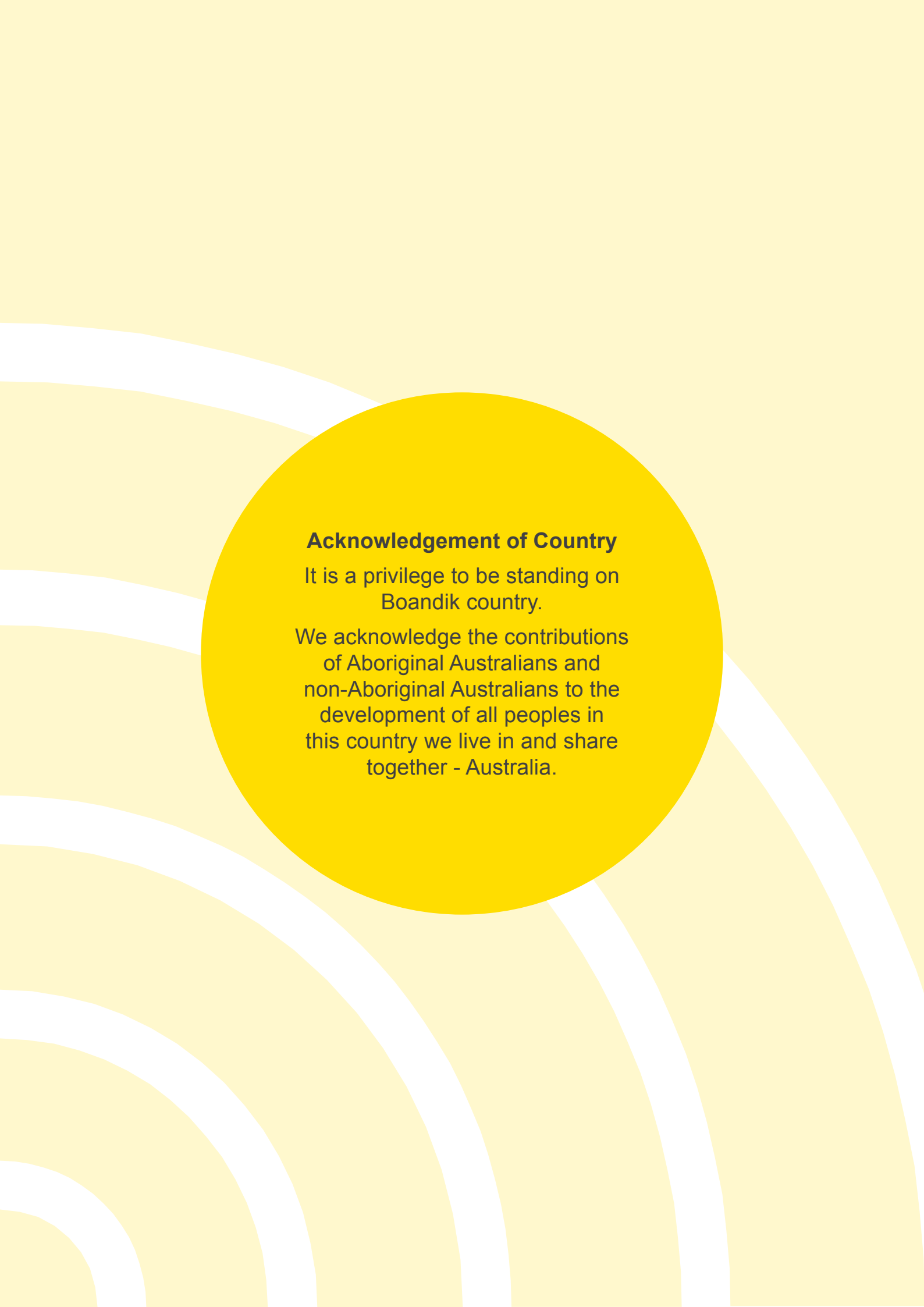


District Council of

Grant



ANNUAL REPORT
2023-2024



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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Allendale East Area School and Council Boat Ramp signage collaboration.



MAYOR'S REPORT

On behalf of the District Council of Grant, I am pleased to present the 2023-2024 Annual Report. As we conclude the second year of this council term, it is gratifying to reflect on our many achievements throughout the district.

Key Achievements:

- **Dirt Mountain Bike Track Construction at Port MacDonnell:** A new recreational facility that has been enthusiastically received by our community.
- **Local Heritage Survey and Playground Strategy:** Initiatives that preserve our heritage and enhance community spaces.
- **Transport and Infrastructure Program:** Ongoing maintenance and improvements, including local road upkeep, road construction, and resheeting.
- **Inner Townships Master Plan:** Collaborative efforts with our communities to begin implementing this visionary plan.
- **Strategic Land Use Priorities Plan:** Endorsed and ready for the state planning process, ensuring we are well-prepared for future developments.

Despite missing out on Round 1 of the Growing Regions for the Mount Gambier & District Saleyards Transformation Project, we have diligently prepared our submission for Round 2. This project is pivotal for supporting our thriving agricultural industries.

We are excited to be working on our long-term Strategic Plan for 2024 to 2034, which underscores our commitment to delivering quality services, maintaining financial sustainability, and fostering a collaborative

environment where we can all live, work, and play. I extend my gratitude to everyone who has contributed so far to Council's community engagement process, helping us create these shared goals and aspirations.

Council remains dedicated to being transparent and responsive to our community. Our Strategic Plan addresses current strengths and challenges while looking ahead to achieve our community's aspirations. We are fortunate to live in such a beautiful part of the world, with a connected and diverse community.

Community Engagement and Events:

- **Australia Day Citizen of the Year Awards:** Celebrating individuals and groups making significant contributions to our community.
- **Positive Ageing Lunches:** Popular events that promote the wellbeing of our senior residents.
- **Community Drop-In Sessions:** Providing valuable feedback and fostering open communication.
- **Generations In Jazz:** A major event that highlights our district's cultural vibrancy.

On behalf of the Council, I would like to acknowledge and thank our Elected Members, dedicated staff, and our wonderful community. We are working effectively together as a strong and unified team, with the community at the heart of everything we do.



Kylie Boston
MAYOR

We proudly promote a relaxed rural lifestyle, quality services, and a prosperous local economy. Our council area is a fantastic place to live, conduct business, and visit. Our door is always open, so please feel free to reach out with any questions or concerns.

CEO REPORT

This was a busy period for Council, the second year of the elected council has seen the progression of many strategic plans, not limited to the commencement of:

- Strategic Management Plan
- Airport Masterplan
- Elector Representation Review

The continued progress of the:

- Strategic Land Use Priorities Plan
- Coastal Adaptation Plan

And the finalisation of the

- Inner Townships Masterplan

These projects are critical strategic drivers which take time and patience to deliver, because they require for a methodical and consultative approach to the attainment of each strategy.

The District Council of Grant's staff culture remains positive and focused on a strong connection to our community. Council staff are incredibly hard-working, I give thanks to our team for another productive year and proudly present the following key achievements:

- Council commenced critical strategic planning advancing both the Inner Townships Masterplan and the Strategic Land Use Priorities Plan.

These plans work in tandem to forecast population growth and associated amenity aspirations as well as defining the land use zoning required while maintaining the character of our area. Importantly, Council recognises the need to preserve primary production land. Our suite of documents

aims to influence the State Government's Regional Plan anticipated for release during 2024/25.

- Council's capital road program and pro-active roads maintenance programs were complete on time and on budget.

- Council's Coastal Adaption Strategy is well underway with considerable investigations, assessment, and technical modelling complete. The public release of the coastal adaptation strategy and community engagement will occur during 2024/25.

- Local Heritage Strategy – Stage 1 has commenced which captures a thematic history study articulating our regional history, themes, and sub-themes. The project will be delivered over multiple years and in 4 stages:

- Stage 1 – Thematic heritage study (2023/24)
- Stage 2 – Council wide identification survey and recommendations (2024/25)
- Stage 3 – Detailed item assessment (2024/25); and
- Stage 4 – Code Amendment (2025/26)

- The Mount Gambier and Districts Saleyards, as an auction supports the agricultural sector to achieve best prices for the sale of cattle and sheep. This year cattle sales accounted for 113% of budget selling 79,273 head of cattle (excluding calves), while sheep also improved with 86,707 sheep/lambs sold. Total sales at the saleyards grossed more than \$100million, making 2023/24 a successful year.



*Darryl Whicker
Chief Executive
Officer*

Unfortunately, Council was unsuccessful with its Round 1 Growing Regions Grant application but with continued State Government support Council remains shovel ready and optimistic for and round 2 application.

- Council, partnering with the Limestone Coast Local Government Association and Telstra achieved State and Federal Government funding for Telstra's South East SA Project. This partnership will deliver 27 new mobile base stations across the region, adding 2,400 square kilometres of new 4G coverage.
- The Mount Gambier Regional Airport remains the cornerstone of air travel for tourism, commerce, medical and recreational activities with 73,000 passengers travelling commercially through Rex and QantasLink airlines. The airport continues to attract growth in private aviation with the continued construction of private hangars. The airport remains a critical asset for emergency fire response and as a valued base for the Royal Flying Doctors Service.

CEO REPORT

FINANCIAL

Council recognised the cost-of-living increases which reflected in its below CPI rate increase. Council deliberately focused on its core business while advancing strategic master plans which form the building blocks of tomorrow.

Council participated in round two of the Essential Services Commission of South Australia (ESCOSA) statutory advice review. I am pleased to advise that ESCOSA finds the District Council of Grant's current and projected future financial performance sustainable. I congratulate Council and employees, particularly the finance team, for the financial prowess, transparency, and conservative approach to financial management.

An operating deficit of \$669,000 was generated during 2023-2024 from an operating income of \$17.1 million and operating expenses totalling \$17.8 million.

This was largely due to the delay in receiving the annual Federal Government Financial Assistance Grants, of which \$1.8 million was received on 1 July 2024. Capital expenditure of \$5.0 million was spent on the following major items, Road Infrastructure projects (\$3.2 million) and Plant & Equipment renewals (\$0.4 million). The remaining capital expenditure funds (\$1.4 million) were spent on various Council Buildings and Structures, Saleyards, Airport, ICT Equipment and Community Wastewater Management System assets. No new loan borrowings were required to fund Council's activities for the financial year with \$1.5 million owed as of 30 June 2024. Council remains solvent and is financially sustainable with sufficient resources to meet future obligations as and when they fall due.

I commend the Annual Report for 2023/24.



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 9,044 (as at 30 June 2023). 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.

Mayor Kylie Boston and CEO Darryl Whicker welcomed Premier Peter Malinauskas MP and Mr Troy Bell MP to Council offices to discuss issues in our district.



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 residents and visitors.

The Council provides a range of works, amenity 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 Source: National Institute of Economic and Industry Research (NIEIR) ©2023. Year 2022/23. Compiled and presented in economy.id by .id (informed decisions). NIEIR-ID data are adjusted each year, each release may change previous years' figures.

GROSS
REGIONAL
PRODUCT
\$614M

TOTAL OUTPUT
\$1.161B

TOP 3 INDUSTRIES BY OUTPUT



01. AGRICULTURE,
FORESTRY AND FISHING
\$492.20 MILLION (42.4%)



02. MANUFACTURING
\$338.5 MILLION (29.2%)



03. CONSTRUCTION
\$121.7 MILLION (10.5%)

VALUE ADDED BY INDUSTRY



01. AGRICULTURE,
FORESTRY AND FISHING
\$265.3 MILLION (52.1%)



02. MANUFACTURING
\$100.3 MILLION (19.7%)

03. WHOLESALE TRADE
\$30.8 MILLION (6.1%)



04. CONSTRUCTION
\$29.1 MILLION (5.7%)

TOTAL VALUE
ADDED -
ALL INDUSTRIES
\$509.2M



TOTAL
EXPORTS **\$700.27M**

(BOTH DOMESTIC AND INTERNATIONAL)

AGRICULTURE, FORESTRY
AND FISHING \$357M (51%)

MANUFACTURING
\$288.4M (41.2%)

LOCAL
BUSINESSES
1,125

EST. NUMBER
OF LOCAL JOBS
3,539



35%
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 2023/2024 Annual Business Plan & Budget. It reports on the services and projects completed throughout the year, and highlights the key achievements.

Under legislation Council has to review its Strategic Plan within two years of an election. As a result a process is currently underway with Council working along side a Citizens Jury to form a Strategic Plan for 2024-2034. The Community will have the opportunity to be included through consultation.

01



SMP 2020-2030

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

02



ACTIONS

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 strategic actions achieved each financial year

INFORMATION AT A GLANCE

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



INFORMATION AT A GLANCE

GENERAL INFORMATION

\$5.083B

CAPITAL VALUE OF
PROPERTIES (AS AT 1/7/23)

6,137

TOTAL PROPERTIES

5,727

RATEABLE
PROPERTIES

546

ROADS
SEALED
(KM)



189,688

HECTARES OF
COUNCIL AREA

969

ROADS
UNSEALED (KM)

410

NON-RATEABLE
PROPERTIES

9,044

ESTIMATED
POPULATION

(AS AT 2023
IDCOMMUNITY
DEMOGRAPHIC
RESOURCES)

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*.

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 2023 and June 2024

Council Meetings (12 Ordinary Meetings and 1 Special Meeting)	13
Audit and Risk Committee Meetings	4
Mount Gambier and District Saleyards Strategy Committee Meetings	4
Building Fire Safety Committee Meetings	4
Chief Executive Officer Recruitment Performance and Remuneration Review Committee Meetings	2
District Council of Grant Awards Advisory Group Meetings	2
Mount Gambier Regional Airport Security Committee	1
District Council of Grant Access and Inclusion Advisory Panel	2
Elected Member Briefings	33

OUR COUNCIL



MAYOR KYLIE BOSTON

**Committee/Council
meetings attended:**

Council Meetings including 1 Special Meeting	13
Mount Gambier & District Saleyards Strategy Committee	4
Chief Executive Officer Recruitment, Performance and Remuneration Review Committee	2
Elected Member Briefings	33



CR BRUCE BAIN

*Appointed Deputy Mayor
16/01/2023 for a period of
one (1) year.*

**Committee/Council
meetings attended:**

Council Meetings including 1 Special Meeting	10
Awards Advisory Group Meetings	2
Elected Member Briefings	15



CR GAVIN CLARKE*

**Committee/Council
meetings attended:**

Council Meetings	6
Awards Advisory Group Meetings	2
Access and Inclusion Advisory Panel	1
Elected Member Briefings	14



CR PETER DUNCAN

**Committee/Council
meetings attended:**

Council Meetings	8
Elected Member Briefings	21



CR BRAD MANN*

**Committee/Council
meetings attended:**

Council Meetings including 1 Special Meeting	9
Chief Executive Officer Recruitment, Performance and Remuneration Review Committee	2
Mount Gambier Regional Airport Security Committee	1
Elected Member Briefings	27



CR KATHERINE GREENE*

**Committee/Council
meetings attended:**

Council Meetings including 1 Special Meeting	11
Awards Advisory Group Meetings	2
Access and Inclusion Advisory Panel	1
Elected Member Briefings	23

* Reduced number of meetings due to
approved leave of absence.

OUR COUNCIL



CR BARRY KUHL
Committee/Council
meetings attended:

Council Meetings including 1 Special Meeting	12
Mount Gambier & District Saleyards Strategy Committee	3
Chief Executive Officer Recruitment, Performance and Remuneration Review Committee	2
Elected Member Briefings	28



CR RODNEY VIRGO
Committee/Council
meetings attended:

Council Meetings including 1 Special Meeting	13
Building Fire Safety Committee	4
Access and Inclusion Advisory Panel	1
Elected Member Briefings	24



CR KAREN TURNBULL
Committee/Council
meetings attended:

Council Meetings including 1 Special Meeting	9
Audit and Risk Committee	2
Awards Advisory Group Meetings	2
Elected Member Briefings	23



CR MEGAN DUKALSKIS
Committee/Council
meetings attended:

Council Meetings including 1 Special Meeting	11
Audit and Risk Committee	4
Mount Gambier & District Saleyards Strategy Committee	3
Chief Executive Officer Recruitment Performance and Remuneration Review Committee Meetings	2
Elected Member Briefings	31



Left to right (back) - Cr Megan Dukalskis, CEO Darryl Whicker, Cr Katherine Greene, Cr Gavin Clarke, Cr Barry Kuhl, John Best.
Left to right (front) - Cr Rodney Virgo, Cr Karen Turnbull, Mayor Kylie Boston, Gary Button, Cr Bruce Bain.

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 and information sessions.

The following subject matter was covered during 2023-2024.

- Saleyards Growing Regions Update
- Local Roads and Community Infrastructure Program project discussion
- Council Leases Review
- Waste Management Policy (ENVPOL12)
- Grants Review
- Meeting with Mr Tony Pasin MP on topics relevant to the District Council of Grant
- Meeting with HDS Australia - CWMS Review, Biosolids, and Glenelg River Shacks
- Local Government Risk Services regarding Strategic Risk
- Michael Richardson of Masterplan regarding District Council of Grant Strategic Land Use Priorities Project
- Mount Gambier Regional Airport Strategic Master Plan
- Mount Gambier Regional Airport Museum Committee regarding a proposed Airport Museum
- Strategic Management Plan
- Structural Alignment
- Elected Members on Outside Organisations

- Sandy Ridge in regard to community engagement
- Country Fire Service (CFS) in regard to the upcoming fire danger season
- Elected Member ICT
- Consideration of Department for Environment and Water (DEW) sale of Attamurra parcel
- Low Engagement in Council Elections
- Representation Review
- Budget Workshop 1
- Access to Green Point
- Free Camping
- Eyes On Eyre and Free Camping
- Strategic Management Plan
- Council Workshop 4, Presentation of Draft Budget and Annual Business Plan
- CEO Salary Bands
- Representation Review
- AAM Timber Presentation

- Strategic Plan
- Little Blue Lake and other Sinkholes
- Strategic Land Use Priorities Project
- Elected Member Training with Sathish Dasan, Principal, Norman Waterhouse
- Limestone Coast Local Government Association Meetings

Mayoral Training

- Mastering Challenging Conversations (including Mayors only section)
- Community Engagement for Elected Members
- Enhanced Public Speaking and Presenting for Elected Members
- Limestone Coast Disaster Resilience Summit
- Mayor and CEO Forum



Cr Barry Kuhl, Cr Brad Mann, Mayor Kylie Boston, Cr Karen Turnbull, Cr Gavin Clarke, Cr Megan Dukalskis and Cr Peter Duncan at a Strategic Plan Workshop.

OUR ORGANISATION



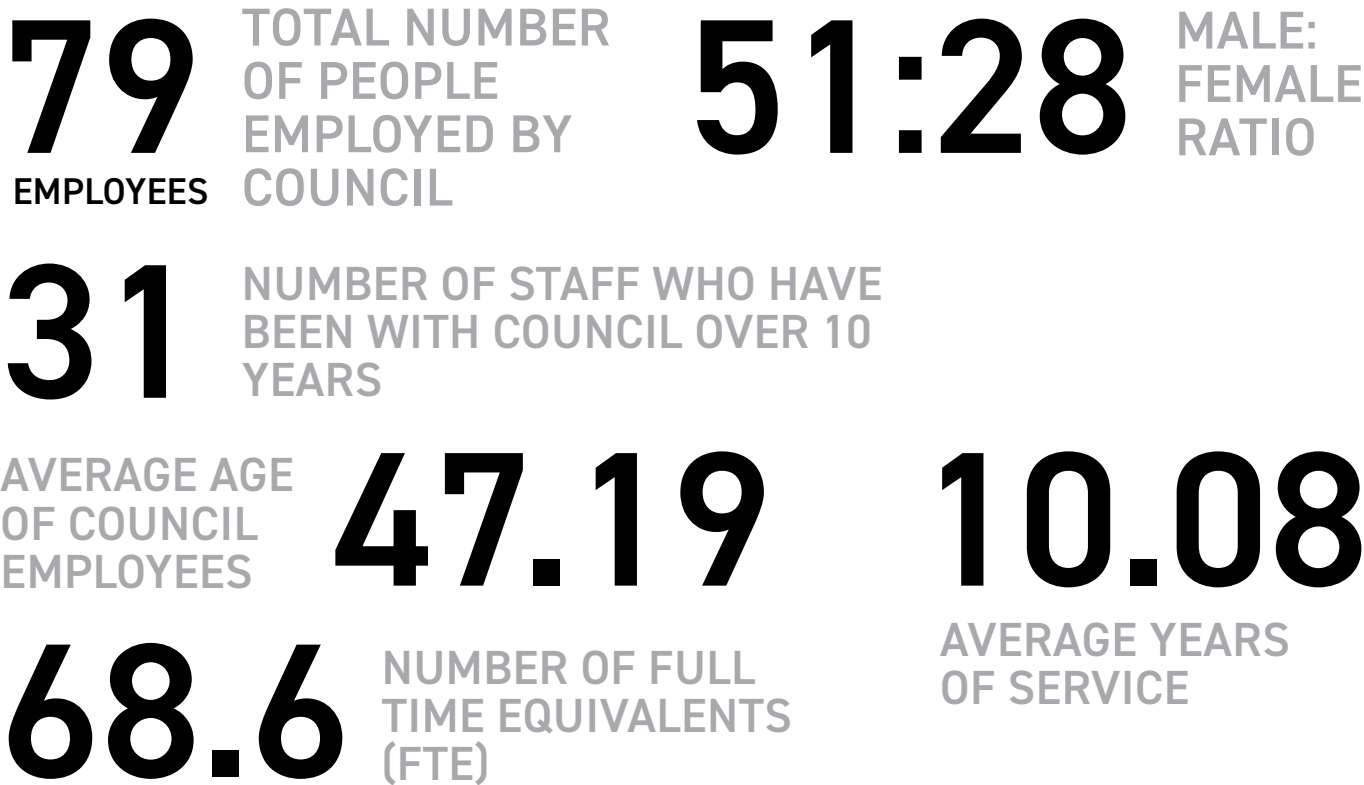
OUR WORKFORCE

The District Council of Grant is committed to our people, embracing a 'one team' approach guided by our core values of Care, Happiness, Honesty, Unity, and Support. These values were developed in collaboration with our staff and are central to everything we do, along with our commitment to ensuring the safety of our team.

We remain focused on fostering the skills and capabilities of our team to ensure the continued delivery of services to the community.



WORKFORCE AT A GLANCE





LIVEABILITY

**Develop Vibrant and
Connected Coastal and
Rural Communities**

EVENTS

AUSTRALIA DAY AWARDS AND CELEBRATION

The 2024 Australia Day Awards ceremony was held with invited guests at Casadio Park, in Moorak. Invitations were extended to representatives from various community groups to be involved in the day.

The event included a presentation from an Australia Day Ambassador, performance by the Mount Gambier City Band, and National Anthem by singer Gabriel Strachan. The visiting Australia Day Ambassador, Professor Kate Swaffer an Australian advocate for the rights of people with dementia and older persons globally and her partner, proved to be engaging and appreciative guests. Around 60 volunteers and 25 local businesses were involved in the day.

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's Elected Members and The Hon. Clare Scriven MLC and The Hon. Ben Hood MLC were present as distinguished guests to help congratulate the Award nominees and winners. 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 Liza Kirby, a Life Member of the Mil-Lel A&H Show Society and a major organiser of the annual Mil-Lel Spring Show.

- **Young Citizen of the Year** awarded to Angus Millard a South Australian Rural Youth Ambassador and student at Allendale East Area School who advocates for better educational support programs and networks as well as mental health support for youth in rural and remote location within South Australia.
- **Community Event of the Year** awarded to Generations in Jazz - a world-class high-energy jazz music experience, featuring talented professionals and aspiring musicians.

Mark Smith Active Citizenship, Angus Millard Young Citizen of the Year, Liza Kirby Citizen of the Year, Fiona Unger for Generations In Jazz Community Event of the Year and Zack Williams Active Citizenship



EVENTS

- **Active Citizenship** awarded to Zack Williams and Mark Smith for the 'Bellum to Bay' event which raised a total of \$11,853 in donations, which were shared between Headspace, Standby Support and the Suicide Prevention Network.

For community members who could not attend, official proceedings were livestreamed via the District Council of Grant Facebook page with closed captions for accessibility. The livestream had 253 views. A Facebook post from the event included various images from the Ceremony and engaged 899 people with 3,357 total impressions. The event was also live broadcast by local radio station 5GTR.

GENERATIONS IN JAZZ

Council provides ongoing support towards the running of Generations In Jazz (GIJ) festival. In 2024 Council's financial contribution was around \$20,900 of in kind support (inc. GST).

More than 4,000 students from across Australia attended the event in May 2024. The attending schools and aspiring students put in many hours of study and practice in the lead up to GIJ with a large contingent of volunteers making sure the weekend ran smoothly, it was a wonderful world class event.

The GIJ Committee secured as their major acts the Hot Potato Band, Budjerah and Kate Ceberano. The crowds in the big tent sang, danced and cheered to show their appreciation of these amazing artists.

The District Council of Grant is proud to have committed to sponsoring Generations in Jazz in 2025 and 2026.

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:

- Port MacDonnell Pistol & Shooting Club Inc. - sponsorship for Club Championship Series
- South East Art Society Incorporated - provision of financial support to host Art Exhibition at the Port MacDonnell Community Hall
- Mount Gambier & District Pony Club Inc. - sponsorship Mount Gambier Horse Trials
- Port MacDonnell Golf Club Inc. 2024 Summer Tournament - sponsorship 2024 Summer Tournament Sponsorship
- Mount Gambier Showjumping Club Inc. Junior and Young Rider - sponsorship and Easter Show Jumping Festival March 2024
- Mount Gambier Racing Club Inc. Gold Cup
- Mount Gambier Cycling Club Inc - sponsorship 100 Mile Classic
- South Eastern National Dancing Assoc Inc. - Southern States Championship Sponsorship



Australia Day Citizen of the Year nominees and winners.

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. The Limestone Coast Regional Plan project is undertaken by the State Planning Commission, and involves consultation with the seven Councils within the Limestone Coast Region. The Limestone Coast Regional Plan sets the strategic vision of the State Government and articulates how important planning and development changes can be accommodated over a 15 to 30 year period, by investigating and guiding such areas as:

- where housing and employment land will be located;
- how housing and population growth 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, which was then followed by the establishment of the new and current planning system. 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 for release in early 2025)
- **Stage 4** - communicating the final plan (mid to late 2025)

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

STRATEGIC LAND USE PRIORITIES PLAN

The Strategic Land Use Priorities Plan commenced during 2022-2023 and will be completed in mid-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. The finalised Strategic Land Use Priorities Plan will also be used to strategically influence the Limestone Coast Regional Plan.

INNER TOWNSHIPS MASTER PLAN

The Inner Townships Master Plan has been finalised forecasting population growth and reflects 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 Master Plan considered both public and private land and involved consultation with the community and all relevant stakeholders. The Plan envisages growth and should be read in conjunction with the Strategic Land Use Priorities Plan which aims to identify land use zoning changes relevant to

the Master Plan. The project is completed and can be found at the following web page, <https://www.dcgrant.sa.gov.au/council/policies-by-laws-and-documents/strategiesplans>

Consultants MasterPlan and OuterSpace Landscape Architects worked alongside staff to identify the projects which will assist in advocacy throughout the development of the upcoming Regional Land Use Plan for the Limestone Coast. Further advocacy and liaison with Planning and Land Use Services, and City of Mount Gambier, to influence the regional plan will be pursued based on the information in the two projects. The CEO and consultants attended meetings with Planning and Land Use Services and the Planning Minister in July 2023 to advocate for policy positions identified in the projects.

PORT MACDONNELL MEMORIAL WALL AND SHIPWRECK WALK PROJECTS

Council has been in active collaboration with the Port MacDonnell and District Maritime Museum Committee over several years regarding the development of a Memorial Wall Precinct and Shipwreck Walk along the western end of Sea Parade at Port MacDonnell. Final feedback from the Committee was received in October 2023, and reported to Council in January 2024. Council subsequently endorsed and proceeded with a Community Engagement Plan and process in relation to the projects. The community consultation was between 22 January and 12 February 2024, with a total of

PLANNING & DEVELOPMENT

26 submissions being received by Council. Overall, there was general community support for both projects. Council's Access and Inclusion Advisory Panel (AIAP) also had an opportunity to review and submit feedback on the proposals after the conclusion of the community consultation period.

In March 2024 Council resolved to proceed to finalise the design/building plans required for the projects, and finalise the costings associated with undertaking these projects, for inclusion in the 2024/2025 Council Budget.

The Port MacDonnell and District Maritime Museum Committee is also assisting Council to fund these projects.

The Shipwreck Walk will commence near the Jetty and run through to the Memorial Wall Precinct near the boat ramp area. The Shipwreck Walk will feature an attractive bollard and historical details for each shipwreck which has occurred along the Port MacDonnell coastline. The bollards have been made and purchased by Council.

The Memorial Wall Precinct will feature the Memorial Wall where plaques can be placed for all persons who have lost their lives at sea along the Port MacDonnell coastline, together with other artefacts associated with Port MacDonnell's maritime history, two (2) shelters, seating, garden beds and associated landscaping. It is also proposed to 'softly' floodlight the Precinct at night.

The design concepts have undergone thorough review, with multiple design options presented and feedback actively

sought. Council has endorsed a final design following a public consultation process. The Projects are to be funded and constructed during 2024/2025.

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.

LOCAL HERITAGE SURVEY

Within 2023/2024 Council commenced Stage 1 of the Survey of Local Heritage properties across Council. The project will include developing a concise regional history, and appropriate themes and sub themes, that will be used to identify buildings and places of local heritage significance in the later stages of the project. The project will be carried out in four (4) Stages, that includes the following stages:

- **Stage 1** – Thematic Heritage Framework Study (Historic Thematic Review) - 2023/24
- **Stage 2** – Council Wide Identification Survey and Recommendations - 2024/25
- **Stage 3** – Detailed Item Assessment 2024/25
- **Stage 4** – Code Amendment – 2025/26

It is envisaged that Stage 1 works will be completed during October/November 2024. The purpose of Stage 1 of the Heritage Survey project is to:

- Compile a list of appropriate themes and sub-themes;
- Documentation of the history and settlement patterns of the Council area;
- Production of mapping, documentation on, and imagery that communicates the data identified for each theme; and,
- Collation of information in a way that illustrates the categorisation of historic people, places and objects into their recognised themes and sub-themes, so that the historic elements can be further expanded on in the next stage(s) of the study.

The Local Heritage Survey process will provide ample opportunities for community consultation at each stage of the project.

COASTAL ADAPTATION STRATEGY

The District Council of Grant, in partnership with the Wattle Range Council and the District Council of Robe, are undertaking a process to develop coastal adaptation strategies for coastal townships in these Council areas within the Limestone Coast Region. Eight (8) coastal communities, and communities along the Glenelg River, are within the District Council of Grant area. Other key stakeholders in this project are the Limestone Coast Local Government Association (LCLGA), the Coast Protection Board, and the Kingston District Council (which has largely completed its

PLANNING & DEVELOPMENT

part of this jointly funded project). The overall objective, to which this project contributes, is to develop a consistent coastal adaptation strategy and risk mitigation for the Region. The coastline in this Region has experienced coastal erosion and inundation, and it is expected that these hazards are likely to intensify due to climate change and sea level rise in future years.

The aim of this project is to identify the coastal hazards and risks associated up to 2100 and evaluate potential adaptation options and pathways for implementation for coastal settlements. The consultants engaged to do this project have undertaken considerable investigations, assessment, and technical work in preparing draft documentation.

Stakeholder and community engagement is to take place during 2024/2025.

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 contains 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 perspective and recommendations to Council when planning and carrying out works. The Panel is made up of a mix of Council Members, industry representatives, and includes four 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 (resigned April 2024)
- Kerry Ruwoldt - Lived experience
- Belinda Anderson - Lived experience

Some of the projects achieved this year for the AIAP was a Hearing Loop System system investigated and installed in the Port MacDonnell Community Complex and an upgrade to the Changing Places Facility at the Airport. Council also upgraded the disabled toilets in Tarpeena for our community.

The AIAP will continue to provide significant input into the new Disability Access and Inclusion Plan which will be legislated by the State Government in the near future.



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

GOAL 1: DEVELOP VIBRANT & CONNECTED COASTAL & RURAL COMMUNITIES

Action	Progress
1.10.2.3 Implement strategies and actions of the Regional Public Health Plan - 2024	90%
1.10.2.4 Review and consider whether Councils current CWMS infrastructure meets relevant community and legislated standards, including consideration of whether there is need for additional CWMS systems	90%
1.3.1.5 Develop a strategy for common public urban design for paths and public toilets across Council area	70%
1.3.1.7 Develop a street vegetation plan including species selection and location	Ongoing
1.4.1.3 Participate in LCLGA projects and initiatives during 2023/24	100%
1.7.2.1 Work towards developing a District Council of Grant Reconciliation Plan with appropriate support and input from local Indigenous stakeholders, including: meeting with Burrandies, organising cultural training for staff and EMs.	Ongoing
1.7.3.3 Support prioritisation and staged implementation of actions from Disability and Inclusion Plan for 2023/24	100%
1.9.1.1 Support the LCLGA to promote programs for local sporting and community clubs, such as the Limestone Coast Regional Sporting Academy.	100%



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 10.00am.

The Saleyards has five selling agents and is European Union eligible meeting annual auditing of processes and infrastructure standards by Aus-Meat for the National Saleyards Quality assurance certification.

Stock data for the Mount Gambier and District Saleyards for financial year 2023/24

Cattle (not including calves)	79,273
Sheep and lambs	86,707

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 113% of budget.

Monthly Store Sale cattle numbers totalled 42% of the cattle through the yards for the financial year. Numbers increased during 2023-2024 financial year with stock values softer earlier in the year but regained value as the year progressed during the year from \$1,987 to \$1,266 average per head from last financial year for cattle. For the 2023-2024 financial year a total of 64 sales were held with over 79,273 head of cattle and 86,707 sheep being sold, grossing more than \$100,362,134 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. This project will be Council's largest ever project and Council has partnered with Mossop Construction + Interiors to complete the detailed design work.

This project includes, but 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 \$4.3M. 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 2024-2025 financial year.

The Saleyards continues to focus on listening and working cooperatively with all stakeholders of the facility to ensure that everyone prospers, the Saleyards Strategy Committee has representation of Elected Members, Combined Agents, Community Representatives and staff. 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 and District Saleyards Master Plan and Asset Management Plan; forming a retention and attraction of business to the Saleyards; and pursuing funding partnerships for infrastructure improvements.



MOUNT GAMBIER REGIONAL AIRPORT

Despite labour and equipment challenges for airlines throughout the 2023/2024 year, the Airport has continued to be serviced by both Regional Express (REX) and QantasLink. Passenger numbers have remained at a consistent level of approximately 73,000 per annum overall.

The taxiway Delta project continues to attract the construction of private hangars with the construction of three additional hangars this year taking the total number of hangars in this precinct to six.

The Airport has continued to support the Country Fire Service which benefits our whole community. During the fire season there were three AT 802 "Air Tractors", one UH-60 "Blackhawk" helicopter water bombing aircraft and two AS 350 "Squirrel" observation helicopters based at the Airport. There is infrastructure in place to support an increase in those asset numbers. The Royal Flying Doctor Service (RFDS) continues to service to the Limestone Coast with many flights via the Patient Transfer Centre. During the 2023/2024

period the Flying Doctor aircraft visited the Airport more than 600 times 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 the 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.

2023/2024 has seen continual utilisation of the airport heavy apron allowing for the flexibility, handling and parking of very large and heavy jets avoiding the previous problems of congestion on the regular public transport 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, particularly the availability for fuel for the RFDS 24 hours a day.

Aircraft using heavy apron at the Mount Gambier Regional Airport.



MOUNT GAMBIER REGIONAL AIRPORT

The annual technical inspection was carried out in February 2024 by Aerodrome Design Adelaide, see report summary extract below.

Staff have ensured that day to day maintenance continues to be completed to a high standard and the aerodrome was presented in a safe and neat condition, considered fully suitable for ongoing aircraft operations and compliant with Civil Aviation Safety Authority (CASA) standards.

In February members of the Australian Airports Association met in Mount Gambier for the State Division Meeting. Delegates enjoyed a State Division Networking Dinner as well as a tour of Mount Gambier Regional Airport. This round of meetings was largely held outside capital cities providing an excellent opportunity to showcase the region to visiting members.

The Airport hosted a practical emergency response exercise designed to test the response of the local emergency services and in particular, the effectiveness of the Mount Gambier Regional Airport's current Airport Emergency Plan (AEP). The exercise provided the attending emergency services with an excellent opportunity to test their emergency procedures, training and inter-agency communication and cooperation. The exercise was undertaken by staff and volunteers from the South Australian Police, South Australian Ambulance Service, Metropolitan Fire Service, Country Fire Service, State Emergency Service, Mount Gambier Airport Services and Mount Gambier Regional Airport management and staff.

With the actions from the previous master plan complete two years early, a credit to the previous Airport Manager and staff, the process has begun to create a new Mount Gambier Regional Airport Master Plan. The District Council of Grant has taken an innovative approach to creating

the new Master Plan through early consultation with an "Aviators Jury" consisting of stakeholders and interested members of the public. The new Mount Gambier Regional Airport Master Plan will be completed in the 2024/2025 financial year.



Mayor Boston addressing the first Aviators Jury to start the process of Council's new Mount Gambier Regional Airport Master Plan.



Personnel at the Emergency Response Exercise.

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. One of the ways that Council reduces the financial burden on ratepayers is to seek matching funding from State and Federal Government to deliver substantial projects.

GRANTS

Mount Gambier and District Livestock Exchange 2030 Transformation Submission

In July 2023 Council submitted a grant application in the Expression of Interest stage in Round 1 of the Commonwealth Government's Growing Regions Program, to seek funding to complete the Saleyards Transformation. In late November 2023 Council received advice that the project had successfully advanced through the expression of interest round. The full application for the grant to deliver the Mount Gambier Districts Livestock Exchange 2030 Transformation Project (formerly known as Saleyards Transformation Project) was submitted early January 2024.

Summary of Project Scope

- Secure the continuation of the existing facility's \$156M+ annual sales, and boost sales.
- A four-stage build, with estimated construction time of 13-14 months.

- 222 all-weather roof-covered pens for new Softfall flooring (190 refurbished + 32 additional)
- Provision for 300mm Softfall flooring system under the roofed area
- Saleyards capacity increased ≤ 350 head of cattle = more flexibility & improved wellbeing
- Reconfiguration of the holding pens to include gates opening on three sides of the pens to enable the pens to be made larger if required and hold larger lots of cattle
- Installation of a rainwater harvesting system on cattle yard and drafting area structures to supply water for stock trough watering system, truck wash, sprinkler system and washdown, and provide dual use for fire protection
- Technological advancement: audio visual networking to facilitate online sales
- Rainwater harvesting, solar, LED lighting and sprinkler systems
- Installation of a sprinkler system for dust suppression
- Installation of a trough watering system
- Installation of an Audio Visual, audio system and networking for on-line sales to offer a viable alternative to direct sales channel to obtain better pricing
- Provision of security cameras
- Provision of LED lighting for the roofed area
- Installation of solar panels on the new roof area
- Provision of a new toilet facility at the weighbridge

- Bituminising the new loading ramp area and access points from the roadway for increased safety
- Additional roof over the loading ramps (not part of the original scope)
- Pneumatic Cattle crush to improve animal husbandry and operational efficiencies.

The grant's eligibility criteria for the Growing Regions Funding Program indicated that successfully funded projects must commence by 15 May 2024. On 16 May 2024 Council received advice from the Department of Infrastructure, Transport, Regional Development Communication and the Arts that the Mt Gambier Districts Livestock Exchange 2030 Transformation project grant application was among the many projects Australia-wide which missed out on Growing Regions funding allocation. Reports suggest only 40 of the projects progressed through the EOI phase were awarded funding, despite more than 300 being deemed eligible projects. Unfortunately, no projects in the Limestone Coast received funding.

Successful Grant Application: Shared Bike Path Sherwin Road, Mil-Lel

In June 2023, the Administration lodged an application requesting \$86,715.00 grant funding from the Department of Transport and Infrastructure's State Bicycle Fund 2023/24 for co-contribution towards the Sherwin Road bike Path in the Mil-Lel township

ECONOMIC DEVELOPMENT

In November 2023, Council received advice that the application was successful in receiving funding from Department for Infrastructure and Transport (DIT) 2023-2024 State Bicycle Fund. The application for \$86,715 to complete the installation of 770 metres of 3-metre wide shared path along Sherwin Road, Mil-Lel to connect the Mil-Lel Primary School and community facilities was bolstered by (slightly more than) matching funding already allocated in the budget for a total project cost of \$183,430.55.

Grant Application:

In February 2024 a grant application was submitted for Open Space funding to deliver upgrades identified through the Inner Townships Master Plan project. The envisaged project is described as an economic catalyst open space renewal project. The grant submission was lodged on the SmartyGrants portal but was unfortunately unsuccessful on this occasion.

GROWTH PROJECTS

In September 2023 the Growth and Tourism Manager (GTM) hosted a booth at the UniSA regional employment expo coordinated by Regional Development Australia (RDA) Limestone Coast and Study Adelaide. Approximately 40 professionals and graduates who were either new to Mount Gambier, or looking to move, attended the expo to uncover local job opportunities in fields as diverse as hospitality, environmental consulting, engineering, project management and social work.

Expo participants who had been paired with council through the RDA's selection process were taken on a tour of the district which started with a visit to the Mayor. Council staff provided a tour to three aspiring professionals, two from Colombia and one from China. The participants were excited to get an introduction to the Mayor, and two have since found work in South Australia, one of those in a business located in the District Council of Grant.

Mayor Kylie Boston with students from the Mil Lel Primary school using the new shared path which connects the community to the School and Hall precincts.



ECONOMIC DEVELOPMENT

State Government - Mobile Phone Coverage

In October 2023, the South Australian Government committed \$5.5 million to boost connectivity in the Limestone Coast via Telstra's "South East SA Project". The Project will enable 27 new mobile base stations across the region, adding around 2,400 square kilometres of new 4G coverage. State Government, Local Government and local industry committed funds for the mobile phone infrastructure project which later also received Federal Government funding to bring it to fruition.

Net Zero, Transition to Renewables and Proposed Renewable Energy Zones

Consultation: South Australia's Green Paper on the energy transition

The State Government of South Australia consulted on an energy transition policy for the next three decades and sought feedback on ten key areas that will shape the energy sector including the role of solar, energy storage, hydrogen, natural gas and more. The consultation occurred via a discussion paper titled: South Australia's Green Paper on the energy transition.

In August 2023, Council lodged a submission which included details relating to the experience of offshore renewable energy proposals as a case study. The case study noted that the current proposals are in Commonwealth Waters but many of the same principles apply, and there are potential improvements to be made to facilitate better integration of Commonwealth and State processes. Feedback

submitted through the consultation process was purported to be used to develop a comprehensive White Paper, which will set out where we (as a State) are now, where we need to be and how we will get there as South Australia transitions to a net-zero emissions future.

This consultation process was taking place simultaneously to the Commonwealth's consultation on proposed Offshore Renewable Energy Zones.

Consultation Proposed Commonwealth Offshore Renewable Energy Zone

In June 2023, the Hon Chris Bowen MP, Minister for Climate Change and Energy, announced, consultation for a new offshore renewable energy zone known as the Southern Ocean Region. The 5,100 square kilometre area was proposed to stretch from Warrnambool in Victoria to northwest of Port MacDonnell in South Australia. At the time the area was also actively being considered for bottom-fixed wind turbines as part of a speculative proposal from Blue Float Energy which pre-empted the Commonwealth's zone declaration process.

The District Council of Grant's Mayor and CEO attended the Minister's announcement which was held in Portland, Victoria, a town which stood to gain considerable economic benefit from the project. Consultation information at the time indicated,

"The Southern Ocean Region and surrounds has been identified as a potential site for zoning for future offshore renewable energy projects in Australian

Commonwealth waters... to support future renewables development to supply electricity to the region, which could include offshore wind, wave or tidal generation projects. The Australian Government has set a target of net zero emissions by 2050, reduce emissions by 43% by 2030, and reach 82% of electricity generation from renewable sources. Offshore renewable energy projects can assist in achieving these goals. Offshore renewable energy has strong generation potential around Australia, including the Southern Ocean Region."

A Media Release from Minister Bowen's Office dated 28 June 2023, promoted the purported jobs growth and economic opportunities across "...the Southern Ocean region from Port MacDonnell to Warrnambool".

In July 2023 Council considered a report regarding the Proposed Offshore Renewable Energy Zone and Request for Submission by the South Eastern Professional Fishermen's Association Inc. (SEPFA). The SEPFA requested that Council makes a submission to the Federal Government's consultation on the proposed Southern Ocean Region offshore renewable energy zone in support of SEPFA's position that the zone not be approved in the waters off the coastline of South Australia.

(The State Government of South Australia was simultaneously in the process of developing an energy transition policy for the next three decades and sought feedback on ten key areas to shape the energy sector, including the role of solar, energy storage, hydrogen, natural gas and more.)

ECONOMIC DEVELOPMENT

On 6 March 2024, the Albanese Government and Minister Bowen made a public announcement regarding the area that has been approved for the Southern Ocean Commonwealth Offshore Renewable Energy Zone. The area ultimately approved reflects a significant scaling back compared to the size of the area initially proposed through the consultation phase undertaken in mid-2023. The proposed area will no longer include Commonwealth Waters directly south of the coast of any part of South Australia or Portland in Victoria, and purports to avoid the location of the Bonney Upwelling and Deen Maar which are significant ecological and cultural areas. Council was among the stakeholders whose responses and advocacy may have helped influence the South Australian State Government's decision to go on record as 'not supporting the COREZ in South Australia' (loosely paraphrased) which also appears to have influenced the final design of the area declared by the Minister.

Fishing Industry and Department of Primary Industries and Regions (PIRSA) - Abalone Viral Ganglioneuritis

With a potential COREZ and wind farm featuring bottom-fixed turbines threatening to affected the benthic layer breeding grounds of the rock-lobster industry at our southern coastline, the fishing industry thought things couldn't get any worse. However, they were about the face additional setback.

The good news was that fishing season was extended for the South Australia rock lobster industry, with the Southern Zone season commencing from 1 September 2023 rather than the usual annual later seasonal start for the Southern Zone of 1 October.

However, at the end of February 2024, due to the discovery of Abalone Viral Ganglioneuritis- a herpes virus that affects Abalone, PIRSA introduced a biosecurity control area which prohibited fishing in the water off the coast of Port MacDonnell.

The prohibition applied to both commercial fishing and boating, as well as recreational fishing and boating. Initially, the affected area extended from Nene Valley (at the western extent) through to the Vic/SA border in the east, and 5 nautical miles out to sea (approximately 10km). Representatives from PIRSA held a community information session at the Port MacDonnell Football Club in March 2024.

Following this session, the affected area was expanded, however the prohibition restrictions were somewhat eased with changes to requirements. Full details were made available from PIRSA's website www.pir.sa.gov.au/avg

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 the

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. The LCLGA Limestone Coast Destination Development Strategy 2020-2025 includes marketing, visitor servicing, events, experience development, governance and collaboration, industry capability and promotes the value of tourism. 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.

Events Tourism - Bay Escape Festival Update

Plans are in progress to support the community driven relaunch of the Bay Escape Festival (previously known as Bayside Festival) for early 2025. Originally scheduled for 2024, the Port MacDonnell Bayside Festival Association made the decision to postpone the celebration due to conflicting regional events, time constraints and community feedback.

Council is a proud sponsor of this event.

Events Tourism - Bicycle SA Annual Tour

Bicycle SA's Annual Tour for 2023 is set to explore the delights of South Australia's south east region. The group of around 200 cyclists mainly rode through the District Council of Grant on Sunday 15 October 2023 and Sunday 22 October 2023 as part of their annual tour.

PROGRESS OF GOAL 2: SUPPORT A PROSPEROUS LOCAL ECONOMY

GOAL 2: SUPPORT A PROSPEROUS LOCAL ECONOMY

Action	Progress
2.1.1.3 Develop an Economic Development Framework and Tourism Plan, including prospectus and engagement	40%
2.2.1.1 Develop promotional content on the liveability of the district for inclusion in appropriate marketing opportunities	100%
2.4.1.3 Provide advice, guidance and facilitate linkages to assist proponents of new developments in 2023/24 to bring their projects to fruition including development of opportunity prospectus	100%
2.4.1.6 Connect with and provide information to businesses in relation to government grant opportunities, training and assistance programs for 2023/24	100%
2.5.1.5 Implement actions within Airport Master Plan 2023/24	100%
2.5.1.8 Explore opportunities for appropriate infrastructure expansion and upgrade, including: implementation of solar, carpark expansion and firebomber water tank replacement.	100%
2.8.1.3 Implement the 2020-2030 Mount Gambier and District Saleyards Master Plan actions for 2023/2024	100%
2.9.2.1 Ensure alignment between the Limestone Coast Tourism Strategy and the DCG Tourism Plan	100%
2.9.5.1 Consider the need for and develop an Events Policy & Procedure to assist Council staff to assess risk, facilitate and support local community events.	100%



ENVIRONMENT

Retain and Enhance
our Natural & Built
Environments

ENVIRONMENTAL SERVICES

Fire Prevention

The Region's local government entities have remained active in the fire prevention space through engagement in the Limestone Coast Bushfire Management Committee and other advocacy work. Council staff routinely liaise with the Country Fire Service (CFS) in relation to curing data, permit issuing, and the regulation of fire prevention activities on private landholdings. CFS facilitated community meetings involving Council staff were also strongly attended.

DrumMUSTER

The well utilised service of DrumMUSTER continued with more than 3,200 eligible containers accepted, processed and recycled. The feedback Council receives in relation to this program is extremely positive.

Waste Management

As a result of general demand and retraction of the private sector's reach into remote localities, Council's kerbside collection zones continue to expand. Staff work with Council's contractor to modify collection routes and manage waste volumes across collection days.

The uptake of the cashless voucher system at the waste transfer stations by the community remains consistent. Residents effectively receive a financial discount through the cashless system and its structure encourages separation/recovery of materials. In association with EPA licence inspections and condition reviews, Council aims for ongoing improvement of the sites.

Over 426 tonnes of general waste, E-waste, cardboard and co-mingled recyclable materials have been collected through the four (4) Waste Transfer Stations. In addition, significant volumes of scrap metal and green waste have also been handled at the sites.

The EPA licences for the old landfill site at Cape Northumberland and waste transfer station at Nene Valley have been surrendered.

Food Organics Garden Organics (FOGO) Trial

Council has committed to undertaking a trial or pilot program on kerbside collection of organics during 2024/2025. FOGO as it is known, stands for Food Organics and Garden Organics. It covers all the organic waste people usually generate at home, both in the kitchen and the garden. Some items are relatively obvious like food scraps and grass clippings. However, it can also include more obscure items such as greasy cardboard and shredded paper.

The benefits of separating these materials from general waste include:

- Creating compost;
- Reducing the carbon footprint;
- Reducing the amount of landfill required.

Staff will meeting with the current contractor for mobile garbage bin (MGB) services in the coming months to determine a feasible approach to a FOGO Trial, with the objective of establishing the level of community interest in an ongoing kerbside service.

This will allow Council to determine the general allotment sizes and areas where a service would be sought and economically viable, to establish potential collection routes and understand necessary steps/processes at the receival facility and to gauge participation rates, load weights, and potential load contamination issues.

The trial will run from 1 December 2024 to 28 February 2025 and coincide with the collection of one of the existing bins (general waste / recycling). Every habitable property within the selected areas will be issued with a 240L bin with a lime green lid.

Participation in the trial is at the discretion of the property occupants. However, the data from those residents/tenants opting out of the trial will be included in the summary report and feed into the next draft Annual Business Plan.

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

GOAL 3: RETAIN & ENHANCE OUR NATURAL & BUILT ENVIRONMENTS

Action	Progress
3.4.2.1 Liaise with relevant agencies and bring together to assess and review eco-tourism opportunities within National Parks	Ongoing





SERVICES

Provide Quality Services
& Infrastructure

COMMUNITY SERVICES

COMMUNITY PROGRAMS

Council was pleased to deliver a number of community programs throughout the year. These included Positive Ageing Luncheons across the district to celebrate the contributions made by our senior citizens to our community. Well-attended lunches with guest speakers were held at the Carpenter Rocks, Tarpeena, Port MacDonnell and Mount Schank.

Volunteers Week provided the opportunity for Council to host a morning tea for all volunteers within the district thanking them for their services.

Other community programs included Get Online Week where guests enjoyed a presentation on gardening by Cindy Bunt, along with a fun digital learning experience learning about Google Lens amongst other technology. Other programs included supporting improved adult digital literacy through the SA Library Be Connected and Being Digital programs.

A very successful author event was held during Mental Health Awareness month at the Community Complex with 109 guests attending Chris Bowles presentation on his return to work after the trauma of an above-knee amputation from a shark attack.

YOUTH ON WHEELS

Council continued 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 during the year. 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.

The Youth On Wheels program had three (3) learner drivers participate for 99 hours, and Council extends a thank you to our volunteer mentors 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 \$85,825.03 in funding to support these community and philanthropic activities.

COMMUNITY GRANT SCHEME

Council ran a successful round of the Community Grant Scheme contributing \$32,280 towards 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 Congratulations to all successful projects over the year.

PORT MACDONNELL COMMUNITY COMPLEX

The Council is proud of its Community Complex located at Port MacDonnell. The center provides residents and visitors to Port MacDonnell and the area excellent facilities to support social and business activities. It incorporates general council services including customer assistance, waste transfer station passes, rates payments, boat ramp permits and animal registrations along with government services such as

EZY Reg, Service SA (including Learner Driver and Boat Operator theory tests) and a Services Aust Kiosk. Banking facilities are provided, an EFTPOS cash out facility and JP services.

Within the Complex is the Library operating under the "One Card" network which provides free Wi-Fi and public use computers along with a great selection of items including books, DVD's and access to digital applications for members of the One Card network. A popular tourist information center is provided where visitors are able to obtain local tourist information from staff or self-serve with a comprehensive range of tourism brochures. The complex is well stocked with both souvenirs and general giftware.

Dedicated spaces are provided for young children and also for youth with the youth area including comfortable seating along with a pool table, Wii console, a PlayStation 4 and Virtual Reality headset. Each year Youth Week is supported with specific events aimed at engagement of youth. Favourite activities this year were the art session where children created masterpieces with acrylic pouring onto an art canvas, and also watching the movie "Space-Jam – A New Legacy".

Each week our very popular children's StoryTime is held incorporating a short story, music, dancing and crafts often tied in with a relevant theme. Each school holidays we offer a Holiday Craft and Activity Program which is strongly supported by both locals and visitors.

COMMUNITY SERVICES

Our Community meeting room and spaces are well utilised by the public and community groups, this year utilised by several government agencies and associations, as well as being utilised for adult craft programs, weekly cards, craft, and Tai Chi groups.

The complex is home to the Maritime Museum operated by a dedicated team of volunteers displays various exhibitions rich in information and artefacts telling the story of Port MacDonnell as a historic trading port. Council also provides an Art Gallery, recently refurbished, which is a space for local artists to promote and display their work.

	2023-24
District Council of Grant and Mount Gambier	27,020
South Australia	2,242
Interstate	4,491
Overseas	224
Total	33,977

The Port MacDonnell Community Complex Storytime and activity continues to be very popular for families



PLANNING & DEVELOPMENT

DEVELOPMENT SERVICES

Council's Environmental Services team 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 types of earthworks; works on wastewater treatment systems; and activities in relation to State and Local Heritage places.

The South Australian planning system has undertaken significant changes in the last four years, which has affected the way assessment of Development Applications occurs. The Planning, Development and Infrastructure Act 2016 (PDI Act) heralded the start of an ePlanning system, and Planning and Design Code. The ePlanning system is accessible through the PlanSA website, <https://plan.sa.gov.au/> and allows all development applications to be lodged and managed centrally.

The Planning and Design Code sets out the relevant planning rules, based on the proposed development location and type, and is accessible via the PlanSA website at, <https://code.plan.sa.gov.au/>

The statistics on the right show the number and value of Development Applications during 2023-2024.

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. 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 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 4 Development Applications in 2023-2024, which is 1.8% of the

total Development Applications determined by the District Council of Grant.

DEVELOPMENT COMPLIANCE

Council has actively addressed 27 various property related compliance issues which can result in the issuing of Section 213 Enforcement Notices. The Section 213 Enforcement Notices are a legal instrument under the *Planning, Development and Infrastructure Act 2016*, which are intended to regulate enforcement actions in relation to development breaches.

Recent examples of some issues which Council Officers have been dealing with include unlawful living on properties, storage/parking of motorhomes and caravans on vacant land, and the unauthorised construction of outbuildings. Poor weather conditions and strong winds can also have an impact on some illegal activities and neighbouring properties.



\$ VALUE OF
DEVELOPMENT
APPLICATIONS

\$778,640,762

NUMBER OF DEVELOPMENT
APPLICATIONS RECEIVED

222

43 NEW DWELLINGS

WORKS AROUND THE DISTRICT

Special Local Roads Program funding of \$440,000 was received towards Stage 1 of the reconstruction of a 3.3km section of Wandilo Forest Road which was completed in April 2024 at a cost of \$660,000.

In accordance with Council's 10 year Roadworks Program, 600m of Lewis Avenue, 1400m of Henningsen Road, 1700m of Rabbits Road, 2100m of Kirby Road, 1200m of Hollis Road, 1600m of Sisters Road, 3200m of Wandilo Forest Road, 1600m of Woodlands Road and the Dycer Road junctions were reconstructed and sealed.

Other works completed around the district included: 130m of kerb and channel along Kinglsey Road, a shared path at Mil-Lel, construction of a car park for the Donovans Hall, the Port MacDonnell bike track was resurfaced, survey work on the Eastern side of Tarpeena was done for kerb and channel, the Mount Percy Road/McKay Road junction was upgraded into a staggered intersection and the construction of a Dirt Mountain Bike Track at Port MacDonnell was completed.

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 Rust Road, Bobs Road, Mt Meredith Road, Tervoerts Road, Telfords Road, Bailey Road, Gums Road, Magpie Swamp Road, Bishop Road and Preece Road.



COMMUNITY RANGERS

The Community Rangers are tasked with the responsibility of supporting community safety through regulation functions such as animal management, fire prevention, local nuisance, abandoned vehicles, monitoring boat ramp use, free camping, and litter control. They also administer 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 and Cats Online (DACO), which is managed by the Dog and Cat Management Board.

The dog registration numbers for the district remain fairly constant. In any given year, there are a small proportion of unrenewed animals to follow up. Instances of wandering at large, dog attacks, and barking noise complaints are common examples needing Council intervention. Dog attacks and wandering at large incidents 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.

A total of 828 cats were registered in the Council area through DACO for 2023-2024.

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.

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

Number of registered dogs	2,901
Number of wandering dog reports	27
Number of barking dog reports	23
Number of dogs impounded	8
Number of dogs returned to owner	6
Number of dogs re-homed	4
Number of dogs destroyed	2
Number of dog attacks on humans / harassments	1
Number of dog attacks on animals / harassments	8

WANDERING STOCK

The Community Rangers have responded to numerous reports of wandering stock throughout the district. The importance of paddock fencing maintenance is regularly communicated in person and Council's communication platforms. Often stock complaints are reported through the after-hours Call Centre or SAPOL.

UNSIGHTLY PROPERTIES

Compliance action relating to illegal land uses and unsightly properties is ongoing. 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 ACTIVITIES

The new Standard pertaining to food safety supervisor requirements and tightened documentation of food safety skills and knowledge has come into effect. Council staff assist business owners/operators in navigating the legislative changes.

With vacancies in the Environmental Health positions at the City of Mount Gambier (CoMG) for a significant period of the year, the cross-council delegations were utilised to enable District Council of Grant staff to assist CoMG with urgent matters.

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 working days prior to the scheduled meeting.

For the period of 2023-24 there were 11 presentation/deputations.

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 5,813 electors.

The Elector Representation Review will commence during 2023 – 2024.

The table 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 2023-2024.

Council	Electors	Elected Members (including Mayor)	Representation Quota
Clare & Gilbert Valleys	6942	10	694
Coorong	3954	8	494
Grant	5813	10	646
Adelaide Plains	7512	10	751
Mid Murray	7127	9	791
Naracoorte-Lucindale	5893	11	535
Northern Areas	3568	9	396
Renmark Paringa	6767	9	751
Tatiara	4509	10	450
Wakefield Regional	4950	10	495

GOVERNANCE COMPLIANCE

INTERSTATE TRAVEL: ELECTED MEMBERS

Month/Year	Location	Reason for travel	Cost
July 2023 Mayor Kylie Boston	Canberra	Mayor Boston attended a delegation to advocate Council's resolution of supporting the community's position of no offshore wind farms off the coast of Port MacDonnell. The meeting was held with the Hon Chris Bowen, Minister for Climate Change and Energy, other community advocates and facilitated by Mr Tony Pasin MP.	\$1,652.06
July 2024 Mayor Kylie Boston and Deputy Mayor Bruce Bain	Canberra	Australian Local Government Association - National General Assembly Mayor Kylie Boston, Deputy Mayor Bruce Bain, CEO Darryl Whicker and Growth and Tourism Manager Rebecca Perkin attended the Australian Local Government Association - National General Assembly, Canberra to advocate for Council's Saleyards Transformation Project and our district in general. Meetings were held with • Assistant Minister Anthony Chisholm from Minister Catherine King's Department • Tom Zed, Adviser to Senator the Hon Don Farrell • The Hon Emma McBride who was assisting Minister Kristy McBain	\$1,967.90 (Mayor Boston) \$1,967.90 (Cr Bain)
Total			\$5,587.87

GOVERNANCE COMPLIANCE

INTERSTATE TRAVEL: STAFF

Month/Year	Location	Reason for travel	Cost
July 2023 David Wallis	Gold Coast	2023 Agrinous AusSaleyards Expo.	\$1,811.56
August 2023 Darryl Whicker	Queensland	Australian Disaster Resilience Conference.	\$1,137.34 reimbursed
August 2023 Rebecca Perkin	Karratha	National Economic Development Conference.	\$2,884.82
August 2023 David Wallis	Bendigo	Australian Livestock Saleyards Association Conference.	\$570.29
November 2023 Nick Serle	Melbourne	National Airport Conference.	\$1,432.70
June 2024 Darryl Whicker	Canberra	Australian Local Government Association - National General Assembly.	\$2,879.48
June 2024 Rebecca Perkin	Canberra	Australian Local Government Association - National General Assembly.	\$2,860.81
June 2024 Gary Button	Canberra	Australian Local Government Association - National General Assembly.	\$981.62 (Amount credited to Council's travel Account)
Total			\$14,559.62

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
\$45,465.97 per annum paid quarterly in arrears
- Deputy Mayor
\$13,693.72 per annum paid quarterly in arrears
- Other Elected Members
\$11,366.49 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 \$210 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 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 2023-24 The District Council of Grant paid \$5,078.08 to administer items in its Council area ex GST.

Audit and Risk Committee Allowance

Independent Members - \$350 per meeting.

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.

Access and Inclusion Panel Allowance

Independent Members - \$200 per meeting.

GOVERNANCE COMPLIANCE

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 Councils 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;
- Considering the impact of the service delivery approach on local businesses, observing National Competition Policy guidelines and associated legislation;
- Appropriately managing risk;
- Promoting compliance with all relevant legislation; and
- Advancing opportunities for creating or maintaining economic development and growth in the region and other opportunities to participate 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.

CONFIDENTIALITY PROVISIONS

Council held 12 Ordinary meetings and 1 special meetings for the financial year 2023-2024 with a total of 259 resolutions made at these meetings.

During 2023-2024, Section 90(3) provisions of the *Local Government Act 1999*, which enables the exclusion of the public from Council meetings, were invoked on 9 occasions, resulting in 9 resolutions being made in confidence (4% of the total number of resolutions made). Section 91(7) provisions, which keep minutes confidential, were invoked on 9 occasions.

The total number of confidential orders released from confidence was 16, with 27 still in place at the end of the financial year (however 21 of those were carried over from previous financial years). In addition, of the 27 items still held in confidence, 4 have been partially released (to the extent that they are able to be).

GOVERNANCE COMPLIANCE

CONFIDENTIALITY PROVISIONS continued

2023-2024	Description	Nature of Confidentiality	Held in Confidence
17/07/2023	Rates Overdue - Greater Than Three Years Report [1.71.3/1]	90(3)(a)	Released
16/10/2023	Public Lighting Dispute [14.71.3/2]	90(3)(i)	Held
14/11/2023	CEO Performance Review – 360 Degree Model Review, Remuneration and KPI Discussion [9.14.1/10]	90(3)(a)	Held
20/11/2023	Confidential Chief Executive Officer Recruitment, Performance and Remuneration Review Committee Meeting Minutes of Tuesday 14 November 2023 [9.14.1/10]	90(3)(a)	Held
18/12/2023	Rates Overdue – Greater Than Three Years Report [1.71.3/1]	90(3)(a)	Held
18/12/2023	Chief Executive Officer KPI's [16.14.1/3]	90(3)(a)	Held
18/12/2023	2024 Citizen of the Year Australia Day Awards – Item 15.2	90(3)(o)	Released
10/01/2024	SED Regional Advisory overview of the Cost Benefit Analysis Report for the Mt Gambier Districts Livestock Exchange 2030 Transformation [14.65.1/23]	90(3)(b)	Released
10/01/2024	Mount Gambier and District Saleyards - Growing Regions Update [14.65.1/23]	90(3)(b)	Released
18/03/2024	Local Heritage Survey - Stage 1 - Thematic Heritage Framework Study [10.3.2/7]	90(3)(d)	Held
18/03/2024	Saleyards Transformation Project Procurement Process [14.65.1/23]	90(3)(k)	Held

Pre 2023-2024 (carried over)	Description	Nature of Confidentiality	Held in Confidence
17/12/1988	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
07/09/2020	Airport Head Tax Review [16.85.1/10]	90(3)(d)	Released
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

CONFIDENTIALITY PROVISIONS continued

Pre 2023-2024 (carried over)	Description	Nature of Confidentiality	Held in Confidence
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)	Released
18/10/2021	Public Lighting Dispute [14.71.3/2]	90(3)(i)	Held
15/11/2021	Operational Matters – Chief Executive Officer Performance Review [9.4.1/10]	90(3)(a)	Released
17/01/2022	CEO Performance Review - 360 Degree Performance Appraisal - November 2021 [9.14.1/10]	90(3)(a)	Released
21/02/2022	Rates Overdue - Greater Than Three Years Report [1.71.3/1]	90(3)(a)	Released
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
04/04/2022	Sale of Land for Non Payment of Council Rates and Charges [7.69.8/1]	90(3)(a)	Released
23/05/2022	CEO Contract and Key Performance Indicators [9.14.1/10]	90(3)(a)	Partial
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)	Partial
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)	Released
05/09/2022	Development Proposal [16.64.1/7]	90(3)(b)	Held
25/10/2022	CEO Recruitment, Performance and Remuneration Review Committee – Review Process [9.14.1/10]	90(3)(a)	Partial
07/12/2022	CEO Performance Review – 360 Degree Performance Appraisal and KPI setting – December 2022 [9.14.1/10]	90(3)(a)	Held
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)	Partial
19/12/2022	Rates Overdue – Greater Than Three Years Report [1.71.3/1] – Item 15.2 of Council meeting 19 December 2022 (minute reference 22343)	90(3)(a)	Released

GOVERNANCE COMPLIANCE

CONFIDENTIALITY PROVISIONS continued

Pre 2023-2024 (carried over)	Description	Nature of Confidentiality	Held in Confidence
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
16/01/2023	Saleyards Transformation Project Procurement Update [14.65.1/12]	90(3)(k)	Held
16/01/2023	Supply and Disposal of One (1) 4WD Cabin Tractor [7.81.4/80] – Item 15.1	90(3)(k)	Released
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)	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)(i)	Held
17/04/2023	CEO Performance Review – CEO Check In and KPI Update [9.14.1/10]	90(3)(a)	Released
08/06/2023	Telstra Scope [19.59.1/1]	90(3)(d)	Released

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Confidential Orders Made	39	30	30	28	18	9
Confidential Orders Carried Forward	4	13	7	12	14	21
Number of Subjects Considered	24	17	23	15	15	10

Council Committees	Number of Meetings	Number of Items	Items considered 'in confidence'
Audit Committee	4	23	0
Mount Gambier Regional Airport Security Committee	1	1	0
Mount Gambier & District Saleyards Strategy Committee	4	12	0
Building Fire Safety Committee	2	7	0
Chief Executive Officer Recruitment Performance and Remuneration Review Committee Meetings	2	4	4

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 2023-2024 Council received one request 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 2022-2023 financial year.

COMMUNITY LAND

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 Section 13

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

Behavioural Management Policy

Since the adoption of the Behavioural Management Policy, there has been no instances of a breach of the Behavioural Management Framework set out in the *Local Government Act 1999*.

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 seven (7) Freedom of Information applications during 2023/2024 (compared to four (4) in 2022/2023).

Three (3) applicants were granted full access to the documents that were requested, one (1) applicant was granted partial access to the documents that were requested, with minor information redacted under exemption clause 6 of the *Freedom of Information Act 1991* (the Act). Three (3) applicants were refused access to the documents that were requested due to the documents requested under their application did not exist in accordance with section 20(1)(a) of the Act.

Legal Expenses

Council paid approximately \$89,509.13 in legal expenses.

GOVERNANCE COMPLIANCE

Senior Executive Conditions

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.

Title of Position	Level	Other Allowance & Benefits
Chief Executive Officer	Contract	1 3 4 5 6
Director of Environmental Services	Manager Contract	1 3 4 5
Director Works and Infrastructure	Manager Contract	1 4 5
Director Corporate and Community	Contract	1 4 5 6
Manager Strategy and Growth	Contract	1 4 5 6
Manager HR and Community	Manager Contract	1 3 4 5
Airport Manager	Contract	1 4 5 6 12
Saleyards Manager	Contract	1 4 5
Manager Finance and Customer Service	Contract	1 4 5 6
Manager Development Services	EBA	1 4 5 6 7
Manager Environmental Health and Regulatory Services	EBA	1 4 5 6 7
Works Manager	EBA	1 4 5 6 7

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 Bank SA 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 2023 to 30 June 2024, the total amount of expenditure incurred by employees of Council using credit cards, totalled \$37,792.55.

AUDITORS AND AUDIT AND RISK COMMITTEE

The District Council of Grant Annual Financial Statements for 2023/2024 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 2023/2024 to the auditors for work performed for the annual audit of Council's financial statements pursuant to Section 128 of the Act was \$17,750.00 ex GST.

Council's Audit and Risk Committee held four meetings in 2023/2024, two of which were 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

Cr M Dukalskis	4/4
Cr K Turnbull	2/4
Mr A Peek	2/2

(noting changeover of Independent Members)

Ms K Creek	2/2
Ms H Neumann	2/2
Ms C Burns	2/2

Information regarding sitting fees for the Audit and Risk Committee can be found under 'Members Allowances and Reimbursements' on page 47.



GOVERNANCE COMPLIANCE

DISTRICT COUNCIL OF GRANT GIFT REGISTER – 2023/2024

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.

Council Officer	Contributor	Gift Description	Est. Value	Purpose	Date
Mayor Kylie Boston	The Barn Steakhouse	Dinner at The Barn Steakhouse (OB Flat) – Dale Cleves induction into the SA Music Hall of Fame	\$300	Networking, representing Council at official function	August 2023
Kate Gilmore	Computershare	Apple AirPods Pro 2nd Gen	\$300	Prize in sponsors prize draw – virtual International Governance Leadership Conference (hosted by Governance Institute of Australia)	September 2023
Rebecca Perkin	LCLGA	TICSA SA Tourism Awards Gala Dinner VIP Ticket	\$270	Networking and support of local industry	September 2023
Gary Button	Port MacDonnell Mens Shed	Aqua Brush (golf accessory)	\$20	Appreciation	October 2023
Darryl Whicker & Rebecca Perkin	Premier of SA	Invitation to attend the State Government Suite at the Vailo 500	\$500	State Government Networking	24 November 2023
Kelli Winterfield	GTE	Bottle of wine - Coonwarra	\$20	Ongoing relationship / networking	December 2023
Mayor Kylie Boston	Mondelez	Gift box	\$45	Ongoing relationship / networking	December 2023
Wayne Davison	Pasta Chef	Packaged meal	\$50	Appreciation	February 2024
Mayor Kylie Boston	Lions Australia	Gift basket	\$30	Appreciation for judge of Lions Youth of the Year Program	6 March 2024

GOVERNANCE COMPLIANCE

DISTRICT COUNCIL OF GRANT GIFT REGISTER – 2022/2023

Council Officer	Contributor	Gift Description	Est. Value	Purpose	Date
Council offices	Port MacDonnell Mens Shed Inc	Cutting board / serving board	\$50	Appreciation	March 2024
Rebecca Perkin	Gawk	2 Corporate Tickets, Pioneers Supporter Beanie and Hospitality at Pioneers Basketball Game	\$60 - \$90	Networking	31 May 2024
Mayor Kylie Boston	Lions Club	Lions Club Change Over Dinner	\$100	Networking	28 June 2024

PROGRESS OF GOAL 4: PROVIDE QUALITY SERVICES & INFRASTRUCTURE

GOAL 4: PROVIDE QUALITY SERVICES & INFRASTRUCTURE

Action	Progress
4.1.1.3 Submit appropriate applications for Black Spot Funding in 2023/24	100%
4.1.1.6 Participation in road industry networks during 2023/24	100%
4.3.1.1 Determine Councils core business functions and investigate appropriate software options to support identified functions	100%
4.3.2.1 Investigate and assess opportunities for sustainable waste management services	100%
4.5.1.1 Investigate options for development of preventative maintenance program for assets and infrastructure	100%
4.6.1.1 Business Continuity Plans in situ, reviewed and exercised	100%
4.7.1.2 Develop a HR program to facilitate and support the best performance from our people, including managing performance and pursuing learning and professional development opportunities	100%
4.7.1.5 Ensure compliance with employment obligations such as providing a safe work place by developing Work Health Safety Plan and Annual Action Plan	100%
4.7.2.1 Review service levels in the asset and infrastructure management plans to ensure appropriateness	100%
4.8.1.4 Facilitate the ESCOSA review project and report findings to the Audit & Risk Committee.	100%



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.

Below: Mayor Boston and Winner of the Academic Scholarship from Tenison College, Aleisha Brook.

Throughout 2023/2024 Council consulted with the community and sought feedback on the following matters:

- Revocation of Community Land at Tarpeena
- Revocation of Community Land (Nene Valley Waste Transfer Station)
- Draft Behavioural Support Policy
- Port MacDonnell Memorial Walk Precinct and Shipwreck Walk
- Strategic Land Use Priorities
- Draft Strategic Plan 2024-2034
- Draft Annual Business Plan and Budget 2024-2025

Council provided a number of methods where community members could engage with Council face-to-face and discuss matters of interest, including Mayor and CEO drop in sessions.



SOCIAL MEDIA

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.

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 Saleyard,
- 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:

COMMUNITY ENGAGEMENT

- 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

This is a 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 online and through an emailing list. Hard copies are also available at the Principal Office and the Port MacDonnell Community Complex. To subscribe please contact us through Council's email address info@dcgrant.sa.gov.au, or subscribe via Council's website.

The District Council of Grant issued 28 Media releases for the 2023/2024 period, amongst the topics covered were:

- Successful Port MacDonnell Community Complex School Holiday Program
- Positive Ageing Celebration
- 2024 Australia Day Awards Recipients Announced
- Cheers to our Volunteers – Volunteers Week Celebration
- Inner Townships Master Plan Adopted
- Have your Say on Our Future – Draft Strategic Plan 2024 - 2034
- Strategic Land Use Priorities Project open for consultation
- Youth help create new dirt mountain bike track at Port MacDonnell
- District Council of Grant and Allendale East Area School environmental messaging partnership at the Port MacDonnell and Blackfellows Caves boat ramps

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

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

Academic Scholarships

The Council have awarded the 2024 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. In 2024 the scholarship amount was increased to \$750 per student. Over the past 14 years 72 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 2024 academic scholarship recipients are - Eva Peucker- St Martins Lutheran College; Zoey Norman - Grant High School; Alicetyn Stanley - Allendale East Area School; Aleisha Brook - Tenison Woods College; and Kaitlin Boyd - Mount Gambier High School.

COMMUNITY ENGAGEMENT

Citizenship

During the 2023/2024 year Council held a total of 3 Citizenship Ceremonies with 11 conferees receiving Australian Citizenship.

Our Community welcomed new Citizens from New Zealand, the Philippines, Germany, Thailand, Canada and the United Kingdom.

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 2023/2024 period a total of 11 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.

Junior Sports Assistance Fund

Membership of the Junior Sports Assistance Fund is comprised of the City of Mount Gambier, the District Council of Grant and other local sporting organisations who are financial members of the fund.

The fund, which is administered

by the City of Mount Gambier, provides financial support for junior sports people who have achieved state selection. The District Council of Grant has one Elected Member on the Junior Sports Assistance Fund Committee which is Cr Megan Dukalskis.

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 or via Council's online community engagement platform; Your Say DCG at yoursaydcg.com.au.



Alicetyn Stanley Winner of the Academic Scholarship from the Allendale East Area School with Mayor Kylie Boston.



New Australian Citizens Freda Wayth, Peter and Mareike Ellison

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.



Attendees enjoying one of four Positive Ageing lunches that Council held for the community.

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, graphic design element. A large grey circle is centered in the middle of the page, containing the title text.

ANNUAL FINANCIAL STATEMENTS 2023-2024

General Purpose Financial Statements

for the year ended 30 June 2024

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General Purpose Financial Statements

for the year ended 30 June 2024

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 2024 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 16 September 2024



Kylie Boston
Mayor

Dated 16 September 2024

Statement of Comprehensive Income

for the year ended 30 June 2024

\$ '000	Notes	2024	2023
Income			
Rates	2a	12,716	11,724
Statutory charges	2b	369	337
User charges	2c	2,445	1,940
Grants, subsidies and contributions - operating	2g	798	3,281
Investment income	2d	406	227
Reimbursements	2e	100	170
Other income	2f	321	370
Total income		17,155	18,049
Expenses			
Employee costs	3a	6,931	6,594
Materials, contracts and other expenses	3b	5,602	5,642
Depreciation, amortisation and impairment	3c	5,201	5,110
Finance costs	3d	90	113
Total expenses		17,824	17,459
Operating surplus / (deficit)		(669)	590
Asset disposal and fair value adjustments	4	(700)	(819)
Amounts received specifically for new or upgraded assets	2g	717	872
Net surplus / (deficit)		(652)	643
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9a	28,019	9,014
Total amounts which will not be reclassified subsequently to operating result		28,019	9,014
Total other comprehensive income		28,019	9,014
Total comprehensive income		27,367	9,657

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

Statement of Financial Position

as at 30 June 2024

\$ '000	Notes	2024	2023
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	8,541	8,353
Trade and other receivables	5b	927	857
Inventories	5c	178	228
Total current assets		9,646	9,438
Non-current assets			
Trade and other receivables	6	91	114
Infrastructure, property, plant and equipment	7	180,899	154,218
Total non-current assets		180,990	154,332
TOTAL ASSETS		190,636	163,770
LIABILITIES			
Current liabilities			
Trade and other payables	8a	1,730	1,860
Borrowings	8b	378	422
Provisions	8c	1,068	1,095
Total current liabilities		3,176	3,377
Non-current liabilities			
Borrowings	8b	1,164	1,541
Provisions	8c	134	57
Total non-current liabilities		1,298	1,598
TOTAL LIABILITIES		4,474	4,975
Net assets		186,162	158,795
EQUITY			
Accumulated surplus		48,030	48,729
Asset revaluation reserves	9a	136,805	108,770
Other reserves	9b	1,327	1,296
Total equity		186,162	158,795

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 2024

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2024					
Balance as at 1 July		48,729	108,770	1,296	158,795
Net surplus / (deficit) for year		(652)	—	—	(652)
Other comprehensive income					
Gain (loss) on revaluation of IPP&E	7a	—	28,019	—	28,019
Other comprehensive income		—	28,019	—	28,019
Total comprehensive income		(652)	28,019	—	27,367
Transfers between reserves		(47)	16	31	—
Balance at the end of period		48,030	136,805	1,327	186,162
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

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 2024

\$ '000	Notes	2024	2023
Cash flows from operating activities			
<u>Receipts</u>			
Rates receipts		12,651	11,701
Statutory charges		369	337
User charges		2,445	1,940
Grants, subsidies and contributions		1,178	3,281
Investment receipts		406	227
Reimbursements		100	170
Other receipts		276	418
<u>Payments</u>			
Payments to employees		(6,701)	(6,768)
Payments for materials, contracts and other expenses		(6,181)	(5,368)
Finance payments		(97)	(119)
Net cash provided by (or used in) operating activities	10b	<u>4,446</u>	<u>5,819</u>
Cash flows from investing activities			
<u>Receipts</u>			
Amounts received specifically for new or upgraded assets		717	872
Sale of replaced assets		464	685
Repayments of loans by community groups		22	21
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(3,946)	(4,143)
Expenditure on new/upgraded assets		(1,081)	(1,029)
Loans made to community groups		(8)	(20)
Net cash provided (or used in) investing activities		<u>(3,832)</u>	<u>(3,614)</u>
Cash flows from financing activities			
<u>Payments</u>			
Repayments of loans		(421)	(408)
Repayment of bonds and deposits		(5)	(29)
Net cash provided by (or used in) financing activities		<u>(426)</u>	<u>(437)</u>
Net increase (decrease) in cash held		188	1,768
plus: cash & cash equivalents at beginning of period		8,353	6,585
Cash and cash equivalents held at end of period	10a	<u>8,541</u>	<u>8,353</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 2024

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Notes to and forming part of the Financial Statements for the year ended 30 June 2024

Note 1. Summary of Material Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared 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).

(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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

Note 1. Summary of Material Accounting Policies (continued)

(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 Council enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

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

	Cash Payment Received	Annual Allocation	Difference	Net timing Adjustments
2021/22	\$2,811,478	\$1,991,580	\$819,898	\$650,706
2022/23	\$2,686,855	\$2,100,738	\$586,117	\$483,894
2023/24	\$347,339	\$2,383,313	(\$2,035,974)	(\$2,144,954)

The net timing adjustment is calculated by the sum of Advance payment received less advance payment received prior financial year.

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 Adjusted 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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

Note 1. Summary of Material Accounting Policies (continued)

(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.

(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 2024

Note 1. Summary of Material 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 3.96% (2023, 4.05%)

Weighted avg. settlement period 1 year (2023, 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 2024

Note 1. Summary of Material 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

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2024, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

Council has assessed all the standards / interpretations which are not yet effective and have determined that there is no expected material impact on the reported financial position or performance.

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

Note 2. Income

\$ '000	2024	2023
(a) Rates		
General rates		
General rates	10,269	9,548
Less: mandatory rebates	(9)	(8)
Less: discretionary rebates, remissions and write-offs	(37)	(40)
Total general rates	10,223	9,500
Other rates (including service charges)		
Landscape levy	684	627
Waste collection	996	844
Community wastewater management systems	818	769
Total other rates (including service charges)	2,498	2,240
Other charges		
Penalties for late payment	48	34
Total other charges	48	34
Less: discretionary rebates, remissions and write-offs		
Less: discretionary rebates, remissions and write-offs	(53)	(50)
Total less: discretionary rebates, remissions and write-offs	(53)	(50)
Total rates	12,716	11,724
(b) Statutory charges		
Development Act fees	149	155
Town planning fees	97	64
Animal registration fees and fines	121	116
Parking fines / expiation fees	2	2
Total statutory charges	369	337
(c) User charges		
Cemetery/crematoria fees	20	17
Airport	879	815
Saleyards	1,428	919
Sanitary Garbage	11	42
Rural Transaction Centre	38	109
Sundry	69	38
Total user charges	2,445	1,940
(d) Investment income		
Interest on investments		
Local Government Finance Authority	403	225
Loans to Community Groups	3	2
Total investment income	406	227

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Notes to and forming part of the Financial Statements for the year ended 30 June 2024

Note 2. Income (continued)

\$ '000	2024	2023
(e) Reimbursements		
Roadworks	44	55
Private works	39	83
Other	17	32
Total reimbursements	100	170
(f) Other income		
Insurance and other recoupments - infrastructure, property, plant and equipment	58	35
Sundry	263	335
Total other income	321	370
(g) Grants, subsidies and contributions		
Capital grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	717	872
Total amounts received for new or upgraded assets	717	872
Operating grants, subsidies and contributions		
Other grants, subsidies and contributions - operating		
Untied - Financial Assistance Grant	144	2,149
Roads to Recovery	341	341
Fuel Rebate	41	36
Library and communications	34	40
Sundry	238	715
Total other grants, subsidies and contributions - operating	798	3,281
The functions to which these grants relate are shown in Note 11.		
Total grants, subsidies and contributions	1,515	4,153
(i) Sources of grants		
Commonwealth Government	1,235	4,133
State Government	273	33
Other	7	(13)
Total	1,515	4,153

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

Note 3. Expenses

\$ '000	Notes	2024	2023
(a) Employee costs			
Salaries and wages		5,679	5,381
Employee leave expense		715	652
Superannuation - defined contribution plan contributions	15	499	464
Superannuation - defined benefit plan contributions	15	131	131
Workers' compensation insurance		306	243
Less: capitalised and distributed costs		(399)	(277)
Total operating employee costs		6,931	6,594
Total number of employees (full time equivalent at end of reporting period)		69	69
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		18	19
Elected members' expenses		179	208
Election expenses		3	51
Subtotal - prescribed expenses		200	278
(ii) Other materials, contracts and expenses			
Contractors		873	685
Energy		304	301
Maintenance		406	851
Legal expenses		90	73
Levies Paid to Government - RL levy		686	627
Sundry		552	668
Garbage Costs		1,259	1,035
Emergency Services Levy		12	52
Materials		318	254
Fuel		451	458
Insurance		359	328
Donations and Grants		92	32
Subtotal - Other material, contracts and expenses		5,402	5,364
Total materials, contracts and other expenses		5,602	5,642

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

Note 3. Expenses (continued)

\$ '000	2024	2023
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Infrastructure		
Stormwater Drainage	14	13
CWMS	281	264
Playgrounds	65	54
Roads and Kerbs	2,871	2,898
Bridges	1	1
Footways	51	47
Plant and equipment	539	545
Buildings	875	823
Other Structures	261	239
IT and Office Fittings	106	94
Marine and River	61	56
Open Space	76	76
Subtotal	5,201	5,110
Total depreciation, amortisation and impairment	5,201	5,110
(d) Finance costs		
Interest on loans	90	113
Total finance costs	90	113

Note 4. Asset disposal and fair value adjustments

\$ '000	2024	2023
Infrastructure, property, plant and equipment		
Assets Renewed or Directly Replaced		
Proceeds from disposal	464	685
Less: carrying amount of assets sold	(1,164)	(1,504)
Gain (loss) on disposal	(700)	(819)
Net gain (loss) on disposal or revaluation of assets	(700)	(819)

Note 5. Current assets

\$ '000	2024	2023
(a) Cash and cash equivalent assets		
Cash on hand and at bank	245	35
Deposits at call	8,296	8,318
Total cash and cash equivalent assets	8,541	8,353

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

Note 5. Current assets (continued)

\$ '000	2024	2023
(b) Trade and other receivables		
Rates - general and other	397	371
Accrued revenues	79	69
Debtors - general	476	226
GST recoupment	84	168
Loans to community organisations	32	23
Subtotal	1,068	857
Less: provision for expected credit losses	(141)	–
<u>Total trade and other receivables</u>	<u>927</u>	<u>857</u>

(c) Inventories

Stores and materials	178	228
<u>Total inventories</u>	<u>178</u>	<u>228</u>

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	2024	2023
Trade and other receivables		
Receivables		
Loans to community organisations	48	71
Total receivables	48	71
Other Financial Assets		
Caveat	43	43
Total Other Financial Assets	43	43
<u>Total financial assets</u>	<u>91</u>	<u>114</u>

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

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

Infrastructure, property, plant and equipment

	Fair Value Level	as at 30/06/23				Asset movements during the reporting period							as at 30/06/24			
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Adjustments & Transfers	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	
Capital work in progress																
Land	2	—	340	—	340	245	—	—	—	—	—	—	585	—	—	585
Land	3	1,298	—	—	1,298	—	—	—	—	—	261	1,559	—	—	—	1,559
Buildings	2	14,559	11	—	14,570	—	—	—	—	—	4,155	18,725	—	—	—	18,725
Buildings	3	7,641	81	(4,833)	2,889	—	91	(37)	(187)	—	199	8,091	172	(5,308)	2,955	18,255
Buildings	3	22,225	7,725	(14,509)	15,441	97	252	(75)	(688)	—	1,064	24,193	7,977	(16,079)	16,091	16,091
Other Structures	2	138	10	(125)	23	—	—	—	(3)	10,014	1	13,249	10	(3,224)	10,035	10,035
Other Structures	3	4,992	2,193	(2,517)	4,668	24	20	(6)	(258)	—	322	5,475	2,237	(2,942)	4,770	4,770
Playgrounds	3	974	1,211	(729)	1,456	61	2	(2)	(65)	—	100	974	1,374	(796)	1,552	1,552
Roads and Kerbs	3	120,816	14,687	(42,298)	93,205	605	2,650	(613)	(2,871)	(9,552)	20,379	133,668	—	(29,865)	103,803	103,803
Bridges	3	80	—	(28)	52	—	—	—	(1)	—	4	80	5	(30)	55	55
Footways	3	1,144	841	(485)	1,530	—	—	—	(51)	(462)	671	2,412	—	(724)	1,688	1,688
Stormwater Drainage	3	1,264	49	(507)	806	8	—	—	(14)	—	56	1,264	148	(556)	856	856
CWMS	3	13,397	393	(6,396)	7,394	7	31	(17)	(281)	—	510	13,397	1,322	(7,075)	7,644	7,644
Plant and equipment		—	9,365	(3,430)	5,935	—	706	(413)	(539)	—	—	—	9,463	(3,774)	5,689	5,689
IT and Office Fittings		—	1,095	(793)	302	—	196	—	(106)	—	—	—	1,290	(696)	392	392
Marine and River		—	3,185	(604)	2,581	24	7	(10)	(61)	—	178	—	3,410	(691)	2,719	2,719
Open Space		—	2,474	(746)	1,728	10	—	—	(76)	—	119	—	2,650	(669)	1,781	1,781
Total infrastructure, property, plant and equipment																
		188,528	43,660	(77,970)	154,218	1,081	3,955	(1,173)	(5,201)	—	28,019	223,087	30,643	(72,831)	180,899	180,899
Comparatives																
		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	154,218

continued on next page ...

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

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 2024

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 2024

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, and in which they are situated. 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

Date of Valuation: 01/07/2023

Valuer: Valuer Generals Department

Basis of valuation: current market value less any adjustments for any restrictions on use or disposal where they apply.

Buildings & Other Structures

Date of Valuation: 1/7/2018

Valuer: Mitch Ekonomopoulos AAPI, of AssetVal Pty Ltd.

Basis of valuation: Depreciated Replacement Cost - for buildings where there is no active market due to specialised nature of the assets and the service they provide.

An Indexation has been applied to all buildings and other structures of 6.9% as at 1 July 2023.

Infrastructure

Sealed Roads, Unsealed Roads & Kerbing

Date of valuation: 30/6/2024

Valuer: John Olson of HDS Australia.

Basis of valuation: Depreciated Replacement Cost - comprised by gross replacement cost (based on estimated unit costs for which a substitute asset with similar service potential, physical characteristics, dimensions, depth and environmental parameters could be constructed) and accumulated depreciation (estimated total and remaining useful lives informed by the condition assessment of the asset, and the planned asset management strategy applicable to the asset).

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

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

Footways

Date of valuation: 30/6/2024

Valuer: John Olson of HDS Australia

Basis of valuation: . Depreciated Replacement Cost - comprised by gross replacement cost (based on estimated unit costs for which a substitute asset with similar service potential, physical characteristics, dimensions, depth and environmental parameters could be constructed) and accumulated depreciation (estimated total and remaining useful lives informed by the condition assessment of the asset, and the planned asset management strategy applicable to the asset).

Stormwater drainage

Date of valuation: 30/6/2019

Valuer: Council officers

Basis of valuation: Depreciated Replacement Cost - comprised by gross replacement cost (based on estimated unit costs for which a substitute asset with similar service potential, physical characteristics, dimensions, depth and environmental parameters could be constructed) and accumulated depreciation (estimated total and remaining useful lives informed by the condition assessment of the asset, and the planned asset management strategy applicable to the asset).

An Indexation has been applied to all buildings and other structures of 6.9% as at 1 July 2023.

Community wastewater management system

Date of valuation: 30/6/2018

Valuer: HDS Australia Pty Ltd

Basis of valuation: Depreciated Replacement Cost - comprised by gross replacement cost (based on estimated unit costs for which a substitute asset with similar service potential, physical characteristics, dimensions, depth and environmental parameters could be constructed) and accumulated depreciation (estimated total and remaining useful lives informed by the condition assessment of the asset, and the planned asset management strategy applicable to the asset).

An Indexation has been applied to all buildings and other structures of 6.9% as at 1 July 2023.

Bridges

Date of valuation: 01/07/2016

Valuer: ACEAM Asset Management Practitioners

Basis of valuation: Depreciated Replacement Cost - comprised by gross replacement cost (based on estimated unit costs for which a substitute asset with similar service potential, physical characteristics, dimensions, depth and environmental parameters could be constructed) and accumulated depreciation (estimated total and remaining useful lives informed by the condition assessment of the asset, and the planned asset management strategy applicable to the asset).

An Indexation has been applied to all buildings and other structures of 6.9% as at 1 July 2023.

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 6.9% has been applied to these assets as at 1 July 2023.

Open Space

These assets are recognised on the cost basis. Consists mainly of assets created/generated since this category was formed.

An indexation of 6.9% has been applied to these assets as at 1 July 2023.

All other assets

These assets are recognised on the cost basis in accordance with our asset accounting policy. An indexation of 6.9% has been applied to these assets as at 1 July 2023.

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

Note 8. Liabilities

\$ '000	2024 Current	2024 Non Current	2023 Current	2023 Non Current
(a) Trade and other payables				
Goods and services	845	—	1,521	—
Payments received in advance	548	—	217	—
Accrued expenses - employee entitlements	293	—	63	—
Accrued expenses - finance costs	26	—	33	—
Accrued expenses - other	5	—	9	—
Deposits, retentions and bonds	11	—	16	—
Other	2	—	1	—
Total trade and other payables	1,730	—	1,860	—

(b) Borrowings

Loans	378	1,164	422	1,541
Total Borrowings	378	1,164	422	1,541

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

(c) Provisions

AL Employee Entitlements (including oncosts)	579	—	586	—
LSL Employee Entitlements (including oncosts)	489	134	509	57
Total provisions	1,068	134	1,095	57

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

Note 9. Reserves

	as at 30/06/23				as at 30/06/24
\$ '000	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
(a) Asset revaluation reserve					
Land	13,674	4,416	—	—	18,090
Stormwater Drainage	295	56	—	—	351
CWMS	2,513	510	—	—	3,023
Playgrounds	378	100	—	—	478
Roads and Kerbs	66,865	20,379	—	—	87,244
Bridges	7	4	—	—	11
Footways	790	671	—	—	1,461
Buildings	16,454	1,263	—	—	17,717
Other Structures	7,448	323	—	—	7,771
IT and Office Fittings	16	—	—	—	16
Marine and River	203	178	—	—	381
Open Space	143	119	—	—	262
Total asset revaluation reserve	108,786	28,019	—	—	136,805
Comparatives	99,756	9,030	—	—	108,786

	as at 30/06/23				as at 30/06/24
\$ '000	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
(b) Other reserves					
Disaster Relief	100	—	—	—	100
Grants Unexpended	2	—	—	—	2
Donovans CWMS Grant	116	9	—	—	125
Open Space Contributions	292	14	—	—	306
Community Development	111	2	—	—	113
Tarpeena Cancer Support Fundraising	10	2	—	—	12
Future Infrastructure	545	4	—	—	549
Marine Facilities	15	—	—	—	15
Waste Management	105	—	—	—	105
Total other reserves	1,296	31	—	—	1,327
Comparatives	1,159	137	—	—	1,296

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

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 2024

Note 10. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2024	2023
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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	8,541	8,353
Balances per Statement of Cash Flows		8,541	8,353

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

Net surplus/(deficit)		(652)	643
Non-cash items in income statements			
Depreciation, amortisation and impairment		5,201	5,110
Grants for capital acquisitions treated as investing activity		(717)	(872)
Net (gain)/loss on disposals		700	819
		4,532	5,700
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		(202)	(45)
Change in allowances for under-recovery of receivables		141	—
Net (increase)/decrease in inventories		50	(88)
Net increase/(decrease) in trade and other payables		(125)	202
Net increase/(decrease) in other provisions		50	50
Net cash provided by (or used in) operations		4,446	5,819

(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

District Council of Grant

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

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).									
	OPERATING INCOME		OPERATING EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN OPERATING INCOME		TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)
	2024	2023	2024	2023	2024	2023	2024	2023	
Functions/Activities									
Administration	10,853	11,939	2,882	2,496	7,971	9,443	144	2,149	17,744
Public Order and Safety	123	119	397	379	(274)	(260)	—	—	570
Health	5	8	291	281	(286)	(273)	—	—	20
Social Security & Welfare	1	2	48	42	(47)	(40)	1	—	539
Housing & Community Amenities	2,657	2,415	4,218	3,711	(1,561)	(1,296)	21	—	13,044
Protection of the Environment	27	25	131	120	(104)	(95)	—	—	2,469
Sport & Recreation	106	107	1,055	996	(949)	(889)	38	40	12,303
Agricultural Services	—	23	—	7	—	16	—	—	—
Mining, Manufacturing & Construction	105	117	223	209	(118)	(92)	—	—	235
Transport & Communication	1,548	1,952	6,314	6,916	(4,766)	(4,964)	553	1,046	123,727
Economic Affairs	1,540	1,113	1,942	1,887	(402)	(774)	—	1	12,211
Other Purposes	190	229	323	415	(133)	(186)	41	45	7,736
Total Functions/Activities	17,155	18,049	17,824	17,459	(669)	590	798	3,281	190,636
									163,770

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.

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 2024

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 2024

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 4.30% and 4.55% (2023: 1.05% and 4.30%).

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 0.754% (2023: 0.519%). 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 2024

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 3.60% and 6.75% (2023: 3.6% and 6.75%).

Carrying Amount:

Approximates fair value.

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

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					
2024					
Financial assets					
Cash and cash equivalents	8,541	—	—	8,541	8,541
Receivables	930	52	—	982	1,116
Other financial assets	43	—	—	43	43
Total financial assets	9,514	52	—	9,566	9,700
Financial liabilities					
Payables	889	—	—	889	1,437
Current borrowings	453	—	—	453	378
Non-current borrowings	—	1,198	94	1,292	1,164
Total financial liabilities	1,342	1,198	94	2,634	2,979
Total financial assets and liabilities	10,856	1,250	94	12,200	12,679
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

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

\$ '000	2024		2023	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	5.24%	1,542	5.27%	1,963
		1,542		1,963

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 2024

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 2024

Note 13. Financial indicators

\$ '000	Amounts 2024	Indicator 2024	Indicators 2023	Indicators 2022
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Financial Indicators overview

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

1. Operating Surplus Ratio

Operating surplus	(669)	(3.9)%	3.3%	6.3%
Total operating income	17,155			

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

2. Net Financial Liabilities Ratio

Net financial liabilities	(5,085)	(30)%	(24)%	(14)%
Total operating income	17,155			

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

Adjustments to Ratios

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

Adjusted Operating Surplus Ratio

Operating surplus	1,476	7.6%	0.6%	2.7%
Total operating income	19,300			

Adjusted Net Financial Liabilities Ratio

Net financial liabilities	(5,085)	(26)%	(22)%	(10)%
Total operating income	19,300			

3. Asset Renewal Funding Ratio

Asset renewals	3,482			
Infrastructure and Asset Management Plan required expenditure	3,414	102%	108%	102%

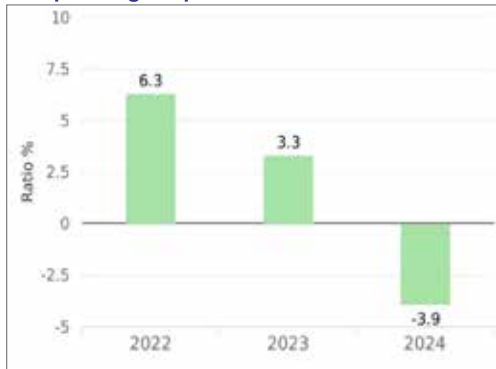
Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

Note 13. Financial indicators (continued)

Financial indicators - graphs

1. Operating Surplus Ratio



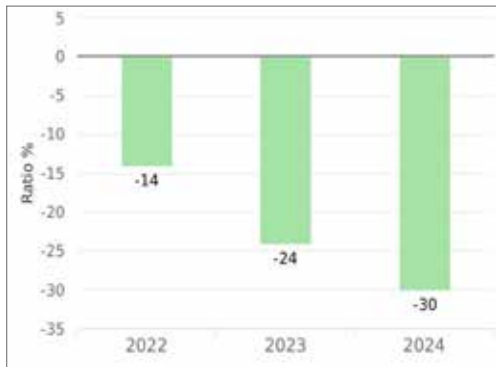
Purpose of operating surplus ratio

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

Commentary on 2023/24 result

2023/24 ratio (3.9)%

2. Net Financial Liabilities Ratio



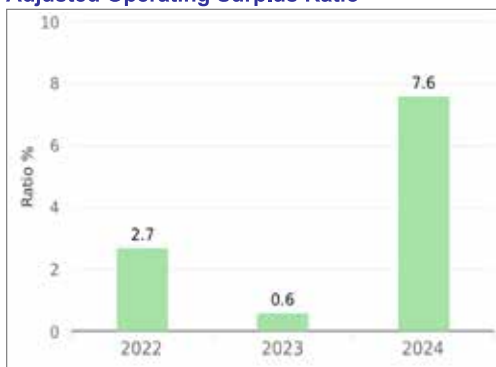
Purpose of net financial liabilities ratio

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

Commentary on 2023/24 result

2023/24 ratio (30)%

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

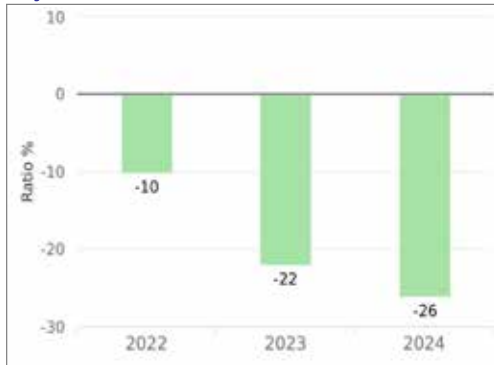
Commentary on 2023/24 result

2023/24 ratio 7.6%

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

Note 13. Financial indicators (continued)

Adjusted Net Financial Liabilities Ratio



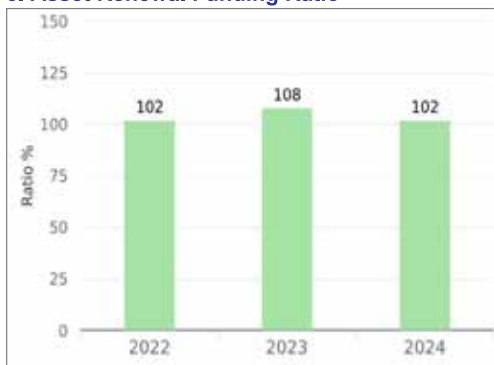
Purpose of adjusted net financial liabilities ratio

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 2023/24 result

2023/24 ratio (26)%

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 2023/24 result

2023/24 ratio 102%

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

Note 14. Uniform presentation of finances

\$ '000	2024	2023
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	12,716	11,724
Statutory charges	369	337
User charges	2,445	1,940
Grants, subsidies and contributions - operating	798	3,281
Investment income	406	227
Reimbursements	100	170
Other income	321	370
Total Income	17,155	18,049
Expenses		
Employee costs	6,931	6,594
Materials, contracts and other expenses	5,602	5,642
Depreciation, amortisation and impairment	5,201	5,110
Finance costs	90	113
Total Expenses	17,824	17,459
Operating surplus / (deficit)	(669)	590
Adjusted Operating surplus / (deficit)	(669)	590
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(3,946)	(4,143)
Add back depreciation, amortisation and impairment	5,201	5,110
Add back proceeds from sale of replaced assets	464	685
	1,719	1,652
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(1,081)	(1,029)
Add back amounts received specifically for new and upgraded assets	717	872
	(364)	(157)
Annual net impact to financing activities (surplus/(deficit))	686	2,085

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

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 (11.00% in 2023/24; 10.50% in 2022/23). 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 2022/23) of "superannuation" salary.

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

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

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

Contributions to other superannuation schemes

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

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 no notice of 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.

Note 17. Events after the balance sheet date

Events that occur after the reporting date of 30 June 2024, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council were advised REX Holdings entered voluntary administration on 30 July 2024. REX regional flights continue at the same frequency as before voluntary administration. Council Airport headtax has been guaranteed post 31 July 2024. Council have provided for a provision of unpaid REX fees to the 30th of June 2024.

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

Note 18. 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, 22 persons were paid the following total compensation:

\$ '000	2024	2023
The compensation paid to key management personnel comprises:		
Salaries, allowances & other short term benefits	1,795	1,647
Total	1,795	1,647

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:

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 \$21,000 towards these organisations via community grant applications, scholarship programs and inkind works.

One close family member of key management personnel are employed by Council in accordance with the terms of the Award, and as recorded in the public Register of Salaries maintained in accordance with section 105 of the Local Government Act 1999.



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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 2024, 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 2024, 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

24/09/2024



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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 2023 to 30 June 2024 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 2023 to 30 June 2024.

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 2023 to 30 June 2024. 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 2023 to 30 June 2024. 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

24/09/2024

General Purpose Financial Statements
for the year ended 30 June 2024

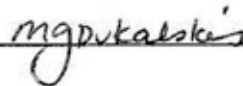
Certification of Auditor Independence

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 2024, 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: 29 August 2024

General Purpose Financial Statements
for the year ended 30 June 2024

Statement by Auditor

I confirm that, for the audit of the financial statements of District Council of Grant for the year ended 30 June 2024, 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*.



Auditor's Name Timothy Muhlhausler

Audit Firm Name Galpins Accountants, Auditors and Business Consultants

Date: 24th September 2024

The background of the page is a photograph of a coastal scene. In the foreground, a large, dark, craggy rock formation stands in the water. The water is a deep blue, and the sky is a pale, hazy blue. In the distance, a low-lying coastline with some greenery is visible. Overlaid on the lower-left portion of the image is a large, light gray circular graphic. Inside this circle, the title text is written in white, bold, uppercase letters. The text is centered and reads: "LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION ANNUAL REPORT 2023-24 INCLUDING FINANCIAL STATEMENTS".

**LIMESTONE
COAST LOCAL
GOVERNMENT
ASSOCIATION
ANNUAL REPORT
2023-24
INCLUDING
FINANCIAL
STATEMENTS**

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION



ANNUAL REPORT 2023-24

The Obelisk, Robe Benjamin Goode



The past year has been marked by both progress and change for the Limestone Coast Local Government Association (LCLGA).

Our Board, currently comprising Mayors Liz Goosens (Vice President), Kylie Boston, Jeff Pope, Patrick Ross, Lisa Ruffell and myself, has continued to work to address the region's key challenges and opportunities.

Mayor Des Noll resigned from the Board in May 2024, at which time Wattle Range Council did not appoint another representative to the Board.

Our strategic priorities have included waste management, housing and infrastructure needs, coastal management through the development of a regional coastal plan and enhancing regional connectivity, including work on the Green Triangle Freight Action Plan and continuing work through the Limestone Coast Destination Development Strategy.

We have also partnered with Regional Development Australia Limestone Coast in resetting the Regional Economic Growth Strategy.

The Connected and Active Communities Project, developed with the Office for Recreation, Sport and Racing, remains a significant achievement, fostering increased community engagement and participation.

The support provided to our young athletes in the region through the Limestone Coast Regional Sporting Academy continues to play an important role in our communities.

This year saw the historic investment for mobile phone coverage in the Limestone Coast with the Federal Government providing \$15 million, the SA State Government \$5.5 million, along with funding from the South Australian Forest Products Association and member Councils of the Limestone Coast to provide 27 new mobile base stations across the Limestone Coast, which will make us the most connected region in South Australia. This project is an outstanding example of collaboration between the three levels of Government and stakeholders.

During this past year, we experienced several changes within our leadership. Following the departure of Interim Executive Officer, Colin Byles, Adrian Maywald was appointed as Executive Officer but stepped down in June. Deb Brokenshire then stepped in as Interim

Executive Officer while the Board reviews its future strategic direction. I am grateful to all those who have supported the Association during this transition period.

Our collaboration with a variety of stakeholders, including the Local Government Association of South Australia, the South Australian Tourism Commission, Government Ministers and Departments and our member Councils, continues to be the cornerstone of our efforts to build stronger communities across the Limestone Coast.

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.

As mentioned previously, the LCLGA has been through significant change this year and I acknowledge and thank the staff for their support and commitment throughout this time.

I also extend sincere thanks to my fellow Mayors, Elected Members and Chief Executive Officers for their ongoing support and commitment to make the 'Limestone Coast Better Together' and to enhance the liveability and economic sustainability of our region.

On behalf of the Limestone Coast Local Government Association, I am pleased to present the 2023/24 Annual Report which highlights our achievements, and the value delivered to our members and communities throughout the year.

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 2023 to 30th June 2024 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:

- | | | |
|------------------------------|---------------------------------|-------------------------|
| 1. City of Mount Gambier | 4. Naracoorte Lucindale Council | 7. Wattle Range Council |
| 2. District Council of Grant | 5. District Council of Robe | |
| 3. Kingston District Council | 6. 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 and Commonwealth Government and instrumentalities on a regional basis for the general enhancement of the region.

THE LCLGA BOARD

Umpherston Sinkhole/Balumbul Megan Crabb

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

Council	Delegate	Deputy Board Member/s
City of Mount Gambier	President Mayor Lynette Martin (OAM)	Deputy Mayor Max Bruins
Tatiara District Council	Vice President Mayor Liz Goossens	Deputy Mayor Lynton MacKenzie
District Council of Grant	Mayor Kylie Boston	Cr Bruce Bain
Kingston District Council	Mayor Jeff Pope	Deputy Mayor Jamie Parkins
Naracoorte Lucindale Council	Mayor Partick Ross	Deputy Mayor Monique Crossling
District Council of Robe	Mayor Lisa Ruffell	Deputy Mayor Nick Brown
Wattle Range Council	Mayor Des Noll	Deputy Mayor Peter Dunnicliff

The Board held six ordinary bi-monthly General Meetings, and The Annual General Meeting during 2023-2024. 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 2024, Mayor Lynette Martin was elected as LCLGA President, to serve in the position for a period of 12 months. Mayor Liz Goossens was elected as LCLGA Vice President.

During 2023-2024, Colin Byles was appointed interim Executive Officer from 1st July 2023 to 1st December 2023. Adrian Maywald was appointed Executive Officer from 4th December 2023 to 5th June 2024. Deb Brokenshire was appointed interim Executive Officer from 18th June 2024 onwards.

Dean Newbery and Partners are the appointed Auditor.

LCLGA Staff

During 2023-2024, LCLGA engaged the following staff to deliver regional programs:

Position	Staff Member	Period
Interim Executive Officer	Colin Byles	1st July 2023 – 1 December 2023
Executive Officer	Adrian Maywald	4 December 2023 – 5th June 2024
Interim Executive Officer	Deb Brokenshire	18th June 2024 – Onwards
Limestone Coast Regional Sporting Academy Co-ordinator	Adrian Maywald	1st July 2023 – 1 December 2023
Connected & Active Communities Officer	Tony Elletson	Ongoing
Destination Development Manager	Kate Napper	Ongoing
Destination Development Co-ordinator	Emma Herring	Ongoing
Limestone Coast Regional Sporting Academy Administrator	Rhiannon Zammit	27 November 2023 - Ongoing
Corporate Services Officer	Paul Manfrin	Ongoing

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

	LCLGA Representative
SAROC	Mayor Lynette Martin OAM Mayor Liz Goossens (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.



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 2023-2024.

Representatives as of 30th June 2024

LCLGA Roads and Transport Management Group

Current Appointment	Council
Mr Abdulah Muhmud Ms Barbara Cernovskis	City of Mount Gambier
Mr Adrian Schutz	District Council of Grant
Mr Brett Holmes Mr Colin Barnett	Kingston District Council
Mr Daniel Willsmore	Naracoorte Lucindale Council
Mr Dave Worthley	District Council of Robe
Mr Aaron Hillier Mr Rob Farrah	Tatiara District Council
Mr Peter Halton	Wattle Range Council
Ms Deb Brokenshire (Interim CEO)	LCLGA

LCLGA Regional Waste Management Steering Committee

Current Appointment	Council
Ms Barbara Cernovskis	City of Mount Gambier
Mr Aaron Price	District Council of Grant
Mr Brett Holmes	Kingston District Council
Mr Daniel Willsmore	Naracoorte Lucindale Council
Mr Dave Worthley	District Council of Robe
Mr Aaron Hillier	Tatiara District Council
Mr Peter Halton - Chair	Wattle Range Council
Ms Deb Brokenshire (Interim CEO)	LCLGA

Tourism Management Group

Current Appointment	Council
Ms Biddie Shearing Ms Amanda Stevens	City of Mount Gambier
Ms Rebecca Perkin	District Council of Grant
Ms Tess Armfield	Kingston District Council
Ms Josie Collins	Naracoorte Lucindale Council
Ms Camille Lehmann	District Council of Robe
Ms Kelly Hutchinson	Tatiara District Council
Ms Caroline Hill Ms Emma Clay	Wattle Range Council
Ms Kate Napper Ms Emma Herring	LCLGA

LCLGA Executive Officer Remuneration Committee

Current Appointment	Council
Mayor Lynette Martin	City of Mount Gambier
Ms Sarah Philpott	City of Mount Gambier

LCLGA Audit & Risk Committee

Current Appointment	Council
Mayor Lynette Martin (Chair)	City of Mount Gambier
Ms Sarah Philpott (CEO)	City of Mount Gambier
Mr Paul Duka	Wattle Range Council
Ms Deb Brokenshire (Interim CEO)	LCLGA

Limestone Coast Economic Development Group (LCEDG)

Current Appointment	Council
Cr Frank Morello	City of Mount Gambier
Ms Rebecca Perkin Mr Darryl Whicker (CEO) - Proxy	District Council of Grant
Mr Ian Hart (CEO)	Kingston District Council
Mr Trevor Smart (CEO)	Naracoorte Lucindale Council
Ms Nat Traeger (CEO)	District Council of Robe
Mayor Liz Goossens Ms Anne Champness (CEO)	Tatiara District Council
Ms Emma Clay	Wattle Range Council
Mayor Lynette Martin OAM (President) Ms Deb Brokenshire (Interim EO)	LCLGA

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 LCLGA to keep in touch with communities and contribute to new and existing initiatives.

During 2023-2024, LCLGA made or continued the following appointments to other organisations.

Limestone Coast Zone Emergency Management Committee (ZEMC)

Current Appointment	Council
Ms Barbara Cernovskis	City of Mount Gambier
Mr Darryl Whicker (CEO) - Chair	District Council of Grant

Limestone Coast Bushfire Management Committee (LCBMC)

Current Appointment	Council
Mr Tim Wilson	Wattle Range Council

South Australian Coastal Councils Alliance (SACCA)

Current Appointment	Council
Mayor Kylie Boston	District Council of Grant

LCLGA Charter

The LCLGA Charter was reviewed, amended in 2023 with the Board adopting the updated document at its December 2023 meeting. The review process led to minor amendments to ensure the Charter remains up-to-date, relevant and reflective of the LCLGA's current operational environment and strategic direction.

The review process involved consulting with member Councils, stakeholders and legal advisors to assess the Charter's alignment with current legislative requirements and governance practices. An evaluation of the Charter was conducted to identify areas needing refinement, focusing on clarifying language and updating provisions to better reflect the current practices of the Association. Following this evaluation minor changes were made that enhance the document's clarity and usability without altering the fundamental governance or strategic intent of the Charter.

The Charter is to be furnished to the Minister and notice of the amendments published in the Gazette. Additionally, all CEOs of the constituent Council's have determined that the Charter is to be published on the LCLGA website.

www.lclga.sa.gov.au



The Granites, Kingston SE Lachlan Swan Photography

DESTINATION DEVELOPMENT



Destination Development is an important Limestone Coast Local Government (LCLGA) function that focuses on growing a sustainable tourism ecosystem for the Limestone Coast region.

As the Limestone Coasts appointed Regional Tourism Organisation, the LCLGA is responsible for coordinating, advocating, and representing regional tourism on behalf of its Constituent Councils and the South Australian Tourism Commission (SATC).

The full-time Destination Development Manager and part-time Destination Development Coordinator are dedicated to delivering the Destination Development activities outlined in the successful Destination Development Strategy 2025. Despite the limitations posed by available funding, we continue to make significant progress in marketing, strengthening industry collaboration, and supporting industry capability. Our regular engagement with member Councils, including bi-monthly Tourism Management Group meetings, is a testament to our commitment to driving outcomes.

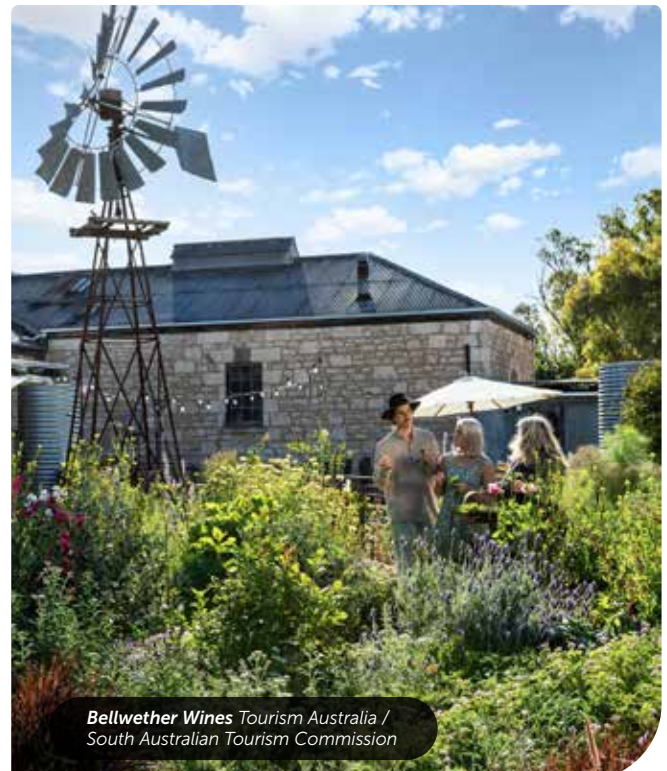
The value of the Limestone Coast visitor economy is performing well against the key performance indicators in the Strategy. As of December 2023, visitor expenditure in the Region had grown to \$520 million (up from \$337M in Dec 2018), which is well ahead of the 2025 goal of \$479 million* and positions Limestone Coast as the fourth-strongest visitor economy in the state while reinforcing the value of tourism and the importance of the Constituent councils working together in this way.

Destination Development's investment in a digital marketing strategy focused on regional storytelling has sought to enhance the appeal of the Limestone Coast to high-yield visitor personas and niche interest travellers throughout their whole travel purchase journey focused on driving demand, increasing regional visitor dispersal and length of stay. The strategic management of the destination website visitlimestonecoast.com.au and @limestonecoast social media accounts has been instrumental in this success. The website serves as a central information hub and shares regional event, operator, and experience listings from the Australian Tourism Data Warehouse, all in line with the marketing initiatives outlined in the Destination Development Strategy.

This continued marketing effort again proved to be highly effective, with strong social media engagement across Instagram and Facebook with an organic reach of 1.4 million, with many of the Limestone Coast social media posts reshared by amplifier accounts, including SATC and other South Australian media channels seen by a massive potential audience of over 19 million†. Limestone Coast was also highlighted as a top-performing destination on SATC's social media channels in 2023. This enormous shift in SATC's positive promotion for the Region directly correlates to the consistent, ongoing investment in digital storytelling via LCLGA at a regional level with significant share of the best-performing Limestone Coast and general South Australia content on SATC's Instagram and Facebook channels being directly attributed to the high-quality activity on the Limestone Coast's social media platforms.

* SATC RVS Progress Snapshot 1 January - December 31 2023

† Visit Limestone Coast Digital Marketing Reports
1 July 2023 - 30 June 2024 by The Tourism Collective



*Bellwether Wines Tourism Australia /
South Australian Tourism Commission*

The Limestone Coast destination website visitlimestonecoast.com.au has seen continued audience growth, with over 131,000 page views and over 62,000 unique visitors[‡]. This website continues to serve as a central information hub, sharing regional event, operator, and experience listings from the Australian Tourism Data Warehouse. Its ongoing management per the marketing priorities outlined in the Destination Development Strategy makes it an essential asset in the Limestone Coast's marketing toolkit.

A focus on local industry collaboration saw the delivery of a key industry gathering held in Penola hosted by LCLGA in cooperation with the Tourism Industry Council SA, the South Australian Tourism Commission and the Australian Tourism Export Council, allowing operators to refamiliarise themselves with the tourism ecosystem and industry stakeholders. Destination Development also supported and facilitated the delivery of a Cruise Information Session in Robe, industry roundtable events with The Hon. Zoe Bettison, MP Minister for Tourism, operator engagement within SATC's Experience Development Program, leveraging the Gather Round regional engagement program, a content overhaul of the official Limestone Coast Visitor Guide and more. The Destination Development Manager also represented the Limestone Coast at various state and national tourism gatherings including Destination Australia hosted by Tourism Australia and the Australian Regional Tourism Conference.

Communication with industry was strengthened by introducing a bi-monthly tourism industry updates e-newsletter while 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. Investment in regional data access also permitted the supply of a tourism snapshot report prepared by Localis analytics company. The monthly report delivers a 'state of play' for tourism and visitation to the Region. It conveys key metrics, including the number of overnight visitors, occupancy, length of stay and average daily rate, with comparisons against neighbouring regions for context on Limestone Coast performance. Reports have been made available for download on the LCLGA website.

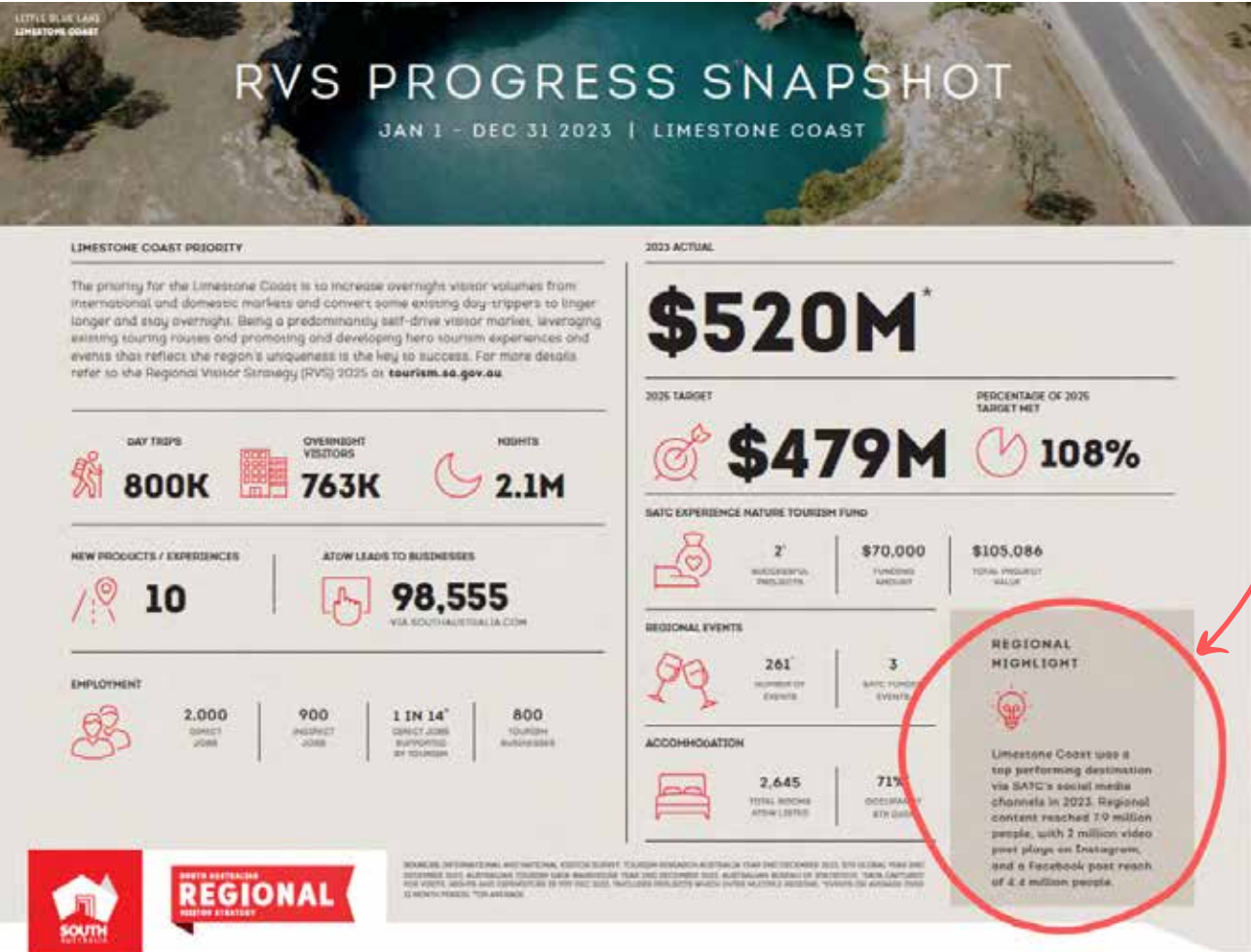
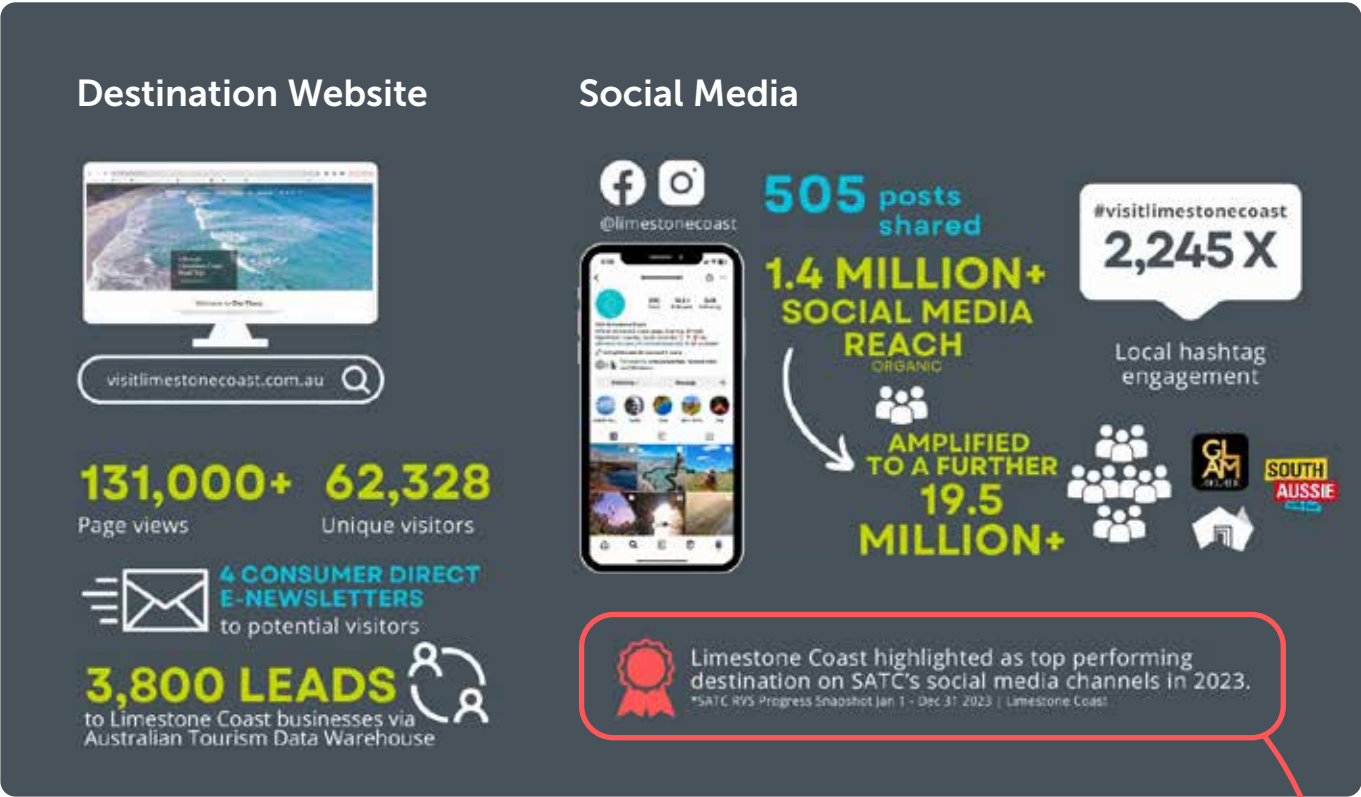
While Destination Development activities continued, it is necessary to acknowledge the operating environment throughout this financial year, which sometimes impacted project momentum. The Destination Development Manager facilitated a comprehensive funding review at the request of the LCLGA Board throughout April-June 2024; however, a longer-term funding commitment to the project continues to be considered. The South Australian Tourism Commission delivered its Regional Tourism Review Recommendations Report, and the LCLGA is navigating the proposed phased approach to the rollout of Regional Tourism Review outcomes.

[‡] [Visitlimestonecoast.com.au](https://visitlimestonecoast.com.au) Google Analytics Insights Dashboard



LCLGA co-hosts a Limestone Coast Tourism Industry Networking Event in Penola with Tourism Industry Council SA and representatives from the South Australian Tourism Commission and Australian Tourism Export Council alongside local businesses.

Program Engagement



Program Engagement

Industry Collaboration



Tourism Industry
Facebook Group

647+ MEMBERS

Representing approx.
80% operators in region



LCLGA sharing
weekly updates

**QUARTERLY
WORKING
GROUP MEETINGS
with Councils**



Launch of
Limestone Coast
Tourism Industry
Updates E-News

Facilitated 5 Limestone Coast
Industry Gatherings



Robe, Penola, Mount Gambier,
Port MacDonnell

**130+
TOURISM
OPERATORS
& STAKEHOLDERS
ENGAGED**



In partnership
with SATC, TiCSA
and the Minister
for Tourism



4

Limestone Coast Visitor
Servicing Network
Gatherings



**31% ATDW
PROFILE
GROWTH**

in Limestone Coast
listings on Australian
Tourism Data Warehouse
between July 2023-June 2024



Supporting Limestone Coast Experience Development Program participants (L-R) Dylan Beach, SATC Business Manager-Experience Development; Jamie Gilmour and Lola Makar, Stillwater Paddle and Drive Adventures; Natasha Dawson, Walk the Limestone Coast; Kirby Shearing, Elementary by Soul Co.; Matt Baldock, SATC Business Manager-Inbound & Experience Development; Alex Kemplay-Hill, Elementary by Soul Co.; Kate Napper, Limestone Coast Destination Development Manager.



Destination Development Manager facilitated a visit to Limestone Coast with The Hon. Zoe Bettison, MP Minister for Tourism, in June 2024 pictured here with Naracoorte Caves team and Nick McBride MP.

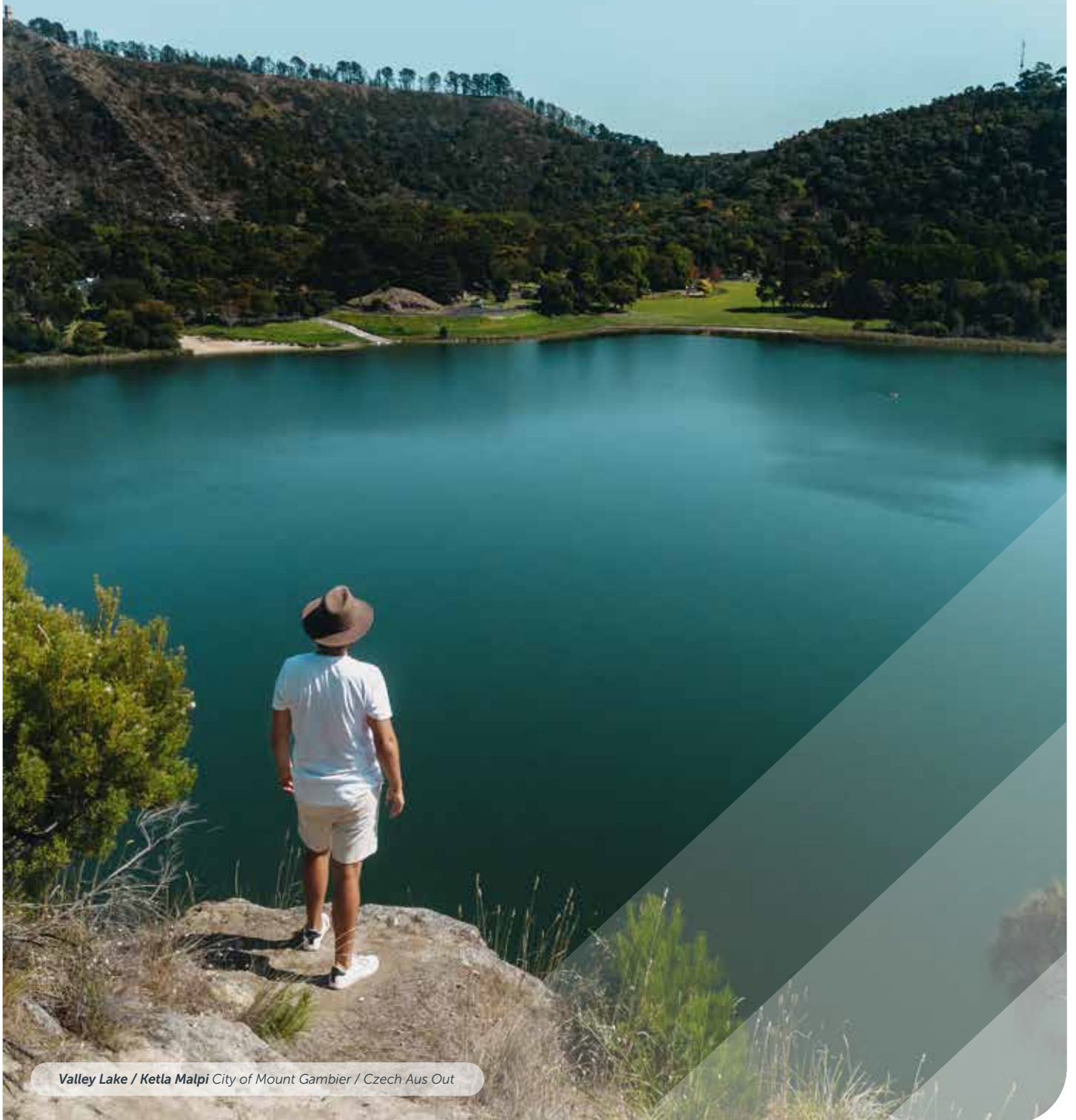


Destination Development Manager represents Limestone Coast at Destination Australia and Regional Tourism Organisation Forum hosted by Tourism Australia pictured with fellow regional tourism managers from Barossa, Adelaide, Fleurieu Peninsula, Yorke Peninsula, Eyre Peninsula and Kangaroo Island regions.



LCLGA Tourism Management Group Meeting in Millicent with representatives from Wattle Range, Naracoorte Lucindale, City of Mount Gambier and Tatiara Councils pictured.

CONNECTED AND ACTIVE COMMUNITIES



Valley Lake / Kettle Malpi City of Mount Gambier / Czech Aus Out

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 identifies 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 connects and leverages traditional and non-traditional networks to bring communities together and positively impact physical activity participation rates through locally tailored solutions.

The CAC Project has delivered the following in the reporting period;

- › Finalised an Inclusive Uniform Policy with Mid-South East Netball Association that we will hopefully use in other competition, allowing more participation and a welcoming environment for all participants. The ABC did a story on the Uniform Policy which was heard nation-wide, collecting more than 500,000 interactions on Social Media and radio.
- › The CAC Program delivered Grant Writing, Grant Readiness, Cultural Inclusivity and Food Safety Supervisor workshops across the region in the reporting period.
- › Supported the delivery of a Club Governance Workshop Day with the District Council of Grant.
- › The CAC Officer has worked with multiple clubs on a range of Funding Programs.
- › Developed a project based around soccer and migrants. CAC are supporting soccer in the Tatiara, with a focus on the migrant community's needs, by exploring ways in which the strengths of the community can be leveraged to create positive physical activity outcomes to establish active lives and connected communities. There are currently multiple forms of informal soccer participation occurring in the community. CAC have supported Senior Soccer with equipment.
- › Partnered with Department of Child Protection and are in the early phase of running a project that will provide children at risk with opportunities to participate and benefit from a sport they choose to be involved in. Children and Sports have been selected; we are now just awaiting the go ahead from Department of Child Protection.
- › Worked with City of Mount Gambier on the Before the Bounce initiative, as part of the AFL's Gather Round roadshow. The CAC Officer was the host of a Question and Answer session with AFLW superstar Erin Phillips.
- › Worked with a young community member and council on a bike track in the District Council of Grant area. This is hoping to be continued with more funding opportunities and upgrades.
- › Delivered a Facility Analysis report which will provide valuable data in partnership with Naracoorte Lucindale Council about the viability and future of facilities in their council area.
- › The CAC Officer also continued to provide many clubs across the region with Governance and off field support, including, Constitution, Strategic Planning and Grant/Funding support.

LIMESTONE COAST REGIONAL SPORTING ACADEMY



Robe Mish and Kirk

Limestone Coast Regional Sporting Academy (LCRSA)

In partnership with the Office for Recreation, Sport and Racing (ORSR) and the Limestone Coast Local Government Association (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 Academy is now in its seventh year. The Academy still has great partnerships with Hockey SA, Tennis SA, South Australian Sports Institute (SASI) Cycling, Swimming SA, Country Basketball SA and Athletics SA. This year has seen a new partnership with the Glenelg Football Club and this has allowed the Academy to start an AFLW program. Due to these partnerships with these sporting bodies, the Academy has been 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.

In February 2024, the Academy held our Induction evening at Wulanda and inducted 94 athletes. To date, the Academy has 73 athletes still participating in their scholarship.

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). This year saw the Academy in partnership with our Sports Nutritionist, hold a practical nutrition session in a kitchen setting. Athletes were provided ingredients to make snacks and meals beneficial to their sports nutrition. This session was highly enjoyed by all athletes that attended. 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. 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.

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. Our AFLW Program Coach Fiona Young was awarded the SANFL Community Coach of the Year.

Three of our Hockey athletes were selected in the State Team to represent SA at National Championships. Our Academy swimmers had the opportunity to have two coaching sessions with National Swimming Coach, Grant Muller.

An Academy basketballer was offered and accepted a scholarship at the Black Hill State University in America.

Former Athlete of the Year Leila Croker won Silver at the National Athletic Championships in April.

Olympic Gold Medallist Natalie Cook OAM, presented to our athletes about her journey and provided wonderful insights on what it takes to make it at the elite level.

Our cycling program athletes continue to shine with two winning Gold at the National Championships and another winning Bronze.

There are plenty more success stories that can be seen on our Facebook page;
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.



Our AFLW program Athletes at a training session in Millicent this year



Academy athletes attending a practical Sports Nutrition session.



Three of our Swimming program athletes, with National Swimming Coach Grant Muller, at a training session held in August 2024.



Former Academy athlete, Leila Croker, at the Australian Athletics Championships in April 2024.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

FINANCIAL REPORTS

30 JUNE 2024



**Annual Financial Statements
for the year ended 30 June 2024**

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 2024 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.


Debra Brokenshire
ACTING EXECUTIVE OFFICER


Mayor Lynette Martin
President

Date: 9 Aug 2024

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2024

	Notes	2024 \$	2023 \$
INCOME			
Local Government Council Contributions	2	874,335	872,812
Other Contributions	2	40,000	40,000
Other Income	2	114,681	70,477
Project Income	2	378,368	378,478
Total Income		1,407,384	1,361,767
EXPENSES			
Operating Expenses	3	201,624	222,086
Employee Costs	3	638,542	504,459
Project Expenditure	3	625,676	698,544
Total Expenses		1,465,842	1,425,088
NET SURPLUS / (DEFICIT)		(58,458)	(63,321)
Other Comprehensive Income			
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		(58,458)	(63,321)

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 2024

	Notes	2024 \$	2023 \$
ASSETS			
Current Assets			
Cash and cash equivalents	4	636,311	779,029
Trade and Other Receivables	4	9,201	11,329
Total Assets		645,512	790,358
LIABILITIES			
Current Liabilities			
Trade & other payables	5	70,923	42,461
Provisions	5	69,040	44,775
Other Liabilities	5	252,405	392,569
Total Current Liabilities		392,368	479,805
Non-current Liabilities			
Provisions	5	1,707	658
Total Non-current Liabilities		1,707	658
Total Liabilities		394,075	480,463
NET ASSETS		251,437	309,895
EQUITY			
Accumulated Surplus		251,437	309,895
TOTAL EQUITY		251,437	309,895

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 2024

		Accumulated Surplus	TOTAL EQUITY
2024	Notes	\$	\$
Balance at end of previous reporting period		309,895	309,895
Net Surplus / (Deficit) for Year		(58,458)	(58,458)
Other Comprehensive Income		-	-
Balance at end of period		251,437	251,437
2023			
Balance at end of previous reporting period		373,217	373,217
Net Surplus / (Deficit) for Year		(63,321)	(63,321)
Other Comprehensive Income		-	-
Balance at end of period		309,895	309,895

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 2024

		2024	2023
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members		874,335	872,812
Other Receipts		395,012	523,958
Payments to Suppliers & Employees		(1,412,066)	(1,266,101)
Net Cash provided by (or used in) Operating Activities	6	(142,718)	130,669
CASH FLOWS FROM INVESTING ACTIVITIES			
Net Cash provided by (or used in) Investing Activities		-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Net Cash provided by (or used in) Financing Activities		-	-
Net Increase (Decrease) in cash held		(142,718)	130,669
Cash & cash equivalents at beginning of period		779,029	648,360
Cash & cash equivalents at end of period	4	636,311	779,029

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 2024

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 (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 Association's 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 Association's 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 2024

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	3.929% (2023 4.05%)
Weighted average settlement period	1 year (2023, 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.

9 New Accounting Standards and UIG interpretations

The Association has assessed all the standards / interpretations which are not yet effective and have determined that there is no expected material impact on the reported financial position or performance.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

	2024	2023
Notes	\$	\$
NOTE 2: INCOME		
Local Government Council Contributions		
City of Mount Gambier	241,162	236,678
District Council of Grant	107,456	108,865
Wattle Range Council	183,140	180,995
Naracoorte Lucindale Council	123,628	124,312
District Council of Robe	58,140	62,370
Tatiara District Council	104,890	99,635
Kingston District Council	55,919	59,957
Total	874,335	872,812
Other Contributions		
LGA SA	40,000	40,000
Total	40,000	40,000
Other Income		
Investment Income	42,894	24,094
Participant Contribution	26,027	25,019
Other	45,760	21,364
Total	114,681	70,477
Project Income		
Tourism (Includes SA Tourism Commission payments)	52,198	95,925
Connective Active Communities (Office of Sport and Rec payments)	155,000	-
Sports Academy & Connective Active Communities (Office of Sport and Rec payments)	100,000	128,000
SA Coastal Councils Alliance	71,170	88,546
Substance Misuse LC	-	66,006
Total	378,368	378,478

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

	Notes	2024 \$	2023 \$
NOTE 3: Expenditure			
Operating Expenses			
Audit Fees		4,018	3,763
Accounting Fees		25,350	25,500
Computing and IT		27,108	28,759
Rent		20,824	21,224
Insurance		18,247	18,663
Vehicles		30,048	52,737
Chairperson Allowance		9,160	6,860
Travel, Accommodation and Meals		13,455	13,371
Other		53,415	51,209
Total		201,624	222,086
Employee Costs			
Salaries and Wages		540,561	450,543
Workcover		6,241	4,034
Superannuation		57,530	44,332
Leave Provision Movement		27,262	52
FBT		6,949	5,498
Total		638,542	504,459
Project Expenditure			
Tourism		102,126	207,854
Connective Active Communities		51,047	-
Sports Academy		158,063	151,064
SA Coastal Councils Alliance		79,577	91,879
Substance Misuse LC		-	29,752
Other		234,862	217,995
Total		625,676	698,544

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

	Notes	2024 \$	2023 \$
NOTE 4: Assets			
Cash and Cash Equivalents			
Cash at Bank		636,311	779,029
Total		636,311	779,029
Trade and Other Receivables			
Trade Debtors		10,220	8,463
Provision for Doubtful Debts		(2,980)	-
Accrued Interest		1,961	2,866
Total		9,201	11,329
NOTE 5: Liabilities			
Trade and Other Payables			
Goods and Services		42,287	25,842
Accrued Expenses		26,159	14,906
Other		2,476	1,713
Total		70,923	42,461
Provisions - Current			
Employee Entitlements including On-Costs		69,040	44,775
Total		69,040	44,775
Provisions - Non-Current			
Employee Entitlements including On-Costs		1,707	658
Total		1,707	658
Other Liabilities			
LC Regional Sport Academy		100,000	200,000
Connected and Active Communities (CAC)		135,600	155,000
Substance Misuse LC		-	-
SA Coastal Councils Alliance		16,805	37,569
Total		252,405	392,569

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

	Notes	2024 \$	2023 \$
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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	636,311	779,029
Balances per Cash Flow Statement		636,311	779,029

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

Net Surplus (Deficit)		(58,458)	(63,322)
Non-cash items in Income Statement			
Net increase (decrease) in unpaid employee benefits		25,314	(47,276)
		(33,144)	(110,598)
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		2,128	54,819
Net increase (decrease) in trade & other payables		28,462	(45,262)
Net increase (decrease) in other liabilities		(140,164)	231,710
Net Cash provided by (or used in) operations		(142,718)	130,669

(c) Financing Arrangements

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

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

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 4.3% and 4.55% (2023: 0.10% and 4.3%). 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 2024

Note 7: Financial Instruments (Cont.)

Liquidity Analysis

2024	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	636,311	-	-	636,311	636,311
Receivables	9,201	-	-	9,201	9,201
Total	645,512	-	-	645,512	645,512
Financial Liabilities					
Payables	54,525	-	-	54,525	54,525
Total	54,525	-	-	54,525	54,525

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

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

	30 June 2024		30 June 2023	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
At Call	4.55	636,311	4.3	779,029
Term Deposits		-		-
		636,311		779,029

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 2024

NOTE 8: Uniform Presentation of Financial Statements

	2024	2023
	\$	\$
Operating Revenues	1,407,384	1,361,767
Operating Expenses	(1,465,842)	(1,425,088)
Operating Surplus / (Deficit)	(58,458)	(63,321)
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	-	-
Annual net impact to financing activities (surplus / (deficit))	(58,458)	(63,321)

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

Note 9 – Contingent Liabilities and Contingent Assets

At 30 June 2024, 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 2024, 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 2024 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;

	2024	2023
	\$	\$
Short Term employee benefits inc allowances	169,689	186,771
Post Employment Benefits	15,875	9,007

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;

\$	2024	2023
Under \$50,000	1	1
\$50,000 to \$100,000	2	0
\$100,001 to \$150,000	0	0
\$150,001 to \$200,000	0	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 2024

Note 14 – Related Party Disclosure (Cont.)

There were no transactions with other related parties apart from;

- A relative of a KMP is a participant in the Sports Academy.
- A relative of a KMP is employed by Naracoorte Lucindale Council.

Related Party Entity	Amounts received from Related Party during the Financial Year
	2024
	\$
City of Mount Gambier	265,278
District Council of Grant	124,371
Wattle Range Council	205,751
Naracoorte Lucindale Council	146,991
District Council of Robe	68,575
Tatiara District Council	115,379
Kingston District Council	61,511
TOTAL	987,856

**Limestone Coast Local Government Association
Annual Financial Statements
for the year ended 30 June 2024**

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 2024, 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*.

Deb Brokenshire

.....
Acting Executive Officer
LC Local Government Association

Lynette Martin

.....
Audit Committee Chairperson
LC Local Government Association

Lynette Martin

.....
President
LC Local Government Association

Darryl Whicker

.....
Chief Executive Officer
District Council of Grant

Sarah Philpott

.....
Chief Executive Officer
City of Mount Gambier

Ian Hart

.....
Chief Executive Officer
Kingston District Council

[Signature]

.....
Chief Executive Officer
Naracoorte Lucindale Council

Nat Traequer

.....
Chief Executive Officer
District Council of Robe

[Signature]

.....
Chief Executive Officer
Tatiara District Council

Ben Gower

.....
Chief Executive Officer
Wattle Range Council

Date:
14/9/24

The Limestone Coast Local Government Association (LCLGA) extends its sincere appreciation to its Constituent Councils, including the City of Mount Gambier, District Council of Grant, Kingston District Council, Naracoorte Lucindale Council, District Council of Robe, Tatiara District Council and Wattle Range Council, for their support and collaboration throughout the 2023-2024 period.

We also acknowledge the valuable contributions of the Board Members: President Mayor Lynette Martin (OAM) - City of Mount Gambier, Vice President Mayor Liz Goossens - Tatiara District Council, Mayor Kylie Boston - District Council of Grant, Mayor Jeff Pope - Kingston District Council, Mayor Patrick Ross - Naracoorte Lucindale Council, Mayor Lisa Ruffell - District Council of Robe and Mayor Des Noll - Wattle Range Council.

During the year, we saw significant changes, including the resignation of Mayor Des Noll from the Board in May 2024 and the subsequent withdrawal of Wattle Range Council's membership from LCLGA. Although their future absence is felt, we remain committed to our regional objectives and the continued collaboration with our remaining councils.

LCLGA also saw significant changes within its leadership throughout 2023- 2024 with Colin Byles servicing as Interim Executive Officer from July 2023 to December 2023, Adrian Maywald, appointed as Executive Officer from December 2023 to June 2024, and Deb Brokenshire, serving as Interim Executive Officer from June 2024 for a three-month term whilst the strategic direction of the LCLGA is reestablished.

Our appreciation is extended to the LCLGA staff members Tony Elletson, Connected & Active Communities Officer; Kate Napper, Destination Development Manager; Emma Herring, Destination Development Coordinator; Rhiannon Zammit, Limestone Coast Regional Sporting Academy Administrator (from November 2023); and Paul Manfrin, Corporate Services Officer who have shown resilience, ensuring stability and continuity of our operations during the leadership changes. Their efforts have been invaluable throughout this period of transition.

The LGA of SA and the Australian Local Government Association continue to provide support to LCLGA and its members, along with the contributions of SAROC members and LGA SA staff. Our strong working relationship with RDA board members and staff also remains a critical component in advancing the region's interests.

As we move forward, the LCLGA remains dedicated in its commitment to facilitating and coordinating regional initiatives, advocating on behalf of our member Councils, and driving the social, environmental and community development goals that may benefit our region. With a renewed focus on the strategic direction, the LCLGA is exploring new opportunities to enhance collaboration and deliver greater value to our Councils. This direction will bring new opportunities for growth, resilience and stronger community ties within the region, ensuring that the LCLGA continues to play a vital role in shaping and supporting the future of our region.

Deb Brokenshire

Interim Executive Officer





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