



# COPPER COAST COUNCIL 2020-2021 ANNUAL REPORT

*lifestyle location of choice*

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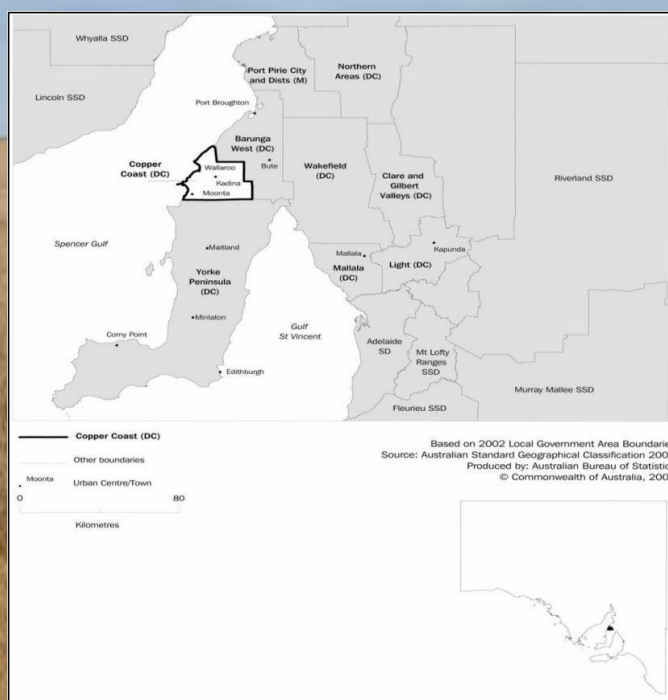


# Forward

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

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

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



# Message from the Mayor

**Roslyn Talbot**

*'Copper Coast is the Lifestyle Location of Choice. The people make the Copper Coast what it is. Any time the call is put out for help, it is always answered.'*



South Australia, like many other parts of the country, has had to continue to deal with COVID-19 restrictions throughout the year. Copper Coast has had to face many ongoing challenges as we deal with living during this pandemic.

Residents have been able to enjoy most outdoor events and many outdoor spaces in our area. Businesses have been getting back to pre-COVID trade, community groups have been celebrating milestones, and sporting clubs were back in action providing a healthy environment for people of all ages and abilities.

The Council was also pleased that it had been able to reintroduce many of its popular events, activities and services that brought neighbours and friends together to help build a sense of community.

Openings for projects were held and it was pleasing to see the completion of many projects related to the Drought Community Extension program funding. The Timaru Park upgrade, the access ramp at Johnsons Cove and the extension at the Community Shed at Moonta were projects that were driven by our community. Working collaboratively with Council, we have seen great outcomes and they have benefited from this grant funding.

Events were underway in late summer with Australia Day celebrations followed by a very successful Masters Games and the biennial Kernewek Lowender were all held adhering to safety protocols and COVID-19 management plans ensuring our community was safe.



After many years of planning and researching, we have now extended our education precinct to include the Copper Coast University Centre. It is no longer necessary to leave the Copper Coast to receive supported University study and we look forward to all residents having access to University Education in the Copper Coast, combining study with other life commitments, ensuring study is available to all. I look forward to watching this facility grow and prosper.

Copper Coast Council is continuing to work towards upgrading its ageing infrastructure and with the commencement of the Bay Road upgrade, we look forward to this main thoroughfare being upgraded to the standard deserving of the road to one of our major residential and tourist centres.

The cost of waste not only economically, but also to the environment, is ever increasing. As a Council, we believe we have worked towards being leaders in this area. The new year will see the implementation for major waste reform for the Copper Coast. This reform will lead us into the future ensuring that we are protecting our environment and making some huge cost savings. With change often comes resistance, but I am confident the residents and visitors to the Copper Coast will embrace this change and alter their habits and how they deal with waste, making sure our new waste system is a success and continues to evolve.

Copper Coast is the Lifestyle Location of Choice. The people make the Copper Coast what it is. Any time the call is put out for help, it is always answered. Volunteers are always there ready to roll up their sleeves and do

what is asked. Community groups work with us to grow facilities, run events and attractions that lure the visitors to the Copper Coast. Together we will continue to enjoy all that the Copper Coast has to offer.



Roslyn Talbot  
Mayor

# Message from the Chief Executive Officer

**Russell Peate**

*“The Copper Coast Council area continues to grow in population with a great future for residents, visitor, tourists, businesses and the community.”*



In the 2019/2020 Annual Report, I indicated that we would work together with our communities to jointly achieve projects and services. Council, my team and I have tried to do this over the last two years.

COVID-19 has certainly not made it easy, but we have still seen many projects commence or be completed over the last 12 months that the community have wanted to see undertaken. These have included the Moonta Town Hall, Wallaroo Town Hall, Kadina Lagoons, Kadina CBD Audio/Smart Technology, Cemetery Management, Wallaroo Illuminart, Paskeville Water Storage, Bay Road, Moonta Bay, Victoria Square Plaza, Wallaroo Dog Park, Resource Recovery Weighbridge, Kadina Airport and North Beach Sand Drift Management works.

Congratulations to the Town of Moonta being voted the South Australia's Top Tourism Town. This prestigious accolade recognises an established town (population over 5,000) that offers outstanding visitor experiences and is committed to working collectively to increase visitation to its region. Fellow Copper Coast town Wallaroo was also one of the 32 finalists in the running.

As the Lifestyle Location of Choice, we also host a number of events and functions. Over the last 12 months, these have included the SA Masters Games, Copper Coast Bowls Fest, Pink Week, Tourism Industry Restart

Conference, Opening of the Wallaroo Silo Light Show (Wallaroo Illuminant), Community Grants BBQ lunch, Australia Day and Citizen of the Year Awards, Yorke Peninsula Field Days BBQ and Kernewek Lowender Festival. I would particularly like to thank all of the coordinators, volunteers and my Council team that worked so hard to make the SA Masters Games in the Copper Coast the success they were. The SA Masters Games have been held as I understand for 25 years. The Copper Coast had 1651 participants—the largest in the history on the Games.

We have also undertaken a number of other projects, including the upgrade of the Ellen Street Carpark, Pedestrian Crossing in George Street, Moonta, the introduction of Business Food Organics and Green Organics Waste System, working with the National Trust of South Australia regarding a project plan for the Federal Government funding received for the upgrade of the Moonta Mines precinct, working with the Committee of the Sir Richard Williams RAAF Centenary Celebrations, which have now been postponed until 15th November 2021, the development of a 5 Year Transport Plan outlining roads to be resealed, reconstructed, footpaths, stormwater drainage and some re-sheeting and some roads within the defined town boundaries that may be sealed.

We will continue to progress a commercial resolution and financial settlement of the Wallaroo Swimming Enclosure, which involves five separate parties. The Copper Coast University Centre has 27 users with 8 enrolled students. The Coordinator Sue Barry and Student Support Officer Kayla Perry continue to work hard at

promoting this new facility and attracting more students. We continue to advocate for a road exchange with the State Government (Department Infrastructure and Transport) to enable the upgrade of the Wallaroo Entrance Road.

The Copper Coast Council also works in association with our neighbouring Councils—Yorke Peninsula and Barunga West—and have undertaken a Regional Disability Access Inclusion Plan, Regional Public Health Plan and share a Regional Field Officer as well as resource sharing for some services.

The Copper Coast Council area continues to grow in population with a great future for residents, visitors, tourists, businesses and the community. We continue to try our best to work with our communities to ensure that the Copper Coast Council remains South Australia's Lifestyle Location of Choice.



Russell Peate  
**Chief Executive Officer**



## Elected Members



Back Row L-R: David Woodforde, Bruce Schmidt, Brent Walker, Neil Sawley and Peter Oswald.  
Front Row L-R: Margaret Pope (Deputy Mayor), Dean Rodda, Roslyn Talbot (Mayor), Tim Love and Catherine Vluggen.

Resignations received from David Woodforde in November 2020 and Tim Love in March 2021.

New Elected Members - sworn in on 24<sup>th</sup> June 2021



Peter Sims



Sandra Paddick

# Executive Services

## The Area in Focus

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



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

Located in the Copper Coast region are the Peninsula's three largest urban centres of Kadina, Moonta and Wallaroo. Smaller towns and

settlements are located throughout the Council area, including the coastal towns of Port Hughes, North Beach and Moonta Bay and the rural settlement of Cunliffe and Paskeville—home of the renowned Yorke Peninsula Field Days.

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

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

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

The region has well-developed transport and communication networks, together with a soundly established business and service infrastructure. In recent years, there has been strong growth in the health

and community services, clerical, sales and services, professional and associated professional occupation sectors.

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

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

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

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

Numerous active and passive cultural pursuits are supported by the region's many facilities, including libraries, galleries, performing arts, historical

buildings, local histories and museums. The Ascot Theatre in Kadina is a Cinema, Art and Community Gallery, where display facilities have been developed in the former public library to provide a permanent home for the Kernewek Lowender Art Collection. The Moonta Gallery of the Arts continues to display art exhibitions each month.

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

The Farm Shed Museum and Tourism Centre in Kadina provides excellent visitor information services, supporting the region's tourism aspirations, while the 18 hole putt putt course adds another element to the fantastic Copper Coast Information Centre.

Tourism continues to be bolstered with the Splash Town water park (Moonta), established dog parks in Kadina and Wallaroo, with Moonta's progressing, and our permanent nightly Wallaroo Silo Light Show.

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



## The Council

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

Formed in May 1997 through the amalgamation of the District Council of Northern Yorke Peninsula and the Corporation of the Town of Wallaroo, the Council area was divided into four wards and was represented by a Mayor and 10 Councillors. Since the election in 2010, the ward structure was abolished and the elected members now represent the electorate in its entirety. An Elector Representation Review was conducted in 2016/2017, with the final report being adopted in June 2017. As a result of this review, it was resolved to reduce the number of Elected Members from 10 to 9 following the 2018 Council Elections. The next Elector Representation Review will be undertaken and adopted on or before October 2024.

The Council covers an area of some 773 square kilometres, servicing a population of approximately 14,650 people and around 400,000 visitors annually. The overall South Australian population trends indicate a slight growth rate, while the Council's growth rate is higher than the State and the majority of Council areas, with the trend expected to continue.

Further residential developments in Kadina, Port Hughes, North Beach, Wallaroo Shores and Moonta/Moonta Bay are also indicators for potential

population growth and demographic shifts for the region. The Copper Coast is one of the fastest growing regions in the State.

## Decision Making Structure

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

There is also an **Audit Committee**, which plays an important part in Council's financial governance structure. This Committee is a Section 41 Committee and is comprised of 3 Elected Members and 2 Independent Members from the public who have recent skills and relevant financial, business, accounting, risk management and/or internal audit experience. There are a minimum of 4 scheduled meetings per year, with other meetings being held as required.

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

Every meeting of the Council, Audit Committee and the Council Assessment Panel (CAP) are open to the public to attend. However, an order may be made under Section 90(2) of the LGA 1999 to exclude the public

from attendance at so much of a meeting as is necessary to receive, discuss or consider in confidence certain prescribed matters.

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

The Agendas, together with the accompanying reports and

correspondence, are placed on display no less than three days prior to the meetings for the public to access, except confidential items.

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

## Full Council

The following is the record of attendance at Council Meetings for the Elected Members for the 2020/21 financial year for Council.

	Meetings Attended (out of 12)	Leave of Absence Granted	Apology Recorded	Non- attendance	Total
Mayor Roslyn Talbot	12	-	-	-	12
Cr. Tim Love**	3	2	4	-	9
Cr. Peter Oswald	12	-	-	-	12
Cr. Margaret Pope	11	-	1	-	12
Cr. Dean Rodda	12	-	-	-	12
Cr. Neil Sawley	12	-	-	-	12
Cr. Bruce Schmidt	11	-	1	-	12
Cr. Catherine Vluggen	12	-	-	-	12
Cr. Brent Walker	10	1	1	-	12
Cr. David Woodforde*	2	-	3	-	5

\* Note - Cr. Woodforde resigned in November 2020

\*\* Note - Cr. Love resigned in March 2021

## Audit Committee

The following is the record of attendance of Audit Committee Members for the 2020/21 financial year.

	Meetings Attended (out of 4)	Leave of Absence Granted	Apology Recorded	Non- attendance	Total
Cr. Bruce Schmidt (Chair)	4	-	-	-	4
Cr. Neil Sawley *	0	-	1	-	1
Mr. Ian Monger (Independent Member)	4	-	-	-	4
Mr. Tony Symons (Independent Member)	3	-	1	-	4
Mayor Roslyn Talbot	3	-	1	-	4
Cr. Peter Oswald **	3	-	-	-	3

\* Note - Cr. Sawley's term concluded in December 2021

\*\* Note - Cr. Oswald's term commenced in December 2021

## Council Assessment Panel

The following is the record of attendance of Members for the Council Assessment Panel for the 2020/21 financial year.

	Meetings Attended (out of 8)	Leave of Absence Granted	Apology Recorded	Non- attendance	Total
John Brak (Chair)	7	-	1	-	8
Cr. Roslyn Talbot	7	-	1	-	8
Stephen Horsell	8	-	-	-	8
Mark Weedon *	6	-	-	-	6

\* Note - Mark Weedon resigned from the Council Assessment Panel in March 2021



## Council Financial Resources

A full audited copy of the General Purpose Financial Reports for the year ended 30<sup>th</sup> June 2021, pursuant to the Local Government Act 1999 - Section 131, is included under Part 2 of this report.

Council returned an operating surplus for the 2020/2021 financial year of \$3,918,000. After asset disposal and fair value adjustments, other capital income and revaluation adjustments, the reported net surplus increased to \$5,366,000.

The operating result this year has delivered a surplus due to a number of factors and the most material being that Commonwealth Funding received for Uni Hub and the drought projects. Also, reporting a significant self-generated income derived from Caravan Park due to impact of border restrictions along with regulatory income associated with building and construction thanks to government's building incentive grant.

The Commonwealth Government during June 2021 again forwarded to Councils their funding under the Financial Assistance Grants Scheme 50% of their 2020/21 allocation, which was \$1,118k. Under the Accounting Standards, this income is to be reported in the year of receipt and therefore inflates the Grants, Subsidies, Contributions received for the 2020/21 financial year and also will impact on the 2021/22 year.

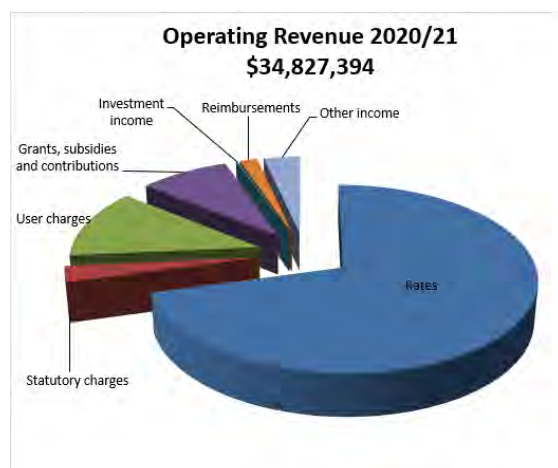
The physical resources received free of charge is infrastructure that Council assumes the ownership, care and control of. These assets transfer from Developers to Council, however, they increase operating expenditure, especially in regards to depreciation and maintenance expenditure in future years. During the financial year to 30 June 2021 there were no assets transferred.

Due to work completed and a revaluation of the landfill provision a reduction in this provision has seen \$625k of other income. A reduction in the provision sees income reported as to create the provision in previous years this would have been an expense in the year the provision was created.

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

## Operating Income

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



Rate income increased compared to the previous year of 2019/20 due to general rate increases and also the interest associated with the outstanding balance of rates debtors for the once off raising of the Wallaroo Shores Separate Rate. Interest penalties are now being received on the outstanding balance of this rate and this is reported as rate income "Penalties for Late Payment" and with fines and interest on outstanding general rates and charges.

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

High user charges are also noticeable during 2020/21. Particularly, one positive impact by Covid border restrictions had seen a major growth in the Caravan park revenue by \$1mil due to a surge in demand for alternative local travel.

Investment income decreased in line with trend. Previous trends were that this income has been reducing as a result of the debt funded position Council has taken for the large community projects. All funds surplus to existing cashflow needs are invested into short term accounts to risk manage the interest rate payments.

Operating grant income was slightly up attributable to new funding for Uni Hub grant. Likewise, grant funds received specifically for new or upgraded assets increased significantly.

2020/21 Financial Assistance Grants were again paid in advance in June 2021 and the total advance payment was \$1,118k. This has an impact on the operating income reporting in both the current reporting period and the upcoming years.

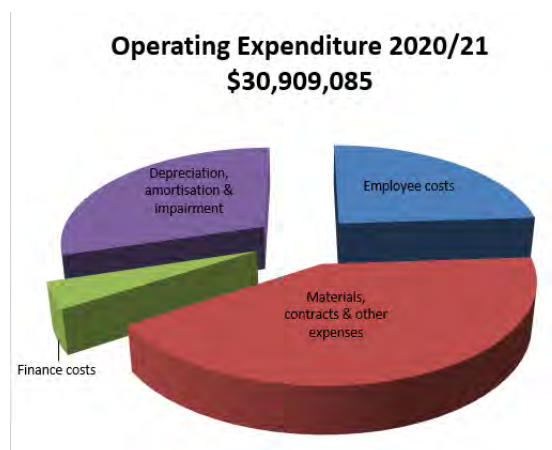
No revaluation of fixed assets, being the land, buildings and other infrastructure, was conducted for 2020/21. The revaluation decrement of \$316k was prior year adjustment of land and this is reported in the Statement of Comprehensive Income as Other Comprehensive Income in 2020/21.

Other income also includes an amount reported as \$625k for the reduction in the landfill provision.

No physical resources received free of charge is reported in 2020/21.

## Operating Expenditure

The Operating Expenditure for the financial year was incurred in the following operational areas—employee costs, materials, contractual services, other expenses and depreciation.



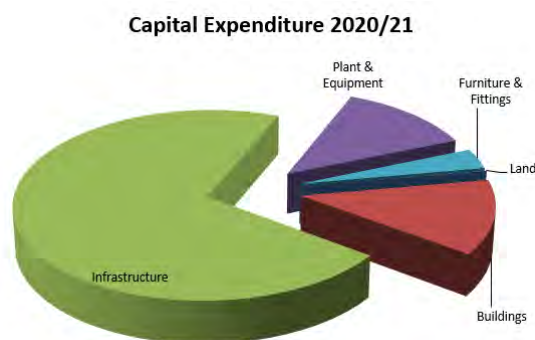
Employee costs have increased slightly however applicable increases under the Employee Enterprise Agreements have been applied along with other organisational changes.

Materials, contracts and other expenses have increased significantly when compared to 2019/20, this is due to the significant expenditures associated with additional funding for uni hub, green waste recycle grant, foreshore project, aerodrome and drought support. These were either ongoing or once off projects.

Assets depreciation has remain steady noting there are some work in progress capital projects to start depreciation when complete in the coming years.

## Capital Expenditure

Along with Operating Expenditure the Council is committed to maintaining its fixed assets base.



The major items of capital expenditure during the 2020/21 year have been in regards to:

The Moonta Town Hall upgrade has been completed as a result of the receipt of Drought Funding and will continue to provide future economic benefits for the community through public consultation on a Masterplan for its future use.

Work to expand the capacity of the Kadina Lagoons and the Wallaroo Breakwater repaired, which was also partly funded through Drought Funding.

Work continued on the restoration of the Kadina Cemetery Wall through the guidance of contractors and volunteers.

Coastal management study has been implemented in North Beach to rebuild the dune system and provide effective cover for reduction of sand drift.

Council's road program continues to contribute to a large extent to the expenditure on infrastructure assets.

A partnership project with Department of Infrastructure and Transport (DIT) has enabled the upgrade (including



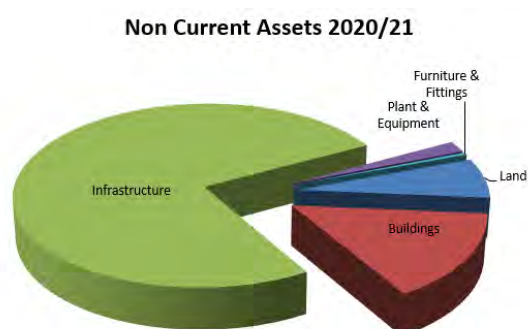
stormwater) to Mines Road which is also finished.

Council is in the process of becoming a certified Aerodrome with CASA. This will allow GPS arrival procedures, largely to be utilised by the Royal Flying Doctor Service accommodating for emergencies in all weather.

The road program expenditure includes the footpath program.

### Non-Current Assets

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



The graph depicting the split of the \$432 million value of the assets.

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

## Financial Sustainability

Note 15 of the General Purpose Financial Report for the financial year ending 30<sup>th</sup> June 2021 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.

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

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

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

## 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.

2020/21 Financial Statements contain an opinion from Council's external Auditors in regards to Internal Controls.

## Elected Members

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

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

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

### Members of Council Post November 2018 Election

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

In November 2020, Cr. Woodforde resigned from Council. In March 2021, Cr. Love resigned from Council.

As there were two resignations from Council, a Supplementary Election was held in June 2021 to fill the two vacancies. The Supplementary Election saw Cr. Peter Sims and Cr. Sandra Paddick elected and officially sworn in to Council on 24<sup>th</sup> June 2020.

## Elected Members 2020 - 2021



Mayor Roslyn Talbot



Cr. Margaret Pope  
(Deputy Mayor)



Cr. Tim Love  
(resigned)



Cr. Peter Oswald



Cr. Dean Rodda



Cr. Neil Sawley



Cr. Bruce Schmidt



Cr. Cathy Vluggen



Cr. Brent Walker



Cr. David Woodforde  
(resigned)



Cr. Peter Sims



Cr. Sandra Paddick

## Strategic Plan - Moving Toward 2029

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

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

### Our Vision

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

### Our Mission

“To enhance Community Lifestyle”:

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

### Our Values

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

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

The Council’s key directions are contained in 5 objectives with complimentary goals. Key strategies and responsibility for departmental strategy delivery are also outlined and presented in the Strategic Plan.

### Reviews

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

Above all, Council’s plans ensure Council demonstrates it is committed to providing services to the community that are responsive to current and future needs and that the projections and predictions are based on accurate and extensively researched statistical information.

### Objectives

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

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

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



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

### Defining Targets and Measuring Progress

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

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

### Strategic Management Objectives, Goals and Functions

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

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

The goals underpinning these objectives are supported by Council’s functional service areas—Executive,

Corporate, Community, Infrastructure and Development Services.

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

### Community Input into Community Direction

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

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

### Progress to Date on Key Infrastructure

The Council continues to use its best endeavours to progress an outcome to resolve the Wallaroo Swimming Enclosure. We have endeavoured to work with the Contractor Seaslip in resolving the matter. We have continued to progress and finalise a number of priorities:-

- Bay Road/Frances Terrace Roadworks Project
- Moonta and Kadina Cemetery Walls
- Moonta Town Hall
- Kadina Lagoons
- Planning for the Wallaroo to Moonta Rail Trail
- Planning for the Moonta Masterplan

## The Document

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

### **Kadina Office**

51 Taylor Street, Kadina SA 5554

Phone: (08) 8828 1200

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

### **Moonta Office**

Moonta Tourist Office

Blanche Terrace, Moonta SA 5558

### **Wallaroo Office**

5 John Terrace, Wallaroo SA 5556

## Objectives, Goals, Functions and Key Strategies

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

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

## Progressing the Plan

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

### Social Objective – Wellbeing

Council continues to financially support the Yorke Peninsula Community Transport, including the Dial a Ride, Health buses and the community transport scheme. Council's contribution was \$45,045 for 2020/2021.

The Library continues to operate the mobile service to the aged on a fortnightly basis. Community Grants totalling \$81,637 were distributed to 34 local community groups and charities. A sausage sizzle was held in recognition of the contribution that volunteers throughout the community groups contributed to the Copper Coast.

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

Council's Disability Discrimination Action Committee continues to operate and provide recommendations to Council. A draft Regional Disability Action and Inclusion Plan has been developed with the Yorke Peninsula and Barunga West Councils. The Plan has gone to Public Consultation and will soon be finalised, with each Council to have an individual action plan.

Council has also worked with the Yorke Peninsula and Barunga West Councils in developing a new Regional

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

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

We continue to partner and support all of the Progress Associations throughout the Copper Coast. We also support a variety of community groups, associations, and service clubs. We recognise the valuable input that volunteers make to our community, which was evidenced during the hosting of the SA Masters Games. More than 100 people volunteered in the hosting of our first event, which attracted a record-breaking 1651 participants in the Games' 25-year history.



## Environmental Objective – Sustainability

Council undertook a review of the Moonta Town Hall, with repair and refurbishment works commencing in 2020.

The Kadina Cemetery Walls continue to be repaired on the western and eastern walls with the assistance of volunteers which have sustained damage from salt damp.

The Council Assessment Panel meets regularly throughout the year, ensuring compliance with the Development Plan, new Development Code, relevant Acts and Regulations for all developments.

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

Council, as part of a Coastal Management Funding Project, has undertaken the North Beach Sand Drift Management Plan.



*North Beach Coastal environment*

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

In conjunction with the Australian Plant Society, Council installed 8 native bee

“hotels” in Moonta, Wallaroo and Kadina



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

Council’s works program continues to be the major focus of works and services on an annual basis. Works in 2020/21 have included:

### Recreation / Community Development

- The much loved, and highly anticipated dog park in Wallaroo has been completed as part of the \$1million Drought Funding under the Federal Government Drought Communities Program
- Dredging of the Port Hughes Boat Ramp is undertaken periodically, when required.

### Road Network:

- Following on from public consultation and information sessions for Bay Road/Frances Terrace project, works commenced on Stage 1 Frances Terrace in early 2020.
- Footpaths – 5km Program
- Resealing Program

- Re sheeting program

**Drainage:**

- Stormwater improvements on Paulson Road/West Terrace, Kadina and Trelawney/Gulf Street Moonta Bay

**Waste Water:**

- Kadina Lagoons have been upgraded and other minor improvement works in Wallaroo and Moonta.

**Waste Management:**

- Continued closure of old landfill sites at Kadina and Wallaroo.

Council's immunisation program continued throughout 2020/21 under the supervision of the Environmental Health Officer.

The officer also undertook approximately 100 food inspections.

**Economic Objective – Prosperity**

Council continues to implement the Economic Development and Marketing Plan. A number of the strategies have been achieved, including the Federal funding received for the Copper Coast University Centre, which is based at the Kadina TAFE campus. Student intake for university courses commenced in the first semester 2021. We are partnering with the Uni Hub Spencer Gulf in sharing some resources, so university courses and programs can be provided.

We continue to work with the Kadina Chamber of Commerce (Kadina Hub) as part of their initiative to attract businesses and Government Departments to Kadina and the Copper Coast area. We continue to

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

Council works with existing and new businesses who wish to establish or expand and try to assist and facilitate such business within the confines of the Development Plan and State Development Act.

**Cultural Objective – Opportunity**

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

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

**Governance Objective - Leadership**

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

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

We try to provide information on our projects being undertaken and services provided through our website,

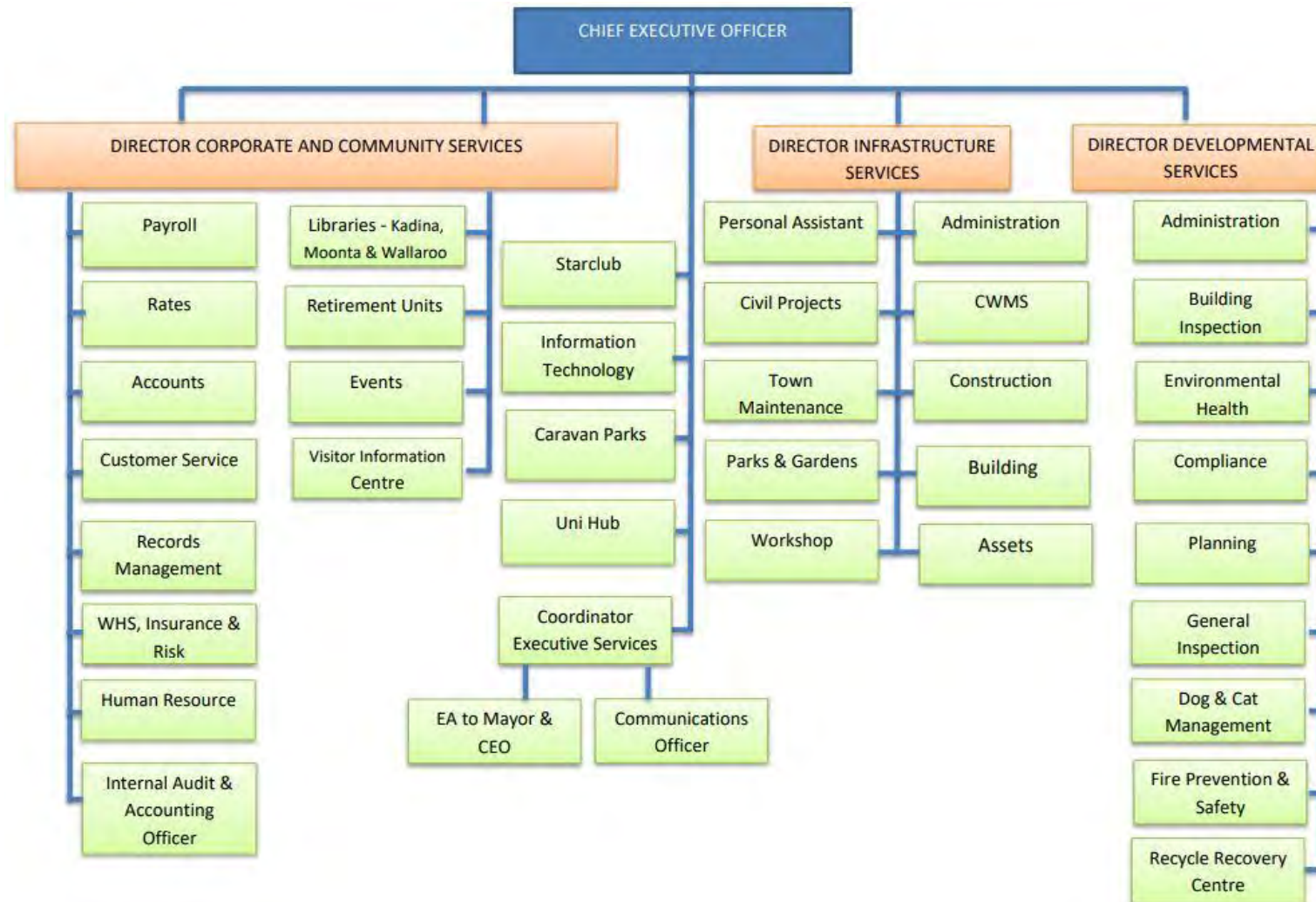
Facebook, Media Releases, Media - Yorke Peninsula Country Times, ABC Radio and Southern Cross Austereo Television. Sometimes we survey our residents and businesses to receive feedback on a particular project or service.

We also issue the Copper Post (Council's quarterly newsletter, which highlights Council projects and services). We also have Council's Visit Copper Coast Facebook, Instagram and website, along with Facebook pages for numerous facilities and events we operate.





## Copper Coast Council Organisational Structure





## Statutory Information

### Annual Information Statement

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

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

Council comprises a Mayor and 9 Councillors. The ordinary meeting of Council is held on the first Wednesday (excluding Jan and Feb) of every month at 6pm in the Council Chambers at the Town Hall, Taylor Street, Kadina.

The Council Assessment Panel (CAP), comprising 3 independent members, one of whom is Chairperson, and one Elected Member, meet on the second Wednesday of every month (if required) at 5.30pm to consider Development Act applications submitted for approval.

Every meeting of the Council, Council Committees and the CAP is open to the public to attend. However, Council,

Council Committees or a CAP may order that the public be excluded from attendance at so much of a meeting as is necessary to receive, discuss or consider in confidence certain prescribed matters. Such matters include, for example, the consideration of legal advice, commercial in-confidence information, tenders for the supply of goods and services, personnel matters etc.

Council, Council Committees and CAP meeting Agendas, with accompanying reports and correspondence, are placed on public display no less than three days prior to those meetings. Minutes of the meetings are placed on display for free public access within five days of each meeting.

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

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

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

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

### Information available for Inspection

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

#### General Documents:

- Agendas and Minutes
- Annual Business Plan
- Annual Financial Reports
- Annual Report
- Assessment Record
- Auditor's Report
- Campaign Donation Returns prepared by Candidates
- Community Emergency Risk Management Plan
- Council By Laws
- Meeting Procedure Manual
- Strategic Management Plans

#### Registers:

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

#### Codes:

- Code of Conduct for Council Employees
- Code of Conduct for Council Members

- Code of Practice for Access to Council Meetings, Council Committees and Council Documents

#### Policies/Procedures:

- Asset Accounting Policy
- Audit Committee Terms of Reference
- Banner Pole Policy
- Behaviour in Library Policy
- Budget Reporting and Amendment Policy
- Building and Swimming Pool Inspection Policy
- Caretaker Policy
- Carparking Fund Discretionary Policy
- Cemetery Management Policy
- Children and Vulnerable Persons Policy
- Collection Development Policy
- Community Support Policy
- CWMS Policy
- Complaints Policy
- Control of Election Signs Policy
- Council Enforcement Policy
- Council Induction Policy
- Council Members Code of Conduct Complaints Policy
- Credit Card Policy
- DDA Access and Inclusion Policy
- Debt Collection Policy
- Delegation of Development Plan Assessments to CDAP Policy
- Disposal of Land and Other Assets Policy
- Elected Member's Allowance and Support Policy
- External Communication Policy
- External Grant Funding Policy
- Flag Flying Policy
- Fraud and Corruption Policy
- Funding Policy
- Hardship Policy for Residential Customers of Minor and Intermediate Retailers
- Healthy Eating Policy

- Informal Gatherings Policy
- Information Privacy Policy
- Interim Otago Road Sand Drift Policy
- Interim CCTV Video Surveillance and GPS Tracking Policy
- Internal Control Policy
- Land Management Agreement (LMA) Delegation Policy
- Landscaping Policy
- Making Information Available to the Public Policy
- Management and Disposal of Unmade Roads Policy
- Media and Communication Policy
- Mobile Vending Policy
- Motor Vehicle and Equipment Use Policy
- Naming of Streets, Roads and Public Places Policy
- Open Space Policy
- Order Making Policy
- Outdoor Advertising Policy
- Outdoor Trading Policy
- Port Hughes and Moonta Bay Cliff Top Seawall Policy
- Postponement of Rates Policy
- Procurement Policy
- Prudential Management Policy
- Public Asset Donations to Council Policy
- Public Consultation Policy
- Public Interest Disclosure Policy
- Rainwater Tank Policy
- Rates Rebate Policy
- Rating Policy
- Request for Services Policy
- Review of Council Decisions Policy
- Roadside Signage Policy and Guidelines
- Safe Handling and Disposal of Biosolids Policy
- Shipping Container Policy
- Social Inclusion and Diversity Policy
- Street Permit Policy
- Street Tree Policy

- Supplementary Election Policy
- Terms of Reference and Procedures of the CAP
- Training and Development Policy for Elected Members
- Treasury Management Policy
- Upgrade of Roads Policy
- Verge/Footpath Development by Residents Policy
- Visitor Information Outlet Policy
- Volunteers Policy

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

Policies adopted by Council are available on Council's website: [www.coppercoast.sa.gov.au](http://www.coppercoast.sa.gov.au)

### **Allowances and Benefits for Members of Council**

The annual allowances payable during the 2020-2021 financial year are: Mayoral Allowance \$58,121 per annum; Deputy Mayor's Allowance and Presiding Members of Standing Committees \$18,162.81 and other Elected Members \$14,530.25.

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

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

duties.

Members of Council do not receive additional allowances for being members of a Council Committee; however, community members receive a sitting fee of \$200 per meeting.

Members of the Council Assessment Panel receive a sitting fee of \$100 per meeting and the Presiding Member receives a sitting fee of \$150 per meeting. A Register of Allowances and Benefits is kept by Council; which is available for public inspection.

### Senior Executive Officers

The Council's organisational structure provides for the Chief Executive Officer and three Directors of Corporate & Community, Development and Infrastructure Services, and they have salary 'packages' ranging between \$163,900 to \$236,256 that include salary, superannuation and the use of fully maintained vehicles, internet and mobile phones. The Register of Remuneration, Allowances and Benefits is available for public inspection.

### Local Nuisance and Litter Control Act 2016

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

Both Litter Control and Local Nuisance complaints have increased from the

previous year. This is due to increased awareness from the community. The expiations for offences is lower due to limited evidence in illegally dumped rubbish.

Statistics 1 July 20210– 30 June 2021:

20/21	Local Nuisance	Litter Control
<b>Number of Complaints</b>	<b>46</b>	<b>91</b>
Number of offences expiated	0	7
Number of offences prosecuted	0	0
Number of abatement notices issued	0	1
Civil penalties negotiated under Section 34	0	0
Applications by Council to the Court for orders for civil penalties under Section 34	0	0
Orders made by the Court on those applications	0	0



## Community Support

### Community Grants

During the 2020-2021 financial year, Council distributed \$81,637 to community groups and charities through the Community Grants Scheme. Additional funds

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

Applicant	Purpose	Amount Approved
Peninsula Community Broadcasters Inc	Purchase of flags, stubbie holders and biro pens to promote the station better	\$988
Wallaroo Football Club Inc	Purchase extraction hood for deep fryers recently purchased	\$900
Kadina Wallaroo Moonta Band	Purchase 2 BO Symphonic Crash Cymbals & Stand	\$1,000
Riding for the Disabled Association (Yorke Peninsula)	Pave section of path for safer access to mounting block, Path materials for non-slip riding tracks, Repaint some buildings	\$4,326
Copper Coast Woodworkers	Purchase Woodturning Lathe	\$910
Wallaroo Community Sports Club	Upgrade and repair hydrant booster assembly to comply with current legislation requirements	\$4,923
Kadina Croquet Club	Paint exterior of Club Rooms and Fertilize and upgrade courts	\$1,000
YP Gem & Mineral Club Inc	Provide lighting and power to newly completed BBQ area and Machine Shed	\$500
Yorke Peninsula Veterans and Community Centre Inc	Improve awareness in the community, teardrop "open" banner for front of premises; paint exterior of building; replace reverse cycle air conditioner in main office as not working	\$939
Lions Club of Wallaroo	To complete heritage mural on platform face of the old Wallaroo Railway Station by artist Julie Cheshire	\$3,000
National Trust of South Australia Kadina Branch	Extension of Shed housing harvester equipment and displays	\$5,000
Veteran & Vintage Motorcycle Club of Northern Yorke Peninsula Inc	Purchase and install an AED defibrillator unit at clubrooms Drain Road Kadina	\$1,124
Wallaroo Cricket Club Inc	Remove and relocate old concrete cricket pitch on Wallaroo Town oval and new cricket pitch carpet	\$5,000
Copper Coast Dancesport Committee Inc	To purchase a Pie Warmer to donate for Community use in Wallaroo Town Hall	\$950
Sea Rescue Copper Coast	To purchase a Defibrillator & associated consumables to be installed in the Sea Rescue Flotilla Operations Centre	\$1,700
Wallaroo Tennis Club	To upgrade existing first aid kit as recommended by St John SA as we are running various programs targeting a variety of different ages and abilities	\$221
The Sporting Shooters Association of Australia Moonta Inc	Range upgrade including the purchase and installation of a rapid fire target system and a storage bay area	\$5,000

Applicant	Purpose	Amount Approved
Yorke Peninsula Field Archers Inc	Extend existing shed to become club room and existing shed to become storage area	\$5,000
Kadina Bowling Club	Install Shade Cloth at northern end of bowling green	\$1,000
Moonta and District Progress Association	Upgrade the George Street Sound System	\$2,745
Copper Coast Resident & Ratepayers Assoc Inc	Provide detailed information, advice and direction to Residents & Ratepayers; provide a bi-monthly Newsletter with information and progress of projects undertaken by council; convey feedback to council on issues concerning residents and ratepayers	\$586
Moonta Croquet Club Inc	Removal of grass on three sides of court and replace with pavers to conform with health and safety regulations for elderly members	\$5,000
Northern Yorke Peninsula Homes Inc (Wontama Homes)	Construct shelter adjacent to existing structure which houses a BBQ for shade and paving to make elderly friendly	\$5,000
Kadina Apex Club on behalf of the Christmas in Kadina Committee	Replace the Christmas banners n Grave and Taylor St	\$5,000
Moonta Tennis Club	Install safety fence to protect spectators from Port Hughes Road	\$1,958
Copper Coast Baptist Church	To purchase equipment to livestream church activities and events; build an area to safely house the equipment	\$4,165
Wallaroo Sailing Club	Sign to show that the club is not exclusive and limited to advertise meals and what the club has to offer	\$1,000
The Salvation Army (South Australia) Property Trust	Purchase and install 3 televisions into each of three buildings; Refurbish building 3	\$2,333
Kadina Football Club - Junior Committee	Replace goal post padding around the 4 goals and behind posts at each end of the ground - 9 in total	\$1,485
Returned and Services League Moonta Sub-Branch	Complete work in BBQ area by lining walls and ceiling, install insulation, tile, skirtings and paint; engage plumber to connect sink	\$1,686
The Copper Coast Art Group Inc	Upgrade Kitchen cupboards and work top in the Uniting Church Moonta original Sunday School Room, which is now the art room	\$1,200
Kadina Girl Guides Unit 8-14 years	Upgrade outdoor security and lighting	\$1,000
Lighthouse Ministries Moonta Church Inc	Construction of Unisex accessible toilet Facilities; Wheelchair access ramps & door; Verandah for weather protection	\$5,000
		<b>\$81,637</b>

## Staffing

As at 30<sup>th</sup> June 2021, the Council had a total of 89.4 full time equivalent (FTE) positions.

The breakdown of staff numbers by gender, employment type and department is shown in the following table:

Council Employees:	Male	Female
<b>Offices, Libraries &amp; Service Facilities</b>		
Senior Executives	3.0	1.0
Administration Services – General	2.8	19.2
Economic Services - Tourism, Development	1.0	2.0
Engineering Services - Works Supervision	5.0	0.0
Environmental Services - Building, Nuisances	5.0	3.0
Community Services - Libraries, Community	1.0	6.8
<b>TOTAL INSIDE EMPLOYEES</b>	<b>17.8</b>	<b>32.0</b>
At Depots (Construction, Maintenance)		
Construction, Maintenance, inc Cleaning	26.0	0.0
Parks, Gardens and Reserves	8.0	0.0
Waste Management (Recycling Centres)	3.6	0.0
Workshop Servicing	2.0	0.0
<b>TOTAL OUTSIDE EMPLOYEES</b>	<b>39.6</b>	<b>0.0</b>
<b>TOTAL EMPLOYEES</b>	<b>57.4</b>	<b>32.0</b>

## Exclusion of the Public from Meetings

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

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

Council chose to invoke Section 90(2) 36 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.
- Matters affecting the security of the Council, members or employees of the Council, or Council property, or the safety of any person.
- Legal advice.
- Tenders for the supply of goods, the provision of services or the carrying out of works.

### Confidential Documents

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

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

### Council Meetings

*1<sup>st</sup> July 2020*

- \* Copper Coast University Centre
- \* Extension of Confidentiality - Code of Conduct Review
- \* Wallaroo to Lucky Bay Ferry Service

*5<sup>th</sup> August 2020*

- \* Request to Waive Development Application Fees
- \* Request for Tender for the Provision of Copper Coast Sport and Leisure Centre Management

*2<sup>nd</sup> September 2020*

- \* Expression of Interest - Railway Carriage
- \* Proposed Business Opportunity

*7<sup>th</sup> October 2020*

- \* Sale of Council Land
- \* Election of Local Government Association of SA President
- \* Election of Local Government Finance Authority Representative Members of the Board of Trustees
- \* Offer for Council to Purchase Land
- \* Tenders for Various Works for the Copper Coast Council
- \* Election of Board Members for the Australia Day Council Inc.

*4<sup>th</sup> November 2020*

- \* Copper Coast Sport and Leisure Centre - Contract
- \* Sale of Council Land

*2<sup>nd</sup> December 2020*

- \* 2021 Australia Day Awards
- \* Council Performance Assessment

*20<sup>th</sup> January 2021*

- \* Tenders for the Road Upgrade Works at Bay Road, Moonta
- \* Wallaroo Swimming Enclosure



### *10<sup>th</sup> February 2021*

- \* Extension of Confidentiality - Local Government Act 1999, Chapter 10 Rates & Charges of land for non-payment of rates
- \* Extension of Confidentiality - Commercial Land Sale
- \* Extension of Confidentiality - Procurement of Asbestos Repository Project Plan
- \* Extension of Confidentiality - Council Freehold Land, Kadina
- \* Extension of Confidentiality - Wallaroo Swimming Enclosure
- \* Council Property

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

- \* Proposed Business Opportunity
- \* Prudential Report - Council Freehold Land, Kadina
- \* Chief Executive Officer's Annual Review 2021

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

- \* Moonta Bay Caravan Park
- \* Extension of Confidentiality - Question on Notice from Cr. Walker

### *5<sup>th</sup> May 2021*

- \* Expression of Interest - Lease of Senior Citizen Hall in Kadina
- \* Consideration of Council Land

### *2<sup>nd</sup> June 2021*

- \* Consideration of Community Land
- \* Consideration of Community Land
- \* Lease Extension Proposal - Kadina Caravan Park
- \* Prudential Report - Council Freehold Land, Kadina

## **Community Land**

Community Land Management Plans are currently under review, however, the original documents are contained in a Register of Community Land,

which is available to the public for inspection until these are finalised.

## **Freedom of Information Applications (FOI)**

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

At the beginning of the financial year, there was 1 FOI application in process. 29 applications were received during the year.

The Council endeavours to make available information as and when requested, as well as taking appropriate action where records may be in error or require amendment. If necessary, formal requests for 'Freedom of Information' access must be made in writing, accompanied by the prescribed fee and should be addressed to the accredited Freedom of Information Officer as follows:

Freedom of Information Officer  
Copper Coast Council  
PO Box 396  
KADINA SA 5554

## **Internal Review of Council Decisions**

There were no request received for the Internal Review of Council Decisions during the 2010/21 financial year.

## **Electoral Representation Quotas and Reviews**

Since 1997, the elected Council had comprised of the Mayor and 10 Councillors – the urban wards of Kadina, Moonta and Wallaroo being represented by 3 Councillors each and the rural ward Paskeville by 1 Councillor.

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

CL Rowe & Associates were engaged to assist Council with the last review conducted during 2016/17. From this review, it was resolved that Council would continue to comprise a Mayor and reduce the area Councillors from 10 to 9, which came into effect from the November 2018 Council Election.

Copper Coast Council's representation quota is currently 1:1173 (11,728 electors). This representation quota is comparative with neighbouring and similar Council areas such as Victor Harbor—1:1284 (12,844 electors), Port Pirie—1:1293 (12,927 electors) and Port Lincoln—1:1079 (10,786 electors).

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

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

## **Elections**

Elections are held at four yearly intervals, with all positions being declared vacant. Voting rights for

electors are voluntary and not compulsory as is the case with Commonwealth and State Government Elections. Council Elections were held in November 2018.

## **Boundary Review**

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

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

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

## **Equal Opportunity**

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

To reflect its commitment to a workplace free of discrimination Council has adopted a Whistleblowers Act Policy. The Work Health and Safety Act (2012) prescribes that it is the responsibility of the employer to provide a safe workplace for all employees and that no worker should be at risk in the workplace.

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

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

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

### **Competitive Tendering & Cost Effective Services**

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

- Monetary limits;
- Use of Local Government Corporate Services Supply Agreements;
- Preferred Supplier Register;
- Quotations, tendering and evaluation;
- Outsourcing Council functions;
- Additional considerations such as environmental, buying locally and

Australian made, health, safety and welfare and quality; and

- Disposal of surplus goods, materials and Council land.

During the past financial year, the Council used the competitive tender process 32 times.

### **National Competition Policy**

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

- Procurement Policy, ensuring probity, accountability and transparency in procurement operations;
- Contractor Management Policy;
- Obtain value in the expenditure of public money;
- Providing for ethical and fair treatment of participants;
- User Fees are set at market rates, relevant to the area.

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

### **Current Local Laws**

- By-Law No. 1 - Permits and Penalties (Govt. Gazette 09/06/2016)
- By-Law No. 2 – Local Government Land (Govt Gazette 09/06/2016)
- By-Law No. 3 - Roads (Govt. Gazette 09/06/2016)

- By-Law No. 4 – Moveable Signs (Govt. Gazette 09/06/2016)
- By-Law No. 5 – Dogs (Govt. Gazette 09/06/2016)
- By-Law No. 6 – Cats (Govt. Gazette 09/06/2016)

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

### **Elected Member Training and Development**

The Local Government Association provides various training for Elected Members throughout the year. Some Elected Members attended The Basic Understanding of Development Assessment in the new Planning System via Zoom Video Conference in the first half of the financial year.

With the outbreak of Coronavirus at the start of 2020 and COVID-19 regulations, the majority of meetings have been conducted online via Zoom video conference or webinars.



# CORPORATE SERVICES



*lifestyle location of choice*



## Corporate Services

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

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

The Corporate Services staff are committed to continue to provide excellent customer service and support internally.

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

An ongoing focus for the rates department continues to be in regards to the following up of rates on properties that have been outstanding for more than 3 years. This can result

with the auctioning of these properties in accordance with Section 184 of the Local Government Act 1999. This is a lengthy process and one that continues to be on the annual calendar.

Further work has commenced on the implementation of delivering rate notices electronically (via email). This will go live in the 2021/22 financial year.

A breakdown of some of the work undertaken within the Corporate Services department in 2020/21 is as follows:

### Records Management

Records Management encompasses the care and control of records from their receipt or creation to either ultimate destruction or retention as an archive.

Records are a vital aspect of Council business. The ability to effectively manage and maintain them has become an important function of Council in order to ensure all records can meet any legal, evidential, fiscal, accountabilities and legislative requirements. An ongoing records management project is in place, which will ensure that substantial improvements continue to be made in Council's record keeping practices and will assist Council to reach compliance with the State Records Act 1997 and various standards and guidelines issued by State Records.

Supporting activities and initiatives for the Records Management system were:

- Contractor (Diverse Information Solutions) spent 51 days sorting

and sentencing inactive and old records.

- 78 lineal metres of sentenced records were actioned for destruction.
- Checking and amending file description and status on Council records system to enable transition to fully compliant Electronic Records Management system.
- Developing new procedures to process the records due for destruction in line with the new guidelines issued by The Department of Premier & Cabinet (State Records).

programs. This strategy has provided the Council with improved analysis tools for project design and provision as well as Data Security and Cyber Threat Prevention.

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

## Information and Communication Technology

Information and Communication Technology (ICT) is a key component in the Council's ability to process information and deliver communication with the broader community. Through constant innovation and technology development, Council continually aspires for improvement in service delivery to the community. The Council supports the information and communication services of the Kadina, Wallaroo and Moonta Libraries and the Visitor Information Centre.

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

A strategic view of ICT has been developed to encompass the Council's rapid growth of service provision, aspiring to improve telephony, community internet initiatives, asset management systems and the implementation of Spatial Data

## Workplace Health and Safety and Risk Report 2020/2021

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

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

- Ensuring that our safety and risk practices are reviewed on a regular basis for consistency and suitability to our duties for our workforce and wider community
- Development of an Emergency Response Plan which identified potential emergency situations that could greatly impact our community and develop a more clear understanding of Council's responsibilities of supporting

Emergency Services in the event of these incidents occurring.

- Continue to investigate opportunities to enhance our hazard identification and reporting processes to minimise risks related to our Council activities and minimise insurance claims and associated costs.
- Continue to deliver educational and safety awareness training programs for all levels and functions within Council
- Ongoing management review and consultation with relevant parties related to our Work, Health, Safety and Risk profile.

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





# COMMUNITY SERVICES

*lifestyle location of choice*



# Community Services

## Copper Coast Library Service

Copper Coast Library users continue to value access to the South Australian One Card System. This innovation allows the convenience of 24/7 access to an online catalogue where 4 million items, including Books, DVDs, CDs and Magazines in Libraries across SA can be found and reserved for collection at their local Library as well as a comprehensive browsing collection within their local Library.

Copper Coast Libraries house a physical collection of over 40,000 items and 105,233 library loans were recorded this financial year of those materials.

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

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



### Library Services

The Council provides library services in all 3 major towns of the Copper Coast. Library services, free internet access and wireless access are available across the Council area.



Kadina Library

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

Copper Coast Uni Hub opened in January 2021 and is also co-located with the library. 24/7 access is available to the students to offer a flexible learning space.



Wallaroo Library



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



Moonta Library

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

### COVID-19 closures and modified hours of operation

Due to Government directives, all public libraries (which included Kadina and Wallaroo) closed their doors for the COVID Circuit Breaker from 19<sup>th</sup> to 23<sup>rd</sup> November.

On re-opening, all library services have been operating on modified opening hours.

Restrictions have presented the opportunity to be creative and adaptable in ensuring that library services continue to be available for the community.

Click/Call and Collect allows customers to phone or email the library to request items be selected for them. Staff select and pack items in environmentally friendly biodegradable plastic bags and place them outside the Library for collection at either a designated time or when the customer rings to let us know they are there.

The community are encouraged not to make a specific trip to the Library, but to incorporate it with an essential trip they are already making. This contactless service ensures everyone can comfortably access resources.

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

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

### Statistics

For the 2020/21 financial year, Copper Coast Libraries – Kadina, Moonta and Wallaroo have 5,249 registered active members and recorded 113,252 visits to the Libraries.

The materials grant income from the Libraries Board of SA is based on funding of \$4.13 per capita, allowing the purchase and addition of new items to the collection as well as access to the centralised statewide services, including e-resources, print disability, online databases and community languages.

### Digital Resources



Additional content has been added to increase the number of titles available

in e-formats. E-Books and E-Audio titles are available for library customers to borrow and download to their individual devices using their One Card registration.



An additional online supplier has been added with Borrow Box a popular platform for accessing e-content. The service has proven to be very successful with extensive loans. Library members appreciate the access to downloadable free content without having to physically visit their local Library.



Access to digital magazines and newspapers has also been expanded, with hundreds of subscription titles available to download to digital devices. This service has been embraced by the community, who are now downloading free current and back issues of a variety of magazine and newspaper titles to enjoy.



Library members also have the opportunity to learn online from thousands of self-paced courses free of charge on either computer, tablet or mobile device, simply by using their library card membership to log in.

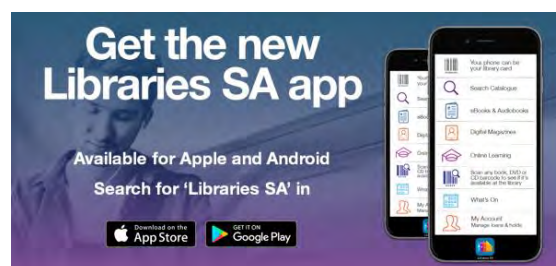
## Information Technology



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

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

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



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

## Toy Library

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

The collection is well used and includes toys, games, puzzles and active play toys for pre-schoolers.



### Programs & Other Services

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

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

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

#### 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 3 Copper Coast towns and also to the Aged Care facilities.



All children's programs have been subject to COVID-19 restrictions.

#### Read & Rhyme Time

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

#### Wriggle & Giggle Time

This new weekly session was introduced in February 2019 to offer an alternative, less structured session that's fun, interactive and noisy. Through creative play, social interaction and musical fun, children are introduced to rich oral tradition on which language and reading readiness are built.

#### Rhythm & Rhyme Time

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

#### BookBugs Storytime for Preschoolers

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

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

#### School Holiday Activities

A program is offered for Primary School aged children every school holidays, with activities held at all libraries. The program is based on a



theme for each particular holiday break, with interactive activities provided for the participants. Children and the accompanying adults have enjoyed participating in these events.



### Summer Reading Program

This encourages children to continue reading over the summer holidays by recording books they read.



### 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 the appropriate resources available for easy selection.

### Book Club

The Kadina group meets on the 2<sup>nd</sup> Tuesday of every month to discuss a pre-selected book and share other books that participants have read. Over a coffee and afternoon tea, many literary ideas have been shared.

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

### JP Services

A JP Service is available at both the Kadina and Moonta Libraries for documents and papers to be authorised, with no appointment necessary. The service is available

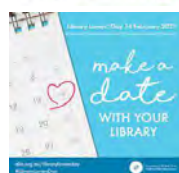
every Tuesday at 3pm at the Moonta Library and every Wednesday from 1pm to 2.30pm at the Kadina Library. This additional service at the Libraries has proven to be very successful.

### Promotions & Other Events

Other statewide and national promotions celebrated included:



The Reading Hour The Reading Hour



Library Lovers Day



Dads Read



National Simultaneous Storytime

Children's Book Week Book Fair

1001 Books Before School

Little Bang Discovery Club

### Partnerships

#### TAFE SA

The Kadina Library continues to support the learning needs of TAFE SA students and staff, offering orientations, resource based learning sessions and one-on-one support. Access to TAFE SA computers is also available during all Library opening hours to ensure student access to online services and resources for their studies.



### Give the Gift of Reading

This initiative has now been running for 6 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 2020 participation was appreciated, with many children receiving a gift of reading for Christmas.

### Children's Services

All child care centres, preschools and schools are supported with visits and loans of resources. This support has had to be adapted due to COVID-19 with visits to them on site ensuring that they still interact with the library and staff even if unable to physically visit the library.

### U3A (University of the Third Age)

Meeting space and facilities at both the Kadina and Moonta Libraries have once again been used by U3A to run their courses. This is strongly supported by the Library as it ensures the availability of Lifelong Learning to the community.



### Talking Times

Volunteers are hosted weekly at the Kadina Library on behalf of the Royal Society of the Blind to read, digitally record and distribute the Yorke Peninsula Country Times to vision impaired recipients.

### YPFHG: (Yorke Peninsula Family History Group)



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

### Tax Help

A volunteer assists low income earners with submitting E-Tax by appointment. This



e-tax

extremely popular service is well patronised with 77 returns being completed by the volunteer between July and October. This effort was acknowledged at a presentation by the Tax Regional Coordinator, who awarded the Kadina Library as host location and the volunteer for their assistance in providing this service.

## Arts and Community Development Visual Arts

### Art Galleries



Copper Coast Mayor Roslyn Talbot in the Ascot Theatre Art Gallery

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

During the last year, a broad variety of exhibitions were held, featuring local artists and visiting Country Arts exhibitions.

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

The Moonta Gallery is similarly administered by volunteers and also boasted exhibitions by local and interstate artists, including the Copper Coast Art Group and Julie Cheshire, Peter Aitchison, Deirdre Edwards, Claudia Bollmeyer, Carol Dyson and Jeanette Bensen.

Statewide Cinema had regular movie screenings when COVID-19 regulations permitted at The Ascot Theatre.

## Community Development

### Volunteer Resource Centre

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

### Disability Services

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

A draft Regional Disability Action and Inclusion Plan has been developed with the Yorke Peninsula and Barunga West Councils. This has been through a Public Consultation process and is being finalised. The plan will individual action plans for each Council.

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

During the 2020/21 financial year, project works completed included improved accessibility with footpaths along Frances Terrace, Bay Road and the Wallaroo Dog Park. Toilet facilities at Ellen Street, North Beach and APEX Park (Kadina) have also been upgraded to meet current standards and regulations.

### Retirement Units

Council operates 37 retirement units throughout the Copper Coast, with 12 at Lowender Court, Moonta, 10 at

McCauley Homes, Moonta, and 15 at Y-Hafan Retirement Units, Wallaroo.

The very popular, fully self-contained units vary in size from 1 to 3 bedrooms, and are maintained by Council, utilising maintenance fees paid by residents.



*Council Retirement Units in Wallaroo*

## Copper Coast Sport and Leisure Centre

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

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

Council embarked on the \$10.3m redevelopment of the centre in June 2016 and this was completed in 2017/18.

The Centre has several key functions, including 4 indoor basketball courts, a 15m program pool, 2 squash courts, a full gym and a number of function rooms for hire.

Despite the COVID-19 restrictions and lockdowns imposed during the 2020-21 financial year, the centre boasted 36,273 attendees - 7,834 more than the COVID-affected 2019/20 and just 366 shy of the unaffected 2018/19 year figures.

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



*Hydro Class*



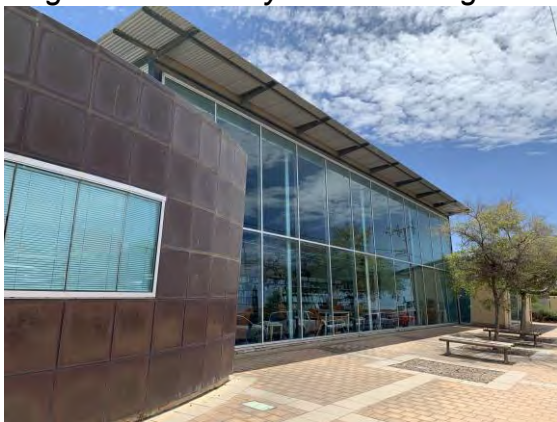
*Action from the indoor show court*





## Copper Coast University Centre

Copper Coast University Centre is located within the Community Library/TAFE Complex in Kadina. This was only made possible with the investment and support of the Copper Coast Council, Steering Committee and is 'Supported by the Australian Government Department of Education, Skills and Employment through the Regional University Centres Program'.



Kadina Community Library

Copper Coast University Centre works in collaboration with Uni Hub Spencer Gulf to:

- Support students from enrolment to graduation
- Support for enrolment into courses with partnering universities
- Information and pathway guidance for those looking to upskill, reskill or embark on a new career
- On-site Orientation days for students as they navigate their university journey.

All Australian University students can access the study space, high-speed internet, technology, audio-visual equipment and on-site Academic tutor.

The Copper Coast University Centre was opened in January 2021 with an official opening taking place in June.



Uni Hub Spencer Gulf CEO Anita Crisp, Federal Member for Grey Rowan Ramsey, Copper Coast University Centre student and campus coordinator Sue Barry, centre student ambassador Taylor Trembath, Copper Coast Council Mayor Roslyn Talbot and Uni Hub Spencer Gulf chairman Brenton Vanstone at the opening of the University Centre.

Uni Hub Spencer Gulf partnering Universities are Central Queensland University (CQU) Flinders and Adelaide University. Supported courses on offer cover a wide range of skills sets and are aligned to address National and Regional Skills shortages.



Orientation day was held with newly enrolled students

There are currently 29 registered university students, this includes 6 students enrolled in courses with CQU partnering university.

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

## STARCLUB Field Officer Program



The STARCLUB program is a partnership between the South Australian Office for Recreation, Sport and Racing (ORSR), 3 Regional Councils, 1 being the Copper Coast Council, and local community organisations.

COVID-19 continues to have an impact on sport everywhere and the aim of the Program is to aid clubs through these difficult times and assist with the lengthy Grant processes, which clubs can familiarise themselves with at

[www.orsr.sa.gov.au/funding/grantsreview](http://www.orsr.sa.gov.au/funding/grantsreview)

Once again, we have worked with Clubs right across the Yorke Peninsula region and created an important base for clubs. With funding and volunteers becoming harder to come by, the SA Government is prioritising funding to Sporting Hubs and Precincts. The merging of sporting clubs and facilities enables the sharing of resources and sponsors, making clubs stronger. This decision is not easy for some clubs, who feel a merger would cause a loss of their identity. Others have issues with the logistics when discussions turn to relocation to one shared venue. However, many clubs may be forced to fold if they do not have the resources behind them to survive into the future.

Despite the pandemic this past financial year, 263 Sports Vouchers from 15 location valued at a total of \$26,300 were claimed on the Copper Coast. The Sports Vouchers program is a Government of South Australia initiative administered by the ORSR. The program provides an opportunity for primary school aged children from Reception to Year 7 to receive up to a

\$100 discount on sports or dance membership/registration fees and learn to swim programs. The purpose is to increase the number of children playing organised sport or participating in dance activities by reducing cost as a barrier.

Grants are important to a Club's survival in 2021 and beyond. However, there are two key tips for clubs to consider before writing a Grant Application:

1. Verify the grant suits your club and its needs
2. Read through the Grant Application carefully and make sure you can submit everything required

The Yorke Peninsula STARCLUB Program's new podcast series will give the listener an insight into the Yorke Peninsula and its people and is available at [hwww.buzzsprout.com/993610/8830079](http://hwww.buzzsprout.com/993610/8830079)

'Game On' is the new program the State Government has highlighted. The program focuses on "Getting South Australia Moving" and creating initiatives to get everyone in the state active in some way.

If your club would like tips on how to improve, contact Yorke Peninsula STARCLUB Field Officer Max Stevens at [starclub@lnypsports.com.au](mailto:starclub@lnypsports.com.au)





## Tourism



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

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

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

During the 2020/2021 financial year, the Copper Coast Tourism Department contributed to the production and distribution of the Copper Coast Visitor Guide and Yorke Peninsula Visitor Guide, increased interaction on social media and online services, attended the Adelaide Caravan & Camping consumer show to promote the Copper Coast and secured advertorial in many National, State and Regional publications.

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

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

The tourism website has been very successful in not only attracting additional visitors, but providing a way to on sell bookable products and experiences in the Copper Coast

[www.visitcoppercoast.com.au](http://www.visitcoppercoast.com.au)

### Yorke Peninsula Tourism Awards

Held 25<sup>th</sup> June 2021, the following were awarded to Copper Coast Council tourism services and facilities.

Copper Coast Visitor Information Centre

*Winner – Visitor Services*

*Winner – Service Excellence*

#visitcoppercoast Marketing Campaign

*Bronze – Visitor Services*

Copper Coast Putt Putt

*Winner – Tourism Attractions*

Lynn Spurling

*Harry Dowling Award*



## Top Tourism Town Award

Moonta was awarded the inaugural Top Tourism Town in South Australia, which acknowledges the amazing visitor experiences on offer and those who are committed to working collectively to increase visitation to this region.



restrictions forced a late season opening in December this year. To comply with directives and provide safe community access substantial changes were made to the operation of the facility. Casual staff were employed to ensure capacity limits and contact tracing were complied with for 2 sessions daily (11am – 2pm and 2.30pm – 5.30pm) and additional cleaning and infection control measures were undertaken.



Splash Town Water Park – Moonta Bay

## Splash Town



Splash Town is a free entry Water Park at Moonta Bay that is suitable for children of all ages. The Park offers a wave of fun and excitement, with 4 large water slides, 1 children's water slide, several large water mushrooms, a very large tipping bucket and a number of paddling pools.

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

The Water Park is normally open to the public on weekends, public holidays and school holidays from October to April, however, COVID-19

## 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.

Potential sites for this permanent installation were scoped to find the most beneficial position for the community and to protect the equipment from the elements to prolong its performance and lifespan.

Themes for the shows have been:

- Copper Coast Through Your Eyes (December – March)
- Sport (March – May) – to coincide with the Masters Games
- Heritage and History (May – August) – to coincide with Kernewek Lowender

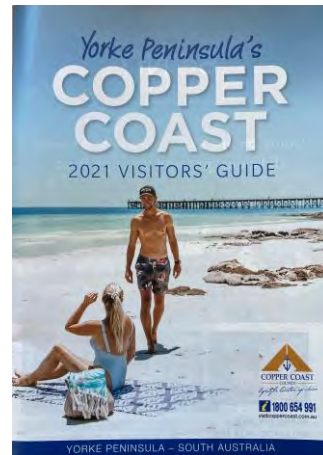
### Copper Coast Tourism Centre

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



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

### Copper Coast Visitor Guide



The Yorke Peninsula Country Times, in conjunction with the Copper Coast Visitor Information Centre, produced the 2021 Copper Coast Visitor Guide.

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

### Copper Coast Visitor Information Centre

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

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

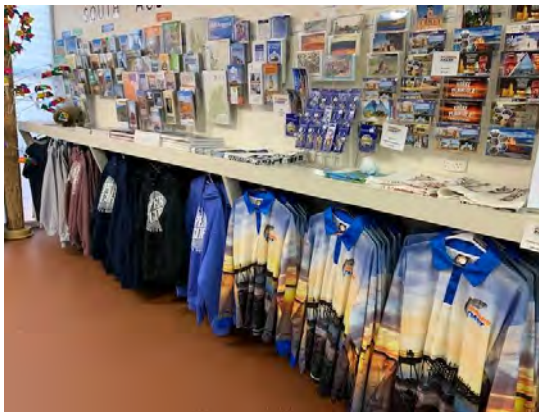
The Visitor Centre is a member of the 'Eat Local' program, which helps to promote regional businesses who offer local produce to consumers. The Visitor Centre prides itself on stocking locally made produce including oils,



olives, honey, jams and sauces.



An extensive range of souvenir, gift and clothing items are also available for sale.



### Training and Meeting Facilities

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

The availability for hire of a large shed with an adjoining lecture room remains unique to the training and meeting market. Many agricultural companies conduct machinery and product training at the facility. Participants travel intrastate and interstate to attend the training sessions.

### Copper Coast Putt Putt



This new attraction was made possible through a Fund My Neighbourhood grant. Opened on the 27<sup>th</sup> September 2019, the 18 hole Putt Putt course continues to be extremely popular. Upgrades have been completed since its opening, including a large shaded area with picnic tables and additional seating throughout the course.

At just \$5 per person to play, it's fun for all ages. 15,390 people played the course in 2020/21.





## Copper Coast Indoor Play Centre



The Copper Coast Tourism Centre is also where you will find the “Copper Coast Indoor Play Centre”. The Play Centre, which has been operating since September 2014, offers a safe and relaxed environment, where locals and visitors can get away from the weather extremes and enjoy the modern indoor play equipment. Due to COVID-19, the centre has operated under modified conditions to comply with regulations. 2,792 children played in the Centre in 2020/21.



*Indoor Play Centre*

## The Farm Shed Heritage Museum

The National Trust owned Farm Shed Museum continues to be highly regarded as one of the State’s best museums. Over 3200 people visited the museum over the last 12 months.

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

The hard working National Trust volunteers continue to add new displays and features to the museum. There are a number of regular visitors who return to see the upgrades to

existing displays and what new displays have been created.

## Copper Coast Region Old Machinery & Engineering Club

The ‘Copper Coast Region Old Machinery and Engineering Club’, whom operate the Mini Railway adjacent to the Tourism Centre, have had another successful year.

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



## Events

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

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

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

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

### Copper Coast Masters Games



The Copper Coast successfully staged the largest regional South Australian Masters Games from the 15<sup>th</sup> to 18<sup>th</sup> April 2021. A total of 1651 athletes competed in the 28 sports offered.



Copper Coast Masters Games Hub Volunteers



Copper Coast Masters Games Volunteers



Copper Coast Masters Games Welcoming Event Athletes March

Coordinated by the Tourism staff, the efforts of the many community groups and volunteers to make the Games such a success is acknowledged.

The Games Hub was located at the Copper Coast Sport & Leisure Centre with sports hosted across other venues in Kadina, Moonta & Wallaroo.

### Regional & State Events

In 2020/2021, there were a number of significant regional events held in the Copper Coast. These included:

- Bowls SA Senior Supa Series
- Cycling SA Super Series
- Copper Coast Cup



Copper Coast Cycling Cup



- Northbank Family Fishing Competition
- Yorkers Basketball Carnival
- SA Masters Games

### Other Major Events

The Copper Coast Council supported the community in staging events.

#### Australia Day Event

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



The event included a free breakfast, Australia Day awards presentations and family entertainment and activities, including performances by The Funny Farmers.



*Australia Day Breakfast*

#### Kernewek Lowender Cornish Festival

This biennial festival was held from the 17<sup>th</sup> to the 23<sup>rd</sup> May 2021.



The first festival was held in 1973 and continues to be held every 2 years to celebrate the unique heritage, culture and traditions of the region. Kadina, Moonta and Wallaroo came alive with over 25000 visitors enjoying over 60 official and associated events.

Traditional events like the Maypole and Furry Dances, Pasty Bake Off, Dressing the Graves, Cavalcade of Cars, Street Parade, Fer Kernewek, Village Fair and Street Party were celebrated along with other events, including cemetery tours, Cornish language lessons, concerts, entertainment, Art Prize and displays. Modifications were made to each event to ensure COVID-19 compliance. Copper Coast Council is a major partner supporting this Festival.



*May Princess and May Queen compete in the Pasty Bake Off*

### Community Events

Council also provided assistance to community organisations to stage:

- Moonta Christmas Carols
- NYP Rotary Markets in Kadina
- Australia Day Breakfast
- Moonta Show N Shine

## Wallaroo Holiday Park

The Wallaroo Holiday Park continues to have one of the highest visitation rates on Yorke Peninsula. It boasts a variety of alternative accommodation from unpowered sites to fully self-contained six berth cabins, disabled friendly units and equipment, spa units, as well as their 12 new beachfront apartments.

The park offers 28 beach front cabins, which cater for a large variety of travellers and includes 3 disabled friendly cabins.

Managers continue to deliver a new vitality to the park, which now boasts a wealth of new ideas, including hire equipment consisting of beach wheel chairs, stand up paddle boards, go-karts, kayaks and onsite attractions such as a pump track and petting zoo.



*The upgraded camp kitchen and games facility.*



*Beach apartments.*



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



## Cemeteries

Council's cemeteries at Kadina, Moonta, Wallaroo and Greens Plains are all attractively landscaped and maintained. As well as general sections, all cemeteries have a Niche Wall with Kadina and Wallaroo also having a rose garden. Kadina also has an attractive lawn area that was a joint initiative between the local service clubs and Council.

### Cemetery Interments for 2020/21

A total of 44 burials were recorded:

Kadina	25
Moonta	11
Wallaroo	08
Greens Plains	00

A total of 38 ashes were interred:

Kadina	11
Moonta	16
Wallaroo	11
Greens Plains	00



*Moonta Cemetery Entrance*

## Infrastructure Services



*lifestyle location of choice*

## Infrastructure Services

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

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

The department manages the infrastructure associated with new residential and commercial subdivisions. Customer service for the community regarding infrastructure matters is another service provided by the department.

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

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

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

- Code of Conduct
- Tenders and Specifications for Local Government
- I-Responda
- Fundamental Geometric Road Design
- Obligations under the burial and cremation
- Cyber Security
- LGRS Risk Management Conference
- Stormwater Basics
- Executive and Personal Assistant Forum
- RTW – Injury Management
- Asbestos Awareness Level 1
- Wastewater Operations
- Playground Safety Inspections
- Civil Design Basic
- Whitecard
- Fork Lift Training
- Snake Awareness
- Contract Management for Local Government
- LG Emergency Management Seminar
- PCBU Officers Under WHS Act
- Blood Safety & Viral Hepatitis
- Certified Pool & Spa Operators Course

## Road Length Data

	SEALED	FORMED	UN-FORMED	TOTAL
2020/21	kms	kms	kms	kms
BUILT UP	200.8	40.83		241.63
NON BUILT UP	84.3	510.85		595.15
<b>TOTAL</b>	<b>284.6</b>	<b>552.18</b>	<b>90.13</b>	<b>926.91</b>

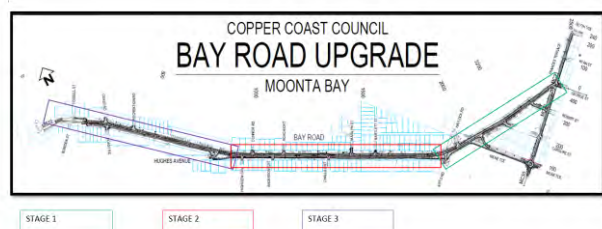
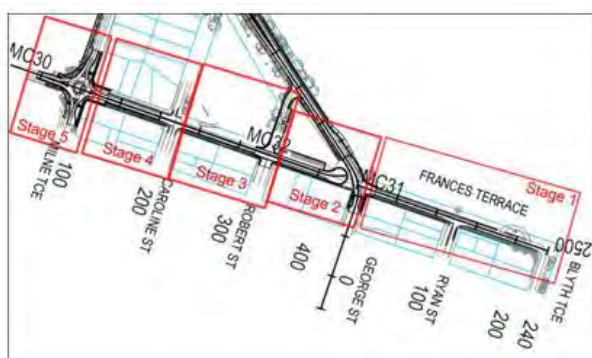


## Major Capital Works Projects for 2020/2021

### Bay Road / Frances Terrace Roadworks Project

The Bay Road reconstruction project, including Frances Terrace, is one of the community's primary focal major projects within Council's long-term financial plan. Council is committed to engaging with its community to ensure a positive long-term project outcome is achieved.

The Frances Terrace reconstruction project is now complete with works including SA mains water upgrade, undergrounding of stormwater, installation of underground electrical conduits, kerbing and foamed bitumen stabilisation and asphaltting.



### 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 due to COVID-19 restrictions was held at the Copper Coast Visitor Information Centre on Tuesday 1<sup>st</sup> and Wednesday 2<sup>nd</sup> of June 2021.

A drive-through arrangement was initiated by utilising the large shed at the rear of the centre. Residents were greeted and provided with a selection list and remained in their vehicles to conform to safe social distances whilst being attended to by Parks and Garden and Visitor Information Centre staff.

As the new times were during the work day, residents who were unable to make



it during allocated times made alternative arrangements with Council to collect the trees from the Visitor Information Centre and Kadina Council Office.

This year's event was very well received by the community with 2236 trees distributed - 400 more than last year. The few remaining trees will be dispersed through various Council projects over the coming months.

### Kadina and Moonta Cemetery Walls

Local stone masons and community volunteers have continued repairs on the western and eastern walls of the Kadina cemetery, which have sustained damage from salt damp, for the duration of 2020.

Existing rock salvaged from the walls and additional local stone has been utilised for repairs.



### Kadina Lagoons

Works on the Kadina Lagoons are now complete, with two new lagoons installed, lined, tested, certified and filled.

During excavations, more than 3,600 tonnes of limestone reuse material was collected and crushed, which can be used in our rural resheeting program to fix and repair dirt roads.

A pump station has also been installed and commissioned, and the anchor trenches for the lagoon liners have been backfilled. Access roads around the lagoons are also complete.



### Moonta Town Hall

The preservation works on the Moonta Town Hall are now completed with the failing roof trusses replaced



### Wallaroo Dog Park

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

The second of the 3; The Wallaroo Dog has now been completed and features agility and exercise equipment, grassed and barked areas and works on the final Dog Park in Moonta have commenced.



### Kadina Airport

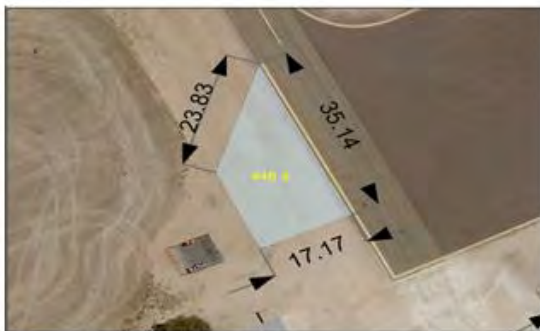
Council has been a successful participant in the Regional Airports Grant funding, with improvement works commencing in October and completed late November.

The project scope includes:

1. Re-sealing and strengthening of the existing taxiway parking area (3250m<sup>2</sup>).
2. Minor stormwater improvements to alleviate localised flooding and improve performance of taxiway parking areas.
3. Construction of a new sealed taxiway parking area to improve safety and efficiencies for the South Australian Country Fire Service aerial firefighting aircraft (450m<sup>2</sup>).







### North Beach Sand Drift Management Plan

The southern section of North Beach at Wallaroo is in the process of being restored with an interest in rebuilding the dune system.

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

The major works have been implemented, results are being seen and the project has entered into a monitor and maintenance phase that will be ongoing both short and long-term.



### Road Reseals

As majority of Council's Road Reseal Program has been completed through previous financial years, the reseals throughout 2020/21 were minimal.

Wallaroo: Warmington Esplanade

Moonta: Loller Street, part section of the Moonta-Wallaroo Road

Kadina: David Street and Kadina Airport

### Depots

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

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

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

# DEVELOPMENT SERVICES



*lifestyle location of choice*



# Development Services

## Responsibilities

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



## Development Applications 2020/2021

Development Services have received 538 applications during the report year lodged under the *Development Act 1993* and 285 applications were lodged under the *Planning*,

72

*Development and Infrastructure Act 2016*. The majority of the applications lodged under the *Development Act* were Category 1 applications that do not require public notification and are generally dealt with by Council's Development Assessment Officers under delegated authority.

Table 1 reflects the applications lodged under the *Development Act*. The cost of the 151 new dwellings approved totals approximately \$54 million.

**Table 1: Development Applications approved under the *Development Act 1993* for the period 1 July 2020 – 19 March 2021**

DEVELOPMENT APPROVALS 2020/2021	
Nature of Development	Applications Approved
New Dwellings	151
Dwelling Additions	25
Class 10 buildings (sheds, verandahs, carports etc)	271
Commercial & Industrial	34
Land Divisions	23
Other	9
<b>TOTAL</b>	<b>513</b>

The 23 Land Divisions that were approved resulted in 26 new allotments in Wallaroo, 28 in Moonta/Moonta Bay/Port Hughes and 14 in Kadina.

The introduction of the *Planning, Development and Infrastructure Act 2016* (the *PDI Act*) is the largest reform of South Australia's planning system in over 20 years.

The online *Planning and Design Code* became live for the Phase 3 group of Councils on 19 March 2021. Copper Coast Council was included with the Adelaide Metro Councils in Phase 3.

Under the new system, it is hard to extract a report that will break up the 285 applications lodged under the *PDI Act* into specific approvals similar to

*lifestyle location of choice*

the data shown in Table 1 above. With ongoing improvements being made to the system by PlanSA, detailed reporting will hopefully be possible in future.

The figure below depicts the number of dwellings constructed annually over the last 10 years.

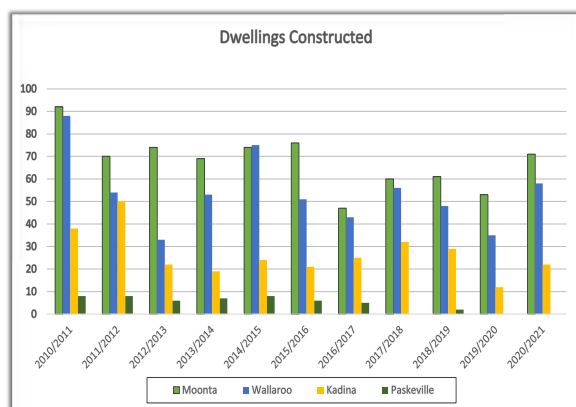


Photo: Local Business Office upgrade, Moonta

## Waste Control Systems

Table 2 shows the number of Waste Control System applications and inspections for the 2020/2021 Financial Year.

**Table 2: Waste Control System applications and inspections for the 2020/21 Financial Year.**

Type	No. of Applications	No. of inspections	No. of complaints
Septic Tank	399	190	3

Following are some photos of developments that have been undertaken in the 2020/2021 financial year.



Photo: Inverness Way, Wallaroo

Picture of a Septic and Soakage System



Photo: Wallaroo Shores

## Immunisation

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



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

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

## 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:

- 41 Food inspections of premises were completed this year
- 4 Food Audits carried out for businesses servicing "Vulnerable Population".



## Dog & Cat Management



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

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



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

- Followed up on 134 complaints received in relation to dogs wandering at large, barking and dog attacks/harassments.
- Impounded 15 dogs.
- 73 dogs returned to owners during the Financial Year.

Total registrations for the 2020/2021 Financial Year totalled 3265 dogs and 536 cats.

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

## Bushfire Prevention

In the 2020/2021 Financial Year, 442 Section 105F Notices (Fire and Emergency Services Act 2005) were issued to land owners who had not adequately prepared their land for the Fire Danger Season. Due to COVID-19 and the lockdowns/restrictions applied to the state approaching the Fire Danger Season, Council decided not to expiate land owners who had failed to comply with the requirements outlined in the notices. Eight land owners were charged for only the costs incurred by Council to complete the work on their behalf.

## Compliance Statistics

The Compliance role within Development Services covers many State Legislations. Over the past 12 months, there has been 239 Non-compliance issues that have been investigated.



## Copper Coast Resource Recovery Centre

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

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



## Electronic Recycling

Unwanted computers, computer accessories, televisions, vacuum

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



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

### DrumMuster

The Copper Coast Council has an ongoing DrumMuster collection held every Thursday at the Resource Recovery Centre. In the 20/21 financial year, 1,670 drums were collected.

### Kerbside Collections

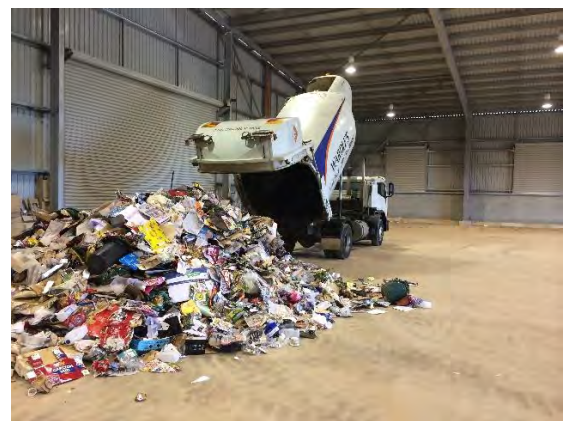
Kerbside waste continued to be managed under contract for collection of general waste, recyclables and green waste.

On the 1<sup>st</sup> December 2020, seventeen (17) centralise collection points were established for rural property to receive a kerbside collection.

On the 1<sup>st</sup> February 2021, businesses received an improved collection service increasing to a week collection of the three waste streams – general waste, recyclables and the new food organics and green organics stream.

### Kerbside Green Waste

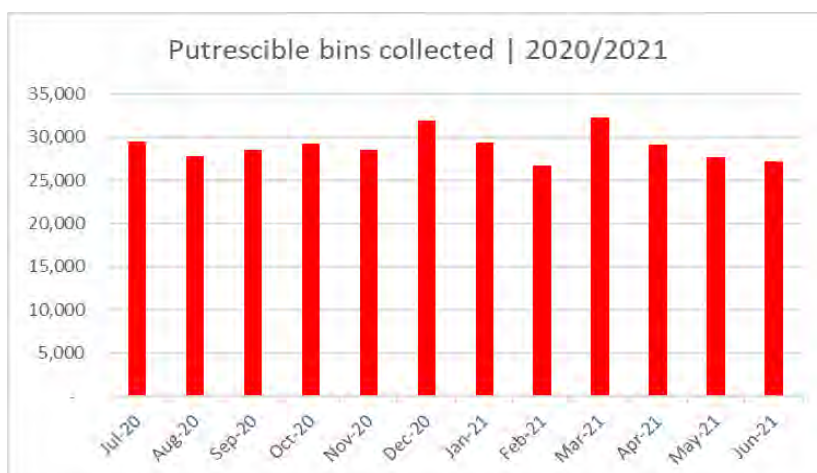
Council's contractor collects green waste in 240 litre bins on a monthly basis, *moving to a fortnightly collection from 1<sup>st</sup> July 2021 and to include food waste.* In the 20/21 financial year, 632 tonnes of green waste was collected.



### Kerbside Recycling

Council's Contractor collects recyclables in 240 litre bins on a fortnightly basis. In the 20/21 financial year, 1,007 tonnes was collected.

### Monthly 120/140 litre Mobile Garbage Bin Rubbish Collections:



*Total General Waste bins collected for 2020/2021 – 347,643*

### Monthly 240 litre Mobile Garbage Bin Recyclable Collections:



*Total Recycling bins collected for 2020/2021 – 150,729*

### Monthly 240 litre Mobile Green Waste Collections:



*Total Green Waste bins collected for 2020/2021 – 31,057*



# GENERAL PURPOSE FINANCIAL REPORTS

For the year ended 30 June 2021



# Copper Coast Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2021

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*lifestyle location of choice*



## General Purpose Financial Statements

for the year ended 30 June 2021

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## General Purpose Financial Statements

for the year ended 30 June 2021

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### Certification of Financial Statements

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

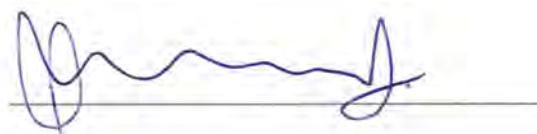
**In our opinion:**

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2021 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.



Russell Peate  
Chief Executive Officer

10 December 2021



Roslyn Talbot  
Mayor

10 December 2021

## General Purpose Financial Statements

for the year ended 30 June 2021

## Understanding Council's Financial Statements

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### Introduction

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

### About the Certification of Financial Statements

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

### What you will find in the Statements

The Financial Statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2021.

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

The Financial Statements incorporate 4 "primary" financial statements:

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

### About the Notes to the Financial Statements

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

### About the Auditor's Reports

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

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

### About the Independence Certificates

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

### Who uses the Financial Statements?

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

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

## Statement of Comprehensive Income

for the year ended 30 June 2021

\$ '000	Notes	2021	2020
<b>Income</b>			
Rates	2a	24,647	23,908
Statutory Charges	2b	969	602
User Charges	2c	4,280	3,005
Grants, Subsidies and Contributions	2g	3,065	3,045
Investment Income	2d	48	98
Reimbursements	2e	597	577
Other income	2f	1,223	451
<b>Total Income</b>		<b>34,829</b>	<b>31,686</b>
<b>Expenses</b>			
Employee costs	3a	7,399	7,272
Materials, Contracts and Other Expenses	3b	12,953	11,868
Depreciation, Amortisation and Impairment	3c	9,220	9,270
Finance Costs	3d	1,338	1,474
<b>Total Expenses</b>		<b>30,910</b>	<b>29,884</b>
<b>Operating Surplus / (Deficit)</b>		<b>3,919</b>	<b>1,802</b>
Physical Resources Received Free of Charge	2h	—	6,676
Asset Disposal & Fair Value Adjustments	4	(202)	(41)
Amounts Received Specifically for New or Upgraded Assets	2g	1,965	1,337
<b>Net Surplus / (Deficit)</b>		<b>5,682</b>	<b>9,774</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	(316)	(9,127)
<b>Total Amounts which will not be reclassified subsequently to operating result</b>		<b>(316)</b>	<b>(9,127)</b>
<b>Total Other Comprehensive Income</b>		<b>(316)</b>	<b>(9,127)</b>
<b>Total Comprehensive Income</b>		<b>5,366</b>	<b>647</b>

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



## Statement of Financial Position

as at 30 June 2021

\$ '000	Notes	2021	2020
<b>ASSETS</b>			
<b>Current assets</b>			
Cash & Cash Equivalent Assets	5a	8,650	2,267
Trade & Other Receivables	5b	9,932	10,104
Inventories	5c	1,383	1,686
<b>Total current assets</b>		<b>19,965</b>	<b>14,057</b>
<b>Non-current assets</b>			
Financial Assets	6	706	525
Infrastructure, Property, Plant & Equipment	7a(i)	287,068	289,911
<b>Total non-current assets</b>		<b>287,774</b>	<b>290,436</b>
<b>TOTAL ASSETS</b>		<b>307,739</b>	<b>304,493</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	8a	3,404	2,997
Borrowings	8b	6,529	6,390
Provisions	8c	1,976	1,700
<b>Total Current Liabilities</b>		<b>11,909</b>	<b>11,087</b>
<b>Non-Current Liabilities</b>			
Borrowings	8b	22,980	25,241
Provisions	8c	1,982	2,663
<b>Total Non-Current Liabilities</b>		<b>24,962</b>	<b>27,904</b>
<b>TOTAL LIABILITIES</b>		<b>36,871</b>	<b>38,991</b>
<b>Net Assets</b>		<b>270,868</b>	<b>265,502</b>
<b>EQUITY</b>			
Accumulated surplus		58,981	53,299
Asset revaluation reserves	9	211,887	212,203
<b>Total Council Equity</b>		<b>270,868</b>	<b>265,502</b>
<b>Total Equity</b>		<b>270,868</b>	<b>265,502</b>

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

# Statement of Changes in Equity

for the year ended 30 June 2021

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Total equity
<b>2021</b>				
Balance at the end of previous reporting period		53,299	212,203	265,502
Restated opening balance		53,299	212,203	265,502
Net Surplus / (Deficit) for Year		5,682	–	5,682
<b>Other Comprehensive Income</b>				
- Gain (loss) on revaluation of IPP&E	7a	–	(316)	(316)
<b>Other comprehensive income</b>		–	(316)	(316)
Total comprehensive income		5,682	(316)	5,366
Balance at the end of period		58,981	211,887	270,868
<b>2020</b>				
Balance at the end of previous reporting period		43,525	221,330	264,855
Restated opening balance		43,525	221,330	264,855
Net Surplus / (Deficit) for Year		9,774	–	9,774
<b>Other Comprehensive Income</b>				
- Gain (loss) on revaluation of IPP&E	7a	–	(9,127)	(9,127)
<b>Other comprehensive income</b>		–	(9,127)	(9,127)
Total comprehensive income		9,774	(9,127)	647
Balance at the end of period		53,299	212,203	265,502

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

## Statement of Cash Flows

for the year ended 30 June 2021

\$ '000	Notes	2021	2020
<b>Cash flows from operating activities</b>			
Receipts			
Rates Receipts		24,707	23,336
Statutory Charges		975	602
User Charges		4,687	3,305
Grants, Subsidies and Contributions (operating purpose)		3,081	3,045
Investment Receipts		48	98
Reimbursements		635	577
Other Receipts		2,124	1,931
Payments			
Payments to Employees		(7,315)	(7,236)
Payments for Materials, Contracts & Other Expenses		(14,253)	(13,075)
Finance Payments		(1,341)	(1,488)
<b>Net cash provided by (or used in) Operating Activities</b>	11b	<u>13,348</u>	<u>11,095</u>
<b>Cash flows from investing activities</b>			
Amounts Received Specifically for New/Upgraded Assets		1,965	1,337
Sale of Replaced Assets		160	66
Sale of Real Estate Developments		251	280
Repayments of Loans by Community Groups		98	62
Payments			
Expenditure on Renewal/Replacement of Assets		(1,452)	(2,541)
Expenditure on New/Upgraded Assets		(5,561)	(3,900)
Development of Real Estate for Sale		(4)	(32)
Loans Made to Community Groups		(300)	–
<b>Net cash provided (or used in) investing activities</b>		<u>(4,843)</u>	<u>(4,728)</u>
<b>Cash flows from financing activities</b>			
Receipts			
Proceeds from Borrowings		603	5,228
Payments			
Repayments of Borrowings		(2,725)	(10,094)
<b>Net Cash provided by (or used in) Financing Activities</b>		<u>(2,122)</u>	<u>(4,866)</u>
<b>Net Increase (Decrease) in Cash Held</b>		<u>6,383</u>	<u>1,501</u>
plus: Cash & Cash Equivalents at beginning of period		2,267	766
<b>Cash and cash equivalents held at end of period</b>	11a	<u>8,650</u>	<u>2,267</u>
Additional Information:			
<b>Total Cash, Cash Equivalents &amp; Investments</b>		<u>8,650</u>	<u>2,267</u>

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



## Notes to and forming part of the Principal Financial Statements for the year ended 30 June 2021

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## Notes to the Financial Statements

for the year ended 30 June 2021

### Note 1. Summary of Significant Accounting Policies

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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 Estimates and assumptions

The COVID-19 pandemic has impacted the 2020/21 financial statements, which may impact on the comparability of some line items and amounts reported in these financial statements and/or the notes. The financial impacts are a direct result of either Council's response to the pandemic or due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

Examples include:

1. Caravan Park revenue has increased significantly due to a surge in demand for alternative local travel as a result of border restrictions
2. One other effect of travel restriction due to Covid observes many people utilizing their disposable income on home purchase or investment. Furthermore, Government's building incentive grant has triggered in an influx of applications, hence income derived from town planning and health inspection related services for Council.

The budget assumptions for 2021/22 assume that no further harsher restrictions are put in place by the government. However, Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

##### 1.4 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.



## Notes to the Financial Statements

for the year ended 30 June 2021

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

In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

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

	Cash Payment Received	Annual Allocation	Difference
2018/19	\$2,551,587	\$1,152,724	+ \$1,398,863
2019/20	\$2,053,094	\$970,491	+ \$1,082,603
2020/21	\$2,105,186	\$987,498	+ \$1,117,688

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

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

**Construction Contracts**

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

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

**(4) Cash, Cash Equivalents and other Financial Instruments**

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

Receivables for rates and annual charges are secured over the subject land, and bear interest at rates determined in accordance with the Local Government Act 1999. Other receivables are generally unsecured and do not bear interest.

All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 13.

**(5) Inventories**

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

**5.1 Real Estate Assets Developments**

Real Estate Assets developments have been classified as Inventory in accordance with AASB 102 and are valued at the lower of cost or net realisable value. Cost includes the costs of acquisition, development, borrowing and other costs incurred on



## Notes to the Financial Statements

for the year ended 30 June 2021

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

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.

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.

**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 but which failed to meet the reserve set by Council and are available for sale by private treaty, are recorded at the lower of the unpaid rates and charges at the time of auction or the reserve set by Council. Holding costs in relation to these properties are recognised as an expense when incurred.

**(6) Infrastructure, Property, Plant & Equipment****6.1 Initial Recognition**

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

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

**6.2 Materiality**

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

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

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

**6.3 Subsequent Recognition**

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 7.

## Notes to the Financial Statements

for the year ended 30 June 2021

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

**6.4 Depreciation of Non-Current Assets**

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

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

Major depreciation periods for each class of asset are listed below (or in Note 7). Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

*Plant, Furniture & Equipment*

Office Equipment	5 to 10 years
Office Furniture	10 to 20 years
Vehicles and Road-making Equip	5 to 8 years
Other Plant & Equipment	5 to 15 years

*Building & Other Structures*

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

*Infrastructure*

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

*Other Assets*

Artworks	indefinite
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**6.5 Impairment**

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not subject to impairment testing.

Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash inflows or value in use).

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



## Notes to the Financial Statements

for the year ended 30 June 2021

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

**6.6 Borrowing Costs**

Borrowing costs in relation to qualifying assets (net of offsetting investment revenue) have been capitalised in accordance with AASB 123 "Borrowing Costs". The amounts of borrowing costs recognised as an expense or as part of the carrying amount of qualifying assets are disclosed in Note 3, and the amount (if any) of interest revenue offset against borrowing costs in Note 2.

**(7) Investment property**

The Copper Coast Council does not have any investment property

**(8) Payables****8.1 Goods & Services**

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

**8.2 Payments Received in Advance & Deposits**

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

**(9) Borrowings**

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

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables". Interest free loans are carried at their nominal amounts; interest revenues foregone by the lender effectively being a reduction of interest expense in the period to which it relates.

**(10) Employee Benefits****10.1 Salaries, Wages & Compensated Absences**

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

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

Weighted avg. discount rate 0.23% (2020, 0.43%)

Weighted avg. settlement period 1.42 years (2020, 1.48 years)

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

**10.2 Superannuation**

The Council makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

**(11) Provisions for Reinstatement, Restoration and Rehabilitation**

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Estimated close down and restoration costs are provided for in the



## Notes to the Financial Statements

for the year ended 30 June 2021

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

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 an internal assessment on 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 2021. Given there are a number of assumptions and variables that need to be considered in estimating the cost to cap each site, ongoing monitoring and update of the liability will be undertaken by Management annually and the liability updated accordingly.

As a result of Management's review of the capping liability, the liability reduced by \$653,424 which has been recognised as income in the Statement of Comprehensive Income in the current financial year.

#### (12) Leases

##### Accounting policy applicable from 01 July 2019

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

##### 12.1 Council as a lessee

Council does not have any financial or operating leases

#### (13) Equity Accounted Council Businesses

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

#### (14) GST Implications

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

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

#### (15) New accounting standards and UIG interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2020. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

##### Amendments to AASB 101 and AASB 108 Definition of Material

The amendments provide a new definition of material that states, "information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity." The amendments clarify that materiality will depend on the nature or magnitude of information, either individually or in combination with other information, in the context of the financial statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. These amendments had no impact on the financial statements of, nor is there expected to be any future impact to the Council.

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

In 2020, the AASB issued AASB 2020-4, Amendments to AASBs - Covid-19-Related Rent Concessions. The amendments provide relief to lessees from applying AASB 16 guidance on lease modification accounting for rent concessions arising as a direct consequence of the Covid-19 pandemic. As a practical expedient, a lessee may elect not to assess whether a Covid-19 related rent concession from a lessor is a lease modification. A lessee that makes this election accounts for any change in lease payments resulting from the Covid-19 related rent concession the same way it would account for the change under IFRS

## Notes to the Financial Statements

for the year ended 30 June 2021

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

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16, if the change were not a lease modification. The amendment applies to annual reporting periods beginning on or after 1 June 2020. This amendment had no impact on the consolidated financial statements of the Group.

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

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2021, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

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

#### **Effective for NFP annual reporting periods beginning on or after 1 January 2022**

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10 and AASB 2017-5)

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

- AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current and associated standards.

#### **(16) Disclaimer**

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



## Notes to the Financial Statements

for the year ended 30 June 2021

### Note 2. Income

\$ '000	2021	2020
<b>(a) Rates</b>		
<b>General Rates</b>		
General Rates	18,888	18,074
Less: Mandatory Rebates	(151)	(146)
Less: Discretionary Rebates, Remissions & Write Offs	(198)	(192)
<b>Total General Rates</b>	<b>18,539</b>	<b>17,736</b>
<b>Other Rates (Including Service Charges)</b>		
Natural Resource Management Levy	643	649
Community Wastewater Management Systems	4,668	4,667
Separate & Special Rates	270	235
<b>Total Other Rates (Including Service Charges)</b>	<b>5,581</b>	<b>5,551</b>
<b>Other Charges</b>		
Penalties for Late Payment	527	621
<b>Total Other Charges</b>	<b>527</b>	<b>621</b>
<b>Total Rates</b>	<b>24,647</b>	<b>23,908</b>
<b>(b) Statutory Charges</b>		
Development Act Fees	89	60
Town Planning Fees	228	130
Health & Septic Tank Inspection Fees	534	276
Animal Registration Fees & Fines	116	134
Parking Fines / Expiation Fees	2	2
<b>Total Statutory Charges</b>	<b>969</b>	<b>602</b>
<b>(c) User Charges</b>		
Cemetery/Crematoria Fees	62	56
Hall & Equipment Hire	5	8
Sundry	67	68
Caravan park Revenue	2,882	1,874
Retirement Village Management Fees	82	75
Tourism Activities	164	104
Waste Management Fees	593	437
Boat Ramp Fees	115	84
CWMS Augmentation Charges	169	154
Building Rents	121	119
Fire - Block Clearing / Fines	4	5
Heath Inspection	6	7
Bio Solid Disposal	6	9
Other	4	5
<b>Total User Charges</b>	<b>4,280</b>	<b>3,005</b>



## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 2. Income (continued)

\$ '000	2021	2020
<b>(d) Investment Income</b>		
Interest on Investments		
- Local Government Finance Authority	47	39
- Loans to Community Groups	1	2
LGA Street Lighting Refund Interest	-	56
Australian Taxation Office	-	1
<b>Total Investment Income</b>	<b>48</b>	<b>98</b>

**(e) Reimbursements**

Private Works	22	107
Other Council Reimbursements	63	58
Insurance	109	60
Other	279	352
Other (Port Hughes Jetty repair)	124	-
<b>Total Reimbursements</b>	<b>597</b>	<b>577</b>

**(f) Other income**

Insurance & Other Recoupments - Infrastructure, IPP&E	2	2
Rebates Received	83	73
Sundry	130	189
Search Fees	74	39
Retirement Village Fees and Licence Retention	159	148
Reduction Landfill Provision	625	-
Other	150	-
<b>Total Other income</b>	<b>1,223</b>	<b>451</b>

**(g) Grants, Subsidies, Contributions**

Amounts Received Specifically for New or Upgraded Assets	220	68
Amounts Received Specifically for New or Upgraded Assets (Uni Hub)	181	-
Amounts Received Specifically for New or Upgraded Assets (Drought Funding)	1,564	1,269
<b>Total Amounts Received Specifically for New or Upgraded Assets</b>	<b>1,965</b>	<b>1,337</b>
Other Grants, Subsidies and Contributions	352	414
Untied - Financial Assistance Grant	987	970
Roads to Recovery	495	495
Library and Communications	39	83
Uni Hub Grant	74	-
Individually Significant Item - Additional Grants Commission Payment (refer below)	1,118	1,083
<b>Total Other Grants, Subsidies and Contributions</b>	<b>3,065</b>	<b>3,045</b>
<b>Total Grants, Subsidies, Contributions</b>	<b>5,030</b>	<b>4,382</b>

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

## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 2. Income (continued)

\$ '000	2021	2020
<b>(i) Sources of grants</b>		
Commonwealth Government	2,465	1,933
State Government	2,431	2,304
Other	134	145
<b>Total</b>	<b>5,030</b>	<b>4,382</b>
<b>(ii) Individually Significant Items</b>		
Grant Commission (FAG) Grant Recognised as Income	1,118	1,083
 <b>(h) Physical Resources Received Free of Charge</b>		
Land & Improvements	–	60
Roads, Bridges & Footpaths	–	4,776
Stormwater Drainage	–	1,130
CWMS	–	710
<b>Total Physical Resources Received Free of Charge</b>	<b>–</b>	<b>6,676</b>

## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 3. Expenses

\$ '000	Notes	2021	2020
<b>(a) Employee costs</b>			
Salaries and Wages		6,754	6,587
Employee Leave Expense		321	283
Superannuation - Defined Contribution Plan Contributions	18	467	476
Superannuation - Defined Benefit Plan Contributions	18	95	108
Workers' Compensation Insurance		206	199
Other Employee Related Costs		1	1
Less: Capitalised and Distributed Costs		(445)	(382)
<b>Total Operating Employee Costs</b>		<b>7,399</b>	<b>7,272</b>
Total Number of Employees (full time equivalent at end of reporting period)		90	89

**(b) Materials, Contracts and Other Expenses****(i) Prescribed Expenses**

Auditor's Remuneration			
- Auditing the Financial Reports		20	19
Bad and Doubtful Debts		3	38
Elected Members' Expenses		202	214
Election Expenses		5	5
<b>Subtotal - Prescribed Expenses</b>		<b>230</b>	<b>276</b>



## Notes to the Financial Statements

for the year ended 30 June 2021

### Note 3. Expenses (continued)

\$ '000	2021	2020
<b>(ii) Other Materials, Contracts and Expenses</b>		
Contractors	492	349
Maintenance	8	6
Legal Expenses	112	79
Levies Paid to Government - NRM levy	622	642
Parts, Accessories & Consumables	89	105
Sundry	508	348
Cemetery Maintenance	45	44
Community Grants	82	221
CWMS Maintenance	1,273	1,302
Depot & Machinery Repairs & Maintenance	719	525
Disability Action Plan	6	—
Fuel & Oil	292	313
Hallet Street Property Maintenance	10	19
Halls Maintenance	152	142
Information Technology	423	381
Insurances	195	177
Kernewek Lowender	49	43
Libraries	126	128
Parks & Gardens	912	887
Public Convenience Maintenance	290	233
Retirement Village Maintenance	182	165
Road & Footpath Maintenance	317	374
Waste Disposal & Recycling	2,426	1,976
Sport & Recreation	511	485
Stormwater Drainage Maintenance	101	72
Street Lighting	374	358
Tourism Development (incl. Caravan Parks)	1,804	1,334
Town Planning	73	53
Wallaroo Shores Development	149	520
Other	174	77
Kadina Verandahs	—	37
Other (Heritage Conservation Mgmt Plan)	—	112
Other (Boat Ramp Maintenance)	140	85
Other (Splashtown)	41	—
Other (Uni Hub Centre)	26	—
<b>Subtotal - Other Material, Contracts &amp; Expenses</b>	<b>12,723</b>	<b>11,592</b>
<b>Total Materials, Contracts and Other Expenses</b>	<b>12,953</b>	<b>11,868</b>

## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 3. Expenses (continued)

\$ '000	2021	2020
<b>(c) Depreciation, Amortisation and Impairment</b>		
<b>(i) Depreciation and Amortisation</b>		
Buildings & Other Structures	1,658	1,633
Infrastructure		
- Stormwater Drainage	298	288
- CWMS	881	863
- Roads & Footpaths	4,370	4,491
- Other Infrastructure	1,002	931
Plant & Equipment	789	845
Furniture & Fittings	222	172
Library Books	–	47
<b>Subtotal</b>	<b>9,220</b>	<b>9,270</b>
<b>Total Depreciation, Amortisation and Impairment</b>	<b>9,220</b>	<b>9,270</b>
<b>(d) Finance Costs</b>		
Interest on Loans	1,341	1,488
Unwinding of Present Value Discounts	(3)	(14)
<b>Total Finance Costs</b>	<b>1,338</b>	<b>1,474</b>

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

\$ '000	2021	2020
<b>Infrastructure, Property, Plant &amp; Equipment</b>		
<b>(i) Assets Renewed or Directly Replaced</b>		
Proceeds from Disposal	160	66
Less: Carrying Amount of Assets Sold	(320)	(120)
<b>Gain (Loss) on Disposal</b>	<b>(160)</b>	<b>(54)</b>
<b>Real Estate Development Assets</b>		
Proceeds from Disposal	251	280
Less: Carrying Amount of Assets Sold	(293)	(267)
<b>Gain (Loss) on Disposal</b>	<b>(42)</b>	<b>13</b>
<b>Net Gain (Loss) on Disposal or Revaluation of Assets</b>	<b>(202)</b>	<b>(41)</b>

## Notes to the Financial Statements

for the year ended 30 June 2021

### Note 5. Current Assets

\$ '000	2021	2020
<b>(a) Cash &amp; Cash Equivalent Assets</b>		
Cash on Hand at Bank	406	180
Short Term Deposits & Bills, etc.	8,244	2,087
<b>Total Cash &amp; Cash Equivalent Assets</b>	<b>8,650</b>	<b>2,267</b>

### (b) Trade & Other Receivables

Rates - General & Other	9,170	9,200
Council Rates Postponement Scheme	36	66
Accrued Revenues	46	124
Debtors - General	390	338
GST Recoupment	197	204
Prepayments	17	114
Loans to Community Organisations	85	64
<b>Subtotal</b>	<b>9,941</b>	<b>10,110</b>
Less: Allowance for Doubtful Debts	(9)	(6)
<b>Total Trade &amp; Other Receivables</b>	<b>9,932</b>	<b>10,104</b>

\$ '000	Notes	2021	2020
<b>(c) Inventories</b>			
Stores & Materials		23	17
Trading Stock		30	50
Real Estate Developments	6	1,330	1,619
<b>Total Inventories</b>		<b>1,383</b>	<b>1,686</b>



## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 6. Non-Current Assets

\$ '000	2021	2020
<b>Financial Assets</b>		
<b>Receivables</b>		
Loans to Community Organisations	706	525
<b>Subtotal</b>	<b>706</b>	<b>525</b>
<b>Total Receivables</b>	<b>706</b>	<b>525</b>
<b>Total Financial Assets</b>	<b>706</b>	<b>525</b>

## Other disclosures

**Real Estate Developments - Current & Non-Current**

(Valued at the lower of cost and net realisable value)

Residential	1,330	1,619
<b>Total Real Estate for Resale</b>	<b>1,330</b>	<b>1,619</b>

**Represented by:**

Development Costs	30	32
Other Properties - Book Value	1,300	1,587
<b>Subtotal</b>	<b>1,330</b>	<b>1,619</b>

<b>Total Real Estate of Resale</b>	<b>1,330</b>	<b>1,619</b>
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**Apportionment of Real Estate Developments**

Current Assets	1,330	1,619
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## Notes to the Financial Statements

for the year ended 30 June 2021

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

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

		as at 30/06/20				Asset movements during the reporting period								as at 30/06/21			
	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	Tfrs from/(to) Real Estate Assets	Revaluation Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
\$ '000																	
Capital Work in Progress		—		171	—	171	545	—	—	—	316	—	—		1,032	—	1,032
Land - Community	3	19,698		95	—	19,793	5	—	—	—	—	(268)	—	19,430	100	—	19,530
Land - Other	2	10,361		—	—	10,361	—	—	—	—	—	(48)	—	10,313	—	—	10,313
Buildings & Other Structures	2	7,816	253	(389)	7,680	53	—	—	(392)	—	—	—	—	7,816	306	(393)	7,729
Buildings & Other Structures Infrastructure	3	55,655	389	(20,191)	35,853	826	—	—	(1,266)	—	—	—	—	55,655	1,215	(21,846)	35,024
- Stormwater Drainage	3	22,247	3,248	(5,537)	19,958	741	—	—	(298)	—	—	—	—	22,247	3,989	(5,835)	20,401
- CWMS	3	51,003	2,580	(13,131)	40,452	151	53	—	(881)	—	—	—	—	51,003	2,784	(14,012)	39,775
- Roads & Footpaths	3	198,576	6,728	(72,563)	132,741	2,281	330	—	(4,370)	(174)	—	—	—	198,576	9,166	(76,933)	130,809
- Other Infrastructure	3	35,524	1,517	(16,966)	20,075	673	204	—	(1,002)	(142)	—	—	—	35,524	2,252	(17,968)	19,808
Plant & Equipment		—	7,908	(5,846)	2,062	64	838	(88)	(789)	—	—	—	—	—	8,277	(6,191)	2,086
Furniture & Fittings		—	1,646	(1,113)	533	223	27	—	(222)	—	—	—	—	—	1,896	(1,335)	561
Library Books		—	1,110	(878)	232	—	—	(232)	—	—	—	—	—	—	—	—	—
Total Infrastructure, Property, Plant & Equipment		400,880	25,645	(136,614)	289,911	5,562	1,452	(320)	(9,220)	—	—	(316)	—	400,564	31,017	(144,513)	287,068
Comparatives		398,983	52,177	(154,311)	296,849	10,134	2,981	(120)	(9,270)	—	(1,536)	(37,452)	28,325	400,880	25,645	(136,614)	289,911

## Notes to the Financial Statements

for the year ended 30 June 2021

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

#### (b) Valuation of Infrastructure, Property, Plant & Equipment & Investment Property

##### Valuation of Assets

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

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

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

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

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

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

##### Information on Valuations

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

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

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

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

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

##### Other Information

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

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

##### Highest and best use

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



## Notes to the Financial Statements

for the year ended 30 June 2021

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

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

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

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

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

**Land & Land Improvements**

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

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

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

Land Improvements are recognised at cost.

**Buildings & Other Structures**

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

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

**Infrastructure***Roads*

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

*Stormwater Drainage*

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

*Structures, Bridges, Car Parks*

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

*Community Wastewater Management Systems*

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

## Notes to the Financial Statements for the year ended 30 June 2021

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

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Kerb and Gutter along with Footpath Infrastructure were valued by AssetVal Pty Ltd as at 1 July 2019

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

These assets are recognised on the cost basis. As of 1 July 2020, a change in Council's accounting policy now sees the Library books purchased as being expensed in the year of acquisition.

## Notes to the Financial Statements

for the year ended 30 June 2021

### Note 8. Liabilities

\$ '000	2021 Current	2021 Non Current	2020 Current	2020 Non Current
<b>(a) Trade and Other Payables</b>				
Goods & Services	1,781	–	1,469	–
Payments Received in Advance	1,166	–	903	–
Accrued Expenses - Employee Entitlements	127	–	271	–
Accrued Expenses - Other	291	–	315	–
Other	39	–	39	–
<b><u>TOTAL Trade and Other Payables</u></b>	<b><u>3,404</u></b>	<b><u>–</u></b>	<b><u>2,997</u></b>	<b><u>–</u></b>

### (b) Borrowings

Loans	2,552	22,980	2,412	25,241
Loans Retirement Village	3,977	–	3,978	–
<b><u>TOTAL Borrowings</u></b>	<b><u>6,529</u></b>	<b><u>22,980</u></b>	<b><u>6,390</u></b>	<b><u>25,241</u></b>

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

### (c) Provisions

Employee Entitlements (including oncosts)	1,976	221	1,700	248
Future Reinstatement / Restoration, etc.	–	1,761	–	2,415
<b><u>TOTAL Provisions</u></b>	<b><u>1,976</u></b>	<b><u>1,982</u></b>	<b><u>1,700</u></b>	<b><u>2,663</u></b>

### Movements in Provisions

2021 (current & non-current)	Future Reinstatement 2021
<b>Opening Balance</b>	2,415
Additional Amounts Recognised	(654)
<b>Closing Balance</b>	<b>1,761</b>



## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 9. Reserves

	as at 30/06/20				as at 30/06/21
\$ '000	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
<b>Asset Revaluation Reserve</b>					
Land - Community	15,488	(268)	—	—	15,220
Land - Other	15,351	(48)	—	—	15,303
Buildings & Other Structures	33,222	—	—	—	33,222
Infrastructure					
- Stormwater Drainage	16,911	—	—	—	16,911
- CWMS	18,626	—	—	—	18,626
- Roads & Footpaths	104,171	—	—	—	104,171
- Other Infrastructure	8,434	—	—	—	8,434
<b>Total Asset Revaluation Reserve</b>	<b>212,203</b>	<b>(316)</b>	<b>—</b>	<b>—</b>	<b>211,887</b>
Comparatives	221,330	(9,127)	—	—	212,203

## PURPOSES OF RESERVES

**Asset Revaluation Reserves**

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

## Note 10. Assets Subject to Restrictions

Council does not hold any assets subject to restrictions

## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2021	2020
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## (a) Reconciliation of Cash

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

Total Cash & Equivalent Assets	5	8,650	2,267
<b>Balances per Statement of Cash Flows</b>		<b>8,650</b>	<b>2,267</b>

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

<b>Net Surplus/(Deficit)</b>		5,682	9,774
<b>Non-Cash Items in Income Statements</b>			
Depreciation, Amortisation & Impairment		9,220	9,270
Non-Cash Asset Acquisitions	2h	–	(6,676)
Grants for capital acquisitions treated as Investing Activity		(1,965)	(1,337)
Net (Gain) Loss on Disposals		202	41
		<b>13,139</b>	<b>11,072</b>
<b>Add (Less): Changes in Net Current Assets</b>			
Net (Increase)/Decrease in Receivables		190	(703)
Change in Allowances for Under-Recovery of Receivables		(3)	20
Net (Increase)/Decrease in Inventories		14	54
Net (Increase)/Decrease in Other Assets		6	(40)
Net Increase/(Decrease) in Trade & Other Payables		407	700
Net Increase/(Decrease) in Unpaid Employee Benefits		249	70
Net Increase/(Decrease) in Other Provisions		(654)	(78)
<b>Net Cash provided by (or used in) operations</b>		<b>13,348</b>	<b>11,095</b>

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

## Acquisition of assets by means of:

Physical Resources Received Free of Charge	2h	–	6,676
<b>Total Non-Cash Financing and Investing Activities</b>		<b>–</b>	<b>6,676</b>

## (d) Financing Arrangements

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

Bank Overdrafts	500	500
Corporate Credit Cards	30	30
LGFA Cash Advance Debenture Facility	7,000	7,000

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

## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 12(a). Functions

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

					OPERATING		GRANTS INCLUDED		TOTAL ASSETS HELD	
		INCOME		EXPENSES	SURPLUS (DEFICIT)		IN INCOME		(CURRENT &	
\$ '000	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
Functions/Activities										
Administration	21,322	20,493	4,320	4,025	17,002	16,468	1,821	1,836	13,443	7,299
Public Order & Safety	129	151	318	279	(189)	(128)	—	—	346	346
Health	10	9	167	166	(157)	(157)	—	—	—	—
Social Security & Welfare	250	223	558	536	(308)	(313)	—	—	6,078	6,378
Housing & Community Amenities	7,058	6,065	8,667	8,456	(1,609)	(2,391)	69	93	68,116	68,554
Protection of the Environment	123	53	87	46	36	7	—	—	2,538	2,455
Recreation & Culture	431	442	4,091	4,251	(3,660)	(3,809)	99	173	56,074	55,864
Agricultural Services	643	649	622	642	21	7	—	—	—	—
Mining, Manufacturing & Construction	94	63	314	268	(220)	(205)	—	—	—	—
Transport & Communication	1,009	1,122	5,895	6,085	(4,886)	(4,963)	960	851	145,393	147,071
Economic Affairs	3,431	2,098	3,453	2,467	(22)	(369)	86	92	12,949	13,537
Other Purposes	328	318	2,418	2,663	(2,090)	(2,345)	30	—	2,800	2,989
Other	—	—	—	—	—	—	—	—	2	—
Total Functions/Activities	34,828	31,686	30,910	29,884	3,918	1,802	3,065	3,045	307,739	304,493

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



## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 12(b). Components of Functions

The activities relating to Council functions are as follows:

**COUNCIL ADMINISTRATION**

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

**PUBLIC ORDER & SAFETY**

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

**HEALTH**

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

**SOCIAL SECURITY & WELFARE**

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

**HOUSING & COMMUNITY AMENITIES**

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

**PROTECTION OF THE ENVIRONMENT**

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

**RECREATION & CULTURE**

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

**AGRICULTURAL SERVICES**

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

**MINING, MANUFACTURING & CONSTRUCTION**

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

**TRANSPORT & COMMUNICATIONS**

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

**ECONOMIC AFFAIRS (not elsewhere covered)**

Tourism development and caravan park operations.

**OTHER PURPOSES (not elsewhere covered)**

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

## Notes to the Financial Statements

for the year ended 30 June 2021

### Note 13. Financial Instruments

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#### Recognised Financial Instruments

##### Bank, Deposits at Call, Short Term Deposits

**Accounting Policy:**

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

**Terms & Conditions:**

Deposits are returning fixed interest rates between 0.3% and 0.45% (2020: 0.25% and 1.25%). Short term deposits have an average maturity of 10 days and an average interest rate of 0.3% (2020: 10 days and 0.45%).

**Carrying Amount:**

Approximates fair value due to the short term to maturity.

##### Receivables - Rates & Associated Charges

**Accounting Policy:**

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

**Terms & Conditions:**

Secured over the subject land, arrears attract interest of 0.44% (2020: 0.53%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

**Carrying Amount:**

Approximates fair value (after deduction of any allowance).

##### Receivables - Fees & Other Charges

**Accounting Policy:**

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

**Terms & Conditions:**

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

**Carrying Amount:**

Approximates fair value (after deduction of any allowance).

##### Receivables - Other Levels of Government

**Accounting Policy:**

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

**Terms & Conditions:**

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

**Carrying Amount:**

Approximates fair value.

##### Receivables - Retirement Home Contributions

**Accounting Policy:**

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



## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 13. Financial Instruments (continued)

**Terms & Conditions:**

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

**Carrying Amount:**

Approximates fair value (after deduction of any allowance).

**Liabilities - Creditors and Accruals****Accounting Policy:**

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

**Terms & Conditions:**

Liabilities are normally settled on 30 day terms.

**Carrying Amount:**

Approximates fair value.

**Liabilities - Retirement Home Contributions****Accounting Policy:**

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

**Terms & Conditions:**

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

**Carrying Amount:**

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

**Liabilities - Interest Bearing Borrowings****Accounting Policy:**

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

**Terms & Conditions:**

Secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 2.3% and 6.0% (2020: 3.5% and 6.0%).

**Carrying Amount:**

Approximates fair value.

**Liabilities - Leases****Accounting Policy:**

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



## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 13. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>					
<b>2021</b>					
Cash & Cash Equivalents	8,244	—	—	8,244	8,650
Receivables	9,722	436	394	10,552	10,312
<b>Total Financial Assets</b>	<b>17,966</b>	<b>436</b>	<b>394</b>	<b>18,796</b>	<b>18,962</b>
<b>Financial Liabilities</b>					
Payables	2,124	—	—	2,124	2,238
Current Borrowings	7,775	—	—	7,775	6,529
Non-Current Borrowings	—	15,185	12,638	27,823	22,980
<b>Total Financial Liabilities</b>	<b>9,899</b>	<b>15,185</b>	<b>12,638</b>	<b>37,722</b>	<b>31,747</b>
<b>2020</b>					
Cash & Cash Equivalents	2,089	—	—	2,089	2,267
Receivables	9,654	369	261	10,284	10,187
<b>Total Financial Assets</b>	<b>11,743</b>	<b>369</b>	<b>261</b>	<b>12,373</b>	<b>12,454</b>
<b>Financial Liabilities</b>					
Payables	2,055	—	—	2,055	2,094
Current Borrowings	7,751	—	—	7,751	6,390
Non-Current Borrowings	—	15,091	16,184	31,275	25,241
<b>Total Financial Liabilities</b>	<b>9,806</b>	<b>15,091</b>	<b>16,184</b>	<b>41,081</b>	<b>33,725</b>

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

\$ '000	2021		2020	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	4.94%	29,509	4.40%	31,631
		<b>29,509</b>		<b>31,631</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.

## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 13. Financial Instruments (continued)

## Risk Exposures

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

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

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

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

## Note 14. Capital Expenditure and Investment Property Commitments

\$ '000	2021	2020
<b>(a) Capital Commitments</b>		
<b>Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:</b>		
Buildings	650	620
Infrastructure	4,800	2,254
Plant & Equipment	870	450
Roads	3,110	3,160
Other	900	62
	<u>10,330</u>	<u>6,546</u>
<b>These expenditures are payable:</b>		
Not later than one year	10,330	6,546
	<u>10,330</u>	<u>6,546</u>

**(b) Other Expenditure Commitments**

**Other non-capital expenditure commitments in relation to investment properties at the reporting date but not recognised in the financial statements as liabilities:**

Auditing	39	53
	<u>39</u>	<u>53</u>
<b>These expenditures are payable:</b>		
Later than one year and not later than 5 years	39	53
	<u>39</u>	<u>53</u>



## Notes to the Financial Statements

for the year ended 30 June 2021

### Note 15. Financial Indicators

\$ '000	Indicator 2021	Indicators 2020	Indicators 2019
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#### Financial Indicators overview

These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.

#### 1. Operating Surplus Ratio

Operating Surplus	11.3%	5.7%	(10.2)%
Total Operating Income			

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

#### 2. Net Financial Liabilities Ratio

Net Financial Liabilities	50%	82%	104%
Total Operating Income			

Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.

#### Adjustments to Ratios

In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.

#### Adjusted Operating Surplus Ratio

Operating Surplus	8.0%	2.3%	(14.7)%
Total Operating Income			

#### Adjusted Net Financial Liabilities Ratio

Net Financial Liabilities	50%	82%	104%
Total Operating Income			

#### 3. Asset Renewal Funding Ratio

Net Asset Renewals	14%	26%	40%
Infrastructure & Asset Management Plan required expenditure			

Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.

### Financial Indicators - Graphs

#### 1. Operating Surplus Ratio



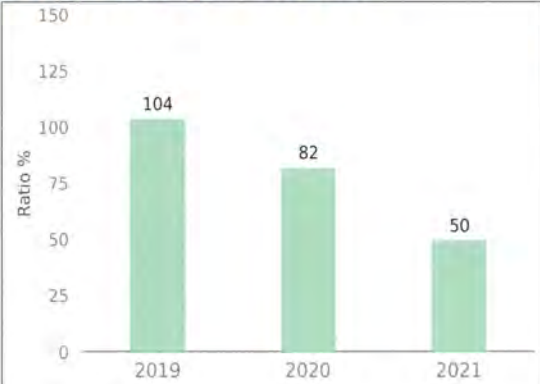
## Notes to the Financial Statements

for the year ended 30 June 2021

### Note 15. Financial Indicators (continued)

	Purpose of operating surplus ratio		Commentary on 2020/21 result	
	This indicator is to determine the percentage the operating revenue varies from operating expenditure		2020/21 ratio	11.3%
	Income derived from local tourism and building construction increased considerably as a consequence of Covid 19 impact and Government's one off Homebuilder incentive grants.			

### 2. Net Financial Liabilities Ratio

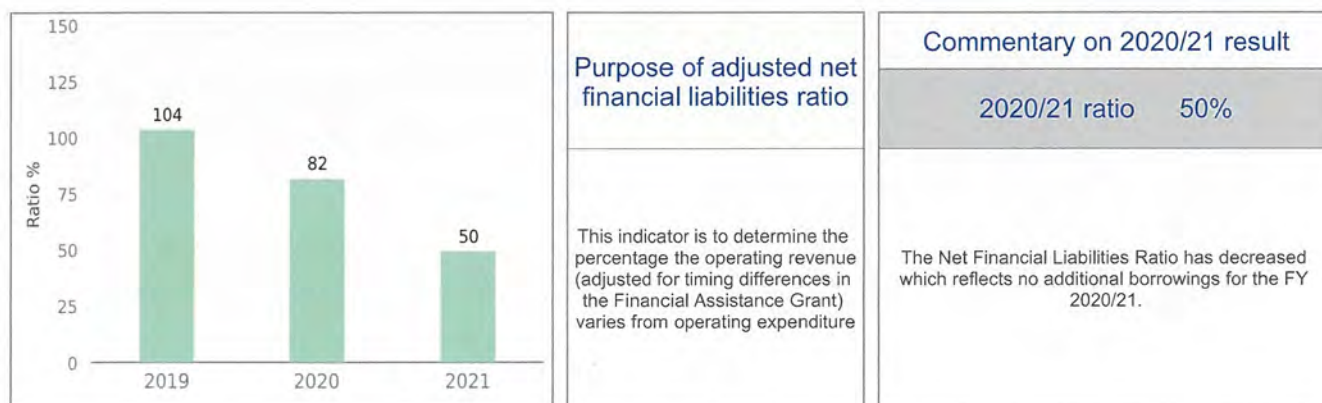
	Purpose of net financial liabilities ratio		Commentary on 2020/21 result	
	This indicator shows the significance of the net amount owed to others, compared to operating revenue		2020/21 ratio	50%
	The Net Financial Liabilities Ratio has decreased which reflects no additional borrowings for the FY 2020/21.			

### Adjusted Operating Surplus Ratio

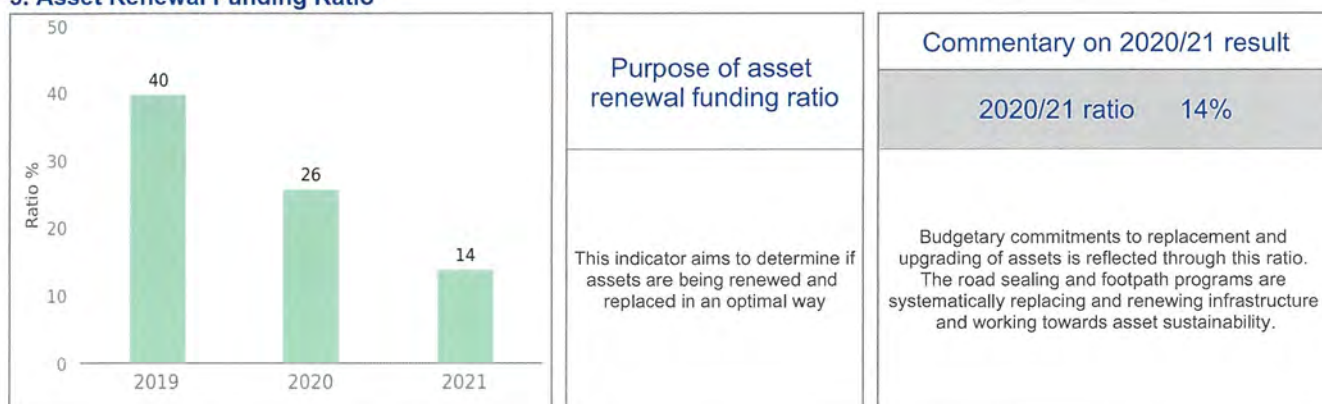
	Purpose of adjusted operating surplus ratio		Commentary on 2020/21 result	
	This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure		2020/21 ratio	8.0%
	Income derived from local tourism and building construction increased considerably as a consequence of Covid 19 impact and Government's one off Homebuilder incentive grants.			

### Adjusted Net Financial Liabilities Ratio

## Note 15. Financial Indicators (continued)



### 3. Asset Renewal Funding Ratio



## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 16. Uniform Presentation of Finances

\$ '000	2021	2020
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	34,829	31,686
less Expenses	(30,910)	(29,884)
<b>Operating Surplus / (Deficit)</b>	<b>3,919</b>	<b>1,802</b>
<b>Net Outlays on Existing Assets</b>		
Capital Expenditure on Renewal and Replacement of Existing Assets	(1,452)	(2,541)
add back Depreciation, Amortisation and Impairment	9,220	9,270
add back Proceeds from Sale of Replaced Assets	160	66
	<b>7,928</b>	<b>6,795</b>
<b>Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(5,816)	(3,932)
add back Amounts Received Specifically for New and Upgraded Assets	1,965	1,337
add back Proceeds from Sale of Surplus Assets (including investment property, real estate developments & non-current assets held for resale)	251	280
	<b>(3,600)</b>	<b>(2,315)</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>8,247</b>	<b>6,282</b>

## Note 17. Leases

Council does not have any Leases.



## Notes to the Financial Statements

for the year ended 30 June 2021

### Note 18. Superannuation

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The Council makes employer superannuation contributions in respect of its employees to Statewide Super (formerly Local Government 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 (9.50% in 2020/21; 9.50% in 2019/20). 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 2019/20) of "superannuation" salary.

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

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

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2020. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

#### **Contributions to Other Superannuation Schemes**

Council also makes contributions to other superannuation schemes selected by employees under the "choice of fund" legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to the Council.

## Notes to the Financial Statements

for the year ended 30 June 2021

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

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The following assets and liabilities do not qualify for recognition in the Balance Sheet, 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 has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to \$730,000 (2020: \$730,000) at reporting date.

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

#### 4. LEGAL EXPENSES

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

#### 5. REAL ESTATE DEVELOPMENTS

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

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

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



## Notes to the Financial Statements

for the year ended 30 June 2021

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

Events that occur after the reporting date of 30 June 2021, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

Council is unaware of any material or significant "non adjusting events" that should be disclosed.

### Note 21. Related Party Transactions

#### Key Management Personnel

##### Transactions with Key Management Personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 14 persons were paid the following total compensation.

\$ '000	2021	2020
<b>The compensation paid to Key Management Personnel comprises:</b>		
Short-Term Employee Benefits	964	979
Long-Term Benefits	118	101
<b>Total</b>	<b>1,082</b>	<b>1,080</b>

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

##### Receipts from Key Management Personnel comprise:

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



Notes to the Financial Statements  
for the year ended 30 June 2021

Note 22. Council information and contact details

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**Principal place of business:**

51 Taylor Street  
KADINA SA 5554

**Contact details**

**Mailing Address:**

PO Box 396  
KADINA SA 5554

**Opening hours:**

9am - 5pm

**Telephone:** 08 8828 1200

**Facsimile:** n/a

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

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

**Officers**

**CHIEF EXECUTIVE OFFICER**

Russell Peate

**AUDITORS**

Dean Newbery  
PO Box 755  
North Adelaide  
SA 5006

**Elected members**

**MAYOR**

Roslyn Talbot

**COUNCILLORS**

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

**Other information**

**ABN:** 36 670 364 373

**HEAD OFFICE**

214 Melbourne Street  
North Adelaide SA 5006

PO Box 755  
North Adelaide SA 5006

T: (08) 8267 4777  
[www.deannewbery.com.au](http://www.deannewbery.com.au)

Dean Newbery  
ABN: 30 164 612 890

## Independent Auditor's Report

### To the members of the Copper Coast Council

## Opinion

We have audited the accompanying financial report of the Copper Coast Council (the Council), which comprises the statement of financial position as at 30 June 2021, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

## Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Council in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants (Including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Council's Responsibility for the Financial Report

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

In preparing the financial report, Council is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless Council either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Council's financial reporting process.

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

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

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

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

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

**DEAN NEWBERY**

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

**Jim Keogh**  
**Partner**

Signed on the 14<sup>th</sup> day of December 2021,  
at 214 Melbourne Street, North Adelaide



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Dean Newbery  
ABN: 30 164 612 890

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

### Opinion

In our opinion, the Council has complied, in all material respects, with Section 125 of the *Local Government Act 1999* in relation to the Internal Controls established by the Council relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2020 to 30 June 2021.

### Basis for opinion

We have audited the Internal Controls of the Copper Coast Council (the Council) under the requirements of *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2020 to 30 June 2021 have been conducted properly and in accordance with law.

We conducted our engagement in accordance with Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and *ASAE 3150 Assurance Engagements on Controls* issued by the Auditing and Assurance Standards Board.

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

### The Council's Responsibility for the Internal Controls

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

### Our Independence and Quality Control

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

## **Assurance Practitioner's Responsibilities**

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

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

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

## **Limitation on Use**

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

## **Limitations of Controls**

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

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

**DEAN NEWBERY**



**Jim Keogh**  
**Partner**

Signed on the 14<sup>th</sup> day of December 2021,  
at 214 Melbourne Street, North Adelaide

## General Purpose Financial Statements

for the year ended 30 June 2021

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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 2021, the Council's Auditor, Dean Newbery has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Russell Peate  
Chief Executive Officer



Bruce Schmidt  
Presiding Member, Audit Committee

Date: 10 December 2021



**HEAD OFFICE**

214 Melbourne Street  
North Adelaide SA 5006

PO Box 755  
North Adelaide SA 5006

T: (08) 8267 4777  
[www.deannewbery.com.au](http://www.deannewbery.com.au)

Dean Newbery  
ABN: 30 164 612 890

## Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Copper Coast Council for the year ended 30 June 2021, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



**JIM KEOGH**

**Partner**

**DEAN NEWBERY**

**Dated this 14<sup>th</sup> day of December 2021**

**HEAD OFFICE**

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## Independent Auditor's Report

### To the members of the Copper Coast Council

## Opinion

We have audited the accompanying financial report of the Copper Coast Council (the Council), which comprises the statement of financial position as at 30 June 2021, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

## Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Council in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants (Including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Council's Responsibility for the Financial Report

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

In preparing the financial report, Council is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless Council either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Council's financial reporting process.

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

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

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

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

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

**DEAN NEWBERY**

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

**Jim Keogh**  
**Partner**

Signed on the 14<sup>th</sup> day of December 2021,  
at 214 Melbourne Street, North Adelaide



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

### Opinion

In our opinion, the Council has complied, in all material respects, with Section 125 of the *Local Government Act 1999* in relation to the Internal Controls established by the Council relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2020 to 30 June 2021.

### Basis for opinion

We have audited the Internal Controls of the Copper Coast Council (the Council) under the requirements of *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2020 to 30 June 2021 have been conducted properly and in accordance with law.

We conducted our engagement in accordance with Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and *ASAE 3150 Assurance Engagements on Controls* issued by the Auditing and Assurance Standards Board.

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

### The Council's Responsibility for the Internal Controls

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

### Our Independence and Quality Control

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

## **Assurance Practitioner's Responsibilities**

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

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

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

## **Limitation on Use**

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

## **Limitations of Controls**

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

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

**DEAN NEWBERY**



**Jim Keogh**  
**Partner**

Signed on the 14<sup>th</sup> day of December 2021,  
at 214 Melbourne Street, North Adelaide

## General Purpose Financial Statements

for the year ended 30 June 2021

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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 2021, the Council's Auditor, Dean Newbery has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Russell Peate  
Chief Executive Officer



Bruce Schmidt  
Presiding Member, Audit Committee

Date: 10 December 2021



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## Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Copper Coast Council for the year ended 30 June 2021, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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

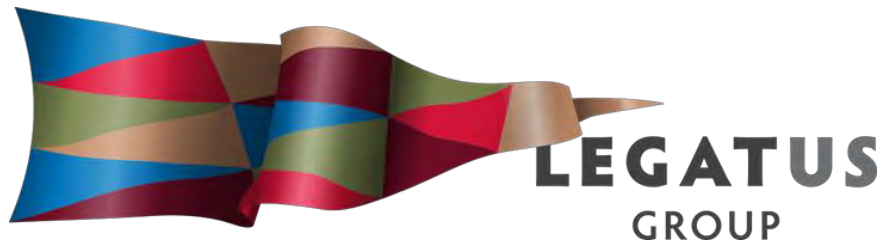


**JIM KEOGH**

**Partner**

**DEAN NEWBERY**

**Dated this 14<sup>th</sup> day of December 2021**



## **2020/2021 ANNUAL REPORT**

**The Legatus Group Charter requires that the AGM receive the Legatus Group's Annual Report which may incorporate reports from committees and any representatives reports from other organisations. T**

**he Legatus Group AGM held on Friday 3 September 2021 adopted the following report.**

The Legatus Group Charter clause 6.3 Annual Report

6.3.1 The Legatus Group must each year, produce an Annual Report summarising the activities, achievements and financial performance of the Legatus Group for the preceding Financial Year.

6.3.2 The Annual Report must incorporate the audited financial statements of the Legatus Group for the relevant Financial Year.

6.3.3 The Annual Report must be provided to the Constituent Councils by 30 September each year.

The Legatus Group is a regional subsidiary of:

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

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

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

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

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

**Contact Details:** Address: 155 Main North Road CLARE SA 5453 PO Box 419 CLARE SA 5453  
Telephone: 0407819000 Email: [ceo@legatus.sa.gov.au](mailto:ceo@legatus.sa.gov.au) Website: [www.legatus.sa.gov.au](http://www.legatus.sa.gov.au)

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

Council	Delegate
Adelaide Plains Council	Mayor Mark Wasley
Barunga West Council	Mayor Leonie Kerley
Clare & Gilbert Valleys Council	Mayor Wayne Thomas
Copper Coast Council	Mayor Roslyn Talbot
District Council of Mount Remarkable	Mayor Phillip Heaslip
District Council of Orreroo Carrieton	Mayor Kathie Bowman
District Council of Peterborough	Mayor Ruth Whittle OAM
Light Regional Council	Mayor Bill O'Brien



Northern Areas Council	Mayor Denis Clark - Mayor Ben Browne replaced Mayor Clark from 27 November 2021 Legatus Group meeting.
Port Pirie Regional Council	Mayor Leon Stephens
Regional Council of Goyder	Mayor Peter Matthey OAM
The Barossa Council	Mayor Bim Lange OAM
The Flinders Ranges Council	Mayor Peter Slattery - Mayor Greg Flint replaced Mayor Slattery from 5 March 2021 Legatus Group Meeting.
Wakefield Regional Council	Mayor Rodney Reid
Yorke Peninsula Council	Mayor Darren Braund

#### **Office Bearers for 2020/21**

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

The following meetings of the Board of Management were held during the 2020/21 year:

- 3 July 2020 Special Meeting online
- 14 August 2020 Special Meeting online
- 4 September 2020 Annual General Meeting Quorn
- 4 September 2020 Ordinary General Meeting Quorn
- 27 November 2020 Ordinary General Meeting online
- 5 March 2021 Ordinary General Meeting Ardrossan
- 11 June 2021 Ordinary General Meeting Mallala

There were five advisory committees in 2020/2021 and all agendas and minutes from the Board meetings and Committees are published on the Legatus Group Website. All advisory committee minutes were provided in the agendas to the Legatus Group Ordinary General meetings. The Constituent Councils are provided with the Board Agendas, Minutes, Annual Reports, Business Plan and Budgets and Quarterly Financial Reports.

Committee	Members	Meeting Dates
Audit Committee	<ul style="list-style-type: none"> <li>Mayor Kathie Bowman (Chair)</li> <li>Mayor Denis Clark replaced by Mayor Rodney Reid at 3 June 2021 meeting</li> <li>Mr Peter Ackland</li> <li>Mr Colin Byles</li> <li>Mr Ian McDonald</li> </ul>	21 August 2020 13 November 2020 19 February 2021 3 June 2021
Management Group (Council CEOs)	<ul style="list-style-type: none"> <li>Mr Colin Byles (Northern Areas) (Chair)</li> <li>Mr James Miller (Adelaide Plains)</li> <li>Mr Martin McCarthy (Barossa)</li> <li>Ms Maree Wauchope (Barunga West)</li> <li>Dr Helen Macdonald (Clare &amp; Gilbert Valleys)</li> <li>Mr Russell Peate (Copper Coast)</li> <li>Mr Eric Brown (Flinders Ranges)</li> <li>Mr David Stevenson (Goyder)</li> <li>Mr Brian Carr (Light)</li> <li>Mr Sam Johnson (Mt Remarkable)</li> <li>Mr Dylan Strong (Orroroo/Carrieton)</li> <li>Mr Peter McGuinness (Peterborough) replaced by Mr Stephen Rufus</li> <li>Mr Peter Ackland (Pirie Regional)</li> <li>Mr Andrew MacDonald (Wakefield)</li> <li>Mr Andrew Cameron (Yorke Peninsula)</li> </ul>	14 August 2020 17 December 2020 12 February 2021 14 May 2021
Road & Transport Infrastructure Advisory Committee:	<ul style="list-style-type: none"> <li>Dr Helen Macdonald Chair (CEO Clare &amp; Gilbert Valleys Council)</li> <li>Lee Wallis (Goyder)</li> <li>Steve Kaesler (Barossa)</li> <li>Tom Jones (Adelaide Plains)</li> <li>Mike Wilde (Department of Planning, Transport and Infrastructure)</li> <li>Kelly-Anne Saffin (CEO RDA YMN)</li> <li>Dylan Strong (CEO Orroroo Carrieton)</li> <li>Michael McCauley (Yorke Peninsula)</li> <li>Stuart Roberts (Wakefield)</li> <li>Mike Burger (Flinders Ranges)</li> </ul>	7 August 2020 18 November 2020 12 February 2021 14 May 2021
Community Wastewater Management Advisory Committee	<ul style="list-style-type: none"> <li>Andrew MacDonald Chair (CEO Wakefield)</li> <li>Gary Easthope (Clare and Gilbert Valleys)</li> <li>Adam Broadbent (Light)</li> <li>Matthew McRae (Copper Coast)</li> <li>Riaz Uddin (Goyder)</li> <li>Hayden Battle (Wakefield)</li> </ul>	12 August 2020 10 November 2020 11 February 2021 17 May 2021
Visitor Information Services	<ul style="list-style-type: none"> <li>Stephen Rufus Chair (CEO Peterborough) from 19 Feb 2021</li> <li>Paula Jones (Clare Valley Wine Food and Tourism Centre) till 19 Feb 2021</li> <li>Glen Christie (Port Pirie)</li> <li>Anne Hammond (Yorke Peninsula)</li> <li>Lynn Spurling (Copper Coast)</li> <li>Jo Seabrook (The Barossa)</li> <li>Liz Healy (Light Regional)</li> <li>Shirley Dearlove (Peterborough Council)</li> <li>Jeremy Carn (RDA Far North)</li> </ul>	14 August 2020 6 November 2020 19 February 2021 4 June 2021

## **Chairman's Report**

It has been my pleasure to serve as Chairman in 2020/21 and I take this opportunity to report on some highlights of the past year.

We saw the continued disruption and impacts of COVID-19 including the extended need for some meetings to be held on-line. Member councils should be recognised for the support to their communities and I note that the Wakefield Regional Council was awarded the 'Excellence in Local Economic Development' Award for its COVID support program.

The Legatus Group provides a pivotal role to member councils in advocating on both regional and state-wide issues. This has included the continued advocacy on rating equity associated with major energy producers, community wastewater management schemes, regional roads funding and coastal management. I find it extremely frustrating that we have been unable to achieve a satisfactory outcome at this point in time in relation to rating equity.

We provided a leadership role for the South Australian Regional Organisation of Councils (SAROC) via the Waste Management Infrastructure for South Australian Regional Local Government report and the SA Regional Waste Pathways Forum.

Support has been provided to member councils via advocacy through the LGA on the new Planning and Design Code and the Local Government Reform Bill.

The Legatus Group provided support at a state level with the Department of Innovation and Skills re the Creative Industries and to both Mainstreet SA and Parks and Leisure Australia SA/NT to hold their conferences in our region.

At a more regional level the report on reconciliation and work on cultural awareness has been of great support to member councils. The commitment by the Legatus Group on issues such as wellbeing and volunteering have seen several projects and reports progress as we continue to advocate for increased inclusiveness, mental health and aligned services. Our advocacy included support for the extension of the two Family and Business Support Mentors through Dept Primary Industries and Regions within our northern councils.

The Legatus Group acknowledged the Australian Governments rollout of the Drought Communities Funding. This included assisting with securing a South Australia Drought Resilience Adoption and Innovation Hub which was led by the University of Adelaide. The Legatus Group is a Local Government project partner and it is pleasing to see that its head office will be established in the region along with one of the nodes.

Works have commenced on several National and State Highways with long overdue work in our region after years of lobbying. The Road and Transport Infrastructure Advisory Committee have been active this year via updates to our Regional Roads Plan and renewed Deficiency Action Plan. There was a robust assessment of this year's Special Local Roads Program funding applications. The 2021 Legatus Group Road and Transport Forum provided the opportunity for member councils to come together and discuss and be more informed on issues around areas such as heavy vehicle access.

The Legatus Group are seeking to increase the level of productivity, safety and community connectivity through increased funding for local significant roads. This requires fairer funding models to address the regions local roads infrastructure deficiencies and the release this year of our video seeking increased support was part of the broader Local Govt Association approaches to the



Australian Government. The initial work undertaken on the socio-economic impacts Road Deficiency Report will be expanded in the coming year to assist with developing the required data for continued advocacy.

We continue to encourage and foster closer working relationships with the three Regional Development Australia (RDA) organisations and the Northern and Yorke Landscape Board. This year's Yorke Mid North Forum Water for our Future was a success.

The region has been proactive in supporting the challenges of our changing environment through the management of the Sector Agreement for the Climate Change Adaptation Plan. This included the development of the new Northern and Yorke Climate Change Sector Agreement which now includes the Barossa, Light and Adelaide Plains Councils. The concept plans for a Sustainability Hub were completed through our regional partnership approach.

The Legatus Group managed the Northern and Yorke Coastal Management Action Plan stage 1 implementation on behalf of the Northern and Yorke Landscape Board which resulted in several projects being undertaken across the Yorke Peninsula. The continued support for the Northern and Yorke Coastal Management Action Plan included the coordination of workshops and a grant application through the Northern and Yorke Landscape Board. The Legatus Group have been an active supporter of the SA Coastal Council Alliance.

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

We acknowledge the RDA's who have committed their staff to be members of several Legatus Group Advisory Committee and or Project Reference Groups.

The Legatus Group CEO and staff committed large amounts of time to the development of many Conferences and Forums. I also note with positivity of the CEO and the staff's efforts to support other regional councils through their roles and specifically to the CEO who Chaired the Regional LGA Executive Officers Forum. These collaborations included several forums and workshops which have assisted not only the Legatus Group members but also SAROC, and their input is commended.

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

This has allowed 11 cost effective research projects in areas such as tourism (mixed reality and accessibility), asset management (pump monitoring), waste (cost model, use of organic waste, supply chain for circular economy), wastewater (design criteria) and reconciliation. These are providing appropriate identification for advocacy and decision making in areas that are of significance to local government, stakeholders and community.

The Audit and Risk Management Group Committee have ensured that the work plan has assisted us in improving our governance and recommendations around variations to our policies.

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

The Community Wastewater Management Advisory Committee assisted in gaining a further extension of the Joint CWMS program until June 2022, staging of a successful SA conference and assisting with a reform paper now being developed by the LGA CWMS Committee. Their continued work on issues around training associated with compliance is gaining traction.

The Legatus Group Visitor Information Services Advisory Committee have provided a great support especially around the reopening of tourism in our region. Their workshop on story telling was well attended and they have provided direct input to two projects being progressed through the Yorke Peninsula Councils with regards accessible tourism and the Remarkable South Flinders Ranges Councils Tourism Alliance.

It was noticeable that there was a reduced attendance by the six State Government Members of Parliament, and our Federal Member although the Hon Geoff Brock is an exception and is a regular attendee. I note that we have continued to provide the opportunity for dialogue to all MPs.

In closing I would like to thank everyone who has taken a proactive role in progressing the strategic initiatives of the region. I thank Mayors Bill O'Brien (and in his role on SAROC) and Rodney Reid for your roles as Deputy Chairs.

Feedback tells me that the reports prepared by the Legatus Group CEO and progressed to SAROC and other stakeholders and partners in all tiers of government are well received. The organisations positive approach to strong partnerships and a collaborative approach, with our other regional local government associations, stakeholders and tiers of government continues. These activities are coordinated and managed by our CEO Mr Simon Millcock. I wish to thank him for his committed, dedicated and consistent approach in the development and delivery of the of the goals and directions of the board.

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

Mayor Peter Matthey OAM

Chairman Legatus Group

### **CEO Report**

Firstly, I would like to acknowledge the support provided to me by the Chair and Deputy Chairs, Board, CEOs, Committees, Regional Partners and the Legatus Group staff in making the past year extremely productive and enjoyable.

This year provided consolidation for the positioning of the Legatus Group and the opportunity to expand and support state-wide, regional and subregional programs and research. This was made possible by reducing the reserves of which \$493,077 from the LGA Regional Capacity Building Allocations was required to be acquitted by 30 June 2021.

We were successful with grant applications and contracts to provide services which have been acquitted or reported on accordingly. There was \$333,151 generated from this income stream plus reimbursements and other income of \$105,679. As such 70% of the Legatus Group's income came from outside its membership fees.

This has helped to place the Legatus Group in a solid financial position which is reflected in the 2021 – 2022 business plan and budget whilst consideration is needed to not raise expectations of increased capacity and or project delivery into the future due to the reliance on grants.

Of special mention during the past year is the partnerships developed with several universities through formal MoU's, collaborative agreements and the use of the APR.Intern program. This not only made the research reports extremely cost effective but provided greater links between universities and local government.

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

Due to the employment of 3 extra Project Officers, there was increased HR requirements whilst their employment allowed an increase in strategic development which included my time with the review of the Legatus Group Strategic Plan.

Other administration responsibilities included for part of the year as Chair of the Regional LGA Executive Officers, Secretariat to the Murray Darling Association Region 8 and a member of LGA Functional Support Groups associated with COVID-19 reference groups.

Plus, I am a member of the Yorke Mid North Alliance and the Northern and Yorke Landscape Board Aboriginal Engagement Committee. My time was also provided to the Local Government Information Technology SA Awards, Volunteering Strategy for SA and the SA Creative Industries Think Tank.

There was an increased level of conference, forums, workshops and webinars which included (1) Sustainable Regions through Parks, Recreation, Sport and the Environment (2) Legatus Group CWMS Risk Assessment Workshops (3) Heavy Vehicle Access (4) Coastal Management Strategic Planning (5) SA/NT Parks and Leisure Regional Conference (6) SA CWMS Conference (7) YMN Alliance Forum (8) Legatus Group Visitor Information Services Forum (9) SA Regional Creative Industries Conference (10) Regional Women's Networking Event (11) Legatus Group Roads Forum (12) Cultural Awareness Training and (13) SAROC Regional Waste Pathways Forum. These provided valuable opportunities for increased knowledge for both Elected Members and Operational Staff for member councils.

There was the commencement of projects associated with water and waste via:

1. Sub-regional projects for Smart Irrigation and Storm Water Harvesting which focus on urban areas. This has shown strong interest in the role Local Government can have with regional partners and the inaugural SA Drought Innovation and Adoption Hub of which the Legatus Group is a member.
2. The Legatus Group were commissioned by the SA Regional Organisation of Councils (SAROC) and secured funding from Green Industries SA to progress regional waste management for Local Government.

The Community Wastewater Management Schemes work continued to provide valuable support across regional SA. This including a series of workshops and a discussion paper which assisted the LGA CWMS Committee in looking to develop a reform paper. The LGA have again advised of the value of this work by supporting an extension of funding until June 2022.

A focus on Community Development via the Brighter Futures and Volunteering had mixed results with the Brighter Futures program which was intended for roll-out in the Flinders Ranges Council and District Council of Orroroo Carrieton unable to proceed due to COVID-19 and Council staffing constraints resulting from the rollout of Drought Communities Fund projects. Discussions have been



held to revamp this project. The Youth Volunteering project resulted in a series of videos produced that feature reasons why youth are volunteering and some training was provided to young people around wellbeing.

The Wellbeing Gap Analysis report associated with the 7 Northern Councils was just about completed and will provide a valuable document for the future lobbying efforts. Support was provided for the extension of the 2 Family and Business Support Mentors mentioned in the report.

The formation this year of the Remarkable South Flinders Ranges Councils Tourism Alliance and the Yorke Peninsula Tourism Accessibility Working Group and the management of the Northern and Yorke Coastal Management Action Plan are three examples of where the Legatus Group can provide a management role.

The following is a list of 2020/2021 Legatus Group reports which are being used to further progress actions and they can now be found on the Legatus Group Website:

1. Creative Industries in the Legatus Group Region. The research project was completed and a series of projects are now being progressed.
2. Tourism and the use of Mixed Reality. This report was a collaboration between the Legatus Group and Flinders University and looks at the options for Augmented and Virtual Reality Storytelling for the region.
3. Inclusive and Accessible Tourism Experiences Yorke Peninsula. This report provides a critical analysis of the literature and identifies Opportunities and Gaps in the Yorke Peninsula as a destination of choice for people with a disability.
4. Reconciliation Action Planning Northern and Yorke Region. Following input from the reference group and a cultural review the report by the Adelaide University was completed in October 2020.
5. Waste Management Infrastructure for South Australian Regional Local Government & Regional SA Waste and Resource Recovery Background Report by Rawtec. These 2 reports will assist with future actions regarding Waste Management for Regional Local Governments in SA and for the development of the Legatus Group Waste Management Action Plan.
6. Making and Using Organic Compost report. This builds on a previous study of biosolids and septage waste within Legatus Group councils which found that there was insufficient volume of this material to establish a composting plant.
7. Evaluation of expansion options for existing CWMS in SA. This report was instigated due to many CWMS having reached or are approaching their treatment capacity due to population growth, climate change impact and growing demand for recycled water.
8. Socio-Economic Impacts of Road Deficiency Report. This report assesses (qualitatively and quantitatively, where possible) the economic, social and environmental impacts/ costs from not being able to upgrade major roads to a fit for purpose standard due to insufficient funding. This can be used to support advocacy efforts of the Legatus Group and its member Councils for securing required funding.
9. PROJECT 155 Mid North Sustainability Hub Concept Plan. This involved the development of a concept plan and was the next stage of progress towards a Regional Sustainability Hub.

10. Future Drought Fund report. This looked at the opportunities for the Northern and Yorke Region.

There was also a series of webinars undertaken which have been recorded and produced and they can be found on the Legatus Group website.

Greater use of social media was undertaken with the use of a Legatus Group Facebook and LinkedIn pages. These included the release of videos re Youth Volunteering, Roads Equity and Youth into Music and a SA Regional Creative Industries Showreel.

Observation: This year has seen an increase in sub-regional support via an increasing number of collaborations occurring between councils that have been supported by the Legatus Group. Support to councils has been a focus and it was pleasing to see the value of having some extra resources (people and cash) being utilised during this year. The continued collaborations with the Northern and Yorke Landscape Board and RDA Yorke Mid North add value to all 3 organisations and this year has seen increased involvement with RDA Barossa Light Gawler Adelaide Plains.

During the year there was a review of the Legatus Group Strategic Plan and an external review of my performance. There were several synergies between both including the need to have a greater strategic focus with clearer and more relevant goals and objectives. Support was identified for bringing forward potential projects and responsiveness to member Council proposals with the promotion of subregional and focus groups as good examples of joint shared initiatives.

I would like to sincerely thank the support I received from Paul Chapman, Bridget Johns, Moira Coffey, Sarah Cheesmur and Sean Cheriton. Working as a team in isolation across a myriad of topics had its challenges but the resulting work from all was of a professional standard that reflected well for the Legatus Group.

Simon Millcock

CEO Legatus Group

**The Legatus Group Audit and Risk Committee** summary of activities undertaken, and recommendations made during 2020-2021. The committee met on 4 occasions with the following attendance.

Date	No of Members Attending
21 August 2020	5
13 November 2020	5
19 February 2021	4
3 June 2021	4

Committee Member	No of Meetings Attended
Chairman Mayor Kathie Bowman	4

Mayor Denis Clark till 19 February 2021	3
Mayor Rodney Reid from 3 June 2021	1
Peter Ackland	3
Colin Byles	3
Ian McDonald	4

The following table sets out the principal issues addressed by the Committee for 2020-2021 year.

Principal Issues Examined	Recommendations to Board
Financial Report	No issues, unqualified audit, adopted for the 19/20 financial year.
Review of budget against actuals	Noted no issues and supported the allocation of the expenditure identified of carry over reserves and accumulated surplus for business plan and budgets.
Review of work plan, internal controls	<ol style="list-style-type: none"> <li>1. Work planned maintained and adoption of recommendations by Auditor for increased internal controls – recommended for the Legatus Group consider adopting: <ol style="list-style-type: none"> <li>a. Budget Framework Policy</li> <li>b. Code of Conduct for Employees</li> </ol> Draft policies developed. </li> <li>2. Recommended an external review of CEOs performance which was undertaken.</li> <li>3. Recommended that Legatus Group Audit and Risk Management Committee be provided access via the read only format to the financial transaction reports of the Legatus Group. Approved by the board.</li> <li>4. Assisted with and provided recommendations re the provision of Financial Management Services.</li> </ol>
Charter	Recommended the Legatus Group adopt the variation to item 5.1 of the Legatus Group Charter as set out in item 3.2 of the Legatus Group Audit and Risk Management Committee meeting held on 22 May 2020 and they authorise the Legatus Group CEO to comply with the Local Government Act requirements to secure the variation to the charter. Completed.



Business, Budget and Strategic Plan	<ol style="list-style-type: none"> <li>1. Noted the development of the 2020-2021 business plan and budget.</li> <li>2. Recommended the review of the Legatus Group Strategic Plan and provided input to the review.</li> </ol>
Membership	Recommendations to Board re membership of Audit Committee
Equity / reserves	Recommendations to Board on levels to be held

Mayor Kathy Bowman

Chairman Legatus Group Audit and Risk Management Committee

CENTRAL LOCAL GOVERNMENT  
REGION of SA  
trading as



Annual Financial  
Statements

For the financial year

1 July 2020 – 30 June 2021

# LEGATUS GROUP

## General Purpose Financial Reports for the year ended 30 June 2021

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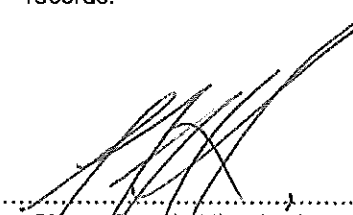
## LEGATUS GROUP

### ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021


#### CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Group to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Group's financial position at 30 June 2021 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Group provide a reasonable assurance that the Group's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Group's accounting and other records.



.....  
Simon Francis MILLCOCK  
CHIEF EXECUTIVE OFFICER



.....  
Mayor Samuel Peter MATTEY  
PRESIDENT

Date: 3-09-2021



# LEGATUS GROUP

## STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
<b>INCOME</b>			
Grants, subsidies and contributions	2	333,151	485,336
Investment income	2	8,188	10,845
Reimbursements	2	75,400	37,787
Other income	2	192,804	193,397
<b>Total Income</b>		<u>609,543</u>	<u>727,366</u>
<b>EXPENSES</b>			
Employee costs	3	352,082	221,194
Materials, contracts & other expenses	3	555,477	273,479
Depreciation, amortisation & impairment	3	5,489	5,695
<b>Total Expenses</b>		<u>913,048</u>	<u>500,368</u>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>(303,505)</b>	226,998
Asset disposal & fair value adjustments	4	-	(3,690)
<b>NET SURPLUS / (DEFICIT)</b>		<b>(303,505)</b>	223,308
transferred to Equity Statement			
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><b>(303,505)</b></u>	<u>223,308</u>

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

# LEGATUS GROUP

## STATEMENT OF FINANCIAL POSITION as at 30 June 2021

		2021	2020
	Notes	\$	\$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	5	929,918	1,258,006
Trade & other receivables	5	39,970	93,845
<b>Total Current Assets</b>		<b>969,888</b>	<b>1,351,851</b>
<b>Non-current Assets</b>			
Infrastructure, property, plant & equipment	6	19,361	24,850
<b>Total Non-current Assets</b>		<b>19,361</b>	<b>24,850</b>
<b>Total Assets</b>		<b>989,249</b>	<b>1,376,701</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	7	37,162	135,189
Provisions	7	19,350	10,314
<b>Total Current Liabilities</b>		<b>56,512</b>	<b>145,503</b>
<b>Non-current Liabilities</b>			
Provisions	7	12,113	7,069
<b>Total Non-current Liabilities</b>		<b>12,113</b>	<b>7,069</b>
<b>Total Liabilities</b>		<b>68,625</b>	<b>152,572</b>
<b>NET ASSETS</b>		<b>920,624</b>	<b>1,224,129</b>
<b>EQUITY</b>			
Accumulated Surplus		650,854	704,359
Other Reserves	8	269,770	519,770
<b>TOTAL EQUITY</b>		<b>920,624</b>	<b>1,224,129</b>

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

## LEGATUS GROUP

### STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2021

		Accumulated Surplus	Other Reserves	TOTAL EQUITY
2021	Notes	\$	\$	\$
Balance at end of previous reporting period		704,359	519,770	1,224,129
<b>Net Surplus / (Deficit) for Year</b>		<b>(303,505)</b>	<b>-</b>	<b>(303,505)</b>
<b>Other Comprehensive Income</b>				
Transfers between reserves	8	250,000	(250,000)	-
<b>Balance at end of period</b>		<b>650,854</b>	<b>269,770</b>	<b>920,624</b>

2020				
Balance at end of previous reporting period		166,358	834,463	1,000,821
<b>Net Surplus / (Deficit) for Year</b>		<b>223,308</b>	<b>-</b>	<b>223,308</b>
<b>Other Comprehensive Income</b>				
Transfers between reserves	8	314,693	(314,693)	-
<b>Balance at end of period</b>		<b>704,359</b>	<b>519,770</b>	<b>1,224,129</b>

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

# LEGATUS GROUP

## STATEMENT OF CASH FLOWS for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<u>Receipts</u>			
Investment receipts		8,401	11,352
Grants utilised for operating purposes		292,151	561,336
Reimbursements		54,700	37,787
Other revenues		176,855	193,398
<u>Payments</u>			
Employee costs		(336,239)	(210,531)
Materials, contracts & other expenses		(523,956)	(284,365)
<b>Net Cash provided by (or used in) Operating Activities</b>	9	<b>(328,089)</b>	<b>308,977</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<u>Receipts</u>			
Sale of replaced assets		-	5,909
<u>Payments</u>			
Expenditure on renewal/replacement of assets		-	(28,967)
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>-</b>	<b>(23,058)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<u>Receipts</u>		-	-
<u>Payments</u>		-	-
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) in cash held</b>		<b>(328,089)</b>	<b>285,919</b>
Cash & cash equivalents at beginning of period	9	<b>1,258,006</b>	<b>972,087</b>
<b>Cash &amp; cash equivalents at end of period</b>	9	<b>929,918</b>	<b>1,258,006</b>

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



# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

### Note 1 - SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### 1. Basis of Preparation

This general purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011*.

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates, and requires management to exercise its judgement in applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this Note.

All amounts in the financial statements have been rounded to the nearest dollar (\$).

#### 1.1 Historical Cost Convention

Except as stated below, these financial statements have been prepared in accordance with the historical cost convention.

#### 1.2 The Local Government Reporting Entity

The Legatus Group ("the Group") is a regional subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999.

The Constituent Councils are:

- |                                      |  |
|--------------------------------------|--|
| 1. The Barossa Council               | 2. District Council of Mount Remarkable  |
| 3. Barunga West Council              | 4. Northern Areas Council                |
| 5. Clare and Gilbert Valleys Council | 6. District Council of Orroroo/Carrieton |
| 7. Copper Coast Council              | 8. District Council of Peterborough      |
| 9. The Flinders Ranges Council       | 10. Port Pirie Regional Council          |
| 11. Regional Council of Goyder       | 12. Wakefield Regional Council           |
| 13. Light Regional Council           | 14. Yorke Peninsula Council, and         |
| 15. Adelaide Plains Council.         |  |

All funds received and expended by the Group have been included in the Financial Statements forming part of this Financial Report.

#### 1.3 Income recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Group obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes. Also disclosed is the amount of grants, contributions and receivables recognised as incomes in a previous reporting period which were obtained in respect of the Group's operations for the current reporting period.

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

### Note 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 1.4 Cash, Cash Equivalents and other Financial Instruments

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

Receivables for generally unsecured and do not bear interest. All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 11.

#### 1.5 Property, Plant & Equipment

All non-current assets purchased are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". All assets are recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition.

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

Office Furniture & Equipment	\$5,000
Motor Vehicles, Other Plant & Equipment	\$5,000

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of the Group, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually. Major depreciation periods for each class of asset are shown below.

Office Furniture & Equipment	5 to 10 years
Motor Vehicles, Other Plant & Equipment	3 to 5 years

#### 1.6 Payables

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

Amounts received from external parties in advance of service delivery are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

#### 1.7 Employee Benefits

##### Salaries, Wages & Compensated Absences

The Group has two employees as at the 30<sup>th</sup> June 2021, a Chief Executive Officer and a Project 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 guaranteed securities rates with similar maturity terms.

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

### Note 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

No accrual is made for sick leave as the Group's experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. The Group does not make payment for untaken sick leave.

#### 1.8 Superannuation

The Group contributes the statutory 9.5% SGC superannuation to the nominated superannuation funds for the Chief Executive Officer and Project Officer.

#### 1.9 GST Implications

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

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

#### 1.10 Leases

In the previous year, the Group performed an assessment of the potential impact of AASB 16 *Leases*. The Group is only engaged in a short-term lease as per Section 5 of AASB 16 and therefore the lease is recognised as an operating expense on a straight-line basis over the term of the lease.

#### 1.11 New Accounting Standards

In the current year, the Group adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to the Group's accounting policies.

The Group has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective. Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2021 reporting period and have not been used in preparing these reports.

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

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

AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current

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

AASB 17 Insurance Contracts

The Group is of the view that none of the above new standards or interpretations will affect any of the amounts recognised in the financial statements, but that they may impact certain information otherwise disclosed.

#### 1.12 Economic Dependencies

The Group is aware of its current dependence on Grants Revenue received from the Commonwealth Government, State Government and the Local Government Association for the ongoing operations of the Group. Should the Group not secure funding or a significantly reduced level of funding in future years, it may impact on the ability of the Group to continue operating as a going concern.

#### 1.13 Disclaimer

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

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

### Note 2 - INCOME

	2021 \$	2020 \$
<b>INVESTMENT INCOME</b>		
Interest on investments		
Local Government Finance Authority	8,185	10,807
Banks	3	39
	<u>8,188</u>	<u>10,845</u>
<b>REIMBURSEMENTS</b>		
- for Internships	75,400	37,787
	<u>75,400</u>	<u>37,787</u>
<b>OTHER INCOME</b>		
Council Contributions	177,525	177,025
Conference Registrations & Sponsorship	15,279	-
Sundry	-	16,372
	<u>192,804</u>	<u>193,397</u>
<b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>		
Waste Management	60,000	-
CWMS	61,000	-
Coastal Management	140,000	-
Research & Development	26,000	-
Sundry	46,151	485,336
	<u>333,151</u>	<u>485,336</u>
<b>Sources of grants</b>		
Commonwealth government	-	17,000
State government	174,000	70,500
LGA	159,151	397,836
	<u>333,151</u>	<u>485,336</u>



# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

### Note 3 - EXPENSES

	2021 \$	2020 \$
<b>EMPLOYEE COSTS</b>		
Salaries and Wages	281,829	172,422
Employee leave expense	33,226	21,759
Superannuation	28,510	17,828
Workers' Compensation Insurance	2,012	2,087
Professional Development	400	400
FBT	6,106	6,699
<b>Total Operating Employee Costs</b>	<b>352,082</b>	<b>221,194</b>
 <b>Total Number of Employees</b>	 <b>1.4</b>	 <b>1.5</b>
<i>(Full time equivalent at end of reporting period)</i>		
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>		
<u>Prescribed Expenses</u>		
Auditor's Remuneration	2,238	2,100
Subtotal - Prescribed Expenses	2,238	2,100
<u>Other Materials, Contracts &amp; Expenses</u>		
Contractors & Consultants	461,067	210,349
Unleaded Fuel	3,053	3,003
Other Motor Vehicle Costs	2,754	362
Members Allowances & Support	5,500	5,500
Meetings & Conferences	23,692	14,517
Insurance	7,980	7,934
Rental - Premises	9,442	10,126
Advertising	3,905	28
Accommodation	3,587	1,022
Airfares, Taxi Fares & Parking	2,790	338
Travel - Reimbursement	2,086	834
Catering & Meals	17,142	3,293
Telephone & Internet	5,797	3,432
Postage/Stationery/IT	594	3,792
Sundry	3,849	6,849
Subtotal - Other Materials, Contracts & Expenses	553,239	271,379
	<b>555,477</b>	<b>273,479</b>
 <b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>		
<b>Depreciation</b>		
Motor Vehicle	5,489	5,695
	<b>5,489</b>	<b>5,695</b>

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

### Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

	2021 \$	2020 \$
<b>PLANT &amp; EQUIPMENT</b>		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	-	5,909
Less: Carrying amount of assets sold	-	9,599
<b>Gain (Loss) on disposal</b>	<u>-</u>	<u>(3,690)</u>
 <b>NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS</b>	 <u>-</u>	 <u>(3,690)</u>

### Note 5 - CURRENT ASSETS

<b>CASH &amp; EQUIVALENT ASSETS</b>		
Cash at Bank	91,271	77,756
Deposits at Call	838,647	1,180,250
	<u>929,918</u>	<u>1,258,006</u>
 <b>TRADE &amp; OTHER RECEIVABLES</b>		
Accrued Revenues	224	436
Debtors - General	39,270	93,409
GST / FBT Recoupment	476	-
	<u>39,970</u>	<u>93,845</u>

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

### Note 6 - PLANT & EQUIPMENT

	Fair Value Level	2020 \$				2021 \$			
		AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Motor Vehicles		-	28,967	(4,117)	24,850	-	28,967	(9,606)	19,361
Computers & Software		-	3,948	(3,948)	-	-	3,948	(3,948)	-
<b>TOTAL PLANT &amp; EQUIPMENT</b>		-	32,915	(8,065)	24,850	-	32,915	(13,554)	19,361
<i>Comparatives</i>		-	37,301	(26,124)	11,177	-	32,915	(8,065)	24,850

	2020 \$	CARRYING AMOUNT MOVEMENTS DURING YEAR \$								2021 \$
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers		Net Revaluation	CARRYING AMOUNT
		New/Upgrade	Renewals				In	Out		
Motor Vehicles	24,850	-	-	-	(5,489)	-	-	-	-	19,361
Computers & Software	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PLANT &amp; EQUIPMENT</b>	<b>24,850</b>	-	-	-	<b>(5,489)</b>	-	-	-	-	<b>19,361</b>
<i>Comparatives</i>	<b>11,177</b>	-	28,967	(9,599)	(5,695)	-	-	-	-	24,850

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

### Note 7 - LIABILITIES

	2021		2020	
	\$		\$	
TRADE & OTHER PAYABLES	Current	Non-current	Current	Non-current
Goods & Services	32,740	-	2,143	-
Payments received in advance	-	-	110,500	-
Accrued expenses - employee entitlements	2,160	-	5,890	-
Accrued expenses - other	1,759	-	-	-
GST & PAYG	503	-	16,656	-
	<u>37,162</u>	<u>-</u>	<u>135,189</u>	<u>-</u>
PROVISIONS				
Employee entitlements - Annual Leave	19,350	-	10,314	-
Employee entitlements - Long Service Leave	-	12,113	-	7,069
	<u>19,350</u>	<u>12,113</u>	<u>10,314</u>	<u>7,069</u>

### Note 8 - RESERVES

OTHER RESERVES	1/7/2020	Transfers to Reserve	Transfers from Reserve	30/6/2021
General Reserve	269,770	-	-	269,770
Rubble Royalties Projects	250,000	-	(250,000)	-
<b>TOTAL OTHER RESERVES</b>	<u>519,770</u>	<u>-</u>	<u>(250,000)</u>	<u>269,770</u>
<b>Comparatives</b>	834,463	1,094,247	(1,408,940)	519,770

#### PURPOSES OF RESERVES

##### (Other Reserves)

##### Rubble Royalties / Projects Reserve

*This reserve was established from the Region's rubble royalty payments, with a percentage returned for allocation towards projects that provide a benefit to Member Councils. During 2019-2020 the Board decided that it would utilise the remaining funds in this reserve and undertake a range of additional projects during the 2020-2021 financial year to benefit member Councils.*



# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

### Note 9 - RECONCILIATION TO CASH FLOW STATEMENT

#### (a) Reconciliation of Cash

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

	Notes	2021 \$	2020 \$
Total cash & equivalent assets	5	<u>929,918</u>	<u>1,258,006</u>
Balances per Cash Flow Statement		<u>929,918</u>	<u>1,258,006</u>

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

Net Surplus (Deficit)	(303,505)	223,308
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	5,489	5,695
Net increase (decrease) in unpaid employee benefits	14,080	10,663
Net (Gain) Loss on Disposals	-	3,690
	<u>(283,936)</u>	<u>243,356</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	53,875	(33,993)
Net increase (decrease) in trade & other payables	(98,028)	(10,886)
Net increase (decrease) in other liabilities	-	110,500
<b>Net Cash provided by (or used in) operations</b>	<b><u>(328,089)</u></b>	<b><u>308,977</u></b>

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

#### (d) Financing Arrangements

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

Corporate Credit Cards	1,000	1,000
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### Note 10 - FUNCTIONS

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

- 1 Corporate Function
- 2 P022 - Roads & Transport
- 3 P024 - Climate Change Co-Ordinator
- 4 P028 - Regional Capacity Building
- 5 P029 - LGA R&D Projects
- 6 P032 - Sustainability Hub
- 7 P034 - N&Y Coastal Management Action Plan
- 8 P037 - Creative Industries Project
- 9 P038 - Regional Waste Strategy
- 10 P039 - Community Collaborator
- 11 P040 - Disability Inclusion Action Plan
- 12 P041 - SFRCA Tourism Project
- 13 P042 - Drought Wellbeing Project
- 14 P043 - Stormwater Harvesting Trial
- 15 P044 - IT Data Gathering & Digital Research
- 16 P045- Aboriginal Engagement Committee

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

**LEGATUS GROUP**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**for the year ended 30 June 2021**  
**Note 11 - FINANCIAL INSTRUMENTS**

**Accounting Policies - Recognised Financial Instruments**

<b>Bank, Deposits at Call, Short Term Deposits</b>	<p><b>Accounting Policy:</b> Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p><b>Terms &amp; conditions:</b> Short term deposits are available on 24 hour call with the LGFA and have an interest rate of 0.30% as at 30 June 2021</p> <p><b>Carrying amount:</b> approximates fair value due to the short term to maturity.</p>
<b>Receivables - Trade &amp; other debtors</b>	<p><b>Accounting Policy:</b> Carried at nominal value.</p> <p><b>Terms &amp; conditions:</b> 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.</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities - Creditors and Accruals</b>	<p><b>Accounting Policy:</b> Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Group.</p> <p><b>Terms &amp; conditions:</b> Liabilities are normally settled on 30 day terms.</p> <p><b>Carrying amount:</b> approximates fair value.</p>

**Liquidity Analysis**

2021	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>	\$	\$	\$	\$	\$
Cash & Equivalents	929,918	-	-	929,918	929,918
Receivables	39,970	-	-	39,970	39,970
<b>Total</b>	<b>969,888</b>	<b>-</b>	<b>-</b>	<b>969,888</b>	<b>969,888</b>
<b>Financial Liabilities</b>					
Payables	35,002	-	-	35,002	35,002
<b>Total</b>	<b>35,002</b>	<b>-</b>	<b>-</b>	<b>35,002</b>	<b>35,002</b>

2020	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>	\$	\$	\$	\$	\$
Cash & Equivalents	1,258,006	-	-	1,258,006	1,258,006
Receivables	93,845	-	-	93,845	93,845
<b>Total</b>	<b>1,351,851</b>	<b>-</b>	<b>-</b>	<b>1,351,851</b>	<b>1,351,851</b>
<b>Financial Liabilities</b>					
Payables	129,299	-	-	129,299	129,299
<b>Total</b>	<b>129,299</b>	<b>-</b>	<b>-</b>	<b>129,299</b>	<b>129,299</b>

**Net Fair Value**

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of the Group.

**Risk Exposures**

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

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

**Liquidity Risk** is the risk that the Group will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates.

**Interest Rate Risk** is the risk that future cash flows will fluctuate because of changes in market interest rates. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

### Note 12 - FINANCIAL INDICATORS

	2021	2020	2019
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These Financial Indicators have been calculated in accordance with *Information Paper 9 - Local Government Financial Indicators* prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Statements.

The Information Paper was revised in May 2015 and the financial indicators for previous years have been re-calculated in accordance with the revised formulas.

#### Operating Surplus Ratio

<u>Operating Surplus</u>	(49.8%)	31.2%	24.5%
Total Operating Income			

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

#### Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	(148%)	(165%)	(135%)
Total Operating Income			

*Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.*

#### Asset Renewal Funding Ratio

<u>Net Asset Renewals</u>	0%	305%	0%
Depreciation Expenditure			

*Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.*

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

### Note 13 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Group prepared on a simplified Uniform Presentation Framework basis.

All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances

	2021 \$	2020 \$
Income	609,543	727,366
Expenses	<u>(913,048)</u>	<u>(500,368)</u>
<b>Operating Surplus / (Deficit)</b>	<b>(303,505)</b>	<b>226,998</b>
<b>Net Outlays on Existing Assets</b>		
Capital Expenditure on renewal and replacement of Existing Assets	-	(28,967)
Add back Depreciation, Amortisation and Impairment	5,489	5,695
Proceeds from Sale of Replaced Assets	<u>-</u>	<u>5,909</u>
	<b>5,489</b>	<b>(17,363)</b>
<b>Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets <i>(including investment property &amp; real estate developments)</i>	-	-
Amounts received spec. for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets <i>(including investment property and real estate developments)</i>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b><u>(298,016)</u></b>	<b><u>209,635</u></b>



# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

### Note 14 - RELATED PARTY DISCLOSURES

#### KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Group include the 15 Mayors/Chairpersons of the constituent Councils and the CEO. In all, 2 persons were paid the following total compensation:

	2021	2020
	\$	\$
Salaries, allowances & other short term benefits *	154,050	159,975
Member Allowance	5,500	5,500
Post-employment benefits *	14,635	15,198
FBT	6,106	6,699
<b>TOTAL</b>	<b>180,291</b>	<b>187,372</b>

\* comparatives for 2020 adjusted to include only CEO and not all employees

The Group received the following amounts in total:

	2021	2020
	\$	\$
Contributions for fringe benefits tax purposes	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

#### PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

During the reporting period, no Key Management Personnel or parties related to them had any transactions on more favourable terms than those available to the general public.

#### OTHER RELATED PARTIES

Amounts received from Related Parties during the financial year and owed by Related Parties at the end of the financial year.	Received 2020	Outstanding 2020
	\$	\$
The Barossa Council	12,249	-
Barunga West Council	13,749	-
Clare and Gilbert Valleys Council	12,249	-
Copper Coast Council	13,749	-
The Flinders Ranges Council	12,249	-
Regional Council of Goyder	12,249	-
Light Regional Council	12,249	-
Adelaide Plains Council	12,249	-
District Council of Mount Remarkable	14,449	-
Northern Areas Council	14,449	-
District Council of Orroroo / Carrieton	12,249	-
District Council of Peterborough	12,249	-
Port Pirie Regional Council	14,449	-
Wakefield Regional Council	12,249	-
Yorke Peninsula Council	12,249	-
<b>TOTAL</b>	<b>193,335</b>	<b>-</b>

#### Description of Services provided to all Related Parties above:

The Legatus Group is the peak regional local government organisation that is focused on the interests of its communities. The Legatus Group's primary purpose focuses on the wealth, wellbeing and social cohesion of these communities via a sustainable approach of productive landscapes and natural environment. Its focus is on the key roles of local government.

The Group has Five Primary Goals and numerous strategies to achieve these are outlined in the Group's Strategic Plan 2018-2028 which is available on the Group's website.

## **LEGATUS GROUP**

### **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021**

#### **Note 15 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE STATEMENT OF FINANCIAL POSITION**

There are no contingencies, assets or liabilities not recognised in the financial statements for the year ended 30 June 2021.

#### **Note 16 - EVENTS OCURRING AFTER REPORTING DATE**

There were no events subsequent to 30 June 2021 that need to be disclosed in the financial statements.

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Dean Newbery  
ABN: 30 164 612 890

## INDEPENDENT AUDITOR'S REPORT

### To the members of the Legatus Group Authority Report on the Audit of the Financial Report

#### Opinion

We have audited the accompanying financial report of the Corporation of the Legatus Group (the Authority), which comprises the statement of financial position as at 30 June 2021, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Authority as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

#### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Authority in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (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.

#### Responsibility for the Financial Report

The Board of Management is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the need of the directors. The Board of Management's responsibility also includes such internal control as the Board determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board of Management is responsible for assessing the Authority'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 Authority or to cease operations, or has no realistic alternative but to do so. The Board of Management of the Authority is responsible for overseeing the financial reporting process.

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

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

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

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

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

**DEAN NEWBERY**



**Jim Keogh**  
**Partner**

Signed on the 8<sup>th</sup> day of October 2021,  
at 214 Melbourne Street, North Adelaide




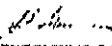
LEGATUS GROUP

ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 June 2021


CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Legatus Group for the year ended 30 June 2021, the Council's Auditor, Dyon Newbery & Partners, has maintained its independence in accordance with the requirements of the Local Government Act 1988 and the Local Government (Financial Management) Regulations 2011 made under that Act. This statement is prepared in accordance with the requirements of Regulation 22(3) Local Government (Financial Management) Regulations 2011.

  
CHIEF EXECUTIVE OFFICER  
The Barossa Council


  
CHIEF EXECUTIVE OFFICER  
Clare & Gilbert Valleys Council

  
CHIEF EXECUTIVE OFFICER  
The Fintona Ranges Council

  
CHIEF EXECUTIVE OFFICER  
Light Regional Council

  
CHIEF EXECUTIVE OFFICER  
District Council of Mount Remarkable

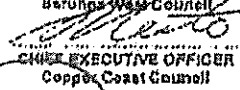
  
CHIEF EXECUTIVE OFFICER  
Port Pirie Regional Council

  
CHIEF EXECUTIVE OFFICER  
York Peninsula Council

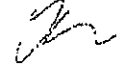
  
CHIEF EXECUTIVE OFFICER  
Wakefield Regional Council

Date: 21-09-2021


  
CHIEF EXECUTIVE OFFICER  
Barunga Way Council

  
CHIEF EXECUTIVE OFFICER  
Copper Coast Council


  
CHIEF EXECUTIVE OFFICER  
Regional Council of Goyder


  
CHIEF EXECUTIVE OFFICER  
Adelaide Plains Council

  
CHIEF EXECUTIVE OFFICER  
Northern Areas Council

  
CHIEF EXECUTIVE OFFICER  
District Council of Charles Sturt

  
CHIEF EXECUTIVE OFFICER  
District Council of Port Adelaide

  
CHAIRMAN Legatus Group Audit Committee

  
CHAIRMAN  
Legatus Group  
Board of Management

**HEAD OFFICE**

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

Dean Newbery  
ABN: 30 164 612 890

**Certification of Auditor's Independence**

I confirm that, for the audit of the financial statements of the Legatus Group for the year ended 30 June 2021, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



**Jim Keogh**

**Partner**

**DEAN NEWBERY & PARTNERS**

**CHARTERED ACCOUNTANTS**

**Dated the 8<sup>th</sup> October 2021**