **Joint Services Arrangements CWMS – LGA CWMS**
3. **Preparing your community for disasters and emergencies – SAFECOM**

Items 2 and 3 allowed for the employment of part time Project Officers Dr Paul Chapman and Robert Bunch. All contracts for grants and projects have been reported on according to the agreements with a delay experienced in securing the first payment of the SAFECOM funds due to the reference group meeting late in June 2023 to approval a draft document required by SAFECOM.

This year 54% of the Legatus Group's income came from its membership fees. The 15-member council contributions during the previous six years had been on average around 30% of the Legatus Group income.

Due to a reduction in project work, there were less grants obtained although they did make up around 33% of the Legatus Group income. Interest rates increased, which resulted in a better than predicted return on investment income.

This reduction in grant funding was also reflected in a major reduction in contractor and consultant costs compared to the previous 4-5 years.

Areas with increases in expenses to those budgeted were due to motor vehicle costs as the change over to a new vehicle was not able to occur due to supply delays. The meeting and conference costs were substantially higher than the previous year but this was budgeted for as the Legatus Group had responsibility to manage the Annual Forum for the Northern and Yorke Alliance. Telephone, Internet and Websites were around half of the costs from 2022 and this was due to working from home and the website being updating in 2022.

The financial result is that the Legatus Group continues to be in a sound financial position to cover its forthcoming liabilities and within the targets set by the board for its reserves. Previous decisions by the Legatus Group were to have around 18 months of operational costs / commitments available with some funds as a contingency for any possible immediate project. The amount that has been identified previously was \$450,000 and this year the amount in the accumulated surplus and other reserves is just slightly under \$500,000.

The Legatus Group budget for 2022/2023 had shown an operating deficit of \$172,800 and the actual deficit was \$119,340. Noting that the instalments from SAFECOM of \$42,000 and \$3,000 from the LGA for projects whilst invoiced were not received by 30 June 2023.

The closure of the Legatus Group office has continued to assist with reduced administration costs with all staff working from their home offices. Plus, there was a reduction in travel required by the CEO although this was countered by the inability to secure a new vehicle so vehicle maintenance costs were higher.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CEO REPORT

MR SIMON MILLCOCK (CONTINUED)

The board has noted that the current use of reserves to fund administration costs is not sustainable and following support from 11 of the member councils for the 2023/2024 Legatus Group Business Plan and Budget there will be an increase in membership fees. This will be further addressed in the coming year with a review of the Charter and Strategic Plan.

This year saw my attendance and delivery of agendas, minutes and reports to over 40 Legatus Group Board, Advisory Committees, Yorke Mid North Alliance and SAROC meetings whilst managing the delivery of state and regional forums, workshops and webinars.

The board continued to support having a part time administration officer and the contract with Tracey Rains was extended and this has provided beneficial outcomes.

The 2 reviews of the Legatus Group Strategic Plan during the year were not able to reach a conclusion with the first version being approved by 14 of the 15 constituent councils and following the Local Government election the second version approved by 11 of the 15 constituent councils. As the charter requires all 15 member councils to approve this was not achieved.

I am a member of the Yorke Mid North Alliance, Regional LGA CEOs Forum and the Northern and Yorke Landscape Board Aboriginal Engagement Committee (proxy for Mayor O'Brien). Whilst I provided a regional voice to help support the local government sector in several areas including:

- EPA and the State of the Environment Report Assurance Group
- Orroroo and Roseworthy Drought Hub Nodes
- Local Govt Regional Climate Partnerships Network
- UniSA C-Edge Advisory Board
- Volunteer SA NT – Volunteer Strategy

The Legatus Group Website updates include increased information from all forums undertaken as a resource plus the bi-monthly CEO Newsletter gains positive feedback. The social media presence has continued to grow with increased followers on both Facebook and LinkedIn.



ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CEO REPORT

MR SIMON MILLCOCK (CONTINUED)

Reports distributed and or published include:

- Legatus Group Road Transport Plan Expansion to now include QGIS and Roads Data Base Update.
- Wellbeing Gap Analysis from the Northern Councils Update.
- Attracting, Developing and Retaining Regional Local Government Workforce Report.
- Northern and Yorke Drought Resilience Plan.

Projects which have commenced and that are being supported are:

- Preparing your community for disasters and emergencies – Northern and Yorke Region of SA (Legatus Group).
- Extending the capacity of regional Community Wastewater Management Systems (UniSA).
- Local Government Career Pathways & Workforce Toolkit for Regional South Australia (Torrens University).
- Stormwater Harvesting (Space Down Under).
- Carbon Offsetting for Local Government (consortium of councils via City of Adelaide).
- Caravan / RV Dump Point Project (Flinders Uni).
- Prosperous Regions Conference (UniSA).
- Native Foods Supply Chain (UniSA).
- Drought Future Fund - Community Impact project (Northern and Yorke Alliance via RDA BGLAP).
- Northern and Yorke Landscape Board Resilient Coastal Ecosystems on YP and Gulf and Ranger Project.
- NHVR / Legatus Group Heavy Vehicle Priority Route Collaboration.
- District Council of Peterborough Pilot Organics Processing Plant.

Whilst support was provided to:

- Adelaide Plains Councils application for Heavy Vehicle Safety Initiative.
- UniSA Solar PV Recycling.
- LGA application to the Coastal and Estuarine Risk Mitigation Program.
- LGA Building Sector Capability Project.
- UniSA Support for uaDA Grant - Digital Data Connectivity and Sharing Platform for Climate Resilience and Adaptation Planning in Regional SA.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CEO REPORT MR SIMON MILLCOCK

Advocacy support continues to be a priority and this has included.

- Legatus Group request for changes to SLRP applications.
- Legatus Group support for an LGA CWMS Advisory Committee.
- Yorke Peninsula Council with the North Coast Road Point Turton SLRP application.
- The Flinders Ranges Council re Councillor participation at council meetings through electronic means.
- District Council of Orroroo Carrieton re Equity in cost by ESCOSA.
- Lifeline Community Connect – Centralised model for the delivery of Mental Health.
- Rating Equity for Councils from Power Generators.

The second half of the year has seen the LGA advise that Regional LGAs previous approach for engagement as both a filtering mechanism and being able to provide direct reports on matters to SAROC is not supported. This has caused a level of concern in the Legatus Group and this is being addressed by the LGA and Regional LGAs.

I sincerely thank the support I received from Paul Chapman, Tracey Rains, Robert Bunch and Colin Davies. Working in isolation across a broad region has its challenges but the resulting work from all reflected well for the Legatus Group.



Simon Millcock

CEO Legatus Group

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CHAIRMAN LEGATUS GROUP AUDIT AND RISK COMMITTEE – STEPHEN RUFUS

This is a summary of activities undertaken, and recommendations made during 2022-2023.

The committee met on 4 occasions.

DATE	NO OF MEMBERS ATTENDING
25 August 2022	5
8 December 2022	3
31 January 2023	4
5 May 2023	5

COMMITTEE MEMBER	NO OF MEETINGS ATTENDING
Mayor Kathie Bowman	3
Mayor Rodney Reid	4
Peter Ackland	2
Stephen Rufus	4
Ian McDonald	4



ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

The following table sets out the principal issues addressed by the Committee for 2022-2023.

PRINCIPAL ISSUES EXAMINED	COMMENT
Audit Committee Chair	That there is an Independent Member of the Audit Committee to Chair approved and Stephen Rufus appointed.
Annual Financial Report	No issues, unqualified audit, adopted for the 21/22 financial year.
Review of Budget Against Actuals	Noted no issues and supported the allocation of the expenditure identified of carry over reserves and accumulated surplus for business plan and budgets.
Review of Work Plan, Internal Controls	<ol style="list-style-type: none">1. Work planned maintained and adoption of recommendations by Auditor re policies.2. Recommended and supported workshop on strategic plans and long term financial plan with appropriate recommendations to the board.
Charter	Recommended the Legatus Group adopt a variation to the Legatus Group Charter regrading adoption of Annual Business Plan and Budget.
Business, Budget and Strategic Plan	<ol style="list-style-type: none">1. Monitored the 2022-2023 business plan and budget and its quarterly updates.2. Noted, supported and provided input to Legatus Group Strategic Plan reviews.3. Reported on a need to align the Business Plan and Budget to Strategic Plan.4. Recommended a procedure be developed for preparing the annual business plan and budget.5. Recommended a review be undertaken of the formatting for the Long Term Financial Plan.
Policies	Recommendations to the board for adoption of 3 new policies: <ul style="list-style-type: none">• Board Induction• Records and Information Management• Risk Management
Membership	The final meeting noted the contribution Mayor Kathie Bowman had provided to the committee.
Equity / Reserves	Recommendations to Board on the levels to be held.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

CENTRAL LOCAL GOVERNMENT REGION OF SA

TRADING AS



ANNUAL FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR

1 JULY 2022 - 30 JUNE 2023

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

General Purpose Financial Reports for the year ended 30 June 2023

TABLE OF CONTENTS

	<u>Page</u>
Certification of Financial Statements	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 Principal Financial Statements	
Note 1 - Significant Accounting Policies	8
Note 2 - Income	11
Note 3 - Expenses	12
Note 4 - Current Assets	13
Note 5 - Plant & Equipment	14
Note 6 - Liabilities	15
Note 7 - Reserves	15
Note 8 - Reconciliation of Cash Flow Statement	16
Note 9 - Functions	16
Note 10 - Financial Instruments	17
Note 11 - Financial Indicators	18
Note 12 - Uniform Presentation of Finances	19
Note 13 - Related Party Disclosures	20
Note 14 - Contingencies & Assets & Liabilities Not Recognised	21
Note 15 - Events Occurring After Reporting Date	21
Audit Report - Financial Statements	
Audit Report - Internal Controls	
Group Certificate of Audit Independence	
Audit Certificate of Audit Independence	

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

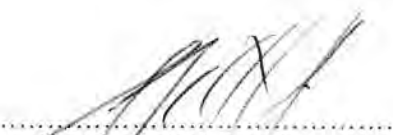
LEGATUS GROUP


ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2023

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Legatus Group 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 Legatus Group's financial position at 30 June 2023 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Legatus Group provide a reasonable assurance that the Group's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Legatus Group's accounting and other records.


Simon MILLCOCK
CHIEF EXECUTIVE OFFICER


Mayor Rodney REID
CHAIR

Date: 25 August 2023.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
INCOME			
Council Contributions	2	173,850	170,400
Grants, subsidies and contributions	2	107,600	93,783
Investment income	2	22,035	7,032
Other income	2	18,329	3,108
Total Income		321,814	274,323
EXPENSES			
Employee costs	3	272,632	263,171
Materials, contracts & other expenses	3	167,150	305,395
Depreciation, amortisation & impairment	3	1,372	7,209
Total Expenses		441,154	575,775
OPERATING SURPLUS / (DEFICIT)		(119,340)	(301,453)
Other Comprehensive Income		-	-
NET SURPLUS / (DEFICIT)		(119,340)	(301,453)
TOTAL COMPREHENSIVE INCOME		(119,340)	(301,453)

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

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

STATEMENT OF FINANCIAL POSITION as at 30 June 2022

		2023	2022
	Notes	\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	4	504,240	657,733
Trade & other receivables	4	91,100	2,152
Total Current Assets		595,340	659,885
Non-current Assets			
Infrastructure, property, plant & equipment	5	13,409	13,872
Total Non-current Assets		13,409	13,872
Total Assets		608,749	673,757
LIABILITIES			
Current Liabilities			
Trade & other payables	6	74,037	15,037
Provisions	6	13,457	23,881
Total Current Liabilities		87,494	38,918
Non-current Liabilities			
Provisions	6	21,423	15,667
Total Non-current Liabilities		21,423	15,667
Total Liabilities		108,917	54,585
NET ASSETS		499,832	619,172
EQUITY			
Accumulated Surplus		230,062	349,402
Other Reserves	7	269,770	269,770
TOTAL EQUITY		499,832	619,172

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

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2023

		Accumulated Surplus	Other Reserves	TOTAL EQUITY
2023	Notes	\$	\$	\$
Balance at end of previous reporting period		349,402	269,770	619,172
Net Surplus / (Deficit) for Year		(119,340)	-	(119,340)
Other Comprehensive Income				
Transfers between reserves	7	-	-	-
Balance at end of period		230,062	269,770	499,832
2022				
Balance at end of previous reporting period		650,854	269,770	920,624
Net Surplus / (Deficit) for Year		(301,453)	-	(301,453)
Other Comprehensive Income				
Transfers between reserves	7	-	-	-
Balance at end of period		349,402	269,770	619,172

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

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

STATEMENT OF CASH FLOWS

for the year ended 30 June 2023

		2023	2022
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Council Contributions		173,850	170,400
Investment receipts		22,035	7,032
Grants utilised for operating purposes		18,652	131,599
Reimbursements		-	-
Other revenues		18,329	3,108
<u>Payments</u>			
Employee costs		(277,300)	(255,086)
Materials, contracts & other expenses		(108,150)	(327,520)
Net Cash provided by (or used in) Operating Activities	8	(152,584)	(270,467)
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Receipts</u>			
Sale of replaced assets		-	-
<u>Payments</u>			
Expenditure on renewal/replacement of assets		-	-
Expenditure on new/upgraded assets		(909)	(1,720)
Purchase of investment property		-	-
Net purchase of investment securities		-	-
Development of real estate for sale		-	-
Loans made to community groups		-	-
Capital contributed to equity accounted Council businesses		-	-
Net Cash provided by (or used in) Investing Activities		(909)	(1,720)
CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>			
Proceeds from borrowings		-	-
Proceeds from aged care facility deposits		-	-
<u>Payments</u>			
Repayments of borrowings		-	-
Repayment of finance lease liabilities		-	-
Repayment of aged care facility deposits		-	-
Net Cash provided by (or used in) Financing Activities		-	-
Net Increase (Decrease) in cash held		(153,493)	(272,187)
Cash & cash equivalents at beginning of period	8	657,733	929,919
Cash & cash equivalents at end of period	8	504,240	657,733

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

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1. Basis of Preparation

This general purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011*.

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates, and requires management to exercise its judgement in applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this Note.

All amounts in the financial statements have been rounded to the nearest dollar (\$).

1.1 Historical Cost Convention

Except as stated below, these financial statements have been prepared in accordance with the historical cost convention.

1.2 The Local Government Reporting Entity

The Legatus Group ("the Group") is a regional subsidiary under Section 43 and Schedule 2 of the *Local Government Act 1999*.

The Constituent Councils are:

- | | |
|--------------------------------------|--|
| 1. The Barossa Council | 2. District Council of Mount Remarkable |
| 3. Barunga West Council | 4. Northern Areas Council |
| 5. Clare and Gilbert Valleys Council | 6. District Council of Orroroo/Carrieton |
| 7. Copper Coast Council | 8. District Council of Peterborough |
| 9. The Flinders Ranges Council | 10. Port Pirie Regional Council |
| 11. Regional Council of Goyder | 12. Wakefield Regional Council |
| 13. Light Regional Council | 14. Yorke Peninsula Council, and |
| 15. Adelaide Plains Council. | |

All funds received and expended by the Group have been included in the Financial Statements forming part of this Financial Report.

1.3 Income recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Group obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes. Also disclosed is the amount of grants, contributions and receivables recognised as incomes in a previous reporting period which were obtained in respect of the Group's operations for the current reporting period.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.4 Cash, Cash Equivalents and other Financial Instruments

Cash Assets include all amounts readily convertible to cash on hand at the Group'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 generally unsecured and do not bear interest. All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 10.

1.5 Vehicles & Contents

All non-current assets purchased are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". All assets are recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition.

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by the Group for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are as follows:

Contents	\$2,000
Motor Vehicles	\$5,000

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of the Group, 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 below.

Contents	1 to 5 years
Motor Vehicles	3 to 5 years

1.6 Payables

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

Amounts received from external parties in advance of service delivery are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

1.7 Employee Benefits

Salaries, Wages & Compensated Absences

The Group has 2 FTE employees as at the 30 June 2023, a Chief Executive Officer, a part-time Project Officer and a part-time Admin Officer. Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government 10 year bond rates.

FINANCIALS

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

No accrual is made for sick leave as the Group's experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. The Group does not make payment for untaken sick leave.

1.8 Superannuation

The Group contributes the statutory 10.5% SGC superannuation to the nominated superannuation funds for all staff. This will increase to 11.0% for the 2023-24 financial year.

1.9 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.

1.10 Leases

In the previous year, the Group performed an assessment of the potential impact of AASB 16 *Leases*. The Group was only engaged in a short-term lease as per Section 5 of AASB 16 and therefore the lease was recognised as an operating expense on a straight-line basis over the term of the lease. There were no leases for the year 22-23.

1.11 New Accounting Standards

In the current year, the Group adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to the Group's accounting policies.

The Group has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective. Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2023 reporting period and have not been used in preparing these reports.

AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current

AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvement 2018-2020 and Other Amendments

AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current

AASB 17 Insurance Contracts

The Group is of the view that none of the above new standards or interpretations will affect any of the amounts recognised in the financial statements, but that they may impact certain information otherwise disclosed.

1.12 Economic Dependencies

The Group is aware of its current dependence on Grants Revenue received from the Commonwealth Government, State Government and the Local Government Association for the ongoing operations of the Group. Should the Group not secure funding or a significantly reduced level of funding in future years, it may impact on the ability of the Group to continue operating as a going concern.

1.13 Disclaimer

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

1.14 Comparative Information

During the financial year, the Group has reviewed the allocation and classification of some transactions which have been updated in the comparative information presented. Changes in classification has resulted in no change to the previously reported financial performance and position of the Group.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

Note 2 - INCOME

	2023 \$	2022 \$
COUNCIL CONTRIBUTIONS		
<u>General Contribution</u>	<u>173,850</u>	<u>170,400</u>
	<u>173,850</u>	<u>170,400</u>
INVESTMENT INCOME		
Interest on investments		
Local Government Finance Authority	22,035	7,032
Banks	-	-
	<u>22,035</u>	<u>7,032</u>
OTHER INCOME		
Conference Registrations & Sponsorship	13,211	3,108
Sundry	5,118	-
	<u>18,329</u>	<u>3,108</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS		
CWMS	31,000	28,000
Disaster Recovery	29,100	-
Volunteering	7,500	-
Regional Capacity	40,000	42,783
SA Road Funding	-	15,000
NRM - - Landscape Priority	-	8,000
	<u>107,600</u>	<u>93,783</u>
<i>The functions to which these grants relate are shown in Note 10.</i>		
Sources of grants		
Commonwealth government	-	-
State government	29,100	8,000
LGA	71,000	85,783
Other	7,500	-
	<u>107,600</u>	<u>93,783</u>

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 3 - EXPENSES

	2023 \$	2022 \$
EMPLOYEE COSTS		
Salaries and Wages	200,665	198,882
Employee leave expense	37,008	31,768
Superannuation	25,358	22,064
Workers' Compensation Insurance	2,920	4,232
Professional Development	461	127
FBT	6,220	6,098
Total Operating Employee Costs	272,632	263,171
 Total Number of Employees	 1.9	 2.0
<i>(Full time equivalent at end of reporting period)</i>		
MATERIALS, CONTRACTS & OTHER EXPENSES		
<u>Prescribed Expenses</u>		
Auditor's Remuneration	2,441	2,338
Subtotal - Prescribed Expenses	2,441	2,338
<u>Other Materials, Contracts & Expenses</u>		
Contractors & Consultants	107,179	241,380
Legal Expenses	-	80
Unleaded Fuel	3,939	4,075
Other Motor Vehicle Costs	3,538	2,752
Members Allowances & Support	4,500	4,125
Meetings & Conferences	13,381	4,807
Insurance	10,537	8,921
Rental - Premises	-	9,603
Advertising	1,268	704
Accommodation	1,230	1,932
Airfares, Taxi Fares & Parking	223	263
Travel - Reimbursement	2,079	1,124
Catering & Meals	7,507	7,372
Telephone & Internet	2,981	3,871
IT & Web	5,354	10,963
Postage/Stationery	644	784
Sundry	349	300
Subtotal - Other Materials, Contracts & Expenses	164,709	303,057
	167,150	305,395
 DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Motor Vehicle	1,372	5,489
Contents	-	1,720
	1,372	7,209

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 4 - CURRENT ASSETS

CASH & EQUIVALENT ASSETS

Cash at Bank	38,081	12,324
Deposits at Call	466,159	645,409
	<u>504,240</u>	<u>657,733</u>

TRADE & OTHER RECEIVABLES

Accrued Revenues	1,780	495
Other levels of Government	89,320	-
GST / FBT Recoupment	-	1,657
	<u>91,100</u>	<u>2,152</u>

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2023

Note 5 - NON-CURRENT ASSETS - VEHICLES & CONTENTS

	2022				2023			
	\$				\$			
	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Motor Vehicles	-	28,967	(15,095)	13,872	-	29,876	(16,467)	13,409
Contents	-	3,678	(3,678)	-	-	3,678	(3,678)	-
TOTAL PLANT & EQUIPMENT	-	32,645	(18,773)	13,872	-	33,554	(20,145)	13,409
<i>Comparatives</i>	-	32,915	(13,554)	19,361	-	32,645	(18,773)	13,872

	2022	CARRYING AMOUNT MOVEMENTS DURING YEAR							2023
	\$	\$							\$
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers		CARRYING AMOUNT
		New/Upgrade	Renewals				In	Out	
Motor Vehicles	13,872	909	-	-	(1,372)	-	-	-	13,409
Contents	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
TOTAL PLANT & EQUIPMENT	13,872	909	-	-	(1,372)	-	-	-	13,409
<i>Comparatives</i>	<i>19,361</i>	<i>1,720</i>	<i>-</i>	<i>-</i>	<i>(7,209)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>13,872</i>

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 6 - LIABILITIES

	2023		2022	
	\$		\$	
TRADE & OTHER PAYABLES	Current	Non-current	Current	Non-current
Goods & Services	-	-	2,205	-
Payments received in advance	49,100	-	7,500	-
Accrued expenses - employee entitlements	4,919	-	4,082	-
Accrued expenses - other	2,250	-	1,250	-
GST & PAYG	17,768	-	-	-
	74,037	-	15,037	-
PROVISIONS				
Employee entitlements - Annual Leave	13,457	-	23,881	-
Employee entitlements - Long Service Leave	-	21,423	-	15,667
	13,457	21,423	23,881	15,667

Note 7 - RESERVES

OTHER RESERVES	1/7/2022	Transfers to Reserve	Transfers from Reserve	30/6/2023
General Reserve	269,770	-	-	269,770
TOTAL OTHER RESERVES	269,770	-	-	269,770
<i>Comparatives</i>	<i>269,770</i>			<i>269,770</i>

PURPOSES OF RESERVES

Other Reserves

This reserve was established to provide for one year of basic operation (employee costs, vehicle costs, insurance, materials), should no revenue be received.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 8 - RECONCILIATION TO CASH FLOW STATEMENT

(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 Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

	Notes	2023 \$	2022 \$
Total cash & equivalent assets	4	504,240	657,733
Less: Short-term borrowings	8	-	-
Balances per Cash Flow Statement		<u>504,240</u>	<u>657,733</u>

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

Net Surplus (Deficit)	(119,340)	(301,453)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	1,372	7,209
Net increase (decrease) in unpaid employee benefits	(4,668)	8,085
	(122,636)	(286,159)
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(88,948)	37,818
Net (increase) decrease in other current assets	(909)	-
Net increase (decrease) in trade & other payables	59,000	(22,125)
Net Cash provided by (or used in) operations	<u>(153,493)</u>	<u>(270,466)</u>

Note 9 - FUNCTIONS

The activities of the Region are categorised into the following programs, projects & activities:

- 1 A - Corporate Function
- 2 P001 - Regional & Community Sustainability
- 3 P006 - Disaster & Emergency Management
- 4 P009 - CWMS & Climate Change Co-ordinator
- 5 P017 - Waste Management Composting
- 6 P022 - Roads & Transport
- 7 P027 - Community Capacity Building
- 8 P028 - Regional Capacity Building
- 9 P034 - N&Y Coastal Management Action Plan
- 10 P038 - Regional Waste Strategy
- 11 P040 - Disability Inclusion Action Plan
- 12 P045 - Aboriginal Engagement Committee
- 13 P046 - DCP Pilot Organics Plant

Income and expenses have been attributed to the functions/activities throughout the financial year.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 10 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as *loans and receivables*.

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits **Accounting Policy:** Carried at lower of cost and net realisable value; Interest is recognised when earned.

Terms & conditions: Short term deposits are available on 24 hour call with the LGFA and have an interest rate of 4.30% as at 30 June 2023

Carrying amount: approximates fair value due to the short term to maturity.

Receivables - Trade & other debtors

Accounting Policy: Carried at nominal value.

Terms & 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.

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 Group.

Terms & conditions: Liabilities are normally settled on 30 day terms.

Carrying amount: approximates fair value.

Liquidity Analysis

	2023	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		\$	\$	\$	\$	\$
Cash & Equivalents		504,240	-	-	504,240	504,240
Receivables		91,100	-	-	91,100	91,100
Other Financial Assets		-	-	-	-	-
Total		595,340	-	-	595,340	595,340
Financial Liabilities						
Payables		2,250	-	-	2,250	2,250
Current Borrowings		-	-	-	-	-
Non-Current Borrowings		-	-	-	-	-
Total		2,250	-	-	2,250	2,250

	2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		\$	\$	\$	\$	\$
Cash & Equivalents		657,733	-	-	657,733	657,733
Receivables		2,152	-	-	2,152	2,152
Other Financial Assets		-	-	-	-	-
Total		659,885	-	-	659,885	659,885
Financial Liabilities						
Payables		1,250	-	-	1,250	1,250
Current Borrowings		-	-	-	-	-
Non-Current Borrowings		-	-	-	-	-
Total		1,250	-	-	1,250	1,250

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 Group.

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 Group is the carrying amount, net of any allowance for doubtful debts. All Group 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 Group'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 the Group's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor currency risk apply.

Liquidity Risk is the risk that the Group 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.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 11 - FINANCIAL INDICATORS

	2023	2022	2021
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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. Detailed methods of calculation are set out in the SA Model Statements.

The Information Paper was revised in May 2015 and the financial indicators for previous years have been re-calculated in accordance with the revised formulas.

Operating Surplus Ratio

<u>Operating Surplus</u>	(37.1%)	(109.9%)	(49.8%)
Total Operating Income			

This ratio expresses the operating surplus as a percentage of total operating revenue.

Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	(151%)	(221%)	(148%)
Total Operating Income			

Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.

Asset Renewal Funding Ratio

<u>Net Asset Renewals</u>	0%	0%	0%
Depreciation Expenditure			

Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 12 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Group prepared on a simplified Uniform Presentation Framework basis.

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

	2023 \$	2022 \$
Income	321,814	274,323
Expenses	(441,154)	(575,775)
Operating Surplus / (Deficit)	(119,340)	(301,453)
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	-	-
Add back Depreciation, Amortisation and Impairment	1,372	7,209
Proceeds from Sale of Replaced Assets	-	-
	1,372	7,209
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including investment property & real estate developments)	(909)	(1,720)
Amounts received spec. for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets (including investment property and real estate developments)	-	-
	(909)	(1,720)
Net Lending / (Borrowing) for Financial Year	(118,877)	(295,964)

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 13 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Group include the 15 Mayors/Chairpersons of the constituent Councils and the CEO. In all, 1 person was paid the following total compensation:

	2023	2022
	\$	\$
Salaries, allowances & other short term benefits	163,432	158,801
Member Allowance	4,500	4,125
Post-employment benefits	17,160	15,880
Long term benefits	-	-
FBT	6,220	6,098
Termination benefits	-	-
TOTAL	191,312	184,904

The Group received the following amounts in total:

	2023	2022
	\$	\$
Contributions for fringe benefits tax purposes	-	-
TOTAL	-	-

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

During the reporting period, no Key Management Personnel or parties related to them had any transactions on more favourable terms than those available to the general public.

OTHER RELATED PARTIES

Amounts received from Related Parties during the financial year and owed by Related Parties at the end of the financial year (inclusive of GST).	Received 2023	Outstanding 2023
	\$	\$
The Barossa Council	12,749	-
Barunga West Council	12,749	-
Clare and Gilbert Valleys Council	12,749	-
Copper Coast Council	12,749	-
The Flinders Ranges Council	12,749	-
Regional Council of Goyder	12,749	-
Light Regional Council	12,749	-
Adelaide Plains Council	12,749	-
District Council of Mount Remarkable	12,749	-
Northern Areas Council	12,749	-
District Council of Orroroo / Carrieton	12,749	-
District Council of Peterborough	12,749	-
Port Pirie Regional Council	12,749	-
Wakefield Regional Council	12,749	-
Yorke Peninsula Council	12,749	-
TOTAL	191,235	-

Description of Services provided to all Related Parties above:

The Legatus Group is the peak regional local government organisation that is focused on the interests of its communities. The Legatus Group's primary purpose focuses on the wealth, wellbeing and social cohesion of these communities via a sustainable approach of productive landscapes and natural environment. Its focus is on the key roles of local government.

The Group has Five Primary Goals and numerous strategies to achieve these are outlined in the Group's Strategic Plan 2018-2028 which is available on the Group's website.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 14 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE STATEMENT OF FINANCIAL POSITION

There are no contingencies, assets or liabilities not recognised in the financial statements for the year ended 30 June 2023.

Note 15 - EVENTS OCCURRING AFTER REPORTING DATE

There were no events subsequent to 30 June 2023 that need to be disclosed in the financial statements.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2023

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Legatus Group for the year ended 30 June 2023, the Council's Auditor, Dean Newbery & Partners, 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*.



CHIEF EXECUTIVE OFFICER
The Barossa Council



CHIEF EXECUTIVE OFFICER
Clare & Gilbert Valleys Council

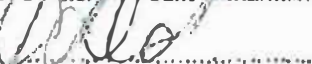


CHIEF EXECUTIVE OFFICER
The Flinders Ranges Council



CHIEF EXECUTIVE OFFICER
Light Regional Council

Acting CHIEF EXECUTIVE OFFICER
District Council of Mount Remarkable



CHIEF EXECUTIVE OFFICER
Port Pirie Regional Council



CHIEF EXECUTIVE OFFICER
York Peninsula Council



CHIEF EXECUTIVE OFFICER
Wakefield Regional Council



CHIEF EXECUTIVE OFFICER
Legatus Group

Date: 25 AUGUST 2023



CHIEF EXECUTIVE OFFICER
Barunga West Council



CHIEF EXECUTIVE OFFICER
Copper Coast Council



CHIEF EXECUTIVE OFFICER
Regional Council of Gynder



CHIEF EXECUTIVE OFFICER
Adelaide Plains Council

CHIEF EXECUTIVE OFFICER
Northern Areas Council



CHIEF EXECUTIVE OFFICER
District Council of Port Phillip



CHIEF EXECUTIVE OFFICER
District Council of Peterborough

CHAIR, Legatus Group
Audit & Risk Management Committee



CHAIR
Legatus Group