



Images: Sky High Film and Photo

COPPER COAST COUNCIL 2019-2020 ANNUAL REPORT

lifestyle location of choice

Table of Contents

Forward	3
Message from the Mayor	4
Message from the Chief Executive Officer.....	6
Executive Services.....	10
The Area in Focus	10
The Council	12
Decision Making Structure.....	12
Council Financial Resources	15
Financial Sustainability	19
Financial Controls.....	19
Elected Members.....	20
Strategic Plan - Moving Toward 2029.....	21
Objectives, Goals, Functions and Key Strategies	24
Progressing the Plan	25
Statutory Information	30
Community Support.....	34
Corporate Services	43
Records Management	43
Information and Communication Technology	44
Workplace Health and Safety and Risk Report 2019/2020.....	45
Community Services.....	47
Copper Coast Library Service.....	47
Arts and Community Development Visual Arts	54
Community Development	54
Copper Coast Sport and Leisure Centre.....	55
STARCLUB Field Officer Program.....	56
Tourism.....	57
Events.....	61
Wallaroo Holiday Park	62
Infrastructure Services.....	64
Major Capital Works Projects for 2019/2020	66
Copper Coast Resource Recovery Centre	71
Electronic Recycling Australia	71
DrumMuster.....	71
Kerbside Collections.....	71
Development Services	74
Responsibilities.....	74
Development Applications 2019/2020	74
Dog & Cat Management	77
Bushfire Prevention	77
Compliance Statistics	77
GENERAL PURPOSE FINANCIAL REPORTS.....	78

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

'Council has continued to work on providing first class service and upgrading our infrastructure to the standard that our community both expects and deserves.'



Public consultation was a major focus for us this year. Public consultation is a regulatory process by which Council seeks input on matters affecting ratepayers. The main goals are improving the efficiency, transparency and community involvement in large-scale projects and policies.

It encourages the community to provide meaningful input into the decision-making process. It helps create a strong foundation for long-lasting and trustful relationships between the Council and the ratepayers, and it helps us have better project outcomes.

As we commenced the planning for the year, our first process was to listen to the community. Armed with a list of their needs and wants, we established the Annual Business Plan that was closely linked to our Long-Term Financial Plan.

The long-awaited upgrade of Bay Road, Moonta was a main project identified to be progressed throughout the year. Plans were developed, the community was consulted and plans were amended, taking into account the views of many community groups and residents. After much amendment, plans were approved by Council and the much needed upgrade was approved for commencement.

Bay Road is a significant avenue to one of our major attractions and residential areas, Moonta Bay, and I am excited for the benefits this upgrade will bring.

Previous years have seen the upgrade of both the Wallaroo and Kadina shopping precincts. After extensive

consultation this year, the Moonta CBD Masterplan is now in place as we look towards the future. Moonta has a unique village-like CBD and whilst upgrades to services are needed, it is imperative that the culture and atmosphere of this eclectic precinct is preserved. The Masterplan will be implemented in a staged manner to have as little disruption as possible.

The importance of our waste services is recognised and this year, we have commenced a review and restructure of those services. This is a restructure that will continue into the New Year, ensuring we are obtaining the best outcomes, both environmentally and economically.

Council has continued to work on providing first class service and upgrading our infrastructure to the standard that our community both expects and deserves.

I have been very proud of how our community have reacted to the COVID-19 pandemic this year. The diligence of the community to follow the advice of our leaders and the support local businesses have received to adapt and continue trading has been exemplary. The Copper Coast has and is continuing to try to limit the effects of this virus.

Council has supported the community throughout the pandemic whilst continuing to provide services for the community. As we see the economic effects of the pandemic, our future planning will involve identifying avenues to stimulate the economy. We will try to identify employment opportunities, making projects that can be brought forward and any other ways we can help the community recover from the effects of the pandemic.

The future is bright in the Copper Coast and we will continue to consult with the community to work towards providing them the facilities and services to ensure that the Copper Coast continues to be the *Lifestyle Location of Choice*.



Roslyn Talbot
Mayor



Message from the Chief Executive Officer

Russell Peate

“We continue to try our best to work with our communities to ensure that the Copper Coast remains South Australia’s ‘Lifestyle Location of Choice’.”



In the 2018/2019 Annual Report, I indicated that, “We will work together with our communities to jointly achieve projects and services.” Council, my team and I have tried to do this. We endeavour to listen and reflect on the various projects and services that the community wished to see achieved. Some of the projects that we have commenced or completed over the past 12 months have included the following:- Shade cover and repairs at Splash Town, Moonta Bay - \$180,000, Dog Parks at Wallaroo, Kadina and Moonta - \$60,000, Continuation of the Kadina Cemetery Wall repairs and commencement of Moonta Cemetery Wall repairs - \$75,000, Beautification / upgrade of the Wallaroo Crown Land Council is acquiring - \$70,000, Upgrade of Timaru Park, North Beach - \$89,000, Johnsons Cove Access Ramp - \$119,000, Kadina Treatment Pond Lagoon liner - \$150,000, Repair of Wallaroo Breakwater - \$110,000, Moonta Community Activity Centre Shed - \$63,000, Copper Coast Sport & Leisure Centre - \$53,000, Electric Mobility Scooters (Gopher) Charging Stations at Wallaroo, Moonta and Kadina - \$6,000, Tree Trimming for Rural Roads - \$10,000, Moonta Town Hall - \$300,000, Wallaroo Town Hall - \$160,000, Kadina Lagoons - \$150,000, Kadina CBD Audio/Smart Technology - \$153,000, Cemetery Management - \$57,000, Wallaroo Illuminart - \$100,000, Paskeville Storage Tank Enclosure - \$80,000.

Some of the events and functions in the last 12 months that we have undertaken or partnered with organisations to undertake included the Kernewek Lowender Festival, Kadina Town Hall reopening/volunteer morning tea, the Illuminart display on the Wallaroo Silos, the official opening of the Copper Coast Putt Putt, the Community Grants morning tea, the YP Field Days, the Cruise Ship visits on the 7th December 2019 and 3rd January 2020, the New Year's Eve Event at Wallaroo and the Australia Day and Citizenship Ceremony. Some members of my team and myself have also participated in a range of events, including Pink Week (to raise funds for the National Breast Cancer Foundation and the McGrath Foundation), the Dragon Boat Corporate Challenge, Christmas Pageants in Moonta and Kadina, Variety Club Undies 500 Run and the Rotary Fundraiser 'BlazeAid' at Wallaroo.

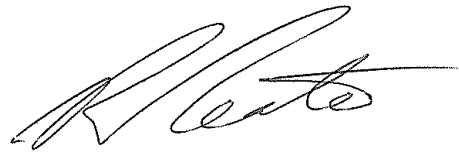
There are a number of other projects that we have completed or are undertaking, including the Wallaroo Link Road opening (Liberator Way), Mines Road Kadina, consultation and planning for the Frances Terrace/Bay Road upgrade, planning and determination of projects for the Moonta Masterplan (improvement of the Foodland entry on George Street, Pedestrian Crossing in George Street, upgrade of the Ellen Street Carpark and design of Queens Square), the North Beach Sand Works, various waste management initiatives, including the new weigh in and weigh out system, commencement of the Moonta Town Hall repairs and upgrade, the new SA Sea Rescue Operations Centre and the completion of the Moonta Mines Conservation Management Plan.

We have been diligent in obtaining Federal and State funding for various projects, including Federal Local Roads and Community In Program (Moonta Town Hall - \$200,000 Bay Road Upgrade - \$172,199, Replacement of Council and Tourism Signage - \$20,000, Moonta Masterplan Works - \$20,000), Regional Airport Grant Funding of \$104,000, State Government Funding of \$52,000 and Legatus grant of \$25,000 for the North Beach Sand Works and a low interest loan for \$3.1M—being \$2M for Bay Road and \$1.1M for Council's Transport Plan and the Port Hughes Jetty.

We continue to progress as quickly as possible at the lowest cost, a commercial resolution regarding the Wallaroo Swimming Enclosure and a new Wallaroo aquatic facility, the Wallaroo to Moonta Rail Trail, and the exchange of roads with the State Government in relation to the entrance road to Wallaroo. We have worked with the Copper Coast Council University Steering Committee and particularly the Regional Development Association Yorke and Mid North to attract grant funding of \$1,114,960 over 3 years for the establishment of a University Centre at the Kadina TAFE. University courses will be provided from the first semester 2021 in partnership with Uni Hub Spencer Gulf.

The Copper Coast Council also works in association with our neighbouring Councils—Yorke Peninsula and Barunga West. We have undertaken or are progressing a Regional Disability Action Plan, Regional Public Health Plan, Joint Planning Agreement, STARCLUB Field Officer and sharing some services.

Both Council and I recognise that from March with COVID-19, there has been a disruption to people's lives and some Council services and projects. We have tried our best within the Federal and State health requirements to ensure that our services have continued to be provided to our communities. Some examples of this included our Council office at Kadina, public toilets and boat ramps remaining open, and providing library services, including Call/Click and Collect, Drop and Wave, and online Storytime.



Russell Peate
Chief Executive Officer

It has not been an easy year for many people, in particular some businesses that have suffered as a result of COVID-19. We value our communities, businesses, residents, volunteers and groups, organisations and associations throughout the Copper Coast. I try to meet with the various Progress Associations—Moonta and District Progress Association, Wallaroo Community and Development Association, North Beach Progress Association, Kadina Chamber of Commerce and Paskeville Progress Association, as well as other clubs and organisations to better understand how we can work together to jointly achieve projects and services.

The Copper Coast area continues to grow in population, with a bright 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 remains South Australia's *Lifestyle Location of Choice*.

Elected Members

Current Elected Members (November 2018)



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.

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 Linear Park 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), continued planning and works for dog parks across the Copper Coast Triangle and the upcoming launch of the permanent 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 7pm.

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 four 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 2019/20 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	12	-	-	-	12
Cr. Peter Oswald	12	-	-	-	12
Cr. Margaret Pope	11	-	1	-	12
Cr. Dean Rodda	12	-	-	-	12
Cr. Neil Sawley	11	-	1	-	12
Cr. Bruce Schmidt	8	1	3	-	12
Cr. Catherine Vluggen	12	-	-	-	12
Cr. Brent Walker	12	-	-	-	12
Cr. David Woodforde	6	2	4	-	12

Audit Committee

The following is the record of attendance of Audit Committee Members for the 2019/20 financial year.

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

Council Assessment Panel

The following is the record of attendance of Members for the Council Assessment Panel for the 2019/20 financial year.

	Meetings Attended (out of 4)	Leave of Absence Granted	Apology Recorded	Non- attendance	Total
John Brak (Chair)	4	-	-	-	4
Cr. Roslyn Talbot	4	-	-	-	4
Stephen Horsell	4	-	-	-	4
Mark Weedon	4	-	-	-	4

Council Financial Resources

A full audited copy of the General Purpose Financial Reports for the year ended 30th June 2020, pursuant to the Local Government Act 1999 - Section 131, is included under Part 2 of this report.

Council returned an operating surplus for the 2019/2020 financial year of \$1,590,000. After asset disposal and fair value adjustments, other capital income and revaluation adjustments, the reported net surplus decreased to \$435,000.

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 the drought projects and a reduction in the depreciation expense as a result of the fixed asset revaluation. Also, reporting a significant income associated with assets transferred from a private developer and associated with the revaluation a decrement in the asset revaluation reserve.

The Commonwealth Government during June 2020 again forwarded to Councils their funding under the Financial Assistance Grants Scheme 50% of their 2019/20 allocation, which was \$1,082,603. 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 2019/20 financial year and also will impact on the 2020/21 year.

The physical resources received free of charge is infrastructure that Council assumes the ownership, care and control of. These are transferred from Developers to Council, however, they increase operating expenditure, especially in regards to depreciation and maintenance expenditure in future years.

Due to the Wallaroo Shores Link Road being completed and opened during 2019/20, these assets were transferred to Council during the year. This is recorded as a transfer from a private developer as physical resources received free of charge.

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 2018/19 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.

Investment income increased, which was against trend, however, with the receipt of drought funding, these funds were placed on investment whilst projects were underway.

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 down, however, grant funds received specifically for new or upgraded assets increased significantly.

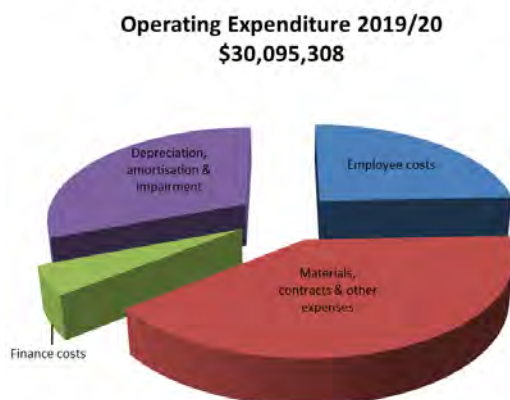
2019/20 Financial Assistance Grants were again paid in advance in June 2020 and the total advance payment was \$1,083k. This has an impact on the operating income reporting in both the current reporting period and the upcoming years.

A revaluation of fixed assets, being the land, buildings and other infrastructure, was conducted as at 1 July 2019. The revaluation decrement was \$9,127k and this is reported in the Statement of Comprehensive Income as Other Comprehensive Income in 2019/20.

Works on Link Road for the Wallaroo Shores Development were completed and passed over to Council during the year. This is reported as income associated with physical resources received free of charge.

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.



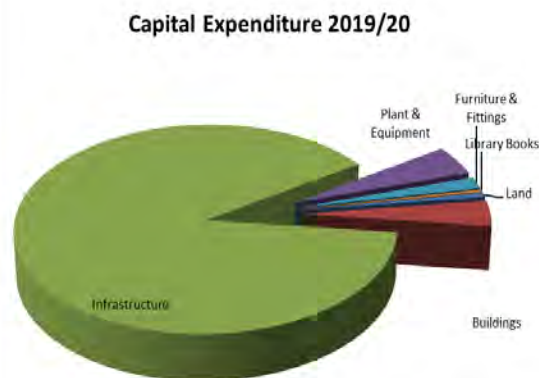
Employee costs have increased slightly however applicable increases under the Employee Enterprise Agreements have been applied along with other organisational changes.

Materials, contracts and other expenses have decreased significantly when compared to 2018/19, however, this is due to the significant expenditures to note in regards to private works projects incurred in 2018/19. These were once off projects.

Due to a revaluation of Council fixed assets depreciation has decreased.

Capital Expenditure

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



The major items of capital expenditure during the 2019/20 year have been in regards to:

The Moonta Town Hall is currently being upgraded 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.

A shade shelter has been erected at the Council's Putt Putt Facility.

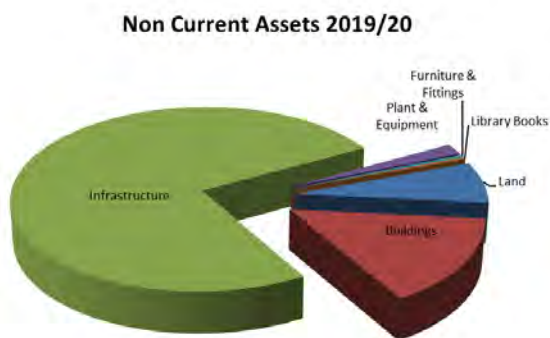
Council's road program continues to contribute to a large extent to the expenditure on infrastructure assets.

A partnership project with Department of Infrastructure and Transport (DIT) has enabled the upgrade (including stormwater) to Mines Road.

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 and Library assets.



The graph depicting the split of the \$426 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 30th June 2020 reports on the Key Financial Indicators that are used to assess Council with regards to its financial sustainability.

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

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

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

Financial Controls

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

Council has a software program called Control Track, which is used by staff and Auditors to monitor the Internal Control Framework.

2019/20 Financial Statements contain an opinion from Council's external

Auditors in regards to Internal Controls.

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

Reviews of the financial information are undertaken on a quarterly basis and presented along with policies, procedures and controls to the relevant committee prior to consideration by Council.

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

Elected Members

The elected body of the Copper Coast Council 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.

These members are serving their second year of a four year term, which concludes with the Local Government Elections in November 2022.

Elected Members 2019 - 2020



Mayor Roslyn
Talbot



Cr. Margaret
Pope
(Deputy Mayor)



Cr. Tim Love



Cr. Peter
Oswald



Cr. Dean
Rodda



Cr. Neil
Sawley



Cr. Bruce
Schmidt



Cr. Cathy
Vluggen



Cr. Brent
Walker



Cr. David
Woodforde

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:-

- The Kadina CBD Redevelopment
- The Copper Coast Sport and Leisure Centre
- Ellen Street Public Toilets
- Victoria Square Public Toilets
- 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

Moonta Office

Moonta Tourist Office
Blanche Terrace, Moonta SA 5558

Wallaroo Office

5 John Terrace, Wallaroo SA 5556

Objectives, Goals, Functions and Key Strategies

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

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

Progressing the Plan

Since the introduction of Council's Strategic Plan, Council has achieved a number of 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 \$50,493 for 2019/2020.

The Library continues to operate the mobile service to the aged on a fortnightly basis. Community Grants totalling \$86,557 were distributed to 33 local community groups and charities. A sausage sizzle was held in recognition of the contribution that volunteers throughout the community groups contributed to the Copper Coast.

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

Council's Disability Discrimination Action Committee continues to operate and provide recommendations to Council. A Regional Disability Action and Inclusion Plan is being developed for adoption prior to the 31st October 2020. This Plan is being developed with the Yorke Peninsula and Barunga West Councils, and will have individual action plans for each Council.

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.

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

We financially supported the new SA Sea Rescue Operation Centre with a contribution of \$135,000. This was officially opened by Federal Member for Grey Rowan Ramsey on the 15th March 2020. 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 by around 90 volunteers assisting with our first Cruise Ship passengers on the Vasco Da Gama arriving on the 7th December 2019 and again on the 3rd January 2020.

Environmental Objective – Sustainability

Council undertook a review of the Moonta Town Hall, with repair and refurbishment works commencing in 2020. Council has also applied for Federal Funding to assist.

The Kadina Cemetery Walls continue to be repaired with the assistance of volunteers. Moonta Cemetery repairs are set to begin later this year.

The Council Assessment Panel meets regularly throughout the year, ensuring compliance with the Development Plan, 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 Drought Funding Project, installed an access ramp at Johnson Cove, Port Hughes.



Port Hughes Coastal environment

Council continues to work with the Northern and Yorke Natural Resource Management (NRM) Board on projects and recommendations in the Council area.

Council monitors the community's heritage listed assets and works

towards their preservation in consultation with the Heritage Advisor and organisations such as the National Trust.



Council's works program continues to be the major focus of works and services on an annual basis. Works in 2019/20 have included:

Recreation / Community Development

- The much loved, and highly popular Victoria Square in Kadina has undergone some service upgrades which will help keep the park in immaculate condition all year round.
- 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 will commence on Stage 1 Frances Terrace in 2020.
- Mines Road/South Terrace
- Footpaths – 5km Program
- Resealing Program

- Re sheeting program

Drainage:

- Stormwater improvements on Mines Road catchment

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 2019/20 under the supervision of the Environmental Health Officer.

The officer also undertook 60 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 will be based at the Kadina TAFE. It is expected that student intake for university courses will commence 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 next year, we will continue to partner with Kernewek Lowender and Yorke Peninsula Field Days, and host 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

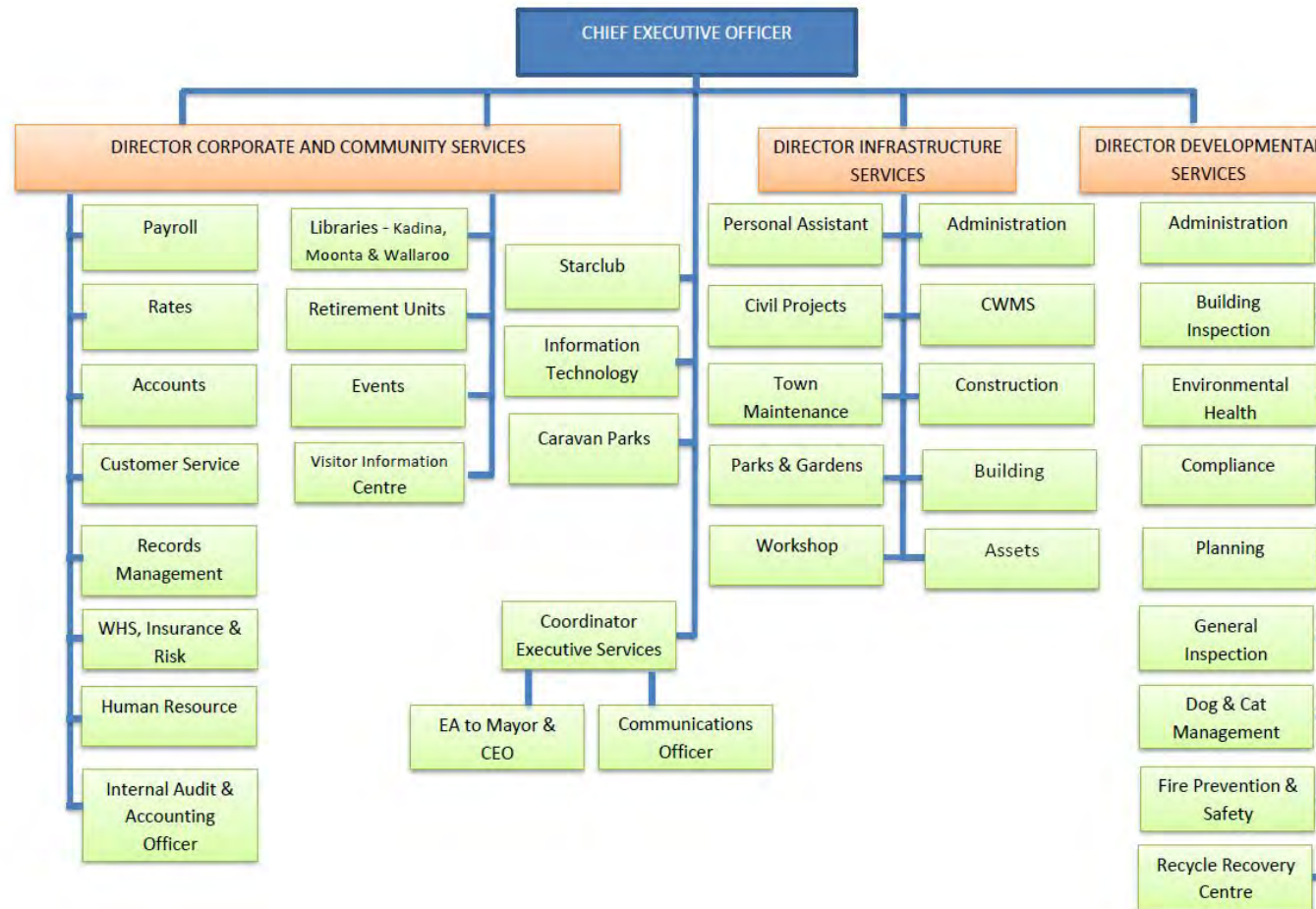
We try to provide information on our projects being undertaken and services provided through our website, Facebook, Media Releases, Media - Yorke Peninsula Country Times, ABC

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 (next 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 3pm, on Monday, Tuesday, Thursday and Fridays and on Wednesday between 12pm and 5pm.

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 7pm 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 in 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
- CCTV 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
- Fees and Charges 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
- 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 / Temporary 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
- 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
- Whistleblowers Protection Policy

If members of the public wish to have access to, and 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

Allowances and Benefits for Members of Council

The annual allowances payable during the 2019-2020 financial year are: Mayoral Allowance \$57,151 per annum; Deputy Mayor's Allowance and Presiding Members of Standing Committees \$17,559.68 and other Elected Members \$14,287.75.

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 is 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".

This is the 3rd year of reporting for this act. 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. The other functions have increased as this is the initial 1st contact letter sent to property owners in regards to a Local Nuisance (smoke, unsightly conditions, dust, noise, roosters, odour and light nuisance) of which they usually comply at that stage and do not require an Abatement notice to be sent.



Unsightly condition

Statistics 1 July 2019 – 30 June 2020:

2019	Local Nuisance	Litter Control
Number of Complaints	46	85
Number of offences expiated	0	3
Number of offences prosecuted	0	0
Number of abatement notices issued	1	2
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
Any other functions performed by Council under the Act	30	

Community Support

Community Grants

During the 2019-2020 financial year, Council distributed \$86,557 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
Returned & Services League Moonta Sub Branch	Install air conditioning	\$3,740
The Scout Association of Australia – SA Branch Wallaroo	Replace stove in kitchen	\$1,000
Moonta Senior Citizens Club Inc	Replace carpet in entrance and main area of hall	\$3,900
Yorke Peninsula Veterans and Community Centre	Purchase a cardiac defibrillator	\$1,327
Peninsula Community Broadcasters Inc	Replace floor coverings and chairs in meeting room	\$2,195
Kadina Wallaroo Moonta Band	Purchase a new Yamaha Bass Trombone	\$1,000
Friends of Victoria Park	Construct 20 seats in the park	\$5,000
Vietnam Veterans Association of SA	Remove Aleppo Pine trees	\$1,372
Copper Coast Region Old Machinery & Engineering	Repaint existing fences, toilet block, clubrooms, train turntable and refresh signs. Repair and replace chairs and tables in outside waiting area	\$3,204
Moonta Memorial Park Bowling Club	Purchase club flag	\$281
Kadina Golf Club Inc	Upgrade watering system controller	\$2,500
Kadina & District Youth Centre Inc	Purchase underlay matting for sprung floor	\$5,000
Narungga Aboriginal Progress Association Inc	Purchase scanner and hire contractor to create a digital database of historic photos	\$2,000
Kadina Football Club	Purchase new laptop for volunteers and install path around building to protect foundations	\$4,000
Yorke Peninsula Dirt Kart Club Inc	Purchase and install commercial range hood in canteen of clubhouse	\$1,378
Copper Coast Residents & Ratepayers Assoc Inc	Purchase printer and consumables and assist with annual insurance	\$900
The Station Community Mental Health	Erect a colourbond fence between the Station Community Mental Health Centre & Neighbour	\$3,300
Kadina Dart Club	Upgrade electricity meter	\$2,500
YP Gem & Mineral Club Inc	Erect a small shed and shelter area with paving	\$3,208

Applicant	Purpose	Amount Approved
Wallaroo Golf Club Inc	Purchase 9 pallets of kikuyu grass to enable our volunteers to manually continue to re seed plants out the fairways	\$5,000
Moonta Model Aero Club	Install a new shower cubicle and replace old toilets	\$3,875
Moonta & District Progress Association Inc	Replace existing garlands on Moonta banner poles for Xmas celebrations	\$5,000
St Vincent de Paul Society (SA) Inc	An exemption to dump waste for 12 months	\$3,000
Yorke Valley Amateur Basketball Association Inc	Purchase new uniforms for the Yorkers Association teams	\$5,000
Wallaroo Football Club Inc	Purchase new furniture	\$1,656
Kadina Bowling Club Inc	Take corrective action and remedial works to re-align and laser level the bowling green playing surface	\$2,950
Kadina Chamber of Commerce (Kadina Memorial School)	Create more artwork within the Kadina CBD	\$1,000
Lions 201C1 Copper Coast Convention 2019	Hosting Lions District Convention	\$2,000
Northern Yorke Peninsula Quilters Inc	Materials for the group to make quilts to donate to the community	\$1,000
Australian Plant Society – Northern Yorke Peninsula Group	Site maintenance required of a number of assets	\$4,000
Kadina Cricket Club	Replace mesh netting to the practice nets	\$976
Copper Coast Art Group	Funding to assist workshops conducted by well-known artists as tutors	\$500
Uniting Church – Wallaroo	Purchase and install a defibrillator at the church	\$1,300
Kadina Neighbourhood Watch	Aim to produce quarterly newsletters and distribute to households in Kadina	\$495
Kadina CFS	Purchase large fridge to store food and water for fire fighters and volunteers	\$1,000
		\$86,557

Staffing

As at 30th June 2020, the Council had a total of 89.1 full time equivalent (FTE) positions.

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

Council Employees:	Male	Female
Offices, Libraries & Service Facilities		
Senior Executives	3.0	1.0
Administration Services – General	3.8	19.1
Economic Services - Tourism, Development	1.0	2.0
Engineering Services - Works Supervision	5.0	0.0
Environmental Services - Building, Nuisances	5.0	2.6
Community Services - Libraries, Community	1.0	5.0
TOTAL INSIDE EMPLOYEES	18.8	29.7
At Depots (Construction, Maintenance)		
Construction, Maintenance, inc Cleaning	27.0	0.0
Parks, Gardens and Reserves	9.0	0.0
Waste Management (Recycling Centres)	2.6	0.0
Workshop Servicing	2.0	0.0
TOTAL OUTSIDE EMPLOYEES	40.6	0.0
TOTAL EMPLOYEES	59.4	29.7

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) 24 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

3rd July 2019

- * Council Land – Swansea Park Estate

7th August 2019

- * Extension of Confidentiality
 - Ombudsman – Code of Conduct Review

4th September 2019

- * Moonta Mines Precinct – Tender for the Conservation Management Plan
- * Council Land – North Terrace, Moonta Bay

2nd October 2019

- * Expressions of Interest – Recreational Watercraft Activities in the Copper Coast area

4th December 2019

- * Sale of Part of Council Land for a new Metropolitan Fire Service Station

12th February 2020

- * Sale of Part of Council Land for a new Metropolitan Fire Service Station
- * Quotation for Cemetery Management Plans for the Copper Coast Council cemeteries
- * Procurement of Asbestos Repository Project Plan
- * Council Freehold Land, Kadina
- * Wallaroo Swimming Enclosure
- * Extension of Confidentiality
 - LGA Act 1999, Chapter 10 Rates & Charges Sale of Land for non-payment of rates
 - Commercial Land Sale

4th March 2020

- * Wallaroo to Lucky Bay Ferry Service
- * Moonta Town Hall Redevelopment Tender
- * Chief Executive Officer's Annual Review 2020

1st April 2020

* Yorke Peninsula Community Transport

6th May 2020

* Sale of Part of Council Land for a new Metropolitan Fire Service Station

* Wallaroo to Lucky Bay Ferry Service

* Extension of Confidentiality – Cr. Walker Question on Notice

3rd June 2020

* Prudential Report – Council Freehold Land, Kadina

* Waste Management – Tender for Provision of bulk Transport

* Council Contribution

* Extension of Confidentiality – Wallaroo Swimming Enclosure

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. 22 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 was one request received for the Internal Review of Council Decisions during the 2019/20 financial year.

6th May 2020

Review on C376:1219 – Street Naming of Unnamed Roads. Council Resolution C106:0520 revoked previous resolution and C107:0520 is the replacement resolution.

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 1:1,140 (11,405 electors). This representation quota is comparative with neighbouring and similar Council areas such as Victor Harbor—1:1,246 (12,463 electors), Port Pirie—1:1288 (12,881 electors) and Port Lincoln—1:1047 (10,472 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 39 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 Elected Member Leadership Training, Council Meeting Procedures and Chamber Etiquette 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.

A number of conferences that the Mayor would normally attend had also been cancelled, to be re-scheduled at a later date.

CORPORATE SERVICES



Corporate Services

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

- Rate revenue generation and collection
- Customer Service
- Financial Management, including daily transactions, budget setting and reviews and preparation of financial reports
- 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 Executive Assistant (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).

A breakdown of some of the work undertaken within the Corporate Services department in 2019/20 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 (Max Montgomery Pty Ltd) spent 6 days sorting and sentencing inactive and old records.

- 34.6 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).

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 programs. This strategy has provided the Council with improved analysis

Workplace Health and Safety and Risk Report 2019/2020

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 key focus areas for this reporting period include;

- Ensuring that our current safety and risk practices are reviewed on a regular basis for consistency and suitability
- Ensure our risk profile and legal compliance requirements are monitored for accuracy
- Continue to investigate opportunities to enhance our

hazard identification and reporting processes to minimise risks related to our Council activities

- To clearly define, document and communicate areas of accountability and responsibility related to safety and risk
- Maintain educational and awareness training programs for all levels and functions within Council
- Ongoing management review and consultation with relevant parties related to our Work, Health, Safety and Risk profile.

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



COMMUNITY SERVICES

Community Services

Copper Coast Library Service

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

Copper Coast Libraries house a physical collection of nearly 45,000 items and 115,380 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. 12,178 e-books and e-audio books were accessed in 2019/20.

The significant increased use of these platforms can be attributed to COVID-19 restrictions and the ease of access, whilst the community spent more time at home. 3,476 eBooks were borrowed/downloaded in March, April and May.



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 7 days a week 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 48 hours per week.



Wallaroo Library

The Copper Coast Library - Wallaroo is co-located with the Council office at

the Old Railway Station and is open 25 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 33 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 at COB on Wednesday, 25th March and were allowed to re-open from Monday, 11th May. Kadina re-opened at midday on Monday, 11th May, Wallaroo re-opened on Tuesday, 12th May and Moonta re-opened Thursday, 14th May.

On re-opening, all library services have been operating on modified opening hours with only permanent staff on the rosters.

Kadina: Monday to Friday, 9am to 5.30pm

Wallaroo: Monday to Friday, 10am to 1pm

Moonta: 14th May – 3rd July, Tuesday to Friday, 3.30pm to 5.30pm

7th July – current Tuesday to Friday, 9am to 5.30pm

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

Library Service Delivery continued through the physical closure period, coordinated through the Kadina Library.

Click/Call and Collect allowed customers to phone or email the library to request items be selected for them. Staff selected and packed items in environmentally friendly biodegradable plastic bags and placed them outside the Library for collection at either a designated time or when the customer rang to let us know they were there. The community were encouraged not to make a specific trip to the Library, but to incorporate it with an essential trip they were already making. This contactless service ensured everyone's safety and over 264 collections were made in this time.

Drop and Wave allowed 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 selected and packed items in environmentally friendly biodegradable plastic bags and delivered them, with over 339 deliveries made in this time.

All returned items were quarantined for 3 days before processing to follow SA Health directives.

On the re-opening of libraries, our regular Home Delivery Service has continued as well as the Drop and Wave option for anyone who does not wish to visit the Library themselves. Although there has not been a large demand, this service is still being highly valued by many in our community.

Statistics

For the 2019/20 financial year, Copper Coast Libraries – Kadina, Moonta and Wallaroo have 5,507 registered active members and recorded 90,128 visits to the Libraries.

The materials grant income from the Libraries Board of SA is based on funding of \$4.02 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. 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

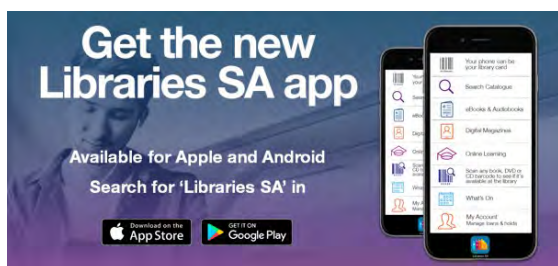


The Libraries Board of SA provide free internet access and free wireless access to each library site.

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

Copper Coast Council received funding from Telstra, Office for Ageing and Libraries SA to host Tech Savvy Seniors. This program supported skill development in using digital devices, including smart phones, iPads, tablets and computers.

Kadina Library to hosted a Savvy Seniors Program every Wednesday afternoon and one-on-one assistance was available at Moonta Library on Thursday evenings before the COVID-19 restrictions.



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.

Due to COVID-19 restrictions this collection was closed in March and won't re-open until restrictions are lifted.



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, all onsite library programs had to cease from 19th March, however, children's sessions were recorded and released on the Council and Library Facebook pages, and Public Libraries SA's YouTube channel on a daily basis. Staff and guest presenters (including Mayor Talbot and CEO Russell Peate) have continued to engage with our young audience during this time. The first session attracted 3,404 views, with consistently high numbers of views for each session posted since.

Kadina and Wallaroo Book Clubs met for several months over Zoom and found this a great way to stay connected with each other.

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.



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 term time 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. Numbers have increased and remain consistent from week to week.

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 extremely popular 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 Competition

This encourages children to continue reading over the summer holidays by recording books they read to enable them to be eligible for local and State prizes.



Premiers 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 2nd Tuesday of every month to discuss a preselected 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 2nd Monday of every month and Moonta Library coordinates a successful book chat weekly for users of this library service. During the COVID-19 period, meetings were organised through Zoom, which offered a way for participants to attend.

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



Dads Read



National Simultaneous Storytime

Santa's Trail – Moonta

Childrens 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 5 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 2019 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. The Kadina Preschool Centre and Community Kids visit the Kadina Library and the Moonta Preschool Centre visit Moonta Library weekly to participate in a story and experience library time. The Kadina Child Care Centre visit the Kadina Library monthly. Wallaroo Preschool also regularly visited Wallaroo Library.

During April, May and June, staff visited the child care centres and conducted sessions on-site as COVID-19 restrictions prevented them visiting 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.



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.

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 extremely popular service is well patronised with 72 returns being



e-tax

lifestyle location of choice

Arts and Community Development Visual Arts

Art Galleries



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 2019/2020, 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 has regular movie screenings at The Ascot Theatre and Moonta Town Hall.

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 new Regional Disability Action and Inclusion Plan is being developed for adoption prior to the 31st October 2020. This Plan is being developed with the Yorke Peninsula and Barunga West Councils, and will have individual action plans for each Council.

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

During the 2019/20 financial year, project works completed included Electric Mobility Scooter Charging Stations installed across Kadina, Wallaroo and Moonta, Johnsons Cove Beach Access Ramp and some inclusive footpaths across the Copper Coast.

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

closed for more than two months due to COVID-19 restrictions. The Centre hosted a number of key events, including the annual Yorkers Basketball Carnival, SA Housing Authority Conference, Department of Child Protection Conference and Copper Coast Brick Show.



Hydro Class

Copper Coast Sport and Leisure Centre

The Copper Coast Sports 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.

In 2019/20, the Centre boasted more than 28,000 attendees, despite being



Action from the indoor show court



Indoor Crèche

STARCLUB Field Officer Program



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

Like everything, COVID-19 has had a massive impact on sport around the globe. Major Government Grants haven't been available. A comprehensive review of the Grant process is being undertaken. Nevertheless, the continued support of local community in all areas of sport and recreation is the goal. Throughout 2019-20, the Officer has worked with clubs and associations throughout the Copper Coast, as well as the Yorke Peninsula region, to provide a regionally based sport and active recreation resource. The SFO has worked with the Copper Coast Council and the community to:

- Improve communication between program stakeholders and clubs
- A comprehensive webinar development program for clubs and officials
- Other means of clubs drawing an income and not relying on Grant funding
- Succession planning for STARCLUB clubs
- Regular webinars with ORSR management (State Government).

In the past financial year, approximately \$79,000 of Sports Vouchers have been claimed in the Copper Coast area despite the

pandemic. That's a magnificent boost compared with the previous year. When combining this with several small rebooting Active Club Grants, the results are impressive to date.

Two clubs on the Yorke Peninsula have been introduced to Tidy HQ as part of a pilot program sponsored by our State Government budget. Tidy HQ is a website based cloud platform designed to make it easier for clubs and their committees to get tasks done. The hope is to introduce the program to all clubs on the Yorke Peninsula. If used properly, it can cut down a club and committee workload.

Becoming a STARCLUB is extremely easy, with clubs only requiring a generic email address and password to register. This link provides further information on the program: www.starclub.sa.gov.au/

This new regular podcast series also gives insights into sport on the Yorke Peninsula: www.buzzsprout.com/993610

In April 2021, the area will host the Copper Coast SA Masters Games: www.visitcoppercoast.com.au/coppercoast2021samastersgames

Harvest Christian College, The Yorke Peninsula Hockey Association and the Moonta Football Club were welcomed to the STARCLUB program during 2019/20. The Copper Coast BMX Club were also congratulated for achieving Level 4 STARCLUB status—the highest state available to STARCLUBS.

If your club would like to discuss its governance or anything relating to it, please contact Max Stevens on 0427 081 144 or email: 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.



Vasco Da Gama at Wallaroo

We were very excited to be included in the South Australian Cruise Ship itinerary for the 2019/2020 season. 3 visits were scheduled to Wallaroo – 7th and 18th December, and 3rd January. Unfortunately, extreme weather conditions saw the last-minute cancellation of the 18th December visit. The visits were very successful as thousands of passengers from the Vasco Da Gama enjoyed markets, experiences and tours in the Copper Coast, hosted by enthusiastic volunteers in the Meet and Greet Program. A pop-up Visitor Centre was set up at the Wallaroo Railway Station, providing a central hub for staff,

volunteers and visitors. Shuttle buses operated to and from the ship and between the 3 main towns.



During the 2019/2020 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 several consumer shows to promote the Copper Coast and secured advertorial in many National, State and Regional publications.

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.

A new 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

Splash Town



lifestyle location of choice

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 restrictions forced an early season closure in March this year.



Splash Town Water Park – Moonta Bay

Copper Coast Tourism Centre

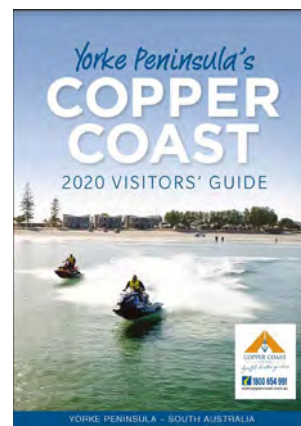
The Copper Coast Tourism Centre is a multi-purpose facility delivering a number of community services that are related to Event Management and Tourism. The key role of the accredited Tourism Centre is providing reliable service and information to our residents and visitors.



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

Due to COVID-19 restrictions, the Centre and all attractions on site were closed from COB on Wednesday, 25th March with the Visitor Information Centre and Putt Putt re-opening from Monday, 11th May. Staff remained on site during this time to respond to phone, website, email and social media enquiries.

Copper Coast Visitor Guide



The Yorke Peninsula Country Times, in conjunction with the Copper Coast Visitor Information Centre, produced the 2020 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

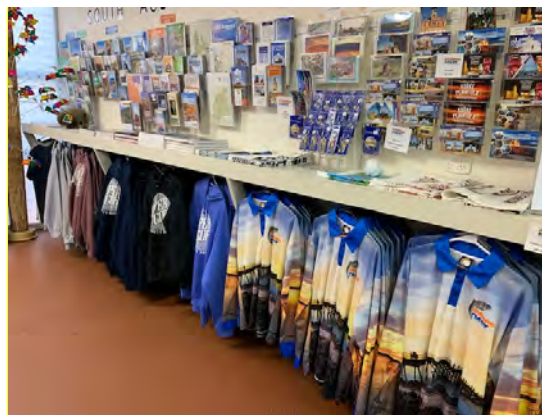
The Copper Coast Visitor Information Centre operates as an Accredited Visitor Information Centre. The Centre aims to enhance visitor experiences while they are touring the Copper Coast and neighbouring regions.

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 27th September 2019, the 18 hole Putt Putt course has been extremely popular. At just \$5 per person to play, it's fun for all ages.



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, relaxed environment, where locals and visitors can get away from the weather extremes and enjoy the modern indoor play equipment. The Play Centre caters for children’s birthday parties and the needs of parenting groups. The Centre was closed from 26th March to 6th July due to COVID-19 restrictions and has operated under modified conditions since that time to comply with regulations. 2,681 children played in the Centre in 2019/20.



Indoor Play Centre

The Farm Shed Museum

The National Trust owned Farm Shed Museum continues to be highly regarded as one of the State’s best

museums. Over 1,900 people visited the museum over the last twelve 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 1st and 3rd Sunday of each month.

Events

Events continue to be important economic contributors to the local economy. Events 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 highlight 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.



Copper Coast Cycling Cup

Regional & State Events

In 2019/2020, there were a number of significant regional events held in the Copper Coast. These included:

- Bowls SA Senior Supa Series
- Cycling SA Super Series Round 3 and 4 Copper Coast Cup
- National Sailing Championships
- Kiteboarding SA Championships
- Northbank Family Fishing Competition



Illuminart Lights up Wallaroo Silos

Other Major Events

The Copper Coast Council supported the community in staging a number of events, including:

- Illuminart – SALA Travelling Light Show
- Yorke Peninsula Field Days
- Cruise Ships
- Copper Coast New Year's Eve Celebrations

Community Events

Council also provided assistance to community organisations to stage:

- Kadina Show
- Kadina Central Business District Official Opening
- Christmas Pageants and Carols
- Undies 500 Fun Run
- Rotary Fundraiser for Bush Fires
- NYP Rotary Markets in Kadina
- Moonta Country Markets
- Official Opening of the Seamen's Memorial
- Australia Day Breakfast
- Moonta Show N Shine
- Christmas and New Year's Eve activities
- Australia Day activities and awards

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.



Some of the Holiday Park Hire Equipment



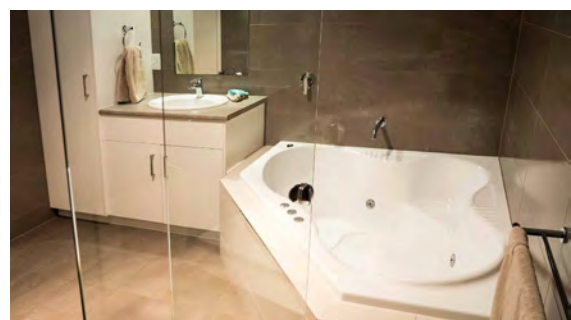
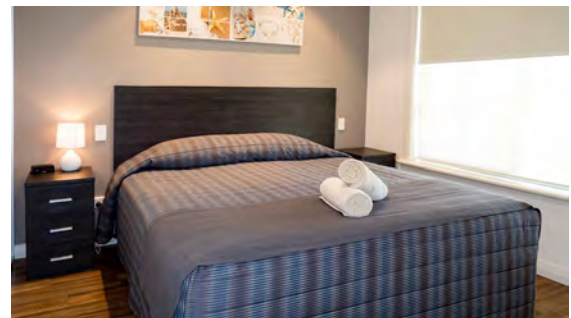
New Beachfront Apartments



Jumping Pillow



Disabled Beach Access



Beautifully appointed Cabins

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 2019/20

A total of 39 burials were recorded:

Kadina	15
Moonta	17
Wallaroo	6
Greens Plains	1

A total of 36 ashes were interred:

Kadina	19
Moonta	8
Wallaroo	8
Greens Plains	1



Moonta Cemetery Entrance

Infrastructure Services



Infrastructure Services

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

- Roads (unsealed and 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:

- MTE Certification Training
- Injury Management Training for Managers
- Regional Youth Leadership forum
- ECO Warden Training
- I-RESPONDA
- Fraud and Cyber Awareness Training
- Introduction to Project Management
- Workzone Traffic Management
- Positive Culture Day
- Union Training
- Wellbeing and Resilience Training
- WHS Responsibilities
- Chemsert AQF Level 3
- Procurement Essentials for Local Government
- Tenders and Specifications for Local Government
- Control Weeds
- Diploma of Project Management
- Project Management Basics.

Road Length Data

	SEALED	FORMED	UN-FORMED	TOTAL
2019/20	kms	kms	kms	kms
BUILT UP	200.3	41.33		241.63
NON BUILT UP	84.3	510.85		595.15
TOTAL	284.6	552.18	90.13	926.91

Major Capital Works Projects for 2019/2020

Victoria Square

As part of a State Local Government Infrastructure Partnership (SLGIP) grant and in line with the Victoria Square Upgrade Masterplan, improvement works have been completed, including restoration works on the historical Rotunda.

An arborist report undertaken in November 2018 reported some trees posing a high safety risk and subsequently were removed. As part of the 2019 School National Tree Day, Council partnered with Kadina Memorial School students in replacing the trees removed in a suitable location.



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 Wednesday and Thursday, 20th and 21st of May, 2020.

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.

This year's event was very well received by the community, with 1,800 trees distributed. The few remaining trees will be dispersed through various Council projects over the coming months.



Kadina 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.

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



Mini Golf Course (Fund My Neighbourhood Project)

The Copper Coast Putt Putt was officially opened on Friday, 27th September 2019 and very well received by the community.



Johnson Cove Access Ramp

In partnership with the Friends of Port Hughes, Council has installed an access ramp from the rubble walkway down to the beach end at Johnson Cove – Port Hughes.

The accessible ramp is approximately 70m long by 1.2m wide. The ramp is designed with disability access a priority, including beach accessible wheelchairs.

The Australian Government partly funded this project as part of the Drought Communities Programme – Extension.



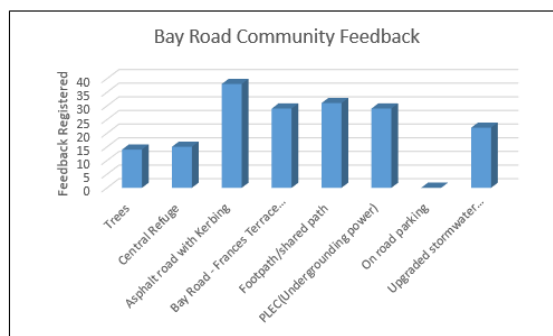
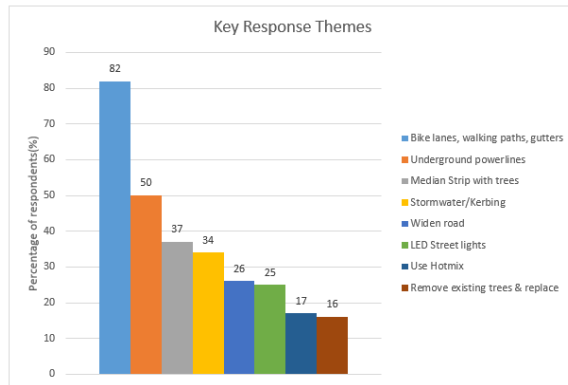
Bay Road / Frances Terrace Roadworks Project

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.

A number of information sessions, inviting local community groups and residents living on both Bay Road and Frances Terrace together with the broader community to view concept plans and seek further input. The information sessions involved the presentation of three concepts for Bay Road and three separate concepts for the Bay Road / Frances Terrace

intersection, using the initial community's wish list as a guide.

Frances Terrace has been divided into 5 Stages to minimise the inconveniences of road closures to the community.



Kadina Dog Park

As part of the \$1M 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 first of the 3, the Kadina Dog Park, has now been completed and features agility and exercise equipment, grassed and wood-chipped areas. Also included is a water fountain with a dog bowl and a shelter constructed by APEX Kadina.



Mines Road Roadworks/ Stormwater Project partnership with the Department of Infrastructure and Transport (DIT)

This Project is in partnership with the Department of Infrastructure and Transport, and includes approximately 2kms of Mines Road from Agery Road through to the change in road seal, south of Martinga Road.

This project was divided into 4 zones and included new reconstructed pavement throughout, asphalt sealing, kerbing, stormwater provisions at the South Terrace intersection, service improvements (access points to Councils effluent scheme), improved driveway access, footpaths, new line marking and traffic control.



Road Reseals

Council's Road Reseal Program has been continuous throughout 2019/20.

Wallaroo: Adelaide Street, Alexander Street, Bagot Street, Beaton Street,

Beattie Street, Daly Street, Elizabeth Street, Evans Road North, Prince Street, Wales Street, Stevens Drive North Beach.

Moonta: Couch Close, Marshall Street, Richmans Concentrator Way, Stocker Street, Verco Street, Old Wallaroo Road.

Kadina:

Frances Terrace, Hallam Crescent, Hoare Crescent, Jackson Way, Lamshed Street, Lipson Road, Pannan Street, Reynolds Street, South Terrace, Dimond Court.



Dimond Court, Kadina (profiling)

Depots

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

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

Copper Coast Resource Recovery Centre

The Copper Coast Resource Recovery Centre opened to the public on the 1st July 2014.

This site is for the receiving of putrescible waste, recyclable material, green waste and hardfill.

The Recovery Centre also offers a waste oil collection unit where waste oil can be deposited free of charge.



Electronic Recycling Australia

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.



DrumMuster

The Copper Coast Council has an ongoing DrumMuster collection (held every Thursday at the Resource Recovery Centre). All bookings are to be made (closing Tuesday each week) by contacting the centre.

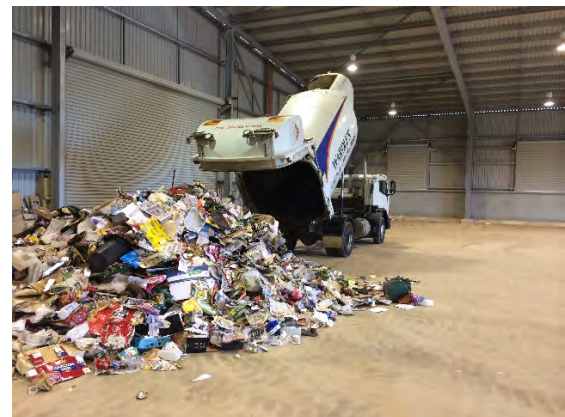
The Council has collected a total of 2,138 drums in 19/20 Financial Year, 939 more than last financial year.

Kerbside Collections

Kerbside waste is managed under contract for the collection of putrescible waste collection, recyclables and green waste.

Kerbside Green Waste

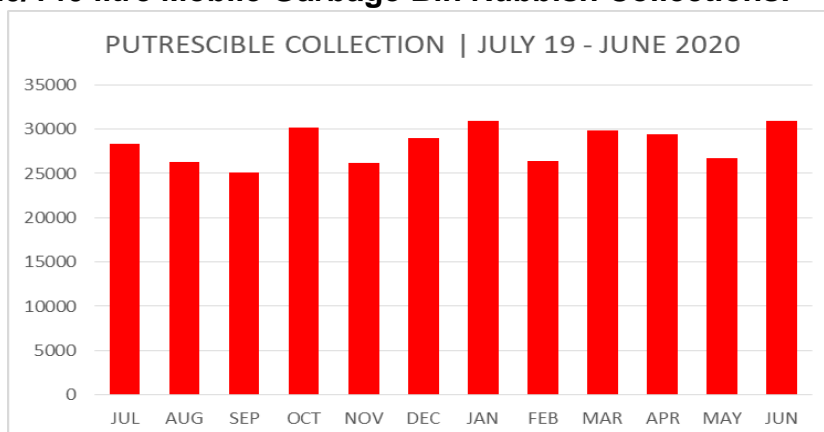
Council have a green waste collection. Council's contractor collects green waste in 240 litre bins on a monthly basis. Approximately 181 tonnes of Green Waste was collected in 19/20 financial year.



Kerbside Recycling

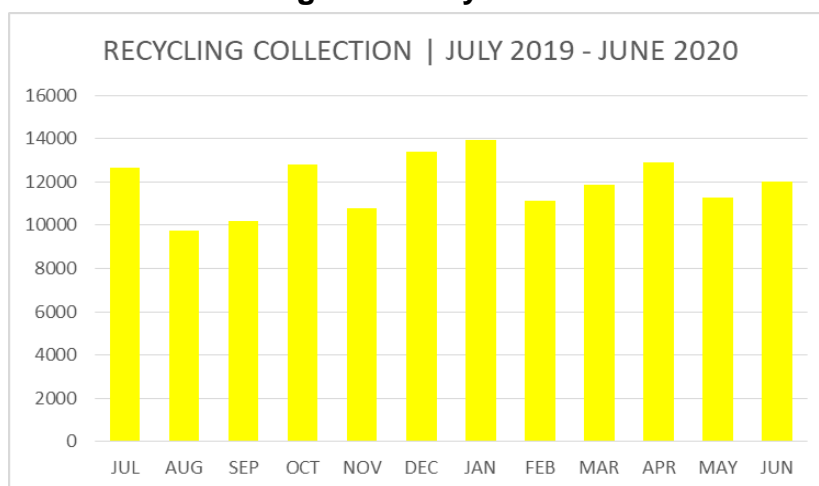
Council's Contractor collects recyclables in 240 litre bins on a fortnightly basis. In 2019/2020, approximately 3,920 tonne was collected.

Monthly 120/140 litre Mobile Garbage Bin Rubbish Collections:



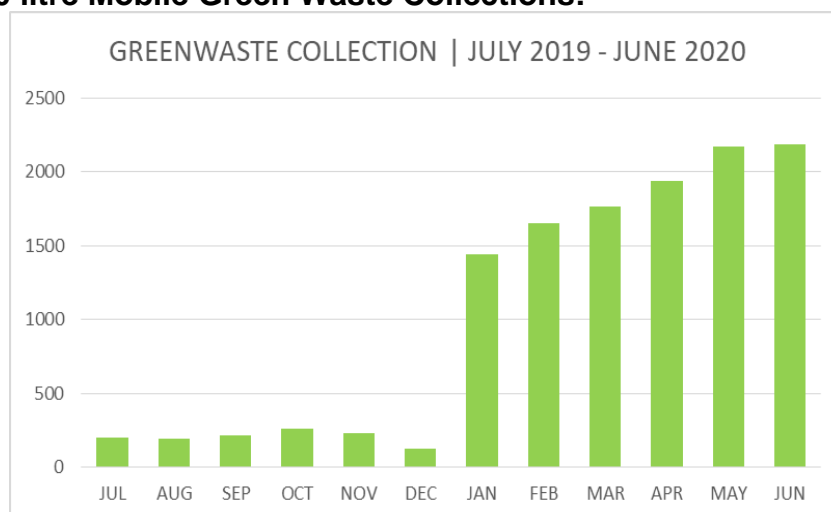
Total General Waste bins collected for 2019/2020 – 339,476

Monthly 240 litre Mobile Garbage Bin Recyclable Collections:



Total Recycling bins collected for 2019/2020 – 142,673

Monthly 240 litre Mobile Green Waste Collections:



Total Green Waste bins collected for 2019/2020 – 12,380

DEVELOPMENT SERVICES



Development Services

Responsibilities

- Town Planning
- Development Approvals
- Building Approvals
- 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.



Development Applications 2019/2020

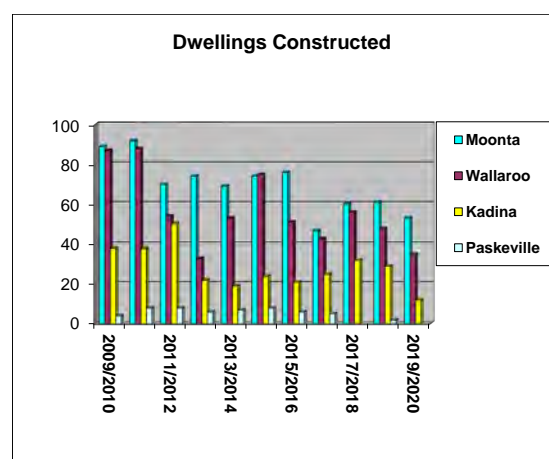
Development Services have processed 450 applications during the report year. Of these, 100 were new residential dwellings, with a cost of all development totalling approximately

\$40 million, a decrease of \$47 million from the previous year.

The majority of applications processed 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.

DEVELOPMENT APPROVALS 2019/2020	
Nature of Development	Applications Approved
New Dwellings	100
Dwelling Additions	20
Class 10 buildings (sheds, verandahs, carports etc)	272
Commercial & Industrial	37
Land Divisions	18
Other	3
TOTAL	450

In the 2019/2020 Financial Year, Council has approved 18 Land Divisions, creating 94 new allotments. Of these, 66 allotments are located in Wallaroo, 10 in Moonta/Moonta Bay/Port Hughes, 18 in Kadina and nil rural.



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



Photo: Perry's, Blanche Tce, Moonta



Photo: Liberator Way, Wallaroo Shores



Photo: The Bond Store (Microbrewery), Owen Tce, Wallaroo



Photo: Solar Farm, Mines Rd, Kadina



Photo: The Bond Store (Microbrewery), Owen Tce, Wallaroo

Waste Control Systems

The following table shows the number of Waste Control System applications and inspections for the 2019/2020 Financial Year.

Type	No. of Applications	No. of inspections	No. of complaints
Septic Tank	191	198	8

Picture of an Aerobic tank



Immunisation

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



Food Safety & Education

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

The Environmental Health Officers have also run food safety sessions for community groups in conjunction with TAFE SA in Kadina.

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 this is:

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

Council's Environmental Health Officers have undertaken:

- 60 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 255 complaints received in relation to dogs wandering at large, barking and dog attacks/harassments
- Impounded 38 dogs
- Returned 28 impounded dogs to their owners.

Dog registrations for the 2019/2020 Financial Year totalled 3,808.

Dog owners are required to have their dogs microchipped. This ensures a

higher success rate in returning lost dogs to their owners.

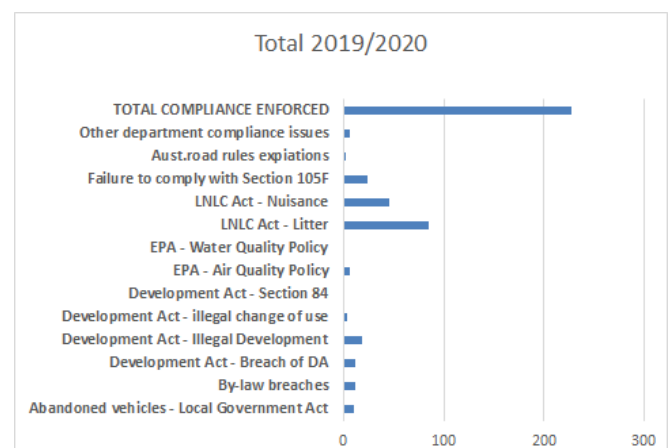
Bushfire Prevention

In the 2019/2020 Financial Year, 275 Section 105F Notices (Fire and Emergency Services Act 2005) were issued to land owners who had not adequately prepared their land for the Fire Danger Season. This resulted in 22 expiations being issued, where land owners failed to comply with the requirements outlined in the notices.



Compliance Statistics

The Compliance role within Development Services covers many State Legislations. Over the past 12 months, there has been 228 Non-compliance issues that have been investigated.



GENERAL PURPOSE FINANCIAL REPORTS

For the year ended 30 June 2020



Copper Coast Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2020

lifestyle location of choice



Copper Coast Council

General Purpose Financial Statements for the year ended 30 June 2020

Table of Contents	Page
1. Council Certificate	2
2. Primary Financial Statements:	
- Statement of Comprehensive Income	3
- Statement of Financial Position	4
- Statement of Changes in Equity	5
- Statement of Cash Flows	6
3. Notes to the Financial Statements	7
4. Independent Auditor's Report - Financial Statements	43
5. Independent Auditor's Report - Internal Controls	45
6. Certificates of Audit Independence	
- Council Certificate of Audit Independence	47
- Audit Certificate of Audit Independence	48

Copper Coast Council

General Purpose Financial Statements for the year ended 30 June 2020

Certification of Financial Statements

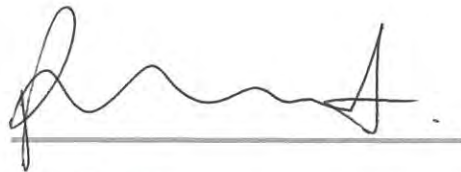
We have been authorised by the Council to certify the financial statements in their final form.

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 2020 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



Roslyn Talbot
MAYOR

Date: 19 October 2020

Statement of Comprehensive Income

for the year ended 30 June 2020

\$ '000	Notes	2020	2019
Income			
Rates	2a	23,908	22,775
Statutory Charges	2b	602	587
User Charges	2c	3,005	3,256
Grants, Subsidies and Contributions	2g	3,045	3,167
Investment Income	2d	98	67
Reimbursements	2e	577	794
Other Income	2f	451	419
Total Income		31,686	31,065
Expenses			
Employee Costs	3a	7,272	6,888
Materials, Contracts & Other Expenses	3b	11,868	15,901
Depreciation, Amortisation & Impairment	3c	9,270	9,816
Finance Costs	3d	1,474	1,627
Total Expenses		29,884	34,232
Operating Surplus / (Deficit)		1,802	(3,167)
Asset Disposal & Fair Value Adjustments	4	(41)	324
Amounts Received Specifically for New or Upgraded Assets	2g	1,337	354
Physical Resources Received Free of Charge	2i	6,676	-
Net Surplus / (Deficit) ¹		9,774	(2,489)
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in Revaluation Surplus - I,PP&E	9a	(9,127)	-
Total Other Comprehensive Income		(9,127)	-
Total Comprehensive Income		647	(2,489)

¹ Transferred to Statement of Changes in Equity

Copper Coast Council

Statement of Financial Position

as at 30 June 2020

\$ '000	Notes	2020	2019
ASSETS			
Current Assets			
Cash and Cash Equivalents	5a	2,267	766
Trade & Other Receivables	5b	10,104	9,377
Inventories	5d	1,686	437
Total Current Assets		14,057	10,580
Non-Current Assets			
Financial Assets	6a	525	591
Infrastructure, Property, Plant & Equipment	7a	289,911	296,849
Total Non-Current Assets		290,436	297,440
TOTAL ASSETS		304,493	308,020
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	2,997	2,297
Borrowings	8b	6,390	8,844
Provisions	8c	1,700	1,653
Total Current Liabilities		11,087	12,794
Non-Current Liabilities			
Borrowings	8b	25,241	27,653
Provisions	8c	2,663	2,718
Total Non-Current Liabilities		27,904	30,371
TOTAL LIABILITIES		38,991	43,165
Net Assets		265,502	264,855
EQUITY			
Accumulated Surplus		53,299	43,525
Asset Revaluation Reserves	9a	212,203	221,330
Total Council Equity		265,502	264,855

Statement of Changes in Equity

for the year ended 30 June 2020

\$ '000	Notes	Accumulated Surplus	Asset Revaluation Reserve	Total Equity
2020				
Balance at the end of previous reporting period		43,525	221,330	264,855
Net Surplus / (Deficit) for Year		9,774	-	9,774
Other Comprehensive Income				
- Gain (Loss) on Revaluation of I,PP&E	7a	-	(9,127)	(9,127)
Other Comprehensive Income		-	(9,127)	(9,127)
Total Comprehensive Income		9,774	(9,127)	647
Balance at the end of period		53,299	212,203	265,502
2019				
Balance at the end of previous reporting period		46,014	221,330	267,344
Restated Opening Balance		46,014	221,330	267,344
Net Surplus / (Deficit) for Year		(2,489)	-	(2,489)
Total Comprehensive Income		(2,489)	-	(2,489)
Balance at the end of period		43,525	221,330	264,855

Copper Coast Council

Statement of Cash Flows

for the year ended 30 June 2020

\$ '000	Notes	2020	2019
Cash Flows from Operating Activities			
<u>Receipts</u>			
Rates		23,336	22,357
Statutory Charges		602	587
User Charges		3,305	3,581
Grants, Subsidies and Contributions (operating purpose)		3,045	3,167
Investment Receipts		98	67
Reimbursements		577	794
Other Receipts		1,931	1,361
<u>Payments</u>			
Payments to Employees		(7,236)	(7,235)
Payments for Materials, Contracts & Other Expenses		(13,075)	(18,324)
Finance Payments		(1,488)	(1,628)
Net Cash provided by (or used in) Operating Activities	11b	11,095	4,727
Cash Flows from Investing Activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		1,337	354
Sale of Replaced Assets		66	74
Sale of Surplus Assets		-	2,141
Sale of Real Estate Developments		280	-
Repayments of Loans by Community Groups		62	57
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(2,541)	(3,975)
Expenditure on New/Upgraded Assets		(3,900)	(9,788)
Development of Real Estate for Sale		(32)	(16)
Net Cash provided by (or used in) Investing Activities		(4,728)	(11,153)
Cash Flows from Financing Activities			
<u>Receipts</u>			
Proceeds from Borrowings		5,228	5,298
<u>Payments</u>			
Repayments of Borrowings		(10,094)	(2,379)
Net Cash provided by (or used in) Financing Activities		(4,866)	2,919
Net Increase (Decrease) in Cash Held		1,501	(3,507)
plus: Cash & Cash Equivalents at beginning of period	11	766	4,273
Cash & Cash Equivalents at end of period	11	2,267	766

Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Contents of the Notes accompanying the Financial Statements

Note	Details	Page
1	Significant Accounting Policies	8
2	Income	15
3	Expenses	18
4	Asset Disposal & Fair Value Adjustments	20
	Current Assets	
5a	Cash & Cash Equivalent Assets	20
5b	Trade & Other Receivables	20
5c	Inventories	21
	Non-Current Assets	
6a	Financial Assets	21
	Fixed Assets	
7a	Infrastructure, Property, Plant & Equipment	22
7b	Valuation of Infrastructure, Property, Plant & Equipment	23
	Liabilities	
8a	Trade & Other Payables	26
8b	Borrowings	26
8c	Provisions	26
	Reserves	
9a	Asset Revaluation Reserve	27
10	Assets Subject to Restrictions	27
11	Reconciliation to Statement of Cashflows	27
12a	Functions	29
12b	Components of Functions	30
13	Financial Instruments	31
14	Capital Expenditure and Investment Property Commitments	35
15	Financial Indicators	36
16	Uniform Presentation of Finances	38
17	Leases	38 n/a
18	Superannuation	39
19	Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet	40
20	Events After the Statement of Financial Position Date	41
21	Related Party Transactions	41
	Additional Council Disclosures	
22	Council Information & Contact Details	42

n/a - not applicable

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies

The principal accounting policies adopted by Council in the preparation of these consolidated financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared on a going concern basis using the historical cost convention (except as stated below) in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011*.

1.2 Critical Accounting Estimates

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

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

1.3 Rounding

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

2 The Local Government Reporting Entity

Copper Coast Council is incorporated under the South Australian *Local Government Act 1999* and has its principal place of business at 51 Taylor Street, Kadina, South Australia. These consolidated financial statements include the Council's direct operations and all entities through which Council

controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

3 Income Recognition

The Council recognises revenue under *AASB 1058 Income of Not-for-Profit Entities* (AASB 1058) or *AASB 15 Revenue from Contracts with Customers* (AASB 15) when appropriate.

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

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

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
2017/18	\$2,133,491	\$1,208,495	+ \$924,996
2018/19	\$2,551,587	\$1,152,724	+\$1,398,863
2019/20	\$2,053,094	\$970,491	+\$1,082,603

Because these grants are untied, the Australian Accounting Standards require that payments be recognised upon receipt. Accordingly, the operating

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

results of these periods have been distorted compared to those that would have been reported had the grants been paid in the year to which they were allocated.

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

Construction Contracts

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

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

4 Cash, Cash Equivalents and other Financial Instruments

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

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

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

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed

statement of the accounting policies applied to financial instruments forms part of Note 13.

5 Inventories

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

5.1 Real Estate Assets Developments

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

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

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.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

6 Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given below. No capitalisation threshold is applied to the acquisition of land or interests in land.

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

6.3 Subsequent Recognition

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

valuations, methods and valuers are provided at Note 7.

6.4 Depreciation of Non-Current Assets

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

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

Major depreciation periods for each class of asset are listed below. 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

Library Books	10 to 15 years
Artworks	indefinite

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

6.5 Impairment

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

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

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

6.6 Borrowing Costs

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

7 Investment property

The Copper Coast Council does not have any investment property.

8 Payables

8.1 Goods & Services

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

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 on-costs) 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 on-costs) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

Weighted avg. discount rate 0.43% (2019, 1.46%)
Weighted avg. settlement period 1.48 years (2019, 1.47 years)

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

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. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

11 Provisions for Reinstatement, Restoration and Rehabilitation

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

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

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 and amended accounting standards and interpretations

In the current year, Council 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 Council's accounting policies.

Copper Coast Council has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective.

Adoption of AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities

The Council applied AASB 15 and AASB 1058, for the first time from 1 July 2019. AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15. These Standards supersede the NFP income recognition requirements previously in AASB 1004 Contributions (with the exception of certain matters relating to public sector NFP entities) as well as current revenue recognition guidance including AASB 118 Revenue, AASB 111 Construction Contracts and the related Interpretations. The timing of income recognition depends on whether such a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service). Details of the

Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

accounting policy adopted for these standards can be found in Note 1 Significant Accounting Policies. The Council has elected to adopt the modified retrospective method on transition to the new standards with an initial application date of 1 July 2019. The cumulative effect of initially applying AASB 15 and AASB 1058 is recognised at the date of initial application as an adjustment to the opening balance of Accumulated Surplus. Therefore, the comparative information was not restated and continues to be reported under AASB 111, AASB 118, AASB 1004 and related Interpretations.

The Council has determined the impact of the new standards will mainly impact the timing of revenue recognition in relation to special purpose grants. These grants are provided to the Council to construct or acquire an asset to be controlled by the Council. They are accounted for under AASB 1058 and as such, amounts received in relation to these grants are recorded as a liability "Amounts in Advance" and recorded in revenue as the asset is constructed. The impact of adopting the new standards as at 30 June 2020 was an increase to liabilities of \$491,058 and a decrease to Accumulated Surplus of \$491,058.

Set out below are the amounts by which each financial statement line item is affected as at and for the year ended 30 June 2020 as a result of the adoption of AASB 15 and AASB 1058.

The first column shows amounts prepared under AASB 15 and AASB 1058 and the second column shows what the amounts would have been had AASB 15 and AASB 1058 not been adopted:

	Amounts prepared under	
	AASB 15/1058	Previous AASB
	\$'000	\$'000
Grants, subsidies and contributions	\$4,382	\$4,873

AASB 16 Leases

The Council applied AASB 16 Leases, for the first time from 1 July 2019. This standard requires that the right of use conveyed by leasing contracts (except leases with a maximum term of 12 months and leases for low-value assets) be recognised as a form of Infrastructure, Property, Plant and Equipment, and that the lease liability be disclosed as a liability. At 30 June 2019, Council had no leases to which this treatment will need to be applied."

Adoption of AASB 16 Leases (AASB 16)

AASB 16 supersedes AASB 117 Leases, Interpretation 4 Determining whether an Arrangement contains a Lease and other related Interpretations. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to recognise most leases on the balance sheet under a single on-balance sheet model.

The Council adopted AASB 16 using the modified retrospective method of adoption. Under this method, the standard has been applied retrospectively with the cumulative effect of initially applying the standard recognised as an adjustment to the opening balance of Accumulated Surplus as at 1 July 2019 and comparatives have not been restated.

The Council recognised right-of-use assets and lease liabilities for those leases previously classified as operating leases, except for short-term leases with lease terms that end within 12 months of the date of initial application and leases of low-value assets. The right-of-use assets for all leases were recognised based on the amount equal to the lease liabilities. No adjustments were needed for any previously recognised prepaid or accrued lease expenses as there were none.

Council does not have any financial or operating leases as at 30 June 2020.

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2020, 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 2020

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-6 Amendments to Australia Accounting Standards – Definition of a Business
- AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Material
- AASB 2019-3 Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform

Effective for NFP annual reporting periods beginning on or after 1 January 2021

- AASB 17 Insurance Contracts

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

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

16 Comparative Figures

During the financial year, the Council has reviewed the allocation and classification of some transactions which has been updated in comparative information presented. Changes in classifications has resulted in no change to the previously reported financial performance and position of the Council.

17 Disclaimer

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

Copper Coast Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 2. Income

\$ '000	2020	2019
(a). Rates Revenues		
General Rates		
General Rates	18,074	17,152
Less: Mandatory Rebates	(146)	(152)
Less: Discretionary Rebates, Remissions & Write Offs	(192)	(191)
Total General Rates	17,736	16,809
Other Rates (Including Service Charges)		
Natural Resource Management Levy	649	628
Community Wastewater Management Systems	4,667	4,452
Separate & Special Rates	235	260
Total Other Rates	5,551	5,340
Other Charges		
Penalties for Late Payment	621	626
Total Other Charges	621	626
Total Rates Revenues	23,908	22,775
(b). Statutory Charges		
Development Act Fees	60	56
Town Planning Fees	130	118
Health & Septic Tank Inspection Fees	276	290
Animal Registration Fees & Fines	134	122
Parking Fines / Expiation Fees	2	1
Total Statutory Charges	602	587
(c). User Charges		
Cemetery/Crematoria Fees	56	72
Hall & Equipment Hire	8	9
Sundry	68	47
Caravan Park Revenue	1,874	1,924
Retirement Village Management Fees	75	78
Tourism Activities	104	76
Waste Management Fees	437	508
Boat Ramp Fees	84	88
CWMS Augmentation Charges	154	232
Building Rents	119	192
Fire - Block Clearing / Fines	5	3
Heath Inspection	7	9
Bio Solid Disposal	9	17
Other	5	1
Total User Charges	3,005	3,256

Copper Coast Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 2. Income (continued)

\$ '000	2020	2019
(d). Investment Income		
Interest on Investments		
- Local Government Finance Authority	39	63
- Loans to Community Groups	2	4
LGA Street Lighting Refund Interest	56	-
Australian Taxation Office	1	-
Total Investment Income	98	67
(e). Reimbursements		
Private Works	107	405
Other Council Reimbursements	58	63
Insurance	60	101
Other	352	225
Total Reimbursements	577	794
(f). Other Income		
Insurance & Other Recoupments - Infrastructure, IPP&E	2	2
Rebates Received	73	74
Sundry	189	155
Search Fees	39	33
Retirement Village Fees and Licence Retention	148	155
Total Other Income	451	419
(g). Grants, Subsidies, Contributions		
Amounts Received Specifically for New or Upgraded Assets	68	354
Amounts Received Specifically for New or Upgraded Assets (Drought Funding)	1,269	-
Total Amounts Received Specifically for New or Upgraded Assets	1,337	354
Other Grants, Subsidies and Contributions	414	257
Untied - Financial Assistance Grant	970	1,153
Roads to Recovery	495	272
Library and Communications	83	86
Individually Significant Item - Additional Grants Commission Payment (refer below)	1,083	1,399
Total Other Grants, Subsidies and Contributions	3,045	3,167
Total Grants, Subsidies, Contributions	4,382	3,521

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

Copper Coast Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 2. Income (continued)

\$ '000	2020	2019
(g). Grants, Subsidies, Contributions (continued)		
(i) Sources of grants		
Commonwealth Government	1,933	49
State Government	2,304	3,346
Other	145	126
Total	4,382	3,521
(ii) Individually Significant Items		
Grant Commission (FAG) Grant Recognised as Income	1,083	1,399
(h). Conditions over Grants & Contributions		
Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:		
Unexpended at the close of the previous reporting period	-	677
<i>Less:</i>		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Kadina CBD - CCTV Project	-	(57)
Wallaroo Holiday Park	-	(620)
Subtotal	-	(677)
Unexpended at the close of this reporting period	-	-
Net increase (decrease) in assets subject to conditions in the current reporting period	-	(677)
(i). Physical Resources Received Free of Charge		
Land & Improvements	60	-
Roads, Bridges & Footpaths	4,776	-
Stormwater Drainage	1,130	-
CWMS	710	-
Total Physical Resources Received Free of Charge	6,676	-

Copper Coast Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 3. Expenses

\$ '000	Notes	2020	2019
(a). Employee Costs			
Salaries and Wages		6,587	6,506
Employee Leave Expense		283	41
Superannuation - Defined Contribution Plan Contributions	18	476	455
Superannuation - Defined Benefit Plan Contributions	18	108	101
Workers' Compensation Insurance		199	150
Other		1	-
Less: Capitalised and Distributed Costs		(382)	(365)
Total Operating Employee Costs		7,272	6,888
Total Number of Employees (full time equivalent at end of reporting period)		89	90
(b). Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		19	11
Bad and Doubtful Debts		38	26
Elected Members' Expenses		214	207
Election Expenses		5	70
Subtotal - Prescribed Expenses		276	314
(ii) Other Materials, Contracts and Expenses			
Contractors		349	259
Maintenance		6	3
Legal Expenses		79	66
Levies Paid to Government - NRM levy		642	625
Parts, Accessories & Consumables		105	109
Sundry		348	476
Cemetery Maintenance		44	63
Community Grants		221	102
CWMS Maintenance		1,302	1,067
Depot & Machinery Repairs & Maintenance		525	504
Fuel & Oil		313	354
Hallet Street Property Maintenance		19	23
Halls Maintenance		142	171
Information Technology		381	308
Insurances		177	163
Kernewek Lowender		43	46
Libraries		128	130
Parks & Gardens		887	852

(continued on next page)

Copper Coast Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 3. Expenses (continued)

\$ '000	2020	2019
(b). Materials, Contracts and Other Expenses (continued)		
(ii) Other Materials, Contracts and Expenses (continued)		
Public Convenience Maintenance	233	214
Retirement Village Maintenance	165	128
Road & Footpath Maintenance	374	464
Waste Disposal & Recycling	1,976	1,837
Sport & Recreation	485	368
Stormwater Drainage Maintenance	72	83
Street Lighting	358	369
Tourism Development (incl. Caravan Parks)	1,334	1,264
Town Planning	53	49
Wallaroo Shores Development	520	4,439
Copper Coast Highway Re-alignment	-	660
Aldi Landscaping	-	48
Apex Walk in the Trees	-	178
Kadina Verandahs	37	-
Other (Heritage Conservation Mgmt Plan)	112	-
Other (Boat Ramp Maintenance)	85	133
Other	77	-
Subtotal - Other Material, Contracts & Expenses	11,592	15,587
Total Materials, Contracts and Other Expenses	11,868	15,901
(c). Depreciation, Amortisation and Impairment		
(i) Depreciation and Amortisation		
Buildings & Other Structures	1,633	2,063
- Stormwater Drainage	288	272
- CWMS	863	849
- Roads & Footpaths	4,491	4,493
- Other Infrastructure	931	1,101
Plant & Equipment	845	871
Furniture & Fittings	172	119
Library Books	47	48
Total Depreciation, Amortisation and Impairment	9,270	9,816
(d). Finance Costs		
Interest on Loans	1,488	1,628
Unwinding of Present Value Discounts	(14)	(1)
Total Finance Costs	1,474	1,627

Copper Coast Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	2020	2019
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	66	74
Less: Carrying Amount of Assets Sold	(120)	(25)
Gain (Loss) on Disposal	(54)	49
(ii) Assets Surplus to Requirements		
Proceeds from Disposal	-	2,141
Less: Carrying Amount of Assets Sold	-	(1,866)
Gain (Loss) on Disposal	-	275
Real Estate Development Assets		
Proceeds from Disposal	280	-
Less: Carrying Amount of Assets Sold	(267)	-
Gain (Loss) on Disposal	13	-
Net Gain (Loss) on Disposal or Revaluation of Assets	(41)	324

Note 5. Current Assets

(a). Cash & Cash Equivalent Assets

Cash on Hand at Bank	180	719
Short Term Deposits & Bills, etc.	2,087	47
Total Cash & Cash Equivalent Assets	2,267	766

(b). Trade & Other Receivables

Rates - General & Other	9,200	8,671
Council Rates Postponement Scheme	66	23
Accrued Revenues	124	82
Debtors - General	338	486
GST Recoupment	204	55
Prepayments	114	26
Loans to Community Organisations	64	60
Subtotal	10,110	9,403
Less: Allowance for Doubtful Debts	(6)	(26)
Total Trade & Other Receivables	10,104	9,377

Copper Coast Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 5. Current Assets

\$ '000	Notes	2020	2019
(c). Inventories			
Stores & Materials		17	17
Trading Stock		50	104
Real Estate Developments	6	1,619	316
Total Inventories		1,686	437

Note 6. Non-Current Assets

(a). Financial Assets

Receivables

Loans to Community Organisations	525	591
Total Receivables	525	591
Total Financial Assets	525	591

Other disclosures

Real Estate Developments - Current & Non-Current

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

Residential	1,619	316
Total Real Estate for Resale	1,619	316

Represented by:

Development Costs	32	16
Other Properties - Book Value	1,587	300
Total Real Estate of Resale	1,619	316

Apportionment of Real Estate Developments

Current Assets	1,619	316
	1,619	316

Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 7a. Infrastructure, Property, Plant & Equipment

\$ '000	Fair Value Level	as at 30/6/2019					Asset Movements during the Reporting Period							as at 30/6/2020				
		At Fair Value	At Cost	Accumulated		Carrying Value	Asset Additions		WDV of Asset Disposals	Depreciation Expense (Note 3c)	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		Carrying Value
				Dep'n	Impairment		New / Upgrade	Renewals								Dep'n	Impairment	
Capital Work in Progress		-	-	-	-	-	171	-	-	-	-	-	-	-	171	-	-	171
Land - Community	3	16,391	154	-	-	16,545	95	-	-	-	-	-	3,153	19,698	95	-	-	19,793
Land - Other	2	12,597	-	-	-	12,597	-	-	-	-	(1,536)	(700)	-	10,361	-	-	-	10,361
Buildings & Other Structures	2	62,208	10,180	36,008	-	36,380	249	4	-	(389)	-	(28,564)	-	7,816	253	389	-	7,680
Buildings & Other Structures	3	19,781	1,085	8,691	-	12,175	141	247	-	(1,244)	-	-	24,534	55,655	389	20,191	-	35,853
- Stormwater Drainage	3	22,247	1,643	5,248	-	18,642	1,478	126	-	(288)	-	-	-	22,247	3,248	5,537	-	19,958
- CWMS	3	51,003	925	12,267	-	39,661	1,482	172	-	(863)	-	-	-	51,003	2,580	13,131	-	40,452
- Roads & Footpaths	3	178,173	18,344	66,651	-	129,866	5,280	1,448	-	(4,491)	-	-	638	198,576	6,728	72,563	-	132,741
- Other Infrastructure	3	36,583	9,320	18,225	-	27,678	1,065	451	-	(931)	-	(8,188)	-	35,524	1,517	16,966	-	20,075
Plant & Equipment		-	8,031	5,432	-	2,599	173	255	(120)	(845)	-	-	-	-	7,908	5,846	-	2,062
Furniture & Fittings		-	1,429	958	-	471	-	234	-	(172)	-	-	-	-	1,646	1,113	-	533
Library Books		-	1,066	831	-	235	-	44	-	(47)	-	-	-	-	1,110	878	-	232
Total Infrastructure, Property, Plant & Equipment		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
Comparatives		400,493	39,747	145,447	-	294,793	9,788	3,972	(1,888)	(9,816)	-	-	-	398,983	52,177	154,311	-	296,849

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 7b. 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 assets and they are valued at depreciated current replacement cost. This method involves:

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 7b. Valuation of Infrastructure, Property, Plant & Equipment & Investment Property (continued)

Valuation of Assets (continued)

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.

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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 7b. Valuation of Infrastructure, Property, Plant & Equipment & Investment Property (continued)

Valuation of Assets (continued)

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

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. Library books and other lending materials are capitalised in bulk, and written out when fully depreciated.

Copper Coast Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 8. Liabilities

\$ '000	2020	2020	2019	2019
	Current	Non Current	Current	Non Current
(a). Trade and Other Payables				
Goods & Services	1,469	-	1,543	-
Payments Received in Advance	903	-	26	-
Accrued Expenses - Employee Entitlements	271	-	284	-
Accrued Expenses - Other	315	-	381	-
Other	39	-	63	-
Total Trade and Other Payables	2,997	-	2,297	-

(b). Borrowings

Loans	2,412	25,241	4,844	27,653
Loans Retirement Village	3,978	-	4,000	-
Total Borrowings	6,390	25,241	8,844	27,653

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

(c). Provisions

Employee Entitlements (including oncosts)	1,700	248	1,653	225
Future Reinstatement / Restoration, etc	-	2,415	-	2,493
Total Provisions	1,700	2,663	1,653	2,718

Movements in Provisions

\$ '000		
2020 (current & non-current)		Future Reinstatement
Opening Balance		2,493
Add	Additional Amounts Recognised	(78)
Closing Balance		2,415

Copper Coast Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 9. Reserves

\$ '000	1/7/2019	Increments (Decrements)	Transfers	Impairments	30/6/2020
(a). Asset Revaluation Reserve					
Land - Community	12,335	3,153	-	-	15,488
Land - Other	16,051	(700)	-	-	15,351
Buildings & Other Structures	37,252	(4,030)	-	-	33,222
Infrastructure					
- Stormwater Drainage	16,911	-	-	-	16,911
- CWMS	18,626	-	-	-	18,626
- Roads & Footpaths	103,533	638	-	-	104,171
- Other Infrastructure	16,622	(8,188)	-	-	8,434
Total Asset Revaluation Reserve	221,330	(9,127)	-	-	212,203
Comparatives	221,330	-	-	-	221,330

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).

A retrospective adjustments to the Asset Revaluation reserve 1/7/2019 opening balance has been processed to correctly reflect the opening balance of the Asset Revaluation Reserve of the various assets by using a notional % allocation based on the fair value of the assets as at 30/6/2019 as per outlined in Note 22.

Note 10. Assets Subject to Restrictions

Council does not hold any assets subject to restrictions.

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2020	2019
(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	2,267	766
Balances per Statement of Cash Flows		2,267	766

Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 11. Reconciliation to Statement of Cash Flows (continued)

\$ '000	Notes	2020	2019
(b). Reconciliation of Change in Net Assets to Cash from Operating Activities			
Net Surplus/(Deficit)		9,774	(2,489)
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		9,270	9,816
Grants for Capital Acquisitions (Treated as Investing Activity Receipts)		(1,337)	(354)
Net (Gain) Loss on Disposals		41	(324)
		11,072	6,649
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		(703)	(410)
Change in Allowances for Under-Recovery of Receivables		20	(20)
Net (Increase)/Decrease in Inventories		54	(46)
Net (Increase)/Decrease in Other Current Assets		(40)	40
Net Increase/(Decrease) in Trade & Other Payables		700	(1,134)
Net Increase/(Decrease) in Unpaid Employee Benefits		70	(200)
Net Increase/(Decrease) in Other Provisions		(78)	(152)
Net Cash provided by (or used in) operations		11,095	4,727
(c). Non-Cash Financing and Investing Activities			
Acquisition of assets by means of:			
- Physical Resources Received Free of Charge	2i	6,676	-
Amounts recognised in Income Statement		6,676	-
Total Non-Cash Financing & Investing Activities		6,676	-

(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.

Copper Coast Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2020

Note 12a. Functions

Functions/Activities	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 12(b).									
	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	Actual 2020	Actual 2019	Actual 2020	Actual 2019	Actual 2020	Actual 2019	Actual 2020	Actual 2019	Actual 2020	Actual 2019
\$ '000										
Administration	20,493	19,825	4,025	3,924	16,468	15,901	1,836	1,883	7,299	3,292
Public Order & Safety	151	132	279	283	(128)	(151)	-	-	346	353
Health	9	9	166	179	(157)	(170)	-	-	-	-
Social Security & Welfare	223	255	536	567	(313)	(312)	-	23	6,378	8,443
Housing & Community Amenities	6,065	5,840	8,456	7,818	(2,391)	(1,978)	93	16	68,554	67,109
Protection of the Environment	53	1	46	61	7	(60)		1	2,455	2,272
Recreation & Culture	442	372	4,251	4,577	(3,809)	(4,205)	173	219	55,864	65,149
Agricultural Services	649	628	642	625	7	3	-	-	-	-
Mining, Manufacturing & Construction	63	67	268	264	(205)	(197)	-	-	-	-
Transport & Communication	1,122	1,062	6,085	6,228	(4,963)	(5,166)	851	969	147,071	144,819
Economic Affairs	2,098	2,143	2,467	2,272	(369)	(129)	92	56	13,537	13,563
Other Purposes	318	731	2,663	7,434	(2,345)	(6,703)	-	-	2,989	3,020
Total Functions/Activities	31,686	31,065	29,884	34,232	1,802	(3,167)	3,045	3,167	304,493	308,020

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 12b. Components of Functions

The activities relating to Council functions are as follows:

COUNCIL ADMINISTRATION

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

PUBLIC ORDER & SAFETY

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

HEALTH

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

SOCIAL SECURITY & WELFARE

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

HOUSING & COMMUNITY AMENITIES

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

PROTECTION OF THE ENVIRONMENT

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

RECREATION & CULTURE

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

AGRICULTURAL SERVICES

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

MINING, MANUFACTURING & CONSTRUCTION

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

TRANSPORT & COMMUNICATIONS

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

ECONOMIC AFFAIRS (not elsewhere covered)

Tourism development and caravan park operations.

OTHER PURPOSES (not elsewhere covered)

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

Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 13. Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning fixed interest rates between 0.25% and 1.25% (2019: 1.25% and 1.5%). Short term deposits have an average maturity of 10 days and an average interest rate of 0.45% (2019: 10 days and 1.25%).

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 0.53% (2019: 0.55%). 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).

Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 13. Financial Instruments (continued)

Recognised Financial Instruments

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.

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.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 13. Financial Instruments (continued)

Recognised Financial Instruments

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 3.5% and 6.0% (2019: 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.

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2020					
Financial Assets					
Cash & Equivalents	2,089	-	-	2,089	2,267
Receivables	9,654	369	261	10,284	10,187
Total Financial Assets	11,743	369	261	12,373	12,454
Financial Liabilities					
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
Total Financial Liabilities	9,806	15,091	16,184	41,081	33,725

Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 13. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2019					
Financial Assets					
Cash & Equivalents	766	-	-	766	766
Receivables	9,299	272	319	9,890	9,830
Total Financial Assets	10,065	272	319	10,656	10,596
Financial Liabilities					
Payables	2,208	-	-	2,208	2,271
Current Borrowings	10,323	-	-	10,323	8,844
Non-Current Borrowings	-	15,091	19,958	35,049	27,653
Total Financial Liabilities	12,531	15,091	19,958	47,580	38,768

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

	30 June 2020		30 June 2019	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	4.40%	31,631	5.09%	36,497
		31,631		36,497

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.

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.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 14. Capital Expenditure and Investment Property Commitments

\$ '000	2020	2019
(a). Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Buildings	620	541
Infrastructure	2,254	1,432
Plant & Equipment	450	450
Roads	3,160	2,982
Other	62	-
	6,546	5,405
These expenditures are payable:		
Not later than one year	6,546	5,405
Later than one year and not later than 5 years	-	-
Later than 5 years	-	-
	6,546	5,405
(b). Other Expenditure Commitments		
Other non-capital expenditure commitments at the reporting date but not recognised in the financial statements as liabilities:		
Auditing	53	-
	53	-
These expenditures are payable:		
Not later than one year	-	-
Later than one year and not later than 5 years	53	-
Later than 5 years	-	-
	53	-

Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 15. Financial Indicators

	Amounts	Indicator	Prior Periods	
\$ '000	2020	2020	2019	2018

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	1,802	5.7%	(10.2%)	13.3%
Total Operating Income	31,686			

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

2. Net Financial Liabilities Ratio

Net Financial Liabilities	26,095	82.4%	104.4%	75.7%
Total Operating Income	31,686			

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	2.3%	(14.7%)	10.8%
---	------	---------	-------

Adjusted Net Financial Liabilities Ratio	82.4%	104.4%	75.7%
---	-------	--------	-------

3. Asset Renewal Funding Ratio

Net Asset Renewals	2,475	26.1%	39.7%	43.3%
Infrastructure & Asset Management Plan required expenditure	9,477			

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.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 15. Financial Indicators - Graphs (continued)

<div><div>1. Operating Surplus Ratio</div><div><div><div></div><div></div><div></div></div><div><div>20%</div><div>15%</div><div>10%</div><div>5%</div><div>0%</div><div>-5%</div><div>-10%</div><div>-15%</div></div><div><div>13%</div><div></div><div></div></div><div><div>2018</div><div>2019</div><div>2020</div></div><div><div></div><div>-10%</div><div></div></div></div></div>	<div><div>Purpose of Operating Surplus Ratio</div><div><div>This indicator is to determine the percentage the operating revenue varies from operating expenditure</div></div></div>	<div><div>Commentary on 2019/20 Result</div><div><div>2019/20 Ratio</div><div>5.7%</div></div><div><div>Assets received free of charge increased the income which reflects the operating surplus ratio.</div></div></div>
<div><div>2. Net Financial Liabilities Ratio</div><div><div><div></div><div></div><div></div></div><div><div>140%</div><div>120%</div><div>100%</div><div>80%</div><div>60%</div><div>40%</div><div>20%</div><div>0%</div></div><div><div>76%</div><div></div><div></div></div><div><div>2018</div><div>2019</div><div>2020</div></div><div><div></div><div>104%</div><div>82%</div></div></div></div>	<div><div>Purpose of Net Financial Liabilities Ratio</div><div><div>This indicator shows the significance of the net amount owed to others, compared to operating revenue</div></div></div>	<div><div>Commentary on 2019/20 Result</div><div><div>2019/20 Ratio</div><div>82.4%</div></div><div><div>The Net Financial Liabilities Ratio has decreased which reflects no additional borrowings for the FY 2019/20.</div></div></div>
<div><div>Adjusted Operating Surplus Ratio</div><div><div><div></div><div></div><div></div></div><div><div>20%</div><div>15%</div><div>10%</div><div>5%</div><div>0%</div><div>-5%</div><div>-10%</div><div>-15%</div><div>-20%</div></div><div><div>11%</div><div></div><div></div></div><div><div>2018</div><div>2019</div><div>2020</div></div><div><div></div><div>-15%</div><div>2%</div></div></div></div>	<div><div>Purpose of Adjusted Operating Surplus Ratio</div><div><div>This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure</div></div></div>	<div><div>Commentary on 2019/20 Result</div><div><div>2019/20 Ratio</div><div>2.3%</div></div><div><div>As per comments above in regards to assets received free of charge increased the ratio. This ratio also remove the 2020/21 financial assistance grants payments which were received in 2019/20.</div></div></div>
<div><div>Adjusted Net Financial Liabilities Ratio</div><div><div><div></div><div></div><div></div></div><div><div>140%</div><div>120%</div><div>100%</div><div>80%</div><div>60%</div><div>40%</div><div>20%</div><div>0%</div></div><div><div>76%</div><div></div><div></div></div><div><div>2018</div><div>2019</div><div>2020</div></div><div><div></div><div>104%</div><div>82%</div></div></div></div>	<div><div>Purpose of Adjusted Net Financial Liabilities Ratio</div><div><div>This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure</div></div></div>	<div><div>Commentary on 2019/20 Result</div><div><div>2019/20 Ratio</div><div>82.4%</div></div><div><div>The Net Financial Liabilities Ratio has decreased which reflects no additional borrowings for the FY 2019/20.</div></div></div>
<div><div>3. Asset Renewal Funding Ratio</div><div><div><div></div><div></div><div></div></div><div><div>60%</div><div>50%</div><div>40%</div><div>30%</div><div>20%</div><div>10%</div><div>0%</div></div><div><div>43%</div><div></div><div></div></div><div><div>2018</div><div>2019</div><div>2020</div></div><div><div></div><div>40%</div><div>26%</div></div></div></div>	<div><div>Purpose of Asset Renewal Funding Ratio</div><div><div>This indicator aims to determine if assets are being renewed and replaced in an optimal way</div></div></div>	<div><div>Commentary on 2019/20 Result</div><div><div>2019/20 Ratio</div><div>26.1%</div></div><div><div>Budgetary commitments to replacement and upgrading of assets is reflected through this ratio. The road sealing and footpath programs are systematically replacing and renewing infrastructure and working towards asset sustainability.</div></div></div>

Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 16. Uniform Presentation of Finances

\$ '000	2020	2019
<p>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.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
Income	31,686	31,065
less Expenses	(29,884)	(34,232)
Operating Surplus / (Deficit)	1,802	(3,167)
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(2,541)	(3,975)
<i>add back</i> Depreciation, Amortisation and Impairment	9,270	9,816
<i>add back</i> Proceeds from Sale of Replaced Assets	66	74
Subtotal	6,795	5,915
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(3,932)	(9,804)
<i>add back</i> Amounts Received Specifically for New and Upgraded Assets	1,337	354
<i>add back</i> Proceeds from Sale of Surplus Assets (including Investment Property, Real Estate Developments and Non-Current Assets Held for Resale)	280	2,141
Subtotal	(2,315)	(7,309)
Net Lending / (Borrowing) for Financial Year	6,282	(4,561)

Note 17. Leases

Council does not have any Leases.

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 18. Superannuation

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 2019/20; 9.50% in 2018/19). 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 2018/19) 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 119.32(b), 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 Willie Towers Watson as at 30 June 2020. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to Other Superannuation Schemes

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

Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

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

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 (2019: \$730,000) at reporting date.

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

4. LEGAL MATTERS

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 1 appeal 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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 20. Events After the Statement of Financial Position Date

Events that occur after the reporting date of 30 June 2020, 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 Certification of Financial Statements as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

Accordingly, the "authorised for issue" date is 19/10/20.

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

Note 21. Related Party Transactions

\$ '000	2020	2019
---------	------	------

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, 15 persons were paid the following total compensation:

The compensation paid to Key Management Personnel comprises:

Short-Term Employee Benefits	979	907
Long-Term Benefits	101	75
Total	1,080	982

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

Receipts from Key Management Personnel comprise:

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

Copper Coast Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

Note 22. Council Information & Contact Details

Principal Place of Business:

51 Taylor Street
KADINA SA 5554

Contact Details

Mailing Address:

PO Box 396
KADINA SA 5554

Opening Hours:

9am - 5pm

Telephone: 08 8828 1200

Facsimile: n/a

Internet: www.coppercoast.sa.gov.au

Email: info@coppercoast.sa.gov.au

Officers

CHIEF EXECUTIVE OFFICER

Russell Peate

Elected Members

MAYOR

Roslyn Talbot

COUNCILLORS

David Woodforde

Margaret Pope

Dean Rodda

Catherine Vluggen

Bruce Schmidt

Tim Love

Neil Sawley

Peter Oswald

Brent Walker

AUDITORS

Dean Newbery & Partners

PO Box 755

North Adelaide

SA 5006

Other Information

ABN: 36 670 364 373

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL 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, the Statement of Financial Position as at 30 June 2020, Statement of Comprehensive Income, the Statement of Changes in Equity, the Statement of Cash Flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2020, 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* (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*. This responsibility includes determining that the basis of preparation described in Note 1 is appropriate to meet the need of the members. The Council's responsibility also includes designing, implementing and maintaining internal controls relevant 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, the 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 & PARTNERS
CHARTERED ACCOUNTANTS



JIM KEOGH
PARTNER

Signed on the 29th day of October 2020,
at 214 Melbourne Street, North Adelaide

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 129(1)(b) 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 2019 to 30 June 2020.

Basis for opinion

We have audited the Internal Controls of the Copper Coast Council (Council) under the requirements of *Section 129(1)(b) 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 2019 to 30 June 2020 have been conducted properly and in accordance with law.

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

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

The Council's 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 129(1)(b) 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 procedure 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.

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

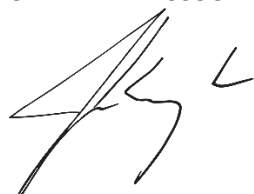
This report has been prepared for the members of the Council in accordance with *Section 129(1)(b) of the Local Government Act 1999* in relation to the Internal Controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the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

A handwritten signature in black ink, appearing to be 'J. Keogh', written over a light blue horizontal line.

**JIM KEOGH
PARTNER**

Signed on the 29th day of October 2020
at 214 Melbourne Street, North Adelaide, South Australia, 5006

Copper Coast Council

General Purpose Financial Statements for the year ended 30 June 2020

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 2020, the Council's Auditor, Dean Newbery & Partners Chartered Accountants 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: 19 October 2020

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 2020, 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*.

DEAN NEWBERY & PARTNERS
CHARTERED ACCOUNTANTS



JIM KEOGH
Partner

Dated this 29th day of October 2019



2019/2020 ANNUAL REPORT

The Legatus Group AGM held on Friday 4 September 2019 adopted the 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.

2019/2020 ANNUAL 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 Website: www.legatus.sa.gov.au

Legatus Group Board of Management: The Board consists of all principal members (Mayors) of the Constituent Councils which for 2019/2020 were:

Council	Delegate
Adelaide Plains Council	Mayor Mark Wasley
Barunga West Council	Mayor Leonie Kerley
Clare & Gilbert Valleys Council	Mayor Wayne Thomas
Copper Coast Council	Mayor Roslyn Talbot
District Council of Mount Remarkable	Mayor Phillip Heaslip
District Council of Orroroo Carrieton	Mayor Kathie Bowman
District Council of Peterborough	Mayor Ruth Whittle OAM
Light Regional Council	Mayor Bill O'Brien
Northern Areas Council	Mayor Denis Clark
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
Wakefield Regional Council	Mayor Rodney Reid
Yorke Peninsula Council	Mayor Darren Braund

Office Bearers for 2019/20

Chairman:	Mayor Peter Matthey OAM
Deputy Chairs:	Mayor Kathie Bowman Mayor Bill O'Brien
South Australian Regional Organisation of Councils	Mayor Peter Matthey Mayor Bill O'Brien
Chief Executive Officer:	Mr Simon Millcock
Auditor:	Dean Newbery and Associates

Chairman's Report

It has been my pleasure to serve as Chairman in 2019/20 and take this opportunity to report on some highlights of the past year.

The Legatus Group provides a pivotal role in supporting member councils and advocating state-wide in the areas of Rating Equity for major energy producers, Community Wastewater Management Schemes, regional roads and coastal management. It is also taking a leadership role in the Regional Waste Management Strategy for the South Australian Regional Organisation of Councils (SAROC).

The organisation assisted all member councils in their successful efforts to access the Drought Communities Programme. The commitment by the Legatus Group on issues such as wellbeing, were a contributing factor for the State Government increasing resources to the Family and Business Support program, where two extra positions were made available. The drought continues to have a significant impact to regional SA, and our advocacy around inconsistencies re needs, assistance and funding are continued to be raised as appropriate.

The impacts of COVID-19 have been wide reaching, and I wish to recognise all councils in their efforts to support their communities. The disruptions to local government and Legatus will have an ongoing impact. Future implications are yet to be known, however as an organisation, strategic planning will assist in developing a way forward. As a broader region we escaped the devastating impact of bush fires in the summer of 2020. However, we acknowledge that there were significant impacts on the Yorke Peninsula, where member councils played a pivotal role in supporting communities.

Local government have been operating under the new LGA structure and this has meant a heavy load on our resources, for example, the new Planning and Design Code and consultation on the Local Government Reform Bill.

Announcements made by the state and federal government regarding funding for both the Horrocks and Barrier Highways are yet to result in any tangible results. The Road and Transport Infrastructure Advisory Committee have been active this year, and resulted in the renewed Deficiency Action Plan, a robust assessment of this year's Special Local Roads Program funding applications; and the release of the 2030 Industry Engagement report on the Legatus Group Regional Transport Plan. The Legatus Group 2019 Road and Transport Forum held in early July 2019 represented a very successful outcome by the committee, and future events are planned.

The region has been proactive in supporting the challenges and changing environment through the management of the Sector Agreement for the Climate Change Adaptation Plan, the release of a second report on a Regional Sustainability Hub, and the commencement of the Sustainability Hub Concept Plan (a Legatus Group funded project). The Legatus Group also managed the Yorke Mid North Coastal Management Action Plan which was released in early 2020 and have commenced (through funding from the Landscape Board) the implementation of the plan. In line with these initiatives the Legatus Group delivered a Regional Climate Ready webinar series throughout June due to COVID-19 restrictions.

We continue to encourage and foster closer working relationships with the three Regional Development Australia (RDA) organisations and Natural Resource Management Boards. Legatus Group was to have hosted the Yorke Regional Planning Forum in Clare, (impacted by COVID-19) a series of successful webinars took its place.

Legatus Group CEO committed large amounts of time to the development of the Conference and Forum and Mr Simon Millcock demonstrated immeasurable flexibility in changing these events to webinars at short notice. These events are available on our website as a result and provide a great resource. I also note with positivity his efforts to support regional councils through his role with the Functional Support Group re Waste and as the Chair of the Regional LGA Executive Officers Forum. On these collaborations, and his input, I again commend his work.

Collaborations have continued with regional organisations through the delivery of the Creative Industries report, Visitor Information Services report and Youth into Volunteering report. The collaboration and establishment of MoUs and partnerships with South Australian Universities, the City of Prospect and the Smarter Regions CRC are fruitful associations with long term benefit. The board through its CEO continues to position the Legatus Group as a proactive force in the region for engagement with all tiers of government. These advocacy and collaborative activities have enabled the securing of valuable and cost-effective research 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 and charter.

There has been valuable feedback gained from the Legatus Group Management Group meetings and information sharing opportunities by and for the CEO group. I note with interest their involvement with the Planning Commission and the ongoing discussions on Local Government Risk.

The Community Wastewater Management Advisory Committee assisted in the extension of the Joint CWMS program, staging of a successful SA conference and overseeing the release of the regional sludge viability report. Their continued work on issues around training and reduction in red tape is to be commended.

Whilst still in its infancy the Legatus Group Visitor Information Services Advisory Committee, are a great support via recent webinar, on the reopening of tourism in our region.

It has been pleasing to see the continued dialogue with the six State Government Members of Parliament, and our Federal Member. We are particularly enthused by their attendance at our board meetings.

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 also in his role on SAROC) and Kathie Bowman for your roles as Deputy Chairs.

Feedback tells that the reports prepared by Legatus Group CEO are progressed to the South Australian Regional Organisation of Councils (SAROC), and to other stakeholders and partners in all tiers of government. The organisation strives to continue to provide and improve upon strong partnerships and a collaborative approach, with our other regional local government associations, stakeholders and tiers of government. 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 in what has been a tumultuous year. 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

In 2019-2020 the Legatus Group undertook a series of research papers and completed or commenced projects associated with the Legatus Groups Strategic and Business Plans, Yorke Mid North Regional Plan, Regional Climate Change Sector Agreement and the SAROC Strategic and Business Plans. The effort this year was to identify key projects in these plans and ensure that engagement and data were to be the drivers for ongoing programs. This was designed to increase the level of interest from other possible partners and to secure increased funding for the region by ensuring alignment with grant programs.

There was a significant increase in interest in partnering with the Legatus Group which has seen the Legatus Group become one of only 2 South Australian Showcase regions for both the Smarter Regions Cooperative Research Centre submission and for the Hub and Spoke Regional Innovation Hub project. Coupled with the Legatus Group support has been securing for the region the 2020 Parks and Leisure SA/NT and Mainstreet SA Conferences.

This year included a number of successful grant applications which have been acquitted or reporting on accordingly with \$550,340 (75%) of the Legatus Group's income coming from outside membership fees. This has placed the Legatus Group in a solid financial position which is reflected in the forthcoming 2020 – 2021 business plan and budget.

This year saw my attendance and deliver of the agendas, minutes and reports to over 30 Legatus Group Board / Committee, Yorke Mid North Alliance and SAROC meetings whilst managing the delivery of several regional forums, workshops and webinars. Administration responsibilities included the added roles of Chairing 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.

There were a series of forums and workshops including the 2019 Legatus Group Road and Transport Forum (plus a further information session on the progress of Major Road works by DPTI) and the 2019 SA Community Wastewater Management Conference. These provided a valuable opportunity for increased knowledge for both Elected Members and Operational Staff for member councils.

In response to COVID-19 there was a digital preparedness webinar which included topics such as cyber security and a Tourism Recovery webinar. Both were developed specifically for the Legatus Group councils recognising the competing demands on operational staff and programs being run by the LGA and others.

Due to COVID-19 restrictions the planned Yorke Mid North Forum and SA Climate Ready Conference were cancelled after the planning had been completed. In their place were the successful 7 week series of webinars which included 23 presenters and over 250 people registered. These are a great resource for councils and can be found at: <https://legatus.sa.gov.au/regional-learning/>

The Drought played a significant role with input into the Future Drought Fund Consultative Committee and efforts to develop and identify a strategic approach to funding opportunities for the region. A working group was established and the delivery of a gap analysis on emerging themes for drought response and climate change resilience report <https://legatus.sa.gov.au/wp-content/uploads/2020/06/Drought-resilient-region-Gap-analysis-and-emerging-themes-report-v2.pdf> was completed. This is being used to position Legatus Group projects such as the Smart Irrigation for Public Spaces, Stormwater Harvesting and Reuse of Wastewater along with support for Wellbeing projects at a broader strategic level.

Whilst unsuccessful for funding of one of the two regional wellbeing officer roles via the LGA the Legatus Group was successful in securing a Local Government Information Linkages and Capacity Building Program for an Inclusive and Accessible Tourism Experiences for the Yorke Peninsula project for 20/21.

Support has been provided to the Legatus Management Group for key presenters at their meetings and their dialogue around Local Government Risk Management and changes to Planning.

Partnerships have been strengthened in the year with regional and state-based State Govt agencies including: SA Water, DIPT, PIRSA, DIS and DHS. This has led to new programs and forums / workshops being held and or supported for our region. Further work is required in the health sector and offers to assist continue.

The following is a list of 2019/2020 Legatus Group reports and projects:

1. Rating Equity report (completed) <https://legatus.sa.gov.au/wp-content/uploads/2020/03/Rating-Equity-Impact-Assessment-Final-Report-03Feb20.pdf> Note that the Legatus Group supports the approach by SAROC seeking a commitment from the State Government in working with local government on amendments to rating policy with regards to electricity generators.
2. Visitor Information Services report (completed and formation of advisory group) <https://legatus.sa.gov.au/wp-content/uploads/2019/08/Legatus-Group-Tourism-Visitor-Information-Services-Report-July-2019-Final.pdf>
3. Regional Transport Industry Engagement report (complete) <https://legatus.sa.gov.au/wp-content/uploads/2020/06/Industry-Engagement-Documents.pdf>
4. Regional Sludge viability report (completed) <https://legatus.sa.gov.au/wp-content/uploads/2019/08/Final-Report-Draft-Legatus-Group-Sludge-Viability-Project-.pdf>
5. Local Roads updated deficiency report (completed) <https://legatus.sa.gov.au/wp-content/uploads/2020/06/Regional-Transport-Plan-Road-Deficiency-Action-Plans-Apr-20-endorsed.pdf>

6. Coastal Management Action Plan (completed and implementation project commenced) https://landscape.sa.gov.au/files/sharedassets/northern_and_yorke/coast_and_marine/ny_coastactionplan_final_050520.pdf
7. Creative Industries report (completed) <https://legatus.sa.gov.au/wp-content/uploads/2020/06/Final-Creative-Industries-Report-April-2020.pdf>
8. Youth in Music (commenced) <https://legatus.sa.gov.au/yim/>
9. Youth into Volunteering (report completed and projects commenced) <https://legatus.sa.gov.au/wp-content/uploads/2020/06/Final-Report-Youth-Volunteering-20-April-2020.pdf>
10. Brighter Futures – Project completed in Yongala, Mundoora, Balaklava, Crystal Brook and Jamestown and commenced with Orroroo Carrieton and Flinders Ranges.
11. CWMS (ongoing) with significant communication with CWMS staff, at the annual conference and in a series of communications sessions. The work has grown to have a state-wide scope and involves close collaboration with the LGA CWMS Manager. The work has focused on addressing the training needs, including for regulatory compliance; developing applications of new technology to equipment monitoring (in cooperation with UniSA); undertaking research into equipment selection and design criteria for new Schemes; and, advancing the concept of a biosolids composting plant to deal with CWMS sludge. More generally, the work is addressing the broader strategic aim of enhancing the governance of CWMS.
12. SA Regional Waste Management Strategy (commenced)
13. MoU and Strategic Research Action Plan established with University of SA and MoU established with the University of Adelaide
14. Reconciliation Action Research project (commenced)
15. Pit and Quarry Management report to SAROC (completed)
16. Restricted Access Vehicle Route Assessment Tool (completed and progressed to SAROC)

Benefits to constituent councils:

- Identify training needs for the Legatus Region Constituent Councils.
- Regional collaboration and priority setting and sharing of knowledge and resources in the areas outlined above.
- Delivery of regional strategic and business plans and annual work plans.
- Operate Legatus Group in accordance with legislative requirements and board policies and procedures.
- Well regarded by members and stakeholders as valid and relevant through regional collaboration and undertaking or supporting actions on identified priorities.
- Identify regional priorities through collaboration with members and stakeholders and develop agreed actions and/or support.
- Advocate with a single and united voice and in partnership with other Regional LGA's.
- Fostering of economic, environmental and social sustainability through pro-active, innovative, efficient and collaborative approaches to priority issues.

Benefits across the local government sector:

- Assistance with coordinating workshops and consultation sessions and improved regional delivery of LGA services.
- Identified and aided with regional and longer-term outcomes for Constituent Councils.
- Facilitates stronger regional collaboration on projects and areas for sharing of knowledge and services.
- Being able to undertake research projects on the needs specific to regional councils.

Observation:

This has been an extremely difficult year for all sectors of the community which is replicated in the local government sector. Working in isolation with increased workloads has been compounded with increased levels of anxiety and, as organisations we need to ensure the wellbeing occurs internally as well as with the support being provided to our communities.

The focus on securing data to assist in decision making and to assist with raising policy issues has seen continued constructive dialogue with Constituent Councils, Members of Parliament, Ministers, the Local Government Association SA, public servants and other regional stakeholders. The platform is in place to now expand on these reports and projects via tangible and constructive programs.

Simon Millcock
CEO Legatus Group

The Legatus Group Audit and Risk Committee summary of activities undertaken, and recommendations made during 2019-2020. The committee met on 4 occasions during 2019-2020 with the following attendance.

Date	No of Members Attending
22 Aug 2019	4
1 Nov 2019	3
13 March 2020	3
22 May 2020	4

Committee Member	No of Meetings Attended
Chairman Kathie Bowman	4
Mayor Denis Clark	2
Peter Ackland	4
Colin Byles	3
Ian McDonald	4

The following table sets out the principal issues addressed by the Committee for 2019-20 year.

Principal Issues Examined	Recommendations to Board
Financial Report	No issues, unqualified audit, adopted for the 18/19 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 20/21 business plan and budget.

Review of work plan, internal controls	Work planned maintained and review undertaken of policies including 3 new policies (1) Working from Home (2) Agenda items and Meeting Presentations (3) Board Members Code of Conduct being adopted
Charter	Variations to charter supported re the 5.1 budget via report on ways to assist with streamlining the current charter and the process for seeking approval of the budget and its reviews.
Business, Budget and Strategic Plan	Noted the development of the 2019-2020 business plan and budget and recommended streamlining of the presentation of current budget when reviewed.
Membership	Recommendations to Board re membership of Audit Committee
Equity / reserves	Recommendations to Board on levels to be held

Chairman Kathy Bowman
Chairman Legatus Group Audit and Risk Management Committee

Financial Statement

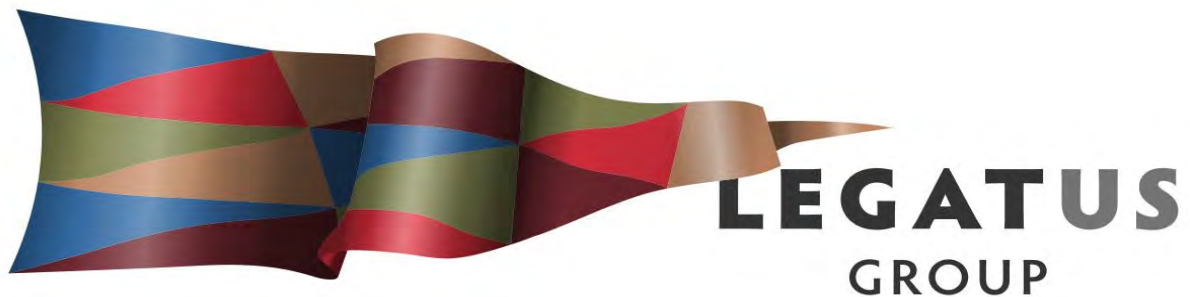
The financial statement for the year ending 30 June 2019 was presented at the 4 September 2020 Legatus Group AGM. The Legatus Group Charter requires that the AGM receive the audited financial statement for the preceding financial year.

The 2019/2020 Legatus Group audited annual financial report was undertaken by Dean Newberry and Partners. This report was prepared by Mr Sean Cheriton The Flinders Ranges Council Acting Finance and Administration Manager and was an agenda item at the Legatus Group Audit and Risk Committee meeting held on 21 August 2020. This meeting endorsed the Legatus Group annual financial statement for the year ending 30 June 2019 as presenting a fair view of the state of the financial affairs of the Legatus Group and that the board adopt the annual financial statement. The meeting also recommended that the Legatus Group retain Dean Newberry and Partners as Auditors for the year end 30 June 2021.

The reports and statements form part of the Legatus Group Annual Report and will be distributed to Constituent Councils for inclusion with their own annual reporting requirements.

The regulations also require that on an annual basis, the Chief Executive Officer of each Constituent Council, the Legatus Group Chair and the Chair of the Audit Committee provide a statement of certification that the auditor is independent of the subsidiary. This has been completed.

CENTRAL LOCAL GOVERNMENT
REGION of SA
trading as



Annual Financial
Statements

For the financial year

1 July 2019 – 30 June 2020

LEGATUS GROUP

General Purpose Financial Reports for the year ended 30 June 2020

TABLE OF CONTENTS

	<u>Page</u>
Group Certificate	3
Principal Financial Statements	
Statement of Comprehensive Income	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
 Notes to, and forming part of, the Principal Financial Statements	
Note 1 - Significant Accounting Policies	8
Note 2 - Income	11
Note 3 - Expenses	12
Note 4 - Asset Disposal & Fair Value Adjustments	13
Note 5 - Current Assets	13
Note 6 - Plant & Equipment	14
Note 7 - Liabilities	15
Note 8 - Reserves	15
Note 9 - Reconciliation of Cash Flow Statement	16
Note 10 - Functions	16
Note 11 - Financial Instruments	17
Note 12 - Financial Indicators	18
Note 13 - Uniform Presentation of Finances	19
Note 14 - Related Party Disclosures	20
Note 15 - Contingencies & Assets & Liabilities Not Recognised	21
Note 16 - Events Occurring After Reporting Date	21
 Audit Report - Financial Statements	
Audit Report - Internal Controls	
Group Certificate of Audit Independence	
Audit Certificate of Audit Independence	

LEGATUS GROUP

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2020

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 2020 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:

LEGATUS GROUP

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2020

	Notes	2020 \$	2019 \$
INCOME			
Grants, subsidies and contributions	2	485,336	509,232
Investment income	2	10,845	16,573
Reimbursements	2	37,787	37,664
Other income	2	193,397	169,431
Total Income		<u>727,366</u>	<u>732,899</u>
EXPENSES			
Employee costs	3	221,194	191,317
Materials, contracts & other expenses	3	273,479	355,899
Depreciation, amortisation & impairment	3	5,695	6,311
Total Expenses		<u>500,368</u>	<u>553,527</u>
OPERATING SURPLUS / (DEFICIT)		226,998	179,372
Asset disposal & fair value adjustments	4	<u>(3,690)</u>	<u>-</u>
NET SURPLUS / (DEFICIT)		223,308	179,372
transferred to Equity Statement			
TOTAL COMPREHENSIVE INCOME		<u>223,308</u>	<u>179,372</u>

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

LEGATUS GROUP

STATEMENT OF FINANCIAL POSITION as at 30 June 2020

	Notes	2020 \$	2019 \$
ASSETS			
Current Assets			
Cash and cash equivalents	5	1,258,006	972,087
Trade & other receivables	5	93,845	69,801
Total Current Assets		1,351,851	1,041,888
Non-current Assets			
Infrastructure, property, plant & equipment	6	24,850	11,177
Total Non-current Assets		24,850	11,177
Total Assets		1,376,701	1,053,065
LIABILITIES			
Current Liabilities			
Trade & other payables	7	135,189	46,729
Provisions	7	10,314	2,568
Total Current Liabilities		145,503	49,297
Non-current Liabilities			
Provisions	7	7,069	2,947
Total Non-current Liabilities		7,069	2,947
Total Liabilities		152,572	52,244
NET ASSETS		1,224,129	1,000,821
EQUITY			
Accumulated Surplus		704,359	166,358
Other Reserves	8	519,770	834,463
TOTAL EQUITY		1,224,129	1,000,821

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 2020

		Accumulated Surplus	Other Reserves	TOTAL EQUITY
2020	Notes	\$	\$	\$
Balance at end of previous reporting period		166,358	834,463	1,000,821
Net Surplus / (Deficit) for Year		223,308	-	223,308
Other Comprehensive Income				
Transfers between reserves	8	314,693	(314,693)	-
Balance at end of period		704,359	519,770	1,224,129
2019				
Balance at end of previous reporting period		55,336	766,113	821,449
Net Surplus / (Deficit) for Year		179,372	-	179,372
Other Comprehensive Income				
Transfers between reserves	8	(68,350)	68,350	-
Balance at end of period		166,358	834,463	1,000,821

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

LEGATUS GROUP

STATEMENT OF CASH FLOWS for the year ended 30 June 2020

		2020	2019
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES	Notes		
<u>Receipts</u>			
Investment receipts		11,352	18,714
Grants utilised for operating purposes		561,336	454,232
Reimbursements		37,787	37,664
Other revenues		193,398	161,248
<u>Payments</u>			
Employee costs		(210,531)	(186,562)
Materials, contracts & other expenses		(284,365)	(322,084)
Net Cash provided by (or used in) Operating Activities	9	308,977	163,211
 CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Receipts</u>			
Sale of replaced assets		5,909	-
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(28,967)	-
Net Cash provided by (or used in) Investing Activities		(23,058)	-
 CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>		-	-
<u>Payments</u>		-	-
Net Cash provided by (or used in) Financing Activities		-	-
Net Increase (Decrease) in cash held		285,919	163,211
 Cash & cash equivalents at beginning of period	9	972,087	808,876
Cash & cash equivalents at end of period	9	1,258,006	972,087

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 2020

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 Orreroo/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 2020

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 30th June 2020, 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 2020

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 current 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 2020 reporting period and have not been used in preparing these reports.

AASB 1059 Service Concession Arrangements: Grantors

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

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

AASB 2019-3 Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform

AASB 17 Insurance Contracts

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)

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 2020

Note 2 - INCOME

	2020 \$	2019 \$
INVESTMENT INCOME		
Interest on investments		
Local Government Finance Authority	10,807	16,507
Banks	39	65
	<u>10,845</u>	<u>16,573</u>
REIMBURSEMENTS		
- for Legal, Climate Change, USGRPG	37,787	37,664
	<u>37,787</u>	<u>37,664</u>
OTHER INCOME		
Council Contributions	177,025	165,225
Sundry	16,372	4,206
	<u>193,397</u>	<u>169,431</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS		
Sundry	485,336	509,232
	<u>485,336</u>	<u>509,232</u>
Sources of grants		
Commonwealth government	17,000	-
State government	70,500	115,000
LGA	397,836	394,232
	<u>485,336</u>	<u>509,232</u>

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2020

Note 3 - EXPENSES

	2020	2019
	\$	\$
EMPLOYEE COSTS		
Salaries and Wages	166,435	141,645
Employee leave expense	27,745	23,815
Superannuation	17,828	15,217
Workers' Compensation Insurance	2,087	1,333
Professional Development	400	664
FBT	6,699	8,644
Total Operating Employee Costs	221,194	191,317
 Total Number of Employees	 1.5	 1.3
<i>(Full time equivalent at end of reporting period)</i>		
MATERIALS, CONTRACTS & OTHER EXPENSES		
<u>Prescribed Expenses</u>		
Auditor's Remuneration	2,100	2,000
Subtotal - Prescribed Expenses	2,100	2,000
<u>Other Materials, Contracts & Expenses</u>		
Contractors & Consultants	210,349	303,167
Legal Expenses	-	-
Unleaded Fuel	3,003	4,734
Other Motor Vehicle Costs	362	3,540
Members Allowances & Support	5,500	4,600
Meetings & Conferences	14,517	6,937
Insurance	7,934	7,735
Rental - Premises	10,126	9,009
Advertising	28	1,650
Accommodation	1,022	768
Airfares	338	-
Travel - Reimbursement	834	425
Catering & Meals	3,293	1,040
Telephone & Internet	3,432	4,894
Postage/Stationery/IT	3,792	3,575
Sundry	6,849	1,826
Subtotal - Other Materials, Contracts & Expenses	271,379	353,899
	273,479	355,899
 DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Motor Vehicle	5,695	6,311
	5,695	6,311

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2020

Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

	2020 \$	2019 \$
PLANT & EQUIPMENT		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	5,909	-
Less: Carrying amount of assets sold	<u>9,599</u>	<u>-</u>
Gain (Loss) on disposal	<u>(3,690)</u>	<u>-</u>
 NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	 <u>(3,690)</u>	 <u>-</u>

Note 5 - CURRENT ASSETS

CASH & EQUIVALENT ASSETS		
Cash at Bank	77,756	78,151
Deposits at Call	<u>1,180,250</u>	<u>893,936</u>
	<u>1,258,006</u>	<u>972,087</u>
 TRADE & OTHER RECEIVABLES		
Accrued Revenues	436	944
Debtors - General	93,409	55,000
GST Recoupment	<u>-</u>	<u>13,857</u>
	<u>93,845</u>	<u>69,801</u>

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2020

Note 6 - PLANT & EQUIPMENT

	Fair Value Level	2019 \$				2020 \$			
		AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Motor Vehicles		-	33,353	(22,176)	11,177	-	28,967	(4,117)	24,850
Computers & Software		-	3,948	(3,948)	-	-	3,948	(3,948)	-
TOTAL PLANT & EQUIPMENT		-	37,301	(26,124)	11,177	-	32,915	(8,065)	24,850
<i>Comparatives</i>		-	37,301	(19,813)	17,488	-	37,301	(26,124)	11,177

	2019	CARRYING AMOUNT MOVEMENTS DURING YEAR								2020
	\$	\$								\$
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers		Net Revaluation	CARRYING AMOUNT
		New/Upgrade	Renewals				In	Out		
Motor Vehicles	11,177	-	28,967	(9,599)	(5,695)	-	-	-	-	24,850
Computers & Software	-	-	-	-	-	-	-	-	-	-
TOTAL PLANT & EQUIPMENT	11,177	-	28,967	(9,599)	(5,695)	-	-	-	-	24,850
<i>Comparatives</i>	17,488	-	-	-	(6,311)	-	-	-	-	11,177

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2020

Note 7 - LIABILITIES

	2020		2019	
	\$		\$	
TRADE & OTHER PAYABLES	Current	Non-current	Current	Non-current
Goods & Services	2,143	-	24,196	-
Payments received in advance	110,500	-	-	-
Accrued expenses - employee entitlements	5,890	-	6,637	-
GST & PAYG	16,656	-	15,896	-
	135,189	-	46,729	-
PROVISIONS				
Employee entitlements - Annual Leave	10,314	-	2,568	-
Employee entitlements - Long Service Leave	-	7,069	-	2,947
	10,314	7,069	2,568	2,947

Note 8 - RESERVES

OTHER RESERVES	1/7/2019	Transfers to Reserve	Transfers from Reserve	30/6/2020
General Reserve	66,093	466,677	(263,000)	269,770
Rubble Royalties Projects	-	250,000	-	250,000
1 A009-Special Projects	9,825	-	(9,825)	-
2 P003-Waste Management	16,273	-	(16,273)	-
3 P022-Roads & Transport	46,087	377,570	(423,657)	-
4 P024-Climate Change Co-Ordinator 2015-17	11,694	-	(11,694)	-
5 P025-LG Outreach Phase 2	132,922	-	(132,922)	-
6 P027-LG Reform - Incentive Risk	144,000	-	(144,000)	-
7 P028-Regional Capacity Building	407,569	-	(407,569)	-
TOTAL OTHER RESERVES	834,463	1,094,247	(1,408,940)	519,770
Comparatives	766,113	75,000	(6,650)	834,463

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

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2020

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	2020 \$	2019 \$
Total cash & equivalent assets	5	1,258,006	972,087
Balances per Cash Flow Statement		1,258,006	972,087

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

Net Surplus (Deficit)	223,308	179,372
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	5,695	6,311
Net increase (decrease) in unpaid employee benefits	10,663	4,755
Net (Gain) Loss on Disposals	3,690	-
	243,356	190,438
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(33,993)	33,815
Net increase (decrease) in trade & other payables	(10,886)	(61,042)
Net increase (decrease) in other liabilities	110,500	-
Net Cash provided by (or used in) operations	308,977	163,211

(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** -

Note 10 - FUNCTIONS

The activities of the Region are categorised into the following programmes

- 1 Corporate Function
- 2 P003 - Regional Waste Management
- 3 P015-Local Government Reform
- 4 P022-Roads & Transport
- 5 P024-Climate Change Co-Ordinator
- 6 P027-LG Reform - Incentive Risk
- 7 P028-Regional Capacity Building
- 8 P029 - LGA R&D Projects
- 9 P030 - Emerging Leaders Project
- 10 P031 - Digital Maturity Index Project
- 11 P032 - Sustainability Hub
- 12 P033 - Coastal Strategic Priorities
- 13 P034 - N&Y Coastal Management Action Plan
- 14 P037 - Creative Industries Project
- 15 P038 - Regional Waste Strategy

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 2020

Note 11 - FINANCIAL INSTRUMENTS

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p>Terms & conditions: Short term deposits are available on 24 hour call with the LGFA and have an interest rate of 0.45% as at 30 June 2020</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Trade & other debtors	<p>Accounting Policy: Carried at nominal value.</p> <p>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.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Group.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>

Liquidity Analysis

2020	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	1,258,006	-	-	1,258,006	1,258,006
Receivables	93,845	-	-	93,845	93,845
Total	1,351,851	-	-	1,351,851	1,351,851
Financial Liabilities					
Payables	129,299	-	-	129,299	129,299
Total	129,299	-	-	129,299	129,299

2019	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	972,087	-	-	972,087	972,087
Receivables	69,801	-	-	69,801	69,801
Total	1,041,888	-	-	1,041,888	1,041,888
Financial Liabilities					
Payables	24,196	-	-	24,196	24,196
Total	24,196	-	-	24,196	24,196

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 2020

Note 12 - FINANCIAL INDICATORS

	2020	2019	2018
--	------	------	------

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>	31.2%	24.5%	18.8%
Total Operating Income			

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

Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	(165%)	(135%)	(143%)
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>	305%	0%	0%
Depreciation Expenditure			

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

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2020

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

	2020 \$	2019 \$
Income	727,366	732,899
Expenses	<u>(500,368)</u>	<u>(553,527)</u>
Operating Surplus / (Deficit)	226,998	179,372
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(28,967)	-
Add back Depreciation, Amortisation and Impairment	5,695	6,311
Proceeds from Sale of Replaced Assets	<u>5,909</u>	<u>-</u>
	(17,363)	6,311
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including investment property & real estate developments)	-	-
Amounts received spec. for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets (including investment property and real estate developments)	<u>-</u>	<u>-</u>
	-	-
Net Lending / (Borrowing) for Financial Year	<u>209,635</u>	<u>185,683</u>

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2020

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:

	2020 \$	2019 \$
Salaries, allowances & other short term benefits	194,180	165,460
Member Allowance	5,500	4,600
Post-employment benefits	17,828	15,217
FBT	6,699	8,644
TOTAL	224,208	193,921

The Group received the following amounts in total:

	2020 \$	2019 \$
Contributions for fringe benefits tax purposes	-	-
TOTAL	-	-

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

During the reporting period, no Key Management Personnel or parties related to them had any transactions on more favourable terms than those available to the general public.

OTHER RELATED PARTIES

Amounts received from Related Parties during the financial year and owed by Related Parties at the end of the financial year.	Received 2020 \$	Outstanding 2020 \$
The Barossa Council	11,135	-
Barunga West Council	12,635	1,500
Clare and Gilbert Valleys Council	11,135	-
Copper Coast Council	12,635	1,500
The Flinders Ranges Council	16,135	-
Regional Council of Goyder	11,135	-
Light Regional Council	11,135	-
Adelaide Plains Council	11,135	-
District Council of Mount Remarkable	11,135	-
Northern Areas Council	11,135	-
District Council of Orroroo / Carrieton	16,135	-
District Council of Peterborough	11,135	-
Port Pirie Regional Council	11,135	-
Wakefield Regional Council	11,135	-
Yorke Peninsula Council	12,635	1,500
TOTAL	181,525	4,500

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 2020

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 2020.

Note 16 - EVENTS OCCURRING AFTER REPORTING DATE

There were no events subsequent to 30 June 2020 that need to be disclosed in the financial statements.

LEGATUS GROUP

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2020

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 2020, the Council's Auditor, Dean Newbery & Partners, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

.....
CHIEF EXECUTIVE OFFICER
The Barossa Council

.....
CHIEF EXECUTIVE OFFICER
District Council of Barunga West

.....
CHIEF EXECUTIVE OFFICER
Clare & Gilbert Valleys Council

.....
CHIEF EXECUTIVE OFFICER
District Council of the Copper Coast

.....
CHIEF EXECUTIVE OFFICER
The Flinders Ranges Council

.....
CHIEF EXECUTIVE OFFICER
Regional Council of Goyder

.....
CHIEF EXECUTIVE OFFICER
Light Regional Council

.....
CHIEF EXECUTIVE OFFICER
Adelaide Plains Council

.....
CHIEF EXECUTIVE OFFICER
District Council of Mount Remarkable

.....
CHIEF EXECUTIVE OFFICER
Northern Areas Council

.....
CHIEF EXECUTIVE OFFICER
Port Pirie Regional Council

.....
CHIEF EXECUTIVE OFFICER
District Council of Orroroo Carrieton

.....
CHIEF EXECUTIVE OFFICER
York Peninsula Council

.....
CHIEF EXECUTIVE OFFICER
District Council of Peterborough

.....
CHIEF EXECUTIVE OFFICER
Wakefield Regional Council

.....
CHAIRMAN
Legatus Group
Board of Management

Date:

LEGATUS GROUP
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2020

STATEMENT BY AUDITOR

I confirm that, for the audit of the financial statements of the Legatus Group for the year ended 30 June 2020, 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*.

John Jovicevic

Partner

Dean Newbery & Partners

Dated this day of 2020