



# 2021-2022 ANNUAL REPORT

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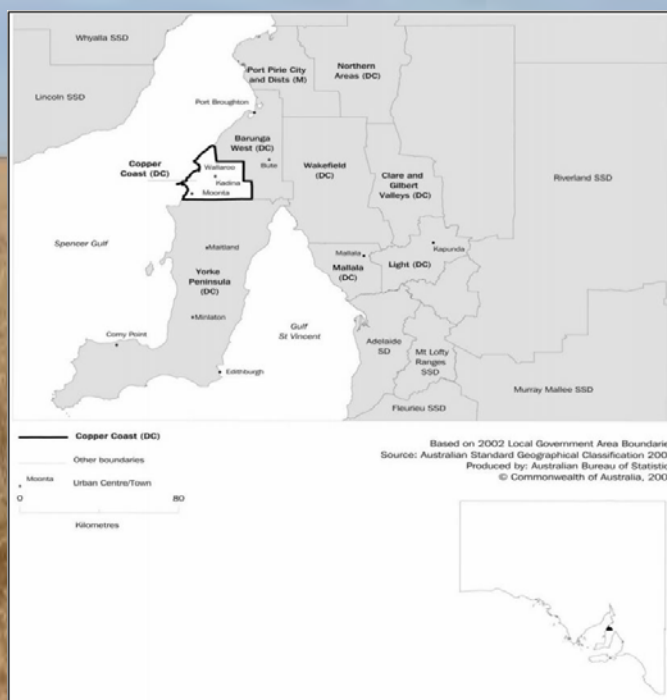


# Forward

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 a historical record of the Council's activities during the previous financial year.



# Message from the Chief Executive Officer

## Russell Peate



Deputy Mayor Margaret Pope, Chief Executive Officer Russell Peate and Member for Narungga Fraser Ellis MP.

It has been an exciting, challenging and satisfying year. Last year, I indicated that we would work together with our communities to jointly achieve projects and services, which we have tried to do.

Whilst we worked within the requirements of the COVID-19 restrictions, we tried our best to receive funding for projects and services, and progress them. Some of the major projects that we received funding for and progressed are as follows:-

- Bay Road Major Upgrade – Stages 1-2 of funding for undergrounding of power lines from Power Line Environment Committee \$970,400 and Council's contribution of \$485,200
- Verran Terrace/Arthurton Road – \$425,630 (portion of) – Council's contribution \$350,080
- Agery/Kadina-Cunliffe Road – \$425,630 (portion of) – Council's contribution \$599,550
- Wallaroo to Moonta Cycling/Walking Trail – State Open Space Program

\$418,000 – Council's contribution  
\$607,000 – Federal Local Roads & Community Infrastructure Funding  
\$104,398 – State Bicycle Fund  
\$197,800 – Council's contribution  
\$212,000 plus \$75,000 Project Management

- Queen Square – Toilet and Accessible Pathways - State Places for People Program \$91,000 – Council's contribution \$139,475
- Game On – Move for Mind Schools Program - \$9,700
- Kadina CWMS Effluent Lagoons - Federal Local Roads and Community Infrastructure Funding \$180,000
- Ascot Theatre Lighting - Federal Local Roads and Community Infrastructure Funding \$15,000
- Rural Roads Resheeting/Maintenance - Federal Local Roads and Community Infrastructure Funding \$400,000
- Kadina Aerodrome – Federal Regional Airports Program - All Weather Landing - \$30,000 – Council's contribution \$30,000
- Stormwater Drainage – State Stormwater Management Authority - Moonta Road, Moonta Bay - \$333,600 – Council's contribution \$361,400 plus \$75,000 Project Management
- Stormwater Drainage – State Stormwater Management Authority - George Street, Moonta (between Ellen and Henry Street) - \$180,000 – Council's contribution \$195,000 plus \$75,000 Project Management.

Other initiatives we have worked with the community on have included: the Cemetery



Management Plans for Council's Cemeteries in Kadina, Moonta, Wallaroo and Greens Plains, lodged a funding application for a new Aquatic facility under the Federal Government's Building Better Regions Fund Round 6, continued to progress a commercial outcome in relation to the previous Wallaroo Swimming Enclosure through mediation and progressing the possible drought proofing of the Moonta Golf, Cricket, Football Clubs and the Moonta Cemetery. We also introduced the new Food Organics Green Organics Program (FOGO – Lime Green Lidded Bin). This was to ensure that food scraps and organic material was not sent to our landfill, but are transported to a business for compostable material.

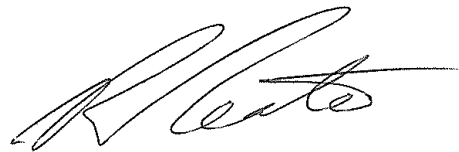
A draft Masterplan of the Moonta Town Hall was undertaken and I look forward to considering and implementing this in stages over the next few years. We were very pleased that the Copper Coast Council was selected again to host the 2023 Masters Games from the 20th to 23rd April 2023. We hope to surpass our record when we hosted the games in 2021 with 1,651 registrations. The inaugural FLAME (Food, Light, Art, Music & Entertainment) Festival was also very successful.

After 3 years of lobbying the State Government to have the Copper Coast Highway (Wallaroo Entrance Road) upgraded, the State Government agreed for this to be undertaken. The first stage from Beare Road to Athena Drive has included an asphalt seal, survey and design works for the shoulders, kerb, stormwater and streetscaping are being undertaken by Council. Once these are completed, the second asphalt seal including the shoulder to the kerb, kerbing and stormwater drainage will be undertaken from Beare Drive to Irwine Street. The State

Government is responsible for the main carriageway and Council is responsible for the kerbing, stormwater and streetscaping.

We continue to work with Yorke Peninsula Tourism and the South Australian Tourism Commission regarding the reactivation of Cruises on the Copper Coast.

We issued \$95,320 worth of Grants for 35 community groups. We appreciate very much the significant contribution that clubs, organisations and the community are making for the Copper Coast to remain the *Lifestyle Location of Choice*.



Russell Peate  
**Chief Executive Officer**

## Elected Members



Mayor Roslyn  
Talbot



Cr. Margaret  
Pope  
(Deputy Mayor)



Cr. Peter  
Oswald



Cr. Sandra  
Paddick



Cr. Dean Rodda



Cr. Neil Sawley



Cr. Bruce  
Schmidt



Cr. Peter Sims



Cr. Cathy  
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 and 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 that cater for a wide range of recreational and sporting activities. The Copper Coast Sport and Leisure Centre as a regional sporting venue caters for indoor and ancillary pursuits.

The Kadina Victoria Square, Moonta Queen Square and the parks along John Terrace in Wallaroo continue to provide important open space, reflecting the civic pride of each town 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 active and passive cultural pursuits 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 display facilities 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 continues to display 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 another element to the fantastic tourism centre.

Tourism continues to be bolstered with 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 soon to be completed Wallaroo to Moonta Shared Path.

The Copper Coast is fast emerging as a special place in which to live, conduct business and visit. Enjoying 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 collaboratively 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 (4) wards and was represented by a Mayor and ten (10) 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 being adopted in June 2017. As a result of this review, it was resolved to reduce the number of Elected Members from 10 to 9 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 11<sup>th</sup> Fastest Growing LGA at an average annual growth of 1.5% (Source: Australian Government's Centre for Population).

Further residential developments in Kadina, Moonta/Moonta Bay, North Beach, Port Hughes and Wallaroo Shores 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 (9) 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, Town Hall, Kadina, at 6pm.

There is also an **Audit Committee**, which plays an important part in Council's financial governance structure. This Committee is a Section 41 Committee and is comprised of the Mayor as Ex-officio, two Elected Members and two (2) 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 (4) scheduled meetings per year, with other meetings being held as required.

A statutory **Council Assessment Panel** have 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 a membership of one Elected Member and three Independent Members from the public.

Every meeting of the Council, Audit Committee and the Council Assessment Panel (CAP) 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, personnel matters etc.

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 2021/22 financial year for Council.

	Meetings Attended (out of 12)	Leave of Absence Granted	Apology Recorded	Non- attendance	Total
Mayor Roslyn Talbot	12	-	-	-	12
Cr. Peter Oswald	12	-	-	-	12
Cr. Sandra Paddick	12	-	-	-	12
Cr. Margaret Pope	12	-	-	-	12
Cr. Dean Rodda	12	-	-	-	12
Cr. Neil Sawley	11	-	1	-	12
Cr. Bruce Schmidt	12	-	-	-	12
Cr. Peter Sims	12	-	-	-	12
Cr. Catherine Vluggen	12	-	-	-	12
Cr. Brent Walker	12	-	-	-	12

### Audit Committee

The following is the record of attendance of Audit Committee Members for the 2021/22 financial year.

	Meetings Attended (out of 5)	Leave of Absence Granted	Apology Recorded	Non- attendance	Total
Cr. Bruce Schmidt (Chair)	5	-	-	-	5
Cr. Peter Oswald	5	-	-	-	5
Mr. Ian Monger (Independent Member)	4	-	1	-	5
Mr. Tony Symons (Independent Member)	5	-	-	-	5
Mayor Roslyn Talbot	5	-	-	-	5



## Council Assessment Panel

The following is the record of attendance of Members for the Council Assessment Panel for the 2021/22 financial year.

	Meetings Attended (out of 7)	Leave of Absence Granted	Apology Recorded	Non- attendance	Total
John Brak (Chair)	5	-	2	-	7
Mayor Roslyn Talbot	6	-	1	-	7
Stephen Horsell	7	-	-	-	7
Mathew East	5	-	2	-	7

## Council Financial Resources

A full audited copy of the General Purpose Financial Reports for the year ended 30<sup>th</sup> June 2022, pursuant to the Local Government Act 1999 - Section 131, is included under Part 2 of this report.

Council returned an operating surplus for the 2021/2022 financial year of \$4,410,000. After asset disposal and fair value adjustments, other capital income and revaluation adjustments, the reported net result with Comprehensive Income increases to \$40,372,000.

The operating result this year has delivered a surplus due to a number of factors and the most material being that the Commonwealth Government during April 2022 again forwarded to Councils their funding under the Financial Assistance Grants Scheme 75% of their 2021/22 allocation, which was \$1,812k. Under the Accounting Standards, this income is to be reported in the year of receipt and therefore inflates the Grants, Subsidies, Contributions received for the 2021/22 financial year and also will impact on the 2022/23 year.

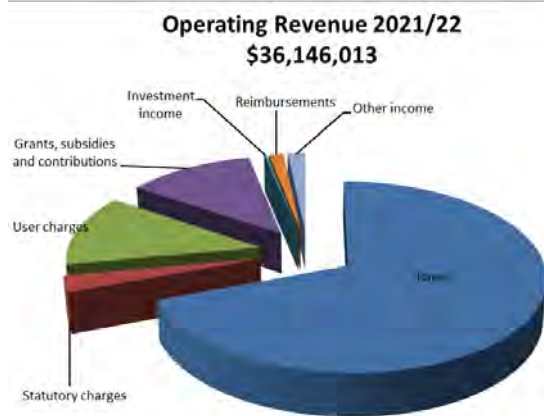
The physical resources received free of charge is infrastructure that Council assumes the ownership, care and control of. These assets transfer from Developers to Council, however, they increase operating expenditure, especially in regards to depreciation and maintenance expenditure in future years. During the financial year to 30 June 2022 there were no assets transferred.

Due to an asset revaluation of the Roads & Footpaths there has been a change with a revaluation surplus of \$33,772,000. 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 but only slightly compared to the previous year of 2020/21 due to general rate increases and also 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.

A rate rebate for ratepayers for the implementation of the Food Organics Green Organics (FOGO) waste stream was also a contributor to the lower comparative figure. This rebate was in the order of \$273,000.

High user charges are also noticeable during 2021/22. Particularly, one positive impact by Covid border restrictions had seen a major growth in the Caravan park revenue due to a surge in demand for alternative local travel.

Investment income increased. Previous trends were that this income has been

reducing as a result of the debt funded position Council has taken for the large community projects, however due to advance grants payments and inability to engage contractors for capital projects this has slowed cashflow and therefore attracted investment interest. All funds surplus to existing cashflow needs are invested into short term accounts to risk manage the interest rate payments.

Operating grant income was slightly up attributable to new funding for numerous projects such as the FLAME Festival and also Bay Road which is included in the grant funds received specifically for new or upgraded assets.

2021/22 Financial Assistance Grants were again paid in advance in April 2022 and the total advance payment was \$1,812k. This has an impact on the operating income reporting in both the current reporting period and the upcoming years.

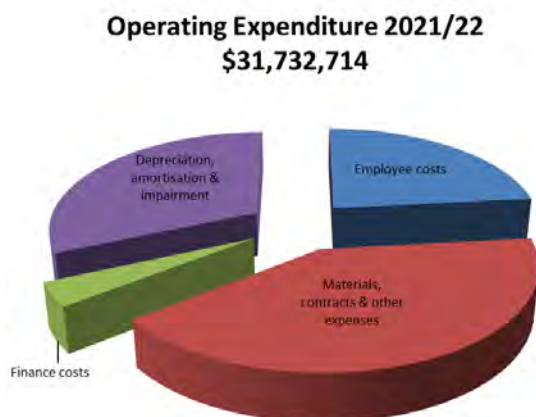
There was a revaluation of fixed assets, being the roads & footpaths conducted by Tonkins Consulting for 2021/22. The revaluation increment of \$33,772,000 was reported in the Statement of Comprehensive Income as Other Comprehensive Income in 2021/22.

Other income has reduced as there was a reduction last year (2020/2021) for a reduction in the landfill provision. This was not applicable in 2021/22.

No physical resources received free of charge is reported in 2021/22.

## 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.



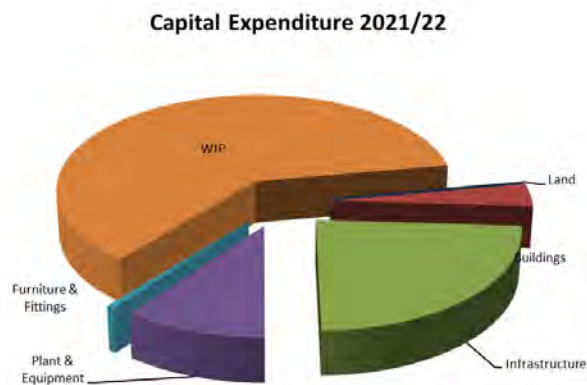
Employee costs have remained stable however applicable increases under the Employee Enterprise Agreements have been applied along with other organisational changes. There have been vacancies which are difficult to fill and this is evidenced with an overall temporary decrease in FTE reported as at 30 June 2022 by 4.

Materials, contracts and other expenses have increased only slightly when compared to 2020/21.

Assets depreciation has remained steady noting there was a slight increase due to the revaluation of the roads & footpaths however there is a large project in work in progress capital projects which will commence depreciating when complete in the 2022/2023 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 2021/22 year have been in regards to:

- Work is continuing to expand the capacity of the Kadina Lagoons Effluent Ponds, which was also partly funded through Drought Funding.
- Work continued on the restoration of the Kadina Cemetery Wall through the guidance of contractors and volunteers.
- Coastal management study has been implemented in North Beach to rebuild the dune system and provide effective cover for reduction of sand drift. This however has been moved to operating expenditure due to the nature of the works.
- Council's road program continues to contribute to a large extent to the expenditure on infrastructure assets.

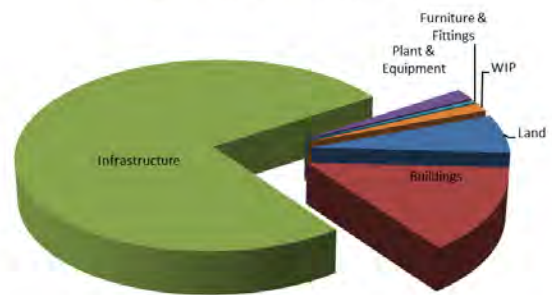


- A partnership project with Department of Infrastructure and Transport (DIT) has commenced which is enabling the upgrade (including stormwater) to the Wallaroo Entrance Road and this work will continue into future years programs.
- Bay Road in Moonta has been a large and extensive upgrade and is currently reported as work in progress as it is not yet completed.
- Council is continuing to progress becoming a certified Aerodrome with CASA. This will allow GPS arrival procedures, largely to be utilised by the Royal Flying Doctor Service accommodating for emergencies in all weather.
- The road program expenditure includes the footpath program.

### 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 being Land, Buildings, Infrastructure (which includes Roads, Stormwater and CWMS assets), Other Infrastructure, Plant and Equipment, Furniture and Fittings.

Non Current Assets 2021/22



The graph depicting the split of the \$464 million value of the assets.

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

### Legal Costs

During the 2021-2022 financial year, the total expenditure of legal costs incurred by Council was \$139,908.25. 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 \$57,961.57 using corporate credit cards.

## Financial Sustainability

Note 15 of the General Purpose Financial Report for the financial year ending 30<sup>th</sup> June 2022 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.

2021/22 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](http://www.coppercoast.sa.gov.au)

## Elected Members

The elected body of the Copper Coast Council is comprised of 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 Post November 2018 Election

Following the Local Government Elections in November 2018, the Elected Body of the Copper Coast Council were Mayor Roslyn Talbot and Councillors Margaret Pope (Deputy Mayor) Tim Love, Peter Oswald, Dean Rodda, Neil Sawley, Bruce Schmidt, Catherine Vluggen, Brent Walker and David Woodforde.

Due to the resignations of both David Woodforde and Tim Love, a Supplementary Election was held in June 2021 to fill the two vacancies. The Supplementary Election saw

Cr. Peter Sims and Cr. Sandra Paddick elected and officially sworn in to Council on 24<sup>th</sup> June 2021.

This current Council is on the last year of a four-year term, which concludes in November 2022.

### Elected Members 2021 - 2022



Mayor Roslyn  
Talbot



Cr. Margaret  
Pope  
(Deputy Mayor)



Cr. Peter  
Oswald



Cr. Sandra  
Paddick



Cr. Dean Rodda



Cr. Neil Sawley



Cr. Bruce  
Schmidt



Cr. Peter Sims



Cr. Cathy  
Vluggen



Cr. Brent Walker

## 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 5 objectives with complimentary 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
- Cycleways and Footpaths
- Wallaroo Marina Bridge
- Events
- Splash Town
- Foreshores

### Progress to Date on Key Infrastructure

There are many projects that Council are progressing or that are near completion. We are continuing to progress a potential commercial outcome to the previous Wallaroo Swimming Enclosure through mediation. We have also lodged a funding application for a new aquatic facility under the Federal Governments Building Better Regions Fund Round 6. 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

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



## Progressing the Plan

Since the introduction of Council's Strategic Plan, Council has achieved a number of the key outcomes in its main strategy areas.

### 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 \$40,095 for 2021/2022 - \$24,595 for Administration and \$15,500 towards vehicle maintenance.



Community Care and Transport Chief Executive Officer David McDonald and Volunteer and Risk Coordinator Erica Singh.

The Kadina Library now offers a 24 hours, 7 days a week service, with residents able to apply for afterhours access with staff to access their own swipe card.

Community Grants totalling \$95,320 were distributed to 35 local community groups and charities. A sausage sizzle was held in recognition of the contribution that volunteers throughout the community groups contributed 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 the 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 onto 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 2021/22 have included:

#### **Recreation / Community Development**

- The much loved, and highly anticipated dog park in Moonta has been completed as part of the \$1million Drought Funding under the Federal Government Drought Communities Program.
- Dredging of the Port Hughes Boat Ramp is undertaken periodically, when required.
- Works commenced on the Wallaroo to Moonta Shared Path (approx. 14.9km). This will connect with the current Kadina to Wallaroo Rail Trail to connect 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.



*Wallaroo to Moonta Shared Path*

- Beautification of John Terrace (Wallaroo), and McCauley Park (Moonta) to create spaces that are more inviting for residents and tourists.

#### **Road Network:**

- Following on from public consultation and information sessions for Bay Road/Frances Terrace project, works commenced on the Major Upgrade of

Bay Road on 27 April 2021 and are nearing completion.

- Footpaths – 5km Program
- Resealing Program
- Re-sheeting program

**Drainage:**

- Stormwater improvements on East Terrace and Bay Road (Moonta), Heritage Drive (Wallaroo), Lipson Avenue/Paulson Road (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:**

- 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.

Council's immunisation program continued throughout 2021/22 under the supervision of the Environmental Health Officer.

The officer also undertook 140 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, the Moonta community and schools to find a suitable solution of a shortage of

child care facilities, and our continued partnership with Uni Hub to operate the Yorke Peninsula's first University - Copper Coast University Centre.



*Library & Tourism Coordinator Lynn Spurling, Director of Corporate and Community Services Katrina Borlace and Mayor Roslyn Talbot with Wallaroo's awards for Small Tourism Town of the Year and People's Choice.*

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 continue to 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 existing and new businesses who wish to establish or expand and try to assist and facilitate such businesses 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 communities growing and changing needs.

Council continued to support local events including the Copper Coast Cycling Cup, Yorke Peninsula Field Days, Kernewek Lowender, Christmas Pageants, New Year's Eve celebrations, Australia Day, Anzac Day, NAIDOC Week and support of various events through financial and in kind support.

We try to provide information on our projects being undertaken and services provided through our website, Facebook, Media Releases, Media - 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.

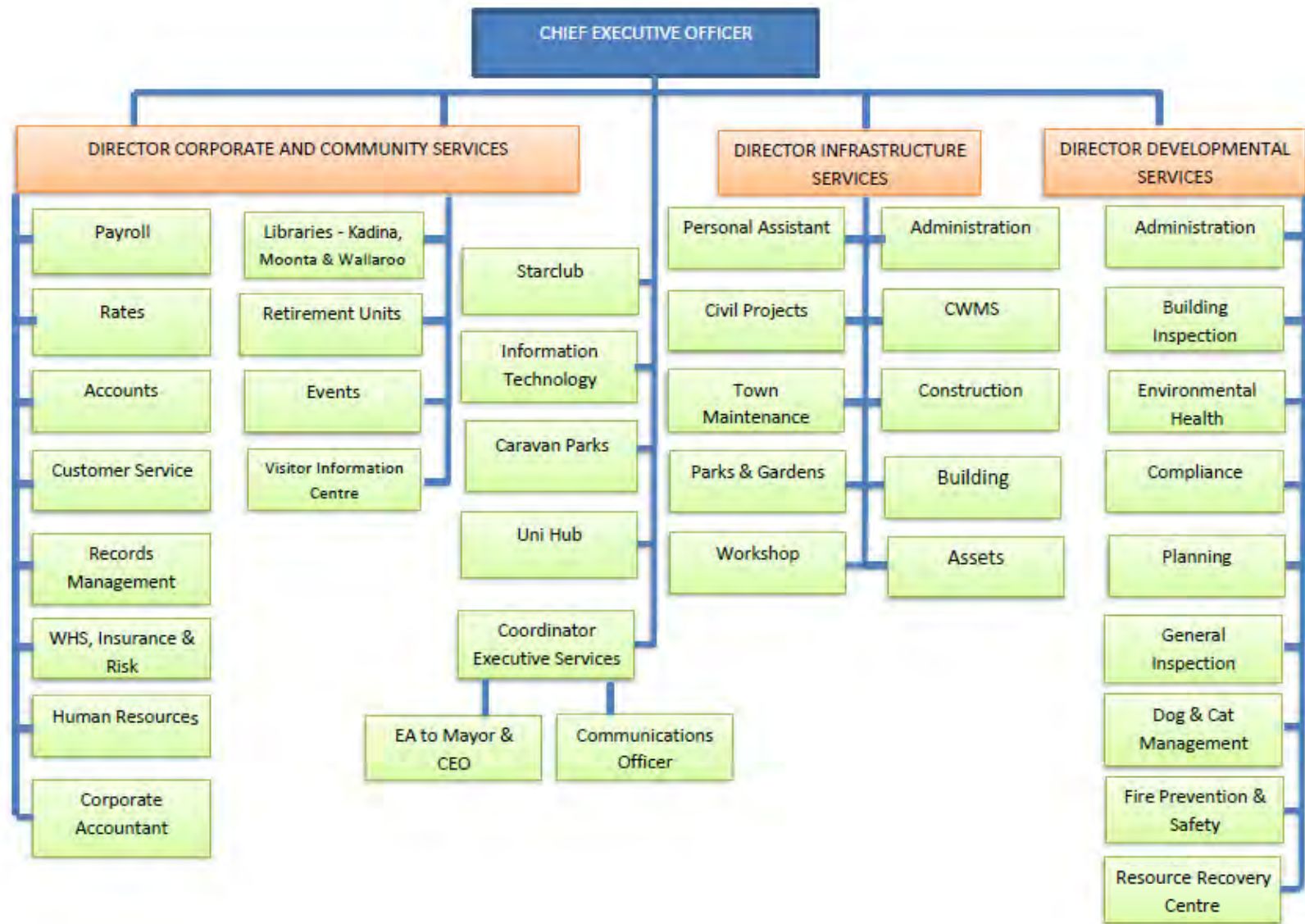
## Governance Objective - Leadership

Council tries to consult and take on feedback received throughout the year on a range of matters, including the following:-

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



# Copper Coast Council



*lifestyle location of choice*

## 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, 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 Stations 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-Friday.

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

Council comprises of a Mayor and 9 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 (3) independent members, one of whom is Chairperson, and one (1) 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, personnel matters etc.

Council, Council Committees and CAP Notice of meeting, Agendas with accompanying reports and correspondence, are placed on display for free public view no less than three (3) working days prior to those meetings. Minutes of the meetings are also placed on display for free public view within five (5) 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

### Policies/Procedures

- Asset Accounting Policy
- Audit Committee Terms of Reference
- Banner Pole Policy
- Behaviours in Library Policy
- Body Worn Cameras, CCTV Systems & GPS Technology Policy
- Brochure Acceptance Policy
- Budget Reporting & Amendment Policy
- Caretaker Policy
- Carparking Fund Discretionary Policy
- Cemetery Management Policy
- Children & Vulnerable Persons Policy
- Collection Development Policy
- Community Support Policy
- CWMS Policy
- Complaints Policy
- Control of Election Signs Policy
- Council Enforcement Policy
- Council Induction Policy
- Council Members Allowance & Benefits Policy
- Council Members Code of Conduct Complaints Policy
- COVID-19 RAT Policy
- Credit Card Policy
- DDA Access & Inclusion Policy
- Debt Collection Policy
- Development Assessment Application Fee Waiver & Refund Policy
- Disposal of Land & Other Assets Policy
- Drone Policy
- Elected Member Training & Development Policy
- External Communication Policy
- External Grant Funding Policy
- Flag Flying Policy
- Fraud, Corruption Misconduct & Maladministration Policy
- Funding Policy
- Gifts & Benefits Policy
- Hardship Policy for Residential Customers of Minor & Intermediate Retailers
- Healthy Eating Policy
- Information Technology & Security Policy
- Internal Control Policy



- Land Management Agreement & Encumbrances Policy
- Landscaping Policy
- Making Information Available to the Public Policy
- Management & Disposal of Unmade Roads Policy
- Media & Communication Policy
- Mobile Vending Policy
- Motor Vehicle & Equipment Use Policy
- Naming of Streets, Roads & Public Places Policy
- Open Space Policy
- Order Making Policy
- Outdoor Advertising Policy
- Outdoor Trading Policy
- Port Hughes & Moonta Bay Cliff Top Seawall Policy
- Postponement of Rates Policy
- Privacy Policy
- Procurement Policy
- Prudential Management Policy
- Public Asset Donations to Council Policy
- Public Consultation Policy
- Public Interest Disclosure Policy
- Rates Rebate Policy
- Rating Policy
- Records Management Policy
- Request for Services Policy
- Review of Council Decisions Policy
- Roadside Signage Policy and Guidelines
- Safe Handling and Disposal of Biosolids Policy
- Shipping Container Policy
- Social Inclusion and Diversity Policy
- Street Permit Policy
- Street Stall Policy
- Supplementary Election Policy
- Terms of Reference and Procedures of CAP
- Treasury Management Policy
- Tree Management Policy
- Upgrade of Roads Policy
- Verge/Footpath Development by Residents Policy
- Visitor Information Outlet Policy
- Volunteers Policy
- Waste Management Policy
- Wastewater System Application Fee Refunds 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](http://www.coppercoast.sa.gov.au)

### Allowances and Benefits for Members of Council

The annual allowances payable during the 2021-2022 financial year are: Mayoral Allowance \$59,364 per annum; Deputy Mayor's Allowance and Presiding Members of Standing Committees \$18,551.25 and other Elected Members \$14,841.00.

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 \$200 per meeting.

Members of the Council Assessment Panel receive a sitting fee of \$100 per meeting and the Presiding Member receives a sitting fee of \$150 per meeting. A Register of Allowances and Benefits is kept by Council; 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 \$164,700 to \$243,404 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.

#### 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".

Both Litter Control and Local Nuisance complaints have decreased from the previous year. This is due to increased awareness and education. The expiations for offences is lower due to limited evidence in illegally dumped rubbish.

Statistics 1 July 2021– 30 June 2022:

21/22	Local Nuisance	Litter Control
<b>Number of Complaints</b>	<b>34</b>	<b>28</b>
Number of offences expiated	0	1
Number of offences prosecuted	0	0
Number of abatement notices issued	0	3
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 2021-2022 financial year, Council distributed \$95,320 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
Wallaroo Golf Club Inc.	1. Further Develop the Junior Golf Program with the purchase of a Launch Monitor 2. Upgrade our Computer and Printer Systems 3. Provide 1st Aid Training for 10 Volunteers	\$3,900
Kadina Wallaroo Moonta Band	1. Purchase Public Liability Insurance & instrument insurance 2. Purchase replacement pads for defibrillator	\$1,000
Kadina & District Shooting Club	1. Replacement of main water line 2. Reimbursement of Council fees for construction of toilet block from previous community grant (2017)	\$1,255
Kadina Croquet Club Inc.	1. Insure club equipment & contents 2. Train members to use the defibrillator	\$1,000
Kadina Football Club	Install solar panels at clubrooms	\$5,000
Australian Plant Society (SA Region) NYP Group	Make use of the previous community garden raised garden beds to assist volunteers who aren't able bodied	\$2,600
Moonta Lions Club	To build a children's maze in Polgreen Park Moonta	\$5,000
Northern Yorke Peninsula Quilters	Purchase wadding and flannelette to make charity quilts which will be donated to local charities and nursing homes	\$1,004
Riding for the Disabled Association - Yorke Peninsula	Improve the entrance area by levelling and graveling the uneven surface, new gates and flags	\$4,808
Rotary Club of Northern Yorke Peninsula	To establish the first Park Run program in the Copper Coast and also purchase a defibrillator	\$3,750
Copper Coast Flying Group	Purchase an existing shed at the Copper Coast Aerodrome for the storage of airport mower, boom spray unit, secure storage of weed spray chemicals and diesel.	\$2,500
RSL - Moonta Sub Branch	Repair the Hall sub floor, replace the carpet and purchase paint supplies to repaint the internal hall surfaces	\$4,000
Wallaroo Tennis Club	Install 6 fixed wired security cameras to the courts shared by Wallaroo Tennis & Netball clubs	\$1,000
Friends of Port Hughes Inc.	Insurance	\$650
Copperclub Golf & Community Association Inc	Construct concrete paths in the areas of the golf course that are subject to high traffic and upgrade the tee block areas paths	\$10,000
Wallaroo Sailing Club Inc.	Install a 13kw solar system on the clubhouse	\$4,654
National Trust of SA - Kadina Branch	Purchase a laptop computer with MS Office	\$1,000

Applicant	Purpose	Amount Approved
Peninsula Community Broadcasters	Purchase shirts with Gulf FM & Council Logos, caps & fold up table for display of merchandise at events.	\$952
Copper Coast Baptist Church	Upgrade sound system	\$2,250
Kadina Golf Club	Purchase commercial dishwasher	\$3,570
Yorke Peninsula Veteran and Community Centre Incorporated	Purchase of kitchen trolley, privacy blind for disabled toilet, hammer drill & paint to freshen up building	\$918
Copper Coast Resident & Ratepayers Association Inc	Provide detailed information, advice and direction to Residents & Ratepayers; provide a bi-monthly Newsletter with information and progress of projects undertaken by Council; convey feedback to Council on issues concerning residents and ratepayers	\$595
Copper Coast Art Group	Funding to host workshops to be conducted by external presenters	\$1,000
Kadina CBD Chamber of Commerce	Purchase & promotion of an 8 metre high Christmas tree to sit opposite the Kadina Post Office	\$5,000
The Station Community Mental Health Centre Inc.	1. Supply and install security lights and replacement of security lights that no longer work. 2. Replacement of gutters & verandah posts eaten by white ants. 3. Paint verandah posts, eaves & windows.	\$3,297
Yorke Peninsula Gem & Mineral Club	Install solar panels at clubrooms	\$3,650
Kadina Girl Guides Unit 8-14 years	Landscaping	\$1,000
Yorke Peninsula Field Archers	Paving of shelter shed	\$4,388
Wallaroo Football Club	Replace kitchen floor	\$3,210
The Probus Club of Wallaroo Incorporated	Purchase new photocopier/scanner/printer	\$498
Kadina Bowling Club	1. Purchase & install aircon in office. 2. Purchase kitchen appliance for catering	\$1,000
Scouts Australia SA Branch - 1st Wallaroo Scout Group	Landscape main section of yard at Scout Hall	\$1,805
Kadina Dart Club	Install solar panels at clubrooms	\$3,950
Kadina Cricket Club	Storage shed for mower, roller, equipment, covers for turf wicket preparation & bowling machine	\$3,172
The Salvation Army (SA) Property Trust	Add some personal features to shower block and laundry, tub chair, iron and ironing board, a 4 foot art for life artificial tree and mirror	\$1,945
		<b>\$95,320</b>



## Staffing

As at 30<sup>th</sup> June 2022, the Council had 86.7 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
<b>Offices, Libraries &amp; Service Facilities</b>		
Senior Executives	3.0	1.0
Administration Services – General	3.8	19.1
Economic Services - Tourism, Development	1.0	3.8
Engineering Services - Works Supervision	5.0	0.0
Environmental Services - Building, Nuisances	4.0	3.0
Community Services - Libraries, Community	1.0	3.2
<b>TOTAL INSIDE EMPLOYEES</b>	<b>17.8</b>	<b>30.1</b>
<b>At Depots (Construction, Maintenance)</b>		
Construction, Maintenance, inc Cleaning	26.0	0.0
Parks, Gardens and Reserves	7.0	0.0
Waste Management (Recycling Centres)	3.8	0.0
Workshop Servicing	2.0	0.0
<b>TOTAL OUTSIDE EMPLOYEES</b>	<b>38.8</b>	<b>0.0</b>
<b>TOTAL EMPLOYEES</b>	<b>56.6</b>	<b>30.1</b>

## Gifts & Benefits Register

A total of \$1,115.99 was spent internally on farewell gifts and hospitality for eight long-serving employees in line with Council's policies. Two employees received gifts totalling \$190, which was donated or placed in stock. One Elected Member received a \$50 gift as a thank you.

## 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, tenders etc. 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.

- Legal advice.
- 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

#### *7<sup>th</sup> July 2021*

- \* Contractual Matters
- \* Lease Extension Proposal – Moonta Bay Caravan Park
- \* Extension of Confidentiality – Code of Conduct Review

#### *4<sup>th</sup> August 2021*

- \* Consideration of Proposal for a Permanent Mobile Vendor at Moonta Bay
- \* Extension of Confidentiality - Request to Waive Development Application Fees

#### *1<sup>st</sup> September 2021*

- \* Kadina Caravan Park
- \* Consideration of Community Land
- \* Proposed Business Opportunity
- \* Wallaroo Swimming Enclosures

#### *6<sup>th</sup> October 2021*

- \* Copper Coast University Centre
- \* Wallaroo Shores Development
- \* Contractual Matters
- \* Statewide Cinema – Kadina and Moonta
- \* Questions Taken on Notice

#### *3<sup>rd</sup> November 2021*

- \* Lease – Caffè Mia
- \* Wallaroo Swimming Enclosure
- \* Council Freehold Land
- \* Hedonbar Proposal
- \* Extension of Confidentiality – Copper Coast Sport and Leisure Centre - Contract

#### *1<sup>st</sup> December 2021*

- \* Lease Extension Proposal for Kadina Caravan Park
- \* Hedonbar Proposal
- \* 2022 Australia Day Awards

#### *19<sup>th</sup> January 2022*

- \* Wallaroo Shores Development
- \* Hedonbar Proposal
- \* Wallaroo Swimming Enclosure
- \* Council Freehold Land, Kadina
- \* Council Land – Lots 10 & 11 Cutter Drive, Wallaroo

#### *2<sup>nd</sup> February 2022*

- \* Chief Executive Officer's Performance Review

#### *2<sup>nd</sup> March 2022*

- \* Proposed Business Opportunity
- \* Commercial Land Sale
- \* Local Government Act 1999, Chapter 10 Rates & Charges – Sale of land for the non-payment of Rates
- \* Prudential Report – Council Freehold Land
- \* Chief Executive Officer Contract Extension

#### *6<sup>th</sup> April 2022*

- \* Local Government Act 1999, Chapter 10 Rates and Charges Ale of Land for non-payment of Rates
- \* Kadina Development
- \* Council Land – 11 & 15 Rupara Road, North Beach
- \* Extension of Confidentiality – Moonta Bay Caravan Park
- \* Chief Executive Officer's Annual Review

#### *4<sup>th</sup> May 2022*

- \* Extension of Confidentiality - Consideration of Council Land

1<sup>st</sup> June 2022

- \* Sale of Land for Non-Payment of Rates – Local Government Act 1999, Chapter 10 Rates and Charges
- \* Kadina Development
- \* Extension of Confidentiality - Prudential Report - Council Freehold Land, Kadina
- \* Extension of Confidentiality - Lease Extension Proposal - Kadina Caravan Park

### 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:

At the beginning of the financial year, there were 2 FOI applications in process. 45 applications were received during the year.

The Council endeavours to make available information as and when requested, as well as taking appropriate action where records may be in error or require amendment. If necessary, formal requests for 'Freedom of Information' 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

### Internal Review of Council Decisions

There were no requests received for the Internal Review of Council Decisions during the 2021/22 financial year.

### Electoral Representation Quotas and Reviews

Since 1997, the elected Council had comprised of the Mayor and 10 Councillors – the urban wards of Kadina, Moonta and Wallaroo being represented by 3 Councillors each and the rural ward Paskeville by 1 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 were engaged to assist Council with the last review conducted during 2016/17. From this review, it was resolved that Council would continue to comprise a Mayor and reduce the area Councillors from 10 to 9, 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.

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 will be held in November 2022.

### **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 the 1st 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; and
- Disposal of surplus goods, materials and Council land.

During the past financial year, the Council used the competitive tender process 29 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.

### Elected Member Training and Development

Newly Elected Councillors Paddick and Sims both undertook the Mandatory Training required in the following four modules:

- Introduction to Local Government
- Legal Responsibilities
- Council and Committee Meetings
- Financial Management and Reporting

As this is the last year for the current Council, there was no additional training scheduled.

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 attends the Australian Local Government Associations National General Assembly Conference held in Canberra.

The total expenditure for the Mayor and CEO's attendance to conferences was \$2,479.78.

# CORPORATE SERVICES



*Lifestyle location of choice*

## 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
- Website Management
- Records Management & 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 continue to provide excellent customer service and support internally.

Our Records Management staff continue to work with the Governance Officer to focus on reviewing policies and procedures across the organisation. We have continued to meet the requirements of the State Records Act.

An ongoing focus for the rates department continues to be in regards to the following up of rates on properties that have been outstanding for more than 3 years. This can result with the auctioning of these properties in accordance with Section 184 of the Local Government Act 1999. This is a lengthy process and one that continues to be on the annual calendar.

Further work has commenced on the implementation of delivering rate notices

electronically (via email). This went live in the 2021/22 financial year and is continuing to be popular with ratepayers.

A breakdown of some of the work undertaken within the Corporate Services department in 2021/22 is as follows:

### Records Management

Records Management encompasses the care and control of records from their receipt or creation to either ultimate destruction or retention as an 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, fiscal, accountabilities and legislative requirements. An ongoing records management project is in place, which will ensure that substantial improvements continue to be made in Council's record keeping practices and will assist Council to reach compliance with the State Records Act 1997 and various standards and guidelines issued by State Records.

Supporting activities and initiatives for the Records Management system were:

- Contractor (Diverse Information Solutions) spent 43 days sorting and sentencing inactive and old records.
- 62 lineal metres of sentenced records were actioned for destruction.
- Checking and amending file description and status on Council records system to enable transition to fully compliant Electronic Records Management system.
- Developing new procedures to process the records due for

destruction in line with the new guidelines issued by The Department of Premier & Cabinet (State Records).

## Information and Communication Technology

Information and Communication Technology (ICT) is a key component in the 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. The Council supports the information and communication services of the Kadina, Moonta and Wallaroo Libraries and the Visitor Information Centre.

Council has used technology to improve efficiencies in areas such as planning, communication, consultation, and marketing to the community.

A strategic view of ICT has been developed to encompass the Council's rapid growth of service provision, aspiring to improve telephony, community internet initiatives, asset management systems and the implementation of Spatial Data programs. This strategy has provided the Council with improved analysis tools for project design and provision as well as Data Security and Cyber Threat Prevention.

The Council continues to broaden staff knowledge and expertise through ICT training programs aimed to improve service productivity and functionality to better serve the Copper Coast community.

As part of our continued efforts to fight cyber security threats, all staff and 2 Elected Members of Council have undertaken training through a system called Phriendly Phishing developed by Cyber CX. The Cyber Security awareness training details the basics of phishing concepts and how to identify scam approaches.



## Workplace Health and Safety and Risk Report 2021/2022

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 both its staff and the community.



## COMMUNITY SERVICES



# Community Services

## Copper Coast Library Service

Copper Coast Library users continue to value access to the South Australian One Card System. This innovation allows the convenience of 24/7 access to an online catalogue where 4 million items, including Books, DVDs, CDs and Magazines in Libraries across SA 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 40,000 items and 173,845 library loans were recorded this financial year of those materials.

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



Interior of Kadina Library

A significant increase in use of these platforms can be attributed to COVID-19 restrictions and the ease of access, whilst the community continued to spend more time at home and utilised other ways to access services.

## Library Services

The Council provides library services in all 3 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 to provide a library service to the staff, students and community of Moonta and is open to the community for 37 hours per week.

### Effects of COVID-19

The past 2 years have presented the opportunity to be creative and adaptable in ensuring that library services continued to be available for the community.

Click/Call and Collect allows customers to phone or email the library to request items be selected for them. Staff select and pack items in environmentally friendly biodegradable plastic bags and place them outside the Library for collection at either a designated time or when the customer rings to let us know they are there. The community are encouraged not to make a specific trip to the Library, but to incorporate it with an essential trip they are already making. This contactless service ensures everyone can comfortably access resources.

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' door.

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

### Kadina Library – Always Open



Copper Coast Library Kadina was awarded the 2022 Jim Crawford Award for Innovation in Libraries at the Local Government Association's Showcase event.

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 7 days a week.



Mayor Roslyn Talbot and Chief Executive Officer Russell Peate with the 2022 Jim Crawford Award for Innovation in Libraries



## Statistics

For the 2021/22 financial year Copper Coast Libraries – Kadina, Moonta and Wallaroo have over 5,000 registered active members and recorded 113,252 visits to the Libraries.

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 physically visit their local Library. Over 76,000 digital downloads were

made by Copper Coast library users in the past 12 months.

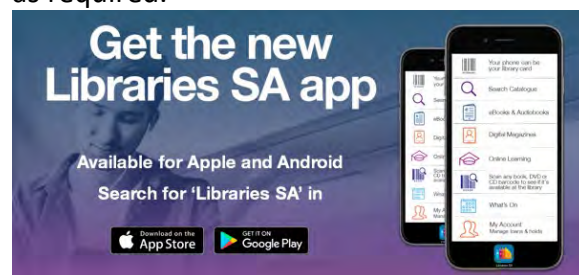
## Information Technology

# 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 this new innovation for improved service delivery.

## Toy Library

The Toy Library is an additional service provided at the Kadina Library. Integrated in the main Library within the children's area, it is available during all library opening hours.

The collection is well used and includes 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, develops and presents a wide range of programs to the community.

In response to COVID-19 restrictions, onsite library programs were affected with cancelled sessions, restricted numbers or adaptations to comply.

Staff have continued to engage with our young audience during this time. Children's sessions were recorded and released on the Council and Library Facebook pages, and Public Libraries SA's YouTube channel when sessions were cancelled and achieved consistently high numbers of views for each session posted.

Sessions were also held in the park which proved very popular and engaged many pre-schoolers.



Library Assistant Wendy Hutchinson running our regular Rhythm & Rhyme Time in the park.

### 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.



All children's programs have been subject to changes resulting from COVID-19 but have continued whenever possible.

### 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 new weekly session was introduced in February 2019 to offer an alternative, less structured session that's fun, interactive and noisy. Through creative play, social interaction and musical fun, children are introduced to 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 and it supports 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 State-wide 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 the appropriate resources available for easy selection.

### Book Club

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

Wallaroo meet on the 2<sup>nd</sup> 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. This additional service at the Libraries has proven to be very successful.

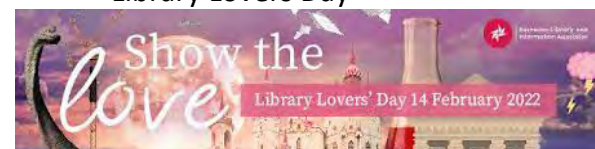
### Meeting Spaces

Community groups are actively encouraged to use the library facilities for meetings with spaces being made available at all 3 libraries for this purpose.

### Promotions & Other Events

Other State-wide and national promotions celebrated included:

- Children's Book Week Book Fair
- 1001 Books Before School
- Little Bang Discovery Club
- The Reading Hour
- Library Lovers Day



- National Simultaneous Storytime



### 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 7 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 2021 participation was appreciated, with many children receiving a gift of reading for Christmas.

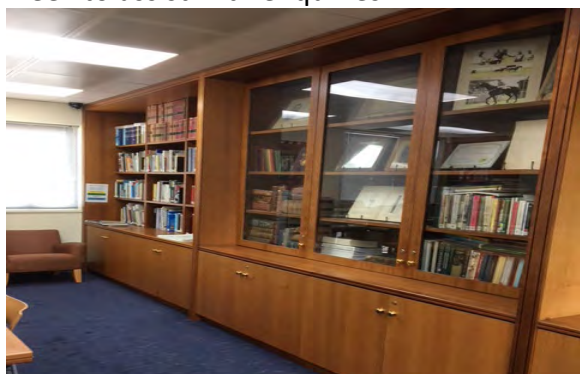
### Talking Times

Volunteers were hosted weekly at the Kadina Library on behalf of the Royal Society of the Blind to read, digitally record and distribute the Yorke Peninsula Country Times to vision impaired recipients. This service ceased in December 2021 due to a decline in demand.



Device used to read and digitally record newspaper for vision impaired.

The Kadina Local History Room contains a shared collection of information and resources, and the Yorke Peninsula Family History Group provide volunteers twice a week to assist with enquiries.



Kadina Local History Room

### Tax Help

A volunteer assists low income earners with submitting E-Tax 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



Copper Coast Mayor Roslyn Talbot in the Ascot Theatre Art Gallery

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 artists and visiting Country Arts exhibitions.

The Ascot Theatre exhibitions are overseen by members of the Copper Country Keepsakes and volunteers. During 2020/2021, a variety of exhibitions were held, including painting, arts and crafts and the annual SALA exhibition.

The Moonta Gallery is similarly administered by volunteers and also boasted exhibitions by local and interstate artists, including the Copper Coast Art Group and Julie Cheshire, Peter Aitchison,



Deirdre Edwards, Claudia Bollmeyer, Carol Dyson and Jeanette Bensen.

The lease of the Kadina and Moonta Cinemas was with Statewide Cinema (Carol Burford and her husband, the late David Burford) for 14 years until their last showing at the Kadina Cinema (based in Ascot Theatre) on 8 October 2021. New Lessees and operators of Cinema Augusta, Michelle and Roger Coles, reopened the Kadina Cinema on Thursday, 9 December 2021. The Moonta Cinema (based in Moonta Town Hall) has been closed since COVID-19 restrictions first came into effect on Monday, 23 March 2020. The new lessees have plans to reopen this facility.

## Community Development

### Volunteer Resource Centre

The Volunteer Resource Centre is located in the Council office at Moonta and is resourced by the 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 2021/22 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 Shared Path, and the internal and external upgrade of the Queen Square toilet facility. All these have been upgraded to meet current standards and regulations.

### 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 1 to 3 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 \$10.3m redevelopment of the centre in June 2016 and this was completed in 2017/18.

The Centre has several key functions, including 4 indoor basketball courts, a 15m program pool, 2 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,

holidays programs and social netball, futsal and basketball.



*Indoor Crèche*

## Copper Coast University Centre

Copper Coast University Centre, operating since January 2021 continues to be proudly supported by Copper Coast Council, Uni Hub Spencer Gulf and the Australian Government Department of Education, Skills and Employment through the Regional University Centres Program.

Part of our role is to provide study facilities to all Australian University Students. Additionally, we form local partnerships with industry and employers. We continue to look at innovative ways to bring these entities together to enhance our thriving communities and provide opportunities for growth of our region.

Copper Coast University Centre is collaborating with University of Adelaide to host their Adelaide Rural Clinical School (ARCS) program, which is for 5<sup>th</sup> year medical students to undertake a rural placement. Students have access to all of the facilities the University Centre has to offer.



ARCS 5th year Medical students Grace, Georgia, Sue (Student & Campus Coordinator), Liz (ARCS coordinator), Sarah and Harmony.

Copper Coast Council Chief Executive Officer Russell Peate and Student & Campus Coordinator Sue Barry attended a meet and greet with Central Queensland University Vice Chancellor, Professor Nick Klopp, and Associate Vice-President for Western Australia, Professor Rob Brown. The event was held at Uni Hub Spencer Gulf in Port Pirie to showcase the centres and the progress being made in communities across the Upper Spencer Gulf, Yorke and Mid North.



Sue, Nick, Russell and Rob.

If you would like to discuss your options, please contact Sue Barry on 0419 198 951 or [sbarry@ccunihub.org](mailto:sbarry@ccunihub.org).

## Regional Field Officer Program

We have gone from a Liberal Government to a Labor Government with a new Premier, Peter Malinauskas, and Minister for Recreation, Sport and Racing, Katrine Hildyard. Many changes have resulted, including the change of our title from

STARCLUB Field Officers to Regional Field Officers, but this has not affected the support we offer clubs on the Yorke Peninsula.

This program is 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. Your Regional Field Officer is based at the Copper Coast Council.

From work-safe environments and grant applications to securing volunteers and updating policies, our program can be tailored to assist your club - just ask your Regional Field Officer for more information, with webinars and face-to-face classes available. We won't do all the work for you such as write the grant application for a Club, but we will assist the Club.

Once again, we have worked with Clubs across the Yorke Peninsula area. With funding and volunteers becoming harder to find, the SA Government is prioritising funding. The merging of sporting clubs and facilities enables the sharing of resources and sponsors. Discussions have turned to multiple clubs sharing one venue. Many clubs may be forced to fold if they do not have the resources behind them to survive into the future.

Despite COVID-19 impacts this past financial year, Sports Vouchers have still run hot on the Copper Coast. The Sports Vouchers Program is a Government of South Australia initiative administered by the ORSR. The program provides an opportunity for primary school aged children from reception to Year 9 to receive up to \$100 discount on sports or dance membership/registration fees and learn to swim programs. The purpose is to increase the number of children playing organised sport or



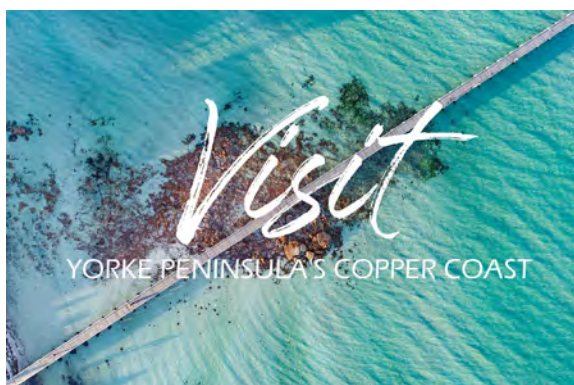
participating in dance activities by reducing cost as a barrier.

The SA Government Grant system has been very important to a Club's survival in 2021-22 and will continue to be into the future. However, there are two key tips for clubs to consider before writing a Grant Application – does the grant suit your Club's needs and have you submitted everything the application requests?

The Yorke Peninsula Regional Field Officer has a podcast series. This will give the listener an insight into the Yorke Peninsula and its culture. We cover most things and guests have included Premier Peter Malinauskas and State Liberal Leader David Speirs, Adelaide Crows Coach Matthew Nicks and Port Adelaide player Scott Lycett - we try to cover it all, even local sporting heroes. To listen in, click on this link <http://www.buzzsprout.com/993610>

If your club would like tips on how to improve its position, contact the Yorke Peninsula Regional Field Officer at [starclub@lnyppsports.com.au](mailto:starclub@lnyppsports.com.au)

## 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 also in retail trade businesses.

During the 2021/2022 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.

COVID-19 has forced many South Australians to adapt their travel plans and so an increase in visitation to Yorke Peninsula's Copper Coast has continued.

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 providing a way to on sell bookable products and experiences in the Copper Coast and extend the length of stay. [www.visitcoppercoast.com.au](http://www.visitcoppercoast.com.au)

### Top Tourism Town 2022

Wallaroo was awarded both the SA Small Top Tourism Town and the People's Choice Award for 2022.





*Splash Town Water Park – Moonta Bay*

Her Excellency the Honourable Frances Adamson AC, Governor of South Australia presented the awards to Mayor Roslyn Talbot at a Government House function on 19<sup>th</sup> May 2022.



*Her Excellency the Honourable Frances Adamson AC and Copper Coast Mayor Roslyn Talbot*

The program recognises towns which deliver exceptional visitor experiences and work collaboratively to drive visitation to the region.

Yorke Peninsula's Copper Coast continues to deliver on both these areas boasting Moonta as Top Tourist Town 2021 and now Wallaroo in 2022.

## 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 4 large water slides, 1 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 2021/2022 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:

- History & Heritage (May – August)
- Agriculture (September – November) to coincide with the YP Field Days
- Fun in the Sun (December – March)
- PETS & Animals (March – May)
- FLAME (May – August) – to coincide with the FLAME Festival

### Copper Coast Tourism Centre

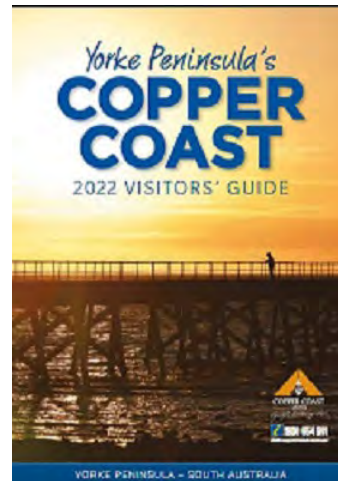
The Copper Coast Tourism Centre is a multi-purpose facility delivering a number of community services that are related to Event Management and Tourism. The key role of the accredited Tourism Centre is providing reliable service and information to our residents and visitors. The Tourism Centre comprises of 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.

***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 2022 Copper Coast Visitor Guide.



Yorke Peninsula's Copper Coast 2022 Visitors' Guide

The Guide is of a high standard and continually proves to be an important collaborative marketing tool for the region and is also widely distributed throughout South Australia. The guide is released annually in December, with a print run of 45,000 copies. It is also available as an electronic version 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 in the Copper Coast.

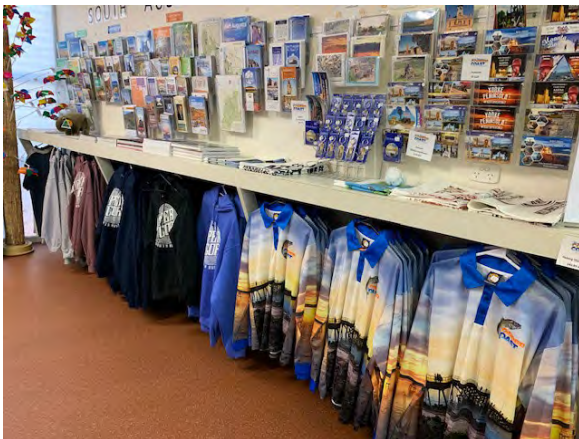


The Visitor Centre is a member of the 'Eat Local' program, which helps to promote regional businesses who offer local produce to consumers. The Visitor Centre prides itself on stocking locally made produce including oils, olives, honey, jams and sauces.



*Copper Coast Visitor Information Centre gift shop*

An extensive range of souvenir, gift and clothing items are also available for sale. Additional product has been added due to customer demand and high sales recorded.



*Copper Coast Visitor Information Centre gift shop*

### Training and Meeting Facilities

The Training and Meeting facilities available within the Centre continued to be in regular use by a wide range of Government and private organisations for training and meetings.

The availability for hire of a large shed with an adjoining lecture room remained unique to the training and meeting market. Many

agricultural companies conduct machinery and product training at the facility.

### Copper Coast Putt Putt



*Copper Coast Putt Putt*

This attraction was made possible through a Fund My Neighbourhood grant. Opened on the 27<sup>th</sup> 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.

At just \$5 per person to play, it's fun for all ages. 12,502 people played the course in 2021/22.



*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. Due to COVID-19, the centre has operated under modified conditions to comply with regulations. 1,962 children played in the Centre in 2021/22.



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. 2,871 people visited 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’, who operate the Mini Railway adjacent to the Tourism Centre, have had another successful year.

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



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 further from their homes and to remain away for longer.

Sports tourists and their partners traditionally spend more per stay than leisure tourists. This results in strong economic benefit to the Copper Coast region.

COVID-19 caused some uncertainty and affected the ability to stage some major annual events.

### FLAME Festival

The inaugural FLAME Festival was held 27<sup>th</sup> to 29<sup>th</sup> May and attracted over 10,000 visitors to the 50 events on offer.



FLAME Festival Event – Yorke's Emporium

The new festival (to be held the alternate year to Kernewek Lowender) showcased Food, Light, Art, Music and Entertainment celebrating our talented artists and producers.

Major events included Yorke's Emporium, Wallaroo Flaming Fiesta and the Moonta Mines Lantern Fete supported by exhibitions, workshops and opportunities to indulge in food and drinks across the 3 day program.



FLAME Festival Event

The success is attributed to the strong support from the local community to ensure visitors were warmly welcomed and had plenty to experience whilst in the Copper Coast.

### Regional & State Events

In 2021/2022, 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 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 a COVID safe event for the community.



2022 Australia Day event at Victoria Park, Kadina

The Australia Day Citizenship and Award Ceremony was held in Victoria Square, Kadina and was live streamed and recorded.

### NAIDOC Week Celebration

Council hosted the Copper Coast's inaugural NAIDOC Week Celebration in Queen Square, Moonta on Friday, 9 July 2021.

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 2021 NAIDOC Week theme was Heal Country - calling for stronger measures to recognise, protect, and maintain all aspects of Aboriginal and Torres Strait Islander culture and heritage.

### Sir Richard Williams Centenary Event

The unveiling of the statue in Queen Square, Moonta was celebrated on 4<sup>th</sup> November 2021 after several postponements due to COVID.

Sir Richard Williams was born in Moonta and is known as the Father of the RAAF. The event was part of the RAAF Centenary celebrations and included attendance by Her Excellency Governor of SA, RAAF personnel and other invited guests to a Street Parade, Lunch and Heritage Church Service.



Sir Richard Williams statue

### Community Events

Council also provided assistance to community organisations to stage:

- Moonta Christmas Carols
- New Year's Eve fireworks
- NYP Rotary Markets in Kadina
- Australia Day Breakfast
- Moonta Show N Shine

### 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 & bar, and disabled friendly units.

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





*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 having 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 2021/22

A total of 48 burials and 39 ashes were recorded:

	Kadina	Moonta	Greens Plains	Wallaroo
Burials	21	18	1	8
Ashes	19	6	3	11

## Infrastructure Services





# Infrastructure Services

The Infrastructure Services Department plans for new infrastructure and maintains Council's existing assets including:

- Roads (unsealed & sealed)
- Footpaths and cycle tracks
- 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 manages the infrastructure associated with new residential and commercial subdivisions.

Customer service for the community regarding infrastructure matters is another service provided by the department.

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.

A range of other training and refresher courses have also been provided to staff including:

- Asbestos soil contamination
- Brown Card
- Code of Conduct
- Elevated Work Platform
- Cert 3 Waste Water
- Irrigation Water Efficiency
- Enter and Work in Confined Spaces
- HC License
- Executive and Personal Assistant Forum
- Preventing & Responding to Sexual Harassment at Work
- Tenders & Specifications for Local Government
- Whitecard
- Fork Lift Training
- Provide First Aid - Senior
- Certified Pool & Spa Operators Course
- Authorised Officer Training
- SCAM 101, 103 & 201
- Walking the talk
- LG Emergency Management

## Road Length Data

	SEALED	FORMED	UN-FORMED	TOTAL
2021/22	kms	kms	kms	kms
BUILT UP	200.8	40.83		241.63
NON BUILT UP	84.3	510.85		595.15
TOTAL	284.6	552.18	90.13	926.91

## Major Capital Works Projects for 2021/2022

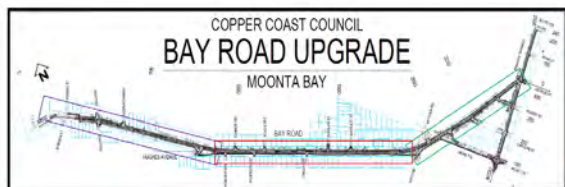
### Bay Road / Frances Terrace Upgrade

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 are undertaking the road construction, sealing and lighting components of the project. The upgrade will also include the undergrounding of power and removal of stobie poles.

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



Installation of pits for Bay Road stormwater, Moonta Bay.



Excavation for Bay Road stormwater works, Moonta Bay.

### 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 and Thursday, 8<sup>th</sup> and 9<sup>th</sup> June 2022.

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

As the pick-up times were 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 Visitor Information Centre and Kadina Council Office.

This year's event was very well received by the community with 2,084 trees distributed. The few remaining trees will be dispersed through various Council projects over the coming months.

### Kadina and Moonta Cemetery Walls

Local stone masons have continued cemetery restoration works. This financial year focusing on the Moonta Cemetery walls.

Existing rock salvaged from the walls, and where required, replacement stone has been sourced locally and utilised for repairs.

The existing mortar is chipped out and the walls are re-pointed using a lime and sand mortar that best replicates the original mortars used.



*Kadina Cemetery Wall*

### **Kadina Lagoons**

Staged improvements on the Kadina Lagoons have continued. Recent works have seen the dividing of one large lagoon into two lagoons, lagoon 1A & 1B.

Construction of lagoon 1A is complete with works on lagoon 1B set to commence.

Works include de-sludging, re-excavation and shaping, pipe work and high-density polyethylene lining.



*High-density polyethylene lining lagoon 1A*

### **Moonta Dog Park**

As part of the \$1million Council received in Drought Funding under the Federal Government Drought Communities Programme - Extension, Kadina, Wallaroo and Moonta now all have designated dog parks for off-leash dog activities.

The final of the 3, the Moonta Dog Park, has now been completed and features agility and exercise equipment, grassed and barked areas.



*Moonta Dog Park*

### **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 this current financial year.

In a joint project with Copper Coast Council, the Department for Infrastructure and Transport (DIT) has undertaken pavement rehabilitation and resurfacing works in stages over the next two financial years on the following arterial roads within the Copper Coast in Wallaroo:

- 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.





Rehabilitation works along Copper Coast Highway

### North Beach Sand Drift Management Plan

The southern section of North Beach at Wallaroo has been restored with an interest in rebuilding the dune system.



Sand dunes forming over the new fences to stop the build-up of sands over beachfront properties on North Beach

The aim of these works is to re-establish a foredune and toe dune to an appropriate height to provide protection from storm surges and to revegetate the dunes to provide effective cover for the reduction of sand drift.



The hind, peak and mid fences run a combined total of 2,382m, with the mid fence the longest at 1036m

The major works have been implemented, results are being seen and the project has entered into a monitor and maintenance

phase that will be ongoing both short and long-term.



The new fencing and vegetation in place to create sand dunes along North Beach.

### Wallaroo to Moonta Shared path

The 14.9 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 will also tie in with the Moonta Mining Precinct – Conservation Management Plan and have connecting paths to showcase the Moonta Mines.

This path will link the Peninsula's three largest urban centres of Kadina, Moonta and Wallaroo and enable locals and tourists with an active lifestyle to safely and leisurely explore more of the Copper Coast. The project will also feature rest areas and points of interest information signs donated by the Lions group.



Wallaroo to Moonta Shared path



### Road Reseals

As the majority of Council's Road Reseal Program has been completed through previous financial years, the reseals throughout 2021/22 are minimal.

Wallaroo: John Lloyd Street, George Street, James Street, Bingo Street, Athena Drive, Wharton Street.

Moonta: Murrin Street, Quintrell Street, Westside Avenue.

Kadina:

No 1 Lane, No 2 Lane, No 6 Lane, No 7 Lane, Stevens Place, Mill Street.

### Depots

Council operates out of three works depots, with Kadina being the principal depot, housing the workshop, primary plant storage, areas for materials storage and storage areas for materials and the majority of Parks and Gardens equipment.

The Moonta sub-depot, houses maintenance plant, has a small workshop for the maintenance of signs and small plant. It, too, has a storage area for materials.

The Wallaroo sub-depot also houses maintenance plant, has a small workshop for the maintenance of signs and small plant.

# 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



During the 2021/2022 Financial Year, Copper Coast Council experienced a high number of new development applications and many transitional development applications to be assessed and approved

under the *Planning and Design Code* via the State Government's *e-Planning Portal*.

Copper Coast Council was, after ongoing negotiation with the *Minister for Planning*, included in the *Phase 3* group of councils (rather than the *Phase 2* group of councils). The commencement date of the *Planning Development and Infrastructure Act 2016* for the *Phase 3* group of councils was 19 March 2021 (approximately one year after it was implemented for the *Phase 2* group of councils). Applications lodged from 1 July 2021 to 30 June 2022 under the new legislation equated to 954. This number is significant for a regional council and included planning, building and land division applications. There was a significant increase in the number of development applications received compared to previous years.

The significant increase in applications is ascribed to, among other things, the government's COVID-19 incentives to stimulate the economy. This increase, in addition to the implementation of the *Planning Development and Infrastructure Act 2016* (with accompanying new assessment categories and methodologies) created a perfect storm which necessitated not only the instigation of new processes to streamline the assessment of applications but also additional resources to meet statutory timeframes. The combined impact of the increased number of development applications and the new legislation resulted in an increase in assessment timeframes and issuing of approvals.

The development proposals assessed were diverse and included the following:

- Commercial
- Industrial
- Dwellings
- Land Divisions

- Caravan and Tourist Park
- Outbuildings – including garage's, verandahs and carports
- Solar Farms
- Swimming Pools
- Water Tanks (above ground)
- Retaining Walls

## Waste Control Systems

Table 2 shows the number of Waste Control System applications and inspections for the 2021/2022 Financial Year.

**Table 2: Waste Control System applications and inspections for the 2021/22 Financial Year.**

Type	Septic Tank
No. of Applications	269
No. of Inspections	250
No. of Approvals	218
No. of complaints	4



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:

- 140 Food inspections of premises were completed this year
- 6 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 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, adopted by Council and approved by the Dog and Cat Management Board.

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

- Followed up on 141 complaints received in relation to dogs wandering at large, barking and dog attacks/harassments.
- Impounded 33 dogs.
- 69 dogs returned to owners during the Financial Year.

Total registrations for the 2021/2022 Financial Year totalled 4262 dogs and 958 cats.

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

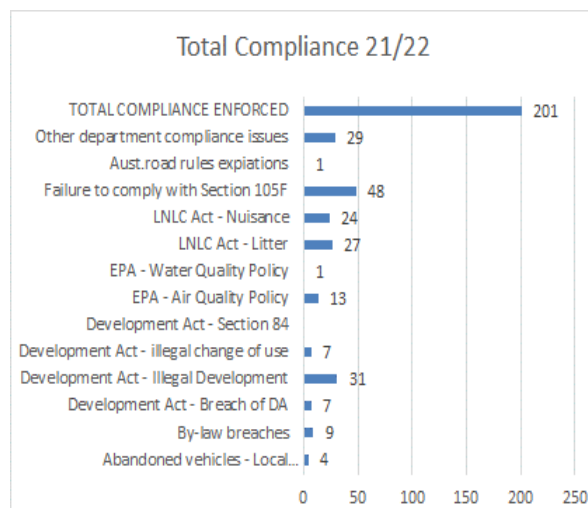
## Bushfire Prevention

In the 2021/2022 Financial Year, 372 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 52 land owners still failing to clear their land by the end of their S105F notices which meant Council had to send contractors to these properties for them to meet the requirements. These land owners 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 has been 201 Non-compliance issues that have been investigated.



## Copper Coast Resource Recovery Centre

The Copper Coast Resource Recovery Centre (RRC) opened to the public on the 1<sup>st</sup> July 2014 for the receiving of general household waste, recyclables, green waste and building rubble. Since 1 July 2020, no more building rubble is 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.



Our RRC accepts E-waste free of charge

Council also offers a waste oil collection unit, where waste motor and cooking oil can be deposited free of charge.

### DrumMuster

The Copper Coast Council has an ongoing DrumMuster collection held every Thursday at the Resource Recovery Centre. In the 2021/22 financial year, 3556 drums were collected.

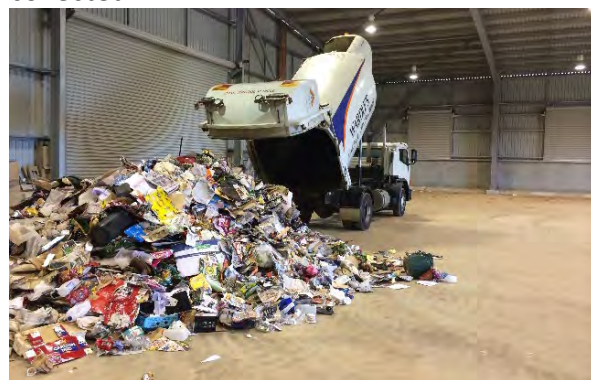
### Kerbside Collections

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

On the 1<sup>st</sup> 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 same bin as before) under the new Food Organics and Green Organics system on 1<sup>st</sup> July 2021. In the 21/22 financial year, 2035.39 tonnes of green waste was collected.



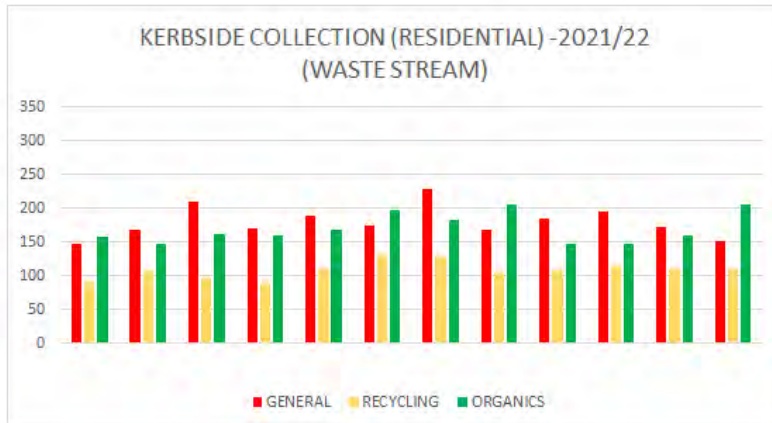
Wardles Garbage Contractors collect our kerbside waste and dump it at the RRC to be sorted

### Kerbside Recycling

Council's Contractor collects recyclables in 240 litre bins on a fortnightly basis. In the 21/22 financial year, 1303.68 tonnes was collected.

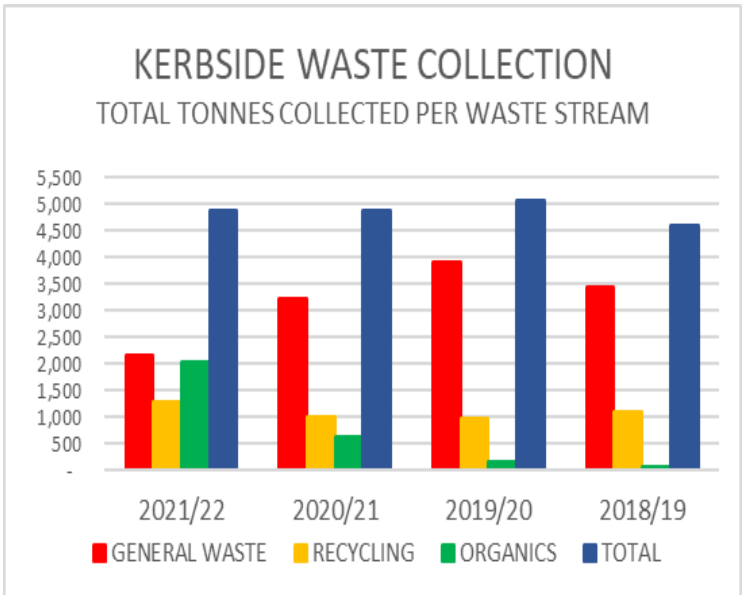
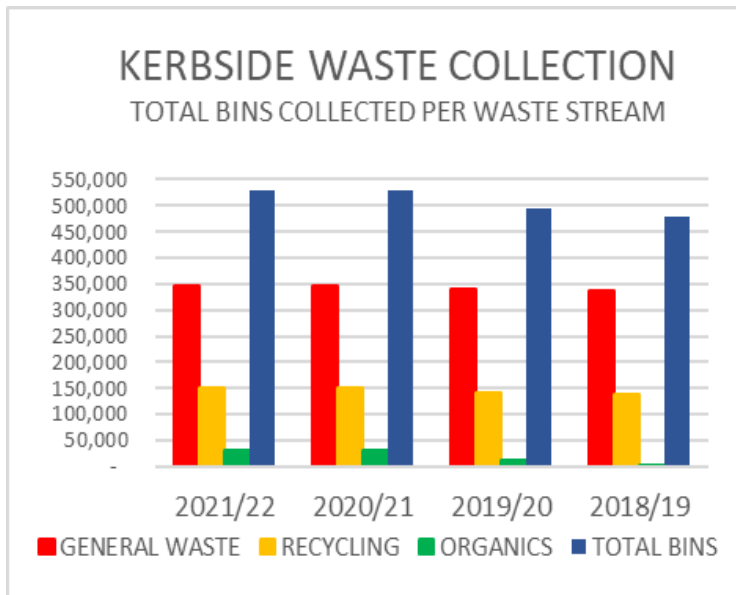
## Waste Stream Statistics

### 2021/22 Monthly Waste Streams Kerbside Collection (Tonnage):



RESIDENTIAL - KERBSIDE COLLECTION 21/22 (TONNES)				
	GENERAL	RECYCLING	ORGANICS	TOTAL
Jul-21	146.47	91.86	158.54	396.87
Aug-21	167.75	107.12	147.06	421.93
Sep-21	209.62	97.96	161.14	468.72
Oct-21	170.22	89.66	158.81	418.69
Nov-21	188.54	110.42	167.54	466.50
Dec-21	175.02	130.82	196.38	502.22
Jan-22	229.16	128.52	181.66	539.34
Feb-22	167.26	105.80	206.52	479.58
Mar-22	184.74	108.52	146.56	439.82
Apr-22	195.75	112.96	146.56	455.27
May-22	172.12	110.56	159.50	442.18
Jun-22	151.48	109.48	205.12	466.08
TOTAL	2,158.13	1,303.68	2,035.39	5,497.20

### Yearly Waste Stream Kerbside Collection comparisons:





# GENERAL PURPOSE FINANCIAL REPORTS

For the year ended 30 June 2022



# Copper Coast Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2022

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*Lifestyle location of choice*



## General Purpose Financial Statements

for the year ended 30 June 2022

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## General Purpose Financial Statements

for the year ended 30 June 2022

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### 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 2022 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.



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Russell Peate  
Chief Executive Officer

26 October 2022



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Roslyn Talbot  
Mayor

26 October 2022

# Copper Coast Council

## General Purpose Financial Statements

for the year ended 30 June 2022

## Understanding Council's Financial Statements

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### 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 & 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 2022.

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 & expenses.
2. **A Balance Sheet**  
A 30 June snapshot of Council's financial position including its assets & 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 specialize 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 2022

\$ '000	Notes	2022	2021
<b>Income</b>			
Rates	2a	25,046	24,647
Statutory Charges	2b	1,010	969
User Charges	2c	4,516	4,280
Grants, Subsidies and Contributions	2g	4,374	3,065
Investment Income	2d	91	48
Reimbursements	2e	501	597
Other income	2f	605	1,223
<b>Total Income</b>		<b>36,143</b>	<b>34,829</b>
<b>Expenses</b>			
Employee costs	3a	7,397	7,399
Materials, Contracts and Other Expenses	3b	13,067	12,953
Depreciation, Amortisation and Impairment	3c	10,053	9,220
Finance Costs	3d	1,216	1,338
<b>Total Expenses</b>		<b>31,733</b>	<b>30,910</b>
<b>Operating Surplus / (Deficit)</b>		<b>4,410</b>	<b>3,919</b>
Asset Disposal & Fair Value Adjustments	4	196	(202)
Amounts Received Specifically for New or Upgraded Assets	2g	1,994	1,965
<b>Net Surplus / (Deficit)</b>		<b>6,600</b>	<b>5,682</b>
<b>Other Comprehensive Income</b>			
<b>Amounts which will not be reclassified subsequently to operating result</b>			
Changes in Revaluation Surplus - I,PP&E	9	33,772	(316)
<b>Total Amounts which will not be reclassified subsequently to operating result</b>		<b>33,772</b>	<b>(316)</b>
<b>Total Other Comprehensive Income</b>		<b>33,772</b>	<b>(316)</b>
<b>Total Comprehensive Income</b>		<b>40,372</b>	<b>5,366</b>

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



# Statement of Financial Position

as at 30 June 2022

\$ '000	Notes	2022	2021
<b>ASSETS</b>			
<b>Current assets</b>			
Cash & Cash Equivalent Assets	5a	15,574	8,650
Trade & Other Receivables	5b	9,403	9,932
Inventories	5c	1,213	1,383
<u>Subtotal</u>		<u>26,190</u>	<u>19,965</u>
<b>Total current assets</b>		<u>26,190</u>	<u>19,965</u>
<b>Non-current assets</b>			
Financial Assets	6	676	706
Infrastructure, Property, Plant & Equipment	7a(i)	320,553	287,068
<b>Total non-current assets</b>		<u>321,229</u>	<u>287,774</u>
<b>TOTAL ASSETS</b>		<u>347,419</u>	<u>307,739</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	8a	5,112	3,404
Borrowings	8b	6,849	6,529
Provisions	8c	1,975	1,976
<u>Subtotal</u>		<u>13,936</u>	<u>11,909</u>
<b>Total Current Liabilities</b>		<u>13,936</u>	<u>11,909</u>
<b>Non-Current Liabilities</b>			
Borrowings	8b	20,371	22,980
Provisions	8c	1,872	1,982
<b>Total Non-Current Liabilities</b>		<u>22,243</u>	<u>24,962</u>
<b>TOTAL LIABILITIES</b>		<u>36,179</u>	<u>36,871</u>
<u><b>Net Assets</b></u>		<u><b>311,240</b></u>	<u><b>270,868</b></u>
<b>EQUITY</b>			
Accumulated surplus		65,581	58,981
Asset revaluation reserves	9	245,659	211,887
<b>Total Council Equity</b>		<u>311,240</u>	<u>270,868</u>
<u><b>Total Equity</b></u>		<u><b>311,240</b></u>	<u><b>270,868</b></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 2022

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Total equity
<b>2022</b>				
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
<b>Other Comprehensive Income</b>				
Gain (loss) on revaluation of IPP&E	7a	—	33,772	33,772
<b>Other comprehensive income</b>		—	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
<b>2021</b>				
Balance at the end of previous reporting period		53,299	212,203	265,502
Restated opening balance		53,299	212,203	265,502
Net Surplus / (Deficit) for Year		5,682	—	5,682
<b>Other Comprehensive Income</b>				
Gain (loss) on revaluation of IPP&E	7a	—	(316)	(316)
<b>Other comprehensive income</b>		—	(316)	(316)
Total comprehensive income		5,682	(316)	5,366
Balance at the end of period		58,981	211,887	270,868

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 2022

\$ '000	Notes	2022	2021
<b>Cash flows from operating activities</b>			
<u>Receipts</u>			
Rates Receipts		25,700	24,707
Statutory Charges		1,010	975
User Charges		4,516	4,687
Grants, Subsidies and Contributions (operating purpose)		4,374	3,081
Investment Receipts		91	48
Reimbursements		501	635
Other Receipts		1,145	2,124
<u>Payments</u>			
Payments to Employees		(7,445)	(7,315)
Payments for Materials, Contracts & Other Expenses		(12,085)	(14,253)
Finance Payments		(1,216)	(1,341)
<b>Net cash provided by (or used in) Operating Activities</b>	11b	<u>16,591</u>	<u>13,348</u>
<b>Cash flows from investing activities</b>			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		1,994	1,965
Sale of Replaced Assets		132	160
Sale of Real Estate Developments		283	251
Repayments of Loans by Community Groups		34	98
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(595)	(1,452)
Expenditure on New/Upgraded Assets		(9,244)	(5,561)
Development of Real Estate for Sale		18	(4)
Loans Made to Community Groups		—	(300)
<b>Net cash provided (or used in) investing activities</b>		<u>(7,378)</u>	<u>(4,843)</u>
<b>Cash flows from financing activities</b>			
<u>Receipts</u>			
Proceeds from Borrowings		—	603
<u>Payments</u>			
Repayments of Borrowings		(2,289)	(2,725)
<b>Net Cash provided by (or used in) Financing Activities</b>		<u>(2,289)</u>	<u>(2,122)</u>
<b>Net Increase (Decrease) in Cash Held</b>		6,924	6,383
plus: Cash & Cash Equivalents at beginning of period		8,650	2,267
<b>Cash and cash equivalents held at end of period</b>	11a	<u>15,574</u>	<u>8,650</u>
Additional Information:			
<b>Total Cash, Cash Equivalents &amp; Investments</b>		<u>15,574</u>	<u>8,650</u>

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



## Copper Coast Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Contents of the Notes accompanying the General Purpose Financial Statements

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## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### 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 2022 financial year was not impacted by the COVID-19 pandemic, however as the 2021 financial year was impacted by the pandemic it may be difficult to compare some line items and amounts reported in these financial statements and/or the notes.*

#### (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 2022

### Note 1. Summary of Significant Accounting Policies (continued)

	Cash Payment Received	Annual Allocation	Difference
2019/20	\$2,053,094	\$970,491	+ \$1,082,603
2020/21	\$2,105,186	\$987,498	+ \$1,117,688
2021/22	\$3,386,816	\$1,574,694	+ \$1,812,122

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 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 2022

### Note 1. Summary of Significant Accounting Policies (continued)

Certain properties, auctioned for non-payment of rates in accordance with the Local Government Act 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 & 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
Vehicles and Road-making Equip	5 to 8 years

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

## Note 1. Summary of Significant Accounting Policies (continued)

Other Plant & Equipment	5 to 15 years
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*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 & 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 2022

### Note 1. Summary of Significant Accounting Policies (continued)

#### 8.2 Payments Received in Advance & Deposits

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

#### (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 & 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 4.25% (2021, 0.23%)

Weighted avg. settlement period 1.45 years (2021, 1.42 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 Statewide 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 2022. 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 \$48,940 which has been recognised as income in the Statement of Comprehensive Income in the current financial year.

#### (12) Leases



## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

## Note 1. Summary of Significant Accounting Policies (continued)

**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 2021. 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.

**Amendments to AASB 16 Covid-19 Related Rent Concessions**

In 2020, the AASB issued AASB 2020-4, Amendments to AASs - Covid-19-Related Rent Concessions. The amendments provide relief to lessees from applying AASB 16 guidance on lease modification accounting for rent concessions arising as a direct consequence of the Covid-19 pandemic. As a practical expedient, a lessee may elect not to assess whether a Covid-19 related rent concession from a lessor is a lease modification. A lessee that makes this election accounts for any change in lease payments resulting from the Covid-19 related rent concession the same way it would account for the change under IFRS 16, if the change were not a lease modification. The amendment was intended to apply until 30 June 2021, but as the impact of the Covid-19 pandemic is continuing, in 2021 the AASB extended the period of application of the practical expedient to 30 June 2022. The amendment applies to annual reporting periods beginning on or after 1 April 2021. This amendment had no impact on the consolidated financial statements of the Group.

**Standards issued by the AASB not yet effective**

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2022, 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 2022**

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments

**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 and associated standards (amended by AASB 2020-6)
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates (amended by AASB 2021-6)

## Copper Coast Council

### Notes to and forming part of the Financial Statements for the year ended 30 June 2022

#### Note 1. Summary of Significant Accounting Policies (continued)

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Effective for NFP annual reporting periods beginning on or after 1 January 2025

- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5 and AASB 2021-7))

#### **(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 2022

### Note 2. Income

\$ '000	2022	2021
<b>(a) Rates</b>		
<b>General Rates</b>		
General Rates	19,259	18,737
Less: Mandatory Rebates	(153)	(150)
Less: Discretionary Rebates, Remissions & Write Offs	(43)	(48)
Less: FOGO Bin Residential Rebate	(273)	-
<b>Total General Rates</b>	<b>18,790</b>	<b>18,539</b>
<b>Other Rates (Including Service Charges)</b>		
Landscape Levy	645	643
Community Wastewater Management Systems	4,837	4,668
Separate & Special Rates	269	270
<b>Total Other Rates (Including Service Charges)</b>	<b>5,751</b>	<b>5,581</b>
<b>Other Charges</b>		
Penalties for Late Payment	505	527
<b>Total Other Charges</b>	<b>505</b>	<b>527</b>
<b>Total Rates</b>	<b>25,046</b>	<b>24,647</b>
<b>(b) Statutory Charges</b>		
Development Act Fees	156	89
Town Planning Fees	282	228
Health & Septic Tank Inspection Fees	432	534
Animal Registration Fees & Fines	136	116
Parking Fines / Expiation Fees	4	2
<b>Total Statutory Charges</b>	<b>1,010</b>	<b>969</b>
<b>(c) User Charges</b>		
Cemetery/Crematoria Fees	64	62
Hall & Equipment Hire	8	5
Sundry	62	67
Caravan park Revenue	3,019	2,882
Retirement Village Management Fees	82	82
Tourism Activities	139	164
Waste Management Fees	619	593
Boat Ramp Fees	124	115
CWMS Augmentation Charges	243	169
Building Rents	124	121
Fire - Block Clearing / Fines	16	4
Heath Inspection	4	6
Bio Solid Disposal	7	6
Other	5	4
<b>Total User Charges</b>	<b>4,516</b>	<b>4,280</b>



## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 2. Income (continued)

\$ '000	2022	2021
<b>(d) Investment Income</b>		
Interest on Investments		
- Local Government Finance Authority	91	47
- Loans to Community Groups	–	1
<b>Total Investment Income</b>	<b>91</b>	<b>48</b>
<b>(e) Reimbursements</b>		
Private Works	89	22
Other Council Reimbursements	58	63
Insurance	76	109
Other	278	279
Other (Port Hughes Jetty repair)	–	124
<b>Total Reimbursements</b>	<b>501</b>	<b>597</b>
<b>(f) Other income</b>		
Insurance & Other Recoupments - Infrastructure, IPP&E	2	2
Rebates Received	49	83
Sundry	175	130
Search Fees	79	74
Retirement Village Fees and Licence Retention	259	159
Reduction Landfill Provision	17	625
Other	24	150
<b>Total Other income</b>	<b>605</b>	<b>1,223</b>
<b>(g) Grants, Subsidies, Contributions</b>		
Amounts Received Specifically for New or Upgraded Assets	953	220
Amounts Received Specifically for New or Upgraded Assets (Uni Hub)	–	181
Amounts Received Specifically for New or Upgraded Assets (Drought Funding)	–	1,564
Amounts Received Specifically for New or Upgraded Assets (Bay Road)	1,041	–
<b>Total Amounts Received Specifically for New or Upgraded Assets</b>	<b>1,994</b>	<b>1,965</b>
Other Grants, Subsidies and Contributions	339	352
Untied - Financial Assistance Grant	1,575	987
Roads to Recovery	330	495
Library and Communications	43	39
Uni Hub Grant	275	74
Individually Significant Item - Additional Grants Commission Payment (refer below)	1,812	1,118
<b>Total Other Grants, Subsidies and Contributions</b>	<b>4,374</b>	<b>3,065</b>
<b>Total Grants, Subsidies, Contributions</b>	<b>6,368</b>	<b>5,030</b>

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 2022

Note 2. Income (continued)

\$ '000	2022	2021
<b>(i) Sources of grants</b>		
Commonwealth Government	1,029	2,465
State Government	5,238	2,431
Other	101	134
<b>Total</b>	<b>6,368</b>	<b>5,030</b>
<b>(ii) Individually Significant Items</b>		
Grant Commission (FAG) Grant Recognised as Income	1,812	1,118

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 3. Expenses

\$ '000	Notes	2022	2021
<b>(a) Employee costs</b>			
Salaries and Wages		6,844	6,754
Employee Leave Expense		172	321
Superannuation - Defined Contribution Plan Contributions	18	506	467
Superannuation - Defined Benefit Plan Contributions	18	90	95
Workers' Compensation Insurance		204	206
Other Employee Related Costs		—	1
Less: Capitalised and Distributed Costs		(419)	(445)
<b>Total Operating Employee Costs</b>		<b>7,397</b>	<b>7,399</b>
Total Number of Employees (full time equivalent at end of reporting period)		86	90

### (b) Materials, Contracts and Other Expenses

#### (i) Prescribed Expenses

Auditor's Remuneration			
- Auditing the Financial Reports		21	20
Bad and Doubtful Debts		—	3
Elected Members' Expenses		220	202
Election Expenses		43	5
<b>Subtotal - Prescribed Expenses</b>		<b>284</b>	<b>230</b>



## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

## Note 3. Expenses (continued)

\$ '000	2022	2021
<b>(ii) Other Materials, Contracts and Expenses</b>		
Contractors	1,179	492
Maintenance	7	8
Legal Expenses	140	112
Levies Paid to Government - NRM levy	643	622
Parts, Accessories & Consumables	102	89
Sundry	266	508
Cemetery Maintenance	49	45
Community Grants	101	82
CWMS Maintenance	1,349	1,273
Depot & Machinery Repairs & Maintenance	585	719
Disability Action Plan	1	6
Fuel & Oil	391	292
Hallet Street Property Maintenance	8	10
Halls Maintenance	131	152
Information Technology	447	423
Insurances	181	195
Kernewek Lowender	44	49
Libraries	138	126
Parks & Gardens	791	912
Public Convenience Maintenance	336	290
Retirement Village Maintenance	144	182
Road & Footpath Maintenance	378	317
Waste Disposal & Recycling	2,509	2,426
Sport & Recreation	463	511
Stormwater Drainage Maintenance	57	101
Street Lighting	361	374
Tourism Development (incl. Caravan Parks)	1,700	1,804
Town Planning	29	73
Wallaroo Shores Development	—	149
Other	61	174
Other (Boat Ramp Maintenance)	84	140
Other (Splashtown)	44	41
Other (Uni Hub Centre)	64	26
<b>Subtotal - Other Material, Contracts &amp; Expenses</b>	<b>12,783</b>	<b>12,723</b>
<b>Total Materials, Contracts and Other Expenses</b>	<b>13,067</b>	<b>12,953</b>

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 3. Expenses (continued)

\$ '000	2022	2021
<b>(c) Depreciation, Amortisation and Impairment</b>		
<b>(i) Depreciation and Amortisation</b>		
Buildings & Other Structures	1,708	1,658
Infrastructure		
- Stormwater Drainage	299	298
- CWMS	894	881
- Roads & Footpaths	5,132	4,370
- Other Infrastructure	1,025	1,002
Plant & Equipment	739	789
Furniture & Fittings	256	222
<b>Subtotal</b>	<b>10,053</b>	<b>9,220</b>
<b>Total Depreciation, Amortisation and Impairment</b>	<b>10,053</b>	<b>9,220</b>
<b>(d) Finance Costs</b>		
Interest on Loans	1,216	1,341
Unwinding of Present Value Discounts	–	(3)
<b>Total Finance Costs</b>	<b>1,216</b>	<b>1,338</b>

### Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	2022	2021
<b>Infrastructure, Property, Plant &amp; Equipment</b>		
<b>(i) Assets Renewed or Directly Replaced</b>		
Proceeds from Disposal	132	160
Less: Carrying Amount of Assets Sold	(73)	(320)
<b>Gain (Loss) on Disposal</b>	<b>59</b>	<b>(160)</b>
<b>Real Estate Development Assets</b>		
Proceeds from Disposal	283	251
Less: Carrying Amount of Assets Sold	(146)	(293)
<b>Gain (Loss) on Disposal</b>	<b>137</b>	<b>(42)</b>
<b>Net Gain (Loss) on Disposal or Revaluation of Assets</b>	<b>196</b>	<b>(202)</b>

## Copper Coast Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 5. Current Assets

\$ '000	2022	2021
<b>(a) Cash &amp; Cash Equivalent Assets</b>		
Cash on Hand at Bank	1,010	406
Short Term Deposits & Bills, etc.	14,564	8,244
<b>Total Cash &amp; Cash Equivalent Assets</b>	<b>15,574</b>	<b>8,650</b>

**(b) Trade & Other Receivables**

Rates - General & Other	8,509	9,170
Council Rates Postponement Scheme	43	36
Accrued Revenues	59	46
Debtors - General	398	390
GST Recoupment	296	197
Prepayments	25	17
Loans to Community Organisations	81	85
<b>Subtotal</b>	<b>9,411</b>	<b>9,941</b>
Less: Allowance for Doubtful Debts	(8)	(9)
<b>Total Trade &amp; Other Receivables</b>	<b>9,403</b>	<b>9,932</b>

\$ '000	Notes	2022	2021
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**(c) Inventories**

Stores & Materials		25	23
Trading Stock		22	30
Real Estate Developments	6	1,166	1,330
<b>Total Inventories</b>		<b>1,213</b>	<b>1,383</b>



## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 6. Non-Current Assets

\$ '000	2022	2021
<b>Financial Assets</b>		
<b>Receivables</b>		
Loans to Community Organisations	676	706
<b>Subtotal</b>	<b>676</b>	<b>706</b>
<b>Total Receivables</b>	<b>676</b>	<b>706</b>
<b>Total Financial Assets</b>	<b>676</b>	<b>706</b>
<b>Other disclosures</b>		
<b>Real Estate Developments - Current &amp; Non-Current</b> (Valued at the lower of cost and net realisable value)		
Residential	1,166	1,330
<b>Total Real Estate for Resale</b>	<b>1,166</b>	<b>1,330</b>
<b>Represented by:</b>		
Development Costs	3	30
Other Properties - Book Value	1,163	1,300
<b>Subtotal</b>	<b>1,166</b>	<b>1,330</b>
<b>Total Real Estate of Resale</b>	<b>1,166</b>	<b>1,330</b>
<b>Apportionment of Real Estate Developments</b>		
Current Assets	1,166	1,330

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 7. Infrastructure, Property, Plant & Equipment & Investment Property

#### (a(i)) Infrastructure, Property, Plant & Equipment

\$ '000	Fair Value Level	as at 30/06/21				Asset movements during the reporting period										as at 30/06/22			
		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	Adjustments & Transfers	Tfirs from/to "Held for Sale" category	Revaluation Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Capital Work in Progress		–	1,032	–	1,032	5,595	428	–	–	–	(421)	–	–	–	–	6,634	–	–	6,634
Land - Community	3	19,430	100	–	19,530	–	–	–	–	–	–	–	23	–	–	19,453	100	–	19,553
Land - Other	2	10,313	–	–	10,313	–	–	–	–	–	–	–	–	–	–	10,313	–	–	10,313
Buildings & Other Structures	2	7,816	306	(781)	7,341	76	–	–	(393)	–	–	–	–	–	–	7,816	383	(1,175)	7,024
Buildings & Other Structures Infrastructure	3	55,655	1,215	(21,458)	35,412	283	–	–	(1,273)	(42)	36	–	–	–	–	55,655	1,434	(22,673)	34,416
- Stormwater Drainage	3	22,247	3,989	(5,835)	20,401	284	–	–	(299)	–	–	118	–	–	–	26,825	–	(6,321)	20,504
- CWMS	3	51,003	2,784	(14,012)	39,775	603	46	–	(894)	–	–	–	–	–	–	54,435	–	(14,905)	39,530
- Roads & Footpaths	3	198,576	9,166	(76,933)	130,809	1,174	20	–	(5,132)	–	16	(257)	–	–	33,772	232,011	–	(71,609)	160,402
- Other Infrastructure	3	35,524	2,252	(17,968)	19,808	50	174	–	(1,025)	–	369	139	–	–	–	38,875	–	(19,360)	19,515
Plant & Equipment		–	8,277	(6,191)	2,086	1,020	–	(73)	(739)	–	–	–	–	–	–	–	8,875	(6,581)	2,294
Furniture & Fittings		–	1,896	(1,335)	561	63	–	–	(256)	–	–	–	–	–	–	–	1,958	(1,590)	368
Total Infrastructure, Property, Plant & Equipment		400,564	31,017	(144,513)	287,068	9,148	668	(73)	(10,011)	(42)	–	–	23	–	33,772	452,017	12,750	(144,214)	320,553
Comparatives		400,880	25,645	(136,614)	289,911	5,562	1,452	(320)	(9,220)	–	–	–	–	(316)	–	400,564	31,017	(144,513)	287,068

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

### Note 7. Infrastructure, Property, Plant & Equipment & Investment Property (continued)

#### (b) Valuation of Infrastructure, Property, Plant & Equipment & 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 7a 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 2022

### Note 7. Infrastructure, Property, Plant & Equipment & 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 valuation: 30 June 2017
- Valuer: JLL Infrastructure Advisory Pty Ltd, Property Consultants and Valuers

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

##### Structures, Bridges, Car Parks

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

##### Community Wastewater Management Systems

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

**Note 7. Infrastructure, Property, Plant & Equipment & Investment Property (continued)**

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- Basis of valuation: Fair Value
- Date of valuation: 30 June 2017
- Valuer: JLL Infrastructure Advisory Pty Ltd, Property Consultants and Valuers

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.

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

**Plant & Equipment**

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

**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 2022

### Note 8. Liabilities

\$ '000	2022 Current	2022 Non Current	2021 Current	2021 Non Current
<b>(a) Trade and Other Payables</b>				
Goods & Services	2,807	–	1,781	–
Payments Received in Advance	1,827	–	1,166	–
Accrued Expenses - Employee Entitlements	141	–	127	–
Accrued Expenses - Other	264	–	291	–
Other	73	–	39	–
<b>Total Trade and Other Payables</b>	<b>5,112</b>	<b>–</b>	<b>3,404</b>	<b>–</b>

### (b) Borrowings

Loans	2,690	20,371	2,552	22,980
Loans Retirement Village	4,159	–	3,977	–
<b>Total Borrowings</b>	<b>6,849</b>	<b>20,371</b>	<b>6,529</b>	<b>22,980</b>

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

### (c) Provisions

Employee Entitlements (including oncosts)	1,975	160	1,976	221
Future Reinstatement / Restoration, etc.	–	1,712	–	1,761
<b>Total Provisions</b>	<b>1,975</b>	<b>1,872</b>	<b>1,976</b>	<b>1,982</b>

### Movements in Provisions

2022 (current & non-current) \$ '000	Future Reinstatement 2022
<b>Opening Balance</b>	1,761
Additional Amounts Recognised	(49)
<b>Closing Balance</b>	<b>1,712</b>



## Copper Coast Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## Note 9. Reserves

	as at 30/06/21				as at 30/06/22
\$ '000	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
<b>Asset Revaluation Reserve</b>					
Land - Community	15,220	-	-	-	15,220
Land - Other	15,303	-	-	-	15,303
Buildings & Other Structures	33,222	-	-	-	33,222
Infrastructure					
- Stormwater Drainage	16,911	-	118	-	17,029
- CWMS	18,626	-	-	-	18,626
- Roads & Footpaths	104,171	33,772	(257)	-	137,686
- Other Infrastructure	8,434	-	139	-	8,573
<b>Total Asset Revaluation Reserve</b>	<b>211,887</b>	<b>33,772</b>	<b>-</b>	<b>-</b>	<b>245,659</b>
Comparatives	212,203	(316)	-	-	211,887

**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 2022

### Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2022	2021
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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 & Equivalent Assets	5	15,574	8,650
<b>Balances per Statement of Cash Flows</b>		<b>15,574</b>	<b>8,650</b>

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

<b>Net Surplus/(Deficit)</b>	6,600	5,682
<b>Non-Cash Items in Income Statements</b>		
Depreciation, Amortisation & Impairment	10,053	9,220
Grants for capital acquisitions treated as Investing Activity	(1,994)	(1,965)
Net (Gain) Loss on Disposals	(196)	202
	<b>14,463</b>	<b>13,139</b>
<b>Add (Less): Changes in Net Current Assets</b>		
Net (Increase)/Decrease in Receivables	526	190
Change in Allowances for Under-Recovery of Receivables	1	(3)
Net (Increase)/Decrease in Inventories	6	14
Net (Increase)/Decrease in Other Assets	(2)	6
Net Increase/(Decrease) in Trade & Other Payables	1,708	407
Net Increase/(Decrease) in Unpaid Employee Benefits	(62)	249
Net Increase/(Decrease) in Other Provisions	(49)	(654)
<b>Net Cash provided by (or used in) operations</b>	<b>16,591</b>	<b>13,348</b>

#### (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.

## Copper Coast Council

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2022

## 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).										
		INCOME		EXPENSES	OPERATING		GRANTS INCLUDED		TOTAL ASSETS HELD	
					SURPLUS (DEFICIT)		IN INCOME		(CURRENT & NON-CURRENT)	
\$ '000	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
Functions/Activities										
Administration	22,554	21,323	4,511	4,320	18,043	17,003	2,440	1,821	28,572	13,443
Public Order & Safety	162	129	318	318	(156)	(189)	—	—	346	346
Health	18	10	175	167	(157)	(157)	—	—	—	—
Social Security & Welfare	380	250	500	558	(120)	(308)	3	—	6,119	6,078
Housing & Community Amenities	6,282	7,058	8,905	8,667	(2,623)	(1,609)	(5)	69	69,351	68,116
Protection of the Environment	—	123	502	87	(502)	36	—	—	2,547	2,538
Recreation & Culture	640	431	3,894	4,091	(3,254)	(3,660)	329	99	56,748	56,074
Agricultural Services	645	643	643	622	2	21	—	—	—	—
Mining, Manufacturing & Construction	180	94	286	314	(106)	(220)	—	—	—	—
Transport & Communication	1,457	1,009	6,597	5,895	(5,140)	(4,886)	1,302	960	160,402	145,393
Economic Affairs	3,518	3,431	3,122	3,453	396	(22)	278	86	19,515	12,949
Other Purposes	307	328	2,280	2,418	(1,973)	(2,090)	27	30	3,819	2,800
Other	—	—	—	—	—	—	—	—	—	2
Total Functions/Activities	36,143	34,829	31,733	30,910	4,410	3,919	4,374	3,065	347,419	307,739

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 2022

### Note 12(b). Components of Functions

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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.

# Copper Coast Council

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

### 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 0.3% and 1.05% (2021: 0.3% and 0.45%). Short term deposits have an average maturity of 10 days and an average interest rate of 1.05% (2021: 10 days and 0.3%).

###### Carrying Amount:

Approximates fair value due to the short term to maturity.

##### Receivables - Rates & 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 0.42% (2021: 0.44%). 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 & 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 & 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 & 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 2022

### Note 13. Financial Instruments (continued)

#### Terms & 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 & 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 & 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% (2021: 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.

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
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# Notes to and forming part of the Financial Statements for the year ended 30 June 2022

## Note 13. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets and Liabilities</b>					
<b>2022</b>					
<b>Financial Assets</b>					
Cash & Cash Equivalents	15,574	—	—	15,574	15,574
Receivables	9,077	447	342	9,866	9,723
<b>Total Financial Assets</b>	<b>24,651</b>	<b>447</b>	<b>342</b>	<b>25,440</b>	<b>25,297</b>
<b>Financial Liabilities</b>					
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
<b>Total Financial Liabilities</b>	<b>11,251</b>	<b>15,226</b>	<b>8,891</b>	<b>35,368</b>	<b>30,505</b>
<b>2021</b>					
<b>Financial Assets</b>					
Cash & Cash Equivalents	8,650	—	—	8,650	8,650
Receivables	9,722	436	394	10,552	10,397
<b>Total Financial Assets</b>	<b>18,372</b>	<b>436</b>	<b>394</b>	<b>19,202</b>	<b>19,047</b>
<b>Financial Liabilities</b>					
Payables	2,124	—	—	2,124	2,238
Current Borrowings	7,775	—	—	7,775	6,529
Non-Current Borrowings	—	15,185	12,638	27,823	22,980
<b>Total Financial Liabilities</b>	<b>9,899</b>	<b>15,185</b>	<b>12,638</b>	<b>37,722</b>	<b>31,747</b>

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

\$ '000	2022		2021	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	5.02%	27,220	4.94%	29,509
		<u>27,220</u>		<u>29,509</u>

### 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 2022

### 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 & 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	2022	2021
<b>Capital Commitments</b>		
<b>Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:</b>		
Buildings	1,350	650
Infrastructure	5,470	4,800
Plant & Equipment	650	870
Roads	4,630	3,110
Other	550	900
	<b>12,650</b>	<b>10,330</b>
<b>These expenditures are payable:</b>		
Not later than one year	12,650	10,330
	<b>12,650</b>	<b>10,330</b>



## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 15. Financial Indicators

	Indicator 2022	Indicators 2021	Indicators 2020
<p>Financial Indicators overview</p> <p><i>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.</i></p>			
<b>1. Operating Surplus Ratio</b>			
Operating Surplus			
Total Operating Income	<b>12.2%</b>	11.3%	5.7%
<p><i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i></p>			
<b>2. Net Financial Liabilities Ratio</b>			
Net Financial Liabilities			
Total Operating Income	<b>29%</b>	50%	82%
<p><i>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.</i></p>			
<b>Adjusted Operating Surplus Ratio</b>			
Operating Surplus			
Total Operating Income	<b>10.5%</b>	11.2%	6.6%
<b>Adjustments to Ratios</b>			
<p><i>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.</i></p>			
<b>Adjusted Net Financial Liabilities Ratio</b>			
Net Financial Liabilities			
Total Operating Income	<b>25%</b>	47%	77%
<b>3. Asset Renewal Funding Ratio</b>			
Asset Renewals			
Infrastructure & Asset Management Plan required expenditure	<b>17%</b>	47%	87%
<p><i>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.</i></p> <p><i>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.</i></p>			

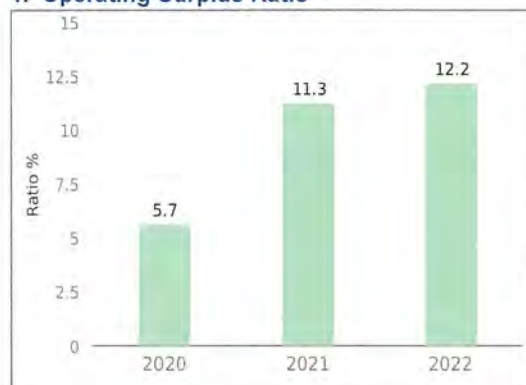


## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 15. Financial Indicators (continued)

#### Financial Indicators - Graphs

##### 1. Operating Surplus Ratio



##### Purpose of operating surplus ratio

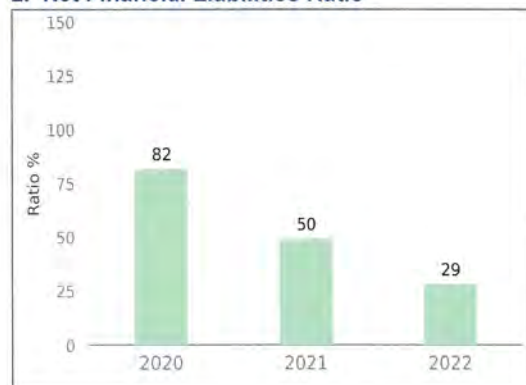
This indicator is to determine the percentage the operating revenue varies from operating expenditure

##### Commentary on 2021/22 result

2021/22 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 2023.

##### 2. Net Financial Liabilities Ratio



##### Purpose of net financial liabilities ratio

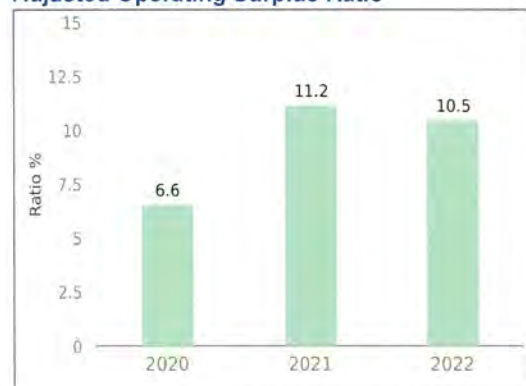
This indicator shows the significance of the net amount owed to others, compared to operating revenue

##### Commentary on 2021/22 result

2021/22 ratio 29%

The Net Financial Liabilities Ratio has decreased which reflects no additional borrowings for the FY 2021/22.

##### 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 2021/22 result

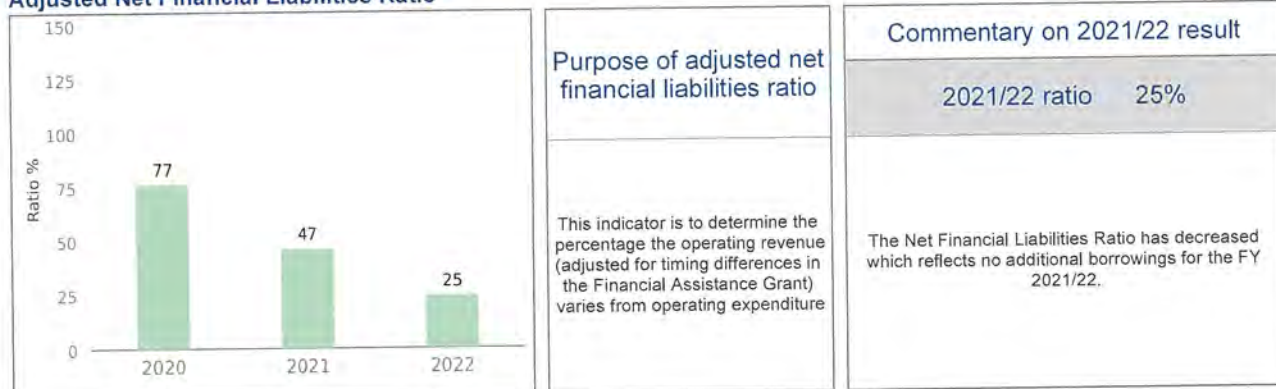
2021/22 ratio 10.5%

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 2023.

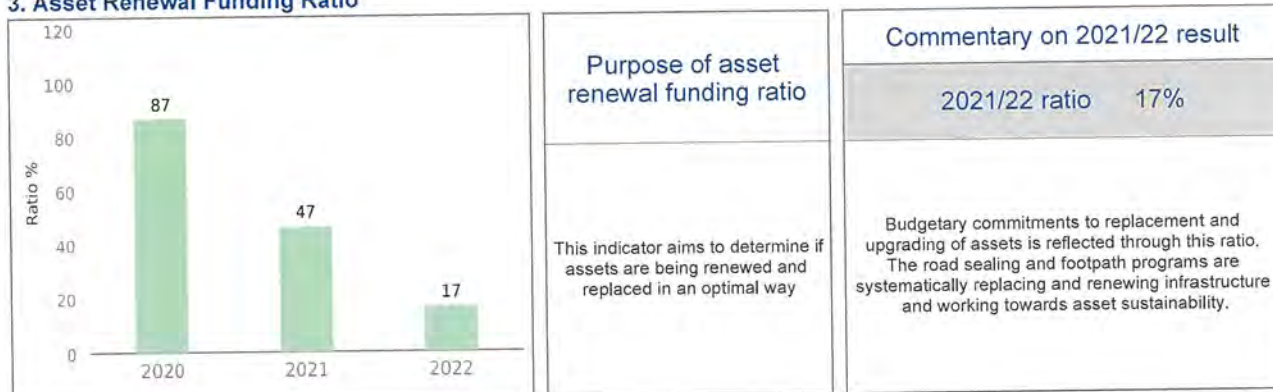
## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 15. Financial Indicators (continued)

#### Adjusted Net Financial Liabilities Ratio



#### 3. Asset Renewal Funding Ratio



## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 16. Uniform Presentation of Finances

\$ '000	2022	2021
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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.

Income	36,143	34,829
less Expenses	(31,733)	(30,910)
<b>Operating Surplus / (Deficit)</b>	<b>4,410</b>	<b>3,919</b>
<b>Net Outlays on Existing Assets</b>		
Capital Expenditure on Renewal and Replacement of Existing Assets	(595)	(1,452)
add back Depreciation, Amortisation and Impairment	10,053	9,220
add back Proceeds from Sale of Replaced Assets	132	160
	<b>9,590</b>	<b>7,928</b>
<b>Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(9,509)	(5,816)
add back Amounts Received Specifically for New and Upgraded Assets	1,994	1,965
add back Proceeds from Sale of Surplus Assets (including investment property, real estate developments & non-current assets held for resale)	283	251
	<b>(7,232)</b>	<b>(3,600)</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>6,768</b>	<b>8,247</b>

### Note 17. Leases

Council does not have any Leases.



## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

## 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 2020. 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 2022

### Note 19. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

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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 2022

### Note 20. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2022, 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	2022	2021
<b>The compensation paid to Key Management Personnel comprises:</b>		
Short-Term Employee Benefits	943	934
Long-Term Benefits	126	118
<b>Total</b>	<b>1,069</b>	<b>1,052</b>

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 2022

Note 22. Council information and contact details

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**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](http://www.coppercoast.sa.gov.au)

**Email:** [info@coppercoast.sa.gov.au](mailto: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**

David Woodforde (resigned on 20/11/2020)  
Margaret Pope  
Dean Rodda  
Catherine Vluggen  
Bruce Schmidt  
Tim Love (resigned on 12/03/2021)  
Neil Sawley  
Peter Oswald  
Brent Walker  
Sandra Paddick (effective from 24/06/2021)  
Peter Sims (effective from 24/06/2021)

**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](http://www.deannewbery.com.au)

Dean Newbery  
ABN: 30 164 612 890

## 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 2022, 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 2022, 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 'JKL' or similar, written in a stylized, cursive manner.

**Jim Keogh**  
**Partner**

Signed on the 27<sup>th</sup> day of October 2022,  
at 214 Melbourne Street, North Adelaide



**HEAD OFFICE**

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Dean Newbery  
ABN: 30 164 612 890

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

### Opinion

In our opinion, 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 2021 to 30 June 2022.

### Basis for opinion

We have audited the Internal Controls of the Copper Coast Council (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 2021 to 30 June 2022 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 performed 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 designed 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**



**Jim Keogh**  
**PARTNER**

Signed on the 27<sup>th</sup> day of October 2022  
at 214 Melbourne Street, North Adelaide, South Australia, 5006

## General Purpose Financial Statements

for the year ended 30 June 2022

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### 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 2022, 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*.



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Russell Peate  
Chief Executive Officer



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Bruce Schmidt  
Presiding Member, Audit Committee

Date: 26 October 2022



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Dean Newbery  
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## 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 2022, 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**

**Partner**

**DEAN NEWBERY**

**Dated this 27<sup>th</sup> day of October 2022**



## **2021/2022 ANNUAL REPORT**

**The Legatus Group Charter requires that the AGM receive the Legatus Group Annual Report which may incorporate reports from committees and any representatives reports from other organisations. The Legatus Group AGM held on Friday 9 September 2022 adopted this report.**

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 Legatus Group is a regional subsidiary of:

- Adelaide Plains Council
- Barunga West Council
- Clare & Gilbert Valleys Council
- Copper Coast Council
- District Council of Mount Remarkable
- District Council of Orroroo/Carrieton
- District Council of Peterborough
- Light Regional Council
- Northern Areas Council
- Port Pirie Regional Council
- Regional Council of Goyder
- The Barossa Council
- The Flinders Ranges Council
- Wakefield Regional Council
- Yorke Peninsula Council

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 referred. The Legatus Group is established to:

- undertake co-ordinating, advocacy and representational roles on behalf of its Constituent Councils at a regional level
- facilitate and co-ordinate activities of local government at a regional level related to community and economic development with the object of achieving improvement for the benefit of the communities of its Constituent Councils
- develop, encourage, promote, foster and maintain consultation and co-operation and to strengthen the representation and status of local government when dealing with other governments, private enterprise and the community
- develop further co-operation between its Constituent Councils for the benefit of the communities of the region
- develop and manage policies which guide the conduct of programs and projects in the region with the objective of securing the best outcomes for the communities of the region
- undertake projects and activities that benefit the region and its communities
- associate collaborate and work in conjunction with other regional local government bodies for the advancement of matters of common interest.

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](mailto:ceo@legatus.sa.gov.au) Website: [www.legatus.sa.gov.au](http://www.legatus.sa.gov.au)

**Legatus Group Board of Management:** The Board consists of all principal members (Mayors) of the Constituent Councils which for 2020/2021 were:

Council	Delegate
Adelaide Plains Council	Mayor Mark Wasley
Barunga West Council	Mayor Leonie Kerley
Clare & Gilbert Valleys Council	Mayor Wayne Thomas
Copper Coast Council	Mayor Roslyn Talbot
District Council of Mount Remarkable	Mayor Phillip Heaslip
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
Port Pirie Regional Council	Mayor Leon Stephens
Regional Council of Goyder	Mayor Peter Matthey OAM



The Barossa Council	Mayor Bim Lange OAM
The Flinders Ranges Council	Mayor Greg Flint
Wakefield Regional Council	Mayor Rodney Reid
Yorke Peninsula Council	Mayor Darren Braund

#### **Office Bearers for 2021/22**

Chairman	Mayor Phillip Heaslip
Deputy Chairs	Mayor Bill O'Brien Mayor Rodney Reid
South Australian Regional Organisation of Councils	Mayor Peter Matthey Mayor Bill O'Brien
Chief Executive Officer	Mr Simon Millcock
Auditor	Dean Newberry and Associates

The following meetings of the Board of Management were held during the 2021/22 year:

- 3 September 2021 Annual General Meeting Orroroo
- 3 September 2021 Ordinary General Meeting Orroroo
- 3 December 2021 Special Meeting online
- 10 December 2021 Ordinary General Meeting Kadina
- 14 February 2022 Special Meeting online
- 21 February 2022 Special Meeting online
- 11 March 2022 Ordinary General Meeting Nuriootpa
- 10 June 2022 Ordinary General Meeting Melrose

There were four advisory committees in 2021/2022 and 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.

Committee	Members
Audit Committee	<ul style="list-style-type: none"> <li>• Mayor Kathie Bowman (Chair)</li> <li>• Mayor Rodney Reid</li> <li>• Mr Peter Ackland</li> <li>• Mr Colin Byles</li> <li>• Mr Ian McDonald</li> </ul>
Management Group (Council CEOs)	<ul style="list-style-type: none"> <li>• Mr Sam Johnson OAM (Mt Remarkable) (Chair)</li> <li>• Mr James Miller (Adelaide Plains)</li> <li>• Mr Martin McCarthy (Barossa)</li> <li>• Ms Maree Wauchope (Barunga West)</li> <li>• Dr Helen Macdonald (Clare &amp; Gilbert Valleys)</li> <li>• Mr Russell Peate (Copper Coast)</li> <li>• Mr Eric Brown (Flinders Ranges)</li> <li>• Mr David Stevenson (Goyder)</li> <li>• Mr Brian Carr (Light)</li> <li>• Mr Colin Byles (Northern Areas)</li> <li>• Mr Dylan Strong (Orroroo/Carrieton) replaced by Mr Paul Simpson</li> <li>• Mr Stephen Rufus</li> <li>• Mr Peter Ackland (Pirie Regional)</li> <li>• Mr Andrew MacDonald (Wakefield)</li> <li>• Mr Andrew Cameron (Yorke Peninsula)</li> </ul>
Road & Transport Infrastructure Advisory Committee:	<ul style="list-style-type: none"> <li>• Dr Helen Macdonald Chair (CEO Clare &amp; Gilbert Valleys Council)</li> <li>• Lee Wallis (Goyder)</li> <li>• Steve Kaesler (Barossa)</li> <li>• Tom Jones (Adelaide Plains)</li> <li>• Mike Wilde (Department of Planning, Transport and Infrastructure)</li> </ul>

	<ul style="list-style-type: none"> <li>• Kelly-Anne Saffin (CEO RDA YMN)</li> <li>• Dylan Strong (CEO Orroroo Carrieton)</li> <li>• Michael McCauley (Yorke Peninsula)</li> <li>• Stuart Roberts (Wakefield)</li> <li>• Mitchell Foote (Flinders Ranges)</li> </ul>
Community Wastewater Management Advisory Committee	<ul style="list-style-type: none"> <li>• Andrew MacDonald Chair (CEO Wakefield)</li> <li>• Gary Easthope (Clare and Gilbert Valleys)</li> <li>• Adam Broadbent (Light)</li> <li>• Matthew McRae (Copper Coast)</li> <li>• Riaz Uddin (Goyder)</li> <li>• Hayden Battle (Wakefield)</li> </ul>

### **Chairs Report – Mayor Phillip Heaslip**

It has been my pleasure to serve in this my inaugural year as Chair and I take this opportunity to report on some of the highlights of the past year.

Internally we have undertaken workshops and surveys to update our Strategic Plan which has been distributed to member councils for their consideration. This will be the subject of a report at the 9 September 2022 Legatus Group Ordinary meeting. We extended the contract of our CEO Mr Simon Millcock until 30 June 2024.

The board has taken an approach over the past three 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 has noted this will need reviewing in the coming year, we plan to have met the targets for our reserves as previously agreed to by June 2023.

The board has focused this year on the key areas of:

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

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 that resulted in Hon Geoff Brock MP introducing a Private Members Bill in December 2021 which was not able to progress as time ran out to pass the Bill during that Parliament. The Legatus Group continued to lobby prior to the State election and then with all Local Members of the new Parliament to reintroduce and support the Bill.



- Wellbeing and Mental Health via a Memorandum of Understanding with Lifeline Country to Coast to support the existing and develop new Connect Centres within the region. This has gained traction with Hon Geoff Brock MP, Fraser Ellis MP and Penny Pratt MP co-signing a letter to the Minister for Health to support the Legatus Group – Lifeline recommendations. This included support for the extension of the two Family and Business Support Mentors through Dept Primary Industries and Regions within our northern councils.
- Assisted with matters relating to Community Wastewater Management Schemes (CWMS) which has seen a review and CWMS reform program.
- Delivered the SA Regional Organisation of Councils a SA Regional Road Priority Project.
- Assisted with the Northern and Yorke Drought Resilience Plan in partnership with Regional Development Australia Organisations and the Northern and Yorke Landscape Board.

The Legatus Group provided support at a regional and state level with forums, workshops and webinars including:

- SA CWMS Conference
- Legatus Group Waste Forum
- Yorke Mid North Alliance Regional Planning Forum
- Legatus Group Regional Roads Forum
- Accessible Tourism Forum
- Ageing and Disability Lifestyle Expo
- Community Development Forum
- Aboriginal self-determination Webinar
- Native Foods Cultural Awareness Forum

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

- Smart Irrigation (Copper Coast & Orroroo Carrieton)
- Stormwater Harvesting (Copper Coast, Light & Adelaide Plains)
- CWMS Pump Monitoring and Management (Copper Coast)
- South Flinders Storytelling Brighter Futures Podcast project
- Legatus Group Regional Local Roads Plan database updates
- CWMS on-line training project
- Handling Customer Request processes
- 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
- Opportunities for the Development of Accessible Tourism on the Yorke Peninsula
- Remarkable Southern Flinders Ranges Tourism report

Whilst we have commenced the Regional Workforce Attraction, Development & Retention Action Plan for the Legatus Group LGAs in collaboration with Torrens University Australia.

Direct support has been provided to successful grant applications for the region:

- 2021 SLRP grants resulting in over \$3.8m for local roads.
- Resilient Coastal Ecosystems for Environment and Tourism works in coastal areas adjacent to the Walk the Yorke trail with just under \$1m awarded as part of a \$1.6m, 3-year project.

Current grant applications that the Legatus Group are involved with are:

- Pilot Organics Processing Plant at Peterborough
- Carbon Offsetting for Local Government
- Climate Resilient Asset Capacity Augmentation for Community Wastewater Management
- with Constructed Floating Wetland Systems
- Caravan / RV Dump Point Project
- LG Career Pathways & Workforce Toolkit for Regional SA Councils

The Legatus Group continued to support the South Australia Drought Resilience Adoption and Innovation Hub as a Local Government project partner and it was pleasing to see its head office open in Roseworthy and one of the nodes in Orroroo.

Roadworks on National and State Highways continues to progress whilst the Road and Transport Infrastructure Advisory Committee have been active this year via updates to our Regional Roads Plan and renewed Deficiency Action Plan.

There has been significant support for equity associated with the Special Local Roads Program funding and we look forward to positive outcomes especially for the Yorke Peninsula Council application in the upcoming announcements.

The 2021 Legatus Group Road and Transport Forum provided the opportunity for member councils to come together and discuss and be more informed on issues around areas such as heavy vehicle access.

Whilst not relevant to all member councils the Assessment on Bridge and Culverts report is a valuable step in identifying the regions priorities.

The release of the Legatus Group Waste and Resource Recovery Strategy and Action Plan 2021-2026 has been of major interest to members in the area of waste and recycling. Local Government needs to work cooperatively with the SA Government including both Green Industries SA and the EPA in making a significant contribution to positive reforms currently taking place in South Australia.

The South Australian Government released the South Australia's Waste Strategy 2020-25, showing that Regional Waste Management Plans are to be in place for all SA regional local government areas and/or regional city clusters by 2023. The Plans are required to set regionally appropriate and progressive waste diversion targets. The 20-Year State Infrastructure Strategy identifies opportunities for development in regional areas, including in investment in:

- equipment and facilities for waste compaction and bulk hauling to reduce costs of transporting waste to end markets;
- expanding or developing commercial composting organics from MSW and industries such as vineyards, orchards and other agriculture; and
- developing high-value organics products.

In March 2021, the South Australian Regional Organisation of Councils through the Legatus Group released a Report on Waste Management Infrastructure for South Australian Regional Councils to assist with future actions regarding Waste Management for Regional Local Governments in SA.

Through our partnerships with the University sector, we have released in 2021 reports on:

- Making and Using Organic Compost
- Implementing the Circular Economy in SA
- A supply chain analysis of the circular economy in regional South Australia

The Legatus Group has identified a series of targeted projects that leverage advocacy and collaboration activities to deliver targeted outcomes for the region through the Legatus Group Waste and Resource Recovery Strategy 2021-2026 and its Action Plan.

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 region has been proactive in supporting the challenges of our changing environment through the development of the Sector Agreement for the Climate Change Adaptation Plan and we now have the Barossa Light Adelaide Plains councils incorporated into this plan. The continued support for the Northern and Yorke Coastal Management Action Plan included the coordination of workshops and a grant application through the Northern and Yorke Landscape Board. The Legatus Group have been an active supporter of the SA Coastal Council Alliance.

The Legatus Group have supported and are an active partner in the Northern and Yorke Landscape Board Aboriginal Engagement Committee and staged a number of webinars, workshops and forums.

We acknowledge the RDA's who have committed their staff to be members of several Legatus Group Advisory Committee and or Project Reference Groups. The Legatus Group CEO and staff committed large amounts of time to the development of many Conferences and Forums. I also note with positivity the CEO and staff's efforts to support other regional councils through their roles.

The collaboration and establishment of MoUs and partnerships with universities has been strengthened during the past year and provided valuable reports through research and partnerships and provides cost effective research projects.

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.

There has been valuable feedback gained from the Legatus Group Management Group meetings and information sharing opportunities by and for this CEO group.

The Community Wastewater Management Advisory Committee assisted in gaining a further extension of the Joint CWMS program until June 2023, staging of a successful SA conference, developing an online training program and assisting with the reforms being developed by the LGA CWMS Committee.

It was noticeable that there was a reduced attendance by the State Government Members of Parliament and our Federal Member although the Hon Geoff Brock MP is an exception and is a regular attendee.

In closing I would like to thank everyone who has taken a proactive role in progressing the strategic initiatives of the region. I thank Mayors Bill O'Brien and Rodney Reid for your roles as Deputy Chairs, Mayors Bill O'Brien and Peter Matthey as our SAROC representatives and Mayor Kathy Bowman as Chair of our Audit and Risk Management Committee.

I note that the reports prepared by the Legatus Group CEO and progressed to SAROC and other stakeholders and partners in all tiers of government continue to be well received. The organisations



positive approach to strong partnerships and a collaborative approach, with our other regional local government associations, stakeholders and tiers of government continues.

These activities are coordinated and managed by our CEO Mr Simon Millcock. I wish to thank him for his committed, dedicated and consistent approach in the development and delivery of the goals and directions of the board.

I would like to acknowledge all the Board members and those who have committed time to the Advisory Committees. Your valuable service to our communities and the region continues to provide much needed leadership into the future.

Mayor Phillip Heaslip

Chairman Legatus Group

### **CEO Report – Mr Simon Millcock**

Firstly, I would like to acknowledge the support provided to me by the Chair Mayor Phillip Heaslip and Deputy Chairs Mayor Rodney Reid and Bill O'Brien, Board, CEOs, Committees, Regional Partners and the Legatus Group staff for the past year.

This year saw the scaling back on some of project work with a focus on a more consolidated approach by the board to reflect the strategic priorities whilst continuing to support state-wide, regional and subregional programs and research.

This was made possible by the boards continued approach to reducing their reserves and utilising the carry over and grant funding from the LGA Regional Capacity Building Allocations.

We were not as successful with grant applications compared to recent years but all contracts for grants and projects have been acquitted and reported on accordingly. In last year's annual report, I outlined consideration is needed to not raise expectations of increased capacity and or project delivery into the future due to the reliance on grants. This has now included the closure of the Legatus Group Office and its associated costs. Whilst the financial services have seen a significant increase as we moved away from member councils providing this service at a reduced rate.

\$103,927 was generated from other income streams and council contributions were \$170,400. As such 62% of the Legatus Group's income came from its membership fees. The 15-member council contributions during the previous five years had been on average around 26% of the Legatus Group Income. Individually members contributions to the overall income were 4% and is significantly lower than other Regional LGAs.

The result is that the Legatus Group is in a sound financial position to cover its forthcoming liabilities and this is reflected in the 2022 – 2023 business plan and budget. The board has noted that the current use of reserves to fund some administration costs beyond June 2023 is not sustainable and that this is to be addressed in the coming year.

Due to the APR.Intern program no longer being accessible there was a reduction in the level of funding available for cost effective research although the partnerships with the Universities have continued to add value to our programs.

This year saw my attendance and deliver of agendas, minutes and reports to close to 40 Legatus Group Board, Advisory Committee, Yorke Mid North Alliance and SAROC meetings whilst managing the delivery of state and regional forums, workshops and webinars. There was considerable time spent with the development and management of reference groups for nearly all projects.

Employment numbers were reduced this year to a part time Project Manager Dr Paul Chapman (partly funded through the LGA CWMS Managament Committee). The board supported having a part time administration officer and after the initial contract fell through, we were able to contract Tracey Rains who commence in November 2021. This caused some reduced level of productivity but has now provided beneficial outcomes with Tracey having been in place for several months.

A significant amount of time was provided on the review of the Legatus Group Strategic Plan which is currently with Councils for their consideration whilst the Charter updates are also with member councils and these are reflective of the current thinking of the board.

Following a variation to the format for the Legatus Regional Management Group (CEOs) they have taken on a forum style approach as opposed to a meeting style.

In collaboration with the LGA this year saw a large commitment of my time in progressing the advocacy on Rating Equity through initially the Legatus Group then SA Regional Organisation of Councils and the LGA Board.

My representation includes as a member of the Yorke Mid North Alliance, LGA Regional CEOs Forum and the Northern and Yorke Landscape Board Aboriginal Engagement Committee.

I provided a regional voice to help support the local government sector in the following areas:

- Local Govt Grants Network Best Practice Grants Guide
- Judge for the Local Government Information Technology SA Incorporated Awards
- Creative Industries Think Tank
- SA Volunteer Conference and Regional Network

The Legatus Group Website was updated and a bi monthly CEO Newsletter developed along with increased publication on social media to keep members and partners informed. The following were delivered and or published and they flow on from previous projects and report.

#### Waste

- Legatus Group Waste and Resources Recovery Strategy and Action Plan
- Implementing the Circular Economy in SA research paper
- A supply chain analysis of the Circular Economy in Regional South Australia
- 3 videos featuring volunteer based recycling projects in the Barossa Valley and Clare and Gilbert Valleys
- Endorsement of the content for 9 CWMS on-line training videos

#### Roads / Transport

- SA Regional Road Priority Report
- Bridge Deficiency Report
- Legatus Group Road Deficiency Action Plan 2022 Minor Update

#### Community / Tourism

- SA Film Corp publication featuring 9 of the member councils as Film Friendly Councils from the Flinders Ranges, Southern Flinders and Yorke Peninsula regions

- Brighter Futures Storytelling / Podcasts featuring 7 communities across the Southern Flinders Ranges
- Partner with the Opening the Door to Nature – accessible tourism project to be delivered across the region in 2022/2023
- Inclusive and Accessible Tourism Experiences Yorke Peninsula report
- Remarkable South Flinders Ranges Tourism Alliance report

An update on the Wellbeing Gap Analysis was completed in June 2022 and this has been used as the basis for the joint approach to the Minister for Health by local MPs, Lifeline and Legatus Group for increased resources in the centralised model for mental health.

Following a workshop to identify business systems for member councils and with some seed funding the project Handling Customer Request Processes was developed by the Port Pirie Regional Council with several member councils involved.

The Local Govt Workforce research project with Torrens University commenced and a final report is due in September 2022.

I would like to sincerely thank the support I received from Paul Chapman, Tracey Rains and Colin Davies. Working as a team in isolation across a myriad of topics had its challenges but the resulting work from all was of a professional standard that reflected well for the Legatus Group.

Simon Millcock

CEO Legatus Group

#### **Chair Legatus Group Audit and Risk Committee – Mayor Kathy Bowman**

This is a summary of activities undertaken, and recommendations made during 2021-2022.

The committee met on 4 occasions with 2 special meetings which is accordance with the Charter with the following attendance.

<b>Date</b>	<b>No of Members Attending</b>
24 August 2021	4
30 August 2021(Special Meeting)	3
22 November 2021	4
30 November 2021(Special Meeting)	5
1 March 2022	5
24 May 2022	4

<b>Committee Member</b>	<b>No of Meetings Attended</b>
Chairman Mayor Kathie Bowman	3
Mayor Rodney Reid	6



Peter Ackland	4
Colin Byles	6
Ian McDonald	6

The following table sets out the principal issues addressed by the Committee for 2021-2022 year.

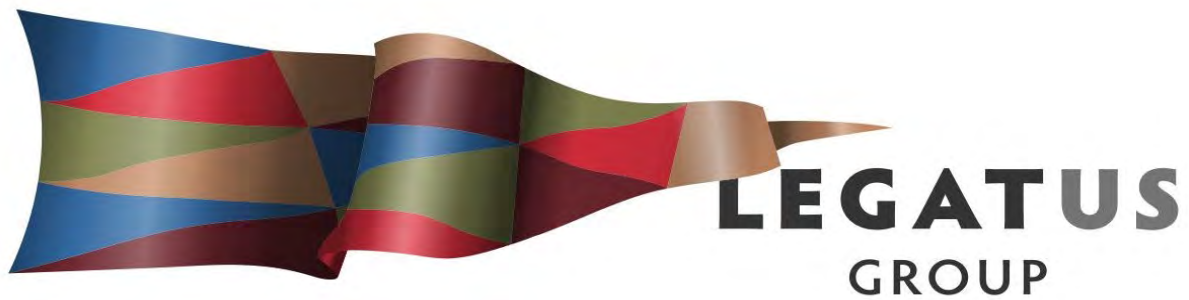
<b>Principal Issues Examined</b>	<b>Recommendations to Board</b>
Financial Report	No issues, unqualified audit, adopted for the 21/22 financial year.
Review of budget against actuals	Noted no issues and supported the allocation of the expenditure identified of carry over reserves and accumulated surplus for business plan and budgets.
Review of work plan, internal controls	<ol style="list-style-type: none"> <li>1. Work planned maintained and adoption of recommendations by Auditor re policies.</li> <li>2. Recommended and supported workshop on strategic plans and long term financial plan with appropriate recommendations to the board.</li> <li>3. Assisted with and provided recommendations re the provision of Financial Management Services.</li> </ol>
Charter	Recommended the Legatus Group adopt a variation to the Legatus Group Charter and supported the development of workshop to review the updated charter and its subsequent recommendation to distribute the revised charter to the board for their consideration.
Business, Budget and Strategic Plan	<ol style="list-style-type: none"> <li>1. Noted the development of the 2021-2022 business plan and budget and its quarterly updates.</li> <li>2. Noted and supported the development of a workshop for updating the Legatus Group Strategic Plan and provided input to the review.</li> </ol>
Membership	Recommendations to Board re membership of Audit Committee
Equity / reserves	Recommendations to Board on the levels to be held

Mayor Kathy Bowman

Chairman Legatus Group Audit and Risk Management Committee



CENTRAL LOCAL GOVERNMENT  
REGION of SA  
trading as



Annual Financial  
Statements

For the financial year

1 July 2021 – 30 June 2022



# LEGATUS GROUP

## General Purpose Financial Reports for the year ended 30 June 2022

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# LEGATUS GROUP

## ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022

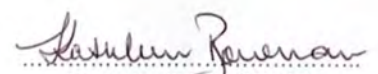
### CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the 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 Group's financial position at 30 June 2022 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the 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 Group's accounting and other records.



Simon Francis MILLCOCK  
CHIEF EXECUTIVE OFFICER



Mayor Kathie BOWMAN  
CHAIR, Audit & Risk Management  
Committee

Date: 9 SEPT 2022.

**STATEMENT OF COMPREHENSIVE INCOME**  
for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
<b>INCOME</b>			
Council Contributions	2	170,400	177,525
Grants, subsidies and contributions	2	93,783	333,151
Investment income	2	7,032	8,188
Reimbursements	2	-	75,400
Other income	2	3,108	15,279
<b>Total Income</b>		<b>274,323</b>	<b>609,543</b>
<b>EXPENSES</b>			
Employee costs	3	263,171	352,082
Materials, contracts & other expenses	3	305,395	555,477
Depreciation, amortisation & impairment	3	7,209	5,489
<b>Total Expenses</b>		<b>575,775</b>	<b>913,048</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>(301,453)</b>	<b>(303,505)</b>
Other Comprehensive Income		-	-
<b>NET SURPLUS / (DEFICIT)</b>		<b>(301,453)</b>	<b>(303,505)</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>(301,453)</b>	<b>(303,505)</b>

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

# LEGATUS GROUP

## STATEMENT OF FINANCIAL POSITION

as at 30 June 2022

		2022	2021
	Notes	\$	\$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	4	657,733	929,918
Trade & other receivables	4	2,152	39,970
<b>Total Current Assets</b>		<b>659,885</b>	<b>969,888</b>
<b>Non-current Assets</b>			
Infrastructure, property, plant & equipment	5	13,872	19,361
<b>Total Non-current Assets</b>		<b>13,872</b>	<b>19,361</b>
<b>Total Assets</b>		<b>673,757</b>	<b>989,249</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	6	15,037	37,162
Provisions	6	23,881	19,350
<b>Total Current Liabilities</b>		<b>38,918</b>	<b>56,512</b>
<b>Non-current Liabilities</b>			
Provisions	6	15,667	12,113
<b>Total Non-current Liabilities</b>		<b>15,667</b>	<b>12,113</b>
<b>Total Liabilities</b>		<b>54,585</b>	<b>68,625</b>
<b>NET ASSETS</b>		<b>619,172</b>	<b>920,624</b>
<b>EQUITY</b>			
Accumulated Surplus		349,402	650,854
Other Reserves	7	269,770	269,770
<b>TOTAL EQUITY</b>		<b>619,172</b>	<b>920,624</b>

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



# LEGATUS GROUP

## STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2022

		Accumulated Surplus	Other Reserves	TOTAL EQUITY
2022	Notes	\$	\$	\$
Balance at end of previous reporting period		650,854	269,770	920,624
<b>Net Surplus / (Deficit) for Year</b>		<b>(301,453)</b>	-	<b>(301,453)</b>
<b>Other Comprehensive Income</b>				
Transfers between reserves	7	-	-	-
<b>Balance at end of period</b>		<b>349,402</b>	<b>269,770</b>	<b>619,172</b>
<b>2021</b>				
Balance at end of previous reporting period		704,359	519,770	1,224,129
Restated opening balance		704,359	519,770	1,224,129
<b>Net Surplus / (Deficit) for Year</b>		<b>(303,505)</b>	-	<b>(303,505)</b>
<b>Other Comprehensive Income</b>				
Transfers between reserves	7	250,000	(250,000)	-
<b>Balance at end of period</b>		<b>650,854</b>	<b>269,770</b>	<b>920,624</b>

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

# LEGATUS GROUP

## STATEMENT OF CASH FLOWS for the year ended 30 June 2022

		2022	2021
	Notes	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<u>Receipts</u>			
Council Contributions		170,400	177,525
Investment receipts		7,032	8,188
Grants utilised for operating purposes		131,599	387,027
Reimbursements		-	75,400
Other revenues		3,108	15,279
<u>Payments</u>			
Employee costs		(255,086)	(338,002)
Materials, contracts & other expenses		(327,520)	(653,504)
<b>Net Cash provided by (or used in) Operating Activities</b>	8	<b>(270,467)</b>	<b>(328,087)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<u>Receipts</u>			
Sale of replaced assets		-	-
<u>Payments</u>			
Expenditure on renewal/replacement of assets		-	-
Expenditure on new/upgraded assets		(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		-	-
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(1,720)</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<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		-	-
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) in cash held</b>		<b>(272,187)</b>	<b>(328,087)</b>
Cash & cash equivalents at beginning of period	8	<b>929,919</b>	1,258,006
<b>Cash &amp; cash equivalents at end of period</b>	8	<b>657,733</b>	929,919

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

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### 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.

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### 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 2022, 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.



# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### 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 10.0% SGC superannuation to the nominated superannuation funds for all staff. This will increase to 10.5% for the 2022-23 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 is only engaged in a short-term lease as per Section 5 of AASB 16 and therefore the lease is recognised as an operating expense on a straight-line basis over the term of the lease.

#### 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 2022 reporting period and have not been used in preparing these reports.

AASB 2018-6 Amendments to Australia Accounting Standards – Definition of a Business

AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Material

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 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.

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### Note 2 - INCOME

	2022 \$	2021 \$
<b>COUNCIL CONTRIBUTIONS</b>		
<u>General Contribution</u>	<u>170,400</u>	<u>177,525</u>
	<u>170,400</u>	<u>177,525</u>
<b>INVESTMENT INCOME</b>		
Interest on investments		
Local Government Finance Authority	7,032	8,185
Banks	-	3
	<u>7,032</u>	<u>8,188</u>
<b>REIMBURSEMENTS</b>		
- for Internships	-	75,400
	<u>-</u>	<u>75,400</u>
<b>OTHER INCOME</b>		
Conference Registrations & Sponsorship	3,108	15,279
	<u>3,108</u>	<u>15,279</u>
<b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>		
Waste Management	-	60,000
CWMS	28,000	61,000
Coastal Management	-	140,000
Research & Development	-	26,000
Regional Capacity	42,783	-
SA Road Funding	15,000	-
NRM - - Landscape Priority	8,000	-
Sundry	-	46,151
	<u>93,783</u>	<u>333,151</u>
<i>The functions to which these grants relate are shown in Note 10.</i>		
<b>Sources of grants</b>		
State government	8,000	174,000
LGA	85,783	159,151
	<u>93,783</u>	<u>333,151</u>

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### Note 3 - EXPENSES

	2022 \$	2021 \$
<b>EMPLOYEE COSTS</b>		
Salaries and Wages	198,882	281,829
Employee leave expense	31,768	33,226
Superannuation	22,064	28,510
Workers' Compensation Insurance	4,232	2,012
Professional Development	127	400
FBT	6,098	6,106
<b>Total Operating Employee Costs</b>	<b>263,171</b>	<b>352,082</b>
 <b>Total Number of Employees</b>	 <b>2.0</b>	 <b>1.4</b>
<i>(Full time equivalent at end of reporting period)</i>		
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>		
<u>Prescribed Expenses</u>		
Auditor's Remuneration	2,338	2,238
Subtotal - Prescribed Expenses	2,338	2,238
<u>Other Materials, Contracts &amp; Expenses</u>		
Contractors & Consultants	241,380	461,067
Legal Expenses	80	-
Unleaded Fuel	4,075	3,053
Other Motor Vehicle Costs	2,752	2,754
Members Allowances & Support	4,125	5,500
Meetings & Conferences	4,807	23,692
Insurance	8,921	7,980
Rental - Premises	9,603	9,442
Advertising	704	3,905
Accommodation	1,932	3,587
Airfares, Taxi Fares & Parking	263	2,790
Travel - Reimbursement	1,124	2,086
Catering & Meals	7,372	17,142
Telephone & Internet	3,871	5,797
IT & Web	10,963	-
Postage/Stationery	784	594
Sundry	300	3,849
Subtotal - Other Materials, Contracts & Expenses	303,057	553,239
	<b>305,395</b>	<b>555,477</b>
 <b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>		
<b>Depreciation</b>		
Motor Vehicle	5,489	5,489
Contents	1,720	-
	<b>7,209</b>	<b>5,489</b>

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### Note 4 - CURRENT ASSETS

#### CASH & EQUIVALENT ASSETS

Cash at Bank	12,324	91,271
Deposits at Call	645,409	838,647
	<u>657,733</u>	<u>929,918</u>

#### TRADE & OTHER RECEIVABLES

Accrued Revenues	495	224
Debtors - General	-	39,270
GST / FBT Recoupment	1,657	476
	<u>2,152</u>	<u>39,970</u>



# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### Note 5 - NON-CURRENT ASSETS - VEHICLES & CONTENTS

	2021				2022			
	\$				\$			
	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Motor Vehicles	-	28,967	(9,606)	19,361	-	28,967	(15,095)	13,872
Contents	-	3,948	(3,948)	-	-	3,678	(3,678)	-
<b>TOTAL PLANT &amp; EQUIPMENT</b>	-	32,915	(13,554)	19,361	-	32,645	(18,773)	13,872
<i>Comparatives</i>	-	32,915	(8,065)	24,850	-	32,915	(13,554)	19,361

	2021	CARRYING AMOUNT MOVEMENTS DURING YEAR							2022
	\$	\$							\$
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers		CARRYING AMOUNT
		New/Upgrade	Renewals				In	Out	
Motor Vehicles	19,361	-	-	-	(5,489)	-	-	-	13,872
Contents	-	1,720	-	-	(1,720)	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>TOTAL PLANT &amp; EQUIPMENT</b>	<b>19,361</b>	<b>1,720</b>	-	-	<b>(7,209)</b>	-	-	-	<b>13,872</b>
<i>Comparatives</i>	<b>24,850</b>	-	-	-	<b>(5,489)</b>	-	-	-	<b>19,361</b>

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### Note 6 - LIABILITIES

	2022 \$		2021 \$	
	Current	Non-current	Current	Non-current
<b>TRADE &amp; OTHER PAYABLES</b>				
Goods & Services	2,205	-	32,740	-
Payments received in advance	7,500	-	-	-
Accrued expenses - employee entitlements	4,082	-	2,160	-
Accrued expenses - other	1,250	-	1,759	-
GST & PAYG	-	-	503	-
	<b>15,037</b>	<b>-</b>	<b>37,162</b>	<b>-</b>
<b>PROVISIONS</b>				
Employee entitlements - Annual Leave	23,881	-	19,350	-
Employee entitlements - Long Service Leave	-	15,667	-	12,113
Future reinstatement / restoration, etc				
Other				
	<b>23,881</b>	<b>15,667</b>	<b>19,350</b>	<b>12,113</b>

### Note 7 - RESERVES

	1/7/2021	Transfers to Reserve	Transfers from Reserve	30/6/2022
<b>OTHER RESERVES</b>				
General Reserve	269,770	-	-	<b>269,770</b>
<b>TOTAL OTHER RESERVES</b>	<b>269,770</b>	<b>-</b>		<b>269,770</b>
<i>Comparatives</i>	<i>519,770</i>		<i>(250,000)</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.*

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### 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	2022 \$	2021 \$
Total cash & equivalent assets	4	<u>657,733</u>	<u>929,918</u>
Balances per Cash Flow Statement		<u>657,733</u>	<u>929,918</u>

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

Net Surplus (Deficit)	(301,453)	(303,505)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	7,209	5,489
Net increase (decrease) in unpaid employee benefits	8,085	14,080
	(286,159)	(283,936)
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	37,818	53,875
Net increase (decrease) in trade & other payables	(22,125)	(98,027)
Net increase (decrease) in other liabilities	-	-
<b>Net Cash provided by (or used in) operations</b>	<b>(270,466)</b>	<b>(328,088)</b>

#### (c) Non-Cash Financing and Investing Activities

#### (d) Financing Arrangements

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

Corporate Credit Cards	1,000	1,000
------------------------	-------	-------

### Note 9 - FUNCTIONS

The activities of the Region are categorised into the following programs, projects & activities:

- 1 Corporate Function
- 2 P001 - Regional & Community Sustainability
- 3 P003 - Regional Waste Management
- 4 P005 - Natural resources Management
- 5 P007 - LGA R&D projects
- 6 P009 - CWMS & Climate Change Co-ordinator
- 7 P017 - Waste Management Composting
- 8 P019 - Coastal Adaptation
- 9 P022 - Roads & Transport
- 10 P027 - Community Capacity Building
- 11 P028 - Regional Capacity Building
- 12 P029 - LGA R&D Projects
- 13 P032 - Sustainability Hub
- 14 P031 - Digital Maturity Index
- 15 P034 - N&Y Coastal Management Action Plan
- 16 P036 - LGA - R&D Regional Youth Volunteering
- 17 P037 - Creative Industries Project
- 18 P038 - Regional Waste Strategy
- 19 P040 - Disability Inclusion Action Plan
- 20 P042 - Drought Wellbeing Project
- 21 P043 - Stormwater Harvesting Trial
- 22 P044 - IT Data Gathering & Digital Research
- 23 P045 - Aboriginal Engagement Committee

Income and expenses have been attributed to the functions/activities throughout the financial year.

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### 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 1.05% as at 30 June 2022

**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

2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>	\$	\$	\$	\$	\$
Cash & Equivalents	657,733	-	-	657,733	657,733
Receivables	2,152	-	-	2,152	2,152
Other Financial Assets	-	-	-	-	-
<b>Total</b>	<b>659,885</b>	<b>-</b>	<b>-</b>	<b>659,885</b>	<b>659,885</b>
<b>Financial Liabilities</b>					
Payables	1,250	-	-	1,250	1,250
Current Borrowings	-	-	-	-	-
Non-Current Borrowings	-	-	-	-	-
<b>Total</b>	<b>1,250</b>	<b>-</b>	<b>-</b>	<b>1,250</b>	<b>1,250</b>
<b>2021</b>	<b>Due &lt; 1 year</b>	<b>Due &gt; 1 year; ≤ 5 years</b>	<b>Due &gt; 5 years</b>	<b>Total Contractual Cash Flows</b>	<b>Carrying Values</b>
<b>Financial Assets</b>	\$	\$	\$	\$	\$
Cash & Equivalents	929,918	-	-	929,918	929,918
Receivables	39,970	-	-	39,970	39,970
Other Financial Assets	-	-	-	-	-
<b>Total</b>	<b>969,888</b>	<b>-</b>	<b>-</b>	<b>969,888</b>	<b>969,888</b>
<b>Financial Liabilities</b>					
Payables	35,002	-	-	35,002	35,002
Current Borrowings	-	-	-	-	-
Non-Current Borrowings	-	-	-	-	-
<b>Total</b>	<b>35,002</b>	<b>-</b>	<b>-</b>	<b>35,002</b>	<b>35,002</b>

#### 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.



# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### Note 11 - FINANCIAL INDICATORS

	2022	2021	2020
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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>	(109.9%)	(49.8%)	31.2%
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>	(221%)	(148%)	(165%)
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%	305%
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.*

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### 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

	2022 \$	2021 \$
Income	274,323	609,543
Expenses	<u>(575,775)</u>	<u>(913,048)</u>
<b>Operating Surplus / (Deficit)</b>	<b>(301,453)</b>	<b>(303,505)</b>
<b>Net Outlays on Existing Assets</b>		
Capital Expenditure on renewal and replacement of Existing Assets	-	-
Add back Depreciation, Amortisation and Impairment	7,209	5,489
Proceeds from Sale of Replaced Assets	<u>-</u>	<u>-</u>
	<b>7,209</b>	<b>5,489</b>
<b>Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets <i>(including investment property &amp; real estate developments)</i>	(1,720)	-
Amounts received spec. for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets <i>(including investment property and real estate developments)</i>	<u>-</u>	<u>-</u>
	<b>(1,720)</b>	<b>-</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b><u>(295,964)</u></b>	<b><u>(298,016)</u></b>

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

### 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:

	2022	2021
	\$	\$
Salaries, allowances & other short term benefits	158,801	154,050
Member Allowance	4,125	5,500
Post-employment benefits	15,880	14,635
FBT	6,098	6,106
<b>TOTAL</b>	<b>184,904</b>	<b>180,291</b>

The Group received the following amounts in total:

	2022	2021
	\$	\$
Contributions for fringe benefits tax purposes	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

#### 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 2022 \$	Outstanding 2022 \$
The Barossa Council	12,496	-
Barunga West Council	12,496	-
Clare and Gilbert Valleys Council	12,496	-
Copper Coast Council	12,496	-
The Flinders Ranges Council	12,496	-
Regional Council of Goyder	12,496	-
Light Regional Council	12,496	-
Adelaide Plains Council	12,496	-
District Council of Mount Remarkable	12,496	-
Northern Areas Council	12,496	-
District Council of Orroroo / Carrieton	12,496	-
District Council of Peterborough	12,496	-
Port Pirie Regional Council	12,496	-
Wakefield Regional Council	12,496	-
Yorke Peninsula Council	12,496	-
<b>TOTAL</b>	<b>187,440</b>	<b>-</b>

#### 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.

# **LEGATUS GROUP**

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022**

### **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 2022.

### **Note 15 - EVENTS OCURRING AFTER REPORTING DATE**

There were no events subsequent to 30 June 2022 that need to be disclosed in the financial statements.



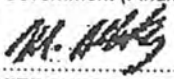
## LEGATUS GROUP

### ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022


#### 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 2022, 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.

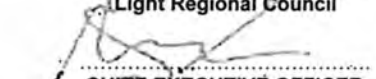
This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

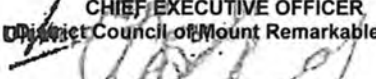
  
CHIEF EXECUTIVE OFFICER  
The Barossa Council

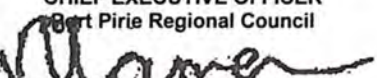
  
CHIEF EXECUTIVE OFFICER  
Clare & Gilbert Valleys Council

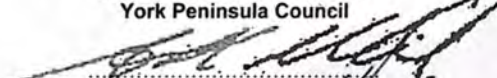
  
CHIEF EXECUTIVE OFFICER  
The Flinders Ranges Council

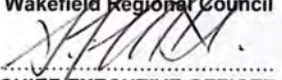
  
CHIEF EXECUTIVE OFFICER  
Light Regional Council


  
CHIEF EXECUTIVE OFFICER  
District Council of Mount Remarkable


  
CHIEF EXECUTIVE OFFICER  
Port Pirie Regional Council


  
CHIEF EXECUTIVE OFFICER  
York Peninsula Council

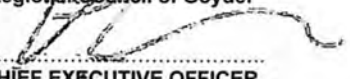
  
CHIEF EXECUTIVE OFFICER  
Wakefield Regional Council

  
CHIEF EXECUTIVE OFFICER  
Legatus Group

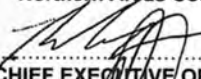
  
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Barunga West Council

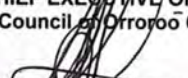
  
CHIEF EXECUTIVE OFFICER  
Copper Coast Council

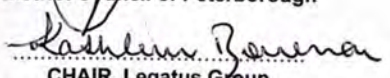
  
CHIEF EXECUTIVE OFFICER  
Regional Council of Goyder

  
CHIEF EXECUTIVE OFFICER  
Adelaide Plains Council

  
ACTING CHIEF EXECUTIVE OFFICER  
Northern Areas Council

  
CHIEF EXECUTIVE OFFICER  
District Council of Orroroo Carrieton

  
CHIEF EXECUTIVE OFFICER  
District Council of Peterborough

  
CHAIR, Legatus Group  
Audit & Risk Management Committee

  
CHAIR  
Legatus Group

Date: 9 SEPT 2022