



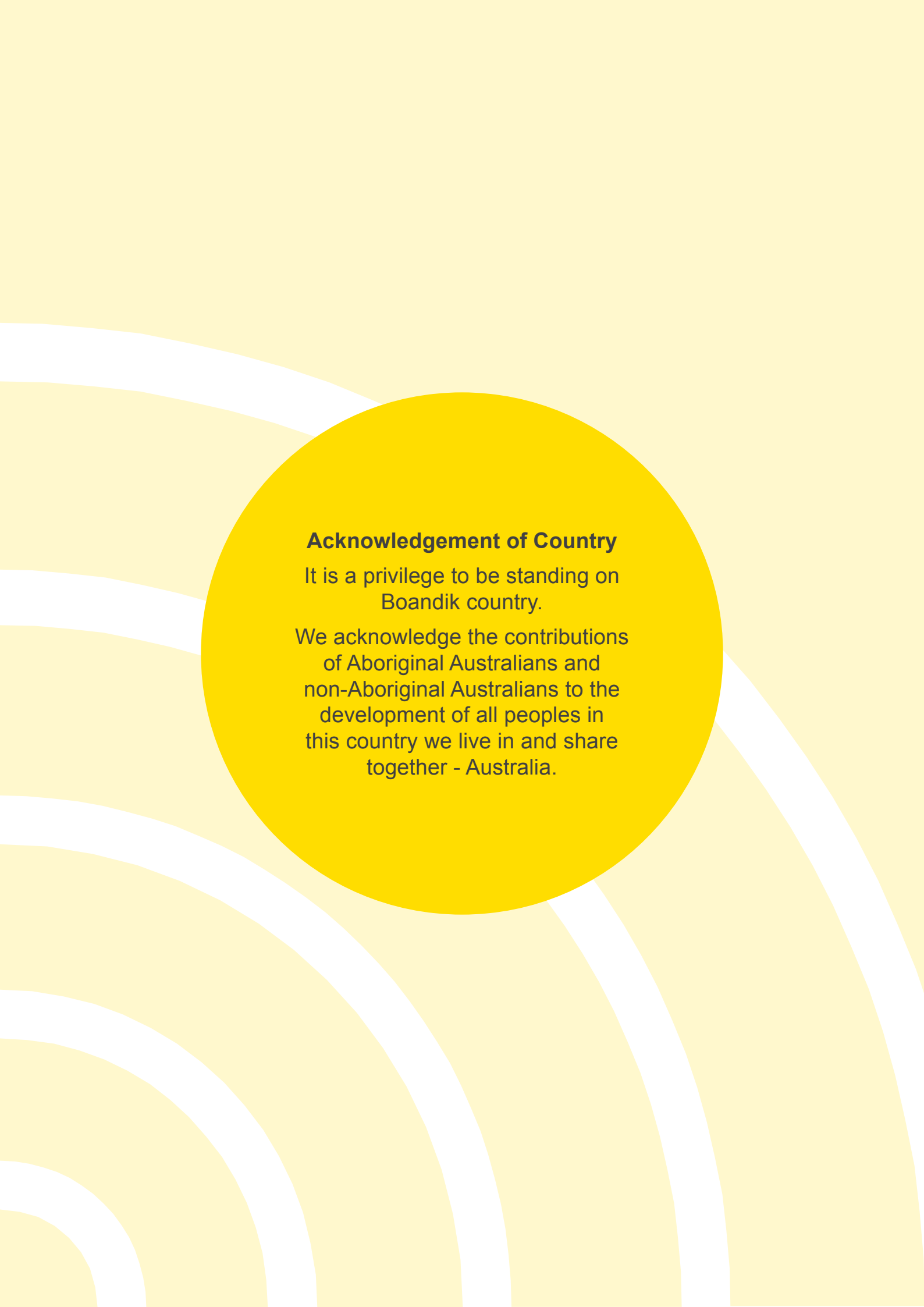
District Council of

Grant



ANNUAL REPORT

2022-2023



Acknowledgement of Country

It is a privilege to be standing on
Boandik country.

We acknowledge the contributions
of Aboriginal Australians and
non-Aboriginal Australians to the
development of all peoples in
this country we live in and share
together - Australia.

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Cape
Northumberland

MAYOR'S REPORT



On behalf of the District Council of Grant I'm pleased to present the 2022-2023 Annual Report. This is the first year of the new council term and we have proudly worked towards our vision "A district of welcoming, inclusive and vibrant coastal and rural communities within the Limestone Coast."

I feel very privileged to have been elected to the role of Mayor and along with my fellow Elected Members we strive to get the best outcomes for our community. We are working effectively together as a strong and unified team, with our focus being "the community is at the heart of everything we do".

We are also striving to meet our vision of providing a range of services which meet the environmental, social and economic needs of our community.

Some key achievements for the year is the planning for our future with the Inner Townships & Communities Master Plan, this has been an exciting project over the last six months as we work with our community to set some goals. The Master Plan project has also allowed us to review our Strategic Land Use Priorities Plan, so we are well prepared for the state planning process.

The project work undertaken at the Mount Gambier & District Saleyards for the Saleyards Transformation Project has been very important. Council is ready to lodge its submission to the Federal Government's Growing Regions Program, this project is leading edge and key to supporting thriving agriculture industries in our region.

Council is committed to ensuring people within our community who have a lived experience of disability whether it be physical, intellectual or mental health issues can access services to participate in all aspects of life. It was exciting to see the Access and Inclusion Advisory Panel continuing to evolve, the Panel's input will ensure the current Disability Access and Inclusion Plan is rolled out successfully and will help shape future Plans.

Council is proud of the events we are involved with the annual Australia Day Citizen of the Year Awards honouring community members and groups who are achieving wonderful things. The Positive Ageing Lunches around the district are popular and important for the wellbeing of our community. We are also engaging with drop-in sessions throughout the community, this provides us with important feedback. It was also wonderful to see Generations In Jazz back in our area after the Covid-19 break, we are proud to be involved with this important major event.

We also should be proud of what we delivered in 2022-23 and on behalf of Council I would like to acknowledge and thank our Elected Members, dedicated staff and our fabulous community. We work within our community and businesses in this pristine environment, promoting a relaxed rural lifestyle, quality services and a prosperous local economy. Our council area is a great place to live, conduct business and an exciting destination to visit and stay.

Our door is always open so if you have any questions or would like to talk to us about what is important to you, please feel free to reach out.

CEO REPORT

I am pleased to present the 2022-2023 Annual Report in its new format which now aligns with our five strategic goals, ensuring our Strategic Management Plan remains front of mind.

Goal 1: Liveability - Develop Vibrant & Connected Coastal & Rural Communities

Goal 2: Prosperity - Support a Prosperous Local Economy

Goal 3: Environment - Retain & Enhance Our Natural & Built Environments

Goal 4: Services - Provide Quality Services & Infrastructure

Goal 5: Connection - Lead & Engage With Our Communities.

This past year will go down in the history books. During November 2022, not only did Council participate in statewide Council elections we were also exposed to a State Government initiative plebiscite which asked District Council of Grant and City of Mount Gambier voters whether they agree, or not, that an amalgamation of their councils should be examined.

Our community voted with a 91.5% rejection of the proposal which were similar numbers to the amalgamation poll held back in 2004.

Council elections have seen us welcoming our newly elected Mayor Kylie Boston and three new Elected Members Cr Katherine Greene, Cr Karen Turnbull and Cr Rodney Virgo. We gave thanks to outgoing Mayor Richard Sage, Cr Gillian Clayfield and Cr Shirley Little who retired after more than 25 years of service. Congratulations to returning

Councillors Cr Bruce Bain, Cr Gavin Clarke, Cr Peter Duncan, Cr Megan Dukalskis, Cr Barry Kuhl and Cr Brad Mann.

The Administration has put together a robust Training and Induction program which will ensure Elected Members understand their roles and responsibilities and able to fully represent their community during the Council term.

Our culture is the strength of our organisation. Our core values are Care, Happiness, Honesty, Unified and Support guide positive interactions with you, our community. I couldn't be prouder of our staff accomplishments during 2022-2023, including their utmost professionalism and resilience facing uncertainty of the plebiscite.

Council continues to provide direct support to our community groups, sporting groups and community events through sponsorship, in-kind work, and community grants. Community wellbeing is also enriched from our Port MacDonnell Community Complex which is a place where residents and visitors are encouraged to connect, participate, learn, and thrive.

Council's Inner Townships & Communities Master Plan and Strategic Land Use Priorities Plan are well underway. Together these plans provide the amenity needs for our townships aligned with future growth and the planning framework to support Communities vision.



*Darryl Whicker
Chief Executive
Officer*

Council continues to own and operates two marquee businesses central to the growth and success of our region being the Mount Gambier Regional Airport (Airport) and the Mount Gambier & District Saleyards (Saleyards).

As the gateway to the Limestone Coast the Airport services passengers travelling to visit family, medical appointments, tourism, and commerce. The Airport has recently secured funding of around \$200,000 to replace ageing infrastructure and will support the Country Fire Service emergency fire bombers response to our Limestone Coast and Green Triangle Region.

Our Saleyards grossed \$117 million in sales and maintains a strong nexus with primary production which distinguishes our region. Council remains committed to securing Federal funding essential to transform the Saleyards for our next generation.

CEO REPORT

Financially Council is sustainable and in good shape with an operating surplus of \$590,000 being generated during 2022-2023 from operating income of \$18 million and operating expenses totalling \$17.4 million. Capital expenditure of \$5.2 million was spent on the following major items:

Road Infrastructure projects (\$2.6 million) and Plant & Equipment renewals (\$1.3 million).

The remaining capital expenditure funds (\$1.3 million) were spent on various Council buildings and structures, Saleyards, ICT Equipment and Community Wastewater Management System assets. No new loan borrowings were required to fund Council's activities for the financial year with \$2 million owed as of 30 June 2023. Council remains solvent and is financially sustainable with sufficient resources to meet future obligations as and when they fall due.

Council completed 90% of our annual projects and importantly our works projects were completed on time and on budget. Federal Government funding through the Local Roads and Community Infrastructure program provided Council the opportunity to undertake many 'nice to do' community projects such as completion of the Donovans Community Centre.

I would like to thank our wonderful staff for their continued commitment and hard work servicing our community.

COUNCIL PROFILE

The District Council of Grant is the most southern local government area in South Australia.

Situated on the south east coast corner of the Limestone Coast, it is bounded to the south and southwest by the Southern Ocean, the Victorian Border to the east and the Wattle Range Council to the north and northwest. The Council encircles the local government area of the City of Mount Gambier. The Council is predominantly rural with a number of small townships, serving an estimated population of 8,925 (as at 30 June 2022). Our population was 8,636 (as at 2021 census) and covers an area of 1,898 square kilometres.

The area contains some of the richest and most productive agricultural land in South Australia. Dairying, beef and sheep production, horticulture, wool, seed and grain production are the predominant agricultural activities. The fishing industry, in particular the southern rock lobster industry, is a significant factor in the economy of the area. Port MacDonnell is acknowledged as the "Southern Rock Lobster Capital of Australia". Forestry production and related secondary industries of logging and milling are major economic and employment generating activities.

The District Council of Grant is home to the Mount Gambier Wine Region producing quality cool climate wines and featuring multiple vineyards and cellar door outlets.



Features such as the spectacular coastline and the natural and built heritage, including Mount Schank State Heritage area, Canunda National Park, Lake Bonney, Piccaninnie Ponds and Ewens Ponds, with exceptional cave diving opportunities, make the area a popular and growing tourist destination and a recreational playground for local, national and international visitors.

The District Council of Grant is a diverse collection of townships and communities and we value the different approaches, opinions, and expectations from our communities.

The Council provides a range of support and development services as well as administrative and regulatory functions to improve the quality of life for all people who live, work, do business, enjoy leisure and visit the community and its environs.



COUNCIL PROFILE

ECONOMIC DRIVER PROFILE¹

¹ Statistics for 2021-2022. Source: National Institute of Economic and Industry Research (NIEIR)©. Compiled and presented in economy.id by .id (informed decisions). NIEIR-ID data are adjusted each year, using updated employment estimates. Each release may change previous years' figures

GROSS
REGIONAL
PRODUCT
\$615M

TOTAL OUTPUT
\$1.262M

TOP 3 INDUSTRIES BY OUTPUT



01. AGRICULTURE,
FORESTRY AND FISHING
\$675.2 MILLION (53.5%)



02. MANUFACTURING
\$290.7 MILLION (23%)



03. CONSTRUCTION
\$115.1 MILLION (9.1%)

VALUE ADDED BY INDUSTRY



01. AGRICULTURE,
FORESTRY AND FISHING
\$308.9 MILLION (58.5%)



02. MANUFACTURING
\$87.3 MILLION (16.5%)



03. CONSTRUCTION
\$28.7 MILLION (5.4%)

TOTAL VALUE
ADDED -
ALL INDUSTRIES
\$528.4M



TOTAL
EXPORTS **\$816.6M**

(BOTH DOMESTIC AND INTERNATIONAL)

AGRICULTURE, FORESTRY AND FISHING **\$505.6M (61.9%)** MANUFACTURING **\$264.9M (32.4%)**

LOCAL
BUSINESSES
1,085

EST. NUMBER
OF LOCAL JOBS
3,333



36.5%
EMPLOYED IN
AGRICULTURE,
FORESTRY AND
FISHING

VISION, MISSION & VALUES

OUR VISION 2030

We are a district of welcoming, inclusive and vibrant coastal and rural communities within the Limestone Coast.

With a pristine environment, relaxed rural lifestyle, quality services and a prosperous local economy, this is a great place to live, conduct business and an exciting destination to visit and stay.

OUR MISSION

To provide a range of services which meet the environmental, social and economic needs of our community.

OUR PROMISE

With the community at the heart of everything we do.



TAGLINE

A Progressive and Caring Council.

STRATEGIC MANAGEMENT PLAN 2020-2030

The Strategic Management Plan 2020-2030 guides Council's direction and actions. The Strategic Management Plan is available from Council's website and offices.

GOAL ONE

Liveability

Develop Vibrant & Connected Coastal & Rural Communities

- Inclusive communities that provide a sense of belonging for community members and foster a sense of 'a place where you want to be'
- A strong sense of feeling connected to the individual community in which they live or feel most close to
- Well-presented, attractive and maintained towns that contribute to a sense of community pride and ownership
- A strong sense of pride in the community
- A community that resonates a sense of safety and security
- Retention and improvement of essential services across the district including medical and health services, Police, SES, CFS, SA Ambulance and schools
- Vibrant, successful community events that are meaningful to locals as well as attracting visitors from outside the district
- Empowered, well-managed and sustainable sporting clubs and community groups
- A range of varied community assets that support health and wellbeing for all
- Embracing diversity within our community
- A high standard of reliable power, water and telecommunications across the district
- A high level of volunteer participation
- Prevention, mitigation and management of public health risks in accordance with Council's responsibilities under the South Australian Public Health Act
- A community engaging in a healthy lifestyle through utilisation of facilities and programs that promote health and wellbeing.

GOAL TWO

Prosperity

Support a Prosperous Local Economy

- A prosperous local economy built around successful businesses and industry providing local employment opportunities and attracting investment that contributes to the sustainability and enhancement of the district
- A sustainable population supporting sustainable businesses and services
- Wide-recognition of the attractiveness of the district for new and further investment in local industries and businesses
- A proactive and progressive Council that endeavours to support economic development and reduce excessive impost to doing business
- A well-run, well-appointed local airport that serves as a gateway for domestic and national movement into and out of the region which meets community, business and tourist expectations/needs
- Continued on-going investment and innovation in local industry supporting opportunities that contribute to greater diversification of our local economy
- Development of new industries as well as industries that value add to our existing industries
- Successful Mount Gambier and District Saleyards that effectively supports livestock transactions for the region
- The district being recognised as an attractive tourist destination in its own right as a place to visit and stay another day

STRATEGIC MANAGEMENT PLAN 2020-2030

GOAL THREE

Environment
Retain & Enhance
Our Natural & Built
Environments

- Preservation of the district's unique natural environment for current and future generations
- Delivery of effective mechanisms that promote and manage sustainable use of natural assets
- Development that is sympathetic to the characteristics and heritage of the district
- A natural environment that is accessible in a managed way, without adverse impact
- A community that is environmentally aware and working to minimise environmental impact
- Protection and enhancement of the unique natural and built and heritage characteristics of the district
- Effective environmental management that ensures the natural beauty, characteristics and bio diversity of the district are retained
- A community that is prepared-for, and adaptable to, a changing climate, extreme weather events and natural disasters
- Best practice planning and development policies in accordance with relevant legislation, economic and community needs

GOAL FOUR

Services
Provide Quality
Services &
Infrastructure

- A road network that services the needs of community, visitors and local business and our predominant industries
- Sustainability in service provision to provide assurance to our community
- Services that cater to the needs of our community
- Attractive, well-maintained public spaces, parks and gardens that cater to the diverse needs of all age groups within our community
- Sustainability of infrastructure and community assets for current and future generations
- Business continuity planning to ensure continued provision of Council services and accessibility of infrastructure
- Provision of a high standard of customer experience and service
- Council is implementing measures to realise improvements to productivity and cost reduction
- Council is meeting its legislative obligations and policy review schedule

GOAL FIVE

Connection
Lead & Engage with
our Communities

- Having the trust and confidence of the community
- Advocating passionately for the region and communities with all levels of Government and other stakeholders
- A Council united in seeking to provide the best outcomes
- The brand values of Council are maintained and Council's reputation is enhanced amongst community and other stakeholders
- Being proactive in engaging with the community on important issues and opportunities
- Being responsive to community needs, issues and concerns

STRATEGIC MANAGEMENT PLAN 2020-2030

GOAL FIVE

Connection
Lead & Engage with
our Communities

- A genuine desire to engage with community through accessibility, openness, and a willingness to listen and consider
- Transparency in decision making
- Being accessible with a genuine willingness to listen to and acknowledge community and stakeholders issues, concerns and ideas
- Providing opportunities for all stakeholder groups within the community to engage with Council
- Meeting service standards in accordance with Council's Customer Service Charter

DELIVERING ON OUR STRATEGIC MANAGEMENT PLAN GOALS

The District Council of Grant Strategic Management Plan (SMP) outlines the vision, mission and strategies for our district, our communities and our people for the period 2020-2030. It is the primary reference point from which Council's functions, actions and priorities along with an allocation of resources stem.

The SMP contains five (5) goals, with each goal directly supporting the achievement of Council's vision:

- **Goal 1: Liveability**
Develop Vibrant & Connected Coastal & Rural Communities
- **Goal 2: Prosperity**
Support A Prosperous Local Economy
- **Goal 3: Environment**
Retain & Enhance Our Natural & Built Environments
- **Goal 4: Services**
Provide Quality Services & Infrastructure
- **Goal 5: Connection**
Lead & Engage With Our Communities

Each year Council develops actions which fulfil the success criteria for its strategic goals. These actions are assigned to relevant departments, and aligned to Council's Annual Business Plan & Budget. The progress against these actions is reported on quarterly to Council Members to ensure that our targets are met each year, and Council ultimately achieves its goals.

This Annual Report identifies Council's progress towards achieving its goals outlined in the 2022/2023 Annual Business Plan & Budget. It reports on the services and projects completed throughout the year, and highlights the key achievements.

01



SMP 2020-2030

Council's long-term vision, strategy & goals for the community

02



ACTIONS 2022-2023

The actions allocated to be completed this financial year

03



BUDGET & ABP

The allocation of resources to support Council's activities and services

04



ANNUAL REPORT

The progress report against Council's actions for 2022-2023

INFORMATION AT A GLANCE

Every \$100 of rates is spent on...



INFORMATION AT A GLANCE

GENERAL INFORMATION

\$3,784M

CAPITAL VALUE OF
PROPERTIES (AS AT 1/7/22)

6,115

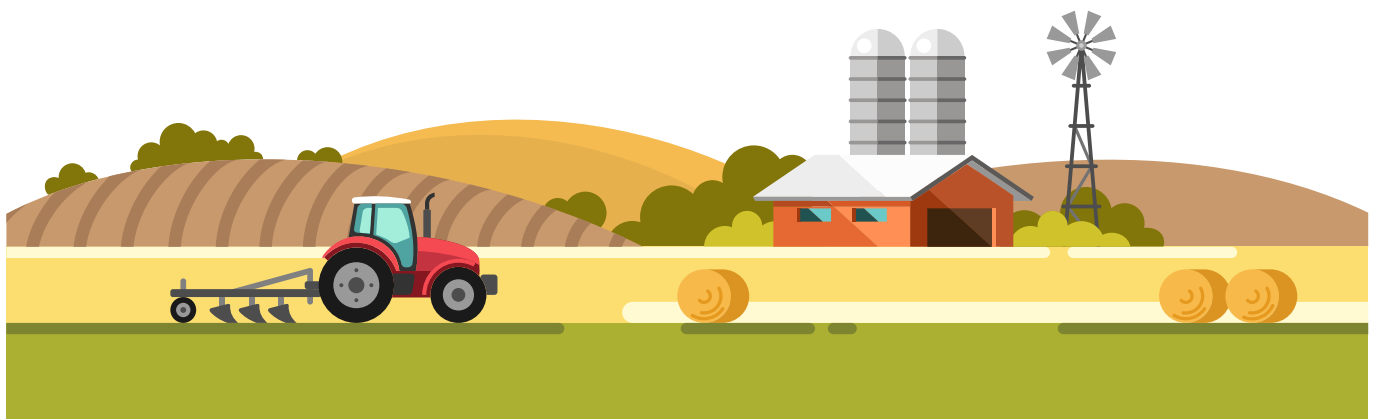
TOTAL PROPERTIES

5,725

RATEABLE
PROPERTIES

546

ROADS
SEALED
(KM)



189,688

HECTARES OF
COUNCIL AREA

969

ROADS
UNSEALED (KM)

290

NON-RATEABLE
PROPERTIES

8,636

ESTIMATED
POPULATION
(2021 CENSUS)

1,527

TOTAL ROADS (KM)

OUR COUNCIL



Left to right (back) - Cr Bruce Bain, Cr Peter Duncan, Cr Gavin Clarke, Cr Barry Kuhl, Cr Rodney Virgo.
Left to right (front) - Cr Brad Mann, Cr Megan Dukalskis, Mayor Kylie Boston, Cr Katherine Greene, Cr Karen Turnbull.

COUNCIL COMMITTEES AND MEETING ATTENDANCE

The Elected Members are part of the Council and attend Ordinary Council Meetings. In addition, nominated Elected Members are members of Council's key strategic committees which are formed under the *Local*

Government Act 1999. As there was a Local Government periodic election held in 2022, which changed the membership of both Council and Council Committees during the 2022-2023 year, attendance at meetings for some Council Members was affected. This is outlined below.

Information on the Terms of Reference of the committees are available on Council's website or can be obtained on request from Council.

Meetings held between July 2022 and June 2023

Council Meetings (15 Ordinary meetings and 2 Special meetings)	17
Audit and Risk Committee Meetings	3
Mount Gambier and District Saleyards Strategy Committee Meetings	4
Building Fire Safety Committee Meetings	2
Chief Executive Officer Recruitment Performance and Remuneration Review Committee Meetings	3
District Council of Grant Awards Advisory Group Meetings	2
Mount Gambier Regional Airport Security Committee	0
District Council of Grant Access and Inclusion Advisory Panel	3

OUR COUNCIL

COMMITTEE/COUNCIL MEETINGS (1 July 2022 – November 2022)



MAYOR SAGE
Committee/Council
meetings attended:

Council Meetings	9
Audit and Risk Committee	1
Information & Briefing Session	6
Mt Gambier & District Saleyards Strategy Committee	2
Chief Executive Officer Recruitment, Performance and Remuneration Review Committee	1



CR BAIN
Committee/Council
meetings attended:

Council Meetings	7
Audit and Risk Committee	1
Information & Briefing Session	6
Mt Gambier & District Saleyards Strategy Committee	1 as an observer



CR BOSTON
Committee/Council
meetings attended:

Council Meetings	9
Information & Briefing Session	6
Mt Gambier & District Saleyards Strategy Committee	2
Chief Executive Officer Recruitment, Performance and Remuneration Review Committee	1



CR CLARKE
Committee/Council
meetings attended:

Council Meetings	4
Information & Briefing Session	3
Access and Inclusion Advisory Panel	1



CR DUKALSKIS
Committee/Council
meetings attended:

Council Meetings	9
Audit and Risk Committee	1
Information & Briefing Session	6
Mt Gambier & District Saleyards Strategy Committee	2 as an observer



CR CLAYFIELD*
Committee/Council
meetings attended:

Council Meetings	6
Information & Briefing Session	3
Access and Inclusion Advisory Panel	1

OUR COUNCIL

COMMITTEE/COUNCIL MEETINGS (1 July 2022 – November 2022)



CR DUNCAN
Committee/Council
meetings attended:

Council Meetings	6
Information & Briefing Session	3



CR KUHL
Committee/Council
meetings attended:

Council Meetings	9
Audit and Risk Committee	1
Information & Briefing Session	6
Mt Gambier & District Saleyards Strategy Committee	2
Chief Executive Officer Recruitment, Performance and Remuneration Review Committee	1



CR LITTLE*
Committee/Council
meetings attended:

Council Meetings	5
Information & Briefing Session	3
Access and Inclusion Advisory Panel	1



CR MANN*
Committee/Council
meetings attended:

Council Meetings	5
Information & Briefing Session	3

* Approved leave of absence.

OUR COUNCIL - COUNCIL ELECTIONS

In South Australia, whole of state council elections (called periodic elections) are held every 4 years for all 68 councils except the Municipal Council of Roxby Downs.

In November 2022 District Council of Grant participated in the state-wide periodic council elections.

Unlike State and Federal elections, it is not compulsory to vote in South Australian council elections. However, council elections are the biggest single voluntary civic participation activity in the state with around 400,000 people voting.

All local government elections are conducted using the counting system known as proportional representation. A candidate is elected when a quota or predetermined proportion of the total number of formal ballot papers cast is obtained.

At the close of nominations, 12noon on Tuesday 6 September 2022, District Council of Grant had received and accepted candidate nominations as follows:

- Mayor: 2 candidates contesting 1 vacancy
- Central Ward: 10 candidates contesting 7 vacancies
- Tarpeena Ward: 2 candidates contesting 1 vacancy
- Port MacDonnell Ward: 3 candidates contesting 1 vacancy

In accordance with the *Local Government (Elections) Act 1999*, a draw was held to determine the order of candidate names to appear on the ballot paper. Ballots were posted to eligible rate-payers and residents of District Council of Grant between 14 – 20 October 2022, and voting

closed at 5.00pm on Thursday 10 November 2022. The scrutiny and count were conducted at the Council Chamber on Saturday 12 – Sunday 13 November 2022, with a candidate successfully elected in all wards.

To find out more about the elections and 2022 District Council of Grant candidates, visit the Electoral Commission SA's results website at: <https://result.ecsa.sa.gov.au/lgeresults>

PLEBISCITE – DISTRICT COUNCIL OF GRANT AND CITY OF MOUNT GAMBIER

The Electoral Commission of SA conducted a plebiscite in the District Council of Grant and the City of Mount Gambier that asked voters whether they agree, or not, that an amalgamation of their councils should be examined.

A separate ballot paper was included in the 2022 Council Elections ballot pack that voters received. The purpose of the non-binding plebiscite was to obtain voters' views on the proposed investigation of amalgamation. The Government was not compelled to take action following the outcome of the plebiscite, results below.

District Council of Grant

Ward	Yes	No	Informal	Total
Central	219	2,254	7	2,480
Tarpeena	42	297	2	341
Port MacDonnell	17	362	1	380
TOTAL	278	2,913	10	3,201

Mount Gambier

Ward	Yes	No	Informal	Total
Mount Gambier	2,663	4,041	40	6,744



OUR COUNCIL

COMMITTEE/COUNCIL MEETINGS (November 2022 – June 30, 2023)



MAYOR KYLIE BOSTON

Committee/Council meetings attended:

Council Meetings	9
Audit and Risk Committee	2
Information & Briefing Session	20
Mt Gambier & District Saleyards Strategy Committee	3
Chief Executive Officer Recruitment, Performance and Remuneration Review Committee	2



CR BRUCE BAIN[^]

Committee/Council meetings attended:

Council Meetings	6
Information & Briefing Session	9



CR GAVIN CLARKE^{*}

Committee/Council meetings attended:

Council Meetings	4
Information & Briefing Session	15
Access and Inclusion Advisory Panel	1
Awards Advisory Committee	2



CR MEGAN DUKALSKIS

Deputy Mayor for one year from 16/01/2023

Committee/Council meetings attended:

Council Meetings	10
Audit and Risk Committee	2
Information & Briefing Session	21
Mt Gambier & District Saleyards Strategy Committee	3
Chief Executive Officer Recruitment, Performance and Remuneration Review Committee	2



CR PETER DUNCAN

Committee/Council meetings attended:

Council Meetings	7
Information & Briefing Session	18



CR KATHERINE GREENE

Committee/Council meetings attended:

Council Meetings	9
Information & Briefing Session	17
Access and Inclusion Advisory Panel	2
Awards Advisory Committee	2

OUR COUNCIL

COMMITTEE/COUNCIL MEETINGS (November 2022 – June 30, 2023)



CR BARRY KUHL
Committee/Council
meetings attended:

Council Meetings	8
Information & Briefing Session	19
Mt Gambier & District Saleyards Strategy Committee	2
Chief Executive Officer Recruitment, Performance and Remuneration Review Committee	2



CR BRAD MANN*
Committee/Council
meetings attended:

Council Meetings	7
Information & Briefing Session	18
Chief Executive Officer Recruitment, Performance and Remuneration Review Committee	2



CR KAREN TURNBULL
Committee/Council
meetings attended:

Council Meetings	8
Information & Briefing Session	21
Awards Advisory Committee	2



CR RODNEY VIRGO
Committee/Council
meetings attended:

Council Meetings	8
Building Fire Safety Committee	2
Information & Briefing Session	18
Access and Inclusion Advisory Panel	2

Council acknowledges and thanks former Elected Members for their service and commitment to the District Council of Grant community.



Mayor Richard Sage
24 years service



Cr Gillian Clayfield
8 years service



Cr Shirley Little
28 years service

* Approved leave of absence.

^ Not permitted to attend as an Elected Member during this period as a result of vacancy arising from operation of section 54(1)(h) of the *Local Government Act 1999*. Please note this vacancy was retroactively disapplied as a result of section 54(1a)(a) of the *Local Government (Casual Vacancies) Amendment Act 2023*.

OUR COUNCIL

ELECTED MEMBER TRAINING AND DEVELOPMENT

Council recognises the importance of providing useful, relevant, accessible and effective training opportunities for all Elected Members and supports the continual development of Elected Members through all mediums, including online training, short courses and conferences and in-house workshops/briefings.

Training includes the Mandatory Training Sessions that all Elected Members have to undertake as part of their new Council term.

The following subject matter was covered during 2022-2023.

Workshop Topics

1 July 2022 – October 2022

- Development Discussion
- Draft LGA Elected Member Training Standard and new Behavioural Management Framework
- Long Term Financial Plan
- Regionalisation and the Regional Assessment Panel
- Halls and Sporting Clubs
- Proposed Development

Workshop Topics

November 2022 – June 2023

- Elected Member Induction and Bus Tour of District Council of Grant sites
- Mandatory Training - Elected Member Induction Module 2, 3 and Mayoral Leadership
- Inner Township Masterplan Briefing
- Southern Winds Offshore Wind Project
- Budget Introduction 23/24
- Southern Winds Offshore Wind Project (second workshop)

- Mandatory Training - Elected Member Module 1 Behaviours
- Mandatory Training - Elected Member Module 4 Strategy and Finance
- Saleyards Prudential Report
- Presentation of Draft Budget to Council, including project initiatives
- Mandatory Training - Elected Member Leadership
- Saleyards Prudential Report
- Elected Member Briefing- Presentation of Draft Budget and Annual Budget and Annual Business Plan to Council / Audit and Risk Committee for Public Consultation
- Elected Member Briefing- Altus Pellet Plant – Hutchesson Road Update
- Inner Township Masterplan
- Mandatory Training - Mock Meeting
- Karst Springs Update
- Telstra Briefing
- Draft Behavioural Support Policy (GOVPOL 25)
- Strategic Land Use Priorities Project
- Chamber of Commerce Briefing
- Elected Members Training
- Elected Member Role in Planning

Other events and development opportunities that have been undertaken by Elected Members include:

- Women in Business and Regional Development events
- Annual and Ordinary General Meeting - Local Government Association SA
- Australian Local Government Association National General Assembly
- Mayors Forum
- Deputy Mayor Forum
- Regional Forum
- Australian Council of Local Government Forum
- The Australian Local Government Women's Association event
- Meeting Procedures for Presiding Members/Chairs delivered by Kelliedy Jones
- Caretaker training



Cr Brad Mann representing Council at the Firefighters Memorial in Naracoorte

OUR COUNCIL



Cr Karen Turnbull, Cr Kath Greene, Cr Megan Dukalskis, Mayor Kylie Boston and Cr Gavin Clarke at the International Women's Day breakfast.



Cr Barry Kuhl representing Council at the Aboriginal Veteran grave dedication.



Left: Retired Councillor Shirley Little, Deputy Mayor Megan Dukalskis and Cr Bruce Bain at the Volunteers Morning Tea.

Bottom left: Tony Pasin MP, Steven Gillet & Mayor Kylie Boston at the opening of the Donovans Community Centre.

Below: Cr Rodney Virgo, Cr Karen Turnbull, Cr Kath Greene and Deputy Mayor Megan Dukalskis at the 40th Ash Wednesday Anniversary commemoration event.



OUR ORGANISATION

OUR WORKFORCE

The District Council of Grant is committed to our people with a 'one team' approach supported by our organisational values of CARE, HAPPINESS, HONESTY UNIFIED and SUPPORT.

These values were developed in collaboration with staff in 2021 and continue to be at the core of all we do, along with our commitment to the safety of our people.

We continue to be supportive of building the capacity and capability of our people to ensure the ongoing provision of services to the community now and into the future.



District Council of Grant staff about to embark on a site induction tour of Council facilities.

WORKFORCE AT A GLANCE

80 TOTAL NUMBER
OF PEOPLE
EMPLOYED BY
COUNCIL
EMPLOYEES

51:29 MALE:
FEMALE
RATIO

29 NUMBER OF STAFF WHO HAVE
BEEN WITH COUNCIL OVER 10
YEARS

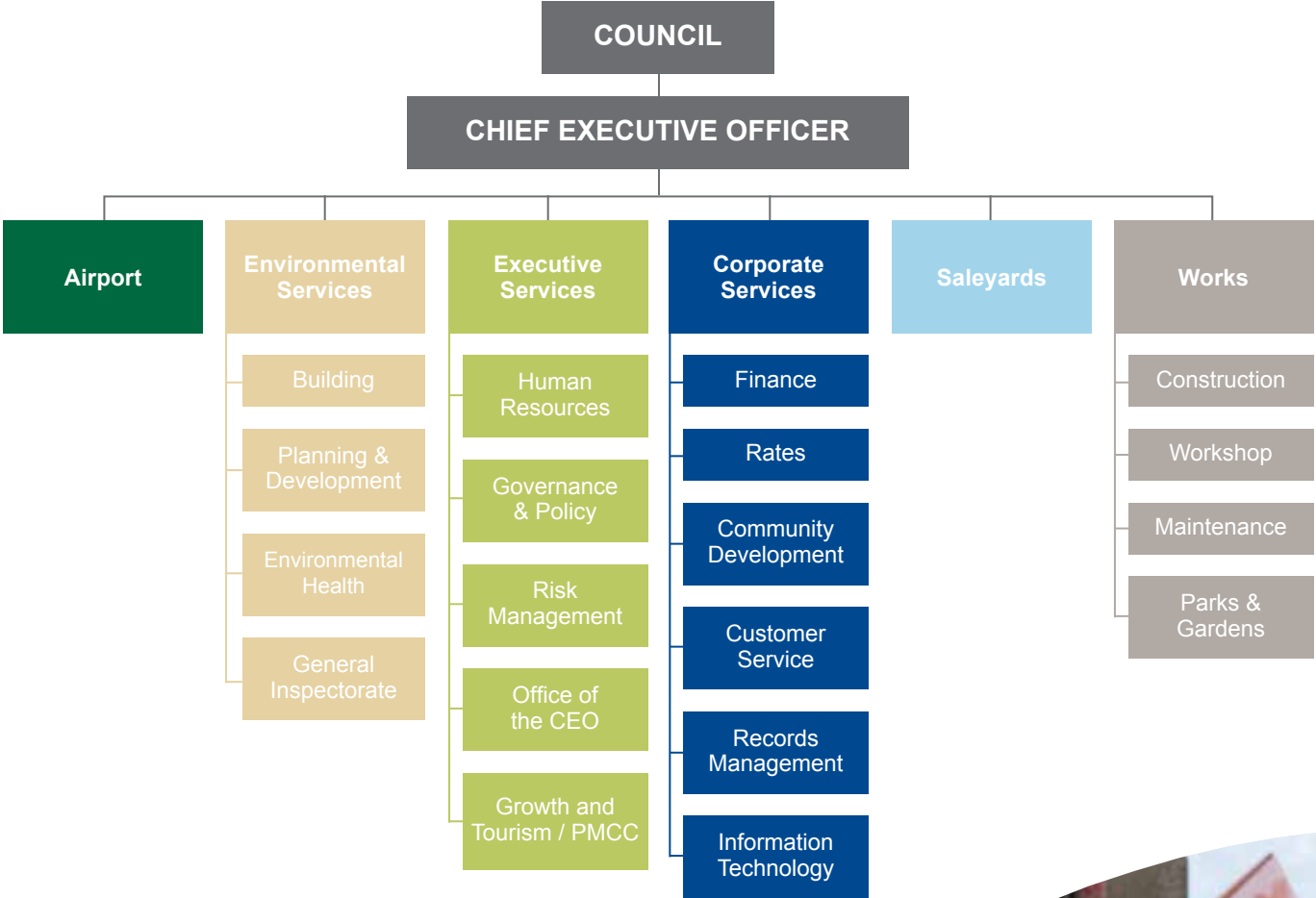
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AVERAGE AGE
OF COUNCIL
EMPLOYEES **45.82**

AVERAGE YEARS
OF SERVICE

65.18 NUMBER OF FULL
TIME EQUIVALENTS
(FTE)

OUR ORGANISATION





LIVEABILITY

Develop Vibrant and
Connected Coastal and
Rural Communities

COMMUNITY

INNER TOWNSHIPS MASTER PLAN

The District Council of Grant invited the community to provide their input towards the preparation of a Master Plan and Urban Design Framework (the Plan) to guide future development of private land and public spaces within its inner townships and communities.

The Plan will reflect amenity aspirations that are important to each inner community including proposed future landscaping, shared use paths, signage, play spaces and lighting.

The Plan aims to create places and spaces that are accessible, connected, inviting and attractive whilst also reflecting the diverse character of each township, considering both short and long-term aspirations. The Plan will consider both public and private land and will involve consultation with the community and all relevant stakeholders.

The Plan included residents living and working in the following townships:

- Allendale East
- Caveton / Wye
- Compton
- Glenburnie
- Kongorong
- Mil-Lel
- Moorak
- Mount Schank
- OB Flat
- Suttontown
- Tarpeena

- Worrolong
- Yahl

Five face to face Community Engagement Sessions were held, with residents also invited to submit feedback via Council's Your Say page.

A consultant team has been appointed by Council from MasterPlan and Outerspace Landscape Architects to prepare the Inner Townships Master Plan and Urban Design Framework.

Phase 1 – Initial Engagement

The initial phase of engagement commenced on 28 November and ran through to 22 December 2022. The focus of this engagement was to identify the vision, aspirations and goals of the various communities.

The ideas and feedback received from the initial phase of engagement has directly informed the draft Inner Townships Master Plan.

Phase 2 – Engagement on Draft Master Plans

The District Council of Grant and the consultant team are excited to share the draft Inner Townships Master Plan with the community and are asking for your feedback on the themes and key opportunities recommended within the plan.

The Plan will be completed in 2023/24.

*Inner Township
Master Plan
Community
Engagement
Sessions*



EVENTS

THE AUSTRALIA DAY CITIZEN OF THE YEAR AWARDS

The Australia Day Citizen of the Year Awards ceremony was held as an invitation only event, at Glenburnie Racecourse. To facilitate community access, the event was livestreamed via Facebook and a professionally produced video with closed captions of the ceremony was made available online shortly after the event.

The event included a presentation from an Australia Day ambassador, performance by the Mount Gambier City Band, and National Anthem by singer Tia Lawrie. The visiting Australia Day Ambassador, Professor Richard Bruggemann and his partner Carolyn McHugh, proved to be delightful and appreciative guests.

The event recognised the outstanding contributions of people within our community and the occasion was a great opportunity for Council to celebrate and acknowledge those who have helped make our community a better place. Council congratulates all nominees and appreciates the important role of all volunteers in our community. Awards were allocated as follows:

Citizen of the Year awarded to Sheryl Teigesser from Donovans

Young Citizen of the Year awarded to Elivia Stanley from Port MacDonnell

Community Event of the Year awarded to Yahl Community Christmas

Active Citizenship awarded to Allendale East Area School Students



Below: 2023 awards nominees and winners with the Hon. Clare Scriven MLC (pictured far left), Professor Richard Bruggemann (pictured back row centre) and Member for Mount Gambier, Mr Troy Bell MP (pictured far right)



EVENTS

GENERATIONS IN JAZZ

Council provides an ongoing amount in sponsorship annually, plus in kind support towards the running of Generations In Jazz (GIJ) festival. In 2023 Council's financial contribution was \$6,600 (inc. GST).

Generations In Jazz returned to its format prior to the pandemic, with around 4,500 students from across Australia attending the event in May 2023. The attending schools and students put in many hours of study and practice in the lead up to GIJ with many volunteers making sure the weekend ran smoothly, it was a wonderful return to a world class event.

The GIJ Committee secured as their major International act the Dirty Loops, a Swedish jazz-fusion band. This was the Dirty Loops only Australian concert, and the crowd in the big tent showed their appreciation.

The District Council of Grant looks forward to sponsoring Generations In Jazz in 2024.

OTHER EVENTS

- Australian Women Pilots' Association Annual Conference & AGM
- Donovans Community Centre Opening
- Volunteers Morning Tea
- Positive Ageing Lunches

COMMUNITY DRIVEN EVENTS

The District Council of Grant proudly sponsors community led events of various sizes with cash contributions and in-kind support. The in-kind support includes mainly traffic management and use of Council equipment.

Some of the events include:

- Twin Peaks Hill Climb
- 42nd Annual Tuna & Sportfish Competition
- Mil-Lei Show
- Community New Year's Eve event

- Mount Gambier Harness Racing Club (50th Anniversary of the Mount Gambier Pacing Gold Cup)
- Port MacDonnell ANZAC Day Commemoration
- Holdfast Art Project
- Mount Gambier Showjumping Club
- Mount Gambier Cycling Club – 100 Mile Classic
- South East Automobile Club Motorkhana



PLANNING & DEVELOPMENT

LIMESTONE COAST REGIONAL PLAN

Regional plans play a significant role in identifying land use and long-term infrastructure needs to support sustainable growth within the regions of South Australia. They highlight how these important changes can be accommodated over a 15 to 30-year period, by investigating and guiding:

- where houses and employment land will go
- how housing and population will be serviced
- what infrastructure is needed and how it will be provided; and
- different growth scenarios (and implications for these scenarios).

The last regional plan review was completed in 2011, and the creation of the new regional plan is proposed in 4 stages:

- **Stage 1** - prepare engagement plan (completed)
- **Stage 2** - early engagement (completed)
- **Stage 3** - consultation on the draft plan (due to for release late 2023)
- **Stage 4** - communicating the final plan (2024)

Further information is available at: https://yoursay.sa.gov.au/limestonecoastregionalplan?tool=survey_tool#tool_tab

Strategic Land Use
Priorities Plan
Seminar

STRATEGIC LAND USE PRIORITIES PLAN

The Strategic Land Use Priorities Plan was commenced during 2022-2023 and will be finalised in 2023-2024. The purpose of the plan is to evaluate development growth rate scenarios for Commercial, Industrial, Rural and Residential areas, and to identify possible land use zoning changes that could be incorporated in future amendments of the Planning and Design Code.

PORT MACDONNELL MEMORIAL WALL AND SHIPWRECK WALK PROJECTS

The Council is in active collaboration with the Port MacDonnell and District Maritime Museum Committee regarding the development of a Memorial Wall and Shipwreck Walk along the western end of Sea Parade, adjacent to the boat ramp area. The initial design concepts have undergone thorough review, with multiple design options presented and feedback actively sought. Currently, Council development officers are eagerly anticipating the final design concept, which will soon be presented for public consultation. After incorporating valuable public input, the design will progress to Council for

endorsement. Subsequently, a tender process will be initiated to commence the construction of the Memorial Wall precinct within the 2023-2024 timeframe. Furthermore, Council is pleased to report that the bollards associated with the Shipwreck Walk have been meticulously designed and are currently in the manufacturing process. Each bollard is set to carry historical significance, commemorating the ships and lives lost along the shipwreck coast from 1852 to 1952.

LIMESTONE COAST HERITAGE ADVISORY SERVICE

Council has continued to support the Limestone Coast Heritage Advisory Service, which is provided through the Limestone Coast Local Government Association (LCLGA). The Heritage Adviser is a Heritage Architect who is available to assist Council and/or owners of places of both State and Local Heritage significance in relation to such things as restoration and development works. Appointments with the Heritage Adviser can be made by contacting Council.



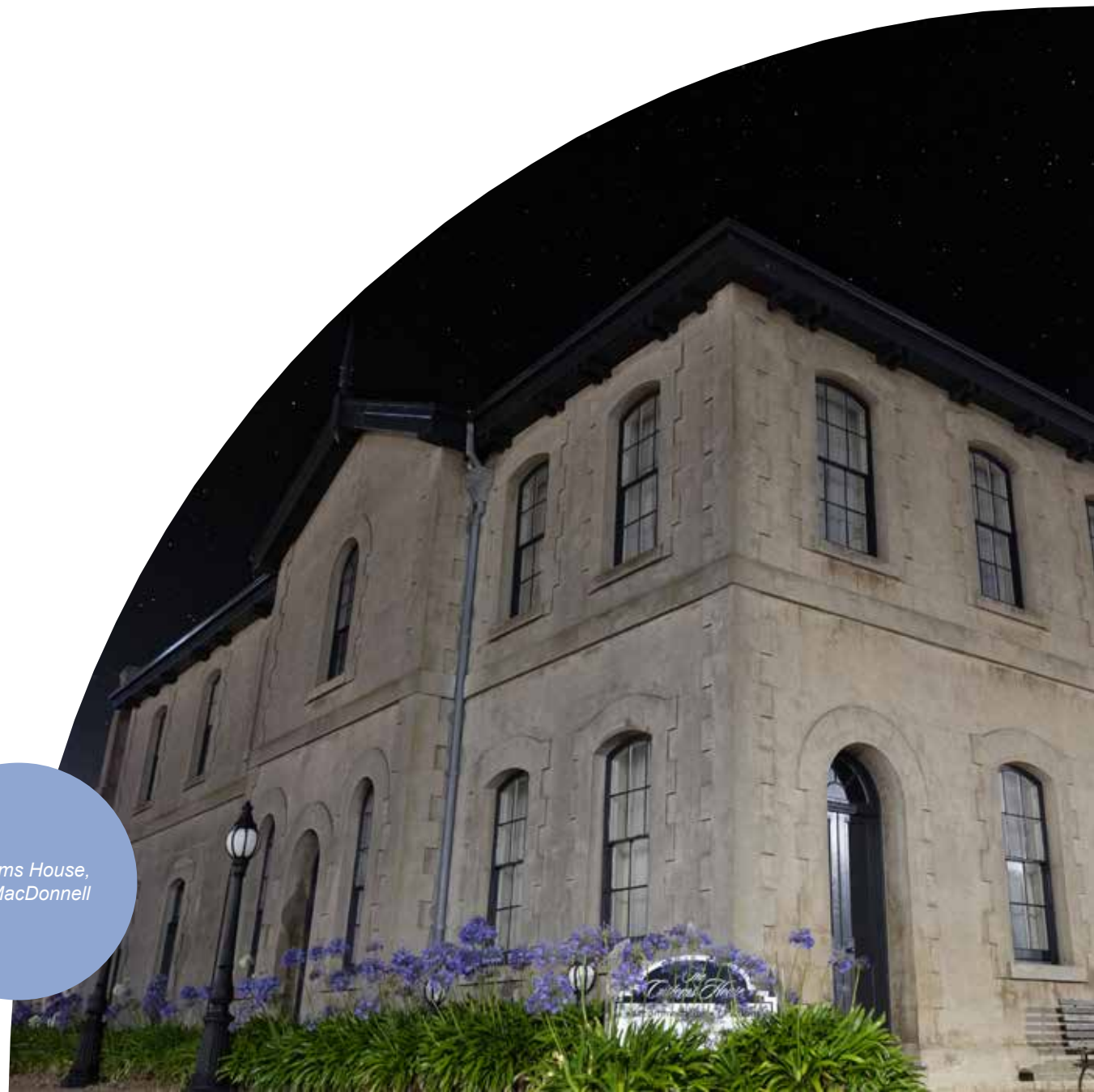
PLANNING & DEVELOPMENT

LOCAL HERITAGE SURVEY

A Survey of Local Heritage properties across Council within the 2023/24 year, The project will identify places and properties of local heritage significance. The Local Heritage Survey process will provide opportunities for property owners to assist in the identification of properties with Local Heritage character and to shape the listing recommendations to Council.

A property or part of the environment could be considered worthy for heritage listing for any of the following reasons:

- Cultural significance
- Landscape
- Architectural value
- Building types from all eras are considered for listing
- Infrastructure



*Customs House,
Port MacDonnell*

PROGRESS OF GOAL 1: DEVELOP VIBRANT & CONNECTED COASTAL & RURAL COMMUNITIES

GOAL 1: DEVELOP VIBRANT & CONNECTED COASTAL & RURAL COMMUNITIES

Action	Progress
Review the need for and establish an Events & Awards Committee to facilitate relevant community events	100%
Implement actions from DCG Reconciliation Plan for 2022/23	100%*
Implement actions from Disability and Inclusion Plan for 2022/23	100%*
Implement strategies and actions of the Regional Public Health Plan	100%*
Scope review of the River & Coastal Communities Urban Design Framework and Masterplan and Port MacDonnell Master Plan and facilitate the RFQ process in time for budget considerations in 2024/2025	100%
Develop an implementation plan with prioritised actions arising from the Inner Townships Master Plan	100%
Deliver recommendations of the Regional Growth Strategy as aligned to Council's Growth & Tourism Framework	30%
Participate in LCLGA projects and initiatives such as road safety network, Planet Youth etc during 2022/23	100%*
Investigate options for upgrading equipment and facilities at Blackfellows Caves, Nene Valley and Cape Douglas	100%
Collaborate with the Limestone Coast Local Government Association Roads and Transport Management Group to promote a project of road safety in the DCG	100%*

* Indicates a multi-year or ongoing goal, for which the relevant target has been achieved in the 2022/2023 financial year.

PROSPERITY
Support a Prosperous
Local Economy

MOUNT GAMBIER AND DISTRICT SALEYARDS

The Mount Gambier and District Saleyards is located on the Princes Highway, Glenburnie, operating a Stock Sale every Wednesday commencing at 9.00am, with Store Sales held on the second Friday of each month, commencing at 10am.

The Saleyards has five selling agents, and is European Union Prime eligible meeting annual auditing of processes and infrastructure standards by Aus-Meat.

The Saleyards has retained its reputation as one of the premier livestock selling centres in the Southeast of South Australia. At the end of the financial year Cattle numbers were at 73% of budget.

Monthly Store Sale cattle numbers totalled 48% of the cattle through the yards for the financial year. Numbers were softer during 2022-2023 financial year with stock values decreasing during the year from \$2,160 to \$1,987 average per head from last financial year for cattle.

For the 2022-2023 financial year a total of 64 sales were held with over 55,246 head of cattle and 68,369 sheep being sold, grossing more than \$117 million in sales.

Indirectly the Saleyards assists five agents, many local livestock transporters and over one hundred producers. Many other businesses and industries within the Limestone Coast indirectly benefit from the Saleyards with further value-adding and the money multiplier effect of the income spend by producers.

Aligning with the Saleyards Master Plan which includes providing a best practice facility with animal welfare being at the forefront,

Council is focusing on securing federal funding for the once in a generation Mount Gambier Districts Livestock Exchange 2030 Transformation Project. Council has partnered with Mossop Construction + Interiors to complete the detailed design work.

This project includes but is not limited to yard reconfiguration with more selling pens, soft flooring, roofing, water harvesting, dust suppression, loading ramp upgrade, installation of stock holding crush and solar panels, lighting, security, and connectivity upgrades.

Partial funding for this project has been secured with the State Government committing 2.7M as an election commitment and the District Council of Grant committing \$3 million. Further funding is being sought from the Commonwealth Growing Regions Program with Council set to lodge an expression of interest in this program during the 2023/24 financial year.

The Saleyards continues to focus on listening and working cooperatively with all stakeholders of the facility to ensure that everyone prospers, and the Saleyards reputation and image is known, trusted, respected and valued by all as the place to sell livestock in the Limestone Coast as well as Western Victoria.

Focusing on core strategies, the Saleyards continues developing, reviewing, and implementing the Mount Gambier Saleyards Master Plan and Asset Management Plan; forming a retention and attraction of business to the Saleyards; and pursuing funding partnerships for infrastructure improvements.

Cr Barry Kuhl, Mayor Kylie Boston and Mossop Construction + Interiors Regional Manager Craig Williamson. Back row (L to R) – Chief Executive Officer Darryl Whicker, Saleyards Manager David Wallis, Combined Agents Chairman Ben Jones, and Growth and Tourism Manager Rebecca Perkin at the announcement of announcement of Mossop Construction + Interiors as the successful tenderer for the projects concept design



MOUNT GAMBIER REGIONAL AIRPORT

As the world slowly recovers from the COVID-19 downturn, the passenger numbers through Mount Gambier Regional Airport have shown a continual recovery from the previous years of 51,614 to 76,633 for the 22/23 year which equates to a 33% increase. The airport has continued to be serviced by both Regional Express (REX) and QantasLink with good growth from both carriers.

The taxiway Delta project continues to attract the construction of private hangars, as well as the current three (3), another four (4) are in various stages of construction and planning and approval.

Another significant infrastructure project which has far reaching benefits to the whole community is the replacement of the firefighting water storage and supply for the summer firebombing season. Currently there are two AT 802 bombing aircraft and two (2) helicopters based at the airport with infrastructure in place to support an increase in those asset numbers.

Council has been successful in obtaining \$205,000 funding to facilitate the upgrade of the fire fighting water supply replacement project. The vital nature of this piece of infrastructure has been recognised and supported by all emergency services in the Limestone Coast, together with strong advocacy from the Limestone Coast Zone Emergency Management Committee to secure this critical water resource.

The Royal Flying Doctor Service (RFDS) continues to service the Limestone Coast, with many flights via the Patient Transfer Centre. The Flying Doctor aircraft visited the Airport more than 630 times during the 2022-2023 period, making the Airport a vital link in the RFDS network.

Other essential services utilising Mount Gambier Regional Airport during the last twelve-month period include the Royal Australian Air Force, South Australian Police, both fixed wing and helicopter search and rescue and Victorian Air Ambulance.

Other regular operators are freight contractors and a wide range of itinerant charter and general aviation aircraft, the Mount Gambier Regional Airport is a facility that operates 24 hours a day, 365 days of the year.

The airport heavy apron which was built as part of the \$9.2m airport upgrade has proven itself to be one of the most valuable additions to the airport allowing for the flexibility, handling and parking of very large and heavy jets avoiding the previous problems of congestion on the RPT apron. The availability of 24/7 JET A1 in a mobile tanker and the infrastructure to handle larger aircraft is a great attraction for military and larger jets and particularly the availability of fuel for the RFDS 24 hours a day.

RAAF Dassault Falcon 7X refueling on heavy apron



MOUNT GAMBIER REGIONAL AIRPORT

This period has seen a change in the full time Airport management staff, with the pending retirement of the Airport Manager Ian Fritsch. Under Ian's stewardship the Airport has transformed into a modern, state of the art airport which is primed for growth.

The annual technical inspection was carried out February 2023 by Aerodrome Design Adelaide, with the operation and maintenance of the Airport remaining at a very high standard. No safety issues were identified from this audit.

This region was selected by the Australian Women's Pilots association for its week long annual conference with the arrival of 22 aircraft and approximately 90 women pilots from all over Australia.

The Mount Gambier Regional Airport continues to implement the master plan to position itself well into the future and is seen as an important gateway into the region attracting large groups visiting and conducting business in the region.



Retiring Airport Manager, Ian Fritsch (2nd from right) with CEO Darryl Whicker (middle) and the Airport Team.

Australian Women Pilots' Association Annual Conference & AGM



ECONOMIC DEVELOPMENT

The *Local Government Act 1999* establishes that a council is required to promote its area and provide an attractive climate and locations for the development of business, commerce, industry, and tourism. The principles require local government to pursue the provision of services, facilities and programs that are adequate and appropriate, including equitable access, and to balance this with the financial impact of such provision on ratepayers.

In late 2022 the communities of District Council of Grant and City of Mount Gambier voted for a resounding rejection of the proposed amalgamation of the councils. Finalisation of this matter paved the way for constructive conversations with colleagues across the council boundary to consider cohesive approaches to strategic regional planning and economic development initiatives.

AIRPORT AND SALEYARDS

The District Council of Grant runs the Mount Gambier and Districts Saleyards as well as the Mount Gambier Regional Airport as key drivers of commerce, tourism, agriculture and commercial income for the region. International policy settings and trade restrictions throughout the year impacted financial returns for businesses in the district, particularly commercial fishers in the crayfish/ rock lobster industry exporting to China. Throughout the year, Council Management toured seafood processing facilities and heard from industry representatives about how restrictions on trade with China impacted on the local crayfish and oyster fishing industry.

TIMBERLINK

Timberlink continued the extension on their current site at Tarpeena with commencement of construction on the approved \$59 Million Cross Laminated Timber and Glue Laminated Timber plant expansion. As Australia's first softwood, state-of-the-art CLT (Cross Laminated Timber) and GLT (Glue Laminated Timber) manufacturing facility it is anticipated to create 27 full-time permanent jobs, and up to 50 jobs once the plant reaches its capacity.

This facility will create interest from the timber industry due to the unique co-location of a state-of-the-art sawmill and GLT, CLT plant on the site. This facility will showcase leading technology that creates the ultimate renewable, timber. The mill currently employs over 200 people and contributes \$180 Million to the local economy. The location of the project is supported by a commitment of the South Australian State Government \$2 Million grant from the Regional Growth Fund.

GRANT APPLICATIONS AND GOVERNMENT FUNDING

Council continued to seek considerable Australian Government funding as a contribution to fulfill the Saleyards Transformation Project. Applications for the Australian Government's Building Better Regions Funding (BBRF) Round 6 closed in February 2022. Subsequently the Government decided not to proceed with the BBRF program, and did not assess applications submitted in Round 6, which included Council's application for funding

to upgrade the Saleyards. In June of 2023 the Australian Government announced the new community infrastructure program: Growing Regions Program with expressions of interest to be submitted by 1 August 2023.

Following the disappointment at the BBRF Round 6 Application being discontinued, council staff and Saleyards Agents worked toward preparing a submission to seek funding for an upgrade to the Mount Gambier and Districts Saleyards through Round 1 of the Growing Regions Program. Local Government Association Procurement were contracted to assist with governance and procurement aspects of the project. Council entered into a design contract with Mossop to prepare plans of the proposed Saleyards Transformation Project ensuring the project would meet grant requirements for projects to be shovel ready. The formative project milestone created considerable community interest and was widely reported in local online and print media.

Bi-partisan support was received from both major political parties prior to the South Australian State Government election in March 2022. Funds made available from State Treasury remain available for the project pending successfully securing a co-contribution from the Australian Government.

Council successfully secured a grant for \$204,873 for its Disaster Ready Fund (DRF) Round 1 project to replace ageing fire-fighting water tanks at the Mount Gambier Regional Airport. The local timber industry, which is estimated to be worth billions

ECONOMIC DEVELOPMENT

of dollars, underpins the supply chain for the delivery of housing across Southern Australia, including Victoria. Based on the Limestone Coast Zone Emergency Management Committee NERAF assessment, bushfire events in this region, without assistance from aerial water-bombing, are considered an intolerable risk. The grant funding will provide for new fire-fighting tanks which will safeguard the timber industry and therefore material for the housing and construction industry.

Council lodged an application requesting \$86,715 grant funding from the Department of Transport and Infrastructure's State Bicycle Fund 2023/24 in June 2023. If successful, the grant co-contribution would go towards the Sherwin Road bike path to provide safer bike riding conditions in proximity to the primary school, sporting, and community facilities, in the Mil-lel township.

Local Roads and Community Infrastructure funded projects throughout the year such as lighting along Sea Parade in Port MacDonnell, the Carpenter Rocks bike path, and street furniture renewal at townships across the district, contributed to public realm upgrades in key business precincts to improve business confidence and encourage private investment through projects making use of local procurement.

OLD BOATYARD SITE

Following the completion of the Port MacDonnell Foreshore upgrade, Council entered into a Heads of Agreement with a proponent looking to undertake an exciting mixed-use development at the Old Boatyard Site at 55-57

Sea Parade, Port MacDonnell. If realised as envisaged, the proposed development would activate the underutilised site and act as an economic catalyst for the town and broader region.

RENEWABLE ENERGY TRANSITION + OFFSHORE WIND ENERGY

Council's mission is to provide a range of facilities and services which meet the environmental, social and economic needs of our community. Since June 2022 District Council of Grant has been pleased to support the Local Government Association's (LGA) policy position and acknowledge that human-induced climate change is occurring and that urgent, ambitious, and immediate action is required at all levels of government to address climate change by reducing emissions and adapting to potential impacts.

As part of Council's stance, it reinforces the LGA's support for the State Government's ambition to achieve a 50% reduction in emissions by 2030 and net zero emissions by 2050. Council calls for strong leadership and coordination at all levels of government for ongoing, effective and adequately funded Commonwealth and State Government climate change policies and programs.

The Growth and Tourism Manager attended the Local Government Professionals Economic Development Conference in November 2022. Key themes of the event included balancing the move toward a carbon neutral future with the rising cost of energy to do business - and potential impacts through the



supply chain.

In early 2023 Council first became aware of the Southern Ocean Offshore Wind Project – a potential renewable energy project proposed to be in Commonwealth Waters which was in the early feasibility and assessments stage. The project concept includes construction of 77 'bottom-fixed' wind turbines and offshore substations located approximately 8-20km off the coast of south-eastern Australia, roughly between Nelson (in Victoria) and Cape Douglas (in South Australia). The pre-emptive proposal pre-dated any Commonwealth consideration of an offshore renewable energy zone which must be in place before a project of this type could be approved.

The potential project underwent two referrals as per the *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act) to which Council provided responses outlining feedback on the possible impacts of the project, particularly in relation to the Bonney Upwelling. Council committed to promoting opportunities for the community to provide input into the process and will advocate on behalf of any community views in relation to environmental, social, economic and industry impacts of the potential wind turbine project.

TOURISM

The District Council of Grant features many places of unique geological significance and natural beauty, such as Mount Schank, Piccaninnie Ponds, Ewens Ponds, Kilsby Sinkhole, the Little Blue Lake, and the southernmost coastal areas of South Australia. The area presents a unique blend of opportunities for water-based, underground, and land-based tourism activities such as: recreational fishing, surfing, cave-diving, snorkeling, hiking, bike-riding, bird watching, and camping. Accommodation and hospitality options range from fish and chips near the beach and caravan park accommodation, through to recreational vehicle free-camping, or Bed and Breakfast, luxury apartment and hotel stays with locally sourced seafood produce and gourmet dining.

COUNCIL-OWNED TOURIST FACILITIES AND INFORMATION

Council provides a range of tourism infrastructure and services including owning and operating the Mount Gambier Regional Airport. It maintains and monitors free camping sites for self-contained recreational vehicles, and conveniently located public recreational vehicle dump points. It also owns the Port MacDonnell Caravan Park and provides bins, waste collection and public toilets in key tourist areas such as the Port MacDonnell foreshore, at Brown Bay car park, at the base of state-heritage listed Mount Schank, and at Donovans Landing (which now also includes showers) among others.

Council promotes local tourism attractions through its Visitor Information Outlet at Port

MacDonnell Community Complex, and via directional signage throughout the district. Port MacDonnell is famous for its lobsters, having the largest lobster fishing fleet in Australia and attracts many visitors from intrastate, interstate and overseas to sample the local delicacy. The Visitor Information Outlet is open to the public seven days a week and serviced by friendly staff with local knowledge to advise visitors with a range of tourism pamphlets, brochures, and souvenirs available.

The Complex also incorporates the Art Gallery which is coordinated by staff, and the Port MacDonnell and District Maritime Museum which is maintained by an active group of volunteers. The Gallery hosts exhibitions throughout the year, with sculptures, paintings, photographs, and other displays available for visitors to view free of charge. Access to the Museum and its comprehensive record of maritime history and coastal shipwrecks, is granted for a small cover charge.

LIMESTONE COAST COORDINATED REGIONAL TOURISM

The Limestone Coast Local Government Association (LCLGA) coordinates support for strategic Local Government tourism activities across the councils in the Limestone Coast in liaison with Tourism SA. Council management and staff participate in the Limestone Coast Local Government Tourism networking meetings throughout the year with staff and management from LCLGA and colleagues from neighbouring Limestone Coast

councils. Council staff assisted the LCLGA to host the 'Adelaide to Melbourne Touring Route' stall at the Caravan and Camping Show in Adelaide during February 2023. As part of activities coordinated by Tourism SA, the District Council of Grant also supported the Gather Round Road Trip Initiative in April 2023.

PROMOTION, GRANTS AND MEDIA COVERAGE

Advertising and promotion are undertaken through the Visitor Guide, as well as via Australian Tourism Data Warehouse listings and Council hosted web and social media sites. Coastal and local heritage areas and natural experience destinations, including geological features and cave diving at various locations, are also promoted via the Council's social media presence on Facebook and Instagram. Throughout the year Council promoted the "go local first" program for small and family business, and various grant opportunities, to relevant visitor economy businesses throughout the district.

A letter of support was provided to locally-based Bush Adventures to purchase a trailer and equipment to operate an immersive eco-tourism experience throughout various national parks in the Limestone Coast. The application was successful in receiving over \$15,000 of funding from the South Australian Tourism Commission's Experience Nature Tourism Fund.

The 'South Aussie with Cosi' television production team attended the district in February 2023 and filmed on location with Boandik Elder, Uncle Ken Jones,

TOURISM

at Little Blue Lake and Cape Northumberland. Meanwhile in March 2023, Tourism Australia filmed in the region with social media influencer (and licensed drone pilot) Scott Wild capturing drone footage at Little Blue Lake.

ACCESSIBLE TOURISM

The Growth and Tourism Manager attended the Accessible & Inclusive Tourism Conference in the Asia-Pacific (AITCAP) conference event online. The yearly event provides all tourism stakeholders, with an opportunity to learn about catering to the valuable accessible & inclusive market, to promote sustainable growth.

FESTIVALS

The Bay Escape Festival (previously known as Bayside Festival) Committee held their Annual General Meeting at the Port MacDonnell Community Complex on Wednesday 31 May 2023. Thirteen members, including eleven new members, signed up to the Committee. Mary Mason was elected to the position of Chairperson/Coordinator. The Committee anticipates a relaunch of the event in early 2024.

HOLDFAST ART PROJECT

Council provided \$850 in seed funding to the Holdfast Art project to undertake the project planning phase. The project is an innovative multi-faceted program that blends science, indigenous culture, arts and the environment through a combination of workshops, events, citizen science, and engagement with community through art.

A key aspect of the project is the sharing of knowledge between artists and interested individuals and community groups, with a focus on building capacity in the community of Port MacDonnell. The project team of ten people includes local Boandik Elders Uncle Ken Jones and Auntie Michelle Jacquelin-Furr as cultural consultants and has gained strong support from community members across art, science, environment and cultural interest groups with close to fifty people listed among the project's contributors.

POSITIVE OUTLOOK FOR TOURISM

Following a few years impacted by travel hesitation and Covid restrictions, as owners and operators of the Mount Gambier Regional Airport and being committed to providing an attractive climate and location for the development of business, commerce, industry and tourism, the District Council of Grant was pleased to note the rebounding of tourism numbers in the 2022-2023 financial year.



PROGRESS OF GOAL 2: SUPPORT A PROSPEROUS LOCAL ECONOMY

GOAL 2: SUPPORT A PROSPEROUS LOCAL ECONOMY

Action	Progress
Implement the 2020-2030 Mount Gambier and District Saleyards Master Plan actions for 2021/22	100%
Position Council to apply for Commonwealth funded grants in order to facilitate the progression and implementation of the Saleyards Transformation Project	100%
Explore options for implementing Electronic Identification (EID) tagging for sheep	100%
Keep appraised of local, national and global impacts on primary production industry relevant to operation of the MGDSS	100%
Review Airport Master Plan	30%
Implement actions within Airport Master Plan 2022/23	100%*
Explore the possibility of an Aviation Museum to memorialise the historical significance of the MGRA	100%
Explore options for Airport Business District expansion	100%
Implement action and activities as per Council's Economic Development Framework for 2022/23	100%*
Provide advice, guidance and facilitate linkages to bring development projects to fruition	100%*
Provide information to existing businesses in relation to government grant opportunities, training and assistance programs for 2022/23	100%*
Participate in networking forums on industry and tourism, including the Limestone Coast Local Government Association	100%*
Develop a DCG tourism plan for consideration and adoption by the management team	30%
Develop a DCG signage strategy to improve directional signage throughout the district with consideration to Limestone Coast and Tourism SA strategies	Ongoing
Collaborate with stakeholders in the region to discuss opportunities for delivering specific projects beneficial for the tourism business and community, and incorporate outcomes into a DCG Tourism Plan	100%
Develop an integrated eco-tourism proposal, including walking trails through the DCG in consideration for future grant funding opportunities	Deferred

* Indicates a multi-year or ongoing goal, for which the relevant target has been achieved in the 2022/2023 financial year.



ENVIRONMENT

Retain and Enhance
our Natural & Built
Environments

ENVIRONMENTAL SERVICES

Fire Prevention

Local government plays a significant role in fire prevention within the region. Council staff actively participate in the Limestone Coast Bushfire Management Committee, liaise with the Country Fire Service (CFS) in relation to curing data, and enforce fire prevention activities on private landholdings. Several cautions were issued to landholders for failing to comply with the legislated requirements. Council also manages burning activities within townships under the Environmental Protection (Air Quality) Policy 2016.

DrumMUSTER

The collection of drums through the DrumMUSTER program continues to be a well utilised service. Council is averaging around 3000 eligible containers accepted, processed and recycled each year. The initiative is a particularly positive one given the Council's rural setting.

Waste Management

The locally available kerbside collection offerings from the private sector have retracted during this reporting period, resulting in a high demand for Council's collection zones to be expanded. Subsequently, policy settings will be reviewed to create greater flexibility in accommodating the needs of rural properties. Staff are working with Council's contractor to modify collection routes and manage waste volumes across collection days.

The cashless voucher system continues at the waste transfer stations with consistent uptake by the community. Residents effectively receive a financial discount through the cashless system and its structure encourages separation/recovery of materials. Improving vehicle movement through the sites and overall safety has been the main focus.

In excess of 480 tonnes of co-mingled and other recyclable materials have been collected through kerbside collection and the four (4) Waste Transfer Stations. In addition, significant volumes of scrap metal and green waste are also handled at the sites.

Further work has occurred on the cap of the old landfill site at Cape Northumberland in ensuring the level of coverage was sufficient and meets EPA requirements. It is nearing the point that the associated license can be surrendered.

Council continues to actively participate in the Limestone Coast Waste Management Committee, in terms of strategic planning around waste services.



PROGRESS OF GOAL 3: RETAIN AND ENHANCE OUR NATURAL AND BUILT ENVIRONMENTS

GOAL 3: RETAIN & ENHANCE OUR NATURAL & BUILT ENVIRONMENTS

Action	Progress
Explore a range of initiatives to encourage and develop environmental awareness amongst our community, local business and industry	Ongoing
Explore the possibility of an a waste service expansion to include green waste collection for Gazetted townships within DCG	100%
Lodge grant for Coastal adaptation plan	100%
Consider implications of the Regional Plan for our Council area and report to SMT	100%
Facilitate the implementation of outcomes of the Coastal Inundation and Adaptation Plan for DCG	100%*
Organise an information session on resilience to a changing climate for elected members	60%
Review, develop and implement planning policies that are i. Sympathetic to the desired character of the district ii. Are aligned with state and the Limestone Coast Regional Plan iii. Meets all legislative requirements set out in the <i>Planning Development & Infrastructure Act 2016</i>	100%

* Indicates a multi-year or ongoing goal, for which the relevant target has been achieved in the 2022/2023 financial year.



SERVICES

Provide Quality Services
& Infrastructure

COMMUNITY SERVICES

YOUTH ON WHEELS

Council continues to offer the Youth on Wheels program to young people aged 16-25 living in the City of Mount Gambier or District Council of Grant Council areas. The learner driver mentor program is coordinated and managed by the Council and focuses on safe driving with the goal of minimising the risks young drivers face on the roads, while assisting young people in obtaining the hours required to obtain their provisional licence.

Over the last financial year, the Youth On Wheels program had four (4) learner drivers participate for 118 hours, with 2 students achieving their P1 licences.

Currently the Youth on Wheels program has three (3) volunteers - Malcolm, Jack, and Steve. Council extends an enormous thank you for their continued time and dedication.

DONATIONS AND SPONSORSHIPS

Council is proud to support the many programs and events that are on offer in the district and the Limestone Coast region and provided \$88,686 in funding to support these community and philanthropic activities.

COMMUNITY PROGRAMS

Council delivered several events across the district to celebrate our seniors. Well-attended lunches were held at the Carpenter Rocks Hotel, the Tarpeena Pines Hotel, Victoria Hotel, Port MacDonnell and the Bellum Hotel, Mount Schank. The free events celebrate the valuable contribution the senior population have made, and continue to make, to our community.

Council celebrated Volunteers Week by hosting a morning tea for all volunteers within the district thanking them for their services.

COMMUNITY GRANT SCHEME

Council ran two successful rounds of the Community Grant Scheme contributing just over \$22,676 towards \$59,347 worth of fantastic and practical projects being completed by local community groups. Projects completed under the categories of Halls, Community and Sport included the purchase of new equipment, building and grounds upgrades and new sporting equipment. Congratulations to all successful projects over the year.

PORT MACDONNELL COMMUNITY COMPLEX

The Port MacDonnell Community Complex provides excellent facilities to support social and business activities for residents and visitors to Port MacDonnell and the area.

The Complex incorporates:

Council Office offering general council services including customer requests, waste transfer station passes, rates payments, boat ramp permits, animal registrations etc.

Rural Transaction Centre (Government Services) EZY Reg, Service SA (including Learner Driver and Boat Operator theory tests), Services Aust Kiosk (MyGov), JP services etc.

Banking: Bendigo Bank, EFTPOS cash out facility.

Library: "One Card" network, free Wi-Fi, public use computers. The library offers a great selection of items including books, DVD's and access to digital applications for members of the One Card

network. The Library also supports adult digital literacy with the Be Connected and Being Digital programs.

Childrens Programs including StoryTime; held every Tuesday, incorporating a short story, music, dancing & crafts and the Holiday Craft & Activity Program are both strongly supported by locals and visitors alike.

Events hosted by the library included Get Online Week, live streaming the Adelaide and Sydney Writers Festivals, and Author Events. The complex is also used for hosting Council events such as Volunteer and Seniors Week celebrations.

Youth and Children's areas: dedicated safe hang out areas with pool table, Wii console, a PlayStation 4 and Virtual Reality headset.

Maritime Museum: A large display rich in information and artefacts telling the story of Port MacDonnell as a historic trading port. Committee members have made several improvements to the museum including new displays regarding the Port MacDonnell Jetty, Ship Radios & Schools, as well as installing three new digital displays on the Local Crayfishing Industry, Shorebirds, & Diving on Shipwrecks.

Group Visits: The Port MacDonnell Community Complex hosted many visitors over the 2022/2023 year, some of these groups included:

Sunrise Gypsies, Eltham North Probus Club, CFS, Maroondah Bushwalk Club, St Martins Lutheran College group, Boandik Mens Shed group, Canadian Tour group, Home School Students, SE Radio Group, Banksia Friendship

COMMUNITY SERVICES

group, Dream to Create disability support group, Moorak Primary School group and the Adelaide Corvette group.

Art Gallery: is a space for local artists to promote and display their work. This year there were 10 exhibitions utilising the space displaying items including photography, paintings, textile & fibre works.

Community meeting room / spaces, and a fully equipped kitchen is available for public use. Facilities have been utilised by several government agencies, associations and other groups including adult craft programs, weekly cards, craft, and Tai Chi groups.

Visitor Information and souvenirs: Visitors can gather local tourist information from knowledgeable staff or self-serve with a comprehensive range of tourism brochures. The complex is well stocked with both souvenirs and general giftware.

Visitor numbers at the Port MacDonnell Community Complex for 2022-2023

	2022-23
District Council of Grant and Mount Gambier	28,393
South Australia	1,946
Interstate	3,920
Overseas	199
Total	34,458

Ethan enjoying the Port MacDonnell Community Complex Lego



PLANNING & DEVELOPMENT

DEVELOPMENT SERVICES

Council's Environmental Services Department provide development information and guidance in the areas of planning, building and environmental health. Development within the Council area may be in relation to building work; a change in use of land; land division; some earthworks; wastewater treatment systems; and activities in relation to State and Local Heritage places.

The new South Australian planning system significantly changed the way planning and building assessment of Development Applications is carried out. The Planning, Development and Infrastructure Act 2016 (PDI Act) has now been in place for almost six (6) years, with the ePlanning system, and the new Planning and Design Code, now in operation for three (3) years.

The infographics show the number and value of Development Applications during 2022-2023.

LIMESTONE COAST SOUTHERN REGIONAL ASSESSMENT PANEL

The Limestone Coast Southern Regional Assessment Panel (RAP) commenced operation on 1 July 2022, taking over from the long running Council Assessment Panel.

The RAP was created in collaboration with the City of Mount Gambier, the Wattle Range Council, and the District Council of Robe.

As an efficient mechanism for planning in our district, there are several benefits of entering into a Regional Assessment Panel which include:

- A Regional Assessment Panel for the region in place of four Council Panels will lead to efficiencies and greater consistency in assessing development applications, resulting in cost savings for the Councils and better outcomes for applicants and communities

- The impacts of difficulties that some of the Councils have in recruiting and retaining suitably qualified and experienced Planning staff will be reduced through the appointment of a Regional Assessment Manager for the Regional Assessment Panel.

The RAP is the relevant authority for Development Applications that require public consultation where a Statement of Representation has been received. Membership of the RAP comprises one Independent Presiding Member/Chairperson, and four (4) Independent Members, all of whom are Accredited Professionals, with planning related professional knowledge.

On behalf of the District Council of Grant the RAP has considered four (4) Development Applications in 2022-2023, which is 1.4% of the total Development Applications determined by the District Council of Grant.

1 July 2022 – 30 June 2023



\$ VALUE OF
DEVELOPMENT
APPLICATIONS

\$49,442,172

NUMBER OF DEVELOPMENT
APPLICATIONS RECEIVED

284

58 NEW DWELLINGS

PLANNING & DEVELOPMENT

DISABILITY ACCESS AND INCLUSION PLAN

The Disability Access and Inclusion Plan (DAIP) (2020–2024), was developed and implemented following extensive community consultation. DAIP was prepared pursuant to the provisions of the Disability Inclusion Act 2018, with the DAIP containing action lists, which are allocated to Council staff under various themes. These themes are aligned with Council's Strategic Management Plan, Council Asset Management Plans, and includes:

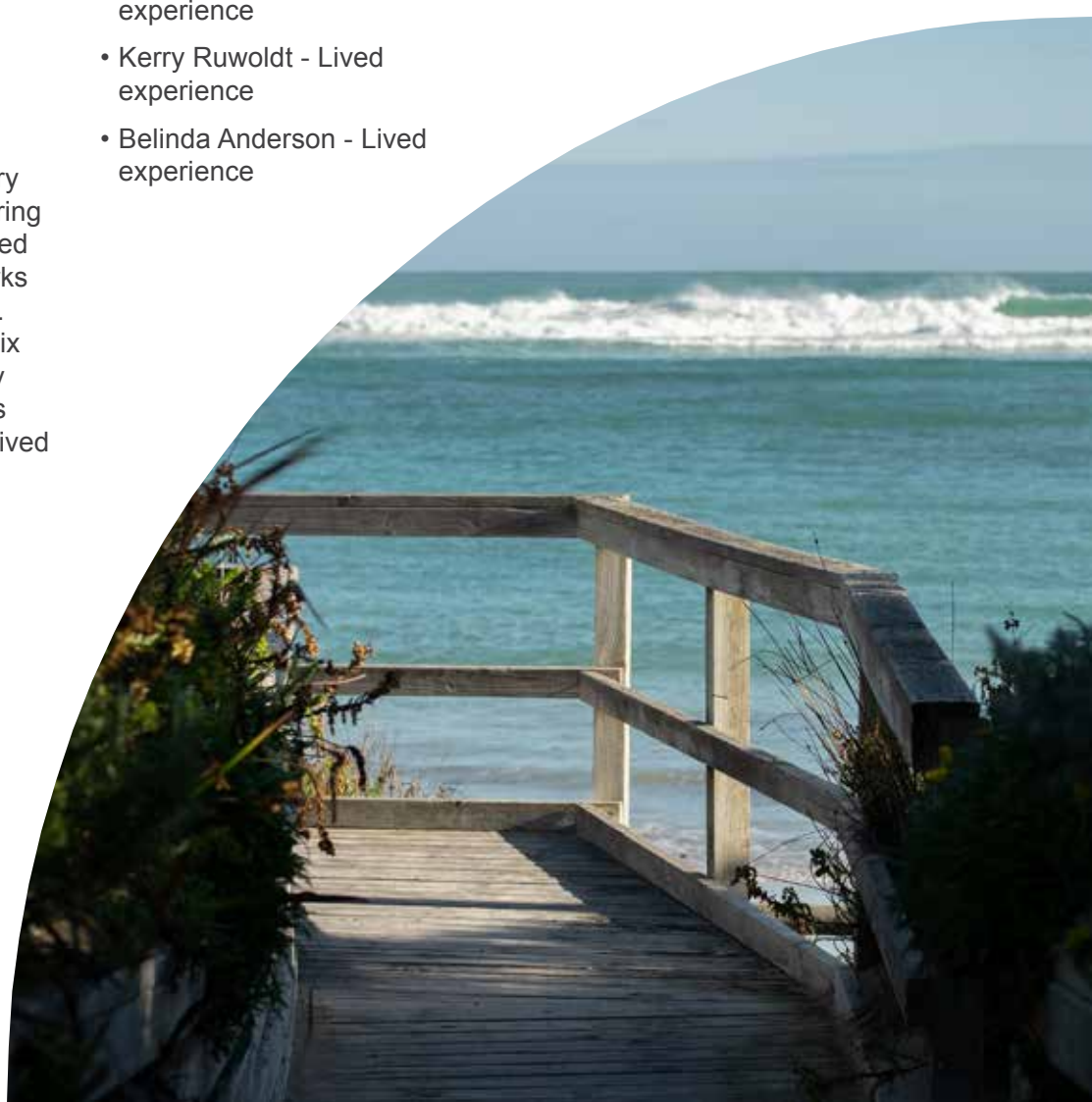
- Information and Communication;
- Built Environments and Facilities;
- Employment; and,
- Programs and Services.

The District Council of Grant Access and Inclusion Advisory Panel (AIAP) was formed during 2022 to provide additional lived experience aspect to the works being carried out in the DAIP. The Panel is made up of a mix of Council Members, industry representatives, and includes four (4) members who have lived experience.

From the first meeting of the AIAP, the panel has made numerous practical recommendations to Council, regarding disability access and inclusion matters.

AIAP membership status:

- Katherine Greene (Chair) - Councillor
- Rodney Virgo - Councillor
- Gavin Clarke - Councillor
- Brett Orr - Organisational/ Industry Member
- Oathman (Ozi) Fazilhmed - Organisational/Industry Member
- Leeshier Schultz - Lived experience
- Laurence Mann - Lived experience
- Kerry Ruwoldt - Lived experience
- Belinda Anderson - Lived experience



WORKS AROUND THE DISTRICT

Special Local Roads Program funding of \$140,000 was received towards Stage 3 of the reconstruction of a 1.5km section of Cafpirco Road which was completed in April 2023 at a cost of \$273,886.59.

In accordance with Council's 10 year Roadworks Program, 300m of McCorkindale Road, 1000m of Lock Road, 600m of Burnda Road, 2100m of Peweenaa Road, 1100m of Sewarts Road, and 1500m of Cafpirco Road were reconstructed and sealed, and 760m of the Port MacDonnell Bike Track was re-surfaced.

As part of Council's commitment to maintenance of the unsealed road network, sections of roads within the Council area were re-sheeted during the year. This included Lagoon Road, Dip Road, Wood Road, Walker Road, Spain Road, Nick Lyon Road, Mitchell Road, Ellis Road, Wright Road, Vause Road, Miles Road, Illman Road, Burnda Road, Boggy Lane, Parish Road, Firebreak Road, Kirby Road, Hinton Road, Gums Road and Sisters Road.

*Rubble being
delivered for road
construction*



ENVIRONMENTAL SERVICES

COMMUNITY RANGERS

The role of the Community Rangers is to support community safety and carry out the regulatory responsibilities for animal management, fire prevention, local nuisance, abandoned vehicles, free camping, litter control and to ensure compliance with Council's By-laws. They also manage the drumMUSTER Agsafe program and participate in various community education initiatives.

ANIMAL MANAGEMENT

The registration of all dogs and cats in South Australia is processed through Dogs & Cats Online (DACO), which is managed by the Dog and Cat Management Board.

The number of dogs registered within the district remains relatively consistent. There are often a small proportion of unrenowned animals to follow up. Council Officers liaise with dog owners in relation to instances of wandering at large, investigation of dog attack cases, and continue to conduct patrols of townships and well frequented areas. Instances of dog attacks and dogs wandering at large are responded to as expediently as resources allow. Breaches of the Dog and Cat Management Act can result in the issuing of expiations, applying control orders, and in some cases requiring dogs to be euthanised.

Statistics pertaining to the area of dog and cat management are outlined in the table below.

Number of registered dogs	2,158
Number of wandering dog reports	12
Number of dogs impounded	19
Number of dogs returned to owner	15
Number of dogs re-homed	4
Number of dogs destroyed	2
Number of dog attacks on humans / harassments	3
Number of dog attacks on animals / harassments	15

A total of 509 cats were registered in the Council area through DACO for 2022-2023.

Council's work in this field is governed by the relevant legislation, the requirements of the Dog and Cat Management Board, Council's Animal Management Plan, and Council By-laws.

WANDERING STOCK

The Community Rangers have responded to numerous reports of wandering stock throughout the district. Messaging emphasising the importance of paddock fencing maintenance is ongoing. Stock complaints are often reported through the after-hours Call Centre or SAPOL.

UNSIGHTLY PROPERTIES

It is an ongoing pursuit to achieve satisfactory outcomes in relation to illegal land uses and unsightly properties. This involves thorough investigation, collaboration with other regulatory bodies, and various enforcement actions. The Planning, Development and Infrastructure Act, Local Nuisance and Litter Control Act, and South

Australian Public Health Act provide the legislative tools for Council to work through these matters.

FOOD SAFETY

The implementation of a new Standard is underway, requiring food safety supervisors for each food business, and better documentation of food safety skills and knowledge across the workforce. Council staff have participated in forums hosted by SA Health preparing for these changes.

Cross-Council delegations for some of the Councils in the Limestone Coast Region have also enabled Environmental Health staff to assist neighbouring Councils on occasions. This year this prearranged coverage assisted during the investigation of a matter relevant to both the City of Mount Gambier and the District Council of Grant.

GOVERNANCE COMPLIANCE

COUNCIL DECISION MAKING STRUCTURE

Council meetings are held in the Council Chambers at 324 Commercial Street West, Mount Gambier, on the third Monday of each month at 5.30pm. If the Monday is a public holiday, the Council meeting is held on the Wednesday of that week. Meetings are open to the public and Council encourages attendance. Pursuant to Regulation 11 of the *Local Government (Procedures at Meetings) Regulations 2013* and Council’s *Code of Practice for Meeting Procedures (GOVPOL 03)*, any individual wishing to bring a matter before Council is required to put the request in writing to the Chief Executive Officer a minimum of seven (7) working days prior to the scheduled meeting. For the period of 2022-23 there were six (6) presentation/deputations.

At its Statutory Meeting, Council resolved to move from fortnightly meetings to monthly meetings.

ELECTOR REPRESENTATION REVIEW

The *Local Government Act 1999* prescribes that a review must be undertaken by the Council in accordance with the *Local Government (General) Regulations 2013* as gazetted by the Minister. Section 12(4) of the *Local Government Act 1999* outlines that a review of this nature must entail a comprehensive review of “... *all aspects of the composition of the council, and the issue of the division, or potential division, of the area of the council into wards ...*”.

District Council of Grant is required, by a notice published in the Government Gazette, to undertake an Elector Representation review between April 2024 and April 2025. District Council of Grant currently has 9 Elected Members, separated into three (3) wards, plus an elected Mayor, for 5,607 electors.

The Elector Representation Review will commence during 2023-2024.

The table below shows a comparison of the elected representation quota for the District Council of Grant compared with similar size and type of Councils in South Australia for the year 2022-2023.

Council	Electors	Elected Members (including Mayor)	Representation Quota
Clare & Gilbert Valleys	6,850	10	685
Coorong	3,864	8	483
Grant	5,607	10	560
Adelaide Plains	7,050	10	705
Mid Murray	6,870	9	763
Naracoorte-Lucindale	5,833	11	530
Northern Areas	3,484	9	387
Renmark Paringa	6,626	9	736
Tatiara	4,459	10	445
Wakefield Regional	4,950	10	495

GOVERNANCE COMPLIANCE

CONFERENCES ATTENDED INTERSTATE (EXCLUDING VICTORIA)

Mayor Kylie Boston and Deputy Mayor Megan Dukalskis, along with Chief Executive Officer Darryl Whicker represented the District Council of Grant at the Australian Local Government Association National General Assembly (NGA) held in Canberra from the 13th to the 16th of June 2023.

The theme for the 2023 NGA was "Our Communities, Our Future".

The 2023 Australian Council of Local Government was also held at the National Convention Centre in Canberra on Friday 16 June with Mayor Kylie Boston and CEO Darryl Whicker in attendance.

Meetings were held with the Hon Catherine King MP, Minister for Infrastructure, Transport, Regional Development and Local Government and advisers, adviser to the Hon Kristy McBain, Minister for Regional Development, Local Government and Territories and adviser to the Hon Chris Bowen MP, Minister for Climate Change and Energy.

Mr Tony Pasin MP, Federal Member for Barker also met with the District Council of Grant representatives.

Costs of this travel are listed below:

	Mayor Kylie Boston	Deputy Mayor Megan Dukalskis	Darryl Whicker
NGA Conference and Dinner (including other events)	\$1,392.88	\$1,392.88	\$1,295.00
Travel and accommodation	\$312.45	\$1,718.92	\$1,325.82
Total	\$1,705.33	\$3,111.80	\$2,620.82



GOVERNANCE COMPLIANCE

ANNUAL ALLOWANCES

Council Member Annual Allowances are independently set by the Remuneration Tribunal. Council Members are entitled to receive the following annual allowance as determined by the Remuneration Tribunal pursuant to Section 76 of the Local Government Act (amended each year with any CPI change) for performing and discharging their official functions and duties.

- Mayor
\$43,820 per annum paid quarterly in arrears
- Deputy Mayor
\$13,693.72 per annum paid quarterly in arrears
- Other Elected Members
\$10,955 per annum paid quarterly in arrears

Additional Support

Council make available to Elected Members the following facilities and support to assist them in fulfilling their official functions and duties:

- An iPad issued to Elected Members on the understanding that all equipment remains the property of Council. iPads have SIM cards installed that are on a \$15/5GB monthly plan with no excess charges if the data limit is exceeded, these services are paid by Council.
- Council provides Elected Members with an allowance of \$180 per quarter for telephone rental and call costs.

Council make available to the Mayor the following facilities and support as per the Elected Members Allowances and Support Policy:

- Council provide a vehicle (full private use) for the Mayor, with the vehicle to remain the property of Council, and with Council meeting all operational and replacement costs including costs of insurance, registration, servicing, tyres and minor expenses for the vehicle.
- Council are responsible for all fuel costs for the vehicle subject to the following:
 - The Mayor to maintain a log book that will document all travel that is not related to the Mayor's role, functions and duties.
- The Mayor's Mobile Phone Allowance is \$450 per Quarter

The Mayor has a corporate fuel card for fuel purchases for the Council owned vehicle, with the Mayor providing all fuel dockets/receipts to the Chief Executive Officer on at least a monthly basis. Council provide the Mayor with a mobile phone for business use.

It is recognised that the Mayor's role requires her to meet with various government agencies, and businesses. The Mayor may seek reimbursement of entertainment expenses subject to the event being in her calendar and approved by Council.

Limestone Coast Southern Regional Assessment Panel

The Limestone Coast Southern Regional Assessment Panel (RAP) commenced operation as at 1 July 2022. The RAP has been created for the combined areas of the Wattle Range Council, District Council of Grant, District Council of Robe and City of Mount Gambier.

The RAP works on a 'user pays' system, the individual Council paying only for the items discussed that are relevant to their Council area. Council is invoiced by the City of Mount Gambier who provide administration and the Assessment Manager for the RAP.

For the period of 2022-23 The District Council of Grant paid \$6,221.78 to administer items in its Council area, ex GST.

As per the RAP Terms of Reference the sitting fee for the Members of the RAP are:

- Presiding Member
\$550/meeting
- Ordinary Independent Member
\$500/meeting
- Deputy Member
\$250/meeting if required for a specific matter

Audit and Risk Committee Allowance

Independent Member, no fee paid the Independent Member at this point.

In addition to any allowance paid, Elected Members are also entitled to receive reimbursement for travel within the area of Council, and dependent care expenses associated with attendance at Council and Committee meetings.

GOVERNANCE COMPLIANCE

Access and Inclusion Panel Allowance

- Independent Members
\$200 per meeting

Procurement

Council's procurement activities aim to achieve advantageous outcomes by:

- Advancing and/or working within Council's economic, industrial, social and environmental policies and/or Agreements in accord with Council's Strategic Management Plan;
- Enhancing value for money by encouraging competition by ensuring non-discrimination in procurement and using competitive procurement processes;
- Promoting the use of resources in an efficient, effective and ethical manner;
- Making decisions with probity, accountability and transparency.
- Providing reasonable opportunity for competitive local businesses to supply to Council, purchasing locally where feasible and financially equitable;
- Considering the impact of the service delivery approach on local businesses, observing National Competition Policy guidelines and associated legislation;
- Appropriately managing risk;
- Advancing opportunities for creating or maintaining economic development and growth in the region and other opportunities to participate and collaborate with other spheres of government, community groups and the private sector in service delivery.

Applying Probity in Procurement

Probity provides a level of assurance to delegates, suppliers and the District Council of Grant that a procurement will be conducted in a manner that is fair, equitable, compliant with legislation and defensible.

In keeping with the probity principles, Council Officers should:

- Enter discussions with the intent to promote genuine engagement, including assisting the potential supplier to understand the procurement outcomes. Where a potential supplier is provided clarification, this can assist the entity achieving better value for money outcomes.
 - Make potential suppliers aware that where topics are discussed, this may be suitably de-identified and made available to other potential suppliers. Probity arrangements should not always automatically require that any questions raised in a tender process must be published for all potential tenderers. While questions of a generic nature should be provided to all tenderers, questions that may disclose a tenderer's Intellectual Property should be handled appropriately (for example, by generalising the query), while maintaining the need to treat all tenderers equitably.
 - Not feel pressured into providing information that they consider might be sensitive, provides an unfair advantage or concerns another potential suppliers bid. If unsure, it is appropriate to take the request on notice and to respond after suitable consideration.
- Retain appropriate records - for low risk procurements this may be as simple as a file note indicating who the discussion was held with, and key discussion points. Higher risk decisions requiring the appropriate formal documentation as per the Procurement Policy.
 - Design clear and concise scope of works and supply information relevant to tender evaluation and safety.
 - Manage tenders and requests for information in a consistent manner including post tender clarification;
 - Robust evaluation and provision of feedback.

GOVERNANCE COMPLIANCE

CONFIDENTIALITY PROVISIONS

Council held 15 Ordinary meetings and 2 special meetings for the financial year 2022-2023 with a total of 313 resolutions made at these meetings.

During 2022-2023, Section 90(3) provisions of the Local Government Act 1999, which enables the exclusion of the public from Council meetings, were invoked on 18 occasions, resulting in 18 resolutions being made in confidence (6% of the

total number of resolutions made). Section 91(7) provisions, which keep minutes confidential, were invoked on 18 occasions.

The total number of confidential orders released from confidence was 12, with 25 still in place at the end of the financial year (however 14 of those were carried over from previous financial years). In addition, of the 25 items still held in confidence, 3 have been partially released (to the extent that they are able to be).

2022-2023	Description	Nature of Confidentiality	Held in Confidence
04/07/2023	LGA Consultation - Elected Member Training Standard & Behavioural Management Framework [10.85.1/33]	90(3)(j)	Released
18/07/2022	LGA Consultation - Elected Member Training Standard & Behavioural Management Framework [10.85.1/33]	90(3)(j)	Released
15/08/2022	Sale of Land for non-payment of Council Rates and Charges - Reserve Price [7.69.8/1]	90(3)(a) and (b)	Held
15/08/2022	Planning and Design Code - Sherwin Road Rural Living Code Amendment [3.71.7/38]	90(3)(b) and (m)	Released
05/09/2022	Development Proposal [16.64.1/7]	90(3)(b)	Held
19/12/2022	Lease Arrangement for Mount Gambier & District Saleyards Canteen Facilities [16.21.3/4]	90(3)(a)	Released
19/12/2022	Rates Overdue - Greater Than Three Years Report [1.71.3/1]	90(3)(a)	Held
19/12/2022	Awards Advisory Group Australia Day Awards [2.84.1/1]	90(3)(o)	Released
19/12/2022	Confidential Chief Executive Officer Recruitment, Performance and Remuneration Review Committee Meeting Minutes of Tuesday 25 October 2022 [9.14.1/10]	90(3)(a)	Partially released
19/12/2022	Confidential Chief Executive Officer Recruitment, Performance and Remuneration Review Committee Meeting Minutes of Wednesday 7 December 2022 [9.14.1/10]	90(3)(a)	Held

GOVERNANCE COMPLIANCE

CONFIDENTIALITY PROVISIONS continued

2022-2023	Description	Nature of Confidentiality	Held in Confidence
16/01/2023	Supply and Disposal of One (1) 4WD Cabin Tractor [7.81.4/80]	90(3)(k)	Released
16/01/2023	Saleyards Transformation Project Procurement Update [14.65.1/12]	90(3)(k)	Held
20/02/2023	Kongorong Sportsmen's Club Inc Loan Borrowing [7.1.10/25]	90(3)(d)	Released
20/03/2023	Animal Pound and Shelter Services [ED1038]	90(3)(d)	Partially released
20/03/2023	Mount Gambier and District Saleyards – Prudential Report [14.65.1/23]	90(3)(b)	Held
17/04/2023	Public Lighting Dispute Update [14.71.3/2]	90(3)(j)	Held
15/05/2023	Confidential Chief Executive Officer Recruitment, Performance and Remuneration Review Committee Meeting Minutes of Monday 17 April 2023 [9.14.1/10]	90(3)(a)	Held
08/06/2023	Telstra Scope [19.59.1/1]	90(3)(d)	Held

Pre 2022-2023 (carried over)	Description	Nature of Confidentiality	Held in Confidence
17/12/2018	Sandyridge Holdings [5.89.1/1]	90(3)(h)	Held
15/04/2019	Internal Affairs [9.33.3/23 & 9.33.3/11]	90(3)(j)	Held
15/04/2020	Regional Express Airlines [16.85.1/10]	90(3)(d)	Held
18/05/2020	Operational Savings [11.71.2/10]	90(3)(a)	Held
7/09/2020	Airport Head Tax Review [16.85.1/10]	90(3)(d)	Held
22/12/2020	Operational Matters [12.29.5/4 & 110.62.199]	90(3)(a)	Held
22/04/2021	Operational matters [9.14.1/10]	90(3)(a)	Held
21/06/2021	Public Lighting Dispute [14.71.3/2]	90(3)(i)	Held
05/07/2021	Public Lighting Dispute [14.71.3/2]	90(3)(i)	Held
06/09/2021	Staff Matters [12.44.4/4]	90(3)(a)	Held
18/10/2021	Public Lighting Dispute [14.71.3/2]	90(3)(i)	Held

GOVERNANCE COMPLIANCE

CONFIDENTIALITY PROVISIONS continued

Pre 2022-2023 (carried over)	Description	Nature of Confidentiality	Held in Confidence
15/11/2021	Operational Matters – Chief Executive Officer Performance Review [9.4.1/10]	90(3)(a)	Held
27/01/2022	Confidential Chief Executive Officer Recruitment, Performance and Remuneration Review Committee Meeting Minutes of Monday 17 January 2022 [9.14.1/10]	90(3)(a)	Held
06/06/2022	Confidential Chief Executive Officer Recruitment, Performance and Remuneration Review Committee Meeting Minutes of Monday 23 May 2022 [9.14.1/10]	90(3)(a)	Partially released

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Confidential Orders Made	39	30	30	28	18
Confidential Orders Carried Forward	4	13	7	12	14
Number of Subjects Considered	24	17	23	15	15

Council Committees	Number of Meetings	Number of Items	Items considered 'in confidence'
Audit and Risk Committee	3	26	0
Mount Gambier Regional Airport Security Committee	0	0	0
Mount Gambier & District Saleyards Strategy Committee	4	25	0
Building Fire Safety Committee	1	5	0
Chief Executive Officer Recruitment Performance and Remuneration Review Committee Meetings	3	7	3

GOVERNANCE COMPLIANCE

INTERNAL REVIEW OF COUNCIL DECISIONS

Council is committed to open decision making processes and to providing access to a fair and objective procedure for the hearing and review of decisions. Council's Procedure for Review of Decisions has been adopted in accordance with Section 270 of the Local Government Act 1999 and applies to matters that are not resolved satisfactorily. A formal application or request for review of a decision will therefore initiate the internal review. The procedure applies to all formal requests for review of decisions under the Local Government Act, but not to requests for reviews made under other legislation (for example the Planning, Development and Infrastructure Act 2016 or Freedom of Information Act 1991) where separate specific procedures are already prescribed by that legislation.

In 2022-2023 Council received no requests for internal review of a Council decisions pursuant to Section 270 of the Local Government Act 1999 and no requests were carried over from the 2021-2022 financial year.

COMMUNITY LAND

Council completed a major review of all of its Community Land parcels and the Community Land Management Plans that govern them during the 2022-2023 year. Council currently has thirty-four (34) Community Land Management Plans, which were adopted at the Ordinary Council meeting of 19 June 2023 following a period of public consultation. These consist of twelve (12) generic plans covering community wastewater management systems (CWMS), parkland and community facilities, coastal reserve and beach access, reserves (vacant land), river reserve, boundary reserve, quarry reserve, drainage reserve, boat ramps, emergency services (CFS Depots) camping sites and sinkholes and twenty-two (22) individual plans adopted specifically for a particular parcel of land.

REGISTERS, CODES AND PRACTICES

The *Local Government Act 1999* or the *Local Government (Elections) Act 1999* requires Council to keep the following Registers, Codes of Conduct/ Practice and Policies.

Registers

- Register of Interests (Members) – Section 68
- Register of gifts and benefits (Members) – Section 72A
- Register of allowances and benefits – Section 79
- Register relating to training and development – Section 80A
- Register of remuneration, salaries and benefits (Employees) – Section 105
- Register of Interests (Employees) – Sections 116
- Register of gifts and benefits (Employees) – Section 119A
- Register of Community Land – Section 207
- Register of public roads – Section 231
- Register of By-Laws – Section 252
- Register of building upgrade agreements – Schedule 1B

Codes

- Code of Practice (Access to Council Meetings, Committees and Documents) – Section 92
- Code of Practice for Meeting Procedures – Regulation 6(1)

GOVERNANCE COMPLIANCE

Policies

The following are policies that are required by the *Local Government Act 1999*, to be available on Council's website, as well as a hard copy for purchase on payment of a fixed fee (if any). Council also has a number of policies which are developed to assist Council with its work, however these policies are not legislative requirements under the *Local Government Act 1999*.

- Behavioural Management Policy (relating to Elected Member Behaviour)
- Caretaker Policy
- Procurement Policy
- Elected Members Allowances and Support Policy
- Internal Control Policy
- Internal Review of Council Decisions (Grievance Procedures)
- Order Making Policy
- Public Consultation Policy
- Selection of Road Names Policy
- Elected Members Training and Development Policy
- Elected Member Complaint Handling Policy (under Council Member Code of Conduct)
- Public Interest Disclosure Policy & Procedure
- Complaint Handling Policy / Complaint Handling Procedure
- Disposal of Land & Assets Policy
- Request for Service Procedure

Freedom of Information

Council publishes an updated Freedom of Information Statement on its website, in accordance with requirements of Section 9(1a) of the *Freedom of Information Act 1991*. Council is pleased to comply with the legislation and welcomes enquiries.

The District Council of Grant processed four (4) Freedom of Information applications during 2022/2023 (compared to two (2) in 2021/2020).

One (1) applicant was granted full access to the documents that were requested, one (1) applicant was granted partial access to the documents that were requested. Two (2) applicants were refused access to the documents that were requested. Of the two (2) determinations that were made to refuse access, one (1) was due to the documents requested being exempt documents under the FOI Act, and one (1) was due to the documents being publicly available elsewhere.

Legal Expenses

Legal expenses are provided on page 84.

GOVERNANCE COMPLIANCE

Senior Executive Conditions

The *Local Government Act 1999* requires that information on the Number of Senior Executives and information on the kinds of allowances, bonuses and benefits that are made available to those officers as part of a salary package be provided in the Annual Report.

Title of Position	Level	Other Allowance & Benefits
Chief Executive Officer	Contract	1 4 5 6
Director of Environmental Services	Manager Contract	1 3 4 5
Works Manager	Manager Contract	1 4 5
Director of Corporate Services	Contract	1 4 5 6
Growth & Tourism Manager	Contract	1 4 5 6
Manager Organisational Development	Manager Contract	1 3 4 5
Airport Manager	Manager Contract	1 3 4 5 7 9 10 12
Saleyards Manager	Contract	1 4 5

Legend:

Contract means Fixed Term Contract.

Manager Contract means separate employment conditions.

Key:

Table of Allowance & Benefits Codes (as part of a salary remuneration package or Appendices)

- 1 Vehicle - Private Use
- 2 Vehicle - Commuter Use
- 3 Additional Annual Leave
- 4 Professional Membership
- 5 Mobile Phone (in accordance with Council's electronic devices policy) or allowance
- 6 Tablet / Laptop (in accordance with Council's electronic devices policy)
- 7 Award and Enterprise Allowances

- 8 Over Award payment
- 9 Runway Inspection Allowance
- 10 Airport Re-fuelling allowance
- 11 Historical Payment allowance
- 12 First Aid Allowance
- 13 CWMS Allowance
- 14 Corporate Wardrobe Allowance
- 15 AWU EB Bonus

GOVERNANCE COMPLIANCE

SUMMARY OF DETAILS – GIFTS

The District Council of Grant is required to provide a summary of details of any gifts above the value of \$50 provided to Elected Members and staff.

CREDIT CARD EXPENDITURE SUMMARY

The District Council of Grant has a corporate card facility provided by BankSA with an overall purchasing limit approved of \$19,000. No cards are issued to Elected Members and there are eight employees with allocated limits within the corporate facility.

For the financial period 1 July 2022 to 30 June 2023, the total amount of expenditure incurred by employees of Council using credit cards, totalled \$42,066.18.

AUDITORS AND AUDIT AND RISK COMMITTEE

The District Council of Grant Annual Financial Statements for 2022/2023 were audited by Galpins Accountants Auditors and Business Consultants who were appointed as external auditors in December 2020 for a five-year term pursuant to Section 128 of the *Local Government Act 1999*.

Remuneration paid or payable during 2022/2023 to the auditors for work performed for the annual audit of Council's financial statements pursuant to Section 128 of the Act was \$19,100.00.

Council's Audit and Risk Committee held three meetings in 2022/2023, one of which was attended by Galpins' audit partner.

The Audit and Risk Committee established an annual works program including the review of:

- External Audit - interim review and management letter/statutory external audit and report on financial results/external auditors' performance and overall effectiveness;
- Implementation of External Audit recommendations;
- Annual Financial Statements;
- Terms of Reference;
- Internal Controls and Risk Management Systems;
- Long Term Financial Plan;
- Annual Business Plan and Budget;
- Review Employee Leave Balances;
- Review Finance Policies; and
- Review Loans and Investments.

Audit and Risk Committee member attendance was as follows:

Committee member attendance

Mayor Richard Sage	1/3
Cr M Dukalskis	3/3
Cr B Bain	1/3
Cr B Kuhl	1/3
Cr K Turnbull	1/3
Mr A Peek	3/3

Information regarding sitting fees for the Audit and Risk Committee can be found under 'Members Allowances and Reimbursements' on page 51.



DISTRICT COUNCIL OF GRANT GIFT REGISTER – 2022/2023

Council Officer	Contributor	Gift Description	Est. Value	Purpose	Date
Darryl Whicker & Cr Peter Duncan	Minister Geoff Brock	Dinner at the Barn Steakhouse	\$160 (\$80 each)	Ministerial visit	July 2022
Darryl Whicker	McArthur Recruitment	Dinner	\$100	Annual CEO & Mayor event	October 2022
Darryl Whicker & Adam Branford	Qantas Airlines	2 x corporate box tickets to International Cricket Council (ICC) Men's T20 World Cup 2022 at Adelaide Oval	\$400 (\$200 each)	Networking event	November 2022
Darryl Whicker & Mayor Kylie Boston	Office of the Premier (SA)	2 x tickets to the 2022 VALO Adelaide 500 - Supercars	\$400 (\$200 each)	Networking event	December 2022
Mayor Kylie Boston	Olive Louise Social	Gift basket	\$119	Congratulations on election as Mayor	December 2022
Mayor Kylie Boston	Mount Gambier Harness Racing Club	2 x tickets to 2023 Matthews Petroleum Mount Gambier Pacing Gold Cup and heat of the SA Pacing Cup	\$100	Networking	February 2023
Mayor Kylie Boston	Liberal Party	Dinner at The Barn (OB Flat) with Opposition Leader Honorable David Speirs and City of Mount Gambier Mayor Lynette Martin	\$65	Networking	March 2023
Mayor Kylie Boston & Cr Megan Dukalskis	SANFL	4 x tickets to AFL Friday night game and complimentary "Festival of Facilities" breakfast	\$120	Networking	April 2023

GOVERNANCE COMPLIANCE

DISTRICT COUNCIL OF GRANT GIFT REGISTER – 2022/2023

Council Officer	Contributor	Gift Description	Est. Value	Purpose	Date
Darryl Whicker	Generations In Jazz Inc	Tickets to Generations in Jazz 2023 and VIP Dinner	\$300	Networking	May 2023
Outdoor workforce	Community member	1 x box Great Northern Beer	\$55	Appreciation	June 2023
Mayor Kylie Boston	Commonwealth Bank of Australia – Mount Gambier Branch	2 x tickets to the Mount Gambier Pioneers basketball game (corporate box)	\$55	Networking	June 2023

PROGRESS OF GOAL 4: PROVIDE QUALITY SERVICES & INFRASTRUCTURE

GOAL 4: PROVIDE QUALITY SERVICES & INFRASTRUCTURE

Action	Progress
Develop a fit for purpose ICT strategy	100%
Undertake Enterprise Risk identification, assessing and reporting	100%*
Participate in LCLGA shared service projects as applicable	100%
Policy updates as per schedule for Elected Council term 2022-2026	100%*
Development and implementation of governance framework	Ongoing
Implementation of legislative compliance framework developed in conjunction with the LGA and Governance & Policy Officers Network (GPON)	100%*
Regular participation in regional and statewide governance networks.	100%*
Liaison and regular updates from LGA with education and knowledge sharing across Council in relation to relevant information	100%
Implement LG reform in line with the LGA LG Reform Project	100%
Business Continuity Plans in situ, reviewed and exercised	100%
Investigate introducing health and well-being initiatives for our people	100%
Ensure compliance with employment obligations such as providing a safe work place by developing Work Health Safety Plan 2022/23	100%*
Commence research towards the development of a workforce strategy to support future workforce availability	35%
Facilitate and participate in internal audits for WHS/HR as required to meet WHS Plan targets	100%
Submit appropriate applications to obtain SLRP funding for applicable roads	100%
Participation in road industry networks during 2022/23	100%*
Assess and review existing partnerships and collaborative approaches for provision of infrastructure and services	100%
Liaise with DIT to facilitate the dredging of the Port MacDonnell channel	100%
Utilise LRCI funding to update playground assets in DCG to current Australian Standards	100%

* Indicates a multi-year or ongoing goal, for which the relevant target has been achieved in the 2022/2023 financial year.

An aerial photograph of a coastal town with a blue ocean and a large orange circle containing text. The background shows a coastal town with a blue ocean and a large orange circle containing text. The foreground features a large orange circle with white text, set against a background of concentric, wavy lines in shades of orange and white.

CONNECTION

Lead & Engage With
Our Communities

COMMUNITY ENGAGEMENT

COMMUNITY ENGAGEMENT

Community Engagement describes the range of activities aimed at increasing community awareness and participation. It means our community getting involved in Council decisions that are important and sits at the heart of democratic processes in local government.

Council recognises that people have a right to be informed and have a say on projects and activities that are important to them, or which have an impact on their daily lives.

As part of Council's suite of Strategies and Plans, it has an endorsed Community Engagement Framework which is utilised in our engagement approach.

Throughout 2022/2023 Council consulted with the community and sought feedback on the following matters:

- Community Halls Maintenance (June/July 2022)
- Long Term Financial Plan 2023-2032 (July/August 2022)

Playground Upgrades

Carpenter Rocks (August/September 2022)

Port MacDonnell (September 2022)

Blackfellows Caves, Donovans & Nene Valley (October/November 2022)

Kongorong, Tarpeena & Yahl (November 2022)

- Inner Townships Master Plan (December 2022 & May 2023)
- Default speed limit on South Australian beaches (February 2023)
- Community Land Management Plans (April 2023)
- Draft Annual Business Plan and Budget 2023-2024 (May 2023)

Council provided a number of occasions where community members could engage with Council face-to-face and discuss matters of interest, which included a Mayor and CEO Drop-In Session held at Port MacDonnell.

SOCIAL MEDIA

Facebook

The District Council of Grant has four Facebook pages. The primary Council page is where the following Council information is shared:

- Services, programs and events
- Consultation opportunities
- Staff recognition
- Plans and policies, and
- Vacancies

Other information that is relevant and of benefit to the community, such as SA Health, Regional Development Australia, Emergency/Disaster Management and funding opportunities, can also be posted on this page.

Comments on Council posts promoting Council Community Consultation opportunities are not considered feedback, however Council staff will endeavour to respond to comments by referring the commenter to the appropriate engagement and validation process.

New playground equipment at Port MacDonnell



COMMUNITY ENGAGEMENT

Mount Gambier and District Saleyards Facebook page is used to promote and share information regarding the Mount Gambier and District Saleyards, for example:

- Stock and store sale day information,
- Vacancies at the Saleyards,
- Advocacy, and
- Photos and videos of the facility and stock
- Project updates.

The Mount Gambier Regional Airport Facebook page is used to share information about the airport including:

- Facility information
- Photos and videos
- Project updates

The Port MacDonnell Community Complex (PMCC) Facebook page is a community resource where the following information can be posted:

- PMCC services, activities, events and updates
- Evidence based community health information e.g. SA Health updates
- Relevant sector information such as Libraries SA and tourism bodies
- Promotion of Council's community events calendar
- Photos and videos promoting the local area

Instagram

This is a Council page where the following Council information is shared, with a focus on images rather than content:

- Services, programs and events
- Consultation opportunities
- Staff recognition
- Vacancies

LinkedIn

Council page where the following Council information is shared:

- Promotion of the District Council of Grant as a professional organisation
- Professional opportunities present to the District Council of Grant
- Staff recognition
- Vacancies
- Media reports
- Visits from dignitaries
- Major project milestones
- Major funding

Media

The Community Newsletter is issued every month with Council news from around our district, and is available on line and through a mailing list. Hard copies are also available at the Principal Office and the Port MacDonnell Community Complex.

The District Council of Grant released 27 Media releases for the 2022/23 period, amongst the topics covered were:

- Proactive Change to Disability Access and Inclusion
- Successful Port MacDonnell Community Complex School Holiday Program
- Positive Ageing Celebration
- Playground Upgrades Complete
- Community Walking Into a Healthier Future
- Saleyards Transformation Project Announcement

All of Council's media releases are uploaded onto its website.

The Mayor and Chief Executive Officer contribute content regularly to local media outlets.

COMMUNITY ENGAGEMENT

Academic Scholarships

The Council have awarded the 2023 round of academic scholarships to eligible students who reside in the Council area.

Operating since 2010, the program gifts \$500 academic scholarships to year 10 to 12 students who reside in the Council area. Over the past 13 years 67 scholarships have been awarded helping out local students with purchasing books, equipment and resources to support their education.

Successful recipients demonstrate high level academic achievement, commitment and attitude and have an exemplary attendance record. Students adhere to the school's code of conduct and the school's vision and values; with a commitment to school activities including extra-curricular activities. Students should also aspire to completing the South Australian Certificate of Education, and further education.

The 2023 academic scholarship recipients are - Kyla Gordon - St Martins Lutheran College; Yenna Joyce - Grant High School; Angus Millard - Allendale East Area School; Milla Rossouw - Tenison Woods College; and Fionn Graney - Mount Gambier High School.

Citizenship

During the 2022/23 year Council held a total of two (2) Citizenship Ceremonies with six (6) conferees receiving Australian Citizenship.

Our Community welcomed new Citizens from New Zealand, the Philippines and Vietnam.

Council Meetings

Council meetings are held on the third Monday of the month, and all of Council's monthly meetings are open to the public. The Agenda for each meeting is placed on the Council website 3 clear days before the meeting.

For the 2022/23 period a total of six (6) deputations/presentations were made to Elected Members at the Council meeting by organisations and residents.

Limestone Coast Planet Youth Network

The District Council of Grant are actively involved with the Limestone Coast Planet Youth Network which is led by Substance Misuse Limestone Coast. The network is modelled on the Icelandic Centre for Social Research and Analysis' Planet Youth Program developed to improve health and life for young people. The program aims to reduce substance use rates amongst adolescents and enhance social environments.

Other Community Engagements

Council welcomes feedback and comments from all residents and members of the community. The easiest way is face to face at our Principal Office at 324 Commercial Street West, Mount Gambier or the Port MacDonnell Community Complex at 5 Charles Street, Port MacDonnell. Email feedback is also welcome at info@dcgrant.sa.gov.au

*Yenna Joyce and
Mayor Boston.*



PROGRESS OF GOAL 5: LEAD & ENGAGE WITH OUR COMMUNITIES

GOAL 5: LEAD & ENGAGE WITH OUR COMMUNITIES

Action	Progress
Review DCG Community Grant Funding Framework to ensure that it is current with community expectations	75%
Collaborate with relevant stakeholders, groups and organisations to promote youth engagement, such as celebrating 'International Youth Day' annually on 12 August	100%*
Provision of Elected Member mandatory training modules - Elected Council 2022-2026	100%*
Review Strategic Management Plan within two years of election. Robust consultation such as, but not limited to, community surveys, focus groups, drop in sessions, stakeholders and industry	20%
Visibility and accessibility of CEO and the Senior Management Team, including CEO networking with business, community groups, government officials etc.	100%*

* Indicates a multi-year or ongoing goal, for which the relevant target has been achieved in the 2022/2023 financial year.

An aerial photograph of a vast, flat landscape under a sunset sky. The sun is low on the horizon, casting a warm glow over the fields. In the foreground, there are several large, overlapping, semi-circular shapes in shades of grey and white, creating a modern, abstract design. A large grey circle is centered in the middle of the page, containing the title text.

ANNUAL FINANCIAL STATEMENTS 2022-2023

General Purpose Financial Statements

for the year ended 30 June 2023

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General Purpose Financial Statements

for the year ended 30 June 2023

Certification of Financial Statements

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

In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2023 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.



Darryl Whicker
Chief Executive Officer

Dated 18 September 2023



Kylie Boston
Mayor

Dated 18 September 2023

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Income			
Rates	2a	11,724	11,192
Statutory charges	2b	337	418
User charges	2c	1,940	1,800
Grants, subsidies and contributions - operating	2g	3,281	3,355
Investment income	2d	227	44
Reimbursements	2e	170	91
Other income	2f	370	304
Total income		18,049	17,204
Expenses			
Employee costs	3a	6,594	5,841
Materials, contracts and other expenses	3b	5,642	5,323
Depreciation, amortisation and impairment	3c	5,110	4,809
Finance costs	3d	113	139
Total expenses		17,459	16,112
Operating surplus / (deficit)		590	1,092
Asset disposal and fair value adjustments	4	(819)	(526)
Amounts received specifically for new or upgraded assets	2g	872	1,878
Net surplus / (deficit)		643	2,444
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9a	9,014	2,862
Total amounts which will not be reclassified subsequently to operating result		9,014	2,862
Total other comprehensive income		9,014	2,862
Total comprehensive income		9,657	5,306

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

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	8,353	6,585
Trade and other receivables	5b	857	815
Inventories	5c	228	140
<u>Subtotal</u>		<u>9,438</u>	<u>7,540</u>
Total current assets		<u>9,438</u>	<u>7,540</u>
Non-current assets			
Trade and other receivables	6	114	112
Infrastructure, property, plant and equipment	7	154,218	146,646
Total non-current assets		<u>154,332</u>	<u>146,758</u>
TOTAL ASSETS		<u>163,770</u>	<u>154,298</u>
LIABILITIES			
Current liabilities			
Trade and other payables	8a	1,860	1,687
Borrowings	8b	422	408
Provisions	8c	1,095	1,034
<u>Subtotal</u>		<u>3,377</u>	<u>3,129</u>
Total current liabilities		<u>3,377</u>	<u>3,129</u>
Non-current liabilities			
Borrowings	8b	1,541	1,963
Provisions	8c	57	68
Total non-current liabilities		<u>1,598</u>	<u>2,031</u>
TOTAL LIABILITIES		<u>4,975</u>	<u>5,160</u>
Net assets		<u>158,795</u>	<u>149,138</u>
EQUITY			
Accumulated surplus		48,729	48,223
Asset revaluation reserves	9a	108,770	99,756
Other reserves	9b	1,296	1,159
Total equity		<u>158,795</u>	<u>149,138</u>

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

Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2023					
Balance as at 1 July		48,223	99,756	1,159	149,138
Net surplus / (deficit) for year		643	—	—	643
Other comprehensive income					
Gain (loss) on revaluation of IPP&E	7a	—	9,014	—	9,014
Other comprehensive income		—	9,014	—	9,014
Total comprehensive income		643	9,014	—	9,657
Transfers between reserves		(137)	—	137	—
Balance at the end of period		48,729	108,770	1,296	158,795
2022					
Balance as at 1 July		45,793	96,894	1,145	143,832
Net surplus / (deficit) for year		2,444	—	—	2,444
Other comprehensive income					
Gain (loss) on revaluation of IPP&E	7a	—	2,862	—	2,862
Other comprehensive income		—	2,862	—	2,862
Total comprehensive income		2,444	2,862	—	5,306
Transfers between reserves		(14)	—	14	—
Balance at the end of period		48,223	99,756	1,159	149,138

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

Statement of Cash Flows

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Cash flows from operating activities			
<u>Receipts</u>			
Rates Receipts		11,701	11,246
Statutory Charges		337	418
User Charges		1,940	1,800
Grants, Subsidies and Contributions		3,281	3,355
Investment Receipts		227	44
Reimbursements		170	91
Other Receipts		418	349
<u>Payments</u>			
Payments to Employees		(6,768)	(5,763)
Payments for Materials, Contracts & Other Expenses		(5,368)	(4,974)
Finance Payments		(119)	(147)
Net cash provided by (or used in) operating activities	10b	<u>5,819</u>	<u>6,419</u>
Cash flows from investing activities			
<u>Receipts</u>			
Amounts received specifically for new or upgraded assets		872	1,878
Sale of Replaced Assets		685	612
Repayments of Loans by Community Groups		21	42
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(4,143)	(4,660)
Expenditure on New/Upgraded Assets		(1,029)	(1,184)
Loans Made to Community Groups		(20)	–
Net cash provided (or used in) investing activities		<u>(3,614)</u>	<u>(3,312)</u>
Cash flows from financing activities			
<u>Payments</u>			
Repayments of Loans		(408)	(507)
Repayment of Bonds & Deposits		(29)	(63)
Net cash provided by (or used in) financing activities		<u>(437)</u>	<u>(570)</u>
Net increase (decrease) in cash held		1,768	2,537
plus: Cash & Cash Equivalents at beginning of period		6,585	4,048
Cash and cash equivalents held at end of period	10a	<u>8,353</u>	<u>6,585</u>

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

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

Contents of the Notes accompanying the General Purpose Financial Statements

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

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared 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 Historical cost convention

Except as stated below, these financial statements have been prepared in accordance with the historical cost convention.

1.3 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.

1.4 Rounding

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

1.5 Estimates and assumptions

The COVID-19 pandemic has impacted the 2022/23 financial statements. The financial impacts are a direct result of either Council's response to the pandemic or due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

To reduce the impact of Covid-19 Council has worked to reduce discretionary expenditure in the short term to help mitigate the effect of the reduced revenue and increased costs. It is not expected further financial impacts will flow into the 2023/24 financial year. Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

(2) The local government reporting entity

District Council of Grant is incorporated under the SA Local Government Act 1999 and has its principal place of business at 324 Commercial Street West, Mount Gambier. 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

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

Note 1. Summary of Significant Accounting Policies (continued)

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
2020/21	\$2,082,214	\$1,809,142	\$273,072
2021/22	\$2,811,478	\$1,991,580	\$819,898
2022/23	\$2,686,855	\$2,100,738	\$586,117

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

The Operating Surplus Ratio disclosed in Note 13 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".

(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. A detailed statement of the accounting policies applied to financial instruments also form part of Note 12.

(5) Inventories

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

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

Note 1. Summary of Significant Accounting Policies (continued)

(6) Infrastructure, property, plant and equipment

6.1 Initial recognition

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

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

6.2 Materiality

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

Examples of capitalisation thresholds applied during the year are given in Note 7. No capitalisation threshold is applied to the acquisition of land or interests in land.

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 shown in Note 7. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

6.5 Impairment

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

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

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

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

Note 1. Summary of Significant Accounting Policies (continued)

(7) Payables

7.1 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.

7.2 Payments Received in Advance & Deposits

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

(8) Borrowings

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

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables". Interest free loans are initially recognised at fair value with any difference between fair value and proceeds recognised in the profit and loss. The loan is subsequently measured at amortised cost with interest being recognised using the effective interest rate method.

(9) Employee benefits

9.1 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 4.05% (2022, 3.009%)

Weighted avg. settlement period 1 year (2022, 1 year)

No accrual is made for sick leave as Council 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. Council does not make payment for untaken sick leave.

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 15.

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

Note 1. Summary of Significant Accounting Policies (continued)

(10) 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.

(11) New accounting standards and UIG interpretations

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

Amendments to Australian Accounting Standards – AASB 2020-3: Annual Improvement 2018-2020 and Other Amendments

Council adopted AASB 2020-3 which makes some small amendments to a number of standards including the following: AASB 1, AASB 3, AASB 9, AASB 116, AASB 137 and AASB 141.

The adoption of the amendment did not have a material impact on the financial statements.

AASB 2020-6: Amendments to Australian Accounting Standards – Classification of Liabilities as Current and Non-Current

AASB 2020-6 defers the effective date for applying the requirements added to AASB 101 in AASB 2020-1 from annual reporting periods beginning on or after 1 January 2022 to annual reporting periods beginning after 1 January 2023, with earlier application permitted.

The adoption of the amendment did not have a material impact on the financial statements.

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, these standards have not been adopted by Council and will be included in the financial statements on their effective date. 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 Council.

Effective for annual report periods beginning on or after 1 January 2023.

AASB 2022-6: Amendments to Australian Accounting Standards – Non current Liabilities with Covenants.

Effective for annual report periods beginning on or after 1 January 2024.

AASB 2022-5: Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback

Effective for annual report periods beginning on or after 1 January 2025.

AASB 2014-10: Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an investor and its Associate or Joint Venture

Council has assessed the impact of new and changed Australian Accounting Standards and Interpretations not yet effective and concluded that they will not have a material in the financial statements.

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

Note 2. Income

\$ '000	2023	2022
(a) Rates		
General rates		
General rates	9,548	9,215
Less: mandatory rebates	(8)	(8)
Less: discretionary rebates, remissions and write-offs	(40)	(76)
Total general rates	9,500	9,131
Other rates (including service charges)		
Landscape levy	627	614
Waste collection	844	728
Community wastewater management systems	769	737
Total other rates (including service charges)	2,240	2,079
Other charges		
Penalties for late payment	34	29
Total other charges	34	29
Less: discretionary rebates, remissions and write-offs		
Less: discretionary rebates, remissions and write-offs	(50)	(47)
Total less: discretionary rebates, remissions and write-offs	(50)	(47)
Total rates	11,724	11,192
(b) Statutory charges		
Development Act fees	155	203
Town planning fees	64	111
Animal registration fees and fines	116	102
Parking fines / expiation fees	2	2
Total statutory charges	337	418
(c) User charges		
Cemetery/crematoria fees	17	10
Airport	815	580
Saleyards	919	1,049
Sanitary Garbage	42	29
Rural Transaction Centre	109	92
Sundry	38	40
Total user charges	1,940	1,800
(d) Investment income		
Interest on investments		
Local Government Finance Authority	225	41
Loans to Community Groups	2	3
Total investment income	227	

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

Note 2. Income (continued)

\$ '000	2023	2022
(e) Reimbursements		
Roadworks	55	27
Private works	83	63
Other	32	1
<u>Total reimbursements</u>	<u>170</u>	<u>91</u>
(f) Other income		
Insurance and other recoupments - infrastructure, property, plant and equipment	35	50
Sundry	335	254
<u>Total other income</u>	<u>370</u>	<u>304</u>
(g) Grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	872	1,878
<u>Total</u>	<u>872</u>	<u>1,878</u>
Other grants, subsidies and contributions		
Untied - Financial Assistance Grant	2,149	2,156
Roads to Recovery	341	341
Fuel Rebate	36	51
Library and communications	40	31
Sundry	715	776
<u>Total other grants, subsidies and contributions</u>	<u>3,281</u>	<u>3,355</u>
<u>Total grants, subsidies and contributions</u>	<u>4,153</u>	<u>5,233</u>
The functions to which these grants relate are shown in Note 11.		
(i) Sources of grants		
Commonwealth Government	4,133	4,620
State Government	33	503
Other	(13)	110
<u>Total</u>	<u>4,153</u>	<u>5,233</u>

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

\$ '000	2023	2022
(h) Conditions over grants and 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	—	276
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
LRCI Grant Funding	—	(276)
Subtotal	—	(276)
Plus:		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
LRCI Grant Funding	—	—
Subtotal	—	—
Unexpended at the close of this reporting period	—	—
Net increase (decrease) in assets subject to conditions in the current reporting period	—	(276)

Note 3. Expenses

\$ '000	Notes	2023	2022
(a) Employee costs			
Salaries and wages		5,381	4,923
Employee leave expense		652	552
Superannuation - defined contribution plan contributions	15	464	384
Superannuation - defined benefit plan contributions	15	131	134
Workers' compensation insurance		243	211
Less: capitalised and distributed costs		(277)	(363)
Total operating employee costs		6,594	5,841
Total number of employees (full time equivalent at end of reporting period)		69	66

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 3. Expenses (continued)

\$ '000	2023	2022
(b) Materials, contracts and other expenses		
(i) Prescribed expenses		
Auditor's remuneration		
- Auditing the financial reports	19	17
Elected members' expenses	208	172
Election expenses	51	2
Subtotal - prescribed expenses	278	191
(ii) Other materials, contracts and expenses		
Contractors	685	549
Energy	301	241
Maintenance	851	642
Legal expenses	73	46
Levies Paid to Government - RL levy	627	612
Sundry	668	489
Garbage Costs	1,035	965
Emergency Services Levy	52	58
Materials	254	227
Fuel	458	383
Insurance	328	296
Donations and Grants	32	649
PLEC (Underground powerlines at Port MacDonnell over paid 20/21)	—	(25)
Subtotal - Other material, contracts and expenses	5,364	5,132
Total materials, contracts and other expenses	5,642	5,323
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Infrastructure		
Stormwater Drainage	13	12
CWMS	264	248
Playgrounds	54	54
Roads and Kerbs	2,898	2,725
Bridges	1	1
Footways	47	31
Plant and equipment	545	561
Buildings	823	776
Other Structures	239	201
IT and Office Fittings	94	78
Marine and River	56	52
Open Space	76	70
Subtotal	5,110	4,809
Total depreciation, amortisation and impairment	5,110	4,809

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

Note 3. Expenses (continued)

\$ '000	2023	2022
(d) Finance costs		
Interest on loans	113	139
Total finance costs	113	139

Note 4. Asset disposal and fair value adjustments

\$ '000	2023	2022
Infrastructure, property, plant and equipment		
Assets Renewed or Directly Replaced		
Proceeds from disposal	685	612
Less: carrying amount of assets sold	(1,504)	(1,138)
Gain (loss) on disposal	(819)	(526)
Net gain (loss) on disposal or revaluation of assets	(819)	(526)

Note 5. Current assets

\$ '000	2023	2022
(a) Cash and cash equivalent assets		
Cash on hand and at bank	35	970
Deposits at call	8,318	5,615
Total cash and cash equivalent assets	8,353	6,585

(b) Trade and other receivables

Rates - general and other	371	348
Accrued revenues	69	97
Debtors - general	226	273
GST recoupment	168	71
Loans to community organisations	23	26
Subtotal	857	815
Total trade and other receivables	857	815

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 5. Current assets (continued)

\$ '000	2023	2022
(c) Inventories		
Stores and materials	228	140
Total inventories	228	140

Amounts included in inventories that are not expected to be received within 12 months of reporting date.

Aggregate write-downs and other losses recognised as an expense, and reversals of these, were not material in amount in either year. All such reversals occurred principally as a result of clerical inaccuracies during stores operations.

Note 6. Non-current assets

\$ '000	2023	2022
Trade and other receivables		
Receivables		
Loans to community organisations	71	69
Total receivables	71	69
Other Financial Assets		
Caveat	43	43
Total Other Financial Assets	43	43
Total financial assets	114	112

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

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

Infrastructure, property, plant and equipment

\$ '000	Fair Value Level	as at 30/06/22			Asset movements during the reporting period							as at 30/06/23		
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Revaluation Increments to Equity (ATR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Capital work in progress		–	89	–	89	251	–	–	–	–	–	340	–	340
Land	2	1,220	–	–	1,220	–	–	–	–	78	1,298	–	–	1,298
Buildings	2	13,684	10	–	13,694	–	–	–	–	876	14,559	11	–	14,570
Buildings	3	7,193	15	(4,391)	2,817	29	82	(43)	(175)	179	7,641	81	(4,833)	2,889
Other Structures	2	20,961	7,187	(13,131)	15,017	–	180	(72)	(648)	964	22,225	7,725	(14,509)	15,441
Other Structures	3	129	9	(115)	23	–	–	–	(2)	2	138	10	(125)	23
Playgrounds	3	4,674	1,978	(2,148)	4,504	110	27	(24)	(237)	288	4,992	2,193	(2,517)	4,668
Roads and Kerbs	3	912	962	(694)	1,180	49	218	(13)	(64)	76	974	1,211	(729)	1,456
Bridges	3	113,124	13,341	(37,715)	88,750	271	2,103	(701)	(2,898)	5,680	120,816	14,687	(42,298)	93,205
Footways	3	75	–	(25)	50	–	–	–	(1)	3	80	–	(28)	52
Stormwater Drainage	3	1,069	568	(384)	1,253	246	–	–	(47)	78	1,144	841	(455)	1,530
CyWS	3	1,184	51	(464)	771	–	–	–	(13)	48	1,264	49	(507)	806
Plant and equipment	3	12,544	440	(5,791)	7,193	3	12	(10)	(264)	460	13,397	393	(6,396)	7,394
IT and Office Fittings		–	9,001	(3,341)	5,660	31	1,428	(639)	(545)	–	–	9,365	(3,430)	5,935
Marine and River Open Space		–	915	(688)	257	30	93	–	(94)	16	–	1,095	(793)	302
		–	2,987	(515)	2,472	7	–	–	(56)	158	–	3,185	(604)	2,581
		–	2,330	(634)	1,696	2	–	(2)	(76)	108	–	2,474	(746)	1,728
Total infrastructure, property, plant and equipment		176,769	39,883	(70,006)	146,646	1,029	4,143	(1,504)	(5,110)	9,014	188,528	43,660	(77,970)	154,218
Comparatives		174,919	34,930	(65,962)	143,887	1,184	4,626	(1,101)	(4,809)	2,862	176,769	39,883	(70,006)	146,646



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

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

Valuation of infrastructure, property, plant & equipment and investment property

Valuation of assets

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

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

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

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

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

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

Information on valuations

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

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

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

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

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

Transfers between fair value hierarchy levels

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.

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

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

Highest and best use

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

Highest and best use - For land which Council has an unfettered right to sell, the "highest and best use" recognises the possibility of the demolition or substantial modification of some or all of the existing buildings and structures affixed to the land. Much of the land under Council's care and control is Crown land or has been declared as community land under the provisions of the Local Government Act 1999. Other types of restrictions also exist.

For land subject to these restrictions, the highest and best use is taken to be the "highest and best use" available to Council, with a rebuttable presumption that the current use is the "highest and best use". The reason for the current use of a large proportion of Council's assets being other than the "highest and best use" relates to Council's principal role as the provider of services to the community, rather than the use of those assets for the generation of revenue.

For buildings and other structures on and in the land, including infrastructure, "highest and best use" is determined in accordance with the land on and in which they are situated.

Transition to AASB 13 - Fair Value Measurement

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

Capitalisation Thresholds

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

	\$
Plant and Equipment	3,000
IT Equipment and Furniture	1,000
Buildings	10,000
Road construction & reconstruction	10,000
Bridges, Paving & Footpaths, Kerb & Gutter	10,000
Stormwater Drainage	3,000
Other Assets	3,000

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

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

Estimated Useful Lives

Useful lives are estimated for each individual asset. 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 shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

Plant, Furniture & Equipment

ICT Equipment	3 to 5 years
Office Furniture	10 years
Vehicles and Road-making Equipment	3 to 20 years
Other Plant & Equipment	5 to 15 years

Building & Other Structures

Buildings (componentised)	20 to 100 years
Playground Equipment	25 years
Benches, Seats, etc	10 to 20 years

Infrastructure

Sealed Roads - Surface	25 to 35 years
Sealed Roads - Base	100 to 400 years
Unsealed Roads	25 to 100 years
Bridges	100 years
Kerb & Gutter	80 years
Footways	15 to 50 years
Stormwater Drainage	100 years
CWMS	3 to 200 years
Marine and River	10 to 100 years

Council's data is reviewed on an ongoing basis and adjustments are made to correct any errors identified. With regard to capital renewal expenditure, the useful life is reviewed in line with the new condition rating and the carrying amount is adjusted following the writing back of accumulated depreciation for each asset. Council's data is reviewed on an ongoing basis and adjustments are made to correct any errors identified. With regard to capital renewal expenditure, the useful life is reviewed in line with the new condition rating and the carrying amount is adjusted following the writing back of accumulated depreciation for each asset.

Land & Land Improvements

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 and land over which Council has control, but does not have title, is recognised on the cost basis. No capitalisation threshold is applied to the acquisition of land or interests in land.

Land improvements, including bulk earthworks with an assessed unlimited useful life, are recognised on the cost basis, originally deriving from a valuation at 30 June 2018 by Mitch Ekonomopoulos AAPI, of AssetVal Pty Ltd at current replacement cost. Additions are recognised at cost. An indexation of 6.4% has been applied to all Land as at 1 July 2022.

Buildings & Other Structures

Buildings and other structures were revalued as at 1 July 2018 by Mitch Ekonomopoulos AAPI, of AssetVal Pty Ltd. An Indexation has been applied to all buildings and other structures of 6.4% as at 1 July 2022.

Infrastructure

Sealed Roads, Unsealed Roads & Kerbing was valued using unit rates and condition assessment data as at 1 July 2018, with the methodology verified by Ashay Prabhu MIE(Aust) CPEng, NPER of Assetic Pty Ltd. All acquisitions made after the respective dates of valuation are recorded at cost.

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

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

Footways were revalued using unit rates and condition assessment data as at 1 July 2019, with the methodology verified by Ashay Prabhu MIE(Aust) CPEng, NPER of Assetic Pty Ltd. All acquisitions made after the respective dates of valuation are recorded at cost.

Stormwater drainage infrastructure was valued by Council officers as at 30 June 2019 at depreciated current replacement cost, based on actual costs incurred during the reporting period ended 30 June 2019. All acquisitions made after the respective dates of valuation are recorded at cost.

Community wastewater management system infrastructure was valued at depreciated current replacement cost during the reporting period ended 30 June 2018 by HDS Australia Pty Ltd. All acquisitions made after the respective dates of valuation are recorded at cost.

Bridges were added to Council's asset management database in 2012/2013. Condition assessment and revaluation was undertaken by ACEAM Asset Management Practitioners as at 1 July 2016.

An indexation of 6.4% has been applied on all infrastructure assets as at 1 July 2022.

Plant, Furniture & Equipment

These assets are recognised on the cost basis.

Marine & River

These assets are recognised on the cost basis. Consists mainly of assets created/generated since this category was formed. An indexation of 6.4% has been applied to these assets as at 1 July 2022.

Open Space

These assets are recognised on the cost basis. Consists mainly of assets created/generated since this category was formed. An indexation of 6.4% has been applied to these assets as at 1 July 2022.

All other assets

These assets are recognised on the cost basis in accordance with our asset accounting policy. An indexation of 6.4% has been applied to these assets as at 1 July 2022.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 8. Liabilities

\$ '000	2023 Current	2023 Non Current	2022 Current	2022 Non Current
(a) Trade and other payables				
Goods and services	1,521	—	868	—
Payments received in advance	217	—	147	—
Accrued expenses - employee entitlements	63	—	237	—
Accrued expenses - finance costs	33	—	39	—
Accrued expenses - other	9	—	350	—
Deposits, retentions and bonds	16	—	45	—
Other	1	—	1	—
Total trade and other payables	1,860	—	1,687	—

(b) Borrowings

Loans	422	1,541	408	1,963
Total Borrowings	422	1,541	408	1,963

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

(c) Provisions

AL Employee Entitlements (including oncosts)	586	—	517	—
LSL Employee Entitlements (including oncosts)	509	57	517	68
Total provisions	1,095	57	1,034	68

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 9. Reserves

	as at 30/06/22				as at 30/06/23
\$ '000	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
(a) Asset revaluation reserve					
Land	12,720	954	—	—	13,674
Stormwater Drainage	246	49	—	—	295
CWMS	2,053	460	—	—	2,513
Playgrounds	303	75	—	—	378
Roads and Kerbs	61,185	5,680	—	—	66,865
Bridges	4	3	—	—	7
Footways	710	80	—	—	790
Buildings	15,313	1,141	—	—	16,454
Other Structures	7,142	306	—	—	7,448
IT and Office Fittings	—	16	—	—	16
Marine and River	45	158	—	—	203
Open Space	35	108	—	—	143
Total asset revaluation reserve	99,756	9,030	—	—	108,786
Comparatives	96,894	2,862	—	—	99,756

	as at 30/06/22				as at 30/06/23
\$ '000	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
(b) Other reserves					
Disaster Relief	96	4	—	—	100
Grants Unexpended	2	—	—	—	2
Donovans CWMS Grant	73	43	—	—	116
Open Space Contributions	283	9	—	—	292
Community Development	109	2	—	—	111
Tarpeena Cancer Support Fundraising	10	—	—	—	10
Future Infrastructure	468	77	—	—	545
Marine Facilities	15	—	—	—	15
Waste Management	103	2	—	—	105
Total other reserves	1,159	137	—	—	1,296
Comparatives	1,145	14	—	—	1,159

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

Note 9. Reserves (continued)

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).

Other reserves

Disaster Relief

Holding account for profits received from sale of properties, which were donated by the Bond group for housing assistance - Ash Wednesday Fires. Monies to be kept in trust and used for the purpose of relief from the effects, or prevention, of bushfires or other disasters as per the Confirmatory Declaration of Trust Deed.

Unspent Grants Contributions

Holding Account for unspent grants and contributions relating to all functions of Council, excluding Road Infrastructure.

Donovans CWMS Grant

LGA funding for future CWMS works specific for Donovans that were recognised at acquittal of this initial project.

Open Space Contributions

Monies held from creation of sub-divisions to be used for future open space projects.

Community Development Reserve

Money received from Acciona for Allendale Windfarm development. Money held for Community Development Projects.

Tarpeena Cancer Support Fundraising

Accounting for monies held for community group with funds held for projects that will benefit this community.

Future Infrastructure Reserve

Monies from sale of assets, such as Sutton Court and disused road reserves. Money held for Future Infrastructure Projects.

Marine Facilities Reserve

Residual monies (income less expenses) from Port MacDonnell and Blackfellows Caves Boat Ramps and Permits. Funds for future marine development.

Waste Management Reserve

Residual monies (income less expenses) from activities relating to MGB collection (Sanitary & Garbage). Funds for future sanitary & garbage renewals.

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

Note 10. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2023	2022
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(a) Reconciliation of cash

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

Total cash and equivalent assets	5	8,353	6,585
Balances per Statement of Cash Flows		8,353	6,585

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

Net surplus/(deficit)	643	2,444
Non-cash items in income statements		
Depreciation, amortisation and impairment	5,110	4,809
Grants for capital acquisitions treated as investing activity	(872)	(1,878)
Net (gain)/loss on disposals	819	526
	5,700	5,901
Add (less): changes in net current assets		
Net (increase)/decrease in receivables	(45)	360
Net (increase)/decrease in inventories	(88)	(23)
Net increase/(decrease) in trade and other payables	202	323
Net increase/(decrease) in other provisions	50	(142)
Net cash provided by (or used in) operations	5,819	6,419

(c) Financing arrangements

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

Corporate credit cards	13	13
LGFA cash advance debenture facility	1,600	1,600

District Council of Grant

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 11(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 11(b).										
	2023	INCOME 2022	EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)	
			2023	2022	2023	2022	2023	2022	2023	2022
Functions/Activities										
Administration	11,939	11,427	2,496	2,202	9,443	9,225	2,149	2,201	15,244	14,362
Public Order and Safety	119	113	379	344	(260)	(231)	—	—	489	461
Health	8	3	281	212	(273)	(209)	—	—	17	16
Social Security & Welfare	2	1	42	46	(40)	(45)	—	—	463	436
Housing & Community Amenities	2,415	2,252	3,711	3,399	(1,296)	(1,147)	—	—	11,206	10,558
Protection of the Environment	25	22	120	108	(95)	(86)	—	—	2,121	1,998
Sport & Recreation	107	96	996	1,153	(889)	(1,057)	40	43	10,569	9,958
Agricultural Services	23	21	7	6	16	15	—	—	—	—
Mining, Manufacturing & Construction	117	152	209	164	(92)	(12)	—	—	235	221
Transport & Communication	1,952	1,693	6,916	5,962	(4,964)	(4,269)	1,046	1,032	106,291	100,143
Economic Affairs	1,113	1,212	1,887	2,089	(774)	(877)	1	—	10,490	9,883
Other Purposes	229	212	415	426	(186)	(214)	45	79	6,645	6,262
Total Functions/Activities	18,049	17,204	17,459	16,111	590	1,093	3,281	3,355	163,770	154,298

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

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

Note 11(b). Components of functions

The activities relating to Council functions are as follows:

Administration

General and office operations not attributable to another specific activity, rates and elected members expenses.

Public Order and Safety

Supervision of various by-laws, fire prevention, CFS and animal control.

Health

Food control, operation of community health programs and health centre.

Social Security and Welfare

Operation of Senior Citizen's centre, aged hostel, other voluntary services.

Housing and Community Amenities

Rubbish collection services, operation of a tip, effluent drainage, public toilets, street cleaning and lighting, town planning, stormwater drainage, land development, maintenance of cemeteries and aged housing complex.

Protection of the Environment NEC

Foreshore protection, flood prevention.

Sport and Recreation

Maintenance of halls, library operations, national estates, parks and gardens, recreation and sporting venues, museum.

Agricultural Services

Pest plant services.

Mining, Manufacturing and Construction

Building Act requirements, quarry operations.

Transport and Communications

Construction and maintenance of roads, bridges, footpaths, parking & signs and airport operations.

Economic Affairs NEC

Land development activities, Caravan Park operations, off-street parking, tourism, boat haven and saleyard operations.

Other Purposes NEC

Public debt transactions, plant and machinery operations, depot expenses, vandalism costs and private works.

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

Note 12. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning fixed interest rates between 1.05% and 4.30% (2022: 0.2% and 1.05%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges

Accounting Policy:

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

Terms & Conditions:

Secured over the subject land, arrears attract interest of 0.5190% (2022: 0.4208%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - fees and other charges

Accounting policy:

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

Terms and conditions:

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

Carrying amount:

Approximates fair value (after deduction of any allowance).

Receivables - other levels of government

Accounting policy:

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

Terms and conditions:

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

Carrying amount:

Approximates fair value.

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

Note 12. Financial instruments (continued)

Liabilities - creditors and accruals

Accounting policy:

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

Terms and conditions:

Liabilities are normally settled on 30 day terms.

Carrying amount:

Approximates fair value.

Liabilities - 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; interest is charged at fixed rates between 3.6% and 6.75% (2022: 3.6% and 6.67%).

Carrying Amount:

Approximates fair value.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 12. Financial instruments (continued)

\$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities					
2023					
Financial assets					
Cash and cash equivalents	8,353	–	–	8,353	8,353
Receivables	893	74	–	967	928
Other financial assets	–	43	–	43	43
Total financial assets	9,246	117	–	9,363	9,324
Financial liabilities					
Payables	1,822	–	–	1,822	1,797
Current borrowings	519	–	–	519	422
Non-current borrowings	–	1,460	285	1,745	1,541
Total financial liabilities	2,341	1,460	285	4,086	3,760
Total financial assets and liabilities	11,587	1,577	285	13,449	13,084
2022					
Financial assets					
Cash and cash equivalents	6,585	–	–	6,585	6,585
Receivables	816	71	–	887	884
Other financial assets	–	43	–	43	43
Total financial assets	7,401	114	–	7,515	7,512
Financial liabilities					
Payables	1,450	–	–	1,450	1,450
Current borrowings	527	–	–	527	408
Non-current borrowings	–	1,720	543	2,263	1,963
Total financial liabilities	1,977	1,720	543	4,240	3,821
Total financial assets and liabilities	9,378	1,834	543	11,755	11,333

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

\$ '000	2023		2022	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	5.27%	1,963	5.12%	2,371
		1,963		2,371

Net fair value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of the Council.

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

Note 12. Financial instruments (continued)

Risk exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any impairment. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 & 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 2023

Note 13. Financial indicators

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022	Indicators 2021
Financial Indicators overview <i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i>				
1. Operating Surplus Ratio				
Operating surplus	590			
Total operating income	18,049	3.3%	6.3%	(2.7)%
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>				
2. Net Financial Liabilities Ratio				
Net financial liabilities	(4,349)			
Total operating income	18,049	(24)%	(14)%	1%
<i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i>				
Adjusted Operating Surplus Ratio				
Operating surplus	106			
Total operating income	17,565	0.6%	2.7%	(3.3)%
Adjustments to Ratios				
<i>In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.</i>				
Adjusted Net Financial Liabilities Ratio				
Net financial liabilities	(3,865)			
Total operating income	17,565	(22)%	(10)%	8%
3. Asset Renewal Funding Ratio				
Asset renewals	3,458			
Infrastructure and Asset Management Plan required expenditure	3,200	108%	102%	97%

Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.

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

Note 13. Financial indicators (continued)

Financial indicators - graphs

1. Operating Surplus Ratio



Purpose of operating surplus ratio

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

Commentary on 2022/23 result

2022/23 ratio 3.3%

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio

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

Commentary on 2022/23 result

2022/23 ratio (24)%

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio

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

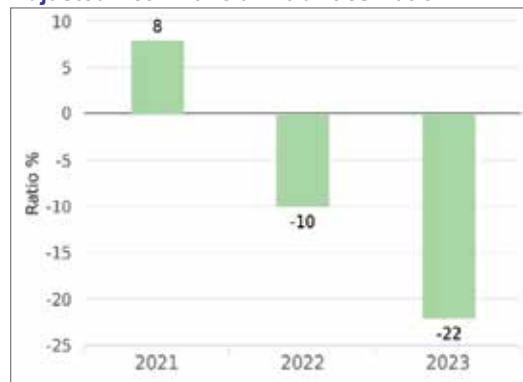
Commentary on 2022/23 result

2022/23 ratio 0.6%

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

Note 13. Financial indicators (continued)

Adjusted Net Financial Liabilities Ratio



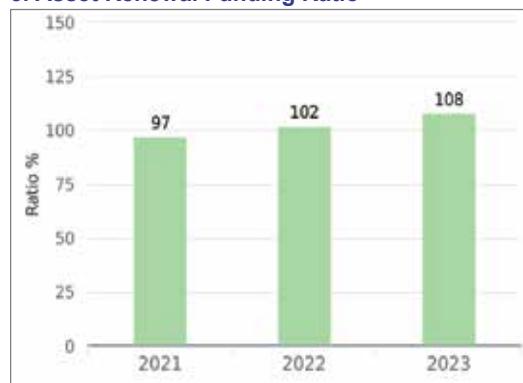
Purpose of adjusted net financial liabilities ratio

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

Commentary on 2022/23 result

2022/23 ratio (22)%

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio

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

Commentary on 2022/23 result

2022/23 ratio 108%

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 14. Uniform presentation of finances

\$ '000	2023	2022
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The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.

All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.

Income

Rates	11,724	11,192
Statutory charges	337	418
User charges	1,940	1,800
Grants, subsidies and contributions - operating	3,281	3,355
Investment income	227	44
Reimbursements	170	91
Other income	370	304
Total Income	18,049	17,204

Expenses

Employee costs	6,594	5,841
Materials, contracts and other expenses	5,642	5,323
Depreciation, amortisation and impairment	5,110	4,809
Finance costs	113	139
Total Expenses	17,459	16,112

Operating surplus / (deficit)	590	1,092
Adjusted Operating surplus / (deficit)	590	1,092

Net outlays on existing assets

Capital expenditure on renewal and replacement of existing assets	(4,143)	(4,660)
Add back depreciation, amortisation and impairment	5,110	4,809
Add back proceeds from sale of replaced assets	685	612
	1,652	761

Net outlays on new and upgraded assets

Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(1,029)	(1,184)
Add back amounts received specifically for new and upgraded assets	872	1,878
	(157)	694

Annual net impact to financing activities (surplus/(deficit))	2,085	2,547
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Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 15. Superannuation

The Council makes employer superannuation contributions in respect of its employees to Hostplus (formerly Local Government Superannuation Scheme and Statewide Super). There are two types of membership, each of which is funded differently. Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the Accumulation section.

Accumulation only members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.50% in 2022/23; 10.00% in 2021/22). 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 2021/22) of "superannuation" salary.

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

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

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2021. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to other superannuation schemes

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

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

Note 16. Contingencies and assets/liabilities not recognised in the balance sheet

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

1. Land under roads

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

At reporting date, Council controlled 1,527 km of road reserves of average width 10 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. Legal expenses

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of 2 appeals against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

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

Note 17. Related party transactions

Key management personnel

Transactions with key management personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 24 persons were paid the following total compensation:

\$ '000	2023	2022
The compensation paid to key management personnel comprises:		
Salaries, allowances & other short term benefits	1,647	1,330
Termination benefits	–	156
Total	1,647	1,486

Receipts from key management personnel comprise:

Other than amounts paid as ratepayers or residents (e.g. rates, swimming pool entry fees, etc.), Council received the following amounts in total:

Planning and building application Fees	–	2
Total	–	2

Parties related to Key Management Personnel

Key management personnel or close family members (including related parties) did not lodge any planning and building applications during the year.

Two KMP are members of various organisations that received Council support in the year. In accordance with the Local Government Act 1999, the elected members declared a conflict of interest and left the meeting when any matter affecting their organisation is discussed or voted on. During the year Council contributed \$1,550 towards these organisations via community grant applications and scholarship programs.



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INDEPENDENT AUDITOR'S REPORT

To the Members of the District Council of Grant

Independent Assurance report on the Internal Controls of the District Council of Grant

Opinion

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

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

Basis for Opinion

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagements ASAE 3100 *Compliance Engagements*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2022 to 30 June 2023. ASAE 3100 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

The Council's Responsibility for 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, 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 apply Auditing Standard ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.

Auditor's responsibility

Our responsibility is to express an opinion on the Council's compliance with Section 125 of the Local Government Act 1999 in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3100 Compliance Engagements, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the Local Government Act 1999 in relation only to the Internal Controls specified above for the period 1 July 2022 to 30 June 2023. ASAE 3100 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

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 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.

Limitation of Use

This report has been prepared for the members of the Council in Accordance with Section 129 of the Local Government Act 1999 in relation to 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 which it was prepared.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS**Tim Muhlhausler**

CA, Registered Company Auditor
Partner

19/09/2023



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under Professional Standards Legislation

INDEPENDENT AUDITOR'S REPORT

To the members of the District Council of Grant

Opinion

We have audited the accompanying financial report of the District Council of Grant, which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of the District Council of Grant.

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

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including independence standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our 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

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

In preparing the financial report, Council is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related 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 Responsibility for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit of the financial report 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 management.
- Conclude on the appropriateness of 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.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Partner

19/09/2023

General Purpose Financial Statements
for the year ended 30 June 2023

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of District Council of Grant for the year ended 30 June 2023, the Council's Auditor, Galpins, Accountants, Auditors & Business Advisors 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*.



Darryl Whicker
Chief Executive Officer



Megan Dukalskis
Presiding Member

Date: 14 / 8 / 23

General Purpose Financial Statements

for the year ended 30 June 2023

Statement by Auditor

I confirm that, for the audit of the financial statements of District Council of Grant for the year ended 30 June 2023, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, 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*.



Tim Muhlhausler

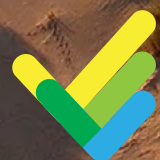
Galpins, Accountants, Auditors & Business Advisors

Date: 18th September 2023

The background of the page is a photograph of a coastal scene. In the foreground, a large, dark, craggy rock formation stands vertically in the water. The water is a deep blue with gentle ripples. In the distance, a low-lying coastline with green vegetation is visible under a clear sky. Overlaid on the lower-left portion of the image is a large, semi-transparent circular graphic. This circle is divided into several concentric, curved segments in shades of light gray and white, creating a modern, abstract design. The title text is centered within the dark gray portion of this circle.

**LIMESTONE
COAST LOCAL
GOVERNMENT
ASSOCIATION
ANNUAL REPORT
2022-23
INCLUDING
FINANCIAL
STATEMENTS**

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION



ANNUAL REPORT 2022-23

Beachport Conservation Park | Mills Media Productions



Following the outcome of the Local Government Elections held in November 2022, I was appointed Interim President of the Limestone Coast Local Government Association (LCLGA).

Mayor Erika Vickery OAM, had been President of the Association for 8 years and on behalf of the Board, I thank her for her commitment to that role and the leadership that she provided. Erika gave her time selflessly to Local Government for over two decades and we thank her for her valuable contribution to the sector.

I would also like to acknowledge the contributions of Mayor Nunan, Mayor Rasheed, Mayor Excell and Mayor Sage as Board Members of the LCLGA from 2018 to 2022.

Following the Local Government Elections in November 2022 we welcomed five new Members being Mayor Kylie Boston, Mayor Liz Goosens, Mayor Lisa Ruffell, Mayor Patrick Ross, and Mayor Jeff Pope, who together with Mayor Des Noll and I comprise the Board of the Limestone Coast Local Government Association.

In February 2023 I was elected to the position of President with Mayor Des Noll OAM elected as Vice President.

Following our strategic planning workshop in March, key focus areas were waste management, housing with associated infrastructure issues such as water and power, coastal management including a regional coastal plan, roads and infrastructure, including Green Triangle Freight Action Plan, mobile blackspots and digital connectivity, regional growth, including visitor economy and sport.

Work continued on the reset of the Regional Economic Growth Strategy in conjunction with RDA Limestone Coast.

The LCLGA in partnership with the Office for Recreation, Sport and Racing have developed the Connected and Active Communities Project which will invest in initiatives that build on existing community assets to increase connections and activity for everyone.

During the past year the LCLGA has continued to work collaboratively towards our purpose to "collectively build stronger communities" and maintaining strong relationships with other stakeholders, being the South Australian Tourism Commission, Office for Recreation Sport and Racing, Regional Development Australia Limestone Coast, Local Government Association of South Australia, South Australian Government Departments and Agencies, the University of South Australia, the Australian

Federal Government and our member Councils. We appreciate your continued support.

We also acknowledge the strong working relationship we enjoy with Federal Member for Barker Mr Tony Pasin MP, Member for Mount Gambier Mr Troy Bell MP and Member for McKillop Mr Nick McBride MP.

In June, the Executive Officer, Tony Wright, resigned to take on another role in our community and on behalf of the Board I wish to thank Tony for his contribution to the LCLGA over the past four years.

On behalf of the Board I thank the wonderful staff of the LCLGA, who work tirelessly for the Association and I also acknowledge the role Mr. Colin Byles, Interim EO, has played in stepping in whilst we recruit for the Executive Officer position.

I also acknowledge and thank my fellow Mayors, Elected Members and Chief Executive Officers for their support of the LCLGA so that we maintain the Limestone Coast as an outstanding region for liveability and economic sustainability.

On behalf of the Limestone Coast Local Government Association, I am pleased to present the 2022/23 Annual Report which includes an overview of the value we have delivered to our members and community during this period.

Mayor Lynette Martin (OAM)

President LCLGA



This document is the Annual Report of the Limestone Coast Local Government Association (LCLGA) Inc. for the period 1st July 2022 to 30th June 2023 and was prepared pursuant to the Local Government Act 1999 to report to Constituent Councils on the work and operation of the Association for the preceding financial year.

This report details the activities of the Association to represent and serve the seven Constituent Councils and to advance the Limestone Coast communities through effective advocacy, facilitation, project delivery and innovation.

Our Association

LCLGA was established as a regional body on 6th October 1885. LCLGA is a regional subsidiary representing its Constituent Councils and is established pursuant to Section 43 of the Local Government Act 1999 by the Constituent Councils.

The Association is comprised of the following Constituent Councils:

- District Council of Grant
- Naracoorte Lucindale Council
- Wattle Range Council
- Kingston District Council
- District Council of Robe
- City of Mount Gambier
- Tatiara District Council

Under its Charter, LCLGA's objectives are to:

- Work in Association with both the Local Government Association of South Australia (LGASA) and the Australian Local Government Association.
- Undertake co-coordinating, advocacy and representational roles on behalf of its Constituent Councils at a regional level.
- Facilitate and coordinate activities of local government at a regional level related to social, environmental and community 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 its region.
- Develop and manage policies which guide the conduct of programs and projects in its region with the objective of securing the best outcomes for the communities of the region.
- Undertake projects and activities that benefit its region and its communities.
- Associate, collaborate and work in conjunction with other regional local government bodies for the advancement of matters of common interest.
- Implement programs that seek to deliver local government services on a regional basis; and
- To effectively liaise and work with the State Commonwealth Government and instrumentalities on regional basis for the general enhancement of the region.

THE LCLGA BOARD



The LCLGA Board

The LCLGA Board comprises nominated representatives from each of the Constituent Councils and is chaired by the LCLGA President. Each Constituent Council can nominate up to two Deputy Board Members.

LCLGA Board Members (Prior to November 2022 South Australian Local Government Elections)

Council	Delegate	Deputy Board Member/s
City of Mount Gambier	Mayor Lynette Martin (OAM)	Deputy Mayor Christian Greco
District Council of Grant	Mayor Richard Sage	Cr Gillian Clayfield
Wattle Range Council	Mayor Des Noll	Deputy Mayor Moira Neagle Cr Dale Price
District Council of Robe	Mayor Alison Nunan	Cr David Laurie
Kingston District Council	Mayor Kay Rasheed	Cr Jodie Gluyas Cr Chris England
Naracoorte Lucindale Council	Mayor Erika Vickery (OAM)	Cr Scott McLachlan Cr Craig McGuire
Tatiara District Council	Mayor Graham Excell	Cr Robert Mock

LCLGA Board Members (Post November 2022 South Australian Local Government Elections)

Council	Delegate	Deputy Board Member/s
City of Mount Gambier	Mayor Lynette Martin (OAM)	Deputy Mayor Ben Hood
District Council of Grant	Mayor Kylie Boston	Deputy Mayor Megan Dukalskis
Wattle Range Council	Mayor Des Noll	Deputy Mayor Peter Dunncliff (1st) Cr Moira Neagle (2nd)
District Council of Robe	Mayor Lisa Ruffell	
Kingston District Council	Mayor Jeff Pope	
Naracoorte Lucindale Council	Mayor Partick Ross	Deputy Mayor Monique Crossling
Tatiara District Council	Mayor Liz Goossens	Deputy Mayor Miles Hannerman

The Board held six ordinary bi-monthly General Meetings, and The Annual General Meeting during 2022-2023. Meetings are hosted by Constituent Councils on a rotational basis.

Office Bearers 2022-2023

In accordance with the LCLGA Charter, the positions of LCLGA President and Vice President are appointed at the Annual General Meeting, held in February.

At the Annual General Meeting in February 2023, Mayor Lynette Martin was elected as LCLGA President, to serve in the position for a period of 12 months. Mayor Des Noll was elected as LCLGA Vice President.

During 2022-2023, the Executive Officer role was filled by Tony Wright up to the 16th of June 2023. Colin Byles was appointed LCLGA Interim Executive Officer upon Tony Wright's resignation.

Dean Newbery and Partners are the appointed Auditor.

LCLGA Staff

Staff Member		Position
Tony Wright	To 16th June 2023	Executive Officer
Colin Byles	From 16th June 2023	Interim Executive Officer
Tony Elletson		STARCLUB Field Officer
		Limestone Coast Regional Sporting Academy Coordinator
Kate Napper	From 17th January 2023	Destination Development Manager
Tamara North	From 7th September 2023 To 12th January 2023	Interim Destination Development Manager
Emma Herring	From 19th December 2022	Destination Development Coordinator
Paul Manfrin		Corporate Services Officer

Delegates to the Local Government Association of South Australia

Under the Constitution of the LGASA, regions are represented via appointed members to serve on the LGA Board and the South Australian Regional Organisation of Councils (SAROC).

Representatives (Prior to November 2022 South Australian Local Government Elections)

Council	LCLGA Representative
LGA Board	Mayor Erika Vickery Mayor Richard Sage (Proxy)
SAROC	Mayor Erika Vickery Mayor Richard Sage (Proxy)

Representatives (Post to November 2022 South Australian Local Government Elections)

Council	LCLGA Representative
LGA Board	Mayor Lynette Martin Mayor Des Noll (Proxy)
SAROC	Mayor Lynette Martin Mayor Des Noll (Proxy)

SAROC is an important LGA committee for non-metropolitan Councils. Membership is drawn from each of the six non-metropolitan Regional Local Government Associations with members meeting bi-monthly to discuss the key issues affecting non-metropolitan Councils.



Fringe Festival | City of Mount Gambier

Association Committees and Working Parties

To undertake specific projects or fulfil areas of operational responsibility, LCLGA convenes a number of committees and working parties. LCLGA acknowledges the work of all who have contributed to the following committees and working parties throughout 2022-2023.

(The current appointments are listed, as of June 30, 2023)

LCLGA Roads and Transport Management Group

Representatives as of June 30, 2023

Current Appointment		Council
Mr Aaron Hillier		Tatiara District Council
Mr Abdulah Muhmud		City of Mount Gambier
Mr Daniel Willsmore		Naracoorte Lucindale Council
Mr Dave Worthley		Kingston District Council
Mr Peter Halton		Wattle Range Council
Mr Adrian Schutz		District Council of Grant
Mr Robert Moir		Robe District Council
Mr Tony Wright	To 16th June 2023	LCLGA
Mr Colin Byles	From 16th June 2023	

LCLGA Regional Waste Management Steering committee

Representatives as of June 30, 2023

Current Appointment		Council
Mr Peter Halton (Chair)		Wattle Range Council
Mr Daniel Willsmore		Naracoorte Lucindale Council
Mr Dave Worthley		Kingston District Council
Ms Barbara Cernovskis		City of Mount Gambier
Mr Aaron Price		District Council of Grant
Mr Rob Moir		Robe District Council
Mr Aaron Hillier		Tatiara District Council
Mr Tony Wright	To 16th June 2023	LCLGA
Mr Colin Byles	From 16th June 2023	

Tourism Management Group

Representatives as of June 30, 2023

Current Appointment		Council
Ms Nat Traeger (Proxy)		Kingston District Council
Ms Caroline Hill		Wattle Range Council
Ms Biddie Shearing		City of Mount Gambier
Ms Kelly Hutchinson		Tatiara District Council
Ms Rebecca Perkin		District Council of Grant
Ms Josie Collins		Naracoorte Lucindale Council
Ms Camille Lehmann		District Council of Robe
Ms Kate Napper	..	LCLGA
Ms Emma Herring	..	
Mr Tony Wright	To June 16, 2023	
Mr Colin Byles	From June 16, 2023	

LCLGA Audit & Risk Committee

Representatives prior to November 2022

Current Appointment		Council
Mayor Erika Vickery (Chair)		Naracoorte Lucindale Council
Mayor Richard Sage		District Council of Grant
Mr James Holyman		District Council of Robe
Mr Paul Duka		Wattle Range Council
Mr Tony Wright		LCLGA

Representatives after November 2022

Current Appointment		Council
Mayor Lynette Martin (Chair)		City of Mount Gambier
Mayor Des Noll		Wattle Range council
Ms Sarah Philpott		City of Mount Gambier
Mr Paul Duka		Wattle Range Council
Mr Tony Wright	To June 16, 2023	LCLGA
Mr Colin Byles	From June 16, 2023	

LCLGA Executive Officer Renumeration Committee

Representatives as of March 2023

Current Appointment	Council
Mayor Lynette Martin	City of Mount Gambier
Mayor Des Noll	Wattle Range Council
Ms Sarah Philpott	City of Mount Gambier

Association Representation - Outside Organisations

LCLGA has numerous representatives on working parties, boards and committees including State Government boards, cross border bodies and regional boards and committees. This representation allows LC LGA to keep in touch with communities and contribute to new and existing initiatives.

During 2022-2023, LCLGA made or continued the following appointments to other organisations.

Green Triangle Freight Action Plan

Representatives after March 2023

Current Appointment	Council
Mayor Des Noll	Wattle Range Council
Mr Tony Wright	To June 16, 2023
Mr Colin Byles	From June 16, 2023
	LCLGA

Southern Border Fire Coordination

Representatives after March 2023

Current Appointment	Council
Mr Ben Gower	Wattle Range Council

AC.Care

Representatives after March 2023

Current Appointment	Council
Mr Tony Wright	To June 16, 2023
	LCLGA

STRATEGIC OVERVIEW



The 2022-23 year was a year of stabilisation with a number of staff moving on and new staff coming on board in a number of different programs.

This led to a number of programs not being implemented/recommenced till the second half of the year. There was an interval between when staff left and when new staff commenced.

The major projects of the Regional Growth Strategy and the Material Recovery Facility have progressed but still need a lot of work on the two projects to come to an outcome.

A Tender Brief for the Regional Growth Strategy has been developed and will be sent out in the new financial year.

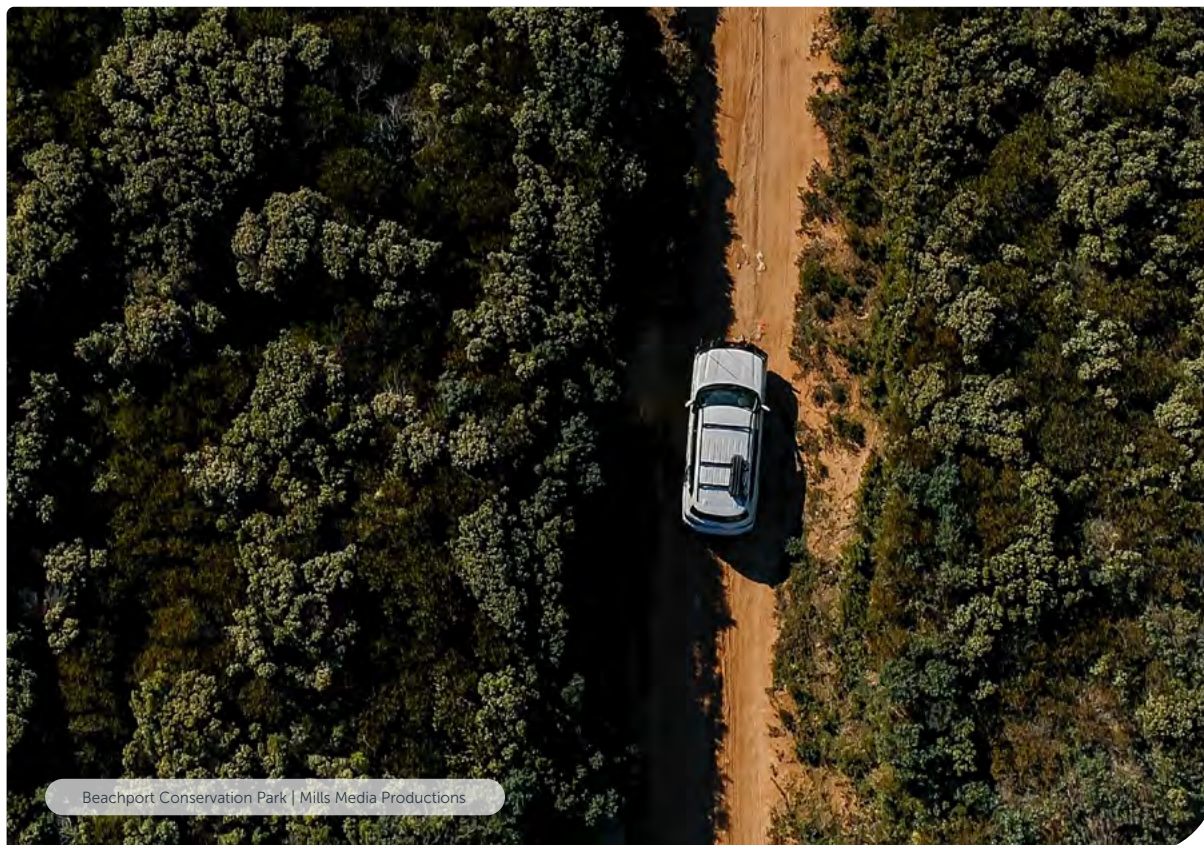
The Material Recovery Facility (MRF) project has had the first report delivered on the Risk Analysis Governance Model and now is being considered by the Council Chief Executive Officers.

The Destination Development Marketing Strategy is currently being implemented with a new Manager commencing in January 2023 after a period without a manager driving the strategy. The initial timeframe for the project was delayed for two years due to COVID.

A Strategic Plan Review reset workshop was carried out in March 2023 to review the current Strategic Plan. This was suggested as there were five new Mayors in the region after the November 2022 Council elections who wanted to engage in a new plan for the future if required.

As two Councils (Robe and Kingston) had to have supplementary elections for a Mayor and then unable to attend the workshop it was decided to move the review of the Strategic Plan to March 2024.

An Advocacy Agenda has been developed and has been used throughout the year to advocate with various Ministers, around the issues on the Advocacy Agenda.



Beachport Conservation Park | Mills Media Productions

Limestone Coast Regional Vocational Training

Access to post-school education is a critical resource in any community, especially in regional Australia, as we seek to build our economic capacity and provide genuine career paths for our youth who may wish to pursue careers in their home region.

The following issues have been identified and include: vocational training becoming increasingly more centralised and remote from the regions, a lack of local decision making in TafeSA on courses, alignment with needs and resource investment, the provision of vocational training does not seem to have a cogent strategy for our region and there seem to be a high reliance on the market to sort out the provision of services rather than a planned approach based on need and future requirements.

The LCLGA seek Government commitment to:	Stakeholders	Approach
- Develop a Vocational Training Strategy for each region. - Appoint a local, regional TafeSA Board, (similar to Landscape SA) made up of industry and regional representatives to ensure TafeSA's training reflects regional priorities. - Enable portability of TafeSA funds across state borders so students can easily cross the border for Tafe / vocational training. - Improve funding or more efficiently allocate funding for required vocational training	- Minister Education - Member Mount Gambier - Member MacKillop - TafeSA Board - Regional employers – especially group training providers - Regional educators	- Engage with SAROC to highlight regional vocational training as a priority and to influence and support their advocacy strategy – including Minister engagement - Brief and engage with local MPs, opposition and even cross border MP's in Western Victoria - Engage with Group Training Providers to ensure there is a strong evidence base for the advocacy
* We note that SAROC has now picked up advocacy for Regional Vocational Education and to support the role of TafeSA in regional communities.		

Sustainable Coastline and Infrastructure

The task of protecting and maintaining the Limestone Coast coastal assets is beyond the funding capacity of Coastal Councils. Recently at an LCLGA Board meeting, when discussing our support for the South Australian Coastal Councils Alliance (SACCA), the Board resolved that coastal and non-coastal Councils in the Limestone Coast would support SACCA, recognising that we all benefited from a healthy and sustainable coastline.

The LCLGA seek Government commitment to:	Stakeholders	Approach
- Provide investment in longitudinal studies into coastal environments for better modelling to support decision making. - Resource or reallocate resources to The Coast Protection Board to adequately undertake measurement and modelling to inform risk-based sustainable decisions on coastal strategies. - Increase funding & grant programs to address coastal community assets and infrastructure investment for the Coastal Councils in the Limestone Coast.	- Minister Environment and Water - Coast Protection Board - Department for Environment and Water - South Australian Coastal Alliance (SACCA)	- Auspice SACCA and engage in influencing priorities and directions - Direct communications with the Minister and department on priorities - Develop a Limestone Coast Regional Coastal Priorities Strategy - Brief local members on priorities (Councils reinforced by LCLGA)

Fire Prevention - In particular, funding to clear roadside veg.

Under the Local Government Act 1999, local councils in South Australia are responsible for managing, in an ecologically sustainable manner, many thousands of hectares of native vegetation on roadsides.

However, fire prevention, especially in road reserves, has a lack of clarity of responsibility and whilst planning may seem ok progressing to work has been problematic.

The LCLGA seek Government commitment to:	Stakeholders	Approach
> Clarify responsibilities under the Act (not departmental guidelines) for maintaining roadside vegetation on DIT Roads. > Provide sufficient funding and resources to ensure roadside vegetation is managed to reduce risks from wildfire. > Additional support from CFS to work with Councils to identify high-risk assets and preventative strategies, such as participating in controlled burns on agreed Council controlled assets.	> Minister Environment and Water > Minister for Infrastructure and Transport > Zone Emergency Management Committee > Bushfire Management Committee > LGASA > Department Infrastructure and Transport > CFS	> Direct communications with the Minister, CFS and DIT > Brief local members on priorities > Seek support from the Zone Emergency Management Committee > Identify and remove barriers to CFS and Councils collaborating on fire fuel reduction activities

Cross Border Commissioner

Communities have sought such a role for someone to advocate for and assist people living in cross border communities for decades. Mount Gambier MP Troy Bell tabled a motion in parliament over two years ago for the role to be created. This has been an agreed priority for some time for Limestone Coast Councils, and during Covid-19 the flow of information and representation with the SA Government compared to the information and representation from the Vic Border Commissioner has highlighted the need for a SA Cross Border Commissioner.

The LCLGA seek Government commitment to:	Stakeholders	Approach
> Establish a Cross Border Commissioner role for South Australia to improve the representation of Cross Board issues with the government and to remove barriers that cause an unnecessary burden.	> Member Mount Gambier > Member MacKillop > Victorian Cross Border MPs > Victoria Cross Border Commissioner > Cross Border Call Out Advocacy Group	> Support Local Members call for a Cross Border Commissioner > Direct communications with the Department of the Premier and Cabinet; and opposition > Brief local members on priorities

Housing For All

One of the biggest challenges facing the Limestone Coast is a lack of social and affordable housing, with each Council facing their challenges for social and/or affordable housing.

The issues are incentives to invest and financing risk, lack of builders and trades, grant and investment funding scale and the outsourcing of social housing is failing to meet demand in regional areas with the housing stock being poor.

The LCLGA seek Government commitment to:	Stakeholders	Approach
- Resolve the issues through a coordinated approach from agencies at all levels of government. - Explore tax and other arrangements to de risk private sector investment in regional housing. - Investigate and determine the backlog of maintenance on Housing SA properties and steps required to address the problem. - Support the development of a Regional Housing Strategy. - Support changes in funding models to allow smaller regional projects to access grants and financial support.	- Minister Human Services (State) - Department Infrastructure and Transport - Minister Housing & Minister Homelessness, Social & Community Housing (federal) - Member Mount Gambier - Member MacKillop - Member Barker - Construction Industry (local & state) - Master Builders SA	- Recognising that a lot of good work has already been done by our members and it is now also elevated at SAROC. Our role, therefore, is one of reinforcing and supporting and not seeking to undermine or reset the work already being done. - Direct communications with the relevant Minister and Departments – as agreed with members - Brief local members on priorities (Councils reinforced by LCLGA) - Support LGASA in the development of a Regional Housing Policy and their advocacy - Seek more flexibility when we identify more restrictions for regional initiatives/ investments

An effective Green Triangle Freight Action Plan

The Green Triangle Freight Action Plan is a Victorian and SA State Government Plan. The purpose of the Plan is to develop a transport infrastructure investment and regulatory framework to address the growing freight requirements of the region. Victoria has dominated the governance and process and consequently gained the lion's share of the benefits from the funding from the Plan.

The LCLGA seek Government commitment to:	Stakeholders	Approach
Lead the review of the GTFAP to ensure effective and clear governance responsibilities, creating a clear term of reference and balanced outcomes.	- Minister for Infrastructure and Transport - Green Triangle Freight Action Group - Department Industry and Transport - Victorian Government - Victorian Local Government areas - National Heavy Vehicle Regulator - Green Triangle Forest Industries Hub - Local industries that rely on cross border freight	- Direct communications with the Minister and DiT - Brief local members on priorities (Councils reinforced by LCLGA) - Work with DiT to improve the governance and operations of the Green Triangle Freight Action Plan - Engage with Western Victorian Councils to ensure a balanced outcome is achieved.

Priority Roads Funding

A recent review of the Limestone Coast Roads Database has identified over \$27 million in priority road work upgrades over the next five years. However, we expect that based on historical funding, the Limestone Coast Region will be around \$10m short of the needed funding to upgrade our priority roads based on the recently updated Limestone Coast Road Transport Plan.

The LCLGA seek Government commitment to:	Stakeholders	Approach
› Improve and increase Federal and State government funding for priority regional roads based on regional priorities › Review the changes to the SLRP process to ensure individual projects are linked to regional road priorities › Improve feedback loops on grant applications for continuous improvement.	› Local Government Transport Advisory Panel › LGA SA › State and Federal Ministers › DiT › Grants Commission	› Direct communications with LGTAP and LGASA › Brief local members on priorities (Councils reinforced by LCLGA)

Water Management Security and Assets

The Limestone Coast region has a network of drainage & bridge systems designed to move surface water from the land to enhance agricultural productivity. The drainage scheme, which commenced in the mid-1800's, has seen the installation of over 800 bridges and culverts across the Limestone Coast.

This infrastructure, which is valued at more than \$200 million, is currently not being renewed or maintained adequately.

The LCLGA seek Government commitment to:	Stakeholders	Approach
› Commit to maintenance and upgrade of bridge & drainage infrastructure	› Minister for Infrastructure and Transport › Minister Environment and Water › Minister Primary Industries and Regional Development › Department for Environment and Water › South East Water Conversation and Drainage Board › Department Primary Industries and Regions	› See if this is a state issue via the Regional LGA's › Direct communications with Ministers › Brief local members on priorities (Councils reinforced by LCLGA) › Seek a briefing from the South East Water Drainage Board. › Engage with the South East Water Drainage Board on priorities

Building the Region's Economic Capability

The Limestone Coast Regional Growth Strategy highlights that a well-coordinated, collaborative, and strategically focused effort can set the Limestone Coast region on the path to deliver a 20 per cent lift in economic performance, adding \$700 million in growth annually and more than 5,700 new jobs by 2026.

The Strategy highlights six priority areas:

1. Invigorate the working-age population
2. Building on the region's competitive advantage in agribusiness
3. Capturing employment opportunities in growing sectors like healthcare and social assistance
4. Supporting the development of a vibrant business ecosystem

5. Region-wide collaboration to develop a more coordinated tourism market
6. Securing investment to deliver regional infrastructure priorities enabling growth.

The Limestone Coast is seen as being remote from Adelaide and Melbourne. Other areas of the state, with less opportunity for growth, are attracting funding to support flagging economies.

The opportunity for accelerated growth and increased contribution to the states GDP in the Limestone Coast is largely ignored by State and Federal Government. We routinely receive less per capita funding than other parts of the state.

The LCLGA seek Government commitment to:

- › Provide a more balanced allocation of state funding to the Limestone Coast and a recognition of the significant untapped opportunity the region represents to the state.
- › Encourage government (State and Federal) to support projects in safe seats.

Stakeholders

- › Minister for Primary Industries and Regional Development
- › Department Treasury & Finance
- › Member Mount Gambier
- › Member MacKillop
- › Member Barker
- › Regional Development Limestone Coast

Approach

- › Facilitate the refreshment of the economic growth strategy with a wide community and business engagement strategy.
- › Engage with local members and provide evidence of the growth opportunities.
- › Run economic growth forums for the region
- › Highlight the disadvantage of having safe conservative seats

Mobile Phone Blackspot and Internet Connectivity

Mobile Phone Blackspots currently exist along several main freight and commuter corridors in the Limestone Coast. Lack of adequate mobile phone coverage & internet connectivity leaves drivers and farmers at risk, communities & businesses without connection and tourism opportunities missed.

We note that SAROC has now picked up advocacy for Mobile Phone Blackspot funding.

The LCLGA seek Government commitment to:

- › Ensure all Limestone Coast routes and communities are up to modern standards from Limestone Coast residents, transport providers and tourists
- › Provide significant investment in partnership with the federal government to identify black spots and ensure priority coverage

Stakeholders

- › Member Barker
- › Minister Communications, Urban Infrastructure, Cities and the Arts
- › Minister for Infrastructure and Transport (state)
- › Member Mount Gambier
- › Member MacKillop

Approach

- › Engage with SAROC to highlight mobile phone blackspot & internet connectivity as a priority
- › Brief and engage with local MPs to obtain support
- › Explore the possibility of a Regional Priority Plan

DESTINATION DEVELOPMENT PROGRAM



Blue Lake Warwar | As We Wander

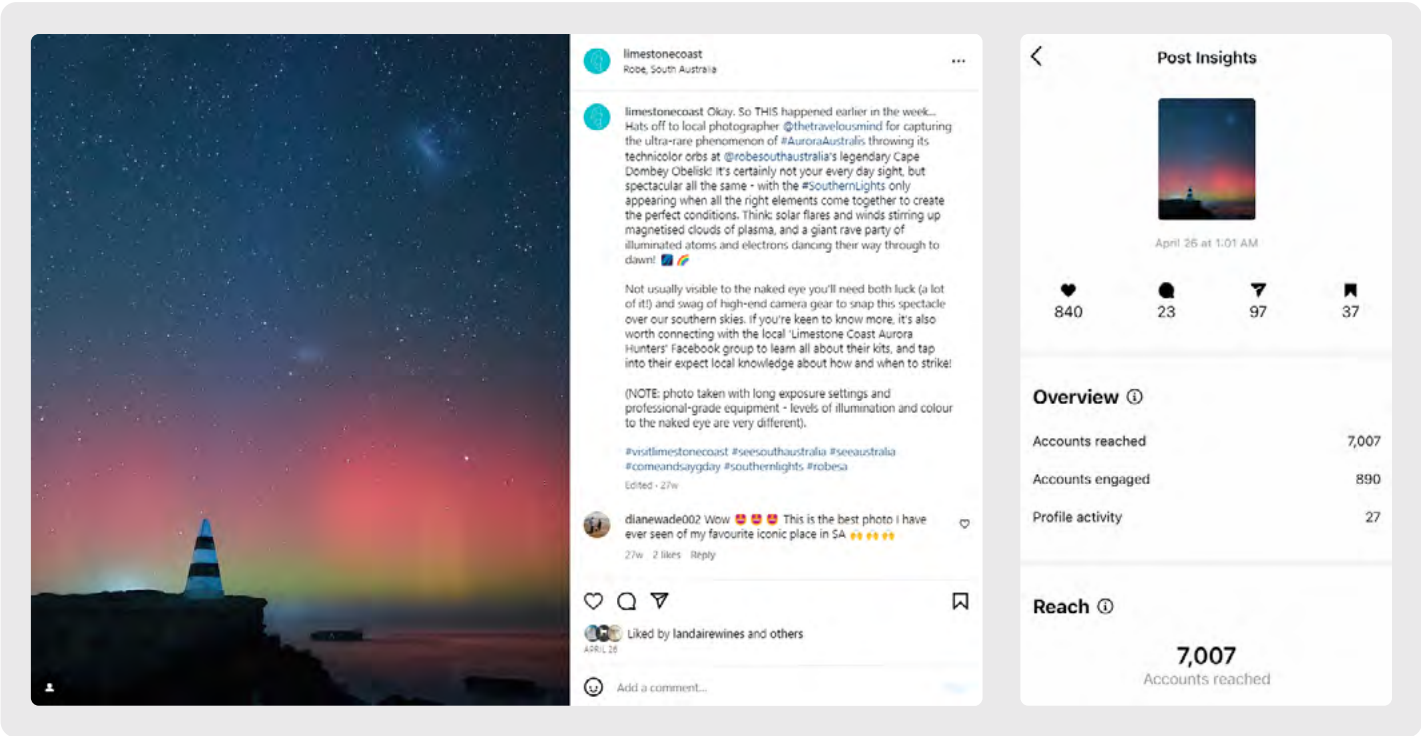
Limestone Coast regional tourism activities are focused on the strategic priorities outlined in the Limestone Coast Destination Development Strategy 2020-2025 and include Marketing, Visitor Servicing, Events, Experience Development, Governance and Collaboration, Industry Capability and Promote the Value of Tourism.

The Limestone Coast Local Government Association (LCLGA) continues to champion the Destination Development Program despite setbacks from staff changeover and the lasting impacts of COVID-19 interruptions on the tourism sector. The need to pivot from the approved strategy has meant that the timings listed against the 149 actions are no longer current. As a result, the strategy continues to be reviewed and adapted to suit the new state of play.

With a new Destination Development Manager appointed in January 2023 (following a brief hiatus) alongside a new Destination Development Coordinator (started December 2022), the priority was to re-engage with industry and reinforce tourism best practices as the sector emerged post COVID-19 and international borders reopened.

Progress has been made across many areas in the strategy, including developing industry capability, connecting the local industry, and marketing, bolstered by additional funds from the South Australian Tourism Commission to allow for increased activity.

The LCLGA invested in digital storytelling to promote the Region to high-value target markets, which proved to be highly effective as social media reach across Instagram and Facebook achieved over 1,000,000 million engagements, and the destination website (visitlimestonecoast.com.au) saw over 43,000 unique visitors to the site and 82,000+ page views.



A top performing Instagram post on @limestonecoast social media channel with total reach of 7,007 people.



Billboard in Coleraine, Victoria promotes Limestone Coast region



Limestone Coast in the spotlight at SA Caravan & Camping show



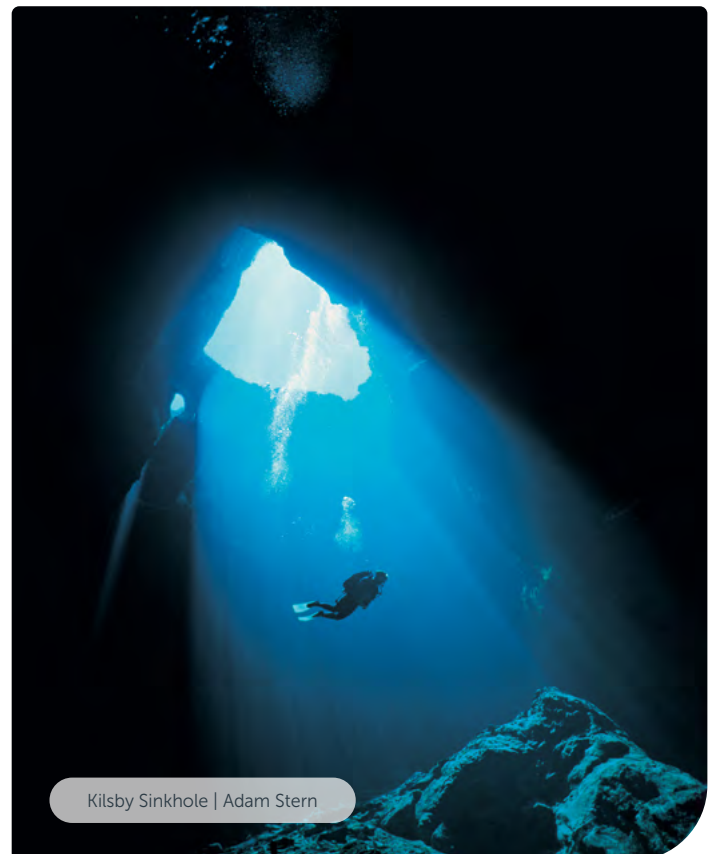
Destination Development Manager represents Limestone Coast at Australian Tourism Exchange

Investment in seasonal marketing activities also helped position the Region in front of prospective interstate visitors with print and digital media collaborations chosen to complement our digital storytelling efforts.

A focus on local industry collaboration saw two industry events held in collaboration with the South Australian Tourism Commission, providing a chance for operators to meet the new Destination Development team.

The Limestone Coast closed group tourism industry Facebook platform continues to grow in members and remains a vital tool for communicating updates and industry news. Participating in Australia's premier tourism trade event, the Australian Tourism Exchange saw the Limestone Coast positioned in front of 30 international markets, with pitch appointments held with 65 buyers to drive visitation to the Region.

A cross-border collaboration with West Wimmera Council, Southern Grampians Council and Great Ocean Road Regional Tourism saw the Limestone Coast promoted at the SA Caravan & Camping Show as part of a Melbourne to Adelaide Touring Route stand.



Kilsby Sinkhole | Adam Stern

Program Engagement

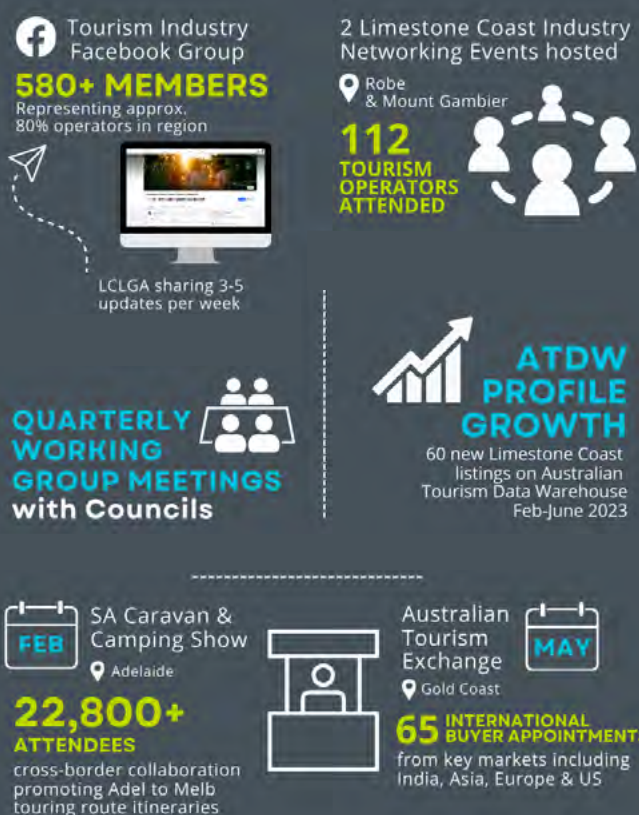
Digital Storytelling



Seasonal Marketing



Industry Collaboration





LIMESTONE COAST SPORTING PROGRAMS

Academy athlete Jessica Holman. Jessica is the Number 1 ranked Junior Disc Golfer in Australia.

Connected and Active Communities Project

The Connected and Active Communities (CAC) Project is a place-based approach that aims to address poor levels of physical activity participation at a local level by investing in the strengths of our communities through a partnership approach.

Limestone Coast Local Government Association (LCLGA) and The Office for Recreation, Sport and Racing (ORSR) recognises that those living within our regional communities are the experts in their own lives, and through proactive engagement aim to work with and harness this expertise to inform, co-design and implement initiatives that have lasting impact.

By partnering with local communities, the CAC Project will identify opportunities to elevate the capacity of volunteers, decision makers and local leaders to create and deliver innovative and effective sport and recreation initiatives.

Harnessing diversity as a key strength of our region, the CAC Project will connect and leverage traditional and non-traditional networks to bring communities together and positively impact physical activity participation rates through locally tailored solutions.

The CAC Project will ultimately invest in initiatives that build on existing community assets to increase connections and activity for everyone.

The LCLGA is extremely pleased to be one of only 2 organisations statewide the ORSR has chosen to partner with to initially deliver the CAC Program.



Football match between Kongorong and Port McDonnell

Limestone Coast Regional Sporting Academy (LCRSA)

In partnership with the Office for Recreation, Sport and Racing and the LCLGA, the Limestone Coast Regional Sporting Academy (LCRSA) inducted its first Inductees in October 2017 and commenced working with these Athletes in November, as part of a Pilot Program.

Since then the LCLGA have been successful in meeting certain requirements from the ORSR and have continued to obtain funding to run the program ongoing. Once again the LCLGA partnered with the ORSR and the sixth year of the LCRSA was launched in October 2022. We were pleased to welcome back Hockey SA, Tennis SA, SASI Cycling, Swimming SA, Mount Gambier Pioneers, SA Country Basketball and Athletics SA as official partners of the Academy, and were able to offer skill-based sessions for athletes in these sports and coaching development for local coaches as well. We also continued to offer a Lonestar program for athletes from any sporting background.

We inducted 88 athletes into the Academy for the 2022/23 iteration.



Academy athletes at an Academy Injury Prevention Education session with presenter and physiotherapist Angela Willmore

These athletes are provided with a 12-month Gym membership, a 12-month Elite Athlete Strength and Conditioning Program (2 sessions a week at the gym and an at home program), Coaching, Educational Sessions (Sports Psychology, Media Training, Coping with Pressure, Sporting Routines and Sports Nutrition), and High level testing at the University of SA's High Performance Centre in Adelaide.

We are also able to live stream our Education sessions to athletes across the region who are unable to attend due to travel.

The program has given the athletes the chance to understand the training and preparation requirements to become an elite athlete, as well as improve their performances at school as well as on the field or track.

We also continued our partnership with Uni SA, who provide us with the venue for our Education sessions and Testing. The LCRSA is extremely pleased to also be supported by the M & G Hotel Group, who have provided us with 30 nights of free accommodation for athletes and families, as well as a reduced rate for athletes and families on an ongoing basis.



Academy Athlete Chloe Peacock at the National Schools Netball Championships in Perth. Chloe is seen here accepting her award for being selected in the National Schools Team

The LCRSA has four main objectives

- › To identify regional sporting talent
- › To educate and develop youth in the region
- › To provide pathways to State and national representation
- › To develop the skills of regional coaches

Outside of these four main sporting objectives, our key goal is to help young people become leaders in our communities.

The LCRSA athletes have done the Academy and our region extremely proud, competing at State and National levels in the past year. We have had an Athlete selected in the Netball All Australian Squad in the U/15's.

Our cycling athletes continue to go from strength to strength, with 2 winning National Championship Gold, whilst we had 4 athletes represent the State at the National titles, 3 of these athletes had never before been on a track bike before we identified them in our programs talent ID testing.

We look forward to adding 5 new females into our cycling program with a specific Female focus program being adopted this year to attempt to raise the profile of the sport amongst female athletes.

Our Tennis athletes had the amazing opportunity to spend some time in Adelaide at the newly renovated Memorial Drive. The athletes were coached by Tennis Australia coaches, including Sandon Stolle winner of 2 Grand Slam doubles titles.

Our Basketball program again produced multiple state representatives and 4 of these athletes were part of the National Identification Squad.

Once again our Hockey program supplied multiple State Team members at various age levels and our Swimming program had 2 athletes swim National Championship qualifying times.

We also support the Number 1 ranked junior Disc Golfer in the Country. There are plenty more success stories that can be seen on our Facebook page;

<https://www.facebook.com/LCRSA>

All of our athletes have been great ambassadors for the program. We look forward to continue supporting our current and future LCRSA athletes in the coming years.



Academy Athletes and National Track Cycling Champions Kai Arbery and Niel Van NieKirk show off their new National Champion Coloured Uniform with Academy Cycling Coach Robert Mann

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

FINANCIAL REPORTS

30 JUNE 2023



Limestone Coast Local Government Association
Annual Financial Statements
for the year ended 30 June 2023

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Association to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Association's financial position at 30 June 2023 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Association provide a reasonable assurance that the Association's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Association's accounting and other records.


Colin Byles
ACTING EXECUTIVE OFFICER


Mayor Lynette Martin
President

Date: 19/10/23

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
INCOME			
Local Government Council Contributions	2	872,812	807,383
Other Contributions	2	40,000	42,783
Other Income	2	70,477	42,127
Project Income	2	378,478	496,035
Total Income		1,361,767	1,388,328
EXPENSES			
Operating Expenses	3	222,086	212,600
Employee Costs	3	504,459	667,725
Project Expenditure	3	698,544	606,471
Total Expenses		1,425,088	1,486,795
NET SURPLUS / (DEFICIT)			
transferred to Equity Statement		(63,321)	(98,467)
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		(63,321)	(98,467)

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF FINANCIAL POSITION

as at 30 June 2023

	Notes	2023 \$	2022 \$
ASSETS			
Current Assets			
Cash and cash equivalents	4	779,029	648,360
Trade and Other Receivables	4	11,329	66,147
Total Assets		790,358	714,507
LIABILITIES			
Current Liabilities			
Trade & other payables	5	42,461	87,723
Provisions	5	44,775	89,972
Other Liabilities	5	392,569	160,859
Total Current Liabilities		479,805	338,553
Non-current Liabilities			
Provisions	5	658	2,737
Total Non-current Liabilities		658	2,737
Total Liabilities		480,463	341,290
NET ASSETS		309,895	373,217
EQUITY			
Accumulated Surplus		309,895	373,217
TOTAL EQUITY		309,895	373,217

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2023

		Accumulated Surplus	TOTAL EQUITY
2023	Notes	\$	\$
Balance at end of previous reporting period		<u>373,217</u>	<u>373,217</u>
Net Surplus / (Deficit) for Year		(63,321)	(63,321)
Other Comprehensive Income		<u>-</u>	<u>-</u>
Balance at end of period		309,895	309,895
2022			
Balance at end of previous reporting period		471,684	471,684
Net Surplus / (Deficit) for Year		(98,467)	(98,467)
Other Comprehensive Income		<u>-</u>	<u>-</u>
Balance at end of period		373,217	373,217

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF CASHFLOWS for the year ended 30 June 2023

		2023	2022
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members		872,812	774,281
Other Receipts		523,958	645,966
Payments		<u>(1,266,101)</u>	<u>(1,543,464)</u>
Net Cash provided by (or used in) Operating Activities	6	130,669	(123,217)
CASH FLOWS FROM INVESTING ACTIVITIES			
Net Cash provided by (or used in) Investing Activities		<u>-</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Net Cash provided by (or used in) Financing Activities		<u>-</u>	<u>-</u>
Net Increase (Decrease) in cash held		<u>130,669</u>	<u>(123,217)</u>
Cash & cash equivalents at beginning of period		<u>648,360</u>	<u>771,577</u>
Cash & cash equivalents at end of period	4	<u>779,029</u>	<u>648,360</u>

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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.

1.2 Historical Cost Convention

Except as stated below, these financial statements have been prepared in accordance with the historical cost convention.

1.3 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 Limestone Coast LGA'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.

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest dollar (\$).

2 The Local Government Reporting Entity

Limestone Coast Local Government Association is incorporated under the SA Local Government Act 1999 and has its principal place of business at Level 1, 9 Bay Road, Mount Gambier, SA, 5290. These financial statements include Limestone Coast Local Government Associations direct operations and all entities through which Limestone Coast Local Government Association controls resources to carry on its functions. In the process of reporting on Limestone Coast Local Government Association as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

3 Income recognition

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

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

Income from Local Government Council Contributions includes income for "pass-through" expenditure for Regional Development Australia Limestone Coast (RDALC), SA Coastal Councils Alliance (SACCA) and the provision of heritage services.

4 Cash, Cash Equivalents and other Financial Instruments

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

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.

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

5 Payables

5.1 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.

5.2 Payments Received in Advance & Deposits

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.

6 Employee Benefits

6.1 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 average discount rate	4.05% (2022 3.56%)
Weighted average settlement period	1 year (2022, 1 year)

No accrual is made for sick leave as Limestone Coast Local Government Associations experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. The Association does not make payment for untaken sick leave.

7 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.

8 Leases

At the inception of a contract, the Association assesses if the contract is a lease. If there is a lease present, a right of use assets and a corresponding lease liability is recognised by the Association where the Association is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	Notes	2023 \$	2022 \$
NOTE 2: INCOME			
Local Government Council Contributions			
City of Mount Gambier		236,678	221,489
District Council of Grant		108,865	96,987
Wattle Range Council		180,995	168,021
Naracoorte Lucindale Council		124,312	122,501
District Council of Robe		62,370	53,157
Tatiara District Council		99,635	94,668
Kingston District Council		59,957	50,560
Total		872,812	807,383
Other Contributions			
LGA SA		40,000	42,783
Total		40,000	42,783
Other Income			
Interest		24,094	773
Sponsorship		-	2,317
Participant Contribution		25,019	19,563
Other		21,364	19,474
Total		70,477	42,127
Project Income			
Tourism (Includes SA Tourism Commission payments)		95,925	80,927
Leadership Program		-	-
Sports Academy & Star Club (Office of Sport and Rec payments)		128,000	126,000
SA Coastal Councils Alliance		88,546	90,935
Substance Misuse LC		66,006	198,173
Total		378,478	496,035

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	Notes	2023 \$	2022 \$
NOTE 3: Expenditure			
Operating Expenses			
Audit Fees		3,763	3,543
Accounting Fees		25,500	24,800
Computing and IT		28,759	33,611
Rent		21,224	20,824
Insurance		18,663	14,450
Vehicles		52,737	63,622
Chairperson Allowance		6,860	8,000
Travel, Accommodation and Meals		13,371	10,574
Other		51,209	33,176
Total		222,086	212,600
Employee Costs			
Salaries and Wages		450,543	573,301
Workcover		4,034	5,346
Superannuation		44,332	55,106
Leave Provision Movement		52	28,692
FBT		5,498	5,279
Total		504,459	667,725
(2022 Leave Provision Movement is substantially greater as a result of the recording of Time-Off-In-Lieu and a substantial increase in the present value calculation of LSL as a result 3 employee hitting pro-rata 7 years of service.)			
Project Expenditure			
Tourism		207,854	141,951
Leadership Program		-	25,722
Sports Academy & Star Club		151,064	95,355
SA Coastal Councils Alliance		91,879	85,235
Substance Misuse LC		29,752	73,983
Other		217,995	184,225
Total		698,544	606,471

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	Notes	2023 \$	2022 \$
NOTE 4: Assets			
Cash and Cash Equivalents			
Cash at Bank		779,029	244,638
Term Deposits		-	403,723
Total		779,029	648,360
Trade and Other Receivables			
Trade Debtors		8,463	46,259
Prepayments		-	19,815
Accrued Interest		2,866	73
Total		11,329	66,147
NOTE 5: Liabilities			
Trade and Other Payables			
Goods and Services		25,842	80,387
Accrued Expenses		14,906	3,393
Other		1,713	3,943
Total		42,461	87,723
Provisions - Current			
Employee Entitlements including On-Costs		44,775	89,972
Total		44,775	89,972
Provisions - Non-Current			
Employee Entitlements including On-Costs		658	2,737
Total		658	2,737
Other Liabilities			
LC Regional Sport Academy		200,000	-
Connected and Active Communities (CAC)		155,000	-
Substance Misuse LC		-	88,563
SA Coastal Councils Alliance		37,569	72,295
Total		392,569	160,859

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	Notes	2023 \$	2022 \$
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NOTE 6: Reconciliation of Cash Flow Statement

(a) Reconciliation of Cash

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

Total cash & equivalent assets	4	779,029	648,360
Balances per Cash Flow Statement		779,029	648,360

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

Net Surplus (Deficit)		(63,322)	(98,467)
Non-cash items in Income Statement			
Net increase (decrease) in unpaid employee benefits		(47,276)	15,357
		(110,598)	(83,111)
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		54,819	18,713
Net increase (decrease) in trade & other payables		(45,262)	33,788
Net increase (decrease) in other liabilities		231,710	(92,608)
Net Cash provided by (or used in) operations		130,669	(123,217)

(c) Financing Arrangements

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

Corporate Credit Cards	11,024	11,057
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LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

NOTE 7: Financial Instruments

All financial instruments are categorised as *loans and receivables*.

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned Terms & conditions: Deposits are returning interest rates between 0.10% and 4.30% (2022: 0.05% and 0.1%). Carrying amount: approximates fair value due to the short term to maturity.
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. Although the association is not materially exposed to any individual debtor, credit risk exposure Carrying amount: approximates fair value (after deduction of any allowance).
Receivables - other levels of government	Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method. Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments. Carrying amount: approximates fair value.
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 Association. Terms & conditions: Liabilities are normally settled on 30 day terms. Carrying amount: approximates fair value.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7: Financial Instruments (Cont.)

Liquidity Analysis

2023	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	779,029	-	-	779,029	779,029
Receivables	11,329	-	-	11,329	11,329
Total	790,358	-	-	790,358	790,358
Financial Liabilities					
Payables	41,583	-	-	41,583	41,583
Total	41,583	-	-	41,583	41,583

2022	Due < 1 year	Due > 1 year < 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	648,360	-	-	648,360	648,360
Receivables	46,332	-	-	46,332	46,332
Total	694,692	-	-	694,692	694,692
Financial Liabilities					
Payables	67,908	-	-	67,908	67,908
Total	67,908	-	-	67,908	67,908

The following interest rates were applicable to Limestone Coast LGA at balance date:

	30 June 2023		30 June 2022	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
At Call	4.3	779,029	-	-
Term Deposits		-	0.07%	403,723
		779,029		403,723

Net Fair Value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of Limestone Coast Local Government Association.

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 Association is the carrying amount, net of any impairment. Except as detailed in relation to individual classes of receivables, exposure is concentrated within the Limestone Coast LGA 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 Associations 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 Association 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. The Association has a balance of both fixed and variable interest rate investments.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

NOTE 8: Uniform Presentation of Financial Statements

	Notes	2023 \$	2022 \$
Operating Revenues		1,361,767	1,388,328
Operating Expenses		(1,425,088)	(1,486,795)
Operating Surplus/(Deficit) before Capital Amounts		(63,321)	(98,467)
Less Net Outlays in Existing Assets			
Capital Expenditure on renewal and replacement of Existing Assets		-	-
Add Back Depreciation Amortisation and Impairment		-	-
Proceeds from Sale of Replaced Assets		-	-
		-	-
Less Net Outlays on New and Upgraded Assets			
Capital Expenditure on New and Upgraded Assets		-	-
Amounts received specifically for New and Upgraded Assets		-	-
Proceeds from Sale of Surplus Assets		-	-
		-	-
Net Lending / (Borrowing) for Financial Year		(63,321)	(98,467)

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 9 – Contingent Liabilities and Contingent Assets

At 30 June 2023, the Association is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in the this financial report.

Note 10 – Capital Commitments

At 30 June 2023, the Association is unaware of any capital or leasing commitments which have not already been recorded elsewhere in the this financial report.

Note 11 – Events after the end of the reporting period

There were no events subsequent to 30 June 2023 that need to be disclosed in the financial statements.

Note 12 – Economic Dependence

Limestone Coast Local Government Association is dependent on the Local Councils within its jurisdiction and other funding bodies for the majority of its revenue used to operate the business. At the date of this report, the Board believe that the Local Councils and other bodies will continue to fund the Association.

Note 13 – Capital Management

The Board controls the capital of the entity to ensure that adequate cash flows are generated to fund its programs and that returns from investments are maximised within tolerable risk parameters. The Board ensure that the overall risk management strategy is in line with this objective. The Board operates under policies approved by the board. Risk management policies are approved and reviewed by the Board on a regular basis. These include credit risk policies and future cash flow requirements. The entity's capital consists of financial liabilities supported by financial assets. There has been no changes to the strategy adopted by the Board to control the capital of the entity since the previous financial year.

Note 14 – Related Party Disclosure

The total remuneration paid to key management personnel of Limestone Coast Local Government Association Incorporated during the year was as follows;

	2023	2022
	\$	\$
Short Term employee benefits inc allowances	186,771	183,256
Post Employment Benefits	9,007	15,345

Key management personnel above includes the executive and Board of Management.

The specific banding of key management personnel and Board of management from the Limestone Coast Local Government Association Incorporated during the year was as follows;

\$	2023	2022
Under \$50,000	1	1
\$50,000 to \$100,000	0	0
\$100,001 to \$150,000	0	0
\$150,001 to \$200,000	1	1

Other related parties includes close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel individually or collectively with their close family members.

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 14 – Related Party Disclosure (Cont.)

There were no transactions with other related parties apart from;

- A relative of a KMP owns a business who contract's their services as required to Kingston District Council.

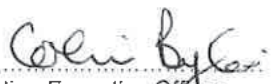
Related Party Entity	Amounts received from Related Party during the Financial Year
	2023
	\$
City of Mount Gambier	236,678
District Council of Grant	108,895
Wattle Range Council	180,995
Naracoorte Lucindale Council	124,312
District Council of Robe	85,671
Tatiara District Council	106,427
Kingston District Council	59,957
TOTAL	902,935

Limestone Coast Local Government Association
Annual Financial Statements
for the year ended 30 June 2023

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Limestone Coast Local Government Association for the year ended 30 June 2023, the Association's Auditor, Dean Newbery, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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


Acting Executive Officer
LC Local Government Association


Audit Committee Chairperson
LC Local Government Association


President
LC Local Government Association


Chief Executive Officer
District Council of Grant


Chief Executive Officer
City of Mount Gambier


Chief Executive Officer
Kingston District Council


Chief Executive Officer
Naracoorte Lucindale Council


Chief Executive Officer
District Council of Robe


Chief Executive Officer
Tatiara District Council


Chief Executive Officer
Wattle Range Council

Date:

19/10/23

ACKNOWLEDGEMENTS

LCLGA acknowledges the Constituent Council Mayors, Elected Members, Chief Executive Officers, Council staff and LCLGA staff for their support of the regional role of the Association.

During 22-23, the LCLGA Board engaged a small team to implement a diverse and comprehensive regional work plan: Tony Wright (Executive Officer), Tony Elletson, (Star-Club Field Officer, LC Sporting Academy Coordinator, Connected and Active Communities Officer) Paul Manfrin (Corporate Services Officer), Emma Herring (Destination Development Coordinator), Kate Napper (Destination Development Manager), Colin Byles (Interim Executive Officer), Tamara North (Interim Destination Development Manager).

The Local Government SA has continued to provide strong support to LCLGA and its members throughout the year. LCLGA acknowledges the contributions of SAROC members and the many LGA SA staff that have supported LCLGA throughout the year.

LCLGA continues to enjoy a close working relationship with RDALC Board members and staff.

Colin Byles

Interim Executive Officer





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