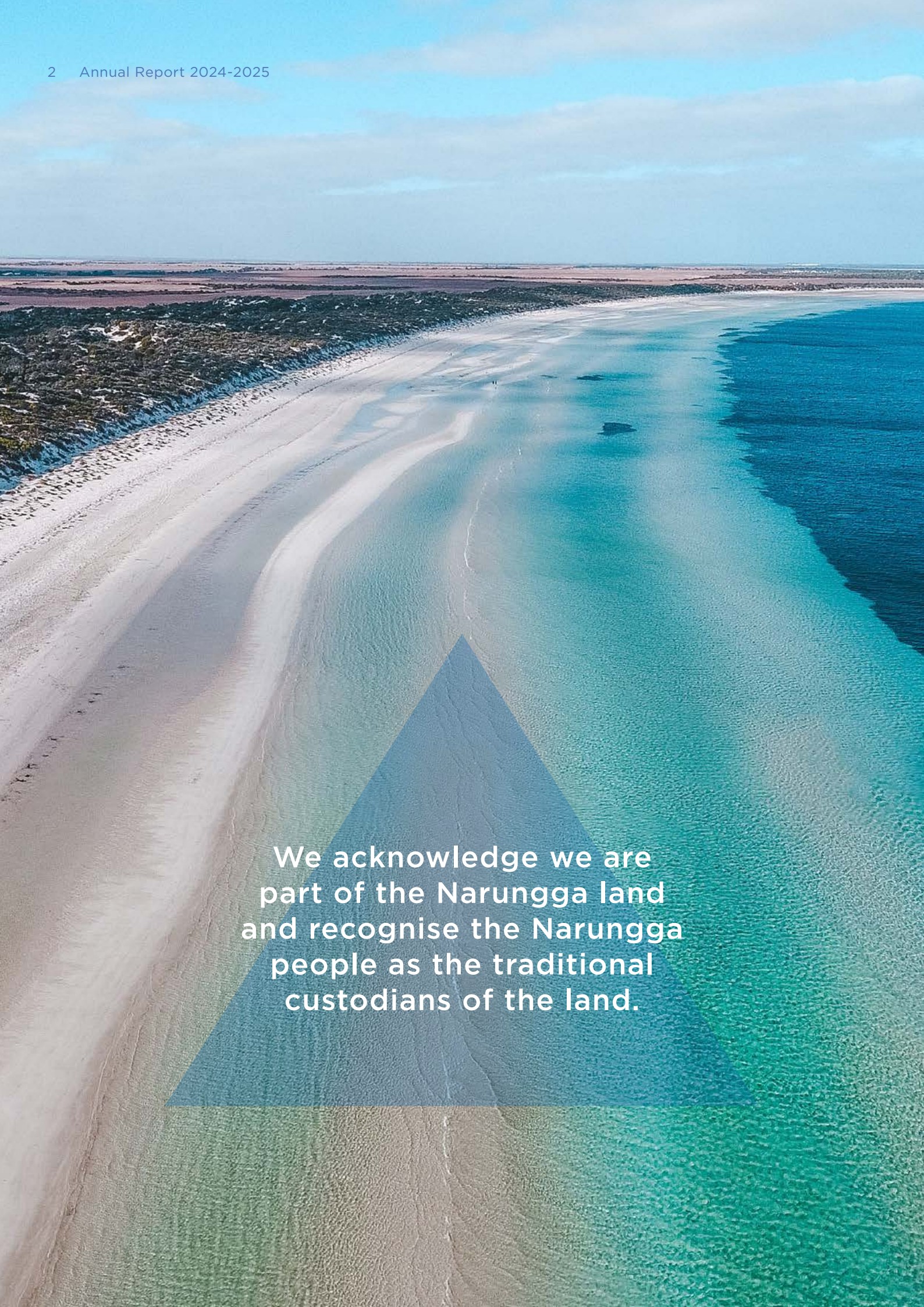


# 2024-2025 Annual REPORT



An aerial photograph of a coastal landscape. On the left, a wide, light-colored sandy beach stretches towards the horizon, bordered by low-lying green vegetation. To the right of the beach, the water is exceptionally clear, showing a vibrant turquoise color that deepens into a darker blue further out. The water's surface is textured with ripples and small waves. A large, semi-transparent blue triangle is positioned in the lower half of the image, serving as a background for the text.

We acknowledge we are  
part of the Narungga land  
and recognise the Narungga  
people as the traditional  
custodians of the land.

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## Message from THE MAYOR

**It's my privilege to present this year's Annual Report for The Copper Coast Council – a reflection of our shared progress, resilience and vision for the future.**

Over the past year, we've taken bold steps to strengthen our region's foundations while embracing new opportunities. The adoption of the 2025-2035 Strategic Plan marked a milestone in community-led planning, with nearly 500 residents contributing to a vision that is inspired by lifestyle and driven by possibility. This plan sets out clear priorities across infrastructure, wellbeing, sustainability, and regional unity—ensuring that every decision we make is grounded in community values.

Financially, we've responded to rising property valuations with fairness and foresight. We prepared a responsible budget, keeping increases to a minimum whilst still being able to deliver the services that the community deserve.

On the ground, we've delivered significant capital works that enhance safety, accessibility, and pride across our three main Urban Centres, Kadina, Moonta, and Wallaroo. From road upgrades and facility improvements to beautification projects and signage, these investments are shaping a more connected and welcoming Copper Coast.

We've also deepened our cultural and civic engagement. Events like the Kernewek Lowender, community forums, and local celebrations have amplified the voices and talents of our residents.



Our communications—whether through newsletters, signage, or digital platforms—continue to reflect the warmth, professionalism, and unity that define our region.

We have continued our journey for the Australian Cornish Mining Sites, Burra and Moonta to achieve World Heritage Status and, as we celebrate the completion of our Preliminary Assessment Document with the support of both Federal and State Politicians, we look forward to this bid continuing through the long journey towards World Heritage Status.

Looking ahead, we're focused on delivering the Annual Business Plan 2025-2026, which prioritises infrastructure renewal, tourism development and community wellbeing. The rollout of the Strategic Asset Management Plan will ensure our facilities and services remain sustainable and responsive, with clear goals for performance and improvement.

We're also investing in smarter systems and digital upgrades to make Council more accessible, transparent and efficient. We remain committed to strengthening regional identity—celebrating the unique character of each township while building a shared sense of belonging.

The Copper Coast is more than a collection of towns—it's a community built on care, creativity and collaboration. It is three main Urban Centres that together form a vibrant regional centre servicing not only our community but the surrounding regions. I thank every resident, volunteer, staff member and partner who has contributed to our journey this year. Your ideas, your feedback, and your passion, continue to shape a thriving future where we are Inspired by Lifestyle. Driven by Possibility.



**Roslyn Talbot**  
MAYOR



# Message from the CHIEF EXECUTIVE OFFICER

**This year has been defined by strong financial performance, a sharp focus on infrastructure delivery and proactive planning for future growth.**

With significant asset planning undertaken of Council's road network, we have made meaningful progress on our road upgrade and maintenance program, improving key transport routes across the district and enhancing safety and accessibility for our community.

At the same time, Council has continued to plan strategically for population growth, particularly in our three major urban centres Kadina, Wallaroo and Moonta (including Port Hughes and Moonta Bay), ensuring our infrastructure and services can meet future demand. From a tourism perspective, the Copper Coast has continued to evolve as a destination for nature based, adventure and heritage tourism, showcasing the diversity of the region for both residents and visitors alike.

Our commitment to delivering outstanding capital projects remains a key priority, with several landmark upgrades and new community assets completed during the year, such as the multi-year Wallaroo Entrance Road and Moonta Queen Square projects. We managed \$587M worth of assets, hundreds of hectares of public open spaces and reserves, resurfaced 46,471m<sup>2</sup> of roads, and repaired or replaced 3,520m of footpaths and trails.

Council achieved a strong end-of-year financial result, recording total income of \$45.187 million and total expenditure of \$39.422 million. This delivered a healthy operating surplus of \$5.7M largely driven by an increase in Commonwealth Financial Assistance Grants, which has enabled us to further invest in local infrastructure and services without compromising financial sustainability.



The Copper Coast University centre is into its third year of operation with student numbers continuing to grow. Council took approximately 1,942 bookings across all our facilities and reserves, processed 657 development applications, responded to 4,623 customer service requests and over 60,098 phone calls to our main administration line.

I recommend that you take the time to read this Annual Report which contains so many more examples of the incredibly diverse work and achievements undertaken by Council so that we can shape a better tomorrow for our community, hardworking businesses and enviable environment.

I thank our team, community and Elected Members for their continued support, trust and collaboration.



**Dylan Strong**  
**CHIEF EXECUTIVE OFFICER**



# Your ELECTED MEMBERS



**Roslyn  
Talbot**  
MAYOR



**Neil  
Sawley**  
DEPUTY  
MAYOR



**Peter Oswald**  
COUNCILLOR



**Andrew Male**  
COUNCILLOR



**Sandra Paddick**  
COUNCILLOR



**Peter Sims**  
COUNCILLOR



**Bruce Schmidt**  
COUNCILLOR



**Matthew Stock**  
COUNCILLOR



**Catherine Vluggan**  
COUNCILLOR



**Brent Walker**  
COUNCILLOR

The Council area is represented by a Mayor and nine (9) Councillors who form the decision making body that set the strategic direction, form policies and determine priorities for provision of services to the community.



# EXECUTIVE Services

## THE COUNCIL

**The Council covers an area of some 773 square kilometres, servicing a population of more than 16,000 people (est. 2024) and around 500,000 visitors annually.**

The Copper Coast is one of the fastest growing regions in the State, strengthening its position as the strategic regional centre for the Yorke Peninsula.

The area's coastal lifestyle appeal (with 50km of coastline), affordable large-lot housing being developed in the three major urban centres of Kadina, Moonta and Wallaroo, and improved accessibility from Adelaide's northern suburbs are key in driving growth.

The influx of new residents is prompting major infrastructure planning (childcare, health, education, roads) and housing initiatives (including key-worker accommodation) to ensure the region keeps pace with demand.



## DECISION MAKING STRUCTURE

**The full Council consists of the Mayor and nine Councillors, and is the decision-making body on all policy matters. Council meetings are formally held on the first Wednesday of every month, (excluding January 2025, which was held on the third Wednesday), in the Council Chambers, Kadina Town Hall at 6pm.**

Copper Coast Council's Audit and Risk Committee also plays an important part in Council's financial governance structure. This Committee is a Section 41 Committee and comprises two Elected Members and three Independent Members from the public who have recent skills and relevant financial, business, accounting, risk management and/or internal audit experience. There are a minimum of four scheduled meetings per year, with other meetings being held as required. The Audit and Risk Committee's Annual Report was received by Council at its meeting held on 5th November 2025, as provided in Appendix 3, and provides a summary of the work undertaken by the Committee during the 2024/2025 year and demonstrates how the Audit and Risk Committee has effectively fulfilled its legislative functions.

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

All Council, Audit and Risk Committee and Council Assessment Panel (CAP) meetings are open to the public to attend. However, an order may be made under Section 90(2) of the *Local Government Act 1999* to exclude the public from periods of meetings as is necessary to receive, discuss or consider in confidence certain prescribed matters. Such matters include, for example, the consideration of legal advice, commercial in-confidence information, tenders for the supply of goods and services, and personnel matters.

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

Minutes of the meetings are available to access by the public within five days of each meeting either on Council's website: [www.coppercoast.sa.gov.au](http://www.coppercoast.sa.gov.au) 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 2024/2025 financial year, inclusive of Special Meetings of Council.

|                                                                 | Meetings Attended<br>(out of 13) | Leave of<br>Absence Granted | Apology<br>Recorded | Non-<br>attendance | Total |
|-----------------------------------------------------------------|----------------------------------|-----------------------------|---------------------|--------------------|-------|
| <b>Mayor Roslyn Talbot</b>                                      | 11                               | -                           | 2                   | -                  | 13    |
| <b>Cr. Peter Sims (Deputy Mayor – concluded November 2024)</b>  | 12                               | -                           | 1                   | -                  | 13    |
| <b>Cr. Neil Sawley (Deputy Mayor – Commenced November 2024)</b> | 12                               | -                           | 1                   | -                  | 13    |
| <b>Cr. Andrew Male</b>                                          | 11                               | 1                           | 1                   | -                  | 13    |
| <b>Cr. Peter Oswald</b>                                         | 12                               | 1                           | -                   | -                  | 13    |
| <b>Cr. Sandra Paddick</b>                                       | 11                               | -                           | 2                   | -                  | 13    |
| <b>Cr. Bruce Schmidt</b>                                        | 11                               | -                           | 2                   | -                  | 13    |
| <b>Cr. Matthew Stock</b>                                        | 13                               | -                           | -                   | -                  | 13    |
| <b>Cr. Catherine Vluggen</b>                                    | 13                               | -                           | -                   | -                  | 13    |
| <b>Cr. Brent Walker</b>                                         | 11                               | 1                           | 1                   | -                  | 13    |

## Audit and Risk Committee

The Audit and Risk Committee has been established to provide independent assurance and advice to the Council on accounting, financial management, internal controls, risk management and governance matters, in accordance with Section 126 of the *Local Government Act 1999*.

Council also maintains an internal audit function to assist Council in meeting its objectives, monitoring compliance, safeguarding Council assets and reducing strategic, financial and operational risks.

Independent members of the Audit and Risk Committee receive a sitting fee of \$350 per meeting. Reimbursement of expenses are paid in accordance with the Council Member Allowance and Support Policy. This policy and Council's Elected Member Allowance Register is available on Council's website: [www.coppercoast.sa.gov.au](http://www.coppercoast.sa.gov.au) and for public inspection in person upon request. Committee Meetings were held in September and November 2024 and February, April and June 2025. The following is the record of attendance of Audit and Risk Committee Members for the 2024/2025 financial year.

|                                                      | Meetings Attended<br>(out of 5) | Leave of<br>Absence Granted | Apology<br>Recorded | Non-<br>attendance | Total |
|------------------------------------------------------|---------------------------------|-----------------------------|---------------------|--------------------|-------|
| <b>Cr. Peter Oswald - Chair<br/>(Council Member)</b> | 5                               | -                           | -                   | -                  | 5     |
| <b>Mayor Roslyn Talbot<br/>(Council Member)</b>      | 5                               | -                           | -                   | -                  | 5     |
| <b>Ms. Kiarnie Hinder<br/>(Independent Member)</b>   | 5                               | -                           | -                   | -                  | 5     |
| <b>Mr. Lee Kirchner<br/>(Independent Member)</b>     | 5                               | -                           | -                   | -                  | 5     |
| <b>Mr. Paul Thomas*<br/>(Independent member)</b>     | 4                               | -                           | -                   | -                  | 4     |
| <b>Cr. Sandra Paddick**<br/>(Proxy Member)</b>       | -                               | -                           | -                   | -                  | -     |

\* Independent Member appointed in October 2024

\*\*Council's Proxy Member appointed in February 2024 (previously a member)

## Council Assessment Panel

The Council Assessment Panel is an independent authority, established by the Council in accordance with Sections 82 and 83 of the *Planning, Development and Infrastructure Act 2016*, to be able to undertake assessment of certain types of development. Council's only role is to appoint the committee.

Members of the Council Assessment Panel receive a sitting fee of \$500 per meeting, with the exception of the Presiding Member who receives \$600 per meeting. The following is the record of attendance of Members for the Council Assessment Panel for the 2024/2025 financial year.

|                                                        | Meetings Attended<br>(out of 4) | Leave of<br>Absence Granted | Apology<br>Recorded | Non-<br>attendance | Total |
|--------------------------------------------------------|---------------------------------|-----------------------------|---------------------|--------------------|-------|
| <b>Mr. John Brack - Chair<br/>(Independent Member)</b> | 4                               | -                           | -                   | -                  | 4     |
| <b>Mr Stephen Horsell<br/>(Independent Member)</b>     | 2                               | -                           | 2                   | -                  | 4     |
| <b>Mr. Andrew Humby<br/>(Independent Member)</b>       | 4                               | -                           | -                   | -                  | 4     |
| <b>Mr. Matt Dineen<br/>(Independent Member)</b>        | 4                               | -                           | -                   | -                  | 4     |
| <b>Mayor Roslyn Talbot<br/>(Council Member)</b>        | 4                               | -                           | -                   | -                  | 4     |
| <b>Cr. Neil Sawley*<br/>(Proxy - Council Member)</b>   | -                               | -                           | -                   | -                  | -     |

\* Council's Deputy Member appointed as a Proxy in December 2022

## COUNCIL FINANCIAL RESOURCES

**A full audited copy of the General Purpose Financial Reports for the year ended 30th June 2025, pursuant to the *Local Government Act 1999* - Section 131, is provided in this report.**

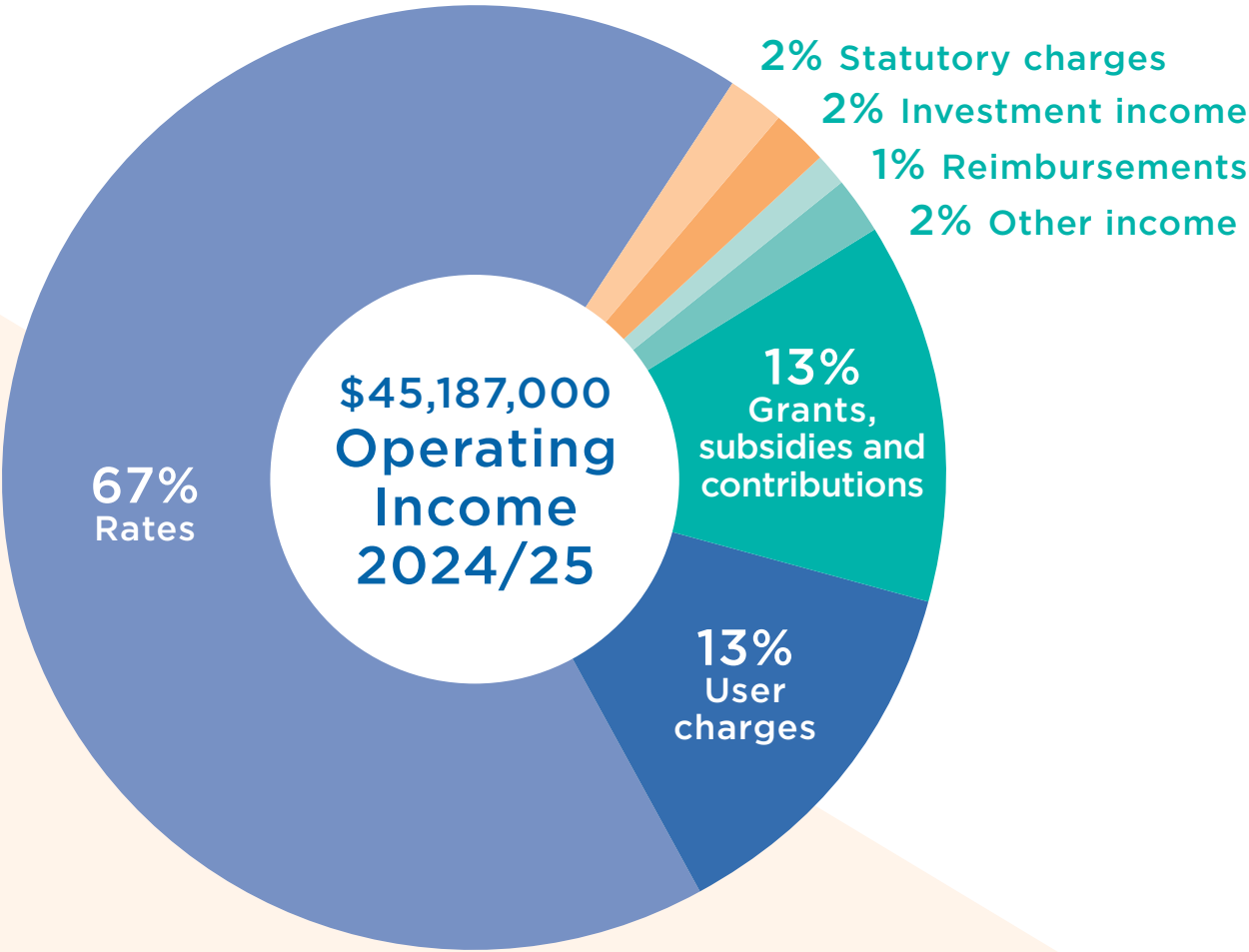
Council returned an operating surplus for the 2024/2025 financial year of \$5,765,167. After asset disposal and fair value adjustments, other capital income and revaluation adjustments, the reported net result with comprehensive income increased to \$7,908,873.

The operating result this year is due to several factors, with the most significant being the increase in Commonwealth Government Grant funding due to the receipt of Council's Financial Assistance Grant. This abnormality is purely a matter of timing of the receipt of the Grants each financial year and can distort the result significantly. This is outlined in Note 1(3) of the Financial Statements. Under the Accounting Standards, this income is to be reported in the year of receipt and therefore distorts the Grants, Subsidies and Contributions income each year.

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.



A photograph showing a person in a blue kayak on a calm body of water. The person is wearing a blue life vest and a cap, and is using a double-bladed paddle. In the background, there is a shoreline with several large, modern houses with dark roofs and palm trees. A stone wall and a small ramp are visible between the water and the houses.

Rate income increased compared to the previous year of 2023/2024 due to property value increases, although the general rate in the dollar and the fixed charge per property decreased. CPI factors influenced interest rates and therefore the interest associated with the outstanding balance of rate debtors also increased. Interest penalties on outstanding rates are reported as rate income ("Penalties for Late Payment"). General rate income rose in line with the Long Term Financial Plan (LTFP).

User charges have increased from that reported in 2023/2024. This is reflective of the growth in visitor numbers to the region and is passed on with increases in revenue from Council's Caravan Parks.

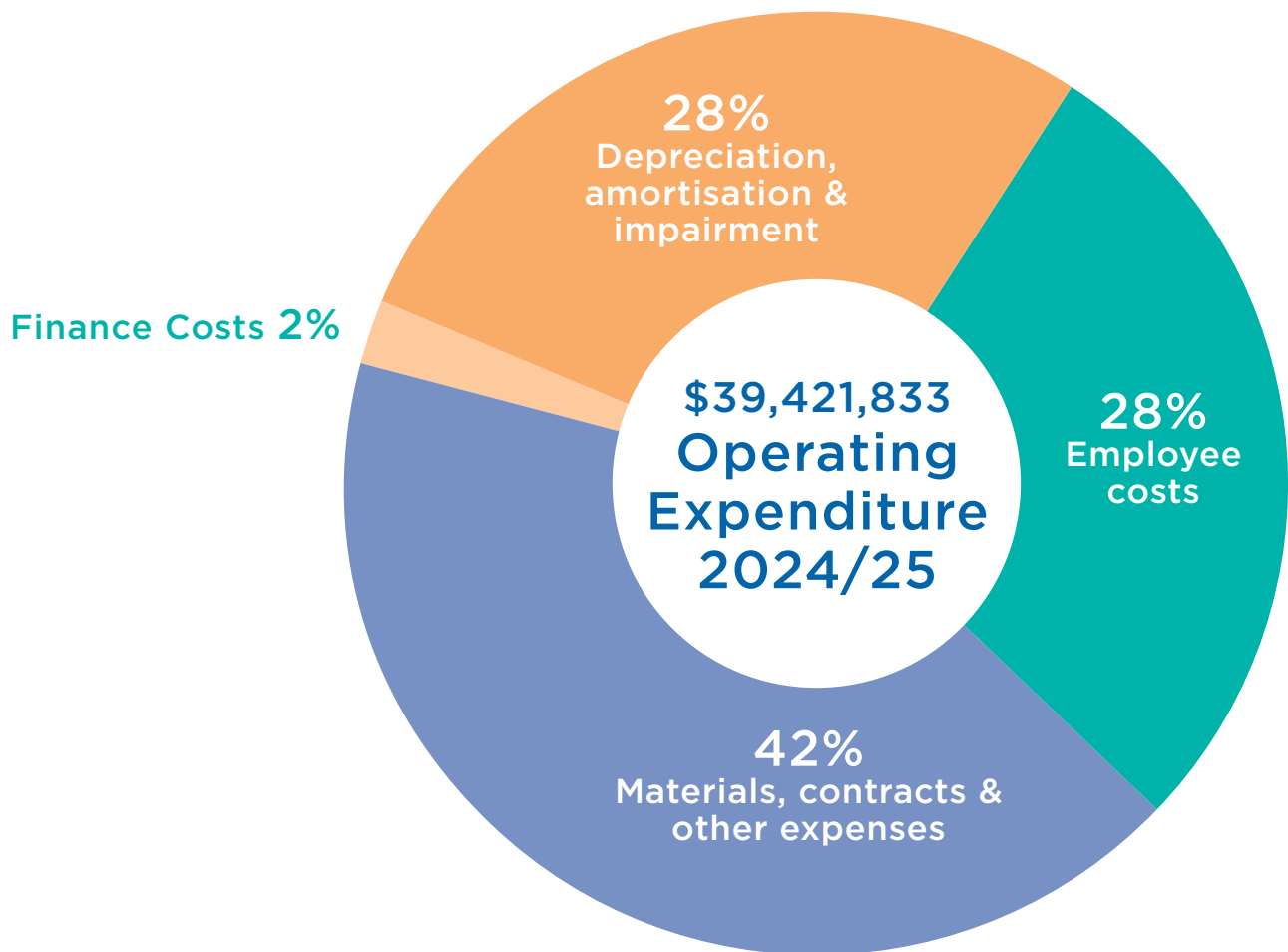
Investment income has increased due to advance grants payments noted previously and inability to engage contractors for large multi-year capital projects, cash flow has slowed, therefore attracting investment interest. All funds surplus to existing cash flow needs are invested into short-term accounts to mitigate risk on interest rate exposures.

Council did not receive any physical resources (Assets from Developers) during the 2024/25 financial year.



## Operating Expenditure

Employee costs, materials, contractual services, other expenses and depreciation are all categories of Operating Expenditure and are outlined graphically below.



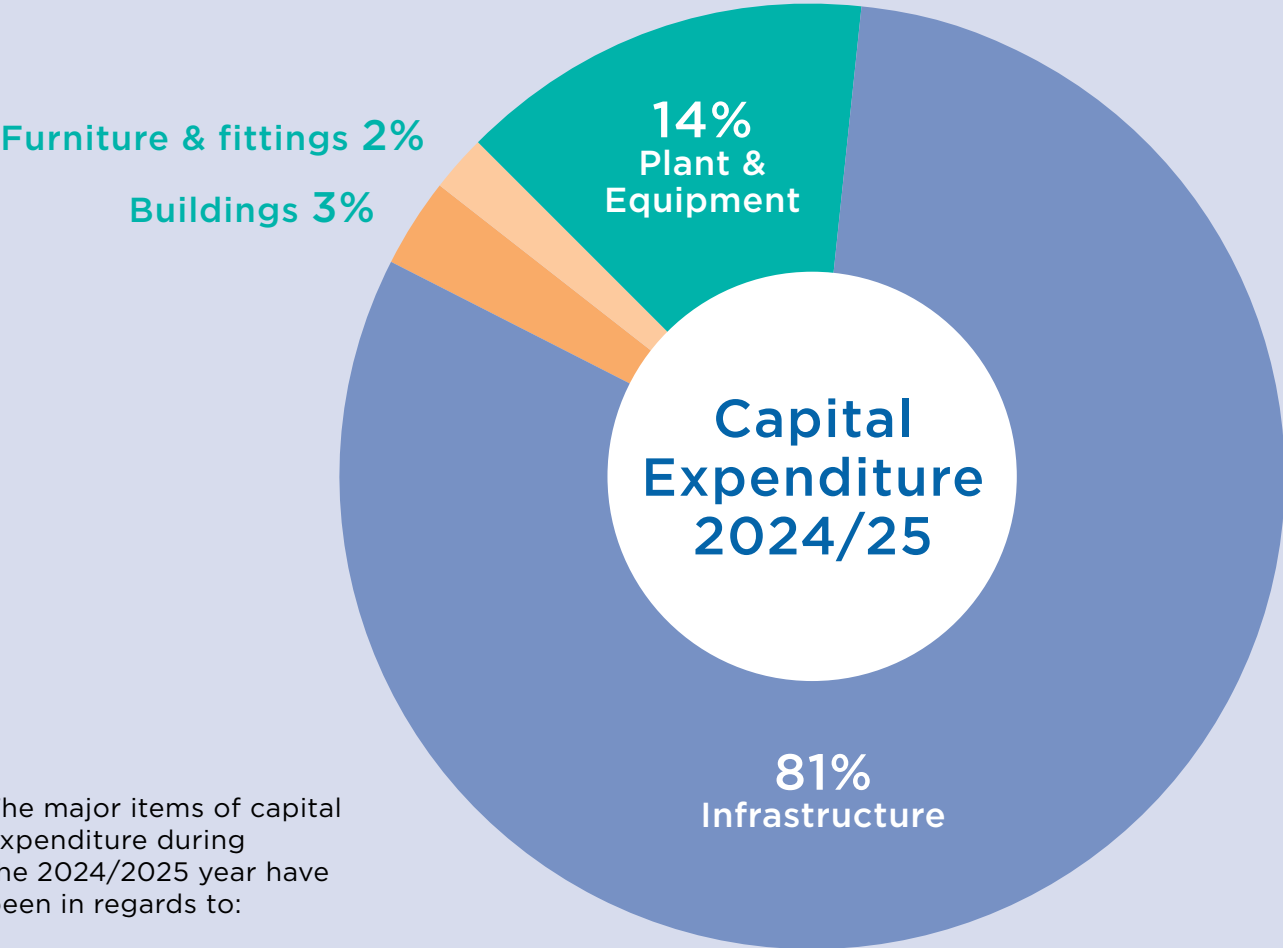
Employee costs have increased because of increases under the Employee Enterprise Agreements along with other organisational changes including filling of vacant positions, and an increase in workforce due to the growth of the Council. Vacancies in positions due to retirements and natural attrition are normal and FTE's are measured at the end of the reporting period each year being 30th June. Materials, contracts and other expenses are comparable to 2023/2024, with slight movements across all categories.

There is a decrease in interest costs due to the reducing balance of outstanding loans.

Asset depreciation is 28% of total operating expenditure and reflects the capital intensive nature of Council's business. Asset classes maintained being Buildings, Infrastructure, Community Wastewater Management Schemes (CWMS), Plant & Equipment and Furniture & Fittings.

## Capital Expenditure

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

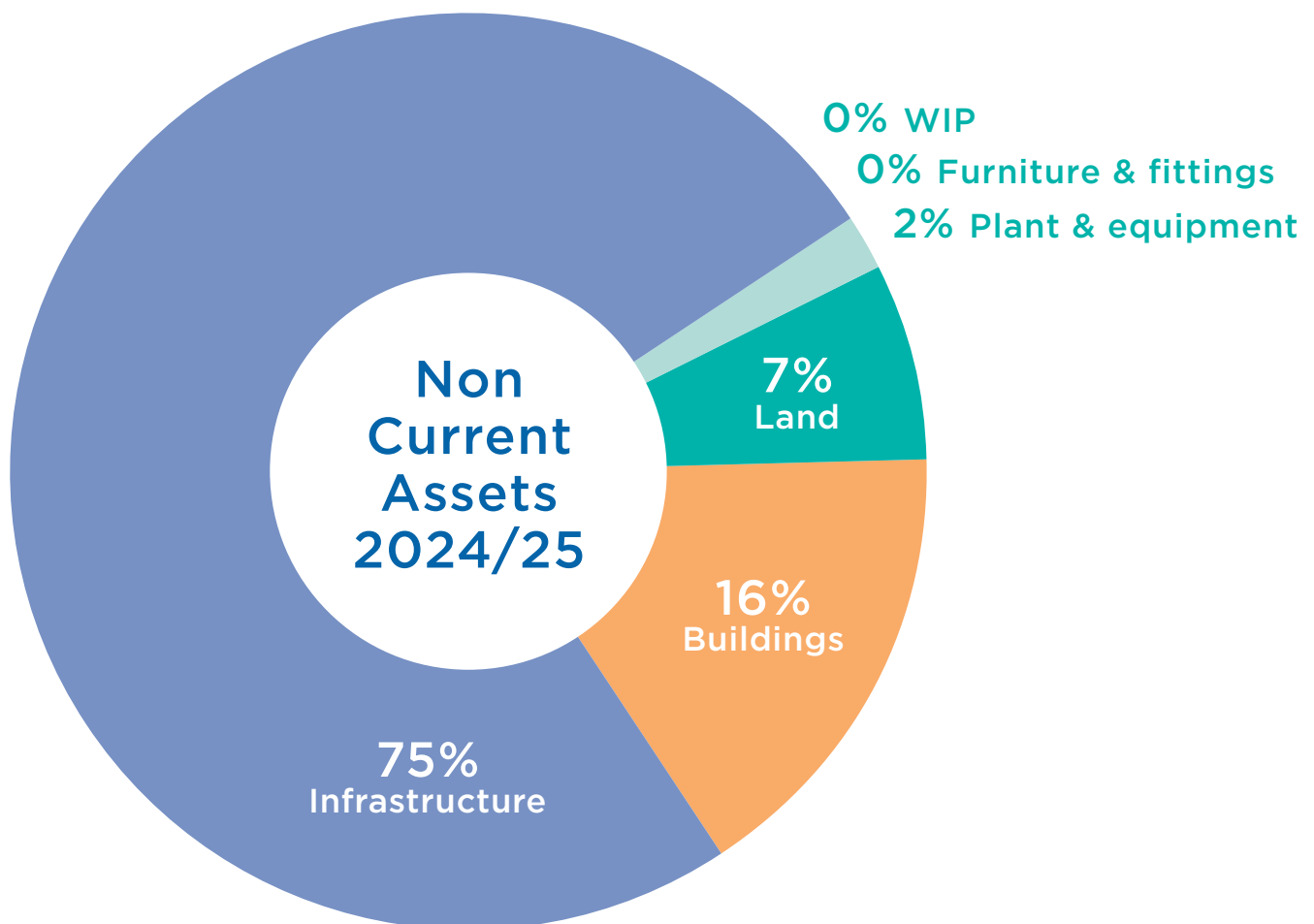


The major items of capital expenditure during the 2024/2025 year have been in regards to:

- Council’s road program, including the unsealed roads re-sheeting program, continues to contribute largely to the expenditure on infrastructure assets.
- A partnership project with the Department of Infrastructure and Transport (DIT) has commenced, which is enabling the upgrade (including stormwater) to the Wallaroo Entrance Road, and this work will continue into future years’ programs.
- The road program expenditure includes the footpath program and Council commits to 5km of footpaths each year in its Annual Business Plan.
- Council undertook an upgrade to the North Beach Carpark and the surrounding areas.
- Vehicle, Heavy Plant and Machinery replacements.

## Non-Current Assets

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



The graph above depicts the split of the \$587 million value of the assets.

Council has an Asset Management Program relating to infrastructure assets with a current focus on improving the road and footpath networks. This also includes the maintenance of its buildings and other structures. This program is outlined in Council's Strategic Asset Management Plan, available via Council's website [www.coppercoast.sa.gov.au](http://www.coppercoast.sa.gov.au)

## Legal Costs

During the 2024/2025 financial year, the total expenditure of legal costs incurred by Council was \$611,015. 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 \$122,839 using corporate credit cards.

## Financial Sustainability

Note 15 of the General Purpose Financial Report for the financial year ending 30th June 2025, reports on the Key Financial Indicators that are used to assess Council in regards to its financial sustainability.

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

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

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



## FINANCIAL CONTROLS

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

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

2024/2025 Financial Statements contain an opinion from Council's external Auditors in regard 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 committee prior to consideration by Council.

These policies, procedures and the 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

The current Council Members are Roslyn Talbot (Mayor), Councillors Peter Sims (Deputy Mayor up to November 2024), Neil Sawley (Deputy Mayor from November 2024), Andrew Male, Peter Oswald, Sandra Paddick, Bruce Schmidt, Matthew Stock, Catherine Vluggen and Brent Walker, with their term in office concluding in November 2026.

## Allowances and Benefits

Under Section 76 of the *Local Government Act 1999*, Elected Members are entitled to an allowance for performing their official functions and duties. These allowances are independently determined by the Remuneration Tribunal SA on a four yearly basis, with an adjustment occurring on the first, second and third anniversaries to reflect changes in the Consumer Price Index.

The Elected Member annual allowances payable during the 2024/2025 financial year are:

| Elected Members                         | Allowance   |
|-----------------------------------------|-------------|
| Mayor                                   | \$66,718.00 |
| Deputy Mayor                            | \$20,849.39 |
| Presiding Member of a Council Committee | \$20,849.39 |
| Other Elected Members                   | \$16,679.50 |

In addition to the allowance, a travel allowance is also paid (at the rate set for income tax purposes) and Elected Members are entitled to receive reimbursement of certain expenses incurred in performing or discharging official functions and duties. The Mayor has access to a vehicle for Council business and civic duties.

Council also 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 Elected Members and their spouses, against the risks associated with performing or discharging official functions and duties.

Expenses are reimbursed in accordance with the Council Member Allowance and Support Policy. This policy and Council's Elected Member Allowance Register is available on Council's website: [www.coppercoast.sa.gov.au](http://www.coppercoast.sa.gov.au) and for public inspection in person upon request.

## STRATEGIC MANAGEMENT FRAMEWORK

**Council's Strategic Management Planning Framework assists with strategic decision making and outlines how we will deliver on our vision for the Copper Coast and includes the:**

### STRATEGIC PLAN 2025 - 2035

Sets out Council's long-term vision for the Copper Coast and gives directions and targets for what we want to achieve for our community.

### LONG TERM FINANCIAL AND ANNUAL BUSINESS PLAN 2025 - 2035

A strategic roadmap designed to guide the Copper Coast Council's future priorities, initiatives, and decision making.

### ANNUAL BUDGET 2025 - 2026

Aligns Council's budgets and programs against its key directions and strategies.

### ASSET MANAGEMENT PLANS

Ensures Council can deliver services, maintain assets and achieve its strategic objectives, in a financially sustainable manner, in the short, medium and long term.

Council regularly reviews its suite of strategic plans, pursuant to Section 122(4) of the *Local Government Act 1999*, to ensure alignment with key directions and strategies, legislative compliance and adequate resources are provided.

## Strategic Plan 2025-2035

Council worked closely with the community, business, industry and other stakeholders, to define the region's priorities and set a roadmap for achieving our collective vision, through the development of the 2025-35 Strategic Plan. The 10-year plan proactively gears the organisation with the right expertise, procedures and tools for the implementation and pursuit of Council's goals and objectives, and is structured around three themes:

### Theme 1

#### Cohesive

**Goal:** A healthy and resilient community where people feel welcome and safe to enjoy their lifestyle at all stages of life.

### Theme 2

#### Sustainable

**Goal:** Care and balance in the stewardship of our natural environment and heritage assets, to ensure they can be enjoyed by future generations.

### Theme 3

#### Prosperous

**Goal:** A well-planned regional centre that embraces innovation, attracts investment and meets the service needs of our community.



While many key strategies have remained relatively unchanged, emerging projects and trends have been recognised and integrated. Key strategic planning outcomes achieved over the past year are:

- The adoption of the 2025–2035 Strategic Plan, which marked a milestone in community-led planning, and set clear organisational priorities in alignment with community values.
- The development and implementation of Council's Strategic Asset Management Plan.
- A review of Council's Disability Access and Inclusion Plan commenced, with the community being asked to share issues and ideas to improve disability access and inclusion.
- The development of a Final Representation Report for submission to the South Australian Electoral Commissioner.
- The continued financial support of the region's Community Care in Motion (inc. Dial a Ride, health and community buses).
- Community Grants totaling \$102,997 were distributed to not-for-profit community groups and charities.
- The Australian Cornish Mining Sites Burra and Moonta were added to Australia's UNESCO World Heritage Tentative List on 3rd September 2024.
- The sponsorship of Koori Kids NAIDOC Initiatives.
- Supporting a vibrant and diverse range of art exhibitions.
- The active development and presentation of a wide range of library programs to the community.
- Delivery of community leisure programs/activities and higher education opportunities through key collaborations.
- Supporting the Field Days Committee to secure a loan for their conference centre build.
- Council's Disability Discrimination Action working party continued to play a key consultation role in improving access and inclusion.
- The continued implementation of Council's Disability Access and Inclusion Plan.
- The continued implementation of Council's Public Health Plan objectives.
- Participation in a submission to Parliament on Health Services.
- Waste management processes reviewed and findings implemented.
- The collection of 1,203 tonnes of recyclables, 2,241 tonnes of food and green waste, 2,467 tonnes of general waste and 3,644 chemical drums.
- Providing for public safety through various inspections, audits and information/education forums.



- Administering a significant range of development applications.
- Ensuring value for money outcomes to the community through competitive procurement processes.
- The implementation and delivery of electronic rate notices and newsletters to facilitate more efficient and cost effective service delivery.
- Continued safe work practices, with regular audits and live contingencies being conducted to provide for a safe workplace, in line with legislative requirements.
- Zero reported lost time injuries.
- A proactive approach to health and safety, evidenced by achieving 100% of the annual WHS Action Plan.
- The continued implementation of the 5 Year Road Transport Plan for all roads, footpaths and kerbing.
- The continued implementation of the Kadina and Moonta Stormwater Plans, including a major project on Moonta Road, Moonta Bay and West Terrace, Kadina.
- Continued development of the Wallaroo Stormwater Management Plan.
- CWMS Lagoon capacity increases and other community wastewater projects/upgrades.
- Commencement of the Wallaroo Entrance Road Project, which also includes an upgrade to the Wallaroo Bypass Road.
- McCauley Park stormwater management and biodiversity upgrade.
- The commencement of the first stage of the Polgreen Park, Moonta Master Plan project.
- The commencement of stage one of the Moonta Road construction project.
- Continuation of the Queens Square, Moonta revitalisation project.
- Construction of the Moonta Mines Heritage Walking Trail.
- Continued implementation of the Moonta CBD Urban Design.
- The extension of the Kadina Dog Park to accommodate for smaller dogs.
- Undertaking Council's annual works program.
- The appointment of a Cadet Civil Engineer.
- As further showcased in this document.

As a key component of Council's strategic planning framework, the Annual Business Plan sets out how Council plans to deliver the Strategic Plan objectives each year, with projections and targets aligned against the key strategies.

When Council's 2024/25 Annual Business Plan came into effect, the 2019-2029 Strategic Plan was still in place and, therefore, the performance outcomes provided in Appendix 5 are reported against the 2019-2029 Strategic Plan (as provided for on page 12 of the 2024/25 Annual Business Plan).

Council's Strategic Plan and supporting strategic management documents are available via Council's website [www.coppercoast.sa.gov.au](http://www.coppercoast.sa.gov.au) or by contacting any Council office.

# COMPLAINTS

Council values complaints as a valuable way of collecting feedback from the community about Council’s performance.

In addition to providing Council with the opportunity to put things right, where the normal standards of service have not been met, complaints play an important role in informing continuous improvement.

A complaint, for the purposes of this section, is defined as an expression of dissatisfaction with a Council action, decision or service that has failed to reach the standard stated, implied or expected. Council’s Complaints Policy, available via Council’s website [www.coppercoast.sa.gov.au](http://www.coppercoast.sa.gov.au) or by contacting the Council office, sets out the process to be followed when a complaint of this nature is received, to ensure a fair, consistent and structured approach.

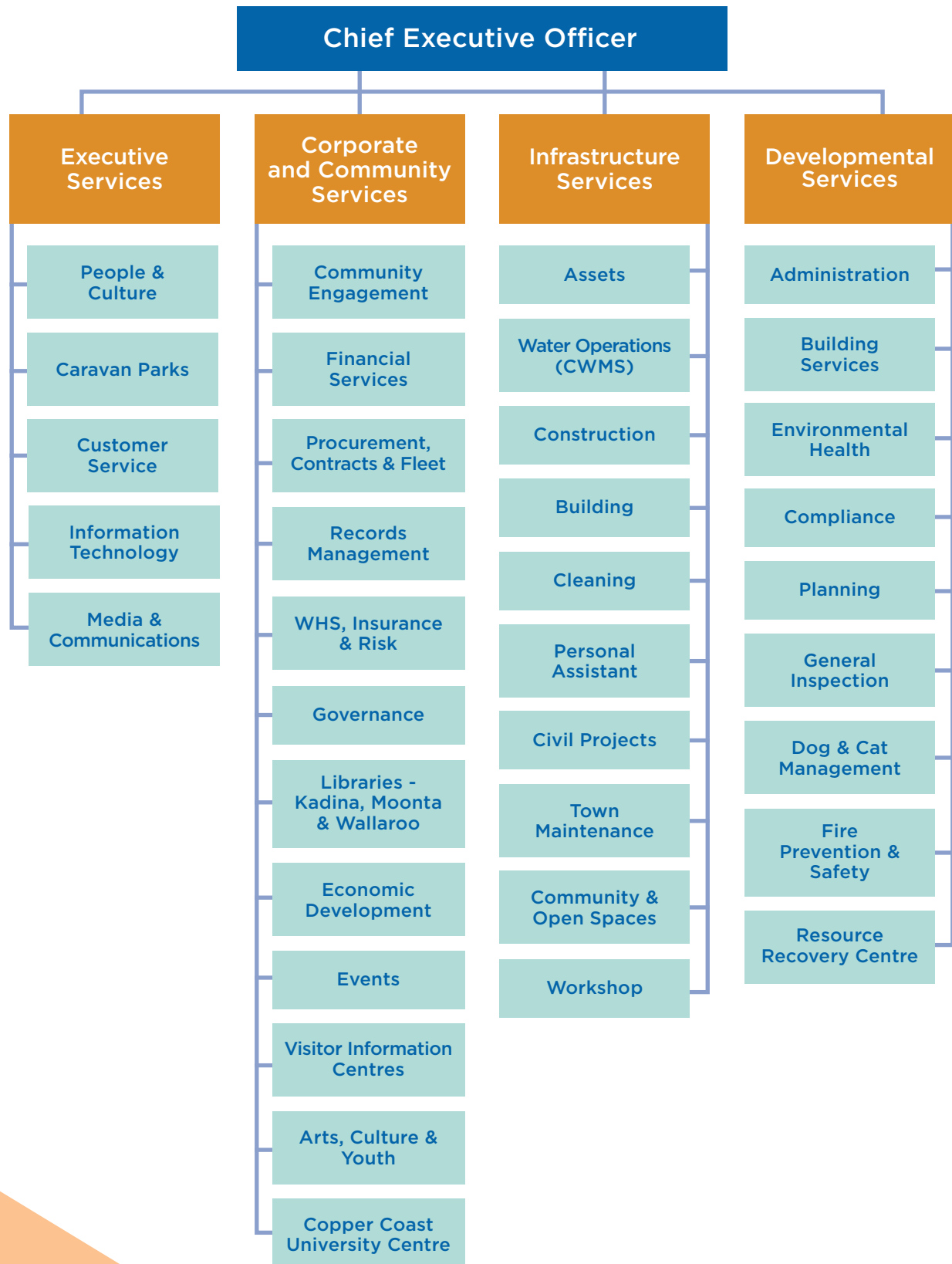
The following is not considered a complaint for the purposes of this section:

- A request for Council services (unless it is a second request, raising a complaint that there was no response to the initial request).
- A request for documents, information or explanation of policies or procedures.
- A request for Council to exercise a regulatory function (unless it is a second request, raising a complaint that there was no response to the initial request) – these types of issues are reported upon separately.
- The lodging of an appeal or objection in accordance with a statutory process, standard procedure or policy (unless it relates to the process Council followed that led to the decision).
- A submission relating to the exercise of a regulatory function (e.g. an objection to a development application, expiation or a submission on a policy).
- Disputes between neighbours.
- Civil liability matters.
- Matters already being dealt with through a Court process.
- Complaints relating to human resource matters.
- Freedom of Information applications.
- Insurance claims.

Council received 95 complaints during the 2024-2025 financial year, covering a broad range of service areas. All of these complaints have been actioned and finalised, with the exception of one matter which is still in progress.

The table provided in Appendix 1 identifies the nature of complaints received.

# ORGANISATIONAL CHART



## COMMUNITY SUPPORT

### Community Grants

During the 2024/2025 financial year, Council ran two rounds of community grants, distributing a total of \$102,997 to not-for-profit community groups and charities.

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 |
|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-----------------|
| Yorke Peninsula Veterans and Community Centre Inc.              | Upgrade of Bar Area and Painting of Aeroplane in Front Garden                                                  | \$697           |
| Wallaroo Tennis Club                                            | To purchase new tennis balls for the 2024/25 season                                                            | \$824           |
| Wallaroo Sailing Club                                           | Paint the exterior of the building for maintenance purposes                                                    | \$5,000         |
| Wallaroo Rifle Club                                             | Top Dressing safety mounds to ensure safety and ongoing compliance with National Rifle Association regulations | \$1,425         |
| Wallaroo Mines Bowling Club                                     | Replace the gutter at front of clubhouse                                                                       | \$1,290         |
| Wallaroo Heritage and Nautical Museum                           | Insulating the entire roof area (330m <sup>2</sup> ) of nautical museum                                        | \$1,858         |
| Wallaroo Golf Club Inc.                                         | Purchase 2 x Lithium Golf Carts for Hire                                                                       | \$5,000         |
| Wallaroo Cricket Club Inc                                       | To top dress the Wallaroo Oval leased from Council                                                             | \$5,000         |
| Wallaroo Community Sports Club Inc - 2                          | Rainwater pump replacement                                                                                     | \$1,000         |
| Vietnam Veterans Association of South Australia - Moonta Branch | Complete closure of recreation area and install airconditioning to bar                                         | \$3,649         |
| Veteran and Vintage Motorcycle Club of NYP Inc.                 | To install airconditioning to clubrooms                                                                        | \$2,626         |
| Uniting Care Copper Triangle                                    | Upgrade of the Domestic Violence and Homeless Home Relocation program resource shed                            | \$830           |

| Applicant                                   | Purpose                                                                                                                                                                                                                                                                                                                                                                     | Amount Approved |
|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| St Vincent De Paul Society                  | 12 months of free or sponsored access to the Resource Recovery Centre at Wallaroo to dispose of rubbish and unsaleable goods                                                                                                                                                                                                                                                | \$500           |
| RSL Moonta Sub Branch                       | Supply and Installation of roof top solar system                                                                                                                                                                                                                                                                                                                            | \$4,667         |
| Rotary Club of Northern Yorke Peninsula Inc | RYDA - Roadsafte Youth Driver Awareness Program                                                                                                                                                                                                                                                                                                                             | \$2,120         |
| Port Hughes Bowling Club                    | Seed funding for insurance cover of new sports club                                                                                                                                                                                                                                                                                                                         | \$1,000         |
| Peninsula Community Broadcasters Inc.       | Upgrade Production Studio with purchase of 3 office ergonomic chairs to recently acquired building from Council                                                                                                                                                                                                                                                             | \$897           |
| Paskeville Boors Plains Cricket Club        | Purchase new internal netting to improve player safety                                                                                                                                                                                                                                                                                                                      | \$2,360         |
| Northern Yorke Peninsula Quilters           | NYPQ - Wadding, to purchase 3 rolls of wadding for quilts that are gifted to nursing homes and community organisations                                                                                                                                                                                                                                                      | \$1,000         |
| North Beach Township Progress Association   | Assistance to purchase public liability insurance to cover volunteers                                                                                                                                                                                                                                                                                                       | \$648           |
| Moonta Lions Club                           | Supply and installation of a slide for older children. Supply and installation of a granite directional rose mounted on a steel support frame to raise it above the ground to a height of 800mm. Cover existing steel tables and seats with timber. Supply and install a mural to shed. Supply and install a solar powered pump and fountain installed in existing fountain | \$5,000         |
| Moonta Football Club Inc (Cricket Club)     | Stage 3 of Cricket Net Facility to supply and install cricket pitch synthetic carpet                                                                                                                                                                                                                                                                                        | \$4,684         |
| Moonta Dirt Bike Club                       | To purchase a new insurance policy that covers participants                                                                                                                                                                                                                                                                                                                 | \$1,375         |
| Moonta Croquet Club Inc                     | Repairs to the club's Scott Bonner mower                                                                                                                                                                                                                                                                                                                                    | \$1,000         |
| Knights of the Southern Cross               | Install defibrillators in churches and church hall - Star of the Sea Catholic Church and Kadina Church Hall                                                                                                                                                                                                                                                                 | \$1,200         |
| Kadina Wallaroo Moonta Band                 | Purchase a new photocopier and POS equipment                                                                                                                                                                                                                                                                                                                                | \$1,000         |
| Kadina Golf Club House                      | Supply and install gyprock to internal brickwork, office wall and under bar in main clubroom                                                                                                                                                                                                                                                                                | \$5,000         |
| Kadina Football Club Inc.                   | Develop a child safety space and storage shed completion                                                                                                                                                                                                                                                                                                                    | \$4,435         |
| Kadina Dart Club Inc.                       | Purchase new dart boards for junior coaching sessions                                                                                                                                                                                                                                                                                                                       | \$973           |

| Applicant                                             | Purpose                                                                                                               | Amount Approved  |
|-------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|------------------|
| Kadina Croquet Club Inc.                              | To construct a pathway from the equipment shed to the edge of the playing grounds                                     | \$1,076          |
| Kadina Bowling Club Inc.                              | To install solar panels on clubrooms                                                                                  | \$5,000          |
| Kadina & District Shooting Club                       | To purchase falling plate targets                                                                                     | \$891            |
| First Moonta Scouts - Moonta Branch                   | Support for 6 scouts and their leader to attend the 2025 Australian Jamboree held in Maryborough Queensland.          | \$1,750          |
| Cunliffe Tennis Club                                  | New Shade Cloth                                                                                                       | \$1,000          |
| Copperclub Golf & Community Association Inc           | Purchase road base material to enable the maintenance and alterations to golf course access paths                     | \$5,000          |
| Copper Coast Residents and Ratepayers Association Inc | Assistance with operating costs of administration                                                                     | \$857            |
| Copper Coast Battle Dragons Dragon Boat Club Inc      | To purchase an anti theft safe to install in the club shed                                                            | \$692            |
| Copper Coast Baptist Church                           | Replace the old shed that leaks and has a dirt floor in the carpark with a new waterproof shed with a concrete floor. | \$10,000         |
| Copper Coast Art Group Inc                            | To bring an external workshop presenter to Moonta Studio                                                              | \$1,000          |
| Apex Club of Kadina                                   | To fence around James Boor monument                                                                                   | \$5,000          |
| Wallaroo Community Development Association Inc.       | Wallaroo Street and Lighthouse Christmas Decorations                                                                  | \$3,673          |
| <b>Total</b>                                          |                                                                                                                       | <b>\$102,977</b> |





## Staffing

As at 30th June 2025, the Council had 99.9 full time equivalent (FTE) positions. The breakdown of staff numbers by gender, employment type and department are 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                  | 4.8         | 19.6        |
| Economic Services - Tourism, Development           | 1.0         | 4.5         |
| Engineering Services - Works Supervision           | 5.0         | 0.0         |
| Environmental Services - Building, Nuisances       | 4.0         | 4.0         |
| Community Services - Libraries, Community          | 1.8         | 5.7         |
| <b>Total Inside Employees</b>                      | <b>19.6</b> | <b>34.8</b> |
| <b>At Depots (Construction, Maintenance)</b>       |             |             |
| Construction, Maintenance, including Cleaning      | 19.0        | 1.0         |
| Parks, Gardens and Reserves                        | 18.0        | 0.0         |
| Waste Management (Recycling Centres)               | 5.3         | 0.2         |
| Workshop Servicing                                 | 2.0         | 0.0         |
| <b>Total Outside Employees</b>                     | <b>44.3</b> | <b>1.2</b>  |
| <b>Total Employees</b>                             | <b>63.9</b> | <b>36.0</b> |

## Cost of Interstate & International Travel

### Elected Members

- Mayor Roslyn Talbot - ALGA National General Assembly Conference (Canberra) \$2,746.58.

### Employees

- Chief Executive Officer, Dylan Strong - Australian Placemaking Summit (Melbourne) \$1,290.81.
- Chief Executive Officer, Dylan Strong - ALGA National General Assembly Conference (Canberra) \$3,089.10.

### Other Staff

- Environmental Health Support Officer - University Modules Autumn 2024 (Sydney) \$3,935.88.
- Environmental Health Support Officer - University Modules Spring 2024 (Sydney) \$3,863.14.

## Gifts & Benefits Register

Council is required to maintain a register of any gifts or benefits, above the value of \$50, received by Council Members and Council employees. This register is publicly available on Council's website [www.coppercoast.sa.gov.au](http://www.coppercoast.sa.gov.au).

A summary of the details (including costs) of any gifts above the value of \$50, that were provided to the Members of Council or Council employees is provided below.

### Elected Members

Mayor Roslyn Talbot

- 2 tickets (one for a guest - Cr. Sims) to attend the Vailo Adelaide 500 (SA Suite) on 15th November 2024, from the Premier of SA - valued at \$1,840.
- 1 bottle of shiraz to the value of approximately \$80, (Mayor's parlour to share with Elected Members).

### Employees

- Council staff members received 2 Christmas gift hampers to the total value of \$60 each.
- Council staff members received 2 x bottles of Shiraz to the value of \$80 each.

## Senior Executive Officers

The Council's organisational structure provides for the Chief Executive Officer and three Directors. They have salary packages ranging between \$183,128 to \$292,240 that include mandatory superannuation and 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, Salaries and Benefits is available on Council's website: [www.coppercoast.sa.gov.au](http://www.coppercoast.sa.gov.au) and for public inspection in person upon request.

## Exclusion of the Public from Meetings

Section 90(1) of the *Local Government Act 1999* generally provides that a meeting of Council or its committees must be conducted in a place open to the public. However, Section 90(2) provides that a Council or its committees may order that the public be excluded from attendance at a meeting that it is considered necessary and appropriate to enable that meeting to receive, discuss or consider a matter in confidence.

Those matters are specified by Section 90(3) and include, for example, commercial information, legal advice and tenders.

Council chose to invoke Section 90(2) 59 times during the year to consider information of a confidential nature that would if disclosed:

- Involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead).
- Could reasonably be expected to confer a commercial advantage on a person with whom the Council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the Council.
- Could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party.
- Involve legal advice.
- Would divulge information provided on a confidential basis by or to a Minister of the Crown, or another public authority or official (not being an employee of the Council, or a person engaged by the Council).
- Involve tenders for the supply of goods, the provision of services or the carrying out of works.
- Information relating to actual litigation, or litigation that the Council or Council committee believes on reasonable grounds will take place, involving the Council or an employee of the Council.



## Confidential Documents

Section 91(1) of the *Local Government Act 1999* 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, during Council meetings as follows:

### July 3rd 2024

- Wallaroo Shores Development
- Contractual Matters - TTEG Lighting
- Lawrence Street Stormwater Management
- Extension of Confidentiality - Contractual Matters
- Extension of Confidentiality - Wallaroo Swimming Enclosure
- Extension of Confidentiality - Industrial Land
- Lot 32 Frances Terrace, Kadina

### September 4th 2024

- Extension of Confidentiality - Freehold Land Kadina

### October 2nd 2024

- Position of Independent Member on the Audit and Risk Committee
- Election of the Local Government Association of South Australia's President
- Election of Northern and Yorke Regional Group Representatives to the South Australian Regional Organisation of Councils (SAROC)
- Election of Local Government Finance Authority Representative Members of the Board of Trustees
- Extension of Confidentiality - Wallaroo Shores Development
- Extension of Confidentiality - Contractual Matters
- Extension of Confidentiality - Wallaroo Swimming Enclosure
- Extension of Confidentiality - Council Freehold Land
- Extension of Confidentiality - Lot 32 Frances Terrace, Kadina
- Chief Executive Officer's Annual Review 2024

### October 14th 2024 (Special Meeting)

- Request for Naming of Community Facility

### November 6th 2024

- Wallaroo Shores Development
- Lawrence Street Retention Dam

### December 4th 2024

- Wallaroo Swimming Enclosure
- Blanche/Blyth Terrace, Moonta
- Extension of Confidentiality - Contractual Matters
- Extension of Confidentiality - Council Land
- Extension of Confidentiality - Wallaroo Shores (1)
- Extension of Confidentiality - Wallaroo Shores (2)
- Extension of Confidentiality - Local Government Sector Electricity Tender
- Extension of Confidentiality - Wallaroo Swimming Enclosure

## January 15th 2025

- Moonta Mines Precinct – Local Heritage Site
- North Beach Sewer Extension
- Contractual Matters – TTEG Lighting
- Execution of Documents / Application of Seal
- Extension of Confidentiality – Wallaroo Shores Development

## February 5th 2025

- Wallaroo Shores Development
- Extension of Confidentiality – Council Freehold Land, Kadina
- Extension of Confidentiality – Wallaroo Swimming Enclosure
- Extension of Confidentiality – Prudential Report – Council Freehold Land, Kadina
- Extension of Confidentiality – Council Land: Corner Blyth/Blanche Terrace, Moonta
- Extension of Confidentiality – Wallaroo Shores Development
- Chief Executive Officer Annual Review 2025

## March 5th 2025

- Wallaroo Shores Estate Update
- Capella's Restaurant – Contribution to Council's Car Parking Fund
- Copper Coast Child and Family Centre
- Extension of Confidentiality – Contractual Matters – TTEG Lighting
- Extension of Confidentiality – Wallaroo Swimming Enclosure
- Extension of Confidentiality – Council Land: Corner Blyth/Blanche Terrace, Moonta

## April 2nd 2025

- Wallaroo Shores Estate
- Copper Coast Child and Family Centre
- Extension of Confidentiality – Contractual Matters
- Extension of Confidentiality – Wallaroo Shores Development

## May 7th 2025

- Extension of Confidentiality – Prudential Report – Allotment 32 Frances Terrace, Kadina

## June 4th 2025

- Extension of Confidentiality – Wallaroo Shores Development (1)
- Extension of Confidentiality – Contractual Matters
- Extension of Confidentiality – Wallaroo Swimming Enclosure
- Extension of Confidentiality – Industrial Land
- Extension of Confidentiality – Wallaroo Shores Development (2)
- Extension of Confidentiality – Contractual Matters – TTEG Lighting
- Extension of Confidentiality – Lawrence Street Stormwater Management



## 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:

- 42 applications were processed during the year.

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

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

### Freedom of Information Officer

Copper Coast Council

PO Box 396, Kadina SA 5554

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

Further information and a copy of Council's Freedom of Information Statement, is available on Council's website: [www.coppercoast.sa.gov.au](http://www.coppercoast.sa.gov.au).

## Community Land

The 2021 Community Land Management Plan was adopted in February. The document is available on Council's website: [www.coppercoast.sa.gov.au](http://www.coppercoast.sa.gov.au) under our registers or in the Kadina Council Office.

## Internal Review of Council Decisions

There were no requests received for the Internal Review of Council Decisions during the 2024/2025 financial year.



## Electoral Representation

Section 12 of the *Local Government Act 1999* requires Council to undertake a comprehensive review of all aspects of its composition, including the potential division of the Council area into wards, when required to do so by the Minister (by notice in the SA Government Gazette (Notice)), to determine whether its community would benefit from an alteration (Representation Review).

The Minister for Local Government required Council to undertake and complete a Representation Review during the period October 2024 – October 2025.

Council engaged Craig Rowe, of CL Rowe and Associates, to assist with the Representation Review process (Craig is qualified for the purposes of Section 12(5) of the *Local Government Act 1999*).

The Representation Review informally commenced on the 20th March 2024 with a briefing to the Elected Members to outline the key review issues to be considered, including:

- Whether the number of Elected Members should be reduced or increased.
- Whether the existing “no ward” structure should be retained or alternatively whether the Council area should be divided into wards.
- Potential future ward structures (including potential names/titles and the level of ward representation).
- The need for area councillors in addition to ward councillors (under a ward structure).

A second Information and Briefing Session took place on the 17th April 2024, to provide Elected Members with more detailed information about the structure and composition options for consideration, during the Representation Review, and the key steps involved. This information is set out in the detailed Representation Review discussion paper, forming part of the 2nd October 2024 Council Meeting Agenda (available via Council's website, [www.coppercoast.sa.gov.au](http://www.coppercoast.sa.gov.au)).

At a meeting held on the 2nd October 2024, Council identified its preferred, future composition and structure and resolved to present this to the community for consideration and comment.

Council endorsed a draft Representation Report to proceed to public consultation, at its meeting held on the 4th December 2024 (also available via Council's website, [www.coppercoast.sa.gov.au](http://www.coppercoast.sa.gov.au)). Consultation with the public took place during the period between 15th December 2024 to 31st January 2025. No submissions from the local community were received.

The Representation Review concluded on the 2nd April 2025, when Council formally adopted its preferred future elector representation arrangements.

Having duly considered all the relevant requirements of the *Local Government Act 1999* and considerable information pertaining to the Representation Review, Council then submitted a Final Representation Report (Final Report) to the South Australian Electoral Commissioner, in respect to its future composition and structure, proposing the following:

- The Council area not be divided into wards (i.e. the existing “no ward” structure, which was introduced in 2010, be retained).
- The principal member of Council continue to be a Mayor elected by the community (as per the requirements of Section 51 of the *Local Government Act 1999*).
- The future elected body of Council continue to comprise the Mayor and nine area councillors.

The reasons for the proposed, future composition and structure, along with an analysis of how the relevant legislative requirements have been met, are set out in the Final Report, available via Council’s website, [www.coppercoast.sa.gov.au](http://www.coppercoast.sa.gov.au) (as part of the April 2025 Council Meeting Agenda).

The Electoral Commissioner is required to assess the Final Report and determine if the requirements of Section 12 of the *Local Government Act 1999* have been satisfied.

Representation arrangements approved by the Electoral Commission will come into effect at the next scheduled Local Government election in November 2026.

At the completion of the Electoral Commission’s consideration of the Final Report, notice confirming that Council has undertaken a Representation Review and the outcome of that review, must then be given in the SA Government Gazette.

Future Representation Reviews will be undertaken as determined by the Minister.





## Representation comparisons

As part of the Representation Review process, Council considered the average number of electors represented by each councillor in other regional Councils, that are considered to be of a similar size (elector numbers). The comparison table below shows that the elector representation arrangements proposed, compare favorably.

| Council                                 | Council Members | Electors      | Elector Ratio  |
|-----------------------------------------|-----------------|---------------|----------------|
| Port Augusta (1,153km <sup>2</sup> )    | 9               | 9,902         | 1:1,100        |
| Port Lincoln (30.4km <sup>2</sup> )     | 9               | 11,116        | 1:1,235        |
| Light Regional (1,278km <sup>2</sup> )  | 9               | 11,682        | 1:1,398        |
| <b>Copper Coast (773km<sup>2</sup>)</b> | <b>9</b>        | <b>12,687</b> | <b>1:1,409</b> |
| Port Pirie (1,761km <sup>2</sup> )      | 9               | 13,176        | 1:1,464        |
| Victor Harbor (386.5km <sup>2</sup> )   | 9               | 13,764        | 1:1,529        |
| Whyalla (1,032km <sup>2</sup> )         | 9               | 16,041        | 1:1,782        |
| Murray Bridge (1,832km <sup>2</sup> )   | 9               | 16,116        | 1:1,790        |

Source: Electoral Commission SA 31st January 2025

The Elector Ratio is calculated by dividing the total number of electors for each Council by the number of councillors.

It is important to ensure that there are sufficient Elected Members to adequately represent the community, to fulfill legislative roles and responsibilities and to manage workloads, while also being mindful of avoiding over-representation.

## Elections

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

## Boundary Review

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

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

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

## Equal Opportunity

Council is committed to building an inclusive, cohesive and thriving community, where all people can enjoy equal access to life's opportunities. Through our plans, policies and practices, Council aims to recognise and meet the diverse needs of the community and our staff. Copper Coast Council is an equal opportunity employer, who strives to provide an environment that fosters mutual respect and working relationships that are free from discrimination, bullying and harassment. All staff receive information and training relating to equal opportunity and discrimination expectations at induction and throughout their employment.

## Competitive Procurement

Council strives to provide value for money outcomes to the community through the fair, transparent and competitive purchasing practices set out in its Procurement Policy (Policy). The Policy defines how Council can acquire goods and services in accordance with legislative requirements and best practice procurement principles.

Various purchasing methods and thresholds apply and, when determining which procurement method should be utilised, Council considerations include:

- Purchase value.
- Associated risks.
- Purchase complexity.
- Local economic benefit.
- Environmental sustainability.
- Social impact.
- Collaboration opportunities.

During the past financial year, Council used the competitive tender process 41 times.

## National Competition Policy

The principles of competitive neutrality are designed to neutralise any net, competitive advantage that a Government or Local Government, who is engaged in significant commercial business activities, would otherwise have due to the control it has over private businesses operating in the same market.

This means that in undertaking business activities, such as operating caravan parks, the Copper Coast Sport and Leisure Centre, and retirement units, Council must adhere to the same rules as private sector businesses.

When setting fees and charges, relevant legislation, policies, market rates, community service obligations and impacts, efficient resource allocation, best value for money, the impact upon competitors (actual and potential) and relevant economies are duly and appropriately considered.

The same planning and development processes apply to Council as to other businesses.

No complaints have been received relating to the principles of competitive neutrality this year.

## Local Government Act 1999 and Local Government (Elections) Act 1999 - Registers and Codes

Council have the following registers and codes in place, in accordance with the *Local Government Act 1999* and the *Local Government (Elections) Act 1999*:

- Community Land Management Plan (including Register).
- Confidential Items Register.
- Council Member Disclosure of Conflicts of Interest Register.
- Delegations Register.
- Elected Member Allowance Register.
- Elected Member Gifts and Benefits Register.
- Elected Member Training Register.
- Employee Gifts and Benefits Register.
- Fees and Charges Register.
- Public Road Register.
- Register of by-laws.
- Register of Interest – Elected Members (Primary and Ordinary Returns).
- Register of Remuneration, Salary and Benefits (Register of Salaries) – Employees.
- Code of Practice – Access to Meetings and Documents.
- Code of Practice – Meeting Procedures.

Available on Council's website: [www.coppercoast.sa.gov.au](http://www.coppercoast.sa.gov.au) and for public inspection in person upon request.

## Elected Member Training and Development

Since the Council Election in November 2022, all Elected Members have undertaken the Mandatory Training required for the following:

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

Councillors have also undertaken their mandatory mid-term refresher training in June 2024. This training was presented by Kellady Jones Lawyers for the following:

- Mid-term Council Leadership.
- Mid-term Legal Refresher.
- Mid-term Council Meetings and Procedures Refresher.
- Mid-term Financial Management Refresher.

In-house training was provided to Elected Members in April 2025 in relation to Cyber Security and Decisions made under the Planning and Design Code.

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



# CORPORATE & COMMUNITY Services



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

- Financial Management and Reporting, including daily transactions, budget setting and reviews and preparation of financial reports and plans.
- Asset Management registers and financial reporting.
- Procurement Processes.
- Internal Control testing and Compliance to Accounting and Audit Standards.
- Rating processes including rate setting, distribution and collection.
- Records Management.
- Property Searches.
- Freedom of Information Requests.
- Governance compliance including registers, policy and procedures.
- Compliance to legislation across Council.
- Cemetery records, management and registers.
- Payroll Processing and reporting.
- WHS and Risk Management.
- Insurance Registers and claims.

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

## A breakdown of some of the work undertaken within the Corporate Services department in 2024/2025 is as follows:

### RATES & FINANCE

The Rates team continue to support ratepayers to achieve timely payment of property rates and working through hardship periods ensuring outstanding property rates are manageable. In the event rates on properties have been outstanding for more than three years, auctioning of these properties may result in accordance with Section 184 of the *Local Government Act 1999*. This is a lengthy process and only undertaken where no other option is available.

Implementation of delivering rate notices and newsletters electronically via email (Ezybill) went live in 2021/2022 and has seen a 22% take up (compared to 17% last year) that is 2,702 of the 12,192 printed rates notices (excludes SAHT). Staff continue to promote this service with ratepayers.

Change of ownership continued strong with 904 change of ownerships in 2024/25 peaked in 2020/21 at 1,218 change of ownerships.

### RECORDS MANAGEMENT

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

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

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

Supporting activities and initiatives for the Records Management system were:

- Contractor (Diverse Information Solutions) spent 220 hours sorting and sentencing inactive records and sorting of permanent records for transfer to State Records SA.
- 98 boxes (96 lineal metres) of sentenced records were approved for disposal.
- 42 FOI applications were completed.
- Cemetery Management Plan has been adopted and work prioritised and included into infrastructure work programs.
- Council Policies and Procedures are being reviewed and updated on an ongoing basis.



## INFORMATION AND COMMUNICATION TECHNOLOGY

The Copper Coast Council is increasingly reliant on digital systems to deliver services, manage operations, and communicate with the community. As this digital footprint expands, the importance of cyber security becomes critical. Protecting sensitive data—such as ratepayer information, internal communications and infrastructure plans—is essential to maintaining community trust and ensuring uninterrupted service delivery. A strong cyber security posture helps prevent data breaches, system disruptions, and compliance issues, enabling the Council to operate safely and efficiently in a growing digital environment.

Telecommunications also play a vital role in the Council's ability to form and complete projects. Reliable, modern communication infrastructure allows staff to collaborate across departments, work remotely when needed, and engage with contractors and stakeholders in real-time. This connectivity reduces delays, improves project oversight, and enables quicker decision-making, which is especially important in a regional context where physical distances can impact coordination and delivery.

Looking forward, the Council is preparing to make greater use of cloud-based platforms to support collaboration and improve service delivery. Cloud technology allows for secure, centralised access to data and tools, enabling staff to work more flexibly and efficiently. It also supports faster responses to community requests, better tracking of service delivery, and improved transparency. Preparing for this shift involves upgrading systems, adopting secure cloud services, and ensuring staff are trained to use digital tools effectively, setting the foundation for a more agile and responsive Council.

## WORKPLACE HEALTH AND SAFETY AND RISK REPORT 2024/2025

The Copper Coast Council is committed to continuing its dedication to shaping a structured approach to Workplace Health Safety (WHS) and Risk 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 clearer understanding of Council's responsibilities of supporting Emergency Services in the event of these incidents occurring.
- Continue to investigate opportunities to enhance our hazard identification and reporting processes to minimise risks related to our Council activities and minimise insurance claims and associated costs.
- Continue to deliver educational and safety awareness training programs for all levels and functions within Council.
- Ongoing management review and consultation with relevant parties related to our Work, Health, Safety and Risk profile.

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

## COPPER COAST LIBRARY SERVICE

### **Copper Coast Library users continue to value access to the South Australian One Card System.**

This provides the convenience of 24/7 access to an online catalogue where over three million items, including books, DVDs and magazines in libraries across the State can be found and reserved for collection at their local library, as well as a comprehensive browsing collection within their local library.

Copper Coast Libraries house a physical collection of over 40,000 items with 112,258 loans made in 2024/2025.

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



## Library Services

The Council provides library services in all three major towns of Kadina, Moonta and Wallaroo. Library services, free internet access and wi-fi access are available across the Council area.



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



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 outside of normal business hours.



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

## Accessing Library Resources

Home Delivery Services ensure that anyone unable to physically visit the library can still access library resources with them delivered to their door.

This service is highly valued by many in our community.

## Kadina Library – Always Open 24/7 Access

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

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

## Statistics

For the 2024/2025 financial year Copper Coast Libraries – Kadina, Moonta and Wallaroo - have 4,701 registered active members.

The materials grant income from the Libraries Board of SA is based on funding of \$3.70 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, online databases and community languages.



## Digital Resources

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

An additional online supplier has been added with Borrow Box, a popular platform for accessing e-content. This service has proven to be very successful with extensive loans. Library members appreciate the access to downloadable free content without having to visit their local library. Over 20,648 digital downloads were made by 4,288 Copper Coast library users in the past 12 months.

## Digital Literacy

The Libraries Board of SA provide free internet access and free wi-fi 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 either by appointment or as required. In 2024/2025 the Kadina & Wallaroo Libraries recorded 1,779 walk-ins seeking assistance with digital enquiries, completed 2,370 digital support procedures.

The library services have also benefitted from support from the Digital Inclusion Officer offering one on one assistance and sessions on online use and safety. 107 individuals booked one on one appointments at the Kadina & Wallaroo Libraries.

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

## Toy Library

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

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



## Programs & Other Services

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

### Home Delivery

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

### Read & Rhyme Time

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

### Wriggle & Giggle Time

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

### Rhythm & Rhyme Time

Held every Thursday at Kadina Library, this session introduces babies and toddlers to language and literacy through rhymes, songs and music to assist with development and understanding of rhythm, rhyme and rare words. They develop an appreciation of the Library environment from a young age, while also supporting parents/carers in a social atmosphere.

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

### Premier's Reading Challenge

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

### Book Club

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

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

### Justice of the Peace Services

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

### Meeting Spaces

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

## Promotions & Other Events

Other statewide and national promotions celebrated included:

- Children's Book Week.
- 1001 Books Before School.
- Author visits and guest speakers.
- The Reading Hour.
- Library Lovers Day.
- National Simultaneous Storytime.
- Firstival.

A statewide initiative held throughout SA public libraries where the community were encouraged to try something for the first time in their local public library throughout the month of July. This event was well supported in all Copper Coast Libraries and will continue as an annual event. Activities offered included an author visit, macrame workshop, gardening session and Paint and Pinot.

## Partnerships

### TAFE SA

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

### Give the Gift of Reading

This initiative has now been running for eight years in the Copper Coast. Community members are encouraged to purchase a book for a child and place it under the Library Christmas Tree. These books were then donated to Uniting Country SA to distribute to local families in need. It is a very successful project that ensures that the Gift of Reading is valued and supported. The 2024 participation was appreciated, with many children receiving a gift of reading for Christmas.

### Local & Family History

The Kadina Local History Room contains a shared collection of information and resources, and the Yorke Peninsula Family History Group provides volunteers twice a week to assist with enquiries. Additional visitors were assisted in May during SA History Month and the Kernewek Lowender Cornish Festival.

### Tax Help

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



## ARTS AND COMMUNITY DEVELOPMENT VISUAL ARTS

### Art Galleries

Council's two Art Galleries, located at the Ascot Theatre in Kadina and the Moonta Town Hall, continue to showcase a vibrant and diverse program of exhibitions.

Throughout 2024/2025, both venues featured an engaging mix of works by local, South Australian, and interstate artists. The Ascot Gallery, overseen by Copper Country Keepsakes and its volunteers, hosted a range of exhibitions including painting, mixed media, arts and crafts.

Similarly, the Moonta Gallery, run by a passionate team of volunteers, presented exhibitions from a variety of artists and groups, including the Copper Coast Art Group.

The Kadina Cinema, operating from the Ascot Theatre, remains a popular destination for film goers, screening a selection of new release and crowd-favourite films. Meanwhile, the Moonta Cinema remains closed pending decisions around the Moonta Town Hall redevelopment project.



# COMMUNITY DEVELOPMENT

## Disability Services

The Regional Alliance *Disability Action and Inclusion Plan 2020-2024* (DAIP) was developed by the Copper Coast, Yorke Peninsula and Barunga West Councils, in consultation with the community, with each Council having an individual action plan.

A review of the DAIP commenced in September 2024, with the community being asked to share issues and ideas to improve disability access and inclusion.

Local Government disability action and inclusion plans must align with the State Disability Inclusion Plan and the *Disability Inclusion (Review Recommendations) Amendment Act 2024* exempted Councils from having to undertake their DAIP reviews, until a new State Plan was published in the Government Gazette.

The State Disability Inclusion Plan had not been finalised at the close of the 2024/25 financial year.

Council's Disability Discrimination Action Working Group continues to play a valuable consultation role, which assists the Director of Infrastructure to administer the annual budget allocation.

During the 2024/25 financial year project works completed included improved accessibility, in line with the ongoing 5 Year Footpath Plan, which focuses on high pedestrian movements that connect to pedestrian generators, such as schools, hospitals, nursing homes, shopping areas and sporting facilities.

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

## Retirement Units

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

The very popular, fully self-contained units vary in size from one to three bedrooms, and are maintained by Council, utilising maintenance fees paid by residents. They are operated under the Retirement Villages Act with a licence to occupy the property.





## COPPER COAST SPORT AND LEISURE CENTRE

The Copper Coast Sport and Leisure Centre was originally built in 1976, and an upgrade completed in 2017/18.

The Centre has several key functions, including four indoor basketball courts, a 15m program pool, two squash courts, a full gym together with a dedicated Pilates studio and several function rooms for hire.

The centre boasted over 41,500 attendees this financial year, with over 900 members and 25 employees.

In collaboration with the Yorkers Basketball Association, it was announced that the show court in the complex was to be named the Stephanie Talbot Court, honouring an outstanding local basketball icon.

The Centre continues to deliver community leisure programs and activities by maintaining relationships with key user groups, particularly in the inclusion and allied health sectors.

The Centre hosts several key events, including the annual Yorkers Basketball Carnival, SAPSASA Basketball and Netball competitions, as well as our local schools, holiday programs and social netball, pickleball, futsal and basketball.

## COPPER COAST UNIVERSITY CENTRE

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

In partnership with Uni Hub Spencer Gulf, we have continued to provide higher education opportunities for the region from Kadina to Yorketown and surrounds. With our main focus being to support university students, we are also focused on working in partnership with organisations, industry and schools to address current skills shortages and showcase professional careers in the region. Nursing and Education are proving to be the most in-demand courses, with new courses such as Engineering, and new partner universities coming on board. Our partnership with Adelaide Rural Clinical School to host 5th Year medical students continues to strengthen, showcasing what the region has to offer. Community engagement has been key to our success and will continue to be an integral component of our operations with attendance at YP Field days and career roadshows.

If you would like more information, please contact Sue Barry on 0419 198 951 or [sue.barry@unihubsg.org](mailto:sue.barry@unihubsg.org).

## TOURISM

Tourism continues to be a major contributor to the economic development of the Copper Coast, both directly and indirectly, including through the support of local businesses including accommodation, cafes, restaurants, takeaway food services, clubs, pubs, taverns and bars and in retail trade businesses.

During the 2024/2025 financial year, Council's Tourism Team has continued to work with tourism operators in the Copper Coast area to ensure they are informed on activities occurring within the tourism industry.

The tourism website ([www.visitcoppercoast.com.au](http://www.visitcoppercoast.com.au)) and increased interaction with social media platforms have been very successful in attracting additional visitors, selling experiences and extending the length of stay.

Council also continued to secure advertorials in many national, state and regional publications.

## Splash Town

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

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

The Water Park was once again managed for the 2024/2025 season by Moonta Bay Holiday Park so that extended hours of operation could be offered.

## 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. Images are projected on the silos with sound accompanying the show available through a link on the website and Radio Station 88.3FM. Themes for the shows have been:

- Constellation & Earthly Delights (May – August).
- Sun, Sea & Sand (September – November).
- Just Add Water (December – April).
- Kernewek Lowender (May – August).

## Copper Coast Tourism Centre

The Copper Coast Tourism Centre is a multi-purpose facility delivering services related to Event Management and Tourism. The key role of the accredited Tourism Centre is providing reliable service and information to our residents and visitors. The Tourism Centre comprises the Visitor Information Centre, training and meeting facilities, Copper Coast Putt Putt, Copper Coast Indoor Play Centre, The Farm Shed Heritage Museum and the Copper Coast Region Old Machinery & Engineering Club. A new private enterprise – Hedonbar Brewing Company – opened at the rear of the Visitor Centre in March 2023 and offers an additional experience at the Tourism Centre.

**Tourism sits within Council's Strategic economic objectives - To thrive with events and attractions that draw in visitors in all seasons.**

## Copper Coast Visitor Guide

The *Yorke Peninsula Country Times*, in conjunction with the Copper Coast Visitor Information Centre, produced the 2025 Copper Coast Visitor Guide.

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



## Copper Coast Visitor Information Centres

The Copper Coast Visitor Information Centres are located at Kadina and Moonta and operate as Accredited Visitor Information Centres. The Centres aim to enhance visitor experiences while they are touring the Copper Coast and neighbouring regions.

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

The Visitor Centres are a member of the 'Eat Local' program, which helps to promote regional businesses that offer local produce to consumers. The Visitor Centres pride themselves on stocking locally made produce including traditional lollies, oils, olives, honey, jams and sauces.

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

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

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

At just \$5 per person to play, it is fun for all ages. 14,285 people played the course in 2024/25.





## 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.

6,944 children played in the Centre in 2024/2025.

## The Farm Shed Heritage Museum

The National Trust owned Farm Shed Heritage Museum continues to be highly regarded as one of the State's best Museums, with 3,891 people visiting the Museum in the 2024/2025 financial year.

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

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

## Copper Coast Region Old Machinery & Engineering Club

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

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



## EVENTS

Events remain a vital part of the Copper Coast's economic and cultural landscape. They stimulate local business activity, attract regional and interstate visitors and promote tourism growth. By celebrating our unique heritage, vibrant arts and sporting facilities, events foster community pride and enhance the Copper Coast's reputation as a lively destination. Larger and more signature events also encourage longer stays, boosting accommodation, hospitality and retail sectors.

### Kernewek Lowender

Held 12th to 18th May 2025, this biennial event attracted over 32,000 people to the Copper Coast to celebrate the region's unique heritage and history. The vibrant celebration of Cornish heritage and community spirit included traditional events such as Maypole and Furry Dancing, Cavalcade of Cars and Motorcycles, Cornish Pasty Bake-off, as well as many associated events that filled the seven-day program.

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

## Regional & State Events

In 2024/2025, there were a number of significant regional events held in the Copper Coast. These included:

- NAIDOC 2024.
- KDNA Carnival 2024.
- Copper Coast Show 2024.
- Sand Drags 2024.
- Copper Coast Cycling Cup 2024.
- Northbank Family Fishing Comp 2024.
- Heart Kids Charity Walk 2024.
- Adelaide Lightning Clinic 2024.
- Bowls SA Supa Series 2024.
- Kadina Hockey Carnival 2024.
- Deputy Premiers Visit 2024.
- Wallaroo Summer Carnival 2025.
- Yorkers Basketball Carnival 2025.
- World Heritage Bid Information 2025.
- Walk, Run or Cycle Family Friendly Fundraiser 2025.
- SA Skydiving 2025.
- Careers Expo 2025.

## Other Major Events

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

### Australia Day Breakfast & Awards Ceremony

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

The Copper Coast Australia Day Breakfast and Awards Ceremony included a FREE breakfast for the community prepared by the local Apex Club of Kadina. Held at the Wallaroo Town Hall, the official ceremony encompassed music from the KWM Band, presentation of Australia Day Award Winners and Citizenship Ceremony. The event continues to be a well-supported and attended event.

### Deputy Premiers Visit

Copper Coast hosted Deputy Premier Susan Close on 21st November 2024 to celebrate the Burra and Moonta Heritage sites being added to Australia's UNESCO World Heritage Tentative List. Members of the World Heritage bid, VIPs, and community members enjoyed Cornish pasties, a train ride to the Moonta Site and speeches from renowned historian Barry Gamble, Mayor Talbot, and the Deputy Premier.

## Community Events

Council also provided assistance to community organisations to stage:

- Moonta Christmas Parade and Carols.
- Kadina Christmas Parade and Carols.
- Wallaroo Christmas Market and Carols.
- New Year's Eve Fireworks.
- NYP Rotary Markets in Kadina.
- Wallaroo Lions Markets.
- Moonta Queen Square Markets.
- Australia Day Breakfast.
- Moonta Show N Shine.
- Easter Good Friday Rally.

Susan Close Visit



## WALLAROO HOLIDAY PARK

**Wallaroo Holiday Park continues to have one of the highest visitation rates on the Yorke Peninsula.**

It boasts a variety of accommodation, from unpowered sites to fully self-contained, luxury beachfront apartments. Other accommodation options include beachfront spa units, villas featuring a timber deck and bar, and disabled friendly units.

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

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 wheelchairs, stand up paddleboards, go-karts and kayaks, as well as onsite attractions such as a bouncy pillow, pump track and petting zoo.



# CEMETERIES

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

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

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

## Cemetery Interments for 2024/2025

A total of 47 burials and 59 ashes were recorded.

|         | Kadina | Moonta | Green Plains | Wallaroo |
|---------|--------|--------|--------------|----------|
| Burials | 28     | 13     | 0            | 6        |
| Ashes   | 19     | 22     | 1            | 17       |



Visit to Government House

## THE AUSTRALIAN CORNISH MINING SITES

**Burra and Moonta reached a major milestone on 3rd September 2024, when the site was officially added to Australia's UNESCO World Heritage Tentative List.**

This recognition marked an important step forward in acknowledging the international significance of South Australia's mining heritage and the enduring Cornish influence that helped shape the State's identity. The achievement was celebrated locally with a visit from Deputy Premier, Dr Susan Close MP, on 21st November, followed by Federal Minister the Hon Tanya Plibersek MP to the Burra site, on 6th March, both showing their support for the nomination and the communities driving it.

To further build momentum and share the next chapter of the Australian Cornish Mining Sites (ACMS) story, the Consortium was also invited to Government House on 26th May. This opportunity allowed members to present progress on the bid, highlight community pride and discuss the long-term vision for heritage-led tourism and economic development. The inclusion on the Tentative List represents not just a recognition of the past, but a commitment to ensuring these sites continue to inspire and benefit future generations.

Deputy Premier Dr Susan Close MP with school children



# INFRASTRUCTURE

## Services

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

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

The department works with residential, industrial and commercial developers for all new infrastructure associated with new developments. Customer service to the community is a core component of the Infrastructure Department for all relatable matters.

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

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





Continued improvement is a core value of the Infrastructure Department, in achieving this training and refresher courses are provided to staff including:

- Aerodrome Reporting Officers.
- Asbestos ID and Handling.
- Brown Card.
- White Card.
- Code of Conduct.
- Chernalert.
- Cert 3 Horticulture.
- Cert 3 Welding /Fabrication.
- Engineering.
- HC License.
- Work Zone Traffic Management.
- Traffic Marshall Course.
- High Risk- Elevated Work Platforms Licence.
- Forklift Training.
- Mental Health First Aid.
- Senior First Aid.
- Authorised Officer Training.
- Return to Work for Manager and Supervisors/IRC/ICC.
- Skytrust Training.
- Project Management.

## ROAD LENGTH DATA

| 2024/25             | Sealed (kms)  | Formed (kms)  | Un-formed (kms) | Total (kms)   |
|---------------------|---------------|---------------|-----------------|---------------|
| <b>Built up</b>     | 186.56        | 27.93         |                 | 214.49        |
| <b>Non-built up</b> | 104.65        | 463.38        | 162.88          | 730.91        |
| <b>Total</b>        | <b>291.21</b> | <b>491.31</b> | <b>162.88</b>   | <b>945.40</b> |

## MAJOR CAPITAL WORKS PROJECTS FOR 2024/2025

### Polgreen Park, Moonta

Following the public consultation held in 2022, a Master Plan was developed by the Moonta Lions Club and Moonta Progress Association.

The first stage of the project was partly funded through Phase 4 of the LCRI program. The existing playground was removed to allow levelling for the new lawn area. New exposed aggregate paths were installed. Irrigation and turf were then installed.

The introduction of a sensory and community garden will complete the first stage of works.

### Moonta Road Construction – Stage 1

Moonta Road Stage One from Haylock Road through to East Terrace is underway. Works will include undergrounding of stormwater, reshaping of the existing road where required, kerbing on both sides of the road, sealing, linemarking, signage and pavement markers.

The second stage is currently out for public consultation from local residents from East Terrace through to Carlisle Street.

### Moonta Mines Heritage Walking Trail

This project has been undertaken under a private works agreement with National Trust for the Moonta Mines National Heritage Program.

Part of this project included the construction of 3.2km's of sealed trails. The main trail, named Elder's Loop Trail, starts and ends at the Moonta Mines School Museum and takes in the key destinations of the Richman's Enginehouse, Taylors Shaft and Hughes Enginehouse.

### Kadina Lagoons

The Kadina sewer lagoons are being relined as part of EPA compliance. The lagoons are filled with compacted rubble, a layer of sand and then welded plastic to capacity and compliance.

Following the liners installation a final survey will be conducted to ensure adherence to specifications. Approval will then be sought from SA Health and the EPA.

### 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 Moonta Works Depot Wednesday 25th and Thursday 26th June 2025. 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 times were during the workday, residents who were unable to make it during allocated times made alternative arrangements with Council to collect the trees from the Kadina Council Office. This year of the 2500 plants available, the remaining 200 grasses, shrubs and trees will be planted at various other Council reserves.

## Adopt a Tree Program

There are numerous benefits of street trees, these include their cooling effect, habitat for wildlife and insects, reduced stormwater runoff, improved air quality and noise reduction. Street trees have been proven to have a much better chance of prospering when they receive a little help and care, particularly when the trees are becoming established. Residents chose between deciduous, evergreen, native or exotic species and are provided a bucket to assist with watering and an information sheet.

The Adopt a Tree Program was adopted by Council in May 2022. To date Council staff have planted 503 adopted trees since its inception.

## Kadina Dog Park

An extension for smaller dogs has been created adjacent to the existing park on Doswell Terrace, Kadina.

Works have included an extension of the grassed area in the existing park. Exposed aggregate paths, exercise equipment and landscaping have completed this project.

## Queen Square, Moonta

The Queen Square Moonta upgrade works have continued on in a significant step in the parks revitalisation.

The comprehensive project will include the installation of new footpaths encircling the park, modernised kerbing, adjustments to the road and carpark layout and the implementation of raised wombat crossings, all designed to enhance accessibility and safety within the Queen Square precinct.

New signage will also be installed to complement the rejuvenated site.

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

- Copper Coast Highway (Kadina Road) Beare 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.
- Magazine/Sharples Road from the Spencer Road roundabout to Copper Coast Highway Roundabout.

The first stage commenced on Magazine Road and included an asphalt deep lift and an overtaking lane for banked vehicles turning into the Resource Recovery Centre.

Council are undertaking stormwater works, shared paths, land/street scaping and road lighting prior to the road sealing to ensure a well-managed project.



## DEPOTS

Council operates out of three work depots, with Kadina being the principal depot, housing an infrastructure office, workshop, primary plant storage, CWMS storage, building material storage, wash down facilities, Council records storage and most of Councils' Parks and Gardens equipment.

The Moonta and Wallaroo sub-depots house maintenance plant, small workshops for the maintenance of signs, small plant and other requirements. There are also areas for the storage of building materials and any required administrative and amenity needs.







# 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 and Cat Management
- Fire Prevention
- Local Nuisance and Litter Control
- Compliance
- Waste Management
- Managing Council’s Resource Recovery Centre

Development Services have had 657 development applications submitted, 590 lodged and 540 that had a decision made during the 2024/2025 financial year. The total development costs for the 657 development applications submitted was \$146.29 million.

Of the 590 development applications that were lodged within this period, 428 were categorised as Performance Assessed, 82 were deemed to satisfy and 76 were accepted. The total development cost for applications, with a decision, during this period was \$86.15 million.

There has been a range of the types of development applications lodged and approved during this period with the main applications being Class 10a Structures (carports, outbuildings and verandahs), dwellings and land divisions.

Council has had a steady number of commercial development applications within the 2024/2025 financial year, ranging from shops, offices and consulting rooms to educational facilities and industrial developments. Twenty-eight land division applications were decided in the reporting year. Most of the new allotments created were in the Neighbourhood Zone.

## WASTE CONTROL SYSTEMS

The table below shows the number of Waste Control System applications and inspections for the 2024/2025 Financial Year.

### Waste Control System applications and inspections for the 2024/2025 Financial Year

|              | No. of applications | No. of inspections | No. of approvals | No. of complaints |
|--------------|---------------------|--------------------|------------------|-------------------|
| <b>Total</b> | 278                 | 163                | 258              | 2                 |

## 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:

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

For people who may be interested, there is a free Food Safety Short Course on Council's website [www.coppercoast.sa.gov.au](http://www.coppercoast.sa.gov.au) under Environmental Health and Food, which enables people to gain a certificate at the end of the session. Visit the following website to access the course: [imalert.com.au](http://imalert.com.au)

## DOG & CAT MANAGEMENT

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

The Copper Coast Council Animal Management Plan (available via Council's website [www.coppercoast.sa.gov.au](http://www.coppercoast.sa.gov.au)) relating to cats and dogs has been prepared in accordance with the requirements of the Act and adopted by Council and approved by the Dog and Cat Management Board.

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

- Followed up on 185 complaints received in relation to pets wandering at large, barking and dog attacks/harassments.
- Impounded 28 pets.
- Returned 79 pets to owners.

Registrations for the 2024/2025 financial year totalled 3,792 dogs and 761 cats.

Dog and cat owners are required to have their dogs and cats microchipped. This ensures a higher success rate in returning lost pets to their owners. Animals born after 1st July 2018 are to be both microchipped and desexed.

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

Within the 2024/2025 financial year, 69 cats were desexed under the NDN program – 32 female and 37 males.

The program is managed by the NDN and is available to residents on a pension or low income. Since the commencement of the program, Councils' contributions have helped desex 223 cats on the Copper Coast.

## FIRE PREVENTION

In the 2024/2025 financial year, 460 Section 105F Notices (*Fire and Emergency Services Act 2005*) were issued to landowners who had not adequately prepared their land for the Fire Danger Season.

This resulted in 65 landowners still failing to clear their land by the end of the S105F notice dates, which meant Council had to send contractors to these properties for them to meet the requirements. These landowners were charged for the costs incurred by Council to complete the work on their behalf alongside an expiation for failing to comply.

## COMPLIANCE STATISTICS

The compliance role within Development Services covers many State Legislations. Over the past 12 months, there have been 406 total compliance issues that have been investigated, 185 of these have been enforced.

### Total Compliance Enforced 2024/2025

|                                        |            |
|----------------------------------------|------------|
| Abandoned Vehicles – Local Government  | 8          |
| Parking                                | 38         |
| By-Law breaches                        | 16         |
| <i>PDI Act</i> – Breach of DA          | 14         |
| <i>PDI Act</i> – Illegal Development   | 25         |
| <i>PDI Act</i> – Illegal Change of Use | 5          |
| <i>PDI Act</i> – Section 213           | 6          |
| EPA – Air Quality Policy               | 1          |
| EPA – Water Quality Policy             | 0          |
| <i>LNLC Act</i> – Litter               | 7          |
| <i>LNLC Act</i> – Nuisance             | 17         |
| <b>Total Compliance enforced</b>       | <b>185</b> |

### Local Nuisance and Litter Control Act 2016

Councils are the principal authority for the *Local Nuisance and Litter Control Act 2016*. The legislation describes a nuisance as being any adverse impact on the amenity of an area, that unreasonably interferes with the enjoyment of that area by people in that area, such as litter, noise and odour.

A person's activities should not unreasonably interfere with the wellbeing or enjoyment of an area by others. This includes not only the indoor and outdoor spaces of a person's own property but public and community areas such as parks and other places of public recreation.

Generally, Council will become involved if an issue within the community cannot be resolved without Council assistance.

### Statistics 1st July 2024 – 30th June 2025

| 2024/2025                                                                            | Local Nuisance | Litter Control |
|--------------------------------------------------------------------------------------|----------------|----------------|
| <b>Number of Complaints</b>                                                          | <b>15</b>      | <b>55</b>      |
| Number of offences expiated                                                          | 1              | 7              |
| Number of offences prosecuted                                                        | 0              | 0              |
| Number of abatement notices issued                                                   | 5              | 0              |
| Civil penalties negotiated under Section 34                                          | 0              | 0              |
| Applications by Council to the Court for orders for civil penalties under Section 34 | 0              | 0              |
| Orders made by the Court on those applications                                       | 0              | 0              |

## COPPER COAST RESOURCE RECOVERY CENTRE

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

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

### Electronic Recycling

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

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

### Drum Muster

The Copper Coast Council has an ongoing Drum Muster collection at the Resource Recovery Centre. The drums can be delivered from Monday to Friday between 9am and 10am. In the 2024/2025 financial year, 3,644 drums were collected.

### Kerbside Collections

Kerbside waste continued to be managed under contract for collection of general waste, recyclables and Food Organics and Green Organics (FOGO).

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

### Kerbside Green Waste

Council's contractor moved from a monthly collection of the green waste 240L bins to fortnightly collection of the organics bins (using the same bin as before) under the new Food Organics and Green Organics System on 1st July 2021. In the 2024/2025 financial year, 2,241 tonnes of food and green waste was collected.

Wardles Garbage Contractors collect our kerbside waste and deliver it to the RRC to be sorted.

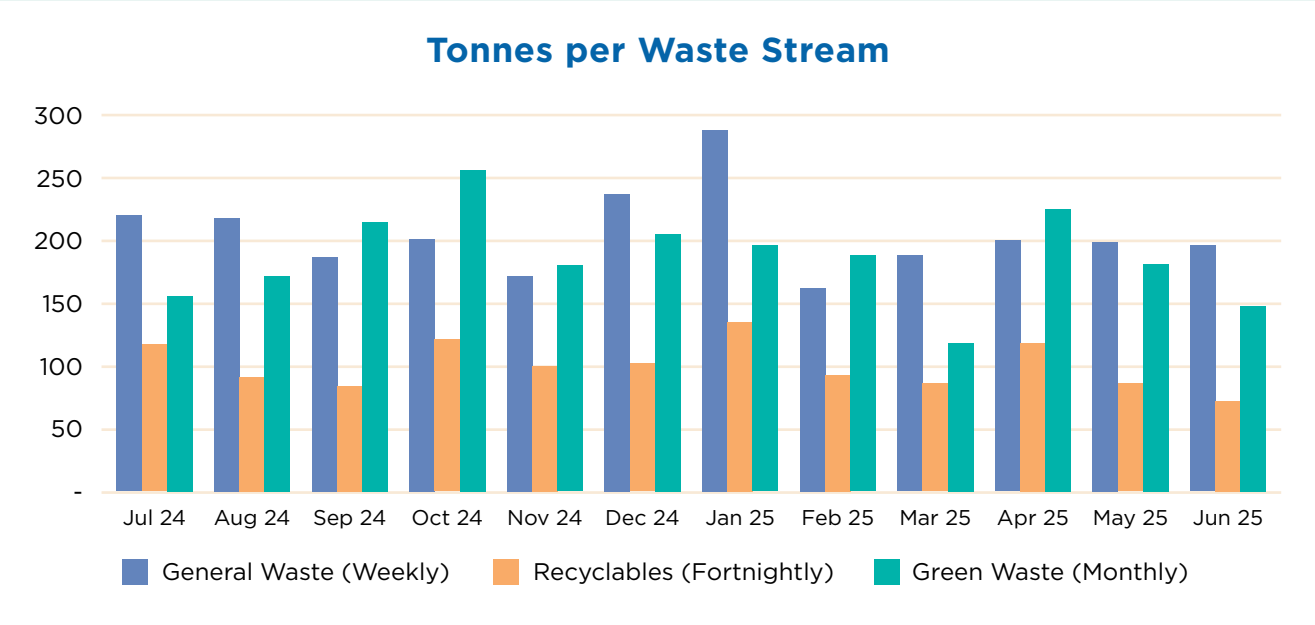
### Kerbside Recycling

Council's contractor collects recyclables in 240 litre bins on a fortnightly basis. In the 2024/2025 financial year, 1,203 tonnes was collected.



## Waste Stream Statistics

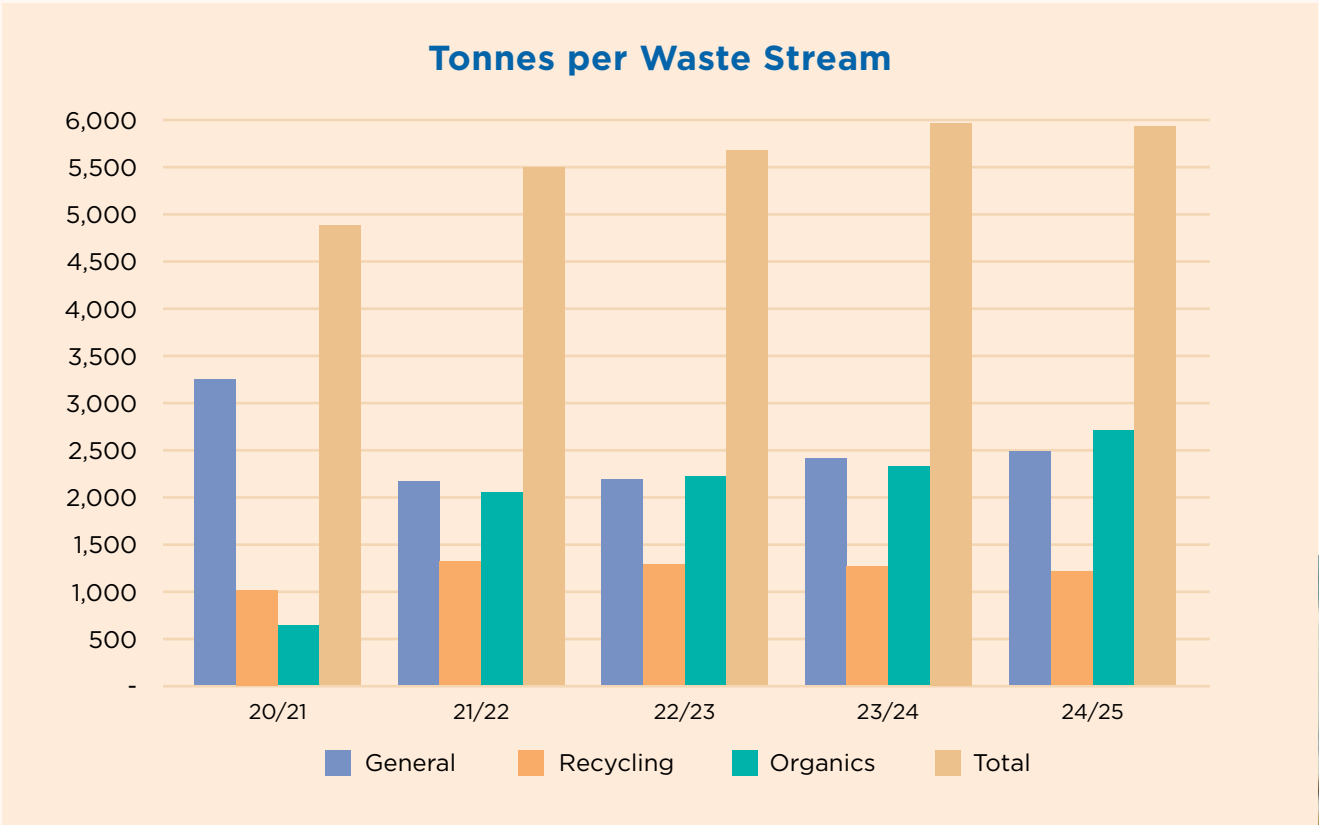
### Kerbside Collection - 2024/2025



### Residential - Kerbside Collection 2024/2025 (Tonnes)

|        | General | Recycling | Organics | Total |
|--------|---------|-----------|----------|-------|
| Jul 24 | 219     | 117       | 156      | 492   |
| Aug 24 | 218     | 91        | 172      | 480   |
| Sep 24 | 187     | 84        | 215      | 486   |
| Oct 24 | 201     | 121       | 256      | 579   |
| Nov 24 | 172     | 100       | 180      | 451   |
| Dec 24 | 237     | 102       | 205      | 543   |
| Jan 25 | 288     | 135       | 196      | 618   |
| Feb 25 | 162     | 93        | 188      | 443   |
| Mar 25 | 188     | 86        | 118      | 392   |
| Apr 25 | 200     | 118       | 225      | 543   |
| May 25 | 199     | 86        | 181      | 467   |
| Jun 25 | 196     | 72        | 148      | 417   |
| Total  | 2,467   | 1,203     | 2,241    | 5,911 |

Kerbside Collection - Annually



# APPENDICES



# APPENDIX 1

## Complaints Summary

| Complaint Summary                       | Number Received | Outcome Summary*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Road condition                          | 28              | <p>Response and explanation provided.</p> <p>Response and explanation provided. Addressed with contractor.</p> <p>Response provided and work undertaken.</p> <p>Response provided and work scheduled.</p> <p>Response provided, contractor contacted, some works undertaken and future works scheduled.</p> <p>Response provided, some works undertaken and future works scheduled.</p> <p>Response provided.</p> <p>Site inspection and work undertaken.</p> <p>Process improvement implemented.</p> <p>Site inspection and works undertaken.</p> <p>Site inspection undertaken and future works scheduled.</p> <p>Site inspection undertaken, explanation provided and works undertaken.</p> <p>Some works undertaken and future works scheduled.</p> <p>Works undertaken.</p> |
| Private business operating restrictions | 8               | <p>Response and explanation provided.</p> <p>Response and explanation provided.</p> <p>Investigations to be undertaken.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Vegetation management                   | 6               | <p>Response provided and improvement strategies implemented.</p> <p>Site inspection undertaken and explanation provided.</p> <p>Site inspection undertaken and process improvement implemented.</p> <p>Works undertaken.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Beach access                            | 3               | <p>Response and explanation provided.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Footpath condition                      | 3               | <p>In progress.</p> <p>Response provided and work undertaken.</p> <p>Site inspection undertaken - no issue found.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

| Complaint Summary                                                          | Number Received | Outcome Summary*                                                                                |
|----------------------------------------------------------------------------|-----------------|-------------------------------------------------------------------------------------------------|
| Fortnightly bin collection                                                 | 2               | Explanation and information about additional bin options provided.                              |
| Lack of action in response to infrastructure concerns                      | 2               | Response and apology provided. Works undertaken.<br>Response to confirm work will be undertaken |
| Stormwater management                                                      | 2               | Response provided and work undertaken.<br>Some works undertaken and future works scheduled.     |
| Access - CWMS connection                                                   | 1               | Some works undertaken and future works scheduled.                                               |
| Bin collection location                                                    | 1               | Response and explanation provided - process improvement under consideration.                    |
| Bin not completely emptied                                                 | 1               | Contractor contacted to address.                                                                |
| Bin not emptied                                                            | 1               | Contractor contacted, investigation undertaken and explanation provided.                        |
| Bin odour                                                                  | 1               | Response provided and process improvement implemented.                                          |
| Carpark condition                                                          | 1               | Site inspection and works undertaken.                                                           |
| Cleanliness                                                                | 1               | Site inspection undertaken - cleanliness compliant.                                             |
| Contractor bin placement                                                   | 1               | Response provided.                                                                              |
| Contractor noise                                                           | 1               | Explanation provided.                                                                           |
| Contractor work undertaken                                                 | 1               | Response provided - no further action required.                                                 |
| Dust resulting from reserve works                                          | 1               | Some works undertaken and future works scheduled.                                               |
| Equipment location and length of works                                     | 1               | Works completed and equipment moved.                                                            |
| Expiation and customer service                                             | 1               | Response and explanation provided.                                                              |
| Facilities condition                                                       | 1               | Response provided, site inspection and work undertaken.                                         |
| Footpath safety                                                            | 1               | Site inspection undertaken and future work scheduled.                                           |
| Further complaint - lack of action in response to infrastructure concerns. | 1               | Works undertaken.                                                                               |
| Further complaint private business operating restrictions                  | 1               | Response and further explanation provided.                                                      |
| Grave condition                                                            | 1               | Response and explanation provided.                                                              |
| Jetty uneven                                                               | 1               | Site inspection and works undertaken.                                                           |

| Complaint Summary                                  | Number Received | Outcome Summary*                                                                          |
|----------------------------------------------------|-----------------|-------------------------------------------------------------------------------------------|
| Lack of action - property damage                   | 1               | Addressed with contractor.                                                                |
| Lack of action - storm damage                      | 1               | Works undertaken.                                                                         |
| Lack of action in response to reserve condition    | 1               | Response and explanation provided. Some works undertaken and future works scheduled.      |
| Lack of action in response to reserve irrigation   | 1               | Irrigation activated.                                                                     |
| Laws and requirements for businesses               | 1               | Lodged via hardcopy letter with no contact information supplied.                          |
| Library - business use                             | 1               | Response and explanation provided.                                                        |
| Mowing times                                       | 1               | Response and explanation provided.                                                        |
| Odour - road sewerage                              | 1               | Response and explanation provided and works scheduled.                                    |
| Ongoing water leak                                 | 1               | Response and apology provided. Future works scheduled.                                    |
| Pipework undertaken                                | 1               | Contractor contacted to address.                                                          |
| Private business access issues                     | 1               | Response and explanation provided.                                                        |
| Refusal to collect bin and bin contractor response | 1               | Response and explanation provided.                                                        |
| Road condition and weed spraying                   | 1               | Response and explanation provided.                                                        |
| Rubbish escaping truck                             | 1               | Response provided and addressed with contractor.                                          |
| Septic pond odour                                  | 1               | Response to confirm work will be undertaken.                                              |
| Septic tank emptying frequency                     | 1               | Response provided and improvement strategies implemented.                                 |
| Septic tank not emptied.                           | 1               | Site inspection undertaken and explanation provided.                                      |
| Toilet cleanliness                                 | 1               | Response provided and improvement strategies implemented.                                 |
| Vegetation damage                                  | 1               | Site inspection and works undertaken.                                                     |
| Vegetation maintenance and road condition          | 1               | Works undertaken.                                                                         |
| Vegetation removal and lighting issues             | 1               | Response and explanation provided. Investigations to be undertaken into lighting.         |
| Weed spraying and fortnightly bin collection       | 1               | Response advising weed spraying not undertaken by Council and of additional bin services. |

**Total 95**

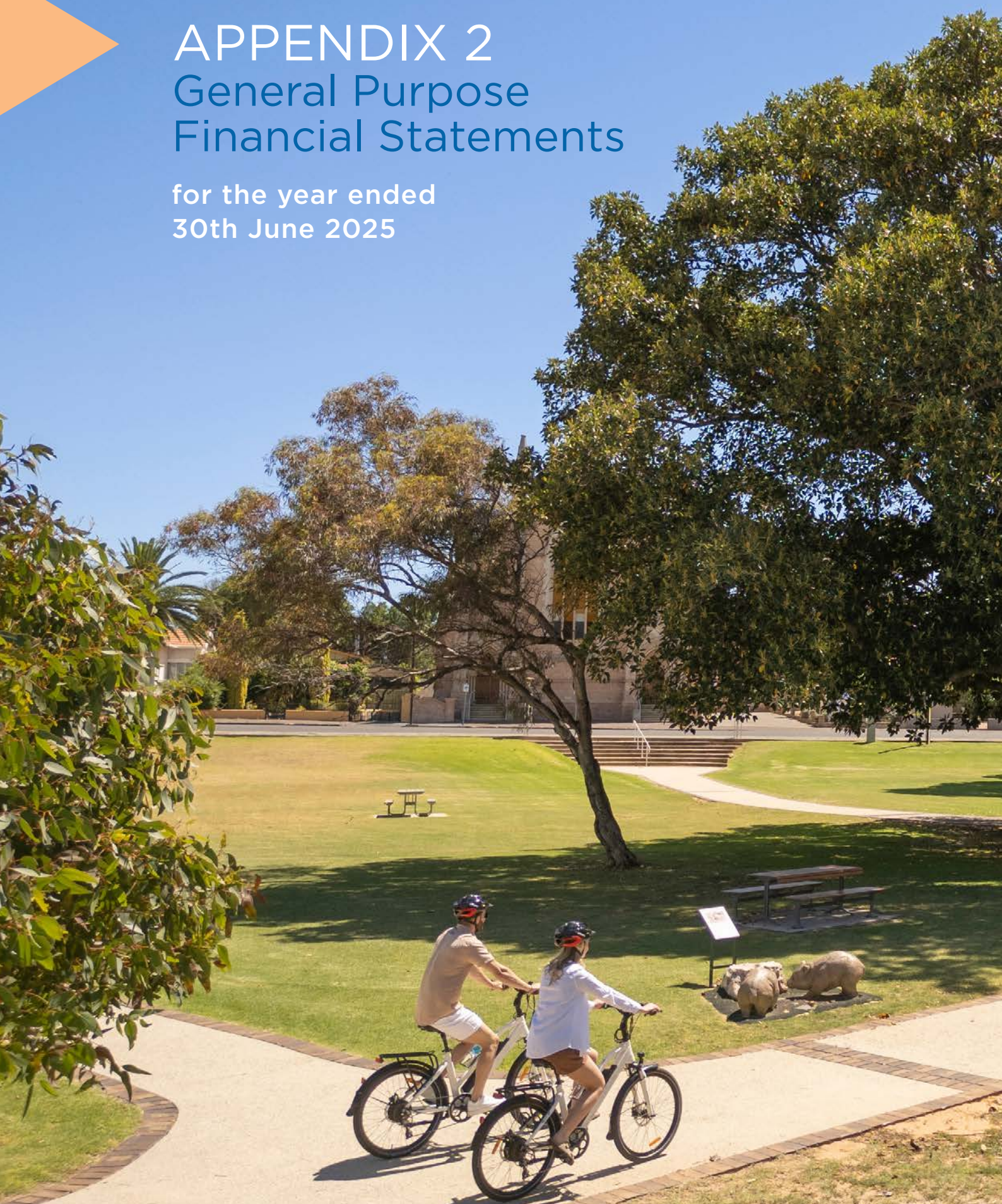
\*Where the same response approach was taken, only one reference is included to avoid duplication.



# APPENDIX 2

## General Purpose Financial Statements

for the year ended  
30th June 2025



## Copper Coast Council

Financial Statements 2025

## General Purpose Financial Statements

for the year ended 30 June 2025

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## Copper Coast Council

### General Purpose Financial Statements for the year ended 30 June 2025

#### 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 2025 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.



Dylan Strong  
Chief Executive Officer  
28 October 2025



Roslyn Talbot  
Mayor  
28 October 2025

## Copper Coast Council

Financial Statements 2025

### General Purpose Financial Statements

for the year ended 30 June 2025

### 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 and fair view" of the Council's financial results for the year and ensuring both responsibility for and ownership of the Financial Statements across Council.

#### What you will find in the Statements

The Financial Statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2025.

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

The Financial Statements incorporate 4 "primary" financial statements:

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

#### About the Notes to the Financial Statements

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

#### About the Auditor's Reports

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

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

#### About the Independence Certificates

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

#### Who uses the Financial Statements?

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

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

## Copper Coast Council

Financial Statements 2025

## Statement of Comprehensive Income

for the year ended 30 June 2025

| \$ '000                                                                              | Notes | 2025          | 2024          |
|--------------------------------------------------------------------------------------|-------|---------------|---------------|
| <b>Income</b>                                                                        |       |               |               |
| Rates                                                                                | 2a    | 30,337        | 28,788        |
| Statutory charges                                                                    | 2b    | 1,093         | 872           |
| User charges                                                                         | 2c    | 5,660         | 5,432         |
| Grants, subsidies and contributions - capital                                        | 2g    | 1,297         | 748           |
| Grants, subsidies and contributions - operating                                      | 2g    | 4,417         | 513           |
| Investment income                                                                    | 2d    | 871           | 693           |
| Reimbursements                                                                       | 2e    | 563           | 838           |
| Other income                                                                         | 2f    | 949           | 795           |
| <b>Total income</b>                                                                  |       | <b>45,187</b> | <b>38,679</b> |
| <b>Expenses</b>                                                                      |       |               |               |
| Employee costs                                                                       | 3a    | 10,807        | 8,845         |
| Materials, contracts and other expenses                                              | 3b    | 16,589        | 16,913        |
| Depreciation, amortisation and impairment                                            | 3c    | 11,181        | 11,310        |
| Finance costs                                                                        | 3d    | 845           | 1,000         |
| <b>Total expenses</b>                                                                |       | <b>39,422</b> | <b>38,068</b> |
| <b>Operating surplus / (deficit)</b>                                                 |       | <b>5,765</b>  | <b>611</b>    |
| Physical resources received free of charge                                           | 2h    | —             | 898           |
| Asset disposal and fair value adjustments                                            | 4     | (62)          | (520)         |
| Amounts received specifically for new or upgraded assets                             | 2g    | 2,206         | 867           |
| <b>Net surplus / (deficit)</b>                                                       |       | <b>7,909</b>  | <b>1,856</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     | —             | 37,173        |
| <b>Total amounts which will not be reclassified subsequently to operating result</b> |       | <b>—</b>      | <b>37,173</b> |
| <b>Total other comprehensive income</b>                                              |       | <b>—</b>      | <b>37,173</b> |
| <b>Total comprehensive income</b>                                                    |       | <b>7,909</b>  | <b>39,029</b> |

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

## Copper Coast Council

Financial Statements 2025

## Statement of Financial Position

as at 30 June 2025

| \$ '000                                       | Notes | 2025           | 2024           |
|-----------------------------------------------|-------|----------------|----------------|
| <b>ASSETS</b>                                 |       |                |                |
| <b>Current assets</b>                         |       |                |                |
| Cash and cash equivalent assets               | 5a    | 19,508         | 16,373         |
| Trade and other receivables                   | 5b    | 14,013         | 11,671         |
| Inventories                                   | 5c    | 1,821          | 1,916          |
| <b>Total current assets</b>                   |       | <b>35,342</b>  | <b>29,960</b>  |
| <b>Non-current assets</b>                     |       |                |                |
| Trade and other receivables                   | 6     | 925            | 1,122          |
| Infrastructure, property, plant and equipment | 7     | 380,963        | 379,792        |
| <b>Total non-current assets</b>               |       | <b>381,888</b> | <b>380,914</b> |
| <b>TOTAL ASSETS</b>                           |       | <b>417,230</b> | <b>410,874</b> |
| <b>LIABILITIES</b>                            |       |                |                |
| <b>Current liabilities</b>                    |       |                |                |
| Trade and other payables                      | 8a    | 11,233         | 9,650          |
| Borrowings                                    | 8b    | 3,316          | 3,305          |
| Provisions                                    | 8c    | 1,755          | 1,716          |
| <b>Total current liabilities</b>              |       | <b>16,304</b>  | <b>14,671</b>  |
| <b>Non-current liabilities</b>                |       |                |                |
| Borrowings                                    | 8b    | 11,963         | 15,192         |
| Provisions                                    | 8c    | 2,066          | 2,023          |
| <b>Total non-current liabilities</b>          |       | <b>14,029</b>  | <b>17,215</b>  |
| <b>TOTAL LIABILITIES</b>                      |       | <b>30,333</b>  | <b>31,886</b>  |
| <b>Net assets</b>                             |       | <b>386,897</b> | <b>378,988</b> |
| <b>EQUITY</b>                                 |       |                |                |
| Accumulated surplus                           |       | 81,551         | 73,642         |
| Asset revaluation reserves                    | 9     | 305,346        | 305,346        |
| <b>Total council equity</b>                   |       | <b>386,897</b> | <b>378,988</b> |
| <b>Total equity</b>                           |       | <b>386,897</b> | <b>378,988</b> |

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

## Copper Coast Council

Financial Statements 2025

Statement of Changes in Equity  
for the year ended 30 June 2025

| \$ '000                                         | Notes | Accumulated surplus | Asset revaluation reserve | Total equity |
|-------------------------------------------------|-------|---------------------|---------------------------|--------------|
| <b>2025</b>                                     |       |                     |                           |              |
| Balance at the end of previous reporting period |       | 73,642              | 305,346                   | 378,988      |
| Net surplus / (deficit) for year                |       | 7,909               | —                         | 7,909        |
| <b>Other comprehensive income</b>               |       |                     |                           |              |
| Gain (loss) on revaluation of IPP&E             | 7a    | —                   | —                         | —            |
| <b>Other comprehensive income</b>               |       | —                   | —                         | —            |
| Total comprehensive income                      |       | 7,909               | —                         | 7,909        |
| Balance at the end of period                    |       | 81,551              | 305,346                   | 386,897      |
| <b>2024</b>                                     |       |                     |                           |              |
| Balance at the end of previous reporting period |       | 71,786              | 268,173                   | 339,959      |
| Net surplus / (deficit) for year                |       | 1,856               | —                         | 1,856        |
| <b>Other comprehensive income</b>               |       |                     |                           |              |
| Gain (loss) on revaluation of IPP&E             | 7a    | —                   | 37,173                    | 37,173       |
| <b>Other comprehensive income</b>               |       | —                   | 37,173                    | 37,173       |
| Total comprehensive income                      |       | 1,856               | 37,173                    | 39,029       |
| Balance at the end of period                    |       | 73,642              | 305,346                   | 378,988      |

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

## Copper Coast Council

Financial Statements 2025

## Statement of Cash Flows

for the year ended 30 June 2025

| \$ '000                                                       | Notes | 2025           | 2024           |
|---------------------------------------------------------------|-------|----------------|----------------|
| <b>Cash flows from operating activities</b>                   |       |                |                |
| <u>Receipts</u>                                               |       |                |                |
| Rates receipts                                                |       | 29,415         | 27,987         |
| Statutory charges                                             |       | 1,093          | 872            |
| User charges                                                  |       | 5,660          | 5,432          |
| Grants, subsidies and contributions (operating purpose)       |       | 4,417          | 1,073          |
| Investment receipts                                           |       | 871            | 693            |
| Reimbursements                                                |       | 563            | 838            |
| Other receipts                                                |       | 2,446          | 3,505          |
| <u>Payments</u>                                               |       |                |                |
| Payments to employees                                         |       | (10,592)       | (8,867)        |
| Payments for materials, contracts and other expenses          |       | (18,336)       | (17,751)       |
| Finance payments                                              |       | (845)          | (1,000)        |
| <b>Net cash provided by (or used in) operating activities</b> | 11b   | <b>14,692</b>  | <b>12,782</b>  |
| <b>Cash flows from investing activities</b>                   |       |                |                |
| <u>Receipts</u>                                               |       |                |                |
| Grants utilised for capital purposes                          |       | 1,297          | 188            |
| Amounts received specifically for new or upgraded assets      |       | 2,206          | 867            |
| Sale of replaced assets                                       |       | 1,278          | 297            |
| Repayments of loans by community groups                       |       | 534            | 116            |
| <u>Payments</u>                                               |       |                |                |
| Expenditure on renewal/replacement of assets                  |       | (3,512)        | (2,917)        |
| Expenditure on new/upgraded assets                            |       | (10,180)       | (6,060)        |
| Development of real estate for sale                           |       | 238            | (668)          |
| Loans made to community groups                                |       | (200)          | (300)          |
| <b>Net cash provided (or used in) investing activities</b>    |       | <b>(8,339)</b> | <b>(8,477)</b> |
| <b>Cash flows from financing activities</b>                   |       |                |                |
| <u>Receipts</u>                                               |       |                |                |
| Proceeds from aged care facility deposits                     |       | 102            | 1,105          |
| <u>Payments</u>                                               |       |                |                |
| Repayments of borrowings                                      |       | (3,320)        | (2,523)        |
| Repayment of aged care facility deposits                      |       | —              | (795)          |
| <b>Net cash provided by (or used in) financing activities</b> |       | <b>(3,218)</b> | <b>(2,213)</b> |
| <b>Net increase (decrease) in cash held</b>                   |       | <b>3,135</b>   | <b>2,092</b>   |
| plus: cash & cash equivalents at beginning of period          |       | 16,373         | 14,281         |
| <b>Cash and cash equivalents held at end of period</b>        | 11a   | <b>19,508</b>  | <b>16,373</b>  |
| Additional information:                                       |       |                |                |
| <b>Total cash, cash equivalents and investments</b>           |       | <b>19,508</b>  | <b>16,373</b>  |

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

## Copper Coast Council

Financial Statements 2025

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

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

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## Copper Coast Council

Financial Statements 2025

### Notes to and forming part of the Financial Statements for the year ended 30 June 2025

#### Note 1. Summary of Material 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).

##### (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.

## Copper Coast Council

Financial Statements 2025

## Notes to and forming part of the Financial Statements for the year ended 30 June 2025

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

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:

|         | Cash Payment<br>Received | Annual<br>Allocation | Difference    |
|---------|--------------------------|----------------------|---------------|
| 2021/22 | \$3,189,583              | \$1,377,461          | + \$1,812,122 |
| 2022/23 | \$3,319,096              | \$652,637            | + \$2,666,459 |
| 2023/24 | \$153,795                | \$153,794            | + \$1         |
| 2024/25 | \$4,851,916              | \$2,973,197          | + \$1,878,719 |

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 14 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

#### (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 12.

#### (5) Inventories

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

##### 5.1 Real estate assets developments

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

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

##### 5.2 Other real estate held for resale

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

Certain properties, auctioned for non-payment of rates in accordance with the *Local Government Act 1999* but which failed to meet the reserve set by Council and are available for sale by private treaty, are recorded at the lower of the unpaid rates

## Copper Coast Council

Financial Statements 2025

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

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

and charges at the time of auction or the reserve set by Council. Holding costs in relation to these properties are recognised as an expense when incurred.

**(6) Infrastructure, property, plant and equipment****6.1 Initial recognition**

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and other overhead cost directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner by management.

**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. 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   |

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## Copper Coast Council

Financial Statements 2025

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2025

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

|                         |               |
|-------------------------|---------------|
| Other Plant & Equipment | 5 to 15 years |
|-------------------------|---------------|

*Building & Other Structures*

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

*Infrastructure*

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

*Other Assets*

|          |            |
|----------|------------|
| Artworks | indefinite |
|----------|------------|

**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.

## Copper Coast Council

Financial Statements 2025

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

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

**(7) Payables****8.1 Goods and services**

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

**8.2 Payments received in advance and deposits**

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

**(8) Borrowings**

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

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.

**(9) Employee benefits****10.1 Salaries, wages and compensated absences**

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

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

Weighted avg. discount rate 6.77% (2024, 6.03%)

Weighted avg. settlement period 1.84 years (2024, 1.63 years)

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

**10.2 Superannuation**

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

**(10) 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 2025. 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.

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**Copper Coast Council**

Financial Statements 2025

**Notes to and forming part of the Financial Statements**  
for the year ended 30 June 2025**Note 1. Summary of Material Accounting Policies (continued)**

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As a result of Management's review of the capping liability, the liability decreased by \$69,422 which has been recognised as income in the Statement of Comprehensive Income in the current financial year.

**(11) Leases****Accounting policy applicable from 01 July 2019**

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

**12.1 Council as a lessee**

Council does not have any financial or operating leases.

**(12) Equity accounted Council businesses**

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

**(13) Goods and Services Tax**

In accordance with Interpretation 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.

**(14) Disclaimer**

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

## Copper Coast Council

Financial Statements 2025

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

## Note 2. Income

| \$ '000                                                | 2025          | 2024          |
|--------------------------------------------------------|---------------|---------------|
| <b>(a) Rates</b>                                       |               |               |
| <b>General rates</b>                                   |               |               |
| General rates                                          | 23,288        | 22,288        |
| Less: mandatory rebates                                | (168)         | (160)         |
| Less: discretionary rebates, remissions and write-offs | (56)          | (207)         |
| <b>Total general rates</b>                             | <b>23,064</b> | <b>21,921</b> |
| <b>Other rates (including service charges)</b>         |               |               |
| Landscape levy                                         | 597           | 574           |
| Community wastewater management systems                | 5,377         | 5,123         |
| Separate and special rates                             | 296           | 281           |
| <b>Total other rates (including service charges)</b>   | <b>6,270</b>  | <b>5,978</b>  |
| <b>Other charges</b>                                   |               |               |
| Penalties for late payment                             | 1,003         | 889           |
| <b>Total other charges</b>                             | <b>1,003</b>  | <b>889</b>    |
| <b>Total rates</b>                                     | <b>30,337</b> | <b>28,788</b> |
| <b>(b) Statutory charges</b>                           |               |               |
| Planning, Development and Infrastructure Act fees      | 147           | 127           |
| Town planning fees                                     | 256           | 198           |
| Health and septic tank inspection fees                 | 479           | 349           |
| Animal registration fees and fines                     | 201           | 191           |
| Parking fines / expiation fees                         | 10            | 7             |
| <b>Total statutory charges</b>                         | <b>1,093</b>  | <b>872</b>    |
| <b>(c) User charges</b>                                |               |               |
| Cemetery/crematoria fees                               | 85            | 112           |
| Hall and equipment hire                                | 13            | 13            |
| Sundry                                                 | 69            | 76            |
| Caravan park Revenue                                   | 3,781         | 3,559         |
| Retirement Village Management Fees                     | 67            | 72            |
| Tourism Activities                                     | 205           | 182           |
| Waste Management Fees                                  | 611           | 608           |
| Boat Ramp Fees                                         | 112           | 111           |
| CWMS Augmentation Charges                              | 465           | 456           |
| Building Rents                                         | 182           | 187           |
| Fire - Block Clearing / Fines                          | 27            | 29            |
| Heath Inspection                                       | 17            | 24            |
| Bio Solid Disposal                                     | 14            | 2             |
| Other                                                  | 12            | 1             |
| <b>Total user charges</b>                              | <b>5,660</b>  | <b>5,432</b>  |

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## Copper Coast Council

Financial Statements 2025

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2025

## Note 2. Income (continued)

| \$ '000                                                                                        | 2025         | 2024       |
|------------------------------------------------------------------------------------------------|--------------|------------|
| <b>(d) Investment income</b>                                                                   |              |            |
| Interest on investments                                                                        |              |            |
| - Local Government Finance Authority                                                           | 871          | 693        |
| <b>Total investment income</b>                                                                 | <b>871</b>   | <b>693</b> |
| <b>(e) Reimbursements</b>                                                                      |              |            |
| Private works                                                                                  | 146          | 364        |
| Insurance                                                                                      | 71           | 46         |
| Other                                                                                          | 346          | 428        |
| <b>Total reimbursements</b>                                                                    | <b>563</b>   | <b>838</b> |
| <b>(f) Other income</b>                                                                        |              |            |
| Insurance and other recoupments - infrastructure, property, plant and equipment                | —            | 2          |
| Rebates received                                                                               | 70           | 60         |
| Search Fees                                                                                    | 54           | 54         |
| Retirement Village Fees and Licence Retention                                                  | 254          | 109        |
| Moonta Gallery of Arts - Sales Commission                                                      | 19           | 23         |
| Uni Hub                                                                                        | 21           | 21         |
| Open Space Contributions                                                                       | 31           | —          |
| Masters Games                                                                                  | —            | 87         |
| Large Scale Generation Income                                                                  | 10           | 14         |
| Other                                                                                          | 490          | 425        |
| <b>Total other income</b>                                                                      | <b>949</b>   | <b>795</b> |
| <b>(g) Grants, subsidies and contributions</b>                                                 |              |            |
| <b>Capital grants, subsidies and contributions</b>                                             |              |            |
| Amounts received specifically for new or upgraded assets                                       | 916          | 867        |
| Amounts Received Specifically for New or Upgraded Assets (Wallaroo Entrance Road)              | 1,290        | —          |
| <b>Total amounts received for new or upgraded assets</b>                                       | <b>2,206</b> | <b>867</b> |
| <b>Other grants, subsidies and contributions - capital</b>                                     |              |            |
| Roads to Recovery                                                                              | 429          | 560        |
| Untied - Local roads and community                                                             | 625          | 188        |
| Individually significant item - additional Grants Commission payment Local Roads (refer below) | 243          | —          |
| <b>Total Other grants, subsidies and contributions - capital</b>                               | <b>1,297</b> | <b>748</b> |

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## Copper Coast Council

Financial Statements 2025

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2025

## Note 2. Income (continued)

| \$ '000                                                            | 2025         | 2024         |
|--------------------------------------------------------------------|--------------|--------------|
| <b>Operating grants, subsidies and contributions</b>               |              |              |
| Other grants, subsidies and contributions                          | 100          | 100          |
| Untied - Financial Assistance Grant                                | 3,984        | 131          |
| Library and communications                                         | 38           | 42           |
| Uni Hub Grant                                                      | 295          | 240          |
| <b>Other grants, subsidies and contributions - operating</b>       |              |              |
| <b>Total other grants, subsidies and contributions - operating</b> | <b>4,417</b> | <b>513</b>   |
| <b>Total grants, subsidies and contributions</b>                   | <b>7,920</b> | <b>2,128</b> |
| <b>(i) Sources of grants</b>                                       |              |              |
| Commonwealth Government                                            | 2,436        | 1,318        |
| State Government                                                   | 5,478        | 810          |
| Other                                                              | 6            | -            |
| <b>Total</b>                                                       | <b>7,920</b> | <b>2,128</b> |

## (h) Physical resources received free of charge

|                                                         |          |            |
|---------------------------------------------------------|----------|------------|
| Roads, bridges and footpaths                            | -        | 898        |
| <b>Total physical resources received free of charge</b> | <b>-</b> | <b>898</b> |

## Note 3. Expenses

| \$ '000                                                                     | Notes | 2025          | 2024         |
|-----------------------------------------------------------------------------|-------|---------------|--------------|
| <b>(a) Employee costs</b>                                                   |       |               |              |
| Salaries and wages                                                          |       | 9,662         | 8,077        |
| Employee leave expense                                                      |       | 421           | 240          |
| Superannuation - defined contribution plan contributions                    | 17    | 855           | 694          |
| Superannuation - defined benefit plan contributions                         | 17    | 60            | 53           |
| Workers' compensation insurance                                             |       | 256           | 229          |
| Other employee related costs                                                |       | 35            | 17           |
| Less: capitalised and distributed costs                                     |       | (482)         | (465)        |
| <b>Total operating employee costs</b>                                       |       | <b>10,807</b> | <b>8,845</b> |
| Total number of employees (full time equivalent at end of reporting period) |       | 100           | 92           |

## Copper Coast Council

Financial Statements 2025

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2025

## Note 3. Expenses (continued)

| \$ '000                                                  | 2025          | 2024          |
|----------------------------------------------------------|---------------|---------------|
| <b>(b) Materials, contracts and other expenses</b>       |               |               |
| <b>(i) Prescribed expenses</b>                           |               |               |
| Auditor's remuneration                                   |               |               |
| - Auditing the financial reports                         | 29            | 36            |
| Elected members' expenses                                | 239           | 231           |
| Election expenses                                        | 6             | 91            |
| <b>Subtotal - prescribed expenses</b>                    | <b>274</b>    | <b>358</b>    |
| <b>(ii) Other materials, contracts and expenses</b>      |               |               |
| Contractors                                              | 1,445         | 1,169         |
| Maintenance                                              | 6             | 49            |
| Legal expenses                                           | 611           | 377           |
| Levies paid to Government - Landscape levy               | 593           | 568           |
| Parts, accessories and consumables                       | 90            | 104           |
| Professional services                                    | 43            | 60            |
| Sundry                                                   | 220           | 226           |
| Cemetery Maintenance                                     | 83            | 125           |
| Community Grants                                         | 99            | 113           |
| CWMS Maintenance                                         | 1,741         | 1,949         |
| Depot & Machinery Repairs & Maintenance                  | 685           | 665           |
| Fuel & Oil                                               | 445           | 446           |
| Hallet Street Property Maintenance                       | 13            | 14            |
| Halls Maintenance                                        | 188           | 191           |
| Information Technology                                   | 678           | 577           |
| Insurances                                               | 226           | 250           |
| Kernewek Lowender                                        | 1             | 1             |
| Libraries                                                | 151           | 149           |
| Parks & Gardens                                          | 941           | 935           |
| Public Convenience Maintenance                           | 265           | 334           |
| Retirement Village Maintenance                           | 162           | 189           |
| Road & Footpath Maintenance                              | 581           | 769           |
| Waste Disposal & Recycling                               | 2,808         | 2,937         |
| Sport & Recreation                                       | 629           | 631           |
| Stormwater Drainage Maintenance                          | 217           | 282           |
| Street Lighting                                          | 456           | 483           |
| Tourism Development (incl. Caravan Parks)                | 2,316         | 2,296         |
| Town Planning                                            | 57            | 64            |
| Other                                                    | 288           | 366           |
| Other (Boat Ramp Maintenance)                            | 144           | 97            |
| Other (Splashtown)                                       | 59            | 60            |
| Other (Uni Hub Centre)                                   | 74            | 79            |
| <b>Subtotal - Other material, contracts and expenses</b> | <b>16,315</b> | <b>16,555</b> |
| <b>Total materials, contracts and other expenses</b>     | <b>16,589</b> | <b>16,913</b> |

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## Copper Coast Council

Financial Statements 2025

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

## Note 3. Expenses (continued)

| \$ '000                                                | 2025          | 2024          |
|--------------------------------------------------------|---------------|---------------|
| <b>(c) Depreciation, amortisation and impairment</b>   |               |               |
| <b>(i) Depreciation and amortisation</b>               |               |               |
| Buildings and other structures                         | 2,138         | 2,134         |
| Infrastructure                                         |               |               |
| - Stormwater drainage                                  | 566           | 558           |
| - CWMS                                                 | 1,782         | 1,941         |
| - Roads & Footpaths                                    | 4,801         | 4,907         |
| - Other Infrastructure                                 | 1,088         | 1,056         |
| Plant and equipment                                    | 669           | 610           |
| Furniture and fittings                                 | 137           | 104           |
| <b>Subtotal</b>                                        | <b>11,181</b> | <b>11,310</b> |
| <b>Total depreciation, amortisation and impairment</b> | <b>11,181</b> | <b>11,310</b> |
| <b>(d) Finance costs</b>                               |               |               |
| Interest on loans                                      | 845           | 1,000         |
| <b>Total finance costs</b>                             | <b>845</b>    | <b>1,000</b>  |

## Note 4. Asset disposal and fair value adjustments

| \$ '000                                                     | 2025        | 2024         |
|-------------------------------------------------------------|-------------|--------------|
| <b>Infrastructure, property, plant and equipment</b>        |             |              |
| <b>(i) Assets renewed or directly replaced</b>              |             |              |
| Proceeds from disposal                                      | 1,278       | 297          |
| Less: carrying amount of assets sold                        | (1,340)     | (817)        |
| <b>Gain (loss) on disposal</b>                              | <b>(62)</b> | <b>(520)</b> |
| <b>Net gain (loss) on disposal or revaluation of assets</b> | <b>(62)</b> | <b>(520)</b> |

## Copper Coast Council

Financial Statements 2025

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2025

## Note 5. Current assets

| \$ '000                                      | Notes | 2025          | 2024          |
|----------------------------------------------|-------|---------------|---------------|
| <b>(a) Cash and cash equivalent assets</b>   |       |               |               |
| Cash on hand and at bank                     |       | 737           | 720           |
| Short term deposits and bills, etc.          |       | 18,771        | 15,653        |
| <b>Total cash and cash equivalent assets</b> |       | <b>19,508</b> | <b>16,373</b> |
| <b>(b) Trade and other receivables</b>       |       |               |               |
| Rates - general and other                    |       | 11,020        | 10,098        |
| Accrued revenues                             |       | 111           | 192           |
| Debtors - general                            |       | 2,316         | 573           |
| GST recoupment                               |       | 252           | 253           |
| Prepayments                                  |       | 30            | 134           |
| Loans to community organisations             |       | 285           | 422           |
| <b>Subtotal</b>                              |       | <b>14,014</b> | <b>11,672</b> |
| Less: provision for expected credit losses   |       | (1)           | (1)           |
| <b>Total trade and other receivables</b>     |       | <b>14,013</b> | <b>11,671</b> |
| <b>(c) Inventories</b>                       |       |               |               |
| Stores and materials                         |       | 164           | 23            |
| Trading stock                                |       | 40            | 38            |
| Real estate developments                     | 6     | 1,617         | 1,855         |
| <b>Total inventories</b>                     |       | <b>1,821</b>  | <b>1,916</b>  |

## Copper Coast Council

Financial Statements 2025

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

## Note 6. Non-current assets

| \$ '000                                                   | 2025         | 2024         |
|-----------------------------------------------------------|--------------|--------------|
| Trade and other receivables                               |              |              |
| <b>Receivables</b>                                        |              |              |
| Loans to community organisations                          | 925          | 1,122        |
| <b>Subtotal</b>                                           | <b>925</b>   | <b>1,122</b> |
| <b>Total receivables</b>                                  | <b>925</b>   | <b>1,122</b> |
| <b>Total financial assets</b>                             | <b>925</b>   | <b>1,122</b> |
| <b>Other disclosures</b>                                  |              |              |
| <b>Real estate developments - current and non-current</b> |              |              |
| (Valued at the lower of cost and net realisable value)    |              |              |
| Residential                                               | 1,617        | 1,855        |
| <b>Total real estate for resale</b>                       | <b>1,617</b> | <b>1,855</b> |
| <b>Represented by:</b>                                    |              |              |
| Development costs                                         | 38           | 26           |
| Other properties - book value                             | 1,579        | 1,829        |
| <b>Subtotal</b>                                           | <b>1,617</b> | <b>1,855</b> |
| <b>Total real estate of resale</b>                        | <b>1,617</b> | <b>1,855</b> |
| <b>Apportionment of real estate developments</b>          |              |              |
| Current assets                                            | 1,617        | 1,855        |

## Copper Coast Council

Financial Statements 2025

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2025

## Note 7. Infrastructure, property, plant &amp; equipment and investment property

## Infrastructure, property, plant and equipment

|                                                            |   | as at 30/06/24   |                |               |                          | Asset movements during the reporting period |                               |                          |                        |                                |               |                                                   |                                                 | as at 30/06/25 |               |                          |                 |
|------------------------------------------------------------|---|------------------|----------------|---------------|--------------------------|---------------------------------------------|-------------------------------|--------------------------|------------------------|--------------------------------|---------------|---------------------------------------------------|-------------------------------------------------|----------------|---------------|--------------------------|-----------------|
|                                                            |   | Fair Value Level | At Fair Value  | At Cost       | Accumulated Depreciation | Carrying amount                             | Asset Additions New / Upgrade | Asset Additions Renewals | WDV of Asset Disposals | Depreciation Expense (Note 3c) | WIP Transfers | This Revaluation Item/(s) "Net for Sale" category | Revaluation increments to Equity (ANR) (Note 9) | At Fair Value  | At Cost       | Accumulated Depreciation | Carrying amount |
| \$ '000                                                    |   |                  |                |               |                          |                                             |                               |                          |                        |                                |               |                                                   |                                                 |                |               |                          |                 |
| Capital work in progress                                   |   |                  | 1,563          | —             | —                        | 1,563                                       | 2,632                         | 54                       | —                      | —                              | (1,071)       | —                                                 | —                                               | 3,178          | —             | —                        | 3,178           |
| Land - community                                           | 3 |                  | 26,826         | —             | —                        | 26,826                                      | —                             | —                        | —                      | —                              | —             | —                                                 | —                                               | 26,826         | —             | —                        | 26,826          |
| Land - other                                               | 2 |                  | 13,415         | —             | —                        | 13,415                                      | —                             | —                        | —                      | —                              | —             | —                                                 | —                                               | 13,415         | —             | —                        | 13,415          |
| Buildings and other structures                             | 2 |                  | 367            | —             | (227)                    | 140                                         | —                             | —                        | —                      | (11)                           | —             | —                                                 | —                                               | 367            | —             | (238)                    | 129             |
| Buildings and other structures Infrastructure              | 3 |                  | 91,750         | 755           | (42,695)                 | 49,809                                      | 199                           | —                        | —                      | (2,127)                        | —             | —                                                 | —                                               | 91,750         | 954           | (44,823)                 | 47,881          |
| - Stormwater drainage                                      | 3 |                  | 48,256         | 136           | (11,787)                 | 36,607                                      | 945                           | 40                       | (3)                    | (569)                          | 190           | —                                                 | —                                               | 48,256         | 1,309         | (12,352)                 | 37,213          |
| - CWMIS                                                    | 3 |                  | 98,894         | 931           | (35,211)                 | 63,614                                      | 10                            | 161                      | (19)                   | (1,782)                        | 360           | —                                                 | —                                               | 99,908         | —             | (37,564)                 | 62,344          |
| - Roads & Footpaths                                        | 3 |                  | 232,012        | 10,992        | (77,670)                 | 165,334                                     | 3,365                         | 2,747                    | (999)                  | (4,801)                        | 521           | —                                                 | —                                               | 246,519        | —             | (80,352)                 | 166,167         |
| - Other Infrastructure                                     | 3 |                  | 35,524         | 5,729         | (21,441)                 | 19,812                                      | 913                           | 510                      | —                      | (1,098)                        | —             | —                                                 | —                                               | 35,524         | 7,182         | (22,529)                 | 20,147          |
| Plant and equipment                                        |   |                  | —              | 9,011         | (8,741)                  | 2,270                                       | 1,546                         | —                        | (83)                   | (669)                          | —             | —                                                 | —                                               | —              | 10,064        | (8,966)                  | 3,098           |
| Furniture and fittings                                     |   |                  | —              | 2,119         | (1,717)                  | 402                                         | 302                           | —                        | —                      | (137)                          | —             | —                                                 | —                                               | —              | 2,421         | (1,854)                  | 567             |
| <b>Total infrastructure, property, plant and equipment</b> |   |                  | <b>548,607</b> | <b>29,675</b> | <b>(198,490)</b>         | <b>379,792</b>                              | <b>9,914</b>                  | <b>3,512</b>             | <b>(1,074)</b>         | <b>(11,181)</b>                | <b>—</b>      | <b>—</b>                                          | <b>—</b>                                        | <b>565,743</b> | <b>21,890</b> | <b>(206,670)</b>         | <b>380,963</b>  |
| Comparatives                                               |   |                  | 487,161        | 32,615        | (154,905)                | 344,871                                     | 6,918                         | 2,917                    | (817)                  | (10,627)                       | —             | (642)                                             | 37,173                                          | 548,607        | 29,675        | (198,490)                | 379,792         |

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## Copper Coast Council

Financial Statements 2025

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

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

## Valuation of infrastructure, property, plant &amp; equipment and investment property

## Valuation of assets

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

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

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

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

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

Refer to Note 7(a) for the disclosure of the Fair Value Levels of Infrastructure, Property, Plant and Equipment Assets.

## Information on valuations

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

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

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

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

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques. Accordingly, formal sensitivity analysis does not provide useful information.

## Other information

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

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

## Highest and best use

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

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## Copper Coast Council

Financial Statements 2025

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

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

**Transition to AASB 13 - Fair Value Measurement**

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

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

**Estimated Useful Lives:** Useful lives are estimated for each individual assets. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is outlined in Note 1, although individual assets may have an estimated total useful life of greater or lesser amount.

**Land & Land Improvements**

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2023
- Valuer: Marsh 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.

**Buildings & Other Structures**

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2023
- Valuer: Marsh 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.

**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: 1 July 2023
- Valuer: Tonkin

The revaluation resulted in an increase of \$97,000 (21%) to depreciation for Stormwater assets.

*Structures, Bridges, Car Parks*

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

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**Copper Coast Council**

Financial Statements 2025

**Notes to and forming part of the Financial Statements**  
for the year ended 30 June 2025**Note 7. Infrastructure, property, plant & equipment and investment property (continued)**

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*Community Wastewater Management Systems*

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2023
- Valuer: Tonkin

The revaluation resulted in an increase of \$613,000 (46%) to depreciation for CWMS assets.

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

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

**Plant & Equipment**

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

## Copper Coast Council

Financial Statements 2025

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2025

## Note 8. Liabilities

| \$ '000                                  | 2025<br>Current | 2025<br>Non Current | 2024<br>Current | 2024<br>Non Current |
|------------------------------------------|-----------------|---------------------|-----------------|---------------------|
| <b>(a) Trade and other payables</b>      |                 |                     |                 |                     |
| Goods and services                       | 2,432           | –                   | 2,210           | –                   |
| Payments received in advance             | 3,767           | –                   | 2,291           | –                   |
| Accrued expenses - employee entitlements | 243             | –                   | 179             | –                   |
| Accrued expenses - other                 | 189             | –                   | 226             | –                   |
| Other                                    | 111             | –                   | 152             | –                   |
| Retirement Village Deposits              | 4,491           | –                   | 4,592           | –                   |
| <b>Total trade and other payables</b>    | <b>11,233</b>   | <b>–</b>            | <b>9,650</b>    | <b>–</b>            |

**(b) Borrowings**

|                         |              |               |              |               |
|-------------------------|--------------|---------------|--------------|---------------|
| Loans                   | 3,316        | 11,963        | 3,305        | 15,192        |
| <b>Total Borrowings</b> | <b>3,316</b> | <b>11,963</b> | <b>3,305</b> | <b>15,192</b> |

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

**(c) Provisions**

|                                           |              |              |              |              |
|-------------------------------------------|--------------|--------------|--------------|--------------|
| Employee entitlements (including oncosts) | 1,755        | 309          | 1,716        | 197          |
| Future Reinstatement / Restoration, etc.  | –            | 1,757        | –            | 1,826        |
| <b>Total provisions</b>                   | <b>1,755</b> | <b>2,066</b> | <b>1,716</b> | <b>2,023</b> |

**Movements in provisions**

| 2025 (current and non-current)<br>\$ '000 | Future<br>Reinstatement<br>2025 |
|-------------------------------------------|---------------------------------|
| <b>Opening balance</b>                    | <b>1,826</b>                    |
| Less: Decrease                            | (69)                            |
| <b>Closing balance</b>                    | <b>1,757</b>                    |

## Copper Coast Council

Financial Statements 2025

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

## Note 9. Reserves

|                                        | as at 30/06/24     |                            |           |             | as at 30/06/25     |
|----------------------------------------|--------------------|----------------------------|-----------|-------------|--------------------|
| \$ '000                                | Opening<br>Balance | Increments<br>(Decrements) | Transfers | Impairments | Closing<br>Balance |
| <b>Asset revaluation reserve</b>       |                    |                            |           |             |                    |
| Land - community                       | 22,520             | –                          | –         | –           | 22,520             |
| Land - other                           | 19,020             | –                          | –         | –           | 19,020             |
| Buildings and other structures         | 43,840             | –                          | –         | –           | 43,840             |
| Infrastructure                         |                    |                            |           |             |                    |
| - Stormwater drainage                  | 29,362             | –                          | –         | –           | 29,362             |
| - CWMS                                 | 44,345             | –                          | –         | –           | 44,345             |
| - Roads & Footpaths                    | 137,686            | –                          | –         | –           | 137,686            |
| - Other Infrastructure                 | 8,573              | –                          | –         | –           | 8,573              |
| <b>Total asset revaluation reserve</b> | <b>305,346</b>     | <b>–</b>                   | <b>–</b>  | <b>–</b>    | <b>305,346</b>     |
| Comparatives                           | 268,173            | 37,173                     | –         | –           | 305,346            |

## 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

## Copper Coast Council

Financial Statements 2025

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2025

## Note 11. Reconciliation to Statement of Cash Flows

| \$ '000 | Notes | 2025 | 2024 |
|---------|-------|------|------|
|---------|-------|------|------|

## (a) Reconciliation of cash

Cash assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

|                                             |   |               |               |
|---------------------------------------------|---|---------------|---------------|
| Total cash and equivalent assets            | 5 | 19,508        | 16,373        |
| <b>Balances per Statement of Cash Flows</b> |   | <b>19,508</b> | <b>16,373</b> |

## (b) Reconciliation of Operating Result

|                                                               |    |               |               |
|---------------------------------------------------------------|----|---------------|---------------|
| <b>Net surplus/(deficit)</b>                                  |    | 7,909         | 1,856         |
| <b>Non-cash items in income statements</b>                    |    |               |               |
| Depreciation, amortisation and impairment                     |    | 11,181        | 11,310        |
| Non-cash asset acquisitions                                   | 2h | —             | (898)         |
| Grants for capital acquisitions treated as investing activity |    | (3,503)       | (1,055)       |
| Net (gain)/loss on disposals                                  |    | 62            | 520           |
|                                                               |    | <b>15,649</b> | <b>11,733</b> |
| <b>Add (less): changes in net current assets</b>              |    |               |               |
| Net (increase)/decrease in receivables                        |    | (2,479)       | (1,294)       |
| Net (increase)/decrease in inventories                        |    | (143)         | (15)          |
| Net increase/(decrease) in trade and other payables           |    | 1,583         | 2,142         |
| Net increase/(decrease) in unpaid employee benefits           |    | 151           | (48)          |
| Net increase/(decrease) in other provisions                   |    | (69)          | 264           |
| <b>Net cash provided by (or used in) operations</b>           |    | <b>14,692</b> | <b>12,782</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

Financial Statements 2025

## Notes to and forming part of the Financial Statements for the year ended 30 June 2025

### Note 12. Financial instruments

#### Recognised financial instruments

##### Bank, deposits at call, short term deposits

###### Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost; interest is recognised when earned.

###### Terms & Conditions:

Deposits are returning fixed interest rates between 3.91% and 4.25% (2024: 4.30% and 4.55%). Short term deposits have an average maturity of 10 days and an average interest rate of 4.59% (2024: 10 days and 4.71%).

###### Carrying Amount:

Approximates fair value due to the short term to maturity.

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

###### Accounting Policy:

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

###### Terms & Conditions:

Secured over the subject land, arrears attract interest of 0.7083% (2024: 0.7625%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

###### Carrying Amount:

Approximates fair value (after deduction of any allowance).

##### Receivables - fees and other charges

###### Accounting policy:

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

###### Terms and conditions:

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

###### Carrying amount:

Approximates fair value (after deduction of any allowance).

##### Receivables - other levels of government

###### Accounting policy:

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

###### Terms and conditions:

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

###### Carrying amount:

Approximates fair value.

##### Receivables - retirement home contributions

###### Accounting policy:

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

continued on next page ...

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## Copper Coast Council

Financial Statements 2025

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2025

## Note 12. Financial instruments (continued)

**Terms and conditions:**

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

**Carrying amount:**

Approximates fair value (after deduction of any allowance).

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

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

**Terms and conditions:**

Liabilities are normally settled on 30 day terms.

**Carrying amount:**

Approximates fair value.

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

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

**Terms and conditions:**

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

**Carrying amount:**

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

**Liabilities - interest bearing borrowings****Accounting Policy:**

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

**Terms & Conditions:**

Secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 4.15% and 6.17% (2024: 5.15% and 5.86%).

**Carrying Amount:**

Approximates fair value.

**Liabilities - leases****Accounting policy:**

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

## Copper Coast Council

Financial Statements 2025

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2025

## Note 12. Financial instruments (continued)

| \$ '000                                       | Due<br>< 1 year | Due > 1 year<br>and ≤ 5 years | Due<br>> 5 years | Total<br>Contractual<br>Cash Flows | Carrying<br>Values |
|-----------------------------------------------|-----------------|-------------------------------|------------------|------------------------------------|--------------------|
| <b>Financial assets and liabilities</b>       |                 |                               |                  |                                    |                    |
| <b>2025</b>                                   |                 |                               |                  |                                    |                    |
| <b>Financial assets</b>                       |                 |                               |                  |                                    |                    |
| Cash and cash equivalents                     | 19,508          | –                             | –                | 19,508                             | 19,508             |
| Receivables                                   | 13,780          | 607                           | 584              | 14,971                             | 14,657             |
| <b>Total financial assets</b>                 | <b>33,288</b>   | <b>607</b>                    | <b>584</b>       | <b>34,479</b>                      | <b>34,165</b>      |
| <b>Financial liabilities</b>                  |                 |                               |                  |                                    |                    |
| Payables                                      | 7,466           | –                             | –                | 7,466                              | 2,975              |
| Current borrowings                            | 4,028           | –                             | –                | 4,028                              | 3,316              |
| Non-current borrowings                        | –               | 12,321                        | 1,114            | 13,435                             | 11,963             |
| <b>Total financial liabilities</b>            | <b>11,494</b>   | <b>12,321</b>                 | <b>1,114</b>     | <b>24,929</b>                      | <b>18,254</b>      |
| <b>Total financial assets and liabilities</b> | <b>44,782</b>   | <b>12,928</b>                 | <b>1,698</b>     | <b>59,408</b>                      | <b>52,419</b>      |
| <b>2024</b>                                   |                 |                               |                  |                                    |                    |
| <b>Financial assets</b>                       |                 |                               |                  |                                    |                    |
| Cash and cash equivalents                     | 16,373          | –                             | –                | 16,373                             | 16,373             |
| Receivables                                   | 11,345          | 635                           | 811              | 12,791                             | 12,407             |
| <b>Total financial assets</b>                 | <b>27,718</b>   | <b>635</b>                    | <b>811</b>       | <b>29,164</b>                      | <b>28,780</b>      |
| <b>Financial liabilities</b>                  |                 |                               |                  |                                    |                    |
| Payables                                      | 7,359           | –                             | –                | 7,359                              | 2,767              |
| Current borrowings                            | 4,177           | –                             | –                | 4,177                              | 3,305              |
| Non-current borrowings                        | –               | 13,800                        | 3,585            | 17,385                             | 15,192             |
| <b>Total financial liabilities</b>            | <b>11,536</b>   | <b>13,800</b>                 | <b>3,585</b>     | <b>28,921</b>                      | <b>21,264</b>      |
| <b>Total financial assets and liabilities</b> | <b>39,254</b>   | <b>14,435</b>                 | <b>4,396</b>     | <b>58,085</b>                      | <b>50,044</b>      |

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

| \$ '000              | 2025                          |                   | 2024                          |                   |
|----------------------|-------------------------------|-------------------|-------------------------------|-------------------|
|                      | Weighted Avg<br>Interest Rate | Carrying<br>Value | Weighted Avg<br>Interest Rate | Carrying<br>Value |
| Fixed interest rates | 4.98%                         | 15,279            | 5.00%                         | 18,497            |
|                      |                               | <b>15,279</b>     |                               | <b>18,497</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 Council.

Copper Coast Council

Financial Statements 2025

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2025

Note 12. Financial instruments (continued)

Risk exposures

**Credit Risk** represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any impairment. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 and 6 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

**Market Risk** is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of Council's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor **currency risk** apply.

**Liquidity Risk** is the risk that Council will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. Council also has available a range of bank overdraft and standby borrowing facilities that it can access.

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

Expected credit losses (ECL)

Council uses an allowance matrix to measure expected credit losses for receivables from individual customers, which comprise a large number of small balances. As rates and annual charges are secured over subject land no allowance for such receivables is made. Impairment analysis is performed each reporting date. ECLS are based on credit history adjusted for forward looking estimates and economic conditions.

| \$ '000             | ECL Rate | Gross carrying amount | Expected Loss |
|---------------------|----------|-----------------------|---------------|
| 2025                |          |                       |               |
| Past due 1-30 days  | 0.0%     | 2,207                 | —             |
| Past due 31-60 days | 0.0%     | 35                    | —             |
| Past due 91 days +  | 0.0%     | 8,976                 | —             |
|                     |          | 11,218                | —             |
|                     |          | —                     | —             |

## Copper Coast Council

Financial Statements 2025

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

## Note 13. Capital expenditure and investment property commitments

| \$ '000                                                                                                                       | 2025         | 2024         |
|-------------------------------------------------------------------------------------------------------------------------------|--------------|--------------|
| <b>Capital commitments</b>                                                                                                    |              |              |
| <b>Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:</b> |              |              |
| Buildings                                                                                                                     | 490          | 330          |
| Infrastructure                                                                                                                | 2,880        | 3,886        |
| Plant and equipment                                                                                                           | 950          | 900          |
| Roads                                                                                                                         | 4,726        | 4,184        |
| Other                                                                                                                         | 425          | 125          |
|                                                                                                                               | <b>9,471</b> | <b>9,425</b> |
| <b>These expenditures are payable:</b>                                                                                        |              |              |
| Not later than one year                                                                                                       | 9,471        | 9,425        |
|                                                                                                                               | <b>9,471</b> | <b>9,425</b> |

## Copper Coast Council

Financial Statements 2025

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2025

## Note 14. Financial indicators

|                                                                                                                                                                                                                                                                                                                          | Indicator<br>2025 | Indicators<br>2024 | Indicators<br>2023 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|--------------------|
| Financial Indicators overview                                                                                                                                                                                                                                                                                            |                   |                    |                    |
| <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>                                                              |                   |                    |                    |
| <b>1. Operating Surplus Ratio</b>                                                                                                                                                                                                                                                                                        |                   |                    |                    |
| Operating surplus                                                                                                                                                                                                                                                                                                        |                   |                    |                    |
| Total operating income                                                                                                                                                                                                                                                                                                   | <b>12.8%</b>      | 1.6%               | 12.2%              |
| <i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>                                                                                                                                                                                                                            |                   |                    |                    |
| <b>2. Net Financial Liabilities Ratio</b>                                                                                                                                                                                                                                                                                |                   |                    |                    |
| Net financial liabilities                                                                                                                                                                                                                                                                                                |                   |                    |                    |
| Total operating income                                                                                                                                                                                                                                                                                                   | <b>(9)%</b>       | 7%                 | 15%                |
| <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>                                                                                                  |                   |                    |                    |
| <b>Adjustments to Ratios</b>                                                                                                                                                                                                                                                                                             |                   |                    |                    |
| <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> |                   |                    |                    |
| <b>Adjusted Operating Surplus Ratio</b>                                                                                                                                                                                                                                                                                  |                   |                    |                    |
| Operating surplus                                                                                                                                                                                                                                                                                                        |                   |                    |                    |
| Total operating income                                                                                                                                                                                                                                                                                                   | <b>9.4%</b>       | 1.6%               | 10.3%              |
| <b>Adjusted Net Financial Liabilities Ratio</b>                                                                                                                                                                                                                                                                          |                   |                    |                    |
| Net financial liabilities                                                                                                                                                                                                                                                                                                |                   |                    |                    |
| Total operating income                                                                                                                                                                                                                                                                                                   | <b>(13)%</b>      | 7%                 | 9%                 |
| <b>3. Asset Renewal Funding Ratio</b>                                                                                                                                                                                                                                                                                    |                   |                    |                    |
| Asset renewals                                                                                                                                                                                                                                                                                                           |                   |                    |                    |
| Infrastructure and Asset Management Plan required expenditure                                                                                                                                                                                                                                                            | <b>63%</b>        | 196%               | 104%               |
| <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>                                                                               |                   |                    |                    |
| <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>                                                             |                   |                    |                    |

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Copper Coast Council

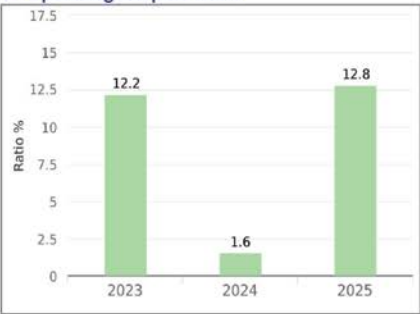
Financial Statements 2025

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2025

Note 14. 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

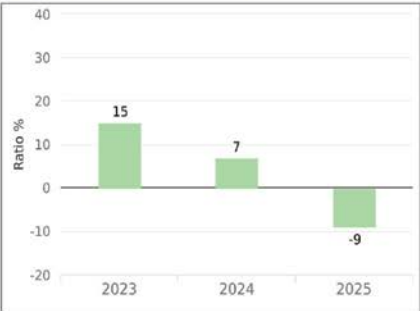
Commentary on 2024/25 result

2024/25 ratio 12.8%

Income and Expenditure remained consistent over the board, however income derived from Grants, Subsidies and Contributions increased largely due to the FA Grant received in Advance for 2026.

In addition the Brought Forward payment that would have usually been paid in June of the prior year was paid in July 2024.

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio

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

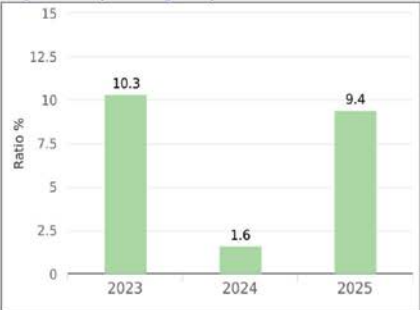
Commentary on 2024/25 result

2024/25 ratio (9)%

The Net Financial Liabilities Ratio has decreased which reflects a decrease in the borrowings for 2025.

One of the Community Groups paid out their loan in full which has resulted in a considerable decrease in borrowings from the prior year.

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 2024/25 result

2024/25 ratio 9.4%

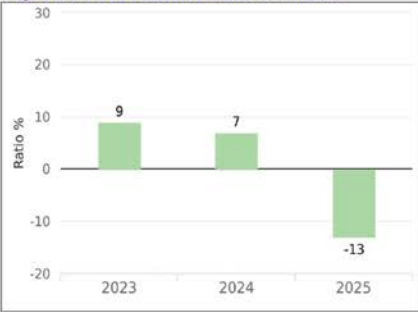
Income and Expenditure remained consistent over the board, however income derived from Grants, Subsidies and Contributions increased largely due to the FA Grant received in Advance for 2026.

In addition the Brought Forward payment that would have usually been paid in June of the prior year was paid in July 2024.

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2025

Note 14. Financial indicators (continued)

Adjusted Net Financial Liabilities Ratio



Purpose of adjusted net financial liabilities ratio

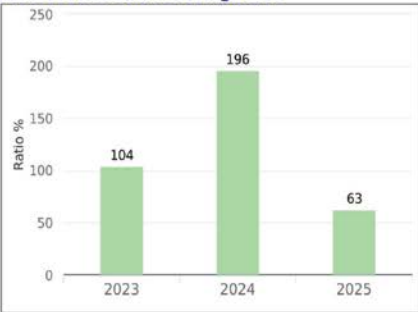
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

Commentary on 2024/25 result

2024/25 ratio (13)%

The Net Financial Liabilities Ratio has decreased which reflects a decrease in the borrowings for 2025.  
One of the Community Groups paid out their loan in full which has resulted in a considerable decrease in borrowings from the prior year.

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio

This indicator aims to determine if assets are being renewed and replaced in an optimal way

Commentary on 2024/25 result

2024/25 ratio 63%

Budgetary commitments to replacement and upgrading of assets is reflected through this ratio. The road sealing and footpath programs are systematically replacing and renewing infrastructure and working towards asset sustainability.

## Copper Coast Council

Financial Statements 2025

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2025

## Note 15. Uniform presentation of finances

| \$ '000 | 2025 | 2024 |
|---------|------|------|
|---------|------|------|

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

|                                                 |               |               |
|-------------------------------------------------|---------------|---------------|
| Rates                                           | 30,337        | 28,788        |
| Statutory charges                               | 1,093         | 872           |
| User charges                                    | 5,660         | 5,432         |
| Grants, subsidies and contributions - capital   | 1,297         | 748           |
| Grants, subsidies and contributions - operating | 4,417         | 513           |
| Investment income                               | 871           | 693           |
| Reimbursements                                  | 563           | 838           |
| Other income                                    | 949           | 795           |
| <b>Total Income</b>                             | <b>45,187</b> | <b>38,679</b> |

Expenses

|                                           |                 |                 |
|-------------------------------------------|-----------------|-----------------|
| Employee costs                            | (10,807)        | (8,845)         |
| Materials, contracts and other expenses   | (16,589)        | (16,913)        |
| Depreciation, amortisation and impairment | (11,181)        | (11,310)        |
| Finance costs                             | (845)           | (1,000)         |
| <b>Total Expenses</b>                     | <b>(39,422)</b> | <b>(38,068)</b> |

**Operating surplus / (deficit)**

|              |            |
|--------------|------------|
| <b>5,765</b> | <b>611</b> |
|--------------|------------|

Less: grants, subsidies and contributions - capital

|         |       |
|---------|-------|
| (1,297) | (748) |
|---------|-------|

**Adjusted Operating surplus / (deficit)**

|              |              |
|--------------|--------------|
| <b>4,468</b> | <b>(137)</b> |
|--------------|--------------|

**Net outlays on existing assets**

|                                                                   |              |              |
|-------------------------------------------------------------------|--------------|--------------|
| Capital expenditure on renewal and replacement of existing assets | (3,512)      | (2,917)      |
| Add back depreciation, amortisation and impairment                | 11,181       | 11,310       |
| Add back proceeds from sale of replaced assets                    | 1,278        | 297          |
|                                                                   | <b>8,947</b> | <b>8,690</b> |

**Net outlays on new and upgraded assets**

|                                                                                                             |                |                |
|-------------------------------------------------------------------------------------------------------------|----------------|----------------|
| Capital expenditure on new and upgraded assets (including investment property and real estate developments) | (9,942)        | (6,728)        |
| Add back grants, subsidies and contributions - capital new/upgraded                                         | 1,297          | 748            |
| Add back amounts received specifically for new and upgraded assets                                          | 2,206          | 867            |
|                                                                                                             | <b>(6,439)</b> | <b>(5,113)</b> |

**Annual net impact to financing activities (surplus/(deficit))**

|              |              |
|--------------|--------------|
| <b>6,976</b> | <b>3,440</b> |
|--------------|--------------|

## Note 16. Leases

Council does not have any Leases.

## Copper Coast Council

Financial Statements 2025

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

## Note 17. 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 (11.50% in 2024/25; 11.00% in 2023/24). 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 2023/24) of "superannuation" salary.

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

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.34(a), Council does not use defined benefit accounting for these contributions.

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

**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.

## Copper Coast Council

Financial Statements 2025

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

**Note 18. Contingencies and assets/liabilities not recognised in the balance sheet**

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

**1. Land under roads**

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

At reporting date, Council controlled **935 km** of road reserves of average width **20 metres**.

**2. Potential insurance losses**

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

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

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

**3. Bank guarantees**

Council did not have any bank guarantees at reporting date.

**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 2025

Note 19. Events after the balance sheet date

Events that occur after the reporting date of 30 June 2025, 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.

Due to a land settlement transaction that occurred on Thursday, 16<sup>th</sup> October, 2025 the Council received a receipt for outstanding rates and interest that was less than the outstanding balance of the debt as at 30 June 2025, \$1.4m will be considered for a write off in 2025/2026 financial year.

Note 20. 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                                                      | 2025  | 2024 |
|--------------------------------------------------------------|-------|------|
| The compensation paid to key management personnel comprises: |       |      |
| Short-term employee benefits                                 | 950   | 875  |
| Long-term benefits                                           | 101   | 112  |
| Total                                                        | 1,051 | 987  |

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.

## Copper Coast Council

Financial Statements 2025

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2025

## Note 21(a). Functions

| Income, Expenses and Assets have been directly attributed to the following Functions / Activities.<br>Details of these Functions/Activities are provided in Note 21(b). |                  |               |                    |               |                             |            |                                     |              |                                             |                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------------|--------------------|---------------|-----------------------------|------------|-------------------------------------|--------------|---------------------------------------------|----------------|
| \$ '000                                                                                                                                                                 | OPERATING INCOME |               | OPERATING EXPENSES |               | OPERATING SURPLUS (DEFICIT) |            | GRANTS INCLUDED IN OPERATING INCOME |              | TOTAL ASSETS HELD (CURRENT AND NON-CURRENT) |                |
|                                                                                                                                                                         | 2025             | 2024          | 2025               | 2024          | 2025                        | 2024       | 2025                                | 2024         | 2025                                        | 2024           |
| <b>Functions/Activities</b>                                                                                                                                             |                  |               |                    |               |                             |            |                                     |              |                                             |                |
| Administration                                                                                                                                                          | 27,966           | 24,224        | 6,776              | 5,704         | 21,190                      | 18,520     | 3,331                               | 141          | 37,031                                      | 31,710         |
| Public Order & Safety                                                                                                                                                   | 255              | 237           | 555                | 446           | (300)                       | (209)      | -                                   | -            | 346                                         | 346            |
| Health                                                                                                                                                                  | 17               | 45            | 180                | 191           | (163)                       | (146)      | -                                   | -            | -                                           | -              |
| Social Security & Welfare                                                                                                                                               | 322              | 247           | 612                | 713           | (290)                       | (466)      | -                                   | -            | 5,172                                       | 5,570          |
| Housing & Community Amenities                                                                                                                                           | 7,452            | 6,606         | 11,189             | 11,537        | (3,737)                     | (4,931)    | 131                                 | 80           | 128,701                                     | 128,386        |
| Protection of the Environment                                                                                                                                           | 43               | 50            | 133                | 162           | (90)                        | (112)      | 43                                  | -            | 3,139                                       | 3,099          |
| Recreation & Culture                                                                                                                                                    | 417              | 329           | 4,946              | 4,659         | (4,529)                     | (4,330)    | 38                                  | 42           | 56,123                                      | 56,167         |
| Agricultural Services                                                                                                                                                   | 597              | 574           | 593                | 568           | 4                           | 6          | -                                   | -            | -                                           | -              |
| Mining, Manufacturing & Construction                                                                                                                                    | 145              | 125           | 297                | 291           | (152)                       | (166)      | -                                   | -            | -                                           | -              |
| Transport & Communication                                                                                                                                               | 2,737            | 893           | 6,629              | 6,743         | (3,892)                     | (5,850)    | 1,464                               | 560          | 163,251                                     | 162,610        |
| Economic Affairs                                                                                                                                                        | 4,821            | 4,676         | 4,229              | 3,642         | 592                         | 1,034      | 707                                 | 250          | 18,998                                      | 19,315         |
| Other Purposes                                                                                                                                                          | 415              | 673           | 3,283              | 3,412         | (2,868)                     | (2,739)    | -                                   | -            | 4,469                                       | 3,670          |
| Other                                                                                                                                                                   | -                | -             | -                  | -             | -                           | -          | -                                   | -            | -                                           | 1              |
| <b>Total Functions/Activities</b>                                                                                                                                       | <b>45,187</b>    | <b>38,679</b> | <b>39,422</b>      | <b>38,068</b> | <b>5,765</b>                | <b>611</b> | <b>5,714</b>                        | <b>1,073</b> | <b>417,230</b>                              | <b>410,874</b> |

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.

## Copper Coast Council

Financial Statements 2025

### Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

#### Note 21(b). Components of functions

The activities relating to Council functions are as follows:

##### **Council administration**

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

##### **PUBLIC ORDER & SAFETY**

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

##### **HEALTH**

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

##### **SOCIAL SECURITY & WELFARE**

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

##### **HOUSING & COMMUNITY AMENITIES**

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

##### **PROTECTION OF THE ENVIRONMENT**

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

##### **RECREATION & CULTURE**

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

##### **AGRICULTURAL SERVICES**

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

##### **MINING, MANUFACTURING & CONSTRUCTION**

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

##### **TRANSPORT & COMMUNICATIONS**

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

##### **ECONOMIC AFFAIRS (not elsewhere covered)**

Tourism development and caravan park operations.

##### **OTHER PURPOSES (not elsewhere covered)**

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

##### **Governance**

Audit & Assurance, Planning and Performance, Legal Services and Major Projects.

##### **Equity accounted Council businesses**

Net Gain equity accounting Council businesses

Net Loss equity accounting Council businesses

**Copper Coast Council**

Financial Statements 2025

**Notes to and forming part of the Financial Statements**  
for the year ended 30 June 2025**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**

Dylan Strong

**AUDITORS**Bentleys  
Level 5, 63 Pirie Street  
Adelaide  
SA 5000**Elected members****MAYOR**

Roslyn Talbot

**COUNCILLORS**Catherine Vluggen  
Bruce Schmidt  
Neil Sawley  
Peter Oswald  
Brent Walker  
Sandra Paddick  
Peter Sims  
Andrew Male  
Matthew Stock**Other information****ABN:** 36 670 364 373

**Bentleys SA Audit Partnership**

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63 Pirie Street  
Adelaide SA 5000

GPO Box 939  
Adelaide SA 5001

ABN 43 877 091 903

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F +61 8 8372 7999

admin@adel.bentleys.com.au  
bentleys.com.au

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COPPER COAST COUNCIL

### Opinion

We have audited the accompanying financial report of Copper Coast Council, which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Certification of the Financial Statements.

In our opinion, the financial report gives a true and fair view of the financial position of Copper Coast Council as of 30 June 2025, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the entity in accordance with 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.

### Responsibilities of Management and Those Charged with Governance for the Financial Report

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

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

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



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#### **Auditor's Responsibilities for the Audit of the Financial Report**

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). This description forms part of our auditor's report.

#### **BENTLEYS SA AUDIT PARTNERSHIP**



DAVID PAPA  
PARTNER

Dated at Adelaide this 28<sup>th</sup> day of October 2025

**Bentleys SA Audit Partnership**

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63 Pirie Street  
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## INDEPENDENT ASSURANCE REPORT ON INTERNAL CONTROLS OF COPPER COAST COUNCIL

### Opinion

We have audited the compliance of Copper Coast Council (the Council) with the requirements of *Section 125 of the Local Government Act 1999* in relation 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 2024 to 30 June 2025 are in accordance with legislative provisions.

In our opinion, the Council has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls, established by the Council in relation 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 legislative provisions for the period 1 July 2024 to 30 June 2025.

### Limitation on Use

This report has been prepared for the members of the Council in accordance with *Section 129 of the Local Government Act 1999* in relation to 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 internal 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.

### Independence

In conducting our engagement, we have complied with the independence requirements of the Australian professional accounting bodies.



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### **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* in relation to Internal Controls, to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities are in accordance with legislative provisions.

### **Our Responsibility**

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. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the *Council* has complied with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2024 to 30 June 2025. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

Our procedures included obtaining an understanding of internal controls in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities, evaluating management's assessment of these internal controls, assessing the risk that a material weakness exists, and testing and evaluating the design and implementation of controls on a sample basis on the assessed risks.

### **BENTLEYS SA AUDIT PARTNERSHIP**



DAVID PAPA  
PARTNER

Dated at Adelaide this 28<sup>th</sup> day of October 2025

## Copper Coast Council

### General Purpose Financial Statements for the year ended 30 June 2025

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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 2025, the Council's Auditor, Bentleys 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*.

  
\_\_\_\_\_  
Dylan Strong  
Chief Executive Officer  
Date: 28 October 2025  
\_\_\_\_\_  
Peter Oswald  
Presiding Member, Audit and Risk Committee



# APPENDIX 3

## Audit and Risk Committee Annual Report



COPPER COAST COUNCIL

ORDINARY COUNCIL MEETING

05/11/2025

**10.1.6. REPORT TITLE: AUDIT AND RISK COMMITTEE – ANNUAL REPORT 2024/25****DATE OF MEETING:** 5<sup>th</sup> November 2025**ATTACHMENTS:** Appendix 7 - Work Program as at 23<sup>rd</sup> July 2025**REPORTING OFFICER:** Director Corporate and Community Services**RESPONSIBLE OFFICER:** Director Corporate and Community Services**STRATEGIC LINKAGE:****LEADERSHIP COMMITMENTS**

Manage our finances and resources for a sustainable future

Operate with honesty and integrity and be accountable for the decisions we make

**1. Purpose**

To provide Elected Members with an Annual Report and Summary of Activities in accordance with the requirements of Section 126 of the Local Government Act.

**2. Recommendation:**

That the Audit and Risk Committee Annual Report 2024/25 be received.

**3. Background:**

The Audit and Risk Committee operates as a Committee of the Council and has been established pursuant to Section 41 of the Local Government Act 1999 (the Act), in accordance with the requirements of Section 126 of the Act.

The purpose of the Committee is to provide independent assurance and advice to the Council on accounting, financial management, internal controls, risk management and governance matters. Section 126(4) prescribes the functions of the Audit and Risk Committee, and these are captured in the Committee's Terms of Reference.

[https://www.coppercoast.sa.gov.au/\\_data/assets/pdf\\_file/0026/1333583/FIN012-Audit-and-Risk-Committee-Terms-Of-Reference-C180.0623.pdf](https://www.coppercoast.sa.gov.au/_data/assets/pdf_file/0026/1333583/FIN012-Audit-and-Risk-Committee-Terms-Of-Reference-C180.0623.pdf)

As a result of recent changes to the Act, the Committee must provide an annual report to the Council in accordance with Section 126(8)(b). The Council's Annual Report must also include a copy of the Committee's Annual Report.

**4. Discussion:**

This Annual Report provides a summary of the work undertaken by the Committee during the 2024-2025 year and demonstrates how the Audit and Risk Committee has effectively fulfilled its legislative functions.

Committee Membership

The current Audit and Risk Committee Members were appointed by the Council as follows:

## COPPER COAST COUNCIL

## ORDINARY COUNCIL MEETING

05/11/2025

| Position                  | Name                | Appointed        | Resolution |
|---------------------------|---------------------|------------------|------------|
| <b>Council Member</b>     | Mr. Peter Oswald    | 7/12/2022        | C399:1222  |
|                           | Chairperson         | 7/2/2024         | C19:0224   |
| <b>Council Member</b>     | Mayor Roslyn Talbot | 7/2/2024         | C19:0224   |
| <b>Independent Member</b> | Ms. Kiarnie Hinder  | 3/4/2024         | C88:0424   |
| <b>Independent Member</b> | Mr. Lee Kirchner    | 3/4/2024         | C88:0424   |
| <b>Independent Member</b> | Mr. Paul Thomas     | 2/10/2024        | C232:1024  |
| <b>Council Member</b>     | Cr. Sandra Paddick  | 7/2/2024 (proxy) | C19:0224   |

Following legislative reforms to the Act and Regulations arising from the passage of the Statutes Amendment (Local Government Review) Act 2021 (the Review Act), various financial and governance accountability changes came into effect from November 2023.

These changes had a number of consequent implications for the Council's Audit and Risk Committee, including the membership, which is required to comprise of a majority of Independent Members. Notwithstanding this, Regulation 14(a) of the Local Government (Transitional Provisions) Regulations 2021 (the Transitional Regulations), provides that a Member of a Council Audit and Risk Committee holding office immediately before the commencement of the changes to Section 126(2) of the Act can continue to hold office for the remainder of their term of appointment to the Committee.

It was in December 2023 that Council agreed to implement the changes to comply with the governance accountability changes, see dates from 7<sup>th</sup> February 2024 in table above.

#### Meetings and Attendance

The Audit and Risk Committee met on a quarterly basis fulfilling the requirement of Section 126(5) of the Act. A meeting was held on 23<sup>rd</sup> June 2025, in addition to the scheduled minimum required meetings.

Table 1 provides a summary of Meeting dates and attendance for the 2024/2025 Financial Year.

| Meeting Date             | Mayor Roslyn Talbot | Cr Peter Oswald | Kianie Hinder | Lee Kirchner | Paul Thomas | Cr. Sandra Paddick (Proxy) |
|--------------------------|---------------------|-----------------|---------------|--------------|-------------|----------------------------|
| <b>16 September 2024</b> | Y                   | Y               | Y             | Y            | Y           |                            |
| <b>4 November 2024</b>   | Y                   | Y               | Y             | Y            | Y           |                            |
| <b>10 February 2025</b>  | Y                   | Y               | Y             | Y            | Y           |                            |
| <b>14 April 2025</b>     | Y                   | Y               | Y             | Y            | Y           |                            |
| <b>23 June 2025</b>      | Y                   | Y               | Y             | Y            | Y           |                            |

TABLE 1: Summary of Meeting Dates and Attendance 2024/2025

#### Activities

Along with the attached Work Program as at meeting dated 24<sup>th</sup> June 2024, the following information provides a summary of the work that has been undertaken by the Audit and Risk Committee during the 2024/2025 financial year, to fulfill the Committee's purpose and function. The legislative functions of the Audit and Risk Committee have been listed in italics with the summary of the activity underneath.

- Reviewing Annual Financial Statements  
*Legislative function (Section 126(4)(a) of the Act): Reviewing Annual Financial Statements to ensure that the Statements present fairly the state of affairs of the Council.*

The Audit and Risk Committee reviewed the Council's Annual Financial Statements for the year ended 30<sup>th</sup> June 2024 and recommended to the Council that the Audited Financial Statements be adopted in its meeting on the 24<sup>th</sup> November 2024.

- Reviewing Strategic Management Plans or Annual Business Plans  
*Legislative function (Section 126(4)(b) of the Act): Proposing and providing information relevant to, a review of the Council's Strategic Management Plans or Annual Business Plan.*

The Audit and Risk Committee recommended to Council the adoption of the 2025-2035 Strategic Management Plan, Long Term Financial Plan and Annual Business Plan at its meeting held on the 23<sup>rd</sup> June 2025.

- Responsiveness to recommendations for improvement  
*Legislative function (Section 126(4)(c) of the Act): Monitoring the responsiveness of the Council to recommendations for improvement based on previous audits and risk assessments, including those raised by the Council's External Auditor.*

The Audit and Risk Committee receives reports from the External Auditors as a result of interim controls testing and balance date audits, which contain recommendations for improvement.

- Section 130A Examination reviews  
*Legislative function (Section 126(4)(d) of the Act): Proposing, and reviewing, the exercise of powers under Section 130A of the Local Government Act 1999.*

Section 130A of the Local Government Act provides that the Council may request an examination and report on any matter relating to financial management, or the efficiency and economy with which the Council manages or uses its resources to achieve its objectives, that would not otherwise be addressed as part of the External Audit.

The Council has not requested such an examination.

- Liaising with Council's External Auditor  
*Legislative function (Section 126(4)(e) of the Act): Liaising with the Council's External Auditor in accordance with any requirements prescribed by the regulations.*

The Council's External Auditor, Bentleys attended the following meetings of the Committee:

- o 04/11/24 – Matthew Brunato, David Papa and Abhipriya Kottarapat – Bentleys SA Partnership.
- o 14/04/25 - Matthew Brunato – Bentleys SA Partnership

With the commencement of changes to the Local Government (Financial Management) Regulations 2011 on 30<sup>th</sup> November 2023, Regulation 17B prescribes that in liaising with the Council's External Auditor, there must be at least one (1) confidential meeting with the Auditor where the majority of the Committee Members are present and no Elected Members or Employees of the Council are present (other than Elected Members who are Members of the Committee). This requirement commenced after the meetings were held with the Auditor for the 2023/2024 Financial Year. A confidential meeting with External Auditors was scheduled for the 22<sup>nd</sup> October 2025 following the Committee meeting.

- Reviewing adequacy of internal controls and financial matters  
*Legislative function (Section 126(4)(f) of the Act): Reviewing the adequacy of the accounting, internal controls, reporting and other financial management systems and practices of the Council on a regular basis.*

The committee receives on a regular basis, reports on internal control testing from staff and management.

- Oversight and review of Internal Audit  
*Legislative function (Section 126(4)(g)(i)(A) of the Act): Providing oversight of planning and scoping of the Internal Audit work plan; and*  
*Legislative function (Section 126(4)(g)(i)(B) of the Act): Reviewing and commenting on reports provided by the person primarily responsible for the Internal Audit function at least on a quarterly basis.*  
 The committee receives a work schedule from staff in regard to internal control testing and also from the External Auditors as part of the engagement to Council.
- Reviewing and evaluating risk management policies, systems and procedures  
*Legislative function (Section 126(4)(h) of the Act): Reviewing and evaluating the effectiveness of policies, systems and procedures established and maintained for the identification, assessment, monitoring, management and review of strategic, financial and operational risks on a regular basis.*  
 A number of policies, systems and procedures have been reviewed over the period and this is summarised in the work program attached.
- Prudential Report Reviews  
*Legislative function (Section 126(4)(h) of the Act): Reviewing any report obtained by the Council pursuant to Section 48(1) of the Local Government Act 1999.*  
 The Council has not obtained any prudential reports under Section 48(1) of the Local Government Act during this period and therefore the Committee has not been requested to review any such reports.

In summary, the Council's Audit and Risk Committee has worked to provide independent assurance and advice to the Council on matters within the scope of its functions.

Activities of the Audit and Risk Committee continue to evolve as a result of additional and expanded legislative responsibilities associated with the November 2023 commencement of accountability and governance provisions of the Review Act. Processes to support these legislative responsibilities will continue to be embedded during the 2025/2026 financial year.

The review and oversight of accounting, financial management, internal controls, risk management and governance matters provided by the Audit and Risk Committee, continues to support the Council to responsibly achieve its objectives and manage its financial affairs.

Through the work undertaken in the 2024/25 financial year, this Annual Report along with the attached Audit and Risk Committee Work Program summarise how the Audit and Risk Committee has effectively fulfilled its legislative functions.

Council's Audit and Risk Committee reviewed the Annual Report at its meeting held on Wednesday, 22<sup>nd</sup> October 2025 and recommended that it be presented to Council.

## 5. Statutory Responsibilities:

Local Government Act 1999.

Local Government (Financial Management) Regulations 2011.

**6. Financial Implications:**

There are no financial implications as a result of receiving this report.

**7. Risk Assessment:**

It is essential for Council to prepare an Annual Report, which includes the specific information required by law, to ensure its multiple reporting obligations are met. While Council's independently audited Financial Statements must be included, they also play an essential role in good governance, financial risk management assurance and community confidence. Failure to adopt an Annual Report would result in multiple legislative breaches/consequences and an extreme risk rating, based upon the Copper Coast Council's Risk Management Framework Policy GOV029.

Council subsidiaries are also required to deliver annual reports, including Audited Financial Statements for the relevant financial year, which must be incorporated into the Council's Annual Report. Failure to do so would again result in legislative breaches and the associated adverse risk consequences.

Consideration of this report and adoption of the recommendation will result in a medium risk rating.

Annual Reports also provide an excellent opportunity for Council to enhance community confidence, through accountable and transparent reporting about the activities Council are responsible for.

Copper Coast Council  
Audit & Risk Committee Work Program 2025/26  
as at 23<sup>rd</sup> July 2025

APPENDIX 7

| Activity                                                                                                                                                      | Meeting Date | Current Status & Outcomes                                                                                 | Date Completed | Follow up Action                                                                                                                                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-----------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Financial Reporting                                                                                                                                        |              |                                                                                                           |                |                                                                                                                                                                                                                                            |
| 1.1 Identify areas of accounting treatment that are open to discretion, and in particular have material impact on reported financial performance and position | Ongoing      | Reinstatement Provision for the landfill sites to be reviewed ready for balance day audit                 | Ongoing        | To be reviewed each year.                                                                                                                                                                                                                  |
|                                                                                                                                                               |              | Impairment of Assets as at 30 June each year (AASB 136)                                                   | Ongoing        | Reviewed each year in preparedness for Balance Date                                                                                                                                                                                        |
|                                                                                                                                                               |              | Impact of changes to Accounting Standards and implementation dates (review of Model financial Statements) | Ongoing        | Reviewed each year in preparedness for Balance Date                                                                                                                                                                                        |
|                                                                                                                                                               |              | Investigate implementation of specialised asset accounting software to assist in financial reporting      | In Progress    | Investigations to support a procurement process are currently underway for a customer experience portal and improved financial reporting software. Asset Accounting will not be included in this upgrade but investigations are continuing |

*Lifestyle location of choice*

Copper Coast Council  
Audit & Risk Committee Work Program 2025/26  
as at 23<sup>rd</sup> July 2025

| Activity                                                                                                           | Meeting Date | Current Status & Outcomes    | Date Completed | Follow up Action                                                                                                                            |
|--------------------------------------------------------------------------------------------------------------------|--------------|------------------------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1. Financial Reporting (cont)</b>                                                                               |              |                              |                |                                                                                                                                             |
| 1.2 Review accounting & financial policies                                                                         | Ongoing      | Policies reviewed 2025/26:   | Ongoing        | All policies requiring review will be scheduled throughout the audit calendar year.<br><br>Policies reviewed in this agenda:<br>- Nil       |
| 1.3 Bad and doubtful debts - to monitor Council's outstanding debts and implement effective debt recovery policies | Ongoing      | To monitor outstanding debts | Ongoing        | Receivables are being reviewed on a monthly basis.<br><br>Rate receivables are being forwarded to the debt collection agency as per policy. |
|                                                                                                                    |              |                              |                |                                                                                                                                             |

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*Lifestyle location of choice*

Copper Coast Council  
Audit & Risk Committee Work Program 2025/26  
as at 23<sup>rd</sup> July 2025

| Activity                                                                                                                                                                                                                                     | Meeting Date | Current Status & Outcomes                             | Date Completed | Follow up Action                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------------------------------------------------|----------------|----------------------------------------|
| <b>2. Budget &amp; Financial Performance Reporting</b>                                                                                                                                                                                       |              |                                                       |                |                                        |
| 2.1 Ensure that the financial information included in the annual report, annual budget & long term financial plan accurately reflects the key accrual based financial information and where appropriate sector-endorsed financial indicators | Ongoing      | Annual Business Plan 2025/26<br>Annual Budget 2025/26 | Completed      |                                        |
|                                                                                                                                                                                                                                              |              | Annual Report 2024/25                                 | In Progress    |                                        |
|                                                                                                                                                                                                                                              |              | Long Term Financial Plan                              | Completed      |                                        |
|                                                                                                                                                                                                                                              |              | Strategic Plan                                        | Completed      | Adopted September 2024 Council Meeting |
|                                                                                                                                                                                                                                              |              | Strategic Asset Management Plan                       | Completed      |                                        |
|                                                                                                                                                                                                                                              |              |                                                       |                |                                        |

*Cynsyle location of choice*

**Copper Coast Council**  
**Audit & Risk Committee Work Program 2025/26**  
**as at 23<sup>rd</sup> July 2025**

| Activity                                                                                                                                                                                                                                 | Meeting Date | Current Status & Outcomes                                                                                                                                                                     | Date Completed    | Follow up Action                                                   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------------------------------------------------------|
| <b>2. Budget &amp; Financial Performance Reporting (cont)</b>                                                                                                                                                                            |              |                                                                                                                                                                                               |                   |                                                                    |
| 2.2 Comment on the annual business plan prior to its formal consideration for adoption by Council. Audit Committee has the responsibility to ensure Council is aware of the impact on ongoing financial sustainability of its proposals. |              | The preparation period including staff and elected member consultation period for the Long Term Financial Plan, <u>Annual Business Plan and Budget</u> for 2026/27 will commence in February. | Not yet commenced |                                                                    |
| 2.3 Review format of budget review documentation and prepare schedule for submission to Council                                                                                                                                          | Nov 2025     | Final Budget Review<br>Final Report on Results                                                                                                                                                | In Progress       |                                                                    |
|                                                                                                                                                                                                                                          | Nov 2025     | 1 <sup>st</sup> Budget Review                                                                                                                                                                 | not yet commenced |                                                                    |
|                                                                                                                                                                                                                                          | Feb 2026     | Midyear Budget Review                                                                                                                                                                         | not yet commenced | Report for Council consideration in February 2026 Council meeting. |
|                                                                                                                                                                                                                                          | May 2026     | 3 <sup>rd</sup> Budget Review                                                                                                                                                                 | not yet commenced |                                                                    |
|                                                                                                                                                                                                                                          |              |                                                                                                                                                                                               |                   |                                                                    |

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*Lifestyle location of choice*

Copper Coast Council  
Audit & Risk Committee Work Program 2025/26  
as at 23<sup>rd</sup> July 2025

| Activity                                                                                                                                                              | Meeting Date | Current Status & Outcomes                                                      | Date Completed | Follow up Action                                                                                                                                                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------------------------------------------------------------------|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3. Internal Controls and Risk management systems</b>                                                                                                               |              |                                                                                |                |                                                                                                                                                                                                                                                |
| 3.1 Financial internal controls will be reviewed in conjunction with the Auditor's with a view to upgrading the level of documentation on internal financial controls | Ongoing      | Internal Control Manual or Procedures to be developed to support Control Track | Ongoing        | Procedures are reviewed in line with the Better Practice Model as we progress through the risk assessments in Control Track.<br><br>See report for this meeting.                                                                               |
| 3.2 Ensure the Council's Risk Management Plan is completed with major risks being identified with risk minimisation strategies developed and implemented              | Ongoing      | Business Continuity Plan                                                       | Completed      | Management have discussed the review of the Business Continuity Plan and it has adopted. Testing and training is now being implemented.<br><br>Risk Management Policy has been significantly updated after a review with staff and management. |

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*Lifestyle location of choice*

**Copper Coast Council  
Audit & Risk Committee Work Program 2025/26  
as at 23<sup>rd</sup> July 2025**

|                                                                                                                                                       |         |                                                                                                                                                                    |             |                                                                                             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------------------------------------------------------------------------------------|
| 3.3 Ensure the content and structure of a disaster recovery/business continuity plan have been fully developed.                                       | Ongoing |                                                                                                                                                                    | In Progress | Project plan to be developed and implemented.<br><br>See above BCP is continually reviewed. |
| 3.4 Identify any areas of service provided by the Council that may benefit from the undertaking of an efficiency and economy audit and advise Council | Ongoing | Staff have identified that a review of the CWMS scheme would be of benefit to review fees and charges and internal cross charging along with external expenditure. | In Progress | Review is currently underway and now nearing completion                                     |
|                                                                                                                                                       |         |                                                                                                                                                                    |             |                                                                                             |

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*Lifestyle location of choice*

Copper Coast Council  
Audit & Risk Committee Work Program 2025/26  
as at 23<sup>rd</sup> July 2025

| Activity                                        | Meeting Date | Current Status & Outcomes | Date Completed | Follow up Action |
|-------------------------------------------------|--------------|---------------------------|----------------|------------------|
| 4. Whistle blowing & Fraud                      |              |                           |                |                  |
| No activities identified to action at this time |              |                           |                |                  |
|                                                 |              |                           |                |                  |

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*Lifestyle location of choice*

**Copper Coast Council  
Audit & Risk Committee Work Program 2025/26  
as at 23<sup>rd</sup> July 2025**

| Activity                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Meeting Date | Current Status & Outcomes                                                                                                                                                    | Date Completed | Follow up Action                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------------------|
| <b>5. External Audit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                       |              |                                                                                                                                                                              |                |                                        |
| 5.1 Meet with Council's external auditor to:<br>- invite presentation of their audit methodology and risk assessments within the audit plan;<br>- discuss any audit qualifications raised in the most recent audit or comments made in the accompanying management letter;<br>- assess the appropriateness of the Council's response to matters so raised; and<br>- invite comment on the financial systems and affairs of the Council having regard to comparable benchmarks. |              | Auditors to present to committee after finalisation of Annual Financial Statements.                                                                                          | Ongoing        | Audit dates have been set see Calendar |
| 5.2 Ensure compliance with revised Financial Management Regulations (2011) regarding the prohibition of auditors providing additional non audit services (Division 3, para 22)                                                                                                                                                                                                                                                                                                 | Ongoing      | The external auditor provides a statement that provides a certification as to compliance for the relevant financial year and is included in the Annual Financial Statements. | Ongoing        |                                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |                                                                                                                                                                              |                |                                        |

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*Lifestyle location of choice*

Copper Coast Council  
Audit & Risk Committee Work Program 2025/26  
as at 23<sup>rd</sup> July 2025

| Activity                                                                                                                                                                                                                                                                                                                                                                                                                | Meeting Date | Current Status & Outcomes                                                     | Date Completed | Follow up Action                                                                                                                                                                                                                                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------------------------------------------------------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>6. Reporting requirements of the Audit Committee</b>                                                                                                                                                                                                                                                                                                                                                                 |              |                                                                               |                |                                                                                                                                                                                                                                                 |
| 6.1 Ensure that significant, urgent matters identified through the work program are formally and promptly reported to Council.                                                                                                                                                                                                                                                                                          | Ongoing      | Minutes of the meetings are presented at the next consequent Council Meeting. | Ongoing        |                                                                                                                                                                                                                                                 |
| 6.2 Table the minutes of audit meetings held as part of the agenda of the next Council meeting, inviting comment from Council.                                                                                                                                                                                                                                                                                          | Ongoing      | Minutes of the meetings are presented at the next consequent Council Meeting. | Ongoing        |                                                                                                                                                                                                                                                 |
| 6.3 Report annually to Council;<br>Outlining outputs relative to the audit committee's work program and the results of a self-assessment of performance for the preceding period including whether it believes any changes to its terms of reference are appropriate;<br>Outlining any identified training needs;<br>Advising future work program proposals; and<br>Invite comment from the Council on all of the above | Ongoing      |                                                                               | Completed      | <a href="#">Annual Report to Council currently being prepared in line with Section 126 of the Local Government Act.</a><br><br>Council minutes are presented to Council after each meeting with updates given by the Chairperson when required. |
|                                                                                                                                                                                                                                                                                                                                                                                                                         |              |                                                                               |                |                                                                                                                                                                                                                                                 |

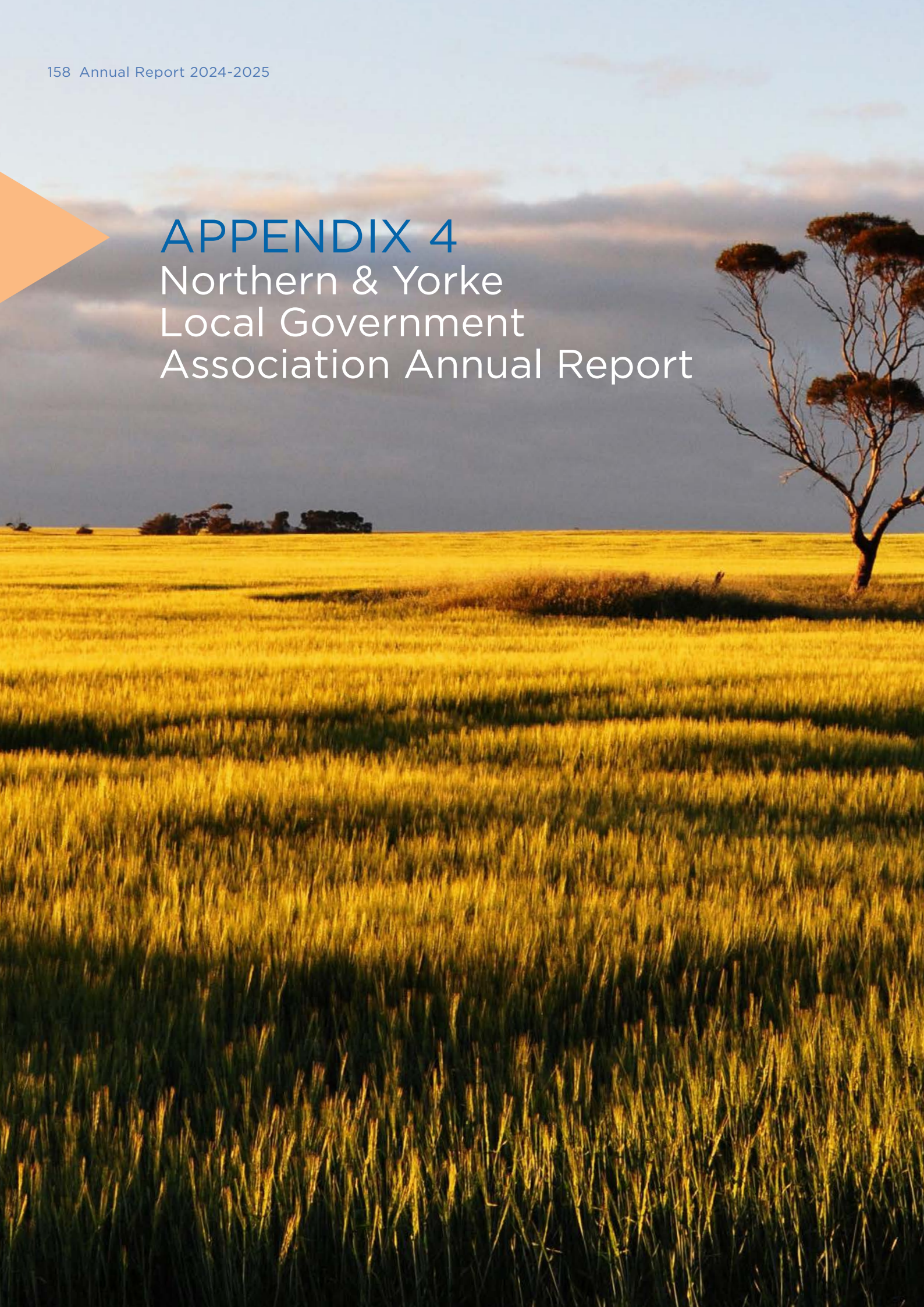
*Lifestyle location of choice*

Copper Coast Council  
Audit & Risk Committee Work Program 2025/26  
as at 23<sup>rd</sup> July 2025

| Activity                                        | Meeting Date | Current Status & Outcomes | Date Completed | Follow up Action |
|-------------------------------------------------|--------------|---------------------------|----------------|------------------|
| <b>7. Other</b>                                 |              |                           |                |                  |
| No activities identified to action at this time |              |                           |                |                  |
|                                                 |              |                           |                |                  |

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*Lifestyle location of choice*



# APPENDIX 4

## Northern & Yorke Local Government Association Annual Report



# Annual Report

## Northern & Yorke Local Government Association

### 2024-2025

*The Central Local Government Region was established in 1998 under Section 200 of the Local Government Act 1934 as a controlling authority and continues in existence as a regional subsidiary of the Local Government Act 1999. In 2024 the Central Local Government Region of South Australia adopted the trading name of Northern and Yorke Local Government Association (N&YLGA) to which it is now referred.*

# The Northern and Yorke Local Government Association (N&YLGA)

## Charter Clause 6.3 Annual Report

- 6.3.1 The N&YLGA must each year, produce an Annual Report summarising the activities, achievements and financial performance of the N&YLGA for the preceding financial year.
- 6.3.2 The Annual Report must incorporate the audited financial statements of the N&YLGA for the relevant financial year.
- 6.3.3 The Annual Report must be provided to the Constituent Councils by 30<sup>th</sup> September each year. The Central Local Government Region was established in 1998 under Section 200 of the Local Government Act 1934 as a controlling authority.

### Contact details:

Address: PO Box 39, Bridgewater SA 5155

Telephone: 0403 008 331

Email: [ceo@nylga.sa.gov.au](mailto:ceo@nylga.sa.gov.au)

Website: <https://nylga.sa.gov.au/>





## Board of Management

| Council                               | Delegate Member                                                                              |
|---------------------------------------|----------------------------------------------------------------------------------------------|
| Adelaide Plains Council               | Mayor Mark Wasley                                                                            |
| Barunga West Council                  | Mayor Leonie Kerley                                                                          |
| Clare and Gilbert Valleys Council     | Mayor Allan Aughey OAM                                                                       |
| Copper Coast Council                  | Mayor Roslyn Talbot                                                                          |
| District Council of Mount Remarkable  | Mayor Stephen McCarthy                                                                       |
| District Council of Orroroo Carrieton | Mayor Grant Chapman                                                                          |
| District Council of Peterborough      | Mayor Ruth Whittle OAM                                                                       |
| Light Regional Council                | Mayor Bill O'Brien (resigned), Acting Mayor Michael Phillips-Ryder; and new Mayor Bill Close |
| Northern Areas Council                | Mayor Sue Scarman                                                                            |
| Port Pirie Regional Council           | Mayor Leon Stephens                                                                          |
| Regional Council of Goyder            | Mayor Bill Gebhardt                                                                          |
| The Barossa Council                   | Mayor Michael (Bim) Lange OAM                                                                |
| The Flinders Ranges Council           | Mayor Ken Anderson                                                                           |
| Wakefield Regional Council            | Mayor Rodney Reid                                                                            |
| Yorke Peninsula Council               | Mayor Darren Braund (resigned) and Acting Mayor Richard Carruthers                           |

## Office Bearers for 2024-2025

|                                                            |                                                                                                  |
|------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| N&YLGA Chairman                                            | Mayor Rodney Reid                                                                                |
| Deputy Chairs                                              | Mayor Ken Anderson<br>Mayor Roslyn Talbot                                                        |
| South Australian Regional Organisation of Councils (SAROC) | Mayor Rodney Reid<br>Mayor Roslyn Talbot                                                         |
| N&YLGA Chief Executive Officer                             | Mr Simon Millcock (June 2024-November 2025);<br>Mrs Bridget Ransome (November 2024 to June 2025) |
| Auditor                                                    | ATA Audits                                                                                       |





The following meetings of the Board of Management were held during the 2024-2025 year

|                       |                                                                                                                                                                                                  |                                                                                           |
|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| N&YLGA Board Meetings | 30 <sup>th</sup> August 2024 (including AGM)<br>29 <sup>th</sup> November 2024<br>9 <sup>th</sup> December 2024 (Special Meeting)<br>21 <sup>st</sup> February 2025<br>6 <sup>th</sup> June 2025 | Clare & Gilbert Valleys<br>Copper Coast<br>Online<br>Adelaide Plains<br>Orroroo Carrieton |
|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

There were four advisory committees in 2024-2025

|                                                    |                                                                                                                                                            |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Audit & Risk Committee                             | 20 <sup>th</sup> August 2024<br>19 <sup>th</sup> November 2024<br>17 <sup>th</sup> February 2025<br>22 <sup>nd</sup> May 2025<br>28 <sup>th</sup> May 2025 |
| Road Transport & Infrastructure Advisory Committee | 6 <sup>th</sup> August 2024<br>22 <sup>nd</sup> April 2025                                                                                                 |
| CWMS Advisory Committee                            | 12 <sup>th</sup> August 2025                                                                                                                               |
| Waste Management Advisory Committee                | A meeting was arranged, but there was insufficient quorum to proceed.                                                                                      |

All agendas and minutes from the Board meetings and these committees are published in the N&YLGA website at this location: <https://nylga.sa.gov.au/>

All advisory committee minutes were provided with the agendas to the Northern & Yorke LGA board meetings.

The constituent councils during the year are provided with Board Agendas, Minutes, Annual Reports, Business Plan, Budget, Financial Reports and any other required documents.





| COMMITTEE                                              | MEMBERS                                                                                                                                                                                                                                                                                                                                                          |
|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Audit & Risk Management Committee                      | Stephen Rufus, CEO (Chair)<br>Mayor Rodney Reid<br>Mayor Stephen McCarthy<br>Mayor Ken Anderson<br>Ian McDonald (Independent Member)                                                                                                                                                                                                                             |
| Executive Committee                                    | Mayor Rodney Reid (Chair)<br>Mayor Roslyn Talbot<br>Mayor Ken Anderson<br>Paul Simpson, CEO Barunga West                                                                                                                                                                                                                                                         |
| Road Transport & Infrastructure Advisory Committee     | Mayor Leon Stephens (Port Pirie)<br>Lee Wallis (Goyder)<br>Steve Kaesler (Barossa)<br>Tim Neumann (Copper Coast)<br>Andre Kompler (Yorke Peninsula)<br>Russell Troupe (Department for Infrastructure and Transport)<br>Daniel Willson (RDA Yorke and Mid North)<br>Stuart Roberts (Wakefield)<br>Mitchell Foote (Flinders Ranges)<br>Scott Reid (Northern Areas) |
| Community Wastewater and Management Advisory Committee | Mayor Leon Stephens (Pirie)<br>Gary Easthope (Clare and Gilbert Valleys)<br>Grant Smith (Yorke Peninsula)<br>Nathan Berry (Light)<br>Kirsty Morgan (Wakefield)                                                                                                                                                                                                   |
| Waste Management Advisory Committee                    | Mayor Mark Wasley (Adelaide Plains)<br>Simon Neumann (Copper Coast)<br>Tom Jones (Adelaide Plains)<br>Robyn Ridsdale (Barossa)<br>Glen Growden (Wakefield)<br>Andrew Kompler (Yorke Peninsula)<br>Megan Renzella (Light)                                                                                                                                         |

# CHAIRMAN'S REPORT

## MAYOR RODNEY REID

The 2024-2025 year has seen many changes.

Simon Millcock had been our Chief Executive Officer of Legatus/N&YLGA for several years. It was a decision of the board not to renew his contract but encouraged him to apply for the position. Simon chose not to apply.

I thank Simon for his contribution to the organisation.

In October 2024 N&YLGA appointed our new Chief Executive Officer, Bridget Ransome, who commenced in November. Bridget has spent time addressing the need to update the organisation's records and there were many issues with the bank but hopefully these have all been sorted. She methodically tackles everything we ask her to attend to.

I am pleased to say that Bridget has made herself available for all council's Mayors/Chief Executive Officers to gain an understanding of what priorities each council may have within the group. She has also built relationships with Chief Executive Officers of other Regional Local Government Association (LGA) groups.

Bridget is working with two RDAs and the Landscape Board as part of the Regional Alliance.

Colin Davies had supported the N&YLGA as a finance contractor. In April/May 2025 Colin resigned from his finance officer role. I thank Colin for his handling of the finances since taking them on from Flinders Council staff.

At the same time that Colin resigned I was made aware that the LGA SA may be considering handling the Limestone Coast LGA finances from July. Bridget and I spoke with senior staff at the LGA SA and then, endorsed by the board we entered into a trial with LGA SA managing the N&YLGA finances until June 2026. So far this is working well and as can be seen in the reports it is meeting our financial reporting needs

This year within N&YLGA we saw two Mayors, Bill O'Brien, Mayor of Light Council and Darren Braund, Mayor of Yorke Peninsula Council, resign from their positions.

I have always appreciated Bill's knowledge of decisions made by Legatus and N&YLGA. For many years he was a Deputy Chairperson, and I do miss my conversations with Bill.

Darren brought great wisdom and a willingness to contribute as needed to our meetings. I valued his support of me taking on the Chairperson's role.



Many CEOs have resigned from councils within our region requiring councils to have interim and or acting CEOs. I have always advocated for CEO's being present in our discussions and listening to our decision-making at N&YLGA meetings. They often need to act upon them. Various CEOs have sat on our advisory committees as well.

Regardless of the time span that you have been at a council in the N&YLGA I thank you for your contributions, knowledge sharing and follow up as required. Our advisory committees provide local knowledge and expertise.

Mayors Roslyn Talbot and Ken Anderson are the current deputy chairpersons and are twelve months into their two-year appointments. We have had many Executive meetings throughout the year, and CEO Paul Simpson has also been part of this. Sharing thoughts and ideas makes my role easier and has greatly influenced our board meeting agendas.

Bridget has met all our local MPs both State and Federal. She has also interacted with many others. Bridget and I sat in the Gallery of the Legislative Council to listen to the bill presented by Hon Frank Pangallo MP, regarding the rating of sites involved with electricity generation. Bridget presented to the Country Cabinet held at Mallala on behalf of the N&YLGA in March of this year.

I have represented N&YLGA at Regional Alliance Meetings and attended functions hosted by Landscape SA, RDA and/or local councils.

This year Mayor Talbot and I have been the SAROC representatives for fourteen of our councils and Mayor Stephens has represented Port Pirie Council through the Spencer Gulf Cities group. SAROC has also had a year of changes with their terms of reference and procedures experiencing an ongoing review.

I maybe your chairperson, but the success of the N&YLGA is built on the support and encouragement we offer each other as Mayors and staff of neighbouring councils. In our major review of the organisation, we believed that having fifteen councils as one voice when needed makes us very influential in the local government sector in South Australia.

I am humbled by your patience and support personally for me throughout 2024-2025 and look forward to leading N&YLGA to greater sharing and building of our region in the 2025-2026 year.



**29th August 2025**  
**Mayor Rodney Reid**  
**Chairperson**  
**Northern and Yorke Local Government Association**



# CEOs REPORT

## BRIDGET RANSOME



I commenced in the role of Chief Executive Officer on 25<sup>th</sup> November 2024, excited to be taking on a new opportunity and also returning to local government after a four-year absence.

I am grateful to Simon Millcock the previous CEO for a hand over period in the initial first three weeks of the role.

I cannot report on the months July – November 2024 for the period that Simon was CEO, except to list some of the activities that were undertaken during this period:

| 2024      | Activity                                                    | Organisation/Comment    |
|-----------|-------------------------------------------------------------|-------------------------|
| July      | Regional LGA grants proposal                                | Covering 2024-25 period |
|           | Tourism Forum                                               | UniSA                   |
|           | Regional Roads Forum                                        | Melrose                 |
|           | SAROC Meeting                                               | LGA                     |
|           | Standing Committee on Regional Infrastructure and Transport | LGA                     |
|           | CWMS                                                        | Discussion              |
|           | Lifeline                                                    | Volunteer Australia     |
|           | Road Transport & Infrastructure Advisory Discussion         | N&YLGA                  |
| August    | Lifeline                                                    | Volunteer Australia     |
|           | Road Transport & Infrastructure Advisory Meeting            | N&YLGA                  |
|           | SA Community Foundation Initiative                          | The Healthy Collective  |
|           | Audit & Risk Management Committee                           | N&YLGA                  |
|           | Regional Development Funding opportunities                  | UniSA                   |
|           | AGM                                                         | N&YLGA                  |
| September | SAROC                                                       | LGA                     |
|           | Roads and Waste Committee                                   | N&YLGA                  |
|           | Regional LGAs                                               | Get together            |
|           | SA Suicide Prevention Council                               | Port Pirie              |
| October   | Executive Committee                                         | N&YLGA                  |
|           | Climate Risk Community of Practice                          | LGA                     |
|           | Suicide Prevention                                          | Conversations           |
|           | SA, NT, WA Regional CoP                                     | Climate Change          |
|           | Community Resilience                                        | Northern & Yorke        |
|           | CWMS Project Discussion                                     | N&YLGA                  |
|           | Special Meeting                                             | N&YLGA                  |
| November  | Agenda Ordinary Meeting                                     | N&YLGA                  |
|           | Audit & Risk Management Committee                           | N&YLGA                  |
|           | Executive Meeting                                           | N&YLGA                  |
|           | Tourism Symposium                                           | UniSA                   |
|           | LGA AGM                                                     | LGA                     |

In my first week as CEO, I attended the November Board meeting of the Northern & Yorke LGA and met the mayors of the fifteen councils, and some of the CEOs and invited guests that were in attendance.

To understand the requirements of the role I was advised to follow the *Annual Business Plan* document, which has helped me to organise priorities for the association. I offer these in key headings within this report.

## Advocacy Plan

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The first time I organised a board meeting for N&YLGA was the February 2025 meeting. Directly following the formalities of the meeting, we held an advocacy workshop with members. This workshop identified the following as most important to the councils at that time:

- Water (connectivity/access, especially for new housing developments)
- Childcare
- Health Services
- Roads and Transport
- Cost shifting.

I was also advised that the previous CEO conducted a member survey in August 2024 and the results of this survey also helped in understanding as to those items considered to be most important to the region from an advocacy perspective. As well as the above-mentioned items, other issues include:

- Regional high-speed broadband access
- Housing
- Local Government legal fees
- Rating Equity – Power Generators
- Centralised Model of Mental Health Service delivery
- Increased Commonwealth assistance grants
- The removal of barriers to State and Federal grant programs
- Increased funding for tourism and promotion of the region
- Increased funding for regional waste infrastructure.

These items have been summarised in further detail about each issue in the *N&YLGA Advocacy Plan*, which I presented to the board at its June 2025 meeting, and which was subsequently endorsed at that meeting.



Prior to the June meeting I also presented key issues at the Premier's Country Cabinet in March 2025 and received a favourable response from the Premier.

During the first 3-6 months in the role of CEO I also met with most of the member council Mayors and CEOs; members of the Flinders Alliance; and Members of Parliament for the Northern and Yorke region.

I also attended the ALGA Conference in June 2025 in Canberra, which gave me great insight into the issues impacting local government councils across Australia. During the conference I also attended a briefing with the Federal Minister for Local Government Hon Kristy McBain MP.

## 2025-26 Annual Business Plan

A requirement of the CEO role is to review and update the *Annual Business Plan* for N&YLGA. The review is conducted annually at the completion of the financial year.

This review included an update on the finances, after a budget review which I carried out in preparation for the February 2025 Board meeting, and which was endorsed by the board at that meeting.

The *Annual Business Plan 2025-2026* guides the priorities of the association over a rolling 4-year period, and this replaces the need for a long-term financial plan. The plan was approved by the board at the 6<sup>th</sup> June 2025 Ordinary meeting.

## Board Meetings

I have attended and arranged the board papers for the following Ordinary Meetings of the association since I commenced in the role of CEO:

- 25<sup>th</sup> November 2024 (Copper Coast as an observer)
- 21<sup>st</sup> February 2025 (Adelaide Plains)
- 6<sup>th</sup> June 2025 (Orroroo Carrieton)

At the February meeting, I arranged three presentations as follows:

- Childcare Model, Michael French
- Equip Psychological Well-being program for regional communities, Dr Amanda Taylor, University of Adelaide
- 2025 Small Town Re-invention Conference, Hon Tony Piccolo MP.

As a result of the presentations, Orroroo Carrieton Council agreed to participate in the Equip program; and the Board approved N&YLGA sponsoring the 2025 Small Town Re-Invention Conference.



At the June meeting, I arranged the following presentations:

- Tom Venning (Liberal for Grey)
- Heather Holmes-Ross (President, LGA)
- Tim Viner-Smith (HDS Consulting, Road Transport Plan Update).

## Communications Plan

---

I prepared and presented a Communications Plan for the N&YLGA which was endorsed at the June 2025 Board Meeting.

The plan was put together after reviewing the current website of N&YLGA, social media and general communications profile. The emphasis of the plan going forward is to lift the profile of the association to ensure visibility to state and federal government agencies, and to be the point of attraction into the region for on-going engagement.

I have commenced implementing the plan and can advise the following:

- A new logo brand was approved at the June board meeting and has started to be implemented across documents and reports
- Work will commence on the updating of the internal file structure of the organisation in September 2025
- IT services have been consolidated into one location out of Clare
- Meetings have been conducted with a web designer in relation to building a new website
- Social media is on-going utilising the new brand.

## Financial Services

---

In March 2025 I initiated a review of the finances in consultation with the Chairman N&YLGA and the Chair of the Audit & Risk Management Committee.

The financial services of N&YLGA had not been reviewed for several years, and so it was timely to initiate this, and to implement more rigour around the financial controls of the association.

As a result of the review the existing contractor, Colin Davies, chose to resign and negotiations were then undertaken with LGA to provide financial services going forward. LGA has been providing services since May 2025 and it was negotiated as a 12-month initial contract, which is working very well at this time; and has seen all financial reporting streamlined to a more user-friendly format.

At the time of updating the financial services provider, all signatories at bank were also updated.



Also, in preparing the paperwork for the first Audit & Risk Committee meeting I noticed that although the Board had approved the appointment of a new Auditor, it had not been progressed. This has now been rectified, with ATA Audits confirmed and on board as the new auditor. The auditor has prepared the financials for the August 2025 AGM, with no issues apparent in financial operation at this time.

## IT Services

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The IT contractor for the association decided to move his business activities away from the type of services offered to N&YLGA.

As a result of this, I consolidated N&YLGAs IT based services to Honeycomb Design located in Clare. Honeycomb currently support our website and provides adhoc design services as required.

With the changeover it has been identified that N&YLGA is currently holding a number of licences that are considered unnecessary, and I am working with them to streamline our operations in this regard.

## Policies and Procedures

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The policies and procedures of N&YLGA have not been reviewed for several years. I am currently reviewing and updating these policies, and they will be presented at forthcoming board meetings for review and ratification by the board.

## Road Transport and Infrastructure Advisory Committee

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The Road Transport and Infrastructure Advisory Committee (RTIAC) met on 22nd April 2025. At this meeting we conducted the scoring of the SLRP applications received from N&YLGA councils. I wrote up supporting notes from this meeting and then worked with Tim Viner-Smith of HDS Consulting to refine the grant applications.

I was pleased to be advised that N&YLGA were awarded all 6 projects submitted under the SLRP this year as follows:



| Road                                                          | SLRP Funding | Priority Score |
|---------------------------------------------------------------|--------------|----------------|
| North Coast Road Stage 3 Pt Turton<br>Yorke Peninsula Council | \$1,460,000  | 1              |
| Bethel Road Stage 2<br>Light Regional Council                 | \$1,333,000  | 2              |
| College Road<br>Light Regional Council                        | \$1,333,000  | 3              |
| Hart Road<br>Adelaide Plains Council                          | \$ 559,667   | 4              |
| Vandeleur Road<br>Clare & Gilbert Valleys Council             | \$1,080,000  | 5              |
| Bruce Road<br>Clare & Gilbert Valleys Council                 | \$ 736,000   | 6              |
| TOTAL FUNDING APPLICATIONS                                    | \$6,501,667  |                |

N&YLGA will shortly be invoicing the councils that were successful at 0.64% of each grant, in return for the association's scoring and support of submissions and advice supplied by HDS Consulting.

I continue to liaise with Tim Viner-Smith on the review of the Road Transport Plan for the Northern & Yorke region.

## Community Wastewater Management Scheme (CWMS)

I inherited a CWMS project from the previous CEO entitled: *Climate Resilience Community Wastewater Management System Through Data Driven Awareness and Connectivity for Regional SA Communities*.

I attended a briefing for this project at Mawson Lakes with the project team, and from there I progressed discussions with Mt Remarkable Council, and they agreed to be one of the councils participating in the study.

I have contacted the previous members of the CWMS Committee for N&YLGA and have received mixed reactions as to the need and purpose of the group. Some members feel it is no longer required, whilst others have indicated that it would be important to continue with this committee. I arranged a meeting on 12<sup>th</sup> August 2025, and some members attended including David Eggers of the LGA. It was a good robust discussion, and I will be progressing some items in relation to CWMS training at the local officer level in councils, due to the outcomes of this meeting.

Since I commenced in my role, I have had regular meetings with David Eggers and will continue to ensure that the N&YLGA's CWMS committee continues to meet on a regular basis.



## Governance

I continue to action all of the relevant administrative duties attached to preparing agendas, minutes and correspondence, including guest presenters in relation to N&YLGA meetings, which include:

- Board meetings
- Audit & Risk Committee
- CWMS Committee
- Road Transport & Infrastructure Advisory Committee
- Executive Committee
- Waste Management Advisory Committee.

These committees met as follows during the 2024-2025 financial year:

|                                                    |                                                                                                                                                                                                  |
|----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| N&YLGA Board Meetings                              | 30 <sup>th</sup> August 2024 (including AGM)<br>29 <sup>th</sup> November 2024<br>9 <sup>th</sup> December 2024 (Special Meeting)<br>21 <sup>st</sup> February 2025<br>6 <sup>th</sup> June 2025 |
| Audit & Risk Committee                             | 20 <sup>th</sup> August 2024<br>19 <sup>th</sup> November 2024<br>17 <sup>th</sup> February 2025<br>22 <sup>nd</sup> May 2025<br>28 <sup>th</sup> May 2025 (online)                              |
| Executive Committee                                | 22 <sup>nd</sup> August 2024<br>1 <sup>st</sup> October 2024<br>19 <sup>th</sup> November 2024<br>14 <sup>th</sup> February 2025<br>30 <sup>th</sup> May 2025                                    |
| Road Transport & Infrastructure Advisory Committee | 6 <sup>th</sup> August 2024<br>22 <sup>nd</sup> April 2025                                                                                                                                       |
| CWMS Advisory Committee                            | 12 <sup>th</sup> August 2025                                                                                                                                                                     |
| Waste Management Advisory Committee                | A meeting was arranged, but there was insufficient quorum to proceed.                                                                                                                            |

## SAROC

I have provided regular reports on time prior to each SAROC Meeting. Reports include a summary of the regional priorities, activities and initiatives being carried out by N&YLGA.





## Regional Alliance

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I am a member of the Regional Alliance, and I organised the June meeting, as this activity rotates amongst regular participants.

I have been working with alliance members on a range of initiatives including:

- Drought (allocation of priorities for the \$300k provided to the region for activities beyond the \$55m provided by the State Government) – as per initiatives listed in the Regional Drought Resilience Plan
- Joint submission on the Draft Yorke Peninsula and Mid North Regional Plan
- RAA Mid-North Regional Road Assessment project
- Business Mentoring program in collaboration with Honeycomb Design, Clare.

## Other items

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**Media Training:** I recently organised media training for some Mayors and CEOs within the Northern & Yorke region.

The media training was presented by journalist and media personality Graeme Goodings, along with his cameraman David Hales. Participants presented both to camera and were also mock interviewed on a relevant issue during the training.

All participants have been sent personalised feedback from Graeme Goodings upon completion of the training.

**Campaign Monitor:** I have implemented an electronic e:newsletter to keep in touch with member councils and regional stakeholders and to inform them of both N&YLGA initiatives and activities; and other types of opportunities that may be beneficial to the region. I have received very positive feedback about the electronic e:newsletter and continue to send them out on a monthly basis.

**2025 Small Town Reinvention Conference:** I have met with the organiser, Peter Kenyon of the Bank of I.D.E.A.S. Northern & Yorke have also undertaken a silver sponsorship of the event which is being held in Kapunda this September.

I have been asked to MC one of the days of the conference and ensured that our logo is being featured on all promotional materials.

**Five Nations Board:** N&YLGA contributes financially to support the Five Nations Landscape Board. Members of the Regional Alliance have all committed to providing funding in support of the board. We were invoiced to contribute \$3,000 on an annual basis and when I went back over the minutes, I noticed all other agencies were contributing \$2,000 per annum. After following this up I managed to have our contribution reduced to \$2,000 per annum.

I have also written to each of the Indigenous leaders within the Five Nations Board confirming our support and inviting them to present at a forthcoming N&YLGA Board meeting.

**Other Regional LGAs:** I have been connecting with the other CEOs of regional LGAs as there are a number of new appointments. We regularly connect to share challenges, information and any issues. This has been a very helpful group for me as a relatively new CEO to the association.

**Grants:** Regional LGAs are provided with \$40,000 from the LGA each year to progress regional initiatives. I have reported on the previous projects that were implemented by the previous CEO to finalise the acquittal process for the 2024-25 grant period.

I have submitted grant requirements for the 2025-2026 period with the following projects:

- Waste Management webinar series for council staff
- Get Home Safe Foundation road safety project for Flinders Ranges Council
- Community Plans for 4 townships impacted by Algal Bloom in the Yorke Peninsula council area.

In addition to the above grant, I have also secured the following:

- \$47,300 for business mentoring for drought impacted businesses
- \$38,500 for Stage 2 of the Desert Childcare Advocacy Project
- \$11,000 for business mentoring for businesses impacted by the Golden North closure in the Northern Areas Council.

**Climate Change Adaptation Plan:** This is regularly discussed in Regional Alliance Meetings. I am also a member of the LGAs RCP Climate group that meets online to share ideas and initiatives.

I attended the LGAs Climate Ready Regions Workshop in Clare and agreed to liaise with the LGA on initiatives emanating from this project on behalf of councils in the Northern & Yorke region.

I introduced the Equip project to the region and this will deliver climate adaptation on the ground in the local community of Orroroo Carrieton. I also continue to manage the Community Disaster Prep website which is under the N&YLGA responsibility. Link: [Home - Preparing your community for disasters & emergencies](#)

**Waste and Resource Recovery Strategy and a Waste Management Action Plan:** I have met with the CEO of KESAB to discuss regional initiatives around waste management, and this has led to the potential funding of the Waste Management webinar series for council staff.



The Waste Management Strategy 2021-2026 for the region is also due to be updated. I have met with Rawtec consultants as the previous consultants employed to produce the strategy, and they have submitted a proposal to conduct the review by 2026.

**Internal operating environment:** I inherited quite a mess in relation to the internal workings of the N&YLGA. Documentation has been difficult to locate if at all. This has required me to spend quite a lot of time trying to locate information so I can determine what has been actioned, missed or requires follow up.

In addition to this, the invoicing by external contractors had been left to expand without any checks and balances in place. Some of the invoices I have received since I commenced have been excessive and I have had to go back to query the services provided and the rates charged, which has resulted in some savings.

**Procedural Document:** As I had limited time with the previous CEO during the handover period. There were many parts of N&YLGA that I was not made aware of; there are also no procedural guidelines on any aspect of the operation of N&YLGA. This is a serious fault that I am now in the process of rectifying. As internal procedures start to settle, I will be producing a complete procedural manual for the association, covering all aspects of its operation and this will include updating all policies and procedures.

**Conclusion:** I would like to thank all Mayors and CEOs within the Northern and Yorke region and also representatives of regional stakeholder organisations that have made me welcome and also continue to support me in my role as CEO. I would particularly like to thank the Chairman, Mayor Reid for his continued support, advice and direction and also Stephen Rufus, Chair of the Audit & Risk Management Committee for his guidance and support especially with the financial transition side of the association's activities these past 8 months.



29th August 2025  
Bridget Ransome  
Chief Executive Officer  
Northern and Yorke Local Government Association



# AUDIT & RISK MANAGEMENT COMMITTEE

## CHAIR, STEPHEN RUFUS

It gives me great pleasure to present this report to the Board of the Northern and Yorke LGA AGM on the activities of the Audit and Risk Management Committee for the 2024-2025 year, and I thank the Board for my continued appointment to the position of Chair.

The Committee has met on the following occasions during the year with all members being active during the year:

- 20th August 2024
- 19th November 2024
- 17th February 2025
- 22nd May 2025
- 28th May 2025.

With the transition of the appointment of the new Chief Executive Officer, the Committee has overseen a number of changes, including a revised banking process and change in signatories, and financial services provider to a shared service model provided by the LGA.

These changes have incorporated a review of the financial reporting to the Committee and the Board that addresses previous concerns raised by Member Councils with the complexity of the reporting.

Furthermore, the change in financial service provider has improved efficiency in the financial management of the organisation, with open reporting and accountability that is reassuring for the Committee.

A concern is raised with the membership of the Committee and that a vacancy remains for an appointment of another CEO from a Member Council, which in my view, requires the attention of the Board. I therefore encourage my fellow CEOs to consider nominating for the vacant position to be a part of the Committee.

I take this opportunity to thank the previous CEO Simon Millcock for his reporting and interaction with the Committee and the financial services provided by Colin Davies.

In closing, it has been a pleasure to work with the CEO Bridget Ransome in the role and to work through the challenges and changes to the financial system of the organisation, and I look forward to this ongoing professional relationship and conduct that Bridget brings to the role.



29th August 2025

Stephen Rufus

Chair

Northern and Yorke Local Government Association

**NYLGA**  
NORTHERN & YORKE  
LOCAL GOVERNMENT ASSOCIATION



This is a summary of activities undertaken, and recommendations made during 2024-2025.

The committee met as follows:

|                                   |                                                                                                                                                                     |
|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Audit & Risk Management Committee | 20 <sup>th</sup> August 2024<br>19 <sup>th</sup> November 2024<br>17 <sup>th</sup> February 2025<br>22 <sup>nd</sup> May 2025<br>28 <sup>th</sup> May 2025 (online) |
|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| COMMITTEE MEMBERS      | NO. OF MEETINGS ATTENDED |
|------------------------|--------------------------|
| Mayor Rodney Reid      | 5                        |
| Mayor Stephen McCarthy | 6                        |
| Stephen Rufus (Chair)  | 6                        |
| Ian McDonald           | 6                        |
| Colin Davies           | 0                        |

The following table sets out the principal issues addressed by the Committee for 2024-2025.

| Principal Issues Examined                 | Comment                                                                                                                                                                       |
|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Audit Committee Chair and Members         | Stephen Rufus continued as Chair and all members are serving within their 2-year tenure                                                                                       |
| Annual Financial Report                   | No issues, and a new auditor was appointed being ATA Audits and endorsed by the committee and the N&YLGA full Board. Noted the continued independence of the auditing process |
| Review of budget against actuals          | Noted no issues and supported the allocation of the expenditure certified of carry over reserves and accumulated surplus for business plan and budgets                        |
| Review of work plan and internal controls | The provision of external financial services to the association was reviewed and a new provider endorsed being LGA Shared Services                                            |
| Charter                                   | No change to the Charter                                                                                                                                                      |
| Business, Budget and Strategic Plan       | Monitored the 2024-2025 business plan and budget<br>Noted, supported and provided input to the N&YLGA <i>Annual Business Plan 2025-2026</i><br>Simplified budget reporting    |
| Equity/Reserves                           | Recommendations to the Board on the levels to be held and noted that they are in alignment with previous agreed levels.                                                       |



**CENTRAL LOCAL  
GOVERNMENT REGION**  
of SA trading as

**Northern and Yorke Local  
Government Association**

**Annual Financial  
Statements**

For the financial year  
**01 July 2024 - 30 June 2025**



# NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

**General Purpose Financial Reports for the year ended  
30 June 2025**

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# NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

## ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th June 2025

### CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Northern and Yorke Local Government Association ('the Association') 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 Association's financial position at 30th June 2025 and the results of its operations and cash flows for the financial year.
- Internal controls implemented by the Association 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 Association's accounting and other records.



**Bridget Ransome**  
**CHIEF EXECUTIVE OFFICER**  
**Date:** 3<sup>rd</sup> September 2025



**Mayor Rodney Reid**  
**CHAIRMAN**

## NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

### ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th June 2025

#### STATEMENT OF COMPREHENSIVE INCOME

|                                          | Note | 2025<br>\$     | 2024<br>\$      |
|------------------------------------------|------|----------------|-----------------|
| <b>INCOME</b>                            |      |                |                 |
| Council Contributions                    | 2    | 251,182        | 237,615         |
| Grants, subsidies and contributions      | 2    | 70,000         | 107,400         |
| Investment Income                        | 2    | 25,837         | 27,731          |
| Other income                             | 2    | 450            | 7,211           |
| <b>Total Income</b>                      |      | <b>347,469</b> | <b>379,957</b>  |
| <b>EXPENSES</b>                          |      |                |                 |
| Employee Costs                           | 3    | 186,190        | 239,291         |
| Materials, Contracts & Other Expenses    | 3    | 112,100        | 188,815         |
| Depreciation, amortisation & impairment  | 3    | 3,721          | 2,500           |
| <b>Total Expenses</b>                    |      | <b>302,011</b> | <b>430,606</b>  |
| <b>Operating Surplus/(Deficit)</b>       |      | <b>45,458</b>  | <b>(50,649)</b> |
| Other Comprehensive Income               |      | -              | -               |
| <b>Net Surplus/(Deficit)</b>             |      | <b>45,458</b>  | <b>(50,649)</b> |
| <b>TOTAL COMPREHENSIVE INCOME/(LOSS)</b> |      | <b>45,458</b>  | <b>(50,649)</b> |

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

## NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

### STATEMENT OF FINANCIAL POSITION as at 30th June 2025

|                                      | Note | 2025<br>\$     | 2024<br>\$     |
|--------------------------------------|------|----------------|----------------|
| <b>ASSETS</b>                        |      |                |                |
| <b>Current Assets</b>                |      |                |                |
| Cash and cash equivalents            | 4    | 433,856        | 486,022        |
| Trade and other receivables          | 4    | 34,503         | 1,791          |
| <b>Total Current Assets</b>          |      | 468,359        | 487,813        |
| <b>Non-current assets</b>            |      |                |                |
| Property, plant and equipment        |      | 44,072         | 10,000         |
| <b>Total Non-Current Assets</b>      |      | 44,072         | 10,000         |
| <b>TOTAL ASSETS</b>                  |      | 512,431        | 497,813        |
| <b>LIABILITIES</b>                   |      |                |                |
| <b>Current liabilities</b>           |      |                |                |
| Trade and other payables             | 5    | 8,971          | 8,469          |
| Provisions                           | 5    | 8,819          | -              |
| <b>Total Current Liabilities</b>     |      | 17,790         | 8,469          |
| <b>Non-current liabilities</b>       |      |                |                |
| Provisions                           |      | -              | 40,161         |
| <b>Total Non-Current Liabilities</b> |      | -              | 40,161         |
| <b>TOTAL LIABILITIES</b>             |      | 17,790         | 48,630         |
| <b>NET ASSETS</b>                    |      | <b>494,642</b> | <b>449,183</b> |
| <b>EQUITY</b>                        |      |                |                |
| Accumulated Surplus                  |      | 224,872        | 179,413        |
| Other Reserves                       | 6    | 269,770        | 269,770        |
| <b>TOTAL EQUITY</b>                  |      | <b>494,642</b> | <b>449,183</b> |

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

## NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

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

| 2025                                        | Notes | Accumulated<br>Surplus<br>\$ | Other<br>Reserves<br>\$ | TOTAL<br>EQUITY<br>\$ |
|---------------------------------------------|-------|------------------------------|-------------------------|-----------------------|
| Balance at end of previous reporting period |       | 179,413                      | 269,770                 | 449,183               |
| <b>Net Surplus for Year</b>                 |       | 45,458                       |                         | 45,458                |
| <b>Other Comprehensive Income</b>           |       |                              |                         | -                     |
| Transfers between reserves                  |       | -                            | -                       | -                     |
| <b>Balance at end of period</b>             |       | <b>224,872</b>               | <b>269,770</b>          | <b>494,641</b>        |
| <b>2024</b>                                 |       |                              |                         |                       |
| Balance at end of previous reporting period |       | 230,062                      | 269,770                 | 499,831               |
| <b>Net Deficit for Year</b>                 |       | (50,649)                     | -                       | (50,649)              |
| <b>Other Comprehensive Income</b>           |       | -                            | -                       | -                     |
| Transfers between reserves                  |       |                              |                         | -                     |
| <b>Balance at end of period</b>             |       | <b>179,413</b>               | <b>269,770</b>          | <b>449,182</b>        |

## NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

### STATEMENT OF CASH FLOWS for the year ended 30th June 2025

|                                                               | Note | 2025<br>\$      | 2024<br>\$      |
|---------------------------------------------------------------|------|-----------------|-----------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                   |      |                 |                 |
| Receipts                                                      |      |                 |                 |
| Council Contributions                                         |      | 251,082         | 237,615         |
| Investment receipts                                           |      | 26,226          | 27,731          |
| Grants utilised for operating purpose                         |      | 44,000          | 196,708         |
| Reimbursement                                                 |      |                 |                 |
| Other Revenues                                                |      | 450             | 7,211           |
| Payments                                                      |      |                 |                 |
| Employee Costs                                                |      | (219,831)       | (234,009)       |
| Materials, contracts & other expenses                         |      | (116,299)       | (254,383)       |
| Finance Payments                                              |      |                 |                 |
| <b>Net Cash used in Operating Activities</b>                  |      | <b>(14,372)</b> | <b>(19,127)</b> |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                   |      |                 |                 |
| Receipts                                                      |      |                 |                 |
| Amounts specifically for new or upgraded assets               |      | -               | -               |
| Sale of replaced assets                                       |      |                 |                 |
| Payments                                                      |      | -               | -               |
| Expenditure on renewal/replacement of assets                  |      | (37,793)        | 909             |
| Expenditure on new/upgraded assets                            |      |                 |                 |
| Purchase of investment securities                             |      | -               | -               |
| Net purchase of investment securities                         |      | -               | -               |
| Development of real estate for sale                           |      | -               | -               |
| Loan made to community groups                                 |      | -               | -               |
| Capital contributed to equity accounted Council businesses    |      | -               | -               |
| <b>Net Cash used in Investing Activities</b>                  |      | <b>(37,793)</b> | <b>909</b>      |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                   |      |                 |                 |
| Receipts                                                      |      | -               | -               |
| Payments                                                      |      | -               | -               |
| <b>Net Cash provided by (or used in) Financing Activities</b> |      | <b>-</b>        | <b>-</b>        |
| <b>Net cash increase/(decrease) in cash held</b>              |      | <b>(52,165)</b> | <b>(18,218)</b> |
| Cash and cash equivalents at beginning of period              | 7    | 486,022         | 504,240         |
| <b>Cash and cash equivalents at end of period</b>             |      | <b>433,856</b>  | <b>486,022</b>  |

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

## NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

### NOTES to and FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30th June 2025

#### 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 Association'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 Northern and Yorke Local Government Association ('the Association') 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              |
| 15. Adelaide Plains Council.         |                                          |

All funds received and expended by the Association have been included in the Financial Statements forming part of this Financial Report.

1.3 Income recognition

The Association 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 Association expects to be entitled in a contract with a customer. In other cases, AASB 1058 applies when the Association 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 Association.

1.4 Cash, Cash Equivalents and other Financial Instruments

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

Receivables 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.

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 Association 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 Association, 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 (other than grants) 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 Provisions

### **Salaries, Wages & Compensated Absences**

The Association has 0.8 FTE employees as at 30th June 2025, a Chief Executive 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.

No accrual is made for sick leave as the Association'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 Association does not make payment for untaken sick leave.

## 1.8 Superannuation

The Association contributes the statutory 11.5% SGC superannuation to the nominated superannuation funds for all staff. This will increase to 12% for the 2025-26 financial year.

## 1.9 GST Implications

In accordance with UIG Abstract 1031 'Accounting for the Goods & Services Tax:'

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

## 1.10 New Accounting Standards

No new accounting standards were applied by the Association during the financial year. The Association has not elected to early adopt any new accounting standards, interpretations or amendments which are not yet effective.

## 1.11 Economic Dependencies

The Association 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 Association. Should the Association not secure funding or a significantly reduced level of funding in future years, it may impact on the ability of the Association to continue operating as a going concern.

## 1.12 Disclaimer

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

## 1.13 Comparative Information

During the financial year, the Association has reviewed the allocation and classification of some transactions which have been updated in the comparative information presented. Changes in classification have resulted in no change to the previously reported financial performance and position of the Association.

## NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

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

#### Note 2 - INCOME

|                                            | 2025           | 2024           |
|--------------------------------------------|----------------|----------------|
|                                            | \$             | \$             |
| <b>COUNCIL CONTRIBUTIONS</b>               |                |                |
| General Contribution                       | 201,091        | 191,325        |
| Other Council Contributions                |                |                |
| Coastal Alliance                           | 15,000         | 13,290         |
| SLRP Assessment Fee                        | 35,091         | 33,000         |
|                                            | 50,091         | 46,290         |
|                                            | <b>251,182</b> | <b>237,615</b> |
| <b>INVESTMENT INCOME</b>                   |                |                |
| Interest on investments                    |                |                |
| Local Government Finance Authority         | 25,837         | 27,731         |
| Banks                                      | -              | -              |
|                                            | <b>25,837</b>  | <b>27,731</b>  |
| <b>OTHER INCOME</b>                        |                |                |
| Conference Registrations & Sponsorship     | 450            | 7,211          |
| Sundry                                     | -              | -              |
|                                            | <b>450</b>     | <b>7,211</b>   |
| <b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>    |                |                |
| CWMS                                       | -              | 4,500          |
| Disaster Recovery                          | -              | 62,900         |
| Regional Childcare Desert Advocacy Project | 30,000         | -              |
| Volunteering                               | -              | -              |
| Regional Capacity                          | 40,000         | 40,000         |
|                                            | <b>70,000</b>  | <b>107,400</b> |
|                                            |                |                |
| Commonwealth Government                    | -              | -              |
| State government                           | -              | 62,900         |
| LGA                                        | 70,000         | 44,500         |
| Other                                      | -              | -              |
|                                            | <b>70,000</b>  | <b>107,400</b> |

## NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

### NOTES to and FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30th June 2025

#### Note 3 - EXPENSES

| EMPLOYEE COSTS                                           | 2025           | 2024           |
|----------------------------------------------------------|----------------|----------------|
|                                                          | \$             | \$             |
| Salaries and Wages                                       | 142,643        | 171,614        |
| Employee leave expense                                   | 20,100         | 34,466         |
| Pay in Lieu of Notice                                    | -              | 909            |
| Superannuation                                           | 19,101         | 22,108         |
| Workers' Compensation Insurance                          | 636            | 2,963          |
| Professional Development                                 | 475            | 1,011          |
| FBT                                                      | 3,614          | 6,220          |
| <b>Total Operating Employee Costs</b>                    | <b>186,190</b> | <b>239,291</b> |
| <b>Total Number of Employees</b>                         |                |                |
| <i>(Full time equivalent at end of reporting period)</i> | 0.80           | 1.00           |
| <b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>         |                |                |
| Prescribed Expenses                                      |                |                |
| Auditor's Remuneration                                   | 2,849          | 2,645          |
| Subtotal - Prescribed Expenses                           | <b>2,849</b>   | <b>2,645</b>   |
| Other Materials, Contracts & Expenses                    |                |                |
| Contractors & Consultants                                | 54,172         | 133,005        |
| Legal Expenses                                           | 572            | 0              |
| Unleaded Fuel                                            | 4,595          | 5,362          |
| Other Motor Vehicle Costs                                | 2,929          | 3,378          |
| Members Allowances & Support                             | 5,000          | 5,292          |
| Meetings & Conferences                                   | 2,498          | 2,206          |
| Insurance                                                | 9,681          | 9,839          |
| Rental - Premises                                        | 177            | 195            |
| Advertising                                              | 8,316          | 1,419          |
| Accommodation                                            | 3,033          | 1,046          |
| Airfares, Taxi Fares & Parking                           | 532            | 488            |
| Travel - Reimbursement                                   | 3,135          | 630            |
| Catering & Meals                                         | 2,945          | 14,085         |
| Telephone & Internet                                     | 1,053          | 2,079          |
| IT & Web                                                 | 9,062          | 5,169          |
| Postage/Stationery                                       | 1,297          | 1103           |
| Sundry                                                   | 256            | 874            |
| Subtotal - Other Materials, Contracts & Expenses         | <b>109,251</b> | <b>186,170</b> |
|                                                          | <b>112,100</b> | <b>188,815</b> |
| <b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>       |                |                |
| <b>Depreciation</b>                                      |                |                |
| Motor Vehicle                                            | 3,721          | 2,500          |
| Contents                                                 | -              | -              |
|                                                          | <b>3,721</b>   | <b>2,500</b>   |

**NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**for the year ended 30th June 2025**

| Note 4 - CURRENT ASSETS    |         |         |
|----------------------------|---------|---------|
| CASH & EQUIVALENT ASSETS   | 2025    | 2024    |
|                            | \$      | \$      |
| Cash at Bank               | 22,630  | 36,022  |
| Deposits at Call           | 411,226 | 450,000 |
|                            | 433,856 | 486,022 |
| TRADE & OTHER RECEIVABLES  |         |         |
| Accrued Revenues           | 1,403   | 1,791   |
| Other levels of Government | -       | -       |
| Debtor - General           | 33,100  | -       |
|                            | 34,503  | 1,791   |

## NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

### NOTES to and FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30th June 2025

#### Note 5 – LIABILITIES

|                                            | 2025         |             | 2024          |             |
|--------------------------------------------|--------------|-------------|---------------|-------------|
|                                            | \$           |             | \$            |             |
| TRADE & OTHER PAYABLES                     | Current      | Non-current | Current       | Non-current |
| Goods & Services                           | 50           | -           | 1,068         | -           |
| Payments received in advance               | -            | -           | -             | -           |
| Accrued expenses - employee benefits       | 3,531        | -           | 3,622         | -           |
| Accrued expenses - other                   | 1,450        | -           | 1,972         | -           |
| GST & PAYG                                 | 3,940        | -           | 1,807         | -           |
|                                            | <b>8,971</b> | <b>-</b>    | <b>8,469</b>  | <b>-</b>    |
| <b>PROVISIONS</b>                          |              |             |               |             |
| Employee entitlements - Annual Leave       | 6,519        | -           | 10,031        | -           |
| Employee entitlements - Long Service Leave | -            | -           | 30,130        | -           |
| Superannuation Payable                     | 2,300        | -           | -             | -           |
|                                            | <b>8,819</b> | <b>-</b>    | <b>40,161</b> | <b>-</b>    |

#### Note 6 – RESERVES

| OTHER RESERVES              | 1/07/2024      | Transfers to Reserve | Transfers from Reserve | 30/06/2025     |
|-----------------------------|----------------|----------------------|------------------------|----------------|
| General Reserve             | 269,770        | -                    | -                      | <b>269,770</b> |
| <b>TOTAL OTHER RESERVES</b> | <b>269,770</b> | <b>-</b>             | <b>-</b>               | <b>269,770</b> |
| <i>Comparatives</i>         | 269,770        |                      |                        | 269,770        |

#### 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.*

## NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

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

#### Note 7 - Reconciliation of 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 | 2025<br>\$     | 2024<br>\$     |
|----------------------------------|-------|----------------|----------------|
| Total cash & equivalent assets   | 4     | 433,856        | 486,022        |
| Less: Short-term borrowings      |       | -              | -              |
| Balances per Cash Flow Statement |       | <b>433,856</b> | <b>486,022</b> |

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

|                                                     |                 |                 |
|-----------------------------------------------------|-----------------|-----------------|
| Net Surplus (Deficit)                               | 45,458          | -50,649         |
| Non-cash items in Income Statement                  |                 |                 |
| Depreciation, amortisation & impairment             | 3,721           | 2,500           |
| Net increase (decrease) in unpaid employee benefits | (33,642)        | 5,281           |
|                                                     | 15,537          | (42,868)        |
| Add (Less): Changes in Net Current Assets           |                 |                 |
| Net (increase) decrease in receivables              | (32,711)        | 89,308          |
| Net (increase) decrease in other current assets     | (37,793)        | 909             |
| Net increase (decrease) in trade & other payables   | 2,802           | (65,568)        |
| Net Cash provided used in operations                | <b>(52,165)</b> | <b>(18,219)</b> |

## NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

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

#### Note 8 – Functions

Revenues and expenses have been attributed to the following functions/activities throughout the financial year. The activities of the Association are categorised into the following broad functions:

|    |      |                                              |
|----|------|----------------------------------------------|
| 1  | A    | - Corporate Function                         |
| 2  | P001 | - Regional & Community Sustainability        |
| 3  | P006 | - Disaster & Emergency Management            |
| 4  | P009 | - CWMS & Climate Change Co-ordination        |
| 5  | P017 | - Waste Management Composting                |
| 6  | P022 | - Roads & Transport                          |
| 7  | P027 | - Community Capacity Building                |
| 8  | P028 | - Regional Capacity Building                 |
| 9  | P034 | - N&Y Coastal Management Action Plan         |
| 10 | P038 | - Regional Waste Strategy                    |
| 11 | P040 | - Disability Inclusion Action Plan           |
| 12 | P045 | - Aboriginal Engagement Committee            |
| 13 | P046 | - DCP Pilot Organics Plant                   |
| 14 | P047 | - Regional Childcare Desert Advocacy Project |

NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

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

Note 9 - Financial Indicators

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.

|                                                                                                                                                         | 2025     | 2024     | 2023     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|
| <b>Operating Surplus Ratio</b>                                                                                                                          |          |          |          |
| <u>Operating Surplus</u>                                                                                                                                | 13.1%    | (13.3%)  | (37.1%)  |
| Total Operating Income                                                                                                                                  |          |          |          |
| <i>This ratio expresses the operating surplus as a percentage of total operating revenue</i>                                                            |          |          |          |
| <b>Net Financial Liabilities Ratio</b>                                                                                                                  |          |          |          |
| <u>Net Financial Liabilities</u>                                                                                                                        | (129.7%) | (115.6%) | (151.2%) |
| Total Operating Income                                                                                                                                  |          |          |          |
| <i>Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue</i> |          |          |          |

## NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

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

#### Note 10 – Related Party Disclosures

##### KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Association include the Chief Executive Officer and 15 Mayors/Chairpersons of the constituent Councils. In all Key Management Personnel were paid the following total compensation:

|                                                  | 2025           | 2024           |
|--------------------------------------------------|----------------|----------------|
|                                                  | \$             | \$             |
| <b>CEO</b>                                       |                |                |
| Salaries, allowances & other short-term benefits | 160,804        | 166,637        |
| Post-employment benefits                         | 19,101         | 11,197         |
| Long term benefits                               | 1,559          | -              |
| FBT                                              | 3,614          | 6,220          |
| Termination benefits                             | -              | -              |
| <b>Total CEO</b>                                 | <b>185,078</b> | <b>184,054</b> |
| <b>Chairperson</b>                               |                |                |
| Allowance                                        | 5,000          | 5,292          |
| <b>Total Chairperson</b>                         | <b>5,000</b>   | <b>5,292</b>   |
| <b>Total Key Personnel Remuneration</b>          | <b>190,078</b> | <b>189,346</b> |

##### OTHER RELATED PARTIES

Amounts received from Related Parties during the financial year (exclusive of GST).

|                                         | Received<br>2025 | Outstanding<br>2025 |
|-----------------------------------------|------------------|---------------------|
|                                         | \$               | \$                  |
| The Barossa Council                     | 13,400           | 0                   |
| Barunga West Council                    | 13,400           | 0                   |
| Clare and Gilbert Valleys Council       | 13,400           | 0                   |
| Copper Coast Council                    | 13,400           | 0                   |
| The Flinders Ranges Council             | 13,400           | 0                   |
| Regional Council of Goyder              | 13,400           | 0                   |
| Light Regional Council                  | 13,400           | 0                   |
| Adelaide Plains Council                 | 13,400           | 0                   |
| District Council of Mount Remarkable    | 13,400           | 0                   |
| Northern Areas Council                  | 13,400           | 0                   |
| District Council of Orroroo / Carrieton | 13,400           | 0                   |
| District Council of Peterborough        | 13,400           | 0                   |
| Port Pirie Regional Council             | 13,400           | 0                   |
| Wakefield Regional Council              | 13,400           | 0                   |
| Yorke Peninsula Council                 | 13,400           | 0                   |
| <b>TOTAL</b>                            | <b>201,000</b>   | <b>0</b>            |

##### Description of Services provided to all Related Parties above:

The Association is the peak regional local government organisation that is focused on the interests of its communities. The Association'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.

## **NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION**

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

#### **Note 11 - 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 30th June 2025.

#### **Note 12 - Events Occurring After Reporting Date**

There were no events subsequent to 30th June 2025 that need to be disclosed in the financial statements.

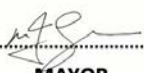
## NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

### ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th June 2025

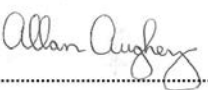
#### CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Northern and Yorke Local Government Association for the year ended 30 June 2025, the Council's Auditor, ATA Audits, 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.

  
.....  
**MAYOR**  
**The Barossa Council**

  
.....  
**MAYOR**  
**Barunga West Council**

  
.....  
**MAYOR**  
**Clare & Gilbert Valleys Council**

  
.....  
**MAYOR**  
**Copper Coast Council**

  
.....  
**MAYOR**  
**The Flinders Ranges Council**

  
.....  
**MAYOR**  
**Regional Council of Goyder**

  
.....  
**MAYOR**  
**Light Regional Council**

  
.....  
**ACTING MAYOR**  
**Adelaide Plains Council**

  
.....  
**MAYOR**  
**District of Mount Remarkable**

  
.....  
**MAYOR**  
**Northern Areas Council**

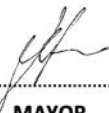
NORTHERN and YORKE LOCAL GOVERNMENT ASSOCIATION

ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30th June 2025

CERTIFICATION OF AUDITOR INDEPENDENCE (Continued)

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Northern and Yorke Local Government Association for the year ended 30 June 2025, the Council’s Auditor, ATA Audits , 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*.

  
.....  
**MAYOR**  
**Port Pirie Regional Council**

  
.....  
**MAYOR**  
**District council of Orroroo Carrieton**

  
.....  
**MAYOR**  
**York Peninsula Council**

  
.....  
**MAYOR**  
**District Council of Peterborough**

  
.....  
**MAYOR**  
**Wakefield Regional Council**

  
.....  
**CHAIR, Northern and Yorke LGA Audit &  
Risk Management Committee**

  
.....  
**CHIEF EXECUTIVE OFFICER**  
**Northern and Yorke Local Government  
Association**

  
.....  
**CHAIRMAN, Northern and Yorke Local  
Government Association**



ATA Audits Pty Ltd  
ABN 98 323 856 209

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Norwood SA 5067

GPO Box 1037  
Adelaide SA 5001

## **INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF MANAGEMENT OF NORTHERN AND YORKE LOCAL GOVERNMENT ASSOCIATION**

### **Opinion**

We have audited the financial report of Northern And Yorke Local Government Association (the Association), which comprises the Statement of Comprehensive Income for the year ended, the Statement of Financial Position as at 30 June 2025 the, the statement of Changes in Equity and the Statement of Cash Flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the accompanying financial report of the Association is prepared, in all material respects, in accordance with the accounting policies described in the notes to the financial statements.

### **Basis for Opinion**

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

### **Emphasis of Matter – Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Board of Management's financial reporting responsibilities and for due diligence purposes. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### **Responsibilities of the Board of Management for the Financial Report**

The Board of Management of the Association are responsible for the preparation of the financial report, and for such internal control as the Board of Management determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board of Management are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

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

### Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Management.
- Conclude on the appropriateness of the Board of Management'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 Association'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 Association to cease to continue as a going concern.

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.

ATA Audits



Tammy Atkins  
Director

14 October 2025  
Adelaide SA



**Contact:**

**Bridget Ransome**  
**Chief Executive Officer**  
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# APPENDIX 5

## Strategic Plan and Annual Business Plan Performance

| Strategic Plan Objective   | Strategic Plan Goal                                                                                    | Strategic Plan Strategy                                                                                                        | Annual Business Plan Objective                                                                                                               | Targets/ Outcome                                                                                       | Achieved Y/N |
|----------------------------|--------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|--------------|
| Social Objective Wellbeing | Goal 1<br>To enhance the quality of life of our community by encouraging health, wellbeing and safety. | 1.1 Youth<br>To promote the services, facilities and programs that will enhance the development of our youth.                  | Support Agencies, and community groups to align youth programs with the State Government Youth Action Plan.                                  | Youth programs aligned with Youth Action Plan through Copper Coast Youth Network and SOS Copper Coast. | N            |
|                            |                                                                                                        |                                                                                                                                | Support, through the Community Support Policy, to provide youth related programs.                                                            | One youth initiative funded annually through the Community Support Policy.                             | Y            |
|                            |                                                                                                        |                                                                                                                                | Support lead agencies and community groups to identify infrastructure requirements specifically related to Youth.                            | Support to provide a Youth inspired infrastructure project.                                            | Partial      |
|                            |                                                                                                        |                                                                                                                                | Support an ongoing traineeship employment program within Councils workforce.                                                                 | Recruit selection and appointment of trainees.                                                         | Y            |
|                            |                                                                                                        | 1.2 Aged<br>To play a lead role in the establishment of a safe and healthy environment for the aged.                           | Advocate and facilitate for the provision of support services to the aged in transport, public safety, housing, and aged care accommodation. | Support services and resourcing requirements identified through HACC.                                  | Partial      |
|                            |                                                                                                        | 1.3 Human Services<br>To assist with facilities and programs to enable the community to access appropriate essential services. | Advocate for the retention and increased provision of health services and facilities.                                                        | Lobby Government Departments and agencies for services and facilities.                                 | Y            |
|                            |                                                                                                        |                                                                                                                                |                                                                                                                                              |                                                                                                        |              |

| Strategic Plan Objective   | Strategic Plan Goal                                                                                    | Strategic Plan Strategy                                                                                                           | Annual Business Plan Objective                                                                                                                          | Targets/ Outcome                                                                                                | Achieved Y/N |
|----------------------------|--------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|--------------|
| Social Objective Wellbeing | Goal 1<br>To enhance the quality of life of our community by encouraging health, wellbeing and safety. | 1.3 Human Services<br>To assist with facilities and programs to enable the community to access appropriate essential services.    | Investigate opportunities for better communication services, including broadband, mobile phone and television within the region                         | Improved communication services throughout the Copper Coast.                                                    | Y            |
|                            |                                                                                                        |                                                                                                                                   | Actively support the retention or attraction to the region of Rural Doctor services.                                                                    | Lobby agencies and Government Departments for Rural Doctor services.                                            | Y            |
|                            |                                                                                                        |                                                                                                                                   | Ensure Council properties and facilities comply with DDA requirements to allow disabled access to services and community participation and integration. | Continue to implement priorities from the DDA action plan.                                                      | Y            |
|                            |                                                                                                        | 1.4 Public Order and Safety<br>To play a lead role in the development of a safe and orderly community for all residents.          | Ensure the Council's transport system of roads, streets and pathways allow safe reliable and efficient transport.                                       | Implement 2024/25 Works program, commitment to upgrade footpaths.                                               | Y            |
|                            |                                                                                                        |                                                                                                                                   | Provision of dog and cat management, pest control, and feral animal control.                                                                            | Quarterly reports of actions to the Council.                                                                    | Y            |
|                            |                                                                                                        |                                                                                                                                   | Be actively involved in the development and implementation of a regional disaster plan.                                                                 | Disaster Plan updated and implemented.                                                                          | Y            |
|                            |                                                                                                        | 1.5 Volunteers<br>Support service clubs and develop volunteering programs that enhance Council services and enrich the community. | Facilitate and continue to support the work of community service clubs and volunteer groups to reduce isolation and promote social capital.             | Community service clubs, Volunteer Resource Centre promoted and volunteer groups actively supported by Council. | Y            |
|                            |                                                                                                        |                                                                                                                                   | Identify and provide recognition of the contribution to the community made by volunteers and community groups.                                          | Community service clubs and volunteer groups recognised by Council.                                             | Y            |

| Strategic Plan Objective               | Strategic Plan Goal                                                                                                            | Strategic Plan Strategy                                                                                                                             | Annual Business Plan Objective                                                                                                             | Targets/ Outcome                                                                                 | Achieved Y/N |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|--------------|
| Environmental Objective Sustainability | Goal 2<br>To responsibly manage the natural and built environment to ensure its sustainability and diversity to the community. | <b>2.1 Planning</b><br>To establish and implement planning and development policies in accordance with legislation, economic and community demand.  | Maximise the benefits and minimise the cost of the new Planning and Design Code implemented in March 2021.                                 | Continue to streamline and improve the State system                                              | Partial      |
|                                        |                                                                                                                                | <b>2.2 Vegetation</b><br>To ensure that mapped areas of conservation significance are protected.                                                    | Liaise with appropriate Government agencies to identify areas of conservation significance                                                 | Support and be involved in agency action plans eg. Landscape Management & Conservation Programs. | Y            |
|                                        |                                                                                                                                |                                                                                                                                                     | Demonstrate a best practice approach to conservation by actively preserving flora and fauna habitats and maintaining biodiversity.         | Identify and preserve areas of biodiversity significance.                                        | Y            |
|                                        |                                                                                                                                |                                                                                                                                                     | Implement a Roadside Management Strategy Program to ensure regular management of roadside areas and native vegetation in the Council area. | Road sides maintained to the required level for adequate fire control and public aesthetics.     | Y            |
|                                        |                                                                                                                                | <b>2.3 Cultural Heritage</b><br>To maintain and protect cultural heritage areas.                                                                    | Prepare and establish a maintenance priority listing for Council owned heritage assets                                                     | Priority listing prepared and monitored.                                                         | Y            |
|                                        |                                                                                                                                | <b>2.4 Infrastructure and Services</b><br>To implement ecologically sustainable programs for development of infrastructure and management of waste. | Deliver Council's annual works program.                                                                                                    | Works program delivered on Budget.                                                               | Y            |
|                                        |                                                                                                                                |                                                                                                                                                     | Review Councils' long term Asset and Infrastructure Management Plan.                                                                       | Plan prepared and adopted by Council.                                                            | Y            |

| Strategic Plan Objective               | Strategic Plan Goal                                                                                                            | Strategic Plan Strategy                                                                                                                       | Annual Business Plan Objective                                                                                                                         | Targets/ Outcome                                                                                           | Achieved Y/N |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|--------------|
| Environmental Objective Sustainability | Goal 2<br>To responsibly manage the natural and built environment to ensure its sustainability and diversity to the community. | <b>2.5 Natural Environment</b><br>To preserve and enhance the natural environment.                                                            | Prepare and implement Management Plans for the foreshores, parks, gardens and open spaces.                                                             | As required, draft Management Plans prepared with initial stages implemented.                              | Y            |
|                                        |                                                                                                                                |                                                                                                                                               | Ensure planning and building controls are sympathetic to the natural environment.                                                                      | Develop & implement policies that preserve flora and fauna habitats and maintain biodiversity as required. | Y            |
|                                        |                                                                                                                                | <b>2.6 Health Management</b><br>To manage the Development health of the community.                                                            | Public food premises maintained to appropriate standards.                                                                                              | Regular inspections undertaken as required.                                                                | Y            |
|                                        |                                                                                                                                | <b>2.7 Traffic Corridors</b><br>To identify appropriate vehicle routes for use as heavy vehicle traffic corridors.                            | Lobby the State Government for road funds to upgrade roads.                                                                                            | Actively seek and prepare applications for funding of road upgrades.                                       | Y            |
|                                        |                                                                                                                                | <b>2.8 Alternative Transport</b><br>To establish and maintain safe routes for pedestrians, cyclists and other modes of alternative transport. | Continue Council's annual works program with a commitment to fund a footpath works program, develop a whole of region footpath implementation program. | Works program delivered on Budget.                                                                         | Y            |
|                                        |                                                                                                                                |                                                                                                                                               | Actively seek grant funds for the establishment of pedestrian and bicycle tracks.                                                                      | Apply for funds and implement works to comply with grant conditions.                                       | Y            |
|                                        |                                                                                                                                | <b>2.9 Traffic Control</b><br>To identify and implement appropriate traffic controls.                                                         | Review speed limits and investigate the provision of traffic calming devices in town centres.                                                          | Continuous monitoring and amending in conjunction with DIT.                                                | Y            |
|                                        |                                                                                                                                | <b>2.10 Road Reserves</b><br>To ensure road reserves are used and managed appropriately.                                                      | Reduce unauthorised uses carried out in road reserves.                                                                                                 | Reduced number of unauthorised activities.                                                                 | Y            |
|                                        |                                                                                                                                | <b>2.11 Public Transport</b><br>To improve public transport and public parking amenities.                                                     | Provide adequate parking for public transport vehicles in appropriate locations.                                                                       | Appropriate parking provided.                                                                              | Y            |

| Strategic Plan Objective               | Strategic Plan Goal                                                                                                            | Strategic Plan Strategy                                                                                                                             | Annual Business Plan Objective                                                                                                  | Targets/ Outcome                                                                                                                                          | Achieved Y/N |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| Environmental Objective Sustainability | Goal 2<br>To responsibly manage the natural and built environment to ensure its sustainability and diversity to the community. | <b>2.11 Public Transport</b><br>To improve public transport and public parking amenities.                                                           | Investigate provision/ linkage of public transport with a community bus service.                                                | Community Transport service operating.                                                                                                                    | Y            |
|                                        |                                                                                                                                | <b>2.12 Sewerage &amp; Waste</b><br>To provide and maintain sewerage and solid waste infrastructure to all our communities.                         | Continue to improve public health and environmental outcomes through the upkeep and establishment of CWMS in the Copper Coast.  | Seek funding support for a CWMS scheme for the coastal properties in North Beach.<br><br>Management of the Kadina Treatment Lagoons in line with the EIP. | Partial      |
|                                        |                                                                                                                                |                                                                                                                                                     | Major waste management processes to ensure EPA and SA Health compliance.                                                        | Waste management processes reviewed and findings implemented.                                                                                             |              |
|                                        |                                                                                                                                |                                                                                                                                                     | Maximise community benefit through the reuse of treated effluent water.                                                         | Monitor the use of reuse water and expand treatment and storage capacity.                                                                                 |              |
|                                        |                                                                                                                                |                                                                                                                                                     | Monitor and limit the impact of waste discharged onto foreshores and the marine environment.                                    | Monitor building site and Marina environments.                                                                                                            |              |
|                                        |                                                                                                                                | <b>2.13 Water Supply</b><br>To facilitate and lobby for a reliable water infrastructure and potable water supply.                                   | Implementation of International Council for Local Environmental Initiatives (ICLEI) Water Campaign.                             | Milestones achieved.                                                                                                                                      | Y            |
|                                        |                                                                                                                                | <b>2.14 Foreshores</b><br>To encourage conservation, management and appropriate utilisation of our foreshores.                                      | Actively seek external funding to enhance management and restoration of foreshore areas and coastal land.                       | Continued improvement of foreshore areas and beach access.                                                                                                | Y            |
|                                        |                                                                                                                                | <b>2.15 Stormwater</b><br>To reduce the impact of flooding on people and their property through effective stormwater infrastructure and management. | Continue Council's annual works program with a commitment to fund maintenance and construction of storm water drainage systems. | Works program delivered on Budget.                                                                                                                        | Y            |

| Strategic Plan Objective               | Strategic Plan Goal                                                                                                            | Strategic Plan Strategy                                                                                                                                                            | Annual Business Plan Objective                                                                                                                                                             | Targets/ Outcome                                                                      | Achieved Y/N |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--------------|
| Environmental Objective Sustainability | Goal 2<br>To responsibly manage the natural and built environment to ensure its sustainability and diversity to the community. | <b>2.15 Stormwater</b><br>To reduce the impact of flooding on people and their property through effective stormwater infrastructure and management.                                | Development and implementation of “whole of area” Stormwater Management Plans.                                                                                                             | Manage storm water through technically endorsed management plants (SMP's)             | Y            |
|                                        |                                                                                                                                | <b>2.16 Public Facilities &amp; Council property</b><br>To facilitate continual improvement of Council assets and maintenance of Council property.                                 | Continue Council's annual works program with a commitment to fund Parks & Reserves Maintenance.                                                                                            | Works program delivered on Budget, with the inclusion of one toilet upgrade per year. | Y            |
| Economic Objective Prosperity          | Goal 3<br>To facilitate economic prosperity, balanced growth and the enhancement of the Copper Coast.                          | <b>3.1 Investment &amp; Employment</b><br>To facilitate local economic growth fostering job opportunities for those seeking employment.                                            | Actively seek and facilitate the attraction of new industries that value-add to the local economy.                                                                                         | Work in conjunction with the RDA to attract industry to the Copper Coast.             | Y            |
|                                        |                                                                                                                                |                                                                                                                                                                                    | Develop appropriate planning amendments to meet industrial/ commercial demand.                                                                                                             |                                                                                       | N            |
|                                        |                                                                                                                                | <b>3.2 Tourism &amp; Area Promotion</b><br>Improve and increase the marketing and development of the area as a destination for visitors and potential residents.                   | Upgrade and modernise the tourism attractions in each town, foreshores, car parks, parks and gardens, public amenities etc, by making Council's properties community and tourist friendly. | Works undertaken within Council budget allocation.                                    | Y            |
|                                        |                                                                                                                                | <b>3.3 Industry &amp; Commerce</b><br>To establish a relationship with the business community and develop economic strategies to enhance existing businesses and attract new ones. | Work with community leaders and lead agencies to identify and remove impediments to growth and development.                                                                                | Regularly meet with key stake holders in the community.                               | Partial      |

| Strategic Plan Objective        | Strategic Plan Goal                                                                                                                        | Strategic Plan Strategy                                                                                                                                               | Annual Business Plan Objective                                                                                                             | Targets/ Outcome                                                                                             | Achieved Y/N |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|--------------|
| Cultural Objective Opportunity  | Goal 4<br>To promote community identity by supporting rich lifestyle experiences including arts, heritage, culture and leisure activities. | <b>4.1 Sport &amp; Recreation</b><br>To facilitate a diverse range of quality sporting venues with recreational opportunities for all ages and abilities.             | Work with local sport and recreation groups to ensure the range of activities and venues provided is meeting the changing community needs. | Economic Development & Community Engagement Coordinator regularly meets with clubs to discuss opportunities. | Y            |
|                                 |                                                                                                                                            | <b>4.2 Leisure</b><br>Facilitate accessible, available and enjoyable open spaces for leisure.                                                                         | Community has opportunity to access and enjoy open spaces.                                                                                 | Works undertaken to improve open spaces within Council budget allocation                                     | Y            |
|                                 |                                                                                                                                            | <b>4.3 Cultural &amp; Events</b><br>Provide opportunities for events and services and promote cultural and heritage aspects of the area.                              | Work with community groups to assist with the attraction and to provide facilitation of events and programs.                               | Active Council involvement in events and program delivery.                                                   | Y            |
| Governance Objective Leadership | Goal 5<br>To provide leadership and ensure community resources are managed efficiently and effectively.                                    | <b>5.1 Communications &amp; Public Relations</b><br>To promote a positive Council image and ensure effective communication and consultation with the community.       | Facilitate opportunities for the community to become involved in decision making and advocacy on local issues.                             | Regular communication with Community Groups.                                                                 | Y            |
|                                 |                                                                                                                                            | <b>5.2 Finance</b><br>To have open accurate and effective financial management.                                                                                       | Review the Long Term Financial Plan.                                                                                                       | LTFP implemented and reviewed.                                                                               | Y            |
|                                 |                                                                                                                                            |                                                                                                                                                                       | Provide a sufficient level of financial resources and facilities to ensure the delivery of Council services                                | Council Budget delivered on time and on target.                                                              | Y            |
|                                 |                                                                                                                                            | <b>5.3 Legislation</b><br>To adhere to the requirements of the Local Government Act 1999 regulations and other legislation that influences the operations of Council. | Provide training to ensure all Elected Members and staff are fully appraised of legislative responsibilities.                              | Two Elected Member training sessions conducted, with provision for individual training as required.          | Y            |
|                                 |                                                                                                                                            |                                                                                                                                                                       | Review Council Policies and make available on Council website.                                                                             | Policies reviewed as required.                                                                               | Partial      |

| Strategic Plan Objective           | Strategic Plan Goal                                                                                     | Strategic Plan Strategy                                                                                                                                                                            | Annual Business Plan Objective                                                                                                                                                                                                                                                                           | Targets/ Outcome                                                                                              | Achieved Y/N |
|------------------------------------|---------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|--------------|
| Governance Objective<br>Leadership | Goal 5<br>To provide leadership and ensure community resources are managed efficiently and effectively. | 5.4 Leadership<br>To provide effective leadership and direction through open and accountable local government.                                                                                     | Work with State and Australian Local Government Associations and neighbouring Councils to develop a campaign to deal with the issues of financial sustainability of Local Government, including the distribution of tax revenue, cost shifting, inadequate statutory fees and increasing service demand. | Active involvement with ALGA, LGA, LEGATUS and Yorke Peninsula Councils Alliance.                             | Y            |
|                                    |                                                                                                         |                                                                                                                                                                                                    | Facilitate and work with the community and representative groups to ensure sustainable growth and development.                                                                                                                                                                                           | Meet regularly with key stake holders.                                                                        | Y            |
|                                    |                                                                                                         | 5.5 Administration<br>To provide a responsible and responsive administrative service to Council and the community.                                                                                 | No qualifications on Financial Audit report.                                                                                                                                                                                                                                                             | No unexplained qualifications on Audit reports.                                                               | Y            |
|                                    |                                                                                                         |                                                                                                                                                                                                    | Provide a responsive customer service that is relevant to the community's needs, undertake community satisfaction survey.                                                                                                                                                                                | No complaints upheld by Ombudsman.                                                                            | Y            |
|                                    |                                                                                                         |                                                                                                                                                                                                    | Implement an appropriate Organisational Development structure supported by effective human resource management tools and practices.                                                                                                                                                                      | Organisational Development structure reviewed and efficient Organisational Development practices implemented. | Y            |
|                                    |                                                                                                         | 5.6 Risk Management<br>To ensure the effective management of all types of risk across Council's operations to minimise risks to Council, the Health and Safety of its workforce and the community. | Work with LG Risk Management Services to ensure all risks are identified and mitigated in an efficient manner.                                                                                                                                                                                           | Risk Management framework reviewed.                                                                           | Y            |
|                                    |                                                                                                         |                                                                                                                                                                                                    | Ensure safe work practices through implementation and management of the Work Health and Safety Policy and Risk Management Policies and Procedures.                                                                                                                                                       | Provision of a safe workplace with minimal Lost Time Injuries (LTI).                                          | Y            |

# APPENDIX 6

## Confidential Items Register

### CONFIDENTIAL ITEMS RELEASED 2024/2025

| Meeting Date      | Item Title                                                                                                                          | Description                                | Nature of Confidentiality         | Date Released / Council resolution number |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|-------------------------------------------|
| 5th March 2025    | Capella's Restaurant                                                                                                                | Contribution to Council's Car Parking Fund | Section 90(2) and 90(b)(i)(ii)    | Released 13th March 2025                  |
| 5th February 2025 | Chief Executive Officer Annual Review 2025                                                                                          |                                            | Section 90(2) and 90(3)(a)        | Released when public minutes released     |
| 15th January 2025 | Execution of Documents / Application of Seal                                                                                        | Allotment 91 Forster Street, Kadina        | Section 90(2) and 90(3)(a)        | Upon Settlement                           |
| 6th November 2024 | Lawrence Street Retention Dam                                                                                                       |                                            | Section 90(2) and 90(3)(b)(i)(ii) | Released 13th March 2025                  |
| 6th November 2024 | Wallaroo Shores Development                                                                                                         |                                            | Section 90(2) and 90(3)(h)        | No documents or resolution to release.    |
| 14th October 2024 | Request for Naming of Community Facility                                                                                            |                                            | Section 90(2) and 90(3)(a)        | After 31st October 2024. Released         |
| 2nd October 2024  | Chief Executive Officer Annual Review 2024                                                                                          |                                            | Section 90(2) and 90(3)(a)        | Released 3rd October 2024                 |
| 2nd October 2024  | Election of Local Government Finance Authority Representative Members of the Board of Trustees                                      |                                            | Section 90(2) and 90(3)(a)        | Released 3rd October 2024                 |
| 2nd October 2024  | Election of the Northern and Yorke Regional Group Representatives to the South Australian Regional Organisation of Councils (SAROC) |                                            | Section 90(2) and 90(3)(a)        | Released 3rd October 2024                 |

| Meeting Date       | Item Title                                                                      | Description                         | Nature of Confidentiality         | Date Released / Council resolution number |
|--------------------|---------------------------------------------------------------------------------|-------------------------------------|-----------------------------------|-------------------------------------------|
| 2nd October 2024   | Election of the Local Government Association of SA's President                  |                                     | Section 90(2) and 90(3)(a)        | Released 3rd October 2024                 |
| 2nd October 2024   | Position of Independent Members on the Audit and Risk Committee                 |                                     | Section 90(2) and 90(3)(a)        | Released 3rd October 2024                 |
| 6th March 2024     | Hawke Holiday Park Moonta                                                       | Deed of Consent                     |                                   | Released 1st July 2024                    |
| 6th December 2023  | Purchase of Commercial Land                                                     |                                     | Section 90(2) and 90(3)(b)(i)(ii) | Released 6th December 2024                |
| 6th September 2023 | Chief Executive Officer                                                         | Code of Conduct                     | Section 90(2) and 90(3)(a)        | Released 6th September 2024               |
| 6th September 2023 | Wallaroo Shores Eatery Lease                                                    |                                     | Section 90(2) and 90(3)(b)(i)(ii) | Released 6th September 2024               |
| 2nd August 2023    | Moonta Bay Kiosk                                                                |                                     | Section 90(2) and 90(3)(b)(i)(ii) | Released 2nd August 2024                  |
| 2nd November 2022  | Wallaroo Swimming Enclosure                                                     |                                     | Section 90(2) and 90(3)(h)        | Released 2nd November 2023                |
| 5th October 2022   | Hedonbar Proposal                                                               |                                     | Section 90(2) and 90(3)(d)(i)(ii) | Released 5th October 2024                 |
| 5th September 2022 | Application for Rate Rebate                                                     |                                     | Section 90(2) and 90(3)(a)        | Released 5th September 2024               |
| 5th September 2022 | Hawke Holiday Park Moonta                                                       | Right of Entry (Business and Goods) | Section 90(2) and 90(3)(d)(i)(ii) | Released 5th September 2024               |
| 5th September 2022 | Copperclub Golf Club                                                            | Loan Repurpose Request              | Section 90(2) and 90(3)(d)(i)(ii) | Released 5th September 2024               |
| 3rd August 2022    | Wallaroo Holiday Park                                                           |                                     | Section 90(2) and 90(3)(a)        | Released 3rd August 2024                  |
| 6th July 2022      | Industrial Land                                                                 |                                     | Section 90(2) and 90(3)(d)(i)(ii) | Released 7th July 2024                    |
| 6th July 2022      | Council Land                                                                    |                                     | Section 90(2) and 90(3)(b)(i)(ii) | Released 7th July 2024                    |
| 6th April 2022     | LG Act 1999, Chapter 10 Rates & Charges - Sale of land for non-payment of Rates | Lot 91 Forster Street, Kadina       | Section 90(2) and 90(3)(a)        | Released March 2025                       |
| 1st September 2021 | Kadina Caravan Park                                                             |                                     | Section 90(2) and 90(3)(d)(i)(ii) | Released 1st September 2024               |
| 7th July 2021      | Lease Extension Proposal                                                        | Moonta Bay Caravan park             | Section 90(2) and 90(3)(d)(i)(ii) | Released 7th July 2024                    |

# OPERATIVE CONFIDENTIAL ITEMS 2024/2025

| Meeting Date      | Item Title                                          | Description                               | Recommendation for Release          | Due for Release   | Date Released/<br>Council resolution no. |
|-------------------|-----------------------------------------------------|-------------------------------------------|-------------------------------------|-------------------|------------------------------------------|
| 2nd April 2025    | Copper Coast Child and Family Centre                |                                           | C105:0425 - (Page 4896) - 12 months | 2nd April 2026    |                                          |
| 2nd April 2025    | Wallaroo Shores Estate                              |                                           | C102:0425 - (Page 495) - 12 months  | 2nd April 2026    |                                          |
| 5th March 2025    | Copper Coast Child and Family Centre                |                                           | C82:0325 - (Page 4884) - 12 months  | 5th March 2026    |                                          |
| 5th March 2025    | Wallaroo Shores Estate                              |                                           | C76:0325 (page 4883) - 12 months    | 5th March 2026    |                                          |
| 5th February 2025 | Wallaroo Shores Development                         |                                           | C44:0225 - (Page 4871) - 12 months  | 5th February 2026 |                                          |
| 15th January 2025 | Contractual Matters                                 | Trans Tasmin Energy Group (TTEG) Lighting | C25:0125 - (Page 4863) - 12 months  | 15th January 2026 |                                          |
| 15th January 2025 | North Beach Sewer Extension                         |                                           | C22:0125 - (Page 4862) - 12 months  | 15th January 2026 |                                          |
| 15th January 2025 | Moonta Mines Precinct                               | Local Heritage Site                       | C18:0125 - (Page 4861) - 12 months  | 15th January 2026 |                                          |
| 4th December 2024 | Moonta Gateway Site - Blanche/Blyth Terrace, Moonta |                                           | C296:1224 - (Page 4849) - 12 months | 4th December 2025 |                                          |
| 4th December 2024 | Wallaroo Swimming Enclosure                         |                                           | C293:1224 - (Page 4849) - 12 months | 4th December 2025 |                                          |
| 3rd July 2024     | Lawrence Street Stormwater Management               |                                           | C155:0625 - (page 4915) - 12 months | 3rd July 2026     |                                          |
| 3rd July 2024     | Contractual Matters - TTEG Lighting                 |                                           | C153:0625 - (page 4914) - 12 months | 3rd July 2026     |                                          |
| 3rd July 2024     | Wallaroo Shores Development                         |                                           | C151:0625 - (page 4914) - 12 months | 3rd July 2026     |                                          |

| Meeting Date      | Item Title                                 | Description                                | Recommendation for Release                | Due for Release   | Date Released/<br>Council resolution no. |
|-------------------|--------------------------------------------|--------------------------------------------|-------------------------------------------|-------------------|------------------------------------------|
| 6th March 2024    | Council Land                               | Corner Blyth/<br>Blance Terrace,<br>Moonta | C88:0325 (Page 4887) - 12 months          | 6th March 2026    |                                          |
| 6th March 2024    | Wallaroo Swimming Enclosure                |                                            | C86:0325 (page 4886) - 12 months          | 6th March 2026    |                                          |
| 6th March 2024    | Contractual Matters                        | TTEG Lighting                              | C84:0325 (page 4885) - 12 months          | 6th March 2026    |                                          |
| 6th December 2023 | Wallaroo Shores                            |                                            | C304:1224 - (Page 4852) - 12 months       | 6th December 2025 |                                          |
| 4th October 2023  | Lot 32 Frances Terrace, Kadina             |                                            | C248:1024 (page 4826) - 12 months         | 4th October 2025  | Released 4th October 2025                |
| 2nd August 2023   | Lot 32 Frances Terrace, Kadina             |                                            | C183:0725 (page 4924) - 12 months         | 2nd August 2026   |                                          |
| 5th July 2023     | Industrial land                            |                                            | C149:0625 - (Page 4913) - 12 months       | 5th July 2026     |                                          |
| 7th June 2023     | Wallaroo Shores Development                |                                            | C143:0625 - (page 4911) - 12 months       | 7th June 2026     |                                          |
| 5th April 2023    | Wallaroo Shores Development                |                                            | C209:0425 - (Page 4897/ 4898) - 12 months | 5th April 2026    |                                          |
| 5th April 2023    | Contract Matters                           |                                            | C107:0425 - (page 4897) - 12 months       | 5th April 2026    |                                          |
| 1st March 2023    | Wallaroo Shores Development                |                                            | C54:0225 - (Page 4874) - 12 months        | 1st March 2026    |                                          |
| 1st March 2023    | Council Land                               | Corner Blyth/<br>Blance Terrace,<br>Moonta | C52:0225 (Page 4874) - 12 months          | 1st March 2026    |                                          |
| 11th January 2023 | Wallaroo Swimming Enclosure                |                                            | C308:1224 - (Page 4854) - 12 months       | 11th January 2026 |                                          |
| 11th January 2023 | Local Government Sector Electricity Tender |                                            | C306:1224 - (Page 4853) - 12 months       | 11th January 2026 |                                          |
| 7th December 2022 | Council Land                               | Lot 32 Frances Tce, Kadina                 | C300:1224 - (Page 4851) - 12 months       | 7th December 2025 |                                          |

| Meeting Date       | Item Title                    | Description                                                  | Recommendation for Release             | Due for Release    | Date Released/<br>Council resolution no. |
|--------------------|-------------------------------|--------------------------------------------------------------|----------------------------------------|--------------------|------------------------------------------|
| 7th December 2022  | Wallaroo Shores Development   |                                                              | C302:1224 - (Page 4852) - 12 months    | 7th December 2025  |                                          |
| 7th December 2022  | Contractual Matters           |                                                              | C298:1224 - (Page 4850) - 12 months    | 7th December 2025  |                                          |
| 5th September 2022 | Freehold Land, Kadina         | Lot 32 Frances Terrace, Kadina                               | C216:0924 - (page 4812) - 12 months    | 5th September 2025 | Released 5th September 2025              |
| 6th August 2022    | Wallaroo Swimming Enclosure   |                                                              | C147:0625 - (Page 4912) - 12 months    | 7th July 2024      |                                          |
| 19th January 2022  | Wallaroo Shores Development   |                                                              | C30:0125 (page 4864) - 12 months       | 19th January 2026  |                                          |
| 3rd November 2021  | Council Freehold Land, Kadina | Lot 32 Frances Terrace, Kadina                               | C246:1024 (page 4825) - 12 months      | 3rd November 2025  | Released 3rd November 2025               |
| 3rd November 2021  | Wallaroo Swimming enclosure   |                                                              | C244:1024 (page 4824) - 12 months      | 3rd November 2025  |                                          |
| 6th October 2021   | Contractual Matters           |                                                              | C242:1024 (page 4824) - 12 months      | 6th October 2025   |                                          |
| 6th October 2021   | Wallaroo Shores Development   |                                                              | C240:1024 (page 4823) - 12 months      | 6th October 2025   |                                          |
| 7th July 2021      | Contractual Matters           |                                                              | C145:0625 - (page 4912) - 12 months    | 7th July 2026      |                                          |
| 3rd March 2021     | Prudential Report             | Council Freehold Land, Kadina - (Lot 32 Frances Tce, Kadina) | C50:0225 (Page 4873) - 12 months       | 3rd March 2026     |                                          |
| 3rd June 2020      | Prudential Report             | Council Freehold Land, Kadina - (Lot 32 Frances Tce, Kadina) | C130:0525 - until settlement finalised | 3rd June 2026      |                                          |
| 12th March 2020    | Wallaroo Swimming Enclosure   |                                                              | C48:0225 (page 4872) - 12 months       | 12th February 2026 |                                          |
| 12th March 2020    | Council Freehold Land, Kadina | Lot 32 Frances Tce, Kadina                                   | C46:0225 (page 4872) - 12 months       | 12th February 2026 |                                          |



## Copper Coast Council

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