



Barunga West
Council

Annual Report

2022-2023



Broughton Seaside Markets

NARUNGA ACKNOWLEDGMENT

We acknowledge the traditional country of the Narungga (Nharangga) community and pay respect to Elders, past, present and future. We recognise and respect their cultural heritage, beliefs and relationships with the land. We acknowledge that they are of continuing importance to the Narungga (Nharangga) people today.





MAYOR'S MESSAGE

REFLECTIONS ON A MEMORABLE 2022-23

As we look back at this past financial year, I am proud to highlight the key milestones and successes Barunga West Council has achieved.

We launched the dynamic 'Top of the Yorke' website, a one-stop digital hub for our community. We also saw major advancements in infrastructure, with upgrades and expansion of Port Broughton's Community Wastewater Management System, Bute's Wastewater System, and Munderoo's main street kerbing.

Alford's courts have been revived, adding vitality to our local sports scene. Also, in a pivotal step towards sustainable growth, we obtained approval to rezone 26 hectares of rural land near Fisherman Bay to residential use, paving the way for 230 new homes.

Our community also shone brightly on the national stage, with Port Broughton taking home the title of '2023 Tiny Tourism Town,' and the Bute Silo Art winning gold and silver awards for rural and mural art, respectively.

Our community also embraced change with the introduction of a new Food Organic and Garden Organic (FOGO) collection service diverting organic waste from landfill.

Financially, our diligent work in securing grants and negotiations brought a welcome windfall. Highlights include a \$155,000 fund for Port

Broughton's Wastewater System, \$168,000 from SA Power Networks for Whiting Road upgrades, \$359,000 from the Australian Government for a sand replenishment program, and a \$10,000 Landscape SA grant to develop the Willamulka Road and Rail Corridor Management Plan. These funds make a significant difference to our community.

Looking forward Council remains aware of the financial pressures faced by our residents and businesses, and are actively mitigating the impact of interest rate rises.

As your mayor, my commitment is to ensure that our community thrives without compromising your financial wellbeing.

Thank you for your continuous support and collaboration as we shape our community's future together. We can look forward to another year of progress and prosperity on the Top of the Yorke.

Leonie Kerley

Mayor

Barunga West Council

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Alford seeding

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INTRODUCTION

It is a mandatory requirement of Council to produce an Annual Report prescribed under Section 131 which addresses requirements under Schedule 4 on the *Local Government Act 1999*.

Section 131 of the *Local Government Act 1999*, requires Council to produce an annual report (relating to the immediately preceding financial year) to be adopted by council by the 30 November each year. Schedule 4 of the *Local Government Act 1999* prescribes in detail a council's obligation to provide certain material and to report on other matters in its annual report.

This report has been prepared in accordance with these requirements in addition to the *Annual Report Guidelines* (June 2022) developed by the Local Government Association (LGA) of South Australia.

Achievements for 2022/23

In 2022/23 the Barunga West Council continued to deliver projects, initiatives, events and services to meet community needs and expectations across the district. The district was in the grip of a construction boom as a record amount of projects proceeded.

A multimillion-dollar capital investment and construction program, driven by public and private sector funding, is a game-changer for the Top of the Yorke. Council spent around \$4.8 million in capital on the district's Community Wastewater Management Systems (CWMS), sand replenishment works, building upgrades and road works.

Over \$17 million of civil works continued to be delivered by Bardavcol at Fisherman Bay in 2022/23, funded by private sector investment secured by Council through an Infrastructure Deed with the developers Fisherman's Bay Management.

Key projects included:

- The completion of the \$3 million upgrade to Port Broughton's CWMS to enable it to treat sewage and reuse wastewater from Fisherman Bay and cater for future growth of Port Broughton, including irrigation works at the Port Broughton town oval;
- The completion of the \$1.5 million upgrade to Bute's CWMS including infrastructure to reuse wastewater to irrigate the town's oval;
- \$48,000 of sand replenishment works along Port Broughton's foreshore;
- The start of works to upgrade Mundoora's mainstreet including the installation of storm water infrastructure;
- The start of works on the \$390,000 Connecting Bute's play spaces project;
- \$17,500 of repair works to fix salt damp in Port Broughton's Old Chamber (Stage 1);
- The completion of the \$57,500 upgrade to the Alford playing courts;
- The completion of \$246,000 Port Broughton boat ramp toilet; and
- \$1.6 million in upgrading and maintaining sealed and unsealed roads, footpaths and kerbing.

Council also worked with the community and stakeholders to:

- Deliver works to remove around 500 metres of overhead wires and 10 poles on Whiting Road, Fisherman Bay to install nine new poles and 450m of overhead low voltage bundled cable, funded by SA Power Networks for approximately \$168,000 and a separate rate paid by residents; and
- Launch the Top of the Yorke tourism website;
- Install Port Broughton's first ATM at the Council building providing all-hours convenience for people to access cash;
- Initiate a process to rezone rural land near Fisherman Bay to residential land to create approximately 266 new allotments; and
- Introduce a new Food Organic and Garden Organic (FOGO) collection service to achieve a 66% landfill diversion rate.



Alford tennis court resurfacing

Council continued to sponsor or deliver a range of initiatives for the community and visitors to its area including:

- Australia Day celebrations at Bute and Port Broughton;
- Feast on the Foreshore;
- Show'n'Shine;
- Christmas Festival (including tree lighting ceremony and carols, pageant, Santa Cave and street festival);
- New Year's Eve celebrations including fireworks;
- Yorke Peninsula's biggest Blue Swimmer Crab competition;
- Paws in the Park expo;
- The Visitor Information Outlet receiving over 2700 enquiries throughout the financial year;
- Port Broughton Seaside Markets; and
- Port Broughton's 1000 red poppy display on the Port Broughton foreshore for ANZAC Day.

Council also provided assistance to community groups and sporting associations including:

- Providing a total of \$40,000 in community grants through its annual grant scheme;
- Providing a total of \$15,000 in progress association payments;
- Paying property insurance for buildings owned by groups and associations, located on council land;
- Providing ground leases free of charge;
- Providing groups and associations exclusive use of Council buildings and services (wifi, power, water) free of charge;
- The mowing of the Port Broughton and Bute Town Ovals for sporting associations; and
- Providing cropping land to sporting associations free of charge.

The district was also recognised with the following accolades:

- Port Broughton was awarded the 2023 SA Tiny Tourism Town Award;
- Dog and cat owners in the district lead the state in animal registrations reinforcing their reputation as the most responsible pet owners in South Australia; and
- The Bute Silo Art won gold and silver awards for rural and mural art at the National Silo Art Awards.

In total Council processed 110 development applications including 26 applications for new dwellings.

The 2022 Council Elections were also held with the region recording above ballot postal ballot returns. There were nine councillor vacancies in Barunga West contested by 11 candidates.

Council secured the following funding via its advocacy and grant application efforts:

- An additional \$155,000 to help fund Port Broughton's CWMS;
- \$168,000 from SA Power Networks for Whiting Road, Fisherman Bay upgrades;
- \$25,450 for the Bute RSL to support a refurbishment of its club rooms;
- \$359,000 for a sand replenishment program over four years; and
- A \$10,000 grant to develop the Willamulka Road and Rail Corridor Management Plan.

Council staff issued 75 media releases and news of Council's achievements featured in over 270 print media articles.



Council's Christmas display

Services

Councils have responsibilities under the *Local Government Act 1999* and other relevant legislation.

These responsibilities include:

- Setting rates;
- Street cleaning;
- Rubbish collection and waste management;
- Management of infrastructure including roads, footpaths, parks, public open space, street lighting and storm-water drainage;
- Development planning and control, including building safety assessment;
- Various environmental health services;
- Dog and cat management;
- Pest control;
- Community wastewater management systems;
- Cemeteries;
- Safety of food premises;
- Native vegetation and roadside vegetation management;
- Regulatory activities;
- Supporting the Elected Members and business of Council;
- Assessing landscape levy on all ratepayers, and collecting this levy on behalf of Natural Resources Management (NRM); and
- Preparing an Annual Budget, Annual Business Plan, Long Term Financial Plan, and Asset Management Plans and determining strategic management plans for the Council.

Council is responsible for about \$58 million of infrastructure and it needs to maintain these assets on behalf of all ratepayers.

Council also provides the following discretionary services and programs:

- Caravan parks at Bute and Port Broughton on a fee for service basis;
- Transport services for the elderly through the Yorke Peninsula Community Transport Scheme via Community Care and Transport Incorporated;
- Library services through the Port Broughton Area School;
- Assistance for Progress Associations and community groups, including cash contributions, grant application support and in-kind support;
- Assistance with maintenance of ovals and other sporting facilities;
- Support for the Visitor Information Office;
- A Rural Transaction Centre in Port Broughton, principally Centrelink services;
- A Rural Transaction Centre and licensed Post Office in Bute providing postal and banking services, accommodating a small library and community hub;
- Foreshore control and protection;
- Space for exhibitions and cultural activities at Gallery 1871;
- Township Christmas Decorations;
- Securing Alford and Mundoora RV Parks; and
- Watering of Bute Oval, Port Broughton Oval and Port Broughton Golf Course from treated wastewater.

ABOUT THE COUNCIL

PROFILE

The Barunga West Council is located on the 'Top of the Yorke', adjacent to the Mid North of South Australia, with its southern-most boundary about 110 kilometres north of Adelaide. The townships in the Council area are Alford, Bute, Fisherman Bay, Kulpara, Melton, Mundoorra, Port Broughton and Tickera.

The Council covers an area of 1,590 square kilometres, and has a total of 931 kilometres of roads. It has boundaries with Copper Coast Council, Yorke Peninsula Council, Port Pirie Regional Council and Wakefield Regional Council.

The main industries in the Council area are agriculture, aged-care services, health, hospitality, retail and recreational and commercial fishing. Engineering, mining and tourism are also highly relevant and influence Council decision-making.

The Council area has several retirement facilities and these are expanding due to the amenity of life in the area and the central location of the Port Broughton Hospital and related medical services.

According to the 2021 Census data, the Council population is 2,619. The median age of the population is 57 (an increase from 55) compared to the State average of 41 (up from 40) and national average of 37 (down from 38). People aged 65 years and over make up 36% (up from 32.27%) of the population.

The increase in the average age of the population is expected to continue and Council is mindful of the infrastructure necessary to accommodate a growing population of elderly residents in addition to the robust needs of the agricultural and tourism sector.



COUNCIL FACTS AND FIGURES

- 72km of sealed network
- 862km of unsealed network
- 29km of footpaths
- 86 buildings and structures
- 1590.4 km² of geographical area
- 2,619 population (2021 Census)

VISION

In the latter part of 2019, Council Staff and its Elected Members developed a vision, values and a range of goals to be applied over a ten-year period (2020-2030). The Strategic Management Plan, called Uniquely Barunga, is based on community feedback received from a community survey undertaken in early 2019. All of Council's corporate planning to date is governed by this plan.

The following is the vision of Uniquely Barunga:

“We are a vibrant, thriving, safe and welcoming coastal and agricultural community with an unspoilt natural environment and relaxed country lifestyle.”

The following goals and objectives have been identified for Council for the next decade:

GOAL 1

An inclusive and connected community

OBJECTIVE 1:

One community

OBJECTIVE 2

Retaining our coastal and rural character

OBJECTIVE 3

A safe, inclusive and active community

GOAL 2

Quality services, facilities and infrastructure

OBJECTIVE 4

Well maintained and sustainable local road network and community infrastructure

OBJECTIVE 5

Sustainable and accessible services

OBJECTIVE 6

Facilities that meet the needs of our community

GOAL 3

A Robust local economy

OBJECTIVE 7

Sustainable local businesses and industry

OBJECTIVE 8

Develop and promote our tourism proposition

OBJECTIVE 9

Develop and promote the area as a desirable place to live

GOAL 4

Preserve and enhance our natural and built environment

OBJECTIVE 10

Preserve our local flora and fauna

OBJECTIVE 11

Promotion and recognition of our local environmental treasures

OBJECTIVE 12

Well-presented towns of which we are proud

GOAL 5

Effective and community leadership

OBJECTIVE 13

An informed and engaged community

OBJECTIVE 14

Effective leadership and engagement

OBJECTIVE 15

A financially sustainable council

The new Council, elected in November, will be revising and developing Strategic Management Plans to identify its objectives and principal activities for the district over its four-year term of government.

ELECTED MEMBERS

Roles and profiles

Council comprises eight Elected Members as well as the Mayor, who are responsible for policy making and decisions that impact the district, community, businesses and the environment.

The roles of Councillors, as described by *Local Government Act 1999* are to:

- Participate in the deliberations and civic activities
- Review policies and procedures
- Review Council's resource allocation, expenditure and activities
- Represent the interest of residents and ratepayers.

As at 30 June 2022, elected representatives were:

- Mayor Leonie Kerley
- Deputy Mayor Peter Button
- Councillor Brian Lockyer
- Councillor Dave Eason
- Councillor Georgie Simmons
- Councillor Grant Rowlands
- Councillor Margaret McDonald
- Councillor Rebecca Hewett
- Councillor Rob Locke

On the 22 November 2022, the following elected representatives took the required declarations before a Justice of the Peace and were appointed as Elected representatives, Mayor and Deputy Mayor:

- Mayor Leonie Kerley
- Deputy Mayor Peter Button
- Councillor Brian Lockyer
- Councillor Cynthia Axford
- Councillor Dave Eason
- Councillor Grant Rowlands
- Councillor Kevin Beinke
- Councillor Kim Gregory
- Councillor Margaret McDonald

Elected Members are committed to actively represent all of the townships within the council area and make themselves available to take ratepayers feedback. Ratepayers are invited to contact any member whose contact details can be found on Council's website at www.barungawest.sa.gov.au/council/elected-members.

From Left Front: Cynthia Axford, Peter Button, Leonie Kerley and Maree Wauchope (Chief Executive).

From Left Rear: Kim Gregory, Kevin Beinke, Dave Eason, Brian Lockyer, Grant Rowlands and Margaret McDonald.



Meeting attendance

With a total of 31 meetings held in the 2022/23 period, the following table shows the number of meetings attended by the Elected Members.

MEETINGS HELD 1 JULY TO 19 NOVEMBER 2022	Pre-Election Meetings	Mayor Kerley	Deputy Mayor Button	Cr Eason	Cr Lockyer	Cr McDonald	Cr Rowlands	Cr Simmons	Cr Hewett	Cr Locke
Ordinary Council Meetings	5	5	5	5	5	5	5	5	2	3
Special Council Meetings	1	1	1	0	1	1	1	0	0	1
Audit and Risk Committee Meetings	2	2	N/A	N/A	N/A	2	2	N/A	N/A	N/A
Governance Advisory Panel Meetings	1	1	1	0	N/A	N/A	N/A	N/A	N/A	N/A
Port Broughton Tourism & Events Committee Meetings	1	1	N/A	N/A	0	N/A	N/A	N/A	N/A	N/A
Community Library (Advisory) Committee	0	0	N/A	N/A	N/A	0 (Proxy)	N/A	N/A	N/A	N/A
Executive Committee Meetings	1	1	1	1	N/A	N/A	0	N/A	N/A	N/A
Council Assessment Panel Meetings	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Building Fire Safety Committee Meetings	1	0	0	0	N/A	N/A	N/A	N/A	N/A	1
Total Meetings Attended		11	8	6	6	8	8	5	2	5

N/A – Means Cr is not representing at these meetings.

MEETINGS HELD 19 NOVEMBER 2022 TO 30 JUNE 2023	Post-Election Meetings	Mayor Kerley	Deputy Mayor Button	Cr Eason	Cr Lockyer	Cr McDonald	Cr Rowlands	Cr Beinke	Cr Axford	Cr Gregory
Ordinary Council Meetings	7	7	6	6	7	7	7	7	7	7
Special Council Meetings	5	5	5	3	3	5	4	5	5	4
Audit and Risk Committee Meetings	2	N/A	N/A	N/A	N/A	N/A	2	N/A	N/A	2
Governance Advisory Panel Meetings	3	3	3	2	N/A	N/A	N/A	N/A	N/A	N/A
Port Broughton Tourism & Events Committee Meetings	1	1	N/A	N/A	1	N/A	N/A	N/A	N/A	N/A
Community Library (Advisory) Committee	0	0	N/A	N/A	N/A	0 (Proxy)	N/A	N/A	N/A	N/A
Executive Committee Meetings	0	0	0	0	N/A	N/A	0	N/A	N/A	N/A
Council Assessment Panel Meetings	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Building Fire Safety Committee Meetings	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
Total Meetings Attended		16	14	11	11	12	13	12	12	13

N/A – Means Cr is not representing at these meetings.

In addition to the formal meetings of Council and Council Committees, there were 8 Information / Briefing Sessions held in the Barunga West Council Chambers, 11 Bay Street Port Broughton.

Allowances

Elected Members of Council each receive an annual allowance which is set by the State Government's Remuneration Tribunal prior to each local government periodic election and has regard to the size, population and revenue of the Council.

For the reporting period ending 30 June 2023 the following allowances were paid:

Elected Member	Allowances
Mayor	\$28,768
Deputy Mayor	\$8,990
Elected Members	\$7,192

In addition, the Elected Members also have the opportunity to claim for travelling expenses for attending Council meetings, or as a representative of Council, to committees for which they are appointed, should a Council vehicle be unavailable.

Travel allowances are paid in accordance with the rates set by the Australian Taxation Office after an appropriate expenses claim form is submitted.

For the reporting period concluding 30 June 2023, direct travelling allowances totalling \$296.40 were paid.

Training

Each year Council allocates funds for its Elected Members to attend conferences, training and development sessions. This training ensures the elected representatives of the region are kept abreast of developments occurring within the local government sector and have the knowledge to comply with local government regulations and requirements.

During the 2022/23 financial year, the Elected Members attended a number of trainings including those forming part of their Mandatory Training Program:

08/12/2022

- Elected Member Induction
- Council leadership
- Values, Ethics & Behaviour (Technical)
- Civic: Effective Council Meetings, Council Meeting Procedures, Representing Council Decisions
- Legal: Role of a Council Member, Registers, Returns and Resources, Legal Protections and Oversight

12/05/2022

- Deputy Mayor ' Collaborative Leadership' Forum

16/05/2023

- Strategy & Finance: Integrated Strategic Management Planning and Performance, Strategic Risk Management & Oversight, Financial Management (Part A & B)

30/05/2023

- Audit and Risk Committee Overview / Induction

For the reporting period concluding 30 June 2023 the amount spent on external training for Elected Members totalled \$11,295 (inclusive of catering costs for the longer trainings).



Fisherman Bay Works

FINANCES

Overview

A full audited copy of the General Purpose Financial Reports for the year ended 30 June 2023, pursuant to the *Local Government Act 1999* – Section 131, is included in Appendix 1 of this Annual Report.

A snapshot of Council's finances as at 30 June 2023 are as follows:

- An operating deficit of \$263,000;
- Total assets of \$60,262,000 including cash reserves of \$1,345,000 and \$58,313,000 of infrastructure plant and equipment; and
- Total liabilities of \$5,639,000 including borrowings of \$3,470,000 and employee entitlements of \$623,000.

The operating income (revenue) for Council was \$8,526,000 and was generated from the following major sources:

- \$5,541,000 of rates (65% of total revenue);
- \$1,644,000 in State and Federal Government grants, subsidies and contributions;
- \$743,000 in Other Income; and
- \$419,000 in User Charges (e.g. caravan parks, boat ramps, cemeteries and CWMS charges).

Council operating expenses totalled \$9,288,000 and consisted of the following major costs:

- \$2,928,000 in employee costs;
- \$4,371,000 in materials, contractors and professional services including waste collection services and road works; and
- \$1,876,000 in depreciation, amortisation and impairment charges.

Council non-operating income and expenses totalled \$499,000 and consisted of the following major costs:

- \$578,000 in amounts received specifically for new or upgraded assets; and
- \$79,000 in physical resources received free of charge.

Financial ratios

Financial ratios are included in the notes to the General Purpose Financial Statements.

These indicators provide a short term measure of the financial sustainability of local governments and complement the national criteria endorsed by the Local Government sector. They provide for a comprehensive tool for monitoring the financial sustainability of local governments.

A definition of the ratios are as follows:

- *Operating Surplus Ratio – Operating Surplus divided by Rates Revenue*
This ratio is the percentage by which Council's annual operating surplus or deficit varies from its total operating income. The LGA suggests councils should seek to achieve a ratio of between 0% and 10%, a range that effectively targets, on average over time, a small annual operating surplus.
- *Net Financial Liabilities Ratio – Net Financial Liabilities divided by Total Operating Revenue*
Net financial liabilities are the amount of money owed by Council less money held or invested or owed to it. This ratio is a measure of the significance of the net amount owed compared with income for the year; the lower the ratio the higher the capacity to meet liabilities from operating revenue. For comparison purposes, an LGA study found that in 2017/18 the net financial liabilities ratio for the local government sector was 27%. The LGFA has a paper on its website entitled "Guide to the responsible use of debt", which states that councils in South Australia have very low levels of debt and could on average double or treble their existing debt levels. The paper discusses the Net Financial Liabilities ratio and concludes that this ratio can reasonably range between 0% and 100%.
- *Asset Sustainability Ratio – Actual maintenance expenditure divided by Planned maintenance in AMPs*
This ratio is the level of capital expenditure on renewal and replacement of assets relative to the level of expenditure identified in Council's asset management plans. A ratio of 100% or more indicates that Council's expenditure is sufficient to maintain the condition of its assets.

Barunga West Council is tracking well against its financial indicators. While its performance against the Asset Renewal Funding Ratio is not within the Council's target range, Council will meet its target from next financial year. Over the past three financial years Council has been grappling with a large asset renewal back log which has built up over the past few decades. Council has devised a strategy within its Long Term Financial Plan to ensure a sustainable and affordable approach to this challenge.

GOVERNANCE

Representation quota

Council's representation quota, that is the number of people able to vote in a Council election, divided by the number of elected members (including the Mayor) representing them, is 1 elected member for every 228 electors. The table below compares Council's representation quota with councils of a similar size, population and revenue base.

Council name	Quota (Elected Member: Number of Electors)
Barunga West	1:228
Ceduna	1:253
Goyder	1:446
Kangaroo Island	1:366
Kingston	1:236
Lower Eyre Peninsula	1:554
Mount Remarkable	1:305
Peterborough	1:137
Southern Mallee	1:189
Tumby Bay	1:299
Yankalilla	1:503

Periodically Council is required to review its elector representation. When undertaking this review, components such as the size, composition and ward structure of the Council must be taken into account to ensure the fair and adequate representation of the electors within the Council area. The process occurs at least once every eight years and involves extensive public consultation inclusive of members of the public being able to make written and personal representations to the Council on any proposals rising out of the review process. The last review of Barunga West Council was undertaken on the 31 July 2017, with the next representation review due between October 2024 and October 2025. The next representation review may result in a change to the number of elected members for Barunga West Council.

Meetings

Council meetings are live-streamed and held on the second Tuesday of each calendar month with the exclusion of meeting dates that fall on a public holiday which are held on the following working day, and in the month of January when the meeting is held on the third Tuesday.

Special Meetings of Council may be held as required. The Council also holds Information / Briefing Sessions on the fourth Tuesday of each month and other times when required. The majority of meetings are held at the Port Broughton office.

Copies of meeting agendas and minutes can be obtained from Council's website www.barungawest.sa.gov.au.

In 2022/23, the Council Ordinary and Special Meetings were held in the Chamber and the meetings were open to members of the public.

Committees

Council has established the following committees Pursuant to Section 41 of the *Local Government Act 1999*:

- Executive Committee;
- Governance Advisory Committee;
- Port Broughton Tourism and Events Committee;
- Barunga West Community Library (Advisory) Committee and
- Art Committee.

In addition to its Section 41 committees, Council also convenes the following:

- Council Assessment Panel – The panel meets on an as-needs basis and is constituted Pursuant to Section 83 of the *Planning Development and Infrastructure Act 2016* and its Regulations;
- Audit and Risk Committee – For the purposes of Section 126 of the *Local Government Act 1999*, and in compliance with regulation 17 of the *Local Government (Financial Management) Regulations 2011*. The committee generally meets on a quarterly basis (and other times as required) and is constituted under the criteria described in accordance with Section 41 of the *Local Government Act 1999*; and

- Building Fire and Safety Committee – The panel meets at least three times per year at a date / time determined by the Chair, and is constituted Pursuant to Section 157 of the *Planning Development and Infrastructure Act 2016* and its Regulations.

Each committee is constituted with its own terms of reference with the role principally being to provide an advisory function to the Council. The committees not only include Elected Members of Council amongst their membership, but in some cases include members of the public who are able to take part in and vote on subject matter before the committee. Council believes that the interaction with the community members at the committee level provides a valuable resource and involves the community members in the decision-making process, thereby providing true ownership over actions resulting from the committee process.

Council would like to thank independent Committee members in the table below who have provided the community with many hours service during the 2022/23 financial year:



Sand Replenishment

Committee	Representative
Executive Committee	Mayor Leonie Kerley
	Deputy Mayor Peter Button
	Cr Grant Rowlands
	Cr Dave Eason
Audit & Risk Committee	Ms Emma Hinchey (Chair, pre Nov 2022 Elections)
	Mr Martin White (Pre Nov 2022 Elections)
	Nicholas Handley (Chair, eff. 11/04/23)
	Rudi Deco (eff. 16/05/23)
	Pamela Lee (eff. 16/05/23)
	Mayor Leonie Kerley (Pre Nov 2022 Elections)
	Cr Margaret McDonald (Pre Nov 2022 Elections)
	Cr Grant Rowlands
	Cr Kim Gregory (Post Nov 2022 Elections)
Council Assessment Panel	Ms Jane Strange (Presiding Member)
	Ms Cheryl Pedler (Proxy)
	Ms Andrew Cronin
	Ms Jodie Terp
	Mr Grant Hewitt
	Mr John Brak
	Cr Locke (resigned August 2022)
	Deputy Mayor Peter Button (resigned August 2022)
Governance Advisory Panel	Mr Ted Byrt (Chair)
	Hon Graham Gunn
	Ms Judith Jones
	Mayor Leonie Kerley
	Deputy Mayor Peter Button
	Cr Dave Eason

Committee	Representative	
Port Broughton Tourism and Events Committee	Mr Ben Ervin (Chair)	
	Mr Brett Yeates	
	Mr George Blair-Nicholas	
	Ms Heather Tulloch	
	Ms Kimberley Baker	
	Ms Vicky Flowers	
	Cr Brian Lockyer	
	Mayor Leonie Kerley	
Art Committee	Ms Heather Tulloch	
	Ms Jessica Hewett	
	Ms Kate Nottage	
	Ms Kimberley Baker	
	Ms Rowena Wiggins	
	Ms Marg Ridge	
	Ms Josie Edwards	
	Mayor Leonie Kerley	
		Cr Margaret McDonald (Post Nov 2022 Elections)
		Cr Margaret McDonald (Post Nov 2022 Elections)
Barunga West Community Library (Advisory) Committee	Ms Joelene Anderson (Port Broughton Area School Principal)	
	Mr Shaun Broughton-Wright (Teacher Librarian)	
	Mary Lill	
	Virginia Pattingale	
	Tatiana Alexeef	
	Mayor Leonie Kerley	
		Cr Margaret McDonald (Proxy)
		Cr Margaret McDonald (Proxy)
	Building Fire Safety Committee	Peter Harmer (resigned July 2023)
		Colin Paton (CFS)
Darren Chapman (CFS Proxy)		
Cr Rob Locke (Pre Nov 2022 Elections)		
Cr Brian Lockyer (Post Nov 2022 Elections)		

External committees, boards and associations

In 2022/23 Council has had an involvement with a number of external bodies and organisations by way of representation by Councillors as outlined in the table below. Some of these external bodies and organisations have a legislative requirement for Council involvement, and others simply expect a Council contribution to the organisation.

Body	Representative
Yorke Peninsula Community Transport & Services	Cr Margaret McDonald
Central Region of Local Government (Legatus Group)	Mayor Leonie Kerley
Local Government Association of SA (Including Local Government Finance Authority)	Mayor Leonie Kerley
Fisherman Bay Progress Association	Cr Brian Lockyer (Pre Nov 2022 Elections) Cr Cynthia Axford (Post Nov 2022 Elections)
Bute 2000 Onwards	Cr Rebecca Hewett (Pre Nov 2022 Elections) Cr Cynthia Axford (Post Nov 2022 Elections)
Tickera Community & Recreational Association Inc.	Cr Eason
Mundoora Progress Association	Cr Lockyer
Kulpara Progress Association	Cr Rebecca Hewett (Pre Nov 2022 Elections) Cr Kevin Beinke (Post Nov 2022 Elections)
Alford Progress Association	Cr Georgie Simmons (Pre Nov 2022 Elections) Mayor Leonie Kerley (Post Nov 2022 Elections)
Barunga Village Inc.	Cr Georgie Simmons (Pre Nov 2022 Elections) Cr Kim Gregory (Post Nov 2022 Elections) Cr Margaret McDonald (Proxy, Post Nov 2022 Elections)
Port Broughton Area School Governing Council	Cr Margaret McDonald
Port Broughton District Hospital & Health Services Health Advisory Council (HAC)	Cr Margaret McDonald
Barunga West Road Safety Committee	Deputy Mayor Peter Button
Barunga West Bushfire Prevention Committee	Cr Lockyer

Delegations

Councils have certain duties which they must perform, and certain powers which they may exercise, pursuant to the *Local Government Act 1999* as well as a range of other Acts and Regulations. In most cases the relevant legislation confer those obligations and powers directly on the Council as a body. It is not practical or efficient for the Council as a body of elected members to perform the many functions or undertake the many activities that are required in the day to day administration of the Council's roles and functions. Delegations are the way in which the Council's Chief Executive Officer and other officers of Council undertake these steps on its behalf. These delegations are made under Section 44 of the *Local Government Act 1999*. The delegations register can be viewed on Council's website at www.barungawest.sa.gov.au

Registers

Council is required to maintain the following registers which are made available to the general public:

- Members interest;
- Members allowances and benefits;
- Staff remuneration, salaries and benefits;
- Staff and Elected Members Gifts;
- Prescribed officers interest;
- All community land; and
- Public roads.

Codes of practice

The following are codes observed by Staff and Council Members:

- Employee Conduct and Behaviour Policy;
- Elected Member Behavioural Management Policy; and
- Code of Practice for Access to Council and Committee Meetings and Documents.

Subsidiaries

With reference to section 42 of the *Local Government Act 1999*, Council has no subsidiaries. Council is however a member of the Central Local Government Region of South Australia (the Legatus Group), a regional subsidiary constituted under section 43 of the *Local Government Act 1999*. A copy of the Legatus Group's Annual Report is included as Appendix 2 to this document.

Corporate policies

Strategic and operational policies are a public document which sets out Council's position and direction for decision making pertaining to operations, role and service provision as they affect both public and internal administration. Council's corporate policies are determined by Council and may be amended or waived according to circumstances. This power is conveyed to Council in Section 59 of the *Local Government Act 1999*.

Legislation or other compliance requirements may determine the review period for a policy and Council can review a policy at any time. All policies are reviewed on an ongoing basis. Council's corporate policy documents are available for public inspection on Council's website at www.barungawest.sa.gov.au and at its principle office in Port Broughton.

Contracts and tendering

Council is committed to ensuring a fair, transparent and accountable process, in the provision of services, purchasing of goods and services and in the disposal of land and other assets. Council aims to ensure that its methods of:

- Service provision, including the carrying out of works;
- Purchasing goods; and
- The sale and disposal of land and/or other assets are cost effective and meet the needs of the community and represent best value for money.

Council's procurement policy addresses the key elements of the conduct of Council affairs in these areas and the principles that will guide its decision making processes. The policy has been developed and adopted in accordance with Section 49 of the *Local Government Act 1999*. It will apply to the provision of all services, the purchase of goods and services and the disposal of land and other assets.

National competition policy

The Council's significant business activities include Caravan Parks and Community Wastewater Management Schemes (CWMS).

No significant businesses ceased or commenced during the 2022/23 financial year.

For the past financial year, Council has continued to comply with the National Competition Policy and no complaints have been received by Council alleging any breach of competitive neutrality principles in the abovementioned business activities.

ELECTORS

Public participation

Members of the public have a number of opportunities to put forward their views on particular issues to the Council.

With the permission of the Committee Chairman or the Mayor, a member of the public can also address a Committee or the Council on any issues within the Council's jurisdiction.

Written petitions can be addressed to the Council on any issue within the Council's jurisdiction and these are presented at the next meeting of Council following receipt.

People wishing to access the opportunity to address Council via a Deputation, Presentation or Petition can find the relevant guidelines and forms on Council's website at www.barungawest.sa.gov.au

A member of the public can write to the Council on any Council policy, activity or service via post or email addressed to:

Chief Executive Officer

Barunga West Council

PO Box 3, Port Broughton SA 5522

Members of the public can contact their elected members of Council to discuss any issue relevant to the Council. Elected member contact details can be found on Council's website at www.barungawest.sa.gov.au/council/elected-members

Freedom of Information

Where possible Council will aim to provide information to residents and/or ratepayers without referral to the provisions of the *Freedom of Information Act 1991*. Where information is requested under the Freedom of Information Act 1991, an application form must be completed and forwarded with the required application fee, unless an exemption is granted. The application form is available at Council offices and on Council's website at www.barungawest.sa.gov.au.

As at 30 June 2023, the Council received 1 request for the provision of information in this manner for the reporting period.

Applications received under the *Freedom of Information Act 1999* will be responded to as soon as possible within the statutory timeframe upon the receipt of a properly completed request and payment of the prescribed fee or proof of

exemption. Requests for other information will be considered in accordance with the *Freedom of Information Act 1999*. Should the applicant require copies of any documents inspected pursuant to a Freedom of Information request, the charges set out in the Act will apply.

Freedom of Information enquiries or requests should be addressed to Council's Chief Executive Officer in the first instance, at the following address;

Chief Executive Officer

Barunga West Council

PO Box 3, Port Broughton SA 5522

Amendment of council records

A member of the public may request access to Council documents concerning their personal affairs by making a request under the Freedom of Information provisions. A request may then be made to correct any information about them that is incomplete, incorrect, misleading or out of date. To gain access to these records a Freedom of Information Request Form must be completed, outlining the records that the applicant wishes to inspect.

Review of council decisions

Council received nil applications under Section 270 of the *Local Government Act 1999* for the 2022/23 year, for the review of decisions made by Council, its employees, and persons acting on Council's behalf.

Documents available for inspection

The following documents are available for public inspection on Council's website at www.barungawest.sa.gov.au and at its principal office in Port Broughton.

- Annual Business Plan;
- Annual Financial Statements;
- Annual Report;
- Asset Management Plans;
- Council and Committee Agendas and Minutes;
- Council By-Laws;
- Development Plans;
- Long Term Financial Plan; and
- Strategic Management Plan.

Confidential information

Section 90(1) of the *Local Government Act 1999* (the Act) provides that a meeting of a Council or Council Committee must be conducted in a place open to the public.

The legislation recognises that in limited circumstances a council or committee may order that the public be excluded from a meeting pursuant to Section 90(2); where it is considered necessary and appropriate in order to receive, discuss or consider in confidence any information or matter that is of a kind listed in section 90(3) of the Act.

Councils may also make confidentiality orders under section 91(7) of the Act to keep documents or parts of documents relating an item determined for discussion or consideration in confidence for a particular retention period.

During the 2022/23 financial year, 6 instances at Information Sessions and 57 instances where Council or a Committee of Council were satisfied it was necessary to exclude the public under Section 90(2) and consider information of a confidential nature that if disclosed:

- S90(3)(a) – would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead);
- S90(3)(b) – (following the application of a public interest test resulting for this ground of exclusion to apply), could reasonably be expected to confer commercial advantage on a person with whom the Council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the Council;
- S90(3)(d) – (following the application of a public interest test resulting for this ground of exclusion to apply), could reasonably be expected to either prejudice the commercial position of the person who is supplied or confer a commercial advantage on a third party;
- S90(3)(g) – would involve the unreasonable disclosure of information concerning matters that must be considered in confidence in order to ensure that the Council does not breach any law, order or direction of a court or tribunal constituted by law, breach any duty of confidence, or breach any other legal obligation or duty;

- S90(3)(h) – is Legal Advice;
- S90(3)(i) – would involve the unreasonable disclosure of information relating to either actual litigation, or litigation that the Council or Council committee believes on reasonable grounds will take place involving the Council or an employee of the Council;
- S90(3)(j) – would reveal information provided on a confidential basis by or to a Minister of the Crown, another public authority or a public official who is not an employee of the council, or a person engaged by the council.
- S90(3)(k) – would involve the unreasonable disclosure of tenders for the supply of goods, services, or the carrying out of works;
- S90(3)(m) – relates to a proposal to prepare or amend a designated instrument under Part 5 Division 2 of the *Planning, Development and Infrastructure Act 2016* (PDI Act) before the draft instrument or amendment is released for public consultation under the PDI Act.

Or

- S90(3)(o) – would involve the unreasonable disclosure of information relating to a proposed award recipient before the presentation of the award.

At the conclusion of 30 June 2023, 126 matters were registered as confidential items in accordance with Section 90 of the *Local Government Act 1999*. Of these, 69 were applications retained as confidential items which were registered prior to the 2022/23 period, resulting in a total of 57 items retained in confidence during the 2022/23 period.

On various occasions throughout the 2022/23 period, a total of 12 report items were released to the public at the Chief Executive Officer's discretion (as delegated by Council) with a further 9 being released by default as they reached their determined retention periods.

Confidentiality orders registered 2022/23

Meeting Date	Meeting Type	Item No.	Item/Report Name	Section 90(3) Provision	Items retained in confidence	Section 91(7) Order
4/07/2022	Executive Committee	5.1	CEO Performance Review 2022	(a)	Agenda Minutes Attachments 1-2	To be kept in confidence until 29 July 2026
12/07/2022	Council	17.1	Bayside Caravan Park	(h)	Agenda Attachments 1	Until further order (CEO delegated to revoke)
12/07/2022	Council	17.2	Proposed LGA Training Standard	(j)	Agenda Minutes Attachments 1-3	Until 31 August 2022 (Released by default)
12/07/2022	Council	17.3	CEO Performance Review 2022	(a)	Agenda Minutes Attachments 1-2	To be kept in confidence until 29 July 2026
3/08/2022	Audit Committee	7.1	Fisherman Bay	(b)	Agenda Attachments 1-4	Until further order (CEO delegated to revoke)
9/08/2022	Council	17.3	Care in Motion	(b)	Attachment 1	Until further order (CEO delegated to revoke)
9/08/2022	Council	17.4	Employment Zone	(b)	Attachment 1-2	Until further order (CEO delegated to revoke)
9/08/2022	Council	17.2	Annual review of Confidential items Register	(a)(b) (d)(g) (h)(i) (j)(k) (o)	Agenda	Until further order (CEO delegated to revoke) (Revoked by CEO)
9/08/2022	Council	17.1	Fisherman Bay	(b)	Agenda Minutes Attachments 1-4	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.

Meeting Date	Meeting Type	Item No.	Item/Report Name	Section 90(3) Provision	Items retained in confidence	Section 91(7) Order
13/09/2022	Council	17.1	Revised CAP Terms of Reference and Membership	(a)	Agenda Minutes Attachments 1-3	To be kept in confidence until applicant notified. (CEO delegated to revoke) (Revoked by CEO)
13/09/2022	Council	17.3	Narungga Nation Native Title Claim	(i)	Agenda Minutes Attachments 1-2	To be kept in confidence due to legal privilege.
13/09/2022	Council	17.2	Fisherman Bay Freeholding Project – Specific Security Deed (Account)	(b)	Agenda Minutes Attachment	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.
13/09/2022	Council	17.4	2022/23 Community Grants Scheme	(a)	Agenda Minutes Attachment	To be kept in confidence until applicant notified. (Released by default)
13/09/2022	Council	17.5	LGFA Board Election	(a)	Minutes	To be kept in confidence until conclusion of LGFA AGM 28/10/22. (Released by default)
13/09/2022	Council	17.6	LGA President Election	(a)	Minutes	To be kept in confidence until conclusion of LGA AGM 28/10/22. (Released by default)
13/09/2022	Council	17.7	Legatus Council's Regional Grouping of Members Representatives to SAROC	(a)	Minutes	To be kept in confidence until successful applicants are made publicly available. (Released by default)
23/09/2022	GAP	9.1	Legislative Compliance Register	(b)	Agenda Attachment	Until the Legislative Compliance Register is published on the LGA Website. (CEO delegated to revoke)

Meeting Date	Meeting Type	Item No.	Item/Report Name	Section 90(3) Provision	Items retained in confidence	Section 91(7) Order
23/09/2022	GAP	9.2	Sunnyside Road	(h)	Agenda	Until further order
7/11/2022	Audit Committee	7.1	Kerbside Waste Collection Contract	(k)	Agenda	Until further order (CEO delegated to revoke)
7/11/2022	Audit Committee	7.2	CERMP Funding Application	(j)	Agenda Minutes	Until Funding Application Results have been published by the SA Government (Released by default)
7/11/2022	Audit Committee	7.3	Maintenance Grader and Roller Purchase	(k)	Agenda	For 18 months (CEO delegated to revoke) (Released by default)
22/11/2022	Council	16.3	Kerbside Waste Collection Contract	(k)	Agenda	Until further order (CEO delegated to revoke)
22/11/2022	Council	16.1	Fisherman Bay Freeholding Project – Specific Security Deed (Account)	(b)	Agenda Minutes Attachment 1	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.
22/11/2022	Council	16.2	Maintenance Grader and Roller Purchase	(k)	Agenda Minutes	For 18 months (CEO delegated to revoke) (Released by default)
25/11/2022	Council – Special	5.1	Narungga Nation Native Title Claim	(i)	Agenda Minutes Attachments 1-3	To be kept in confidence due to legal privilege.
13/12/2022	Council	17.1	Kerbside Waste Collection Contract 2023-2028	(b)	Agenda Minutes Attachment 1	Until further order (CEO delegated to revoke)
13/12/2022	Council	17.2	Community Rec & Sport Funding Program	(b)	Agenda	Until further order (CEO delegated to revoke) (Revoked by CEO)

Meeting Date	Meeting Type	Item No.	Item/Report Name	Section 90(3) Provision	Items retained in confidence	Section 91(7) Order
13/12/2022	Council	17.3	Australia Day Awards 2023	(o)	a) Agenda & Attachment 1-2 b) Minutes	a) 18Months b) Until applicants notified. (CEO delegated to revoke) (Revoked by CEO)
13/12/2022	Council	17.4	Port Broughton Civic Square Tenders	(k)	Agenda Minutes Attachment 1	Until further order (CEO delegated to revoke)
13/12/2022	Council	17.5	ATM Port Broughton	(b)	Agenda Minutes Attachment 1-2	Until further order (CEO delegated to revoke) (Revoked by CEO)
17/01/2023	Council	17.1	LGA Procurement – Electricity Agreements	(b)	Agenda Attachment 1	Until further order
24/01/2023	Council – Information Session	2	Rating Discussion Paper	(d)	Draft SAROC Submission	Until further order (CEO delegated to revoke) (Revoked by CEO)
30/01/2023	GAP	9.2	Sunnyside Road	(h)	Agenda Attachments 1-7	Until further order (CEO delegated to revoke)
30/01/2023	GAP	9.1	Bayside Caravan Park	(h)	Agenda Attachments 1-2	Until further order (CEO delegated to revoke)
14/02/2023	GAP	6.1	Elected Member Conduct	(a)	Agenda Attachments 1-6 Minutes	18 Months
14/02/2023	Council	17.1	Outstanding Actions from Motions Register	(b)	Agenda	Indefinitely
14/02/2023	Council	17.2	Employment Zone Land	(b)	Agenda Minutes Attachments 1-3	Until further order (CEO delegated to revoke)
14/03/2023	Council	17.1	Outstanding Actions from Motions Register	(g)	Attachment 1	Indefinitely

Meeting Date	Meeting Type	Item No.	Item/Report Name	Section 90(3) Provision	Items retained in confidence	Section 91(7) Order
14/03/2023	Council	17.2	Compliance Update	(h)	Agenda	Until further order (CEO delegated to revoke)
28/03/2023	Council – Information Session	2	Rating Strategy	(d)	Presentation	Until further order (CEO delegated to revoke) (Revoked by CEO)
29/03/2023	GAP	6.1	Sunnyside Road	(h)	Agenda Minutes Attachments 1-3	Until further order (CEO delegated to revoke)
14/04/2023	Council	17.1	Outstanding Actions from Motions Register	(g)	Attachment 1	Indefinitely
14/04/2023	Council	17.3	LGA Coordinated Defence Claim	(i)	Agenda Minutes Attachment 1	To be kept in confidence due to legal privilege.
14/04/2023	Council	17.5	Care in Motion	(b)	Attachment 1	Until further order (CEO delegated to revoke)
14/04/2023	Council	17.7	Sunnyside Road	(h)	Agenda Minutes Attachments 1-3	Until further order (CEO delegated to revoke)
14/04/2023	Council	17.4	Audit & Risk Committee Appointments	(a)	Agenda Minutes Attachment 1	Until applicant is notified (CEO delegated to revoke) (Released by default)
14/04/2023	Council	17.2	Fisherman Bay Management – Request for Funds	(b)	Agenda Minutes	Until further order (CEO delegated to revoke)
14/04/2023	Council	17.6	LGA OGM	(b)	Agenda Minutes Attachments 1	Until further order (CEO delegated to revoke) (Revoked by CEO)

Meeting Date	Meeting Type	Item No.	Item/Report Name	Section 90(3) Provision	Items retained in confidence	Section 91(7) Order
28/04/2023	Council – Special	5.1	Fisherman Bay Code Amendment	(m)	Agenda Minutes Attachments 1-2	Until further order (CEO delegated to revoke) (Revoked by CEO)
9/05/2023	Council	17.1	Outstanding Actions from Motions Register	(g)	Attachment 1	Indefinitely
9/05/2023	Council	17.2	Bute Rest Centre	(d)	Attachment 1	Until further order
16/05/2023	Council – Special	5.1	Audit & Risk Committee Appointments	(a)	Agenda Minutes Attachment 1	Until applicant is notified. (CEO delegated to revoke) (Released by default)
23/05/2023	Council – Information Session	4	Planning Code Amendment	(m)	Tabled presentation	Until further order (CEO delegated to revoke) (Revoked by CEO)
23/05/2023	Council – Information Session	5	Affordable Housing Proposal	(b)	Presentation – Discussion Only	Until further order (CEO delegated to revoke) (Released by default)
13/06/2023	Council	17.1	Outstanding Actions from Motions Register	(g)	Attachment 1	Indefinitely
13/06/2023	Council	17.2	Compliance Update	(g)	Agenda	Until further order (CEO delegated to revoke)
13/06/2023	Council	17.3	Fisherman Bay Management – Request for Funds	(b)	Agenda Minutes	Until further order (CEO delegated to revoke)

Retained confidentiality orders registered prior to 2022/23 period (as at 30 June 2023)

Meeting Date	Meeting Type	Item No.	Item/Report Name	Section 90(3) Provision	Items retained in confidence	Section 91(7) Order
13/10/2015	Council	16.3	Ombudsman SA Report	(a)	Agenda Minutes Attachments 0-5	To kept in Confidence until further order from Ombudsman SA/ICAC.
13/12/2016	Council	16.1	Fisherman Bay Land Division- Legal Requirements	(h)	Agenda Minutes Attachments 1-4	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.
13/06/2017	Council	16.1	Fisherman Bay Land Division Project	(h)	Agenda Attachments 1-2	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.
12/03/2019	Council	16.1	Conflict of Interest Matters	(a)	Agenda Attachments 1-4	To kept in Confidence until further order from Ombudsman SA/ICAC.
13/08/2019	Council	16.3	Fisherman Bay Land Division	(b)	Agenda Attachments 1-4	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.
27/08/2019	Council – Special	5.1	Fisherman Bay Land Division Process	(b)	Tabled Docs 1-5	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.

Meeting Date	Meeting Type	Item No.	Item/Report Name	Section 90(3) Provision	Items retained in confidence	Section 91(7) Order
8/10/2019	Council	16.1	CEO Annual Performance Review	(a)	Agenda Minutes	To be kept in confidence until 29 July 2026
7/01/2020	Executive Committee	5.1	CEO Annual Performance Review	(a)	Agenda Minutes Attachments 1-2	To be kept in confidence until 29 July 2026
7/01/2020	Executive Committee	5.2	CEO recruitment Process	(b)	Agenda Minutes Attachments 1-7	To be kept in confidence until 29 July 2026
13/01/2020	Executive Committee	5.1	CEO recruitment Process	(b)	Agenda Minutes Attachments 1	To be kept in confidence until 29 July 2026
14/01/2020	Council – Special	4.1	CEO recruitment Process 2020	(b)	Agenda Minutes	To be kept in confidence until 29 July 2026
2/03/2020	Council – Special	4.1.1	Narungga Nation Settlement ILUA and Consent Determination	(h)	Agenda Minutes Attachments 1-2	Until further order (CEO delegated to revoke)
10/03/2020	Council – Special	4.1	Staff Remuneration	(a)	Agenda Minutes	To be kept in confidence until 29 July 2026
24/03/2020	Executive Committee	4.1	CEO Recruitment 2020	(a)	Agenda Minutes	To be kept in confidence until 29 July 2026
2/04/2020	Council – Special	5.1	CEO Employment Agreement	(a)	Agenda Minutes	To be kept in confidence until 29 July 2026
2/04/2020	Council – Special	5.2	CEO Appraisal and Performance Review Proposal	(b)	Agenda Minutes	To be kept in confidence until 29 July 2026
9/06/2020	Council	16.1	CEO Key performance indications 2020	(a)	Agenda Minutes Attachments 1	To be kept in confidence until 29 July 2026
29/06/2020	Council – Special	4.1	Fisherman Bay Freehold Proposal	(b)	Agenda Minutes Attachments 1-2	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.

Meeting Date	Meeting Type	Item No.	Item/Report Name	Section 90(3) Provision	Items retained in confidence	Section 91(7) Order
11/08/2020	Council	17.5	Code of Practice documents for review	(h)	Attachment 1	Until further order (CEO delegated to revoke)
11/08/2020	Council	17.3	Fisherman Bay Freehold Proposal	(b)	Agenda Minutes Attachments 1	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.
11/08/2020	Council	17.4	Port Broughton Waste Water Treatment Plant Upgrade and Fisherman Bay Sewerage System	(b)	Agenda Minutes Attachments 1	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.
1/09/2020	Council	17.1	Fisherman Bay Freehold Proposal	(b)	Agenda Minutes Attachments 1	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.
1/09/2020	GAP	17.1	Ombudsman Report 2015	(a)	Agenda Minutes Attachments 1	To be kept in Confidence until report is released by Ombudsman SA/ICAC. (Also incl. Legal Advice)
8/09/2020	Council	17.1	Updated Fisherman Bay Freehold Proposal	(b)	Agenda Minutes Attachments 1	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.

Meeting Date	Meeting Type	Item No.	Item/Report Name	Section 90(3) Provision	Items retained in confidence	Section 91(7) Order
13/10/2020	Council	17.1	Fisherman Bay Draft Infrastructure Deed	(b)	Agenda Minutes Attachments 1	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.
27/10/2020	Executive Committee	5.1	CEO 6month KPI Review	(a)	Agenda Minutes	To be kept in confidence until 29 July 2026
10/11/2020	Council	18.1	CEO KPI – Six month probation review	(a)	Agenda Minutes Attachments 1	To be kept in confidence until 29 July 2026
27/11/2020	GAP	15.1	Ombudsman Report	(a)	Agenda Minutes Attachments 1-5	To be kept in Confidence until report is released by Ombudsman SA/ICAC.
8/12/2020	Council	18.3.1	Crown Land and Grazing	(a)	Agenda Minutes Attachments 1-2	Until further order (CEO delegated to revoke)
8/12/2020	Council	18.1	Fisherman Bay Report	(b)	Agenda Minutes Attachments 1	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.
19/01/2021	Council	18.4	Fisherman Bay Freeholding Proposal – Status Report	(b)	Agenda Minutes	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.
9/02/2021	Council	17.1	Bayside Caravan Park	(b)	Agenda Minutes Attachments 1-2	Until further order (CEO delegated to revoke)

Meeting Date	Meeting Type	Item No.	Item/Report Name	Section 90(3) Provision	Items retained in confidence	Section 91(7) Order
24/03/2021	Audit Committee	7.1	Fisherman Bay S.48 Prudential Report	(b)	Agenda Minutes	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.
13/04/2021	Council	17.1	CWMS upgrade and water reuse projects	(b)	Agenda Minutes Attachments 1	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.
13/04/2021	Council	17.2	Development Services	(a)	Minutes	To be kept in confidence until 29 July 2026
28/04/2021	GAP	9.1	Development Services	(a)	Agenda Minutes	To be kept in confidence until 29 July 2026
11/05/2021	Council	17.1	Bayside Caravan Park	(b)	Agenda Minutes	Until further order (CEO delegated to revoke)
11/05/2021	Executive Committee	5.1	Review of CEO Performance Documentation	(a)	Agenda Minutes Attachments 1	To be kept in confidence until 29 July 2026
11/05/2021	Council	17.2	CEO Key Performance Indicators set in 2020 – 12 month review	(a)	Agenda Minutes	To be kept in confidence until 29 July 2026
7/06/2021	Executive Committee	5.1	CEO Performance Appraisal	(a)	Agenda Minutes Attachments 1-3	To be kept in confidence until 29 July 2026
8/06/2021	Council	4.2	Fisherman Bay Community Hall	(b)	Agenda Minutes	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.

Meeting Date	Meeting Type	Item No.	Item/Report Name	Section 90(3) Provision	Items retained in confidence	Section 91(7) Order
8/06/2021	Council	4.1	CEO Performance Appraisal	(a)	Agenda Minutes Attachments 1-4	To be kept in confidence until 29 July 2026
7/07/2021	Audit Committee	7.1	Development Services Audit Report	(a)	Attachment 1	To be kept in confidence until 29 July 2026
13/07/2021	Council	17.3	Bayside Caravan Park update	(b)	Agenda Attachments 1	Until further order (CEO delegated to revoke)
29/07/2021	Council – Special	5.2	Port Broughton Tourist Park Lease	(b)	Agenda Minutes Attachments 1-3	Until further order (CEO delegated to revoke)
25/08/2021	Audit Committee	7.1	Fisherman Bay Status Report	(d)	Agenda Minutes Attachments 1-3	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.
30/08/2021	GAP	9.1	Fisherman Bay Status Report	(d)	Agenda Minutes Attachments 1-3	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.
14/09/2021	Council	17.1	Port Broughton Tourist Park	(b)	Agenda Minutes Attachments 1	Until further order (CEO delegated to revoke)
3/11/2021	Audit Committee	7.1	Fisherman Bay & WWTP Upgrade Status Report	(d)	Agenda Minutes Attachments 1-2	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.
9/11/2021	Council	17.1	Dispute Management Agreement	(i)	Agenda Minutes Attachments 2	To be kept in confidence due to legal privilege.

Meeting Date	Meeting Type	Item No.	Item/Report Name	Section 90(3) Provision	Items retained in confidence	Section 91(7) Order
9/11/2021	Council	17.2	Main Streets	(b)	Agenda Attachments 2	Until further order (CEO delegated to revoke)
14/12/2021	Council	17.1	LGA Co-ordinated defence claim	(i)	Agenda Minutes Attachments 1	To be kept in confidence due to legal privilege.
14/12/2021	Council	17.2	Potable Water Supply in Fisherman Bay	(b)	Agenda Minutes Attachments 1	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.
8/02/2022	Council	17.1	Fisherman Bay Freeholding Project – Commercial matters	(b)	Agenda Minutes Tabled 1	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.
8/03/2022	Council	17.1	Main Streets	(b)	Agenda Minutes Attachments 2	Until further order (CEO delegated to revoke)
8/03/2022	Council	17.2	Port Broughton Tourist Park	(b)	Agenda Attachments 1	Until further order (CEO delegated to revoke)
8/03/2022	Council	17.3	Fisherman Bay – SAPN Electricity Poles	(b) & (h)	Agenda Minutes Attachments 1-4	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.
12/04/2022	Council	17.3	Fisherman Bay Freeholding Project – Preservation and Infrastructure Deeds	(b)	Agenda Minutes Attachments 1-2	18 Months
12/04/2022	Council	17.1	Bayside Caravan Park	(b)	Agenda Minutes Attachments 1-3	Until further order (CEO delegated to revoke)

Meeting Date	Meeting Type	Item No.	Item/Report Name	Section 90(3) Provision	Items retained in confidence	Section 91(7) Order
27/04/2022	Audit Committee	7.1	Fisherman Bay Freeholding project – Update	(b)	Agenda Minutes Attachments 1-3	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.
2/05/2022	GAP	9.1	Sunnyside Road	(h)	Agenda Minutes Attachments 1	Until further order (CEO delegated to revoke)
2/05/2022	GAP	9.2	Fisherman Bay Freeholding Project – Update	(b)	Agenda Minutes Attachments 1-3	Until completion of the Fisherman Bay Land Division/ Freeholding process, requirements under the Infrastructure Deed, and CWMS Upgrade.
2/05/2022	GAP	9.3	Conduct – Elected Member	(a)	Agenda Minutes	To be kept in confidence until 29 July 2026
3/05/2022	Council – Special	5.1	Port Broughton Tourist Park	(b)	Agenda Attachments 1	Until further order (CEO delegated to revoke)
10/05/2022	Council	17.1	LGA Dispute Management	(i)	Agenda Minutes	To be kept in confidence due to legal privilege.
9/06/2022	GAP	9.1	Sunnyside Road	(h)	Agenda Attachments 0-14	Until further order (CEO delegated to revoke)
14/06/2022	Council	17.1	Sunnyside Road	(h)	Agenda Attachments 0-14	Until further order (CEO delegated to revoke)
14/06/2022	Council	17.2	CEO KPI Report	(a)	Agenda Minutes	To be kept in confidence until 29 July 2026
28/06/2022	Council – Special	5.1	Port Broughton Tourist Park	(b)	Agenda Attachments 1-2	Until further order (CEO delegated to revoke)

COUNCIL ADMINISTRATION

Organisational structure

The chart below is an illustration of the organisation as at 30 June 2023.



Senior executive officer remuneration

Council's Senior Officers in 2022/23 comprised of the Chief Executive Officer and Manager Assets and Infrastructure, with base salaries ranging from \$135,778.58 to \$211,382.

In accordance with section 99A of the *Local Government Act 1999* (SA) (LG Act) the Remuneration Tribunal has determined minimum and maximum total remuneration package (base salary plus benefits) for Barunga West Council's Chief Executive Officer as being Band 7 \$235,040-\$265,200.

Annual remuneration of Senior Officers accounts for the total cost of all fixed remuneration items and is made up of the annual salary, Council superannuation contributions and benefits. Council maintains a Register of Remuneration, which is available for inspection at Council's Principal Office at 11 Bay Street, Port Broughton or online at www.barungawest.sa.gov.au

The following information is provided in accordance with Schedule 4, S.1(g) of the *Local Government Act 1999*. All staff salaries and allowances are recorded in the Register of Salaries and Allowances, which is available for inspection at Council's Principal Office at 11 Bay Street, Port Broughton or online at www.barungawest.sa.gov.au

Position title	Classification	Benefits additional to base salary
Chief Executive Officer <i>Maree Wauchope</i>	Individual Contract	Full and unrestricted private use of a fully maintained motor vehicle (including Fringe Benefits Tax payable by Council) Superannuation contribution (11%)
Manager – Assets and Infrastructure <i>Steve Davey</i>	Contract Municipal Officers Award Level 3	Full and unrestricted private use of a fully maintained motor vehicle (including Fringe Benefits Tax payable by Council) Superannuation contribution (11%)

Interstate and international travel and accommodation

The Chief Executive and/or staff did not travel interstate or overseas during 2022/23.

Gifts and hospitality

There were no gifts and benefits received by Elected Members above the value of \$50 during the reporting period. Maree Wauchope, Chief Executive attended the Regional Chief Executive Forum in Port Augusta on the 6–7 October 2022 where she received dinner, drinks, a lunchbox and puffer vest which had a total value estimated at approximately \$100.

Corporate credit card usage

During the reporting period the following officers were provided with a Council's corporate credit card and the total amounts expended during the period is as follows:

Officer Name and Title	Total
Maree Wauchope Chief Executive	\$1,278.67
Steve Davey Manager, Assets and Infrastructure	\$13,167.68
Tamara Harrison Supervisor Administration & Finance Services	\$ 6,068.69
Michael Oertel Manager, Corporate & Community Services	\$10,293.46
GRAND TOTAL	\$30,808.50

Human Resources

Human resources provides support across Council with recruitment, onboarding, performance and development initiatives, industrial and employee relations, employee assistance programs and overseeing related policy and procedures. These functions are provided by a mix of internal resources and external human resources specialists.

Equal Opportunity

Council are committed to providing a safe and harassment free workplace for employees.

Council continue to foster the development of a culture within the organisation that is respectful of individual employees, and discourages bullying, harassment and discrimination of any sort.

Equal Employment Opportunity (EEO) is when all employees are treated fairly and equally in all aspects of their jobs. This means having workplace rules, policies, practices and behaviours that are fair and do not disadvantage people because they belong to particular groups.

On commencing employment with Council employees are required to complete a comprehensive induction. The purpose of the induction is to make employees aware of their responsibilities and Council's expectations during their employment.

Learning and development

Council continues to invest in its people by providing opportunities to learn and grow within their current role or for career progression. These opportunities include attending seminars, online training courses through Scout Talent, webinars, or face to face learning sessions.

Council have identified skill gaps within the workforce and have put in place strategies to upskill existing staff to fill these gaps and provide the required services.

Council strive to create the right culture and environment for its people to thrive.

Health and wellbeing

Employee health and wellbeing are priority within Council. Focusing on employee health and wellbeing assists with promoting a positive culture within the workforce and in turn results in an engaged and productive workforce.

The initiatives that are run throughout the year are the offering to staff of flu vaccinations, health assessments, skin cancer screenings and access to an Employee Assistance Program (EAP).

Staff profile

As at 30 June 2023, Council had a total of 34 staff members comprised of 23 full time, 3 part time and 6 fixed term contracts. Employee statistics are outlined below:

Status of Employment

Full time	25	74%
Part time	3	9%
Fixed Term Contract	6	17%
TOTAL STAFF	34	100%

Breakdown of Services

Corporate Services	18	53%
Assets and Infrastructure	16	47%
TOTAL STAFF	34	100%

Gender

Female	15	44%
Male	19	56%
TOTAL STAFF	34	100%

Award coverage

Administration employees are employed under an Enterprise Agreement, Amalgamated State Union and Barunga West Council, which covers a three year period from 1 January 2019 to 31 December 2022. This agreement continues until the new agreement has been approved by the commissioner. Currently in progress.

The Works employees are covered by an Enterprise Agreement which was negotiated with the Australian Workers Union. The Agreement is current from first full pay period in April 2023 to 31 March 2026.

Full staff listing as of 30 June 2023

Chief Executive's Office

CHIEF EXECUTIVE OFFICER
Maree Wauchope

GOVERNANCE OFFICER
Jacky Ritter

HR ADVISOR
Jane Hewett

GRANTS AND INVESTMENT COORDINATOR
Bridget Johns

ARTS, CULTURE AND EVENTS COORDINATOR
Lori Ireland

Development and Regulatory Services

DIRECTOR DEVELOPMENT AND REGULATORY SERVICES
Trevor White

DEVELOPMENT SERVICES OFFICER
Doug Roberts

WHS, RISK AND COMPLIANCE OFFICER
Jodi Russack

Assets and Infrastructure

MANAGER ASSETS AND INFRASTRUCTURE
Steve Davey

ADMINISTRATION OFFICER
Kelly Glenton

PROJECT SUPPORT OFFICER
Lucy Gale

PROJECT SUPPORT OFFICER
Jill Maden

WORKS COORDINATOR
Steve Daniel

CONSTRUCTION AND MAINTENANCE OPERATOR
John Pridham

CONSTRUCTION AND MAINTENANCE OPERATOR
Bradley Stringer

CONSTRUCTION AND MAINTENANCE OPERATOR
Todd Martin

CONSTRUCTION AND MAINTENANCE OPERATOR
Ashton Ridsdale

CONSTRUCTION GRADER OPERATOR
Marcus Stutley

PATROL GRADER OPERATOR
Robert Edwards

PATROL GRADER OPERATOR
Ben Lowrey

MAINTENANCE COORDINATOR
Daniel Rowley

LEADING HAND MAINTENANCE OFFICER – PARKS AND GARDENS
Paul Gregory

MAINTENANCE OFFICER – PARKS AND GARDENS
Brett Tancock

MAINTENANCE OFFICER – PARKS AND GARDENS
Ryan Green

MAINTENANCE OFFICER – PARKS AND GARDENS
Michael Rich

WTS OPERATOR – MAINTENANCE OFFICER – PARKS AND GARDENS
Paul Ritter

TRAINEE PARKS AND GARDENS
Liam McBride

Corporate and Community Services

MANAGER CORPORATE SERVICES
Tamara Harrison

TEAM LEADER ADMINISTRATION SERVICES
Stewart McLaren

ADMINISTRATION OFFICER
Carolyn Mildren

ADMINISTRATION OFFICER
Sonia Francis

ADMINISTRATION OFFICER
Samantha Harrison

ADMINISTRATION OFFICER
Mikayla Southam

ADMINISTRATION TRAINEE
Ella Patterson

COMPLIANCE

Statistics

Over the 2022/23 financial year there have been 157 non-compliance issues that have been investigated which is an increase from 95 non-compliance issues in the previous year. This does not include the minor complaints or issues solved over the phone and counter.

Act/Regulation	Total
Local Nuisance & litter control	8
EPA Water Quality Policy	0
EPA Air Quality Policy	2
Planning, Development and Infrastructure Act – Enforcement notice issued	2
Planning, Development and Infrastructure Act – Illegal change of use	3
Planning, Development and Infrastructure Act – Illegal Development	2
Planning, Development and Infrastructure Act – Statement of Compliance	0
Local Government – By-laws	23
Dog & Cat Management Act	73
Fire and Emergency Services Act – Section 105F notices issued	44
TOTAL	157

Animal Management

Council registered 665 dogs and 119 cats in the 2022-23 financial year, and handled 73 animal management complaints.

Issue	Number
Total number of expiations issued	6
Official barking dog complaints	10
Official wandering dog complaints	12
Dogs collected and returned before impound	11
Total number of dogs impounded	1
Dogs impounded and then returned to owner	1
Reports of dog harassment to humans	0
Reports of dog attacks on humans	0
Reports of dog harassment to animals	0
Reports of dog attacks on animals	10
Number of cat complaints	10
Number of registered businesses involving dogs	12

Local Nuisance and Litter Control Act 2016

The *Local Nuisance and Litter Control Act 2016* commenced 1st February 2017. As a requirement of Section 8 of the *Local Nuisance and Litter Control Act 2016* Council is required to report on the functions conferred on Councils under this Act.

Under the Act a Local Nuisance is described as being 'any adverse impact on the amenity value of an area, which unreasonably interferes with, or is likely to unreasonably interfere with, the enjoyment of that area by people in that area'. In the past illegal dumping could only be investigated on Council land but under this Act a person must not dispose of litter onto any land or into any waters.

1-7-2022 to 30.6.2023	Local Nuisance	Litter Control
Number of Complaints	3	8
Number of offences expiated	0	1
Number of offences prosecuted	0	0
Number of abatement notices issued	6	1
Civil penalties negotiated under Section 34	0	0
Applications by council to the Court for orders for civil penalties under Section 34	0	0
Orders made by the Court on those applications	0	0
Any other functions performed by council under the Act	0	0

Council auditor

Section 128(9) of the *Local Government Act 1999* requires Council to disclose, as part of its Annual Report, the remuneration payable for the annual financial audit. Galpins was appointed as Council's Auditor in 2022 for a 3 year term. A payment of \$21,461 (GST inclusive) was made to Galpins for the completion of the 2022-2023 financial year audit and interim audit. The Audited Financial Statement for 2022/2023, as adopted by Council, is attached as Appendix 1 to this report.

Legal costs incurred by Council

During the reporting period Council incurred the following legal costs across the organisation:

Activity	Costs (ex GST)
Fisherman Bay	\$10,659.00
Compliance	\$50,926.28
Industrial relations	\$29,457.00
Planning and Development	\$21,719.00
General advice (governance, rates, leases, etc)	\$32,471.30
TOTAL	\$145,232.58

Community Land Management Plans

Pursuant to Section 196 of the *Local Government Act 1999*, Council must prepare and adopt Management Plans for its Community Land. Council has commenced a review of its Plans in early 2023. Council has now reviewed 6 Community Land Management Plans and adopted 3 between 1 July 2022 and 30 June 2023.

The purpose of the Community Land Management Plans is to clarify direction, both to Council staff and the general public regarding the approved use, resource management and maintenance of community land. Copies of Council's Community Land Management Plans are available for viewing free of charge on the Council's website www.barungawest.sa.gov.au or for purchase, as per Council's Fees and Charges Register, at Council's Port Broughton Office, at 11 Bay Street, during normal business hours. Council did not undertake any revocation of community land classification proposals during the 2022/2023 financial year.



Barunga West
Council

Contact us

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Port Broughton SA 5522
or

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Bute SA 5522

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www.barungawest.sa.gov.au



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 @ TopoftheYorke

#TopoftheYorke

Barunga West Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023



General Purpose Financial Statements

for the year ended 30 June 2023

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General Purpose Financial Statements

for the year ended 30 June 2023

Certification of Financial Statements

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


In our opinion:

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



Chief Executive Officer

30 November 2023



Mayor

30 November 2023

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Income			
Rates	2a	5,541	5,198
Statutory charges	2b	114	102
User charges	2c	419	405
Grants, subsidies and contributions - operating	2g	1,644	2,862
Investment income	2d	15	11
Reimbursements	2e	50	2
Other income	2f	743	2,758
Total income		<u>8,526</u>	<u>11,338</u>
Expenses			
Employee costs	3a	2,928	2,783
Materials, contracts and other expenses	3b	4,371	7,202
Depreciation, amortisation and impairment	3c	1,876	1,689
Finance costs	3d	113	23
Total expenses		<u>9,288</u>	<u>11,697</u>
Operating surplus / (deficit)		<u>(762)</u>	<u>(359)</u>
Physical resources received free of charge	2h	–	244
Asset disposal and fair value adjustments	4	(79)	(101)
Amounts received specifically for new or upgraded assets	2h	578	3,588
Net surplus / (deficit)		<u>(263)</u>	<u>3,372</u>
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9a	390	(97)
Total amounts which will not be reclassified subsequently to operating result		<u>390</u>	<u>(97)</u>
Total other comprehensive income		<u>390</u>	<u>(97)</u>
Total comprehensive income		<u>127</u>	<u>3,275</u>

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

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	1,345	2,454
Trade and other receivables	5b	409	572
Inventories	5c	195	224
Total current assets		1,949	3,250
Non-current assets			
Trade and other receivables	6	33	49
Infrastructure, property, plant and equipment	7	58,280	54,367
Total non-current assets		58,313	54,416
TOTAL ASSETS		60,262	57,666
LIABILITIES			
Current liabilities			
Trade and other payables	8a	1,546	1,296
Borrowings	8b	641	165
Provisions	8c	581	552
Total current liabilities		2,768	2,013
Non-current liabilities			
Borrowings	8b	2,829	1,120
Provisions	8c	42	37
Total non-current liabilities		2,871	1,157
TOTAL LIABILITIES		5,639	3,170
Net assets		54,623	54,496
EQUITY			
Accumulated surplus		2,798	3,586
Asset revaluation reserves	9a	51,087	50,697
Other reserves	9b	738	213
Total equity		54,623	54,496

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

Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2023					
Balance at the end of previous reporting period		3,586	50,697	213	54,496
Restated opening balance		3,586	50,697	213	54,496
Net surplus / (deficit) for year		(263)	–	–	(263)
Other comprehensive income					
- Gain (Loss) on Revaluation of I,PP&E	7a	–	390	–	390
Other comprehensive income		–	390	–	390
Total comprehensive income		(263)	390	–	127
Transfers between reserves		(525)	–	525	–
Balance at the end of period		2,798	51,087	738	54,623
2022					
Balance at the end of previous reporting period		388	50,794	39	51,221
Restated opening balance		388	50,794	39	51,221
Net surplus / (deficit) for year		3,372	–	–	3,372
Other comprehensive income					
- Gain (Loss) on Revaluation of I,PP&E	7a	–	(97)	–	(97)
Other comprehensive income		–	(97)	–	(97)
Total comprehensive income		3,372	(97)	–	3,275
Transfers between reserves		(174)	–	174	–
Balance at the end of period		3,586	50,697	213	54,496

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

Statement of Cash Flows

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Cash flows from operating activities			
<u>Receipts</u>			
Rates receipts		5,431	5,222
Statutory charges		125	112
User charges		461	446
Grants, Subsidies and Contributions (operating purpose)		1,644	3,261
Investment receipts		15	11
Reimbursements		50	2
Other receipts		1,205	3,594
<u>Payments</u>			
Finance payments		(81)	(22)
Payments to employees		(2,881)	(2,680)
Payments for materials, contracts and other expenses		(4,381)	(8,052)
Net cash provided by (or used in) operating activities	11b	<u>1,588</u>	<u>1,894</u>
Cash flows from investing activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		578	3,588
Sale of replaced assets		122	97
Sale of surplus assets		3	–
Repayments of loans by community groups		16	18
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(2,143)	(1,757)
Expenditure on new/upgraded assets		(3,460)	(4,583)
Net cash provided (or used in) investing activities		<u>(4,884)</u>	<u>(2,637)</u>
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from Borrowings		2,352	1,000
<u>Payments</u>			
Repayments of Borrowings		(165)	(156)
Net cash provided by (or used in) financing activities		<u>2,187</u>	<u>844</u>
Net increase (decrease) in cash held		<u>(1,109)</u>	<u>101</u>
plus: cash & cash equivalents at beginning of period		2,454	2,353
Cash and cash equivalents held at end of period	11a	<u>1,345</u>	<u>2,454</u>
Additional information:			
Total cash, cash equivalents and investments		<u>1,345</u>	<u>2,454</u>

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

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

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

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Historical cost convention

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

1.2 Critical accounting estimates

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

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

1.3 Rounding

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

(2) The local government reporting entity

Barunga West Council is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 11 Bay St Port Broughton SA 5522. These consolidated financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

(3) Income recognition

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

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

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

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

	Cash Payment Received	Annual Allocation	Difference
2020/21	\$475,209	\$518,202	-42,993
2021/22	\$680,270	\$507,716	+172,554
2022/23	\$503,615	\$492,307	+11,308

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

The Operating Surplus Ratio disclosed in Note 14 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

Construction contracts

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

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

(4) Cash, cash equivalents and other financial instruments

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

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

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

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

(5) Inventories

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

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

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

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

6.2 Materiality

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

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

Office Furniture & Equipment	\$5,000
Other Plant & Equipment	\$5,000
Land Improvement	\$10,000
Buildings	\$10,000
Buildings – Other Structures	\$20,000
Infrastructure – Roads	\$10,000
Infrastructure – Footpaths	\$10,000
Infrastructure – Stormwater	\$10,000
Infrastructure – CWMS	\$10,000

6.3 Subsequent recognition

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

6.4 Depreciation of non-current assets

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

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

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

Plant, Furniture & Equipment

Office Equipment	3 to 10 years
Office Furniture	3 to 10 years
Vehicles and Road-making Equip	4 to 25 years
Other Plant & Equipment	4 to 20 years

Building & Other Structures

Buildings – masonry	7 to 100 years
Buildings – other construction	7 to 100 years
Park Structures – masonry	7 to 100 years

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

Park Structures – other construction	7 to 100 years
Playground equipment	7 to 100 years
Benches, seats, etc	7 to 100 years

Infrastructure

Sealed Roads – Surface	22 to 30 years
Sealed Roads – Structure	20 to 150 years
Unsealed Roads	20 to 100 years
Paving & Footpaths, Kerb & Gutter	5 to 100 years
Drains	5 to 100 years
Culverts	5 to 100 years
Reticulation Pipes – PVC	10 to 70 years
Reticulation Pipes – other	10 to 70 years
Pumps & Telemetry	10 to 70 years

6.5 Impairment

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

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

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

6.6 Borrowing costs

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

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

(8) Borrowings

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

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables".

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(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 oncosts) measured in accordance with AASB 119.

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

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 Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

(10) Leases

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

10.1 Council as a lessee

The Council recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

i) Right-of-Use-Assets

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

Plant and equipment	3 to 10 years
Computers	3 to 10 years
Other	4 to 20 years

The right-of-use assets are also subject to impairment. Refer to the accounting policies above - Impairment of non-financial assets.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

ii) Lease Liabilities

At the commencement date of the lease, the Council recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the present value of lease payments, the Council uses its incremental borrowing rate or the interest rate implicit in the lease.

iii) Short-term leases and leases of low-value assets

The Council applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date). It also applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

(11) Equity accounted Council businesses

Council participates in cooperative arrangements with other Councils for the provision of services and facilities. Council's interests in cooperative arrangements, which are only recognised if material, are accounted for in accordance with AASB 128 and set out in detail in Note 18.

(12) 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.

(13) New accounting standards and UIG interpretations**New accounting standards, amendments to existing standards and UIG Interpretations**

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

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

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

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

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

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

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

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, these standards have not been adopted by Council and will be included in the financial statements on their effective date. The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Council.

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

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

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

Note 1. Summary of Significant Accounting Policies (continued)

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

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

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

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

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

(14) Comparative figures

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

(15) Disclaimer

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

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

Note 2. Income

\$ '000	2023	2022
(a) Rates		
General rates		
General rates	4,867	4,600
Less: mandatory rebates	(25)	(53)
Less: discretionary rebates, remissions and write-offs	(71)	(55)
Total general rates	4,771	4,492
Other rates (including service charges)		
Landscape levy	237	230
Community wastewater management systems	483	454
Total other rates (including service charges)	720	684
Other charges		
Penalties for late payment	22	22
Fisherman's Bay (SA Power lines) Separate Rate	28	–
Total other charges	50	22
Total rates	5,541	5,198
(b) Statutory charges		
Development Act fees	86	77
Health and septic tank inspection fees	2	–
Animal registration fees and fines	26	25
Total statutory charges	114	102
(c) User charges		
Cemetery/crematoria fees	21	24
Hall and equipment hire	27	29
Sundry	–	1
Caravan Parks	199	155
Post Office, RTC & Other	98	93
CWMS Sub-Division Fees	25	31
Boat Ramp Fees & Permits	27	28
Sanitation & Garbage	22	44
Total user charges	419	405
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	14	8
- Banks and other	–	1
- Loans to community groups	1	2
Total investment income	15	11

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

\$ '000	2023	2022
(e) Reimbursements		
Private works	1	2
Other	49	–
<u>Total reimbursements</u>	<u>50</u>	<u>2</u>

(f) Other income

Insurance and other recoupments - infrastructure, property, plant and equipment	24	32
Rebates received	95	105
Sundry	27	104
Yorke Peninsula Regions Roads Upgrade *	72	2,343
Open Spaces Contribution	525	174
<u>Total other income</u>	<u>743</u>	<u>2,758</u>

(*) The Barunga West Council was successful in securing a Local Government Infrastructure Partnership Program (LGIPP) Grant on behalf of the Barunga West Council and two neighboring Councils (Yorke Peninsula Region Roads Upgrade Grant). The other Councils' funding contribution disclosed above of \$2.343M coupled with their respective portion of the LGIPP Grant of \$1.208M (refer Note 2(g)) financed the contractor road work expenditure of \$3.551M (refer Note 3 (b)(ii)).

(g) Grants, subsidies and contributions

Amounts received specifically for new or upgraded assets	578	3,588
Total	<u>578</u>	<u>3,588</u>

Other grants, subsidies and contributions

Other grants, subsidies and contributions	1,040	872
Untied - Financial Assistance Grant	603	780
Library and communications	1	2
Yorke Peninsula Roads Upgrade Grant *	–	1,208
Total other grants, subsidies and contributions	<u>1,644</u>	<u>2,862</u>

Total grants, subsidies and contributions

<u>2,222</u>	<u>6,450</u>
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The functions to which these grants relate are shown in Note 12.

(i) Sources of grants

Commonwealth Government	835	1,010
State Government	1,632	2,388
Other #	(245)	3,052
Total	<u>2,222</u>	<u>6,450</u>

(ii) Individually significant items

Grants Commission (FAG) - Payment Brought Forward	448	437
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(#) Includes \$3.000M Local Government Association CWMS Subsidy

(*) Refer footnote at Note 2(f) Other Income

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

Note 2. Income (continued)

<u>\$ '000</u>	<u>2023</u>	<u>2022</u>
<p>(h) Physical resources received free of charge</p>		
Land and improvements	–	244
<u>Total physical resources received free of charge</u>	<u>–</u>	<u>244</u>

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

Note 3. Expenses

\$ '000	Notes	2023	2022
(a) Employee costs			
Salaries and wages		2,308	2,139
Employee leave expense		376	400
Superannuation - defined contribution plan contributions	18	210	181
Superannuation - defined benefit plan contributions	18	49	51
Workers' compensation insurance		109	108
Other employee related costs		142	91
Less: capitalised and distributed costs		(266)	(187)
<u>Total operating employee costs</u>		<u>2,928</u>	<u>2,783</u>
Total number of employees (full time equivalent at end of reporting period)		32	32
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		15	20
Elected members' expenses		110	96
Election expenses		19	-
Other		-	46
<u>Subtotal - prescribed expenses</u>		<u>144</u>	<u>162</u>
(ii) Other materials, contracts and expenses			
Contractors		1,424	994
Contractors - Yorke Peninsula Region Roads Upgrade *		765	3,551
Maintenance		503	322
Legal expenses		135	117
Levies paid to Government - NRM levy		235	229
Levies - other		19	18
Parts, accessories and consumables		584	559
Professional services		233	557
Sundry		389	508
Utilities		250	232
Insurance		221	188
Telecommunications		176	182
Less: capitalised and distributed Costs		(707)	(417)
<u>Subtotal - Other material, contracts and expenses</u>		<u>4,227</u>	<u>7,040</u>
<u>Total materials, contracts and other expenses</u>		<u>4,371</u>	<u>7,202</u>

(*) Refer footnote at Note 2(f) Other Income

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

Note 3. Expenses (continued)

\$ '000	2023	2022
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Buildings and other structures	330	305
Infrastructure		
- Sealed roads	333	293
- Unsealed roads	629	658
- Stormwater drainage	44	44
- CWMS	132	132
- Footpaths, Kerb & Gutter	101	99
Plant and equipment	247	131
Furniture and fittings	60	27
Subtotal	1,876	1,689
Total depreciation, amortisation and impairment	1,876	1,689
(d) Finance costs		
Interest on loans	113	23
Total finance costs	113	23

Note 4. Asset disposal and fair value adjustments

\$ '000	2023	2022
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	122	97
Less: carrying amount of assets sold	(204)	(198)
Gain (loss) on disposal	(82)	(101)
(ii) Assets surplus to requirements		
Less: other amounts relating to the sale of surplus assets	3	-
Gain (loss) on disposal	3	-
Net gain (loss) on disposal or revaluation of assets	(79)	(101)

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

Note 5. Current assets

\$ '000	2023	2022
(a) Cash and cash equivalent assets		
Cash on hand and at bank	65	175
Deposits at call	1,280	2,279
<u>Total cash and cash equivalent assets</u>	<u>1,345</u>	<u>2,454</u>

(b) Trade and other receivables

Rates - general and other	332	222
Accrued revenues	2	1
Debtors - general	15	58
GST recoupment	44	273
Loans to community organisations	16	18
Subtotal	<u>409</u>	<u>572</u>
<u>Total trade and other receivables</u>	<u>409</u>	<u>572</u>

(c) Inventories

Stores and materials	195	224
<u>Total inventories</u>	<u>195</u>	<u>224</u>

Note 6. Non-current assets

\$ '000	2023	2022
Trade and other receivables		
Receivables		
Loans to community organisations	33	49
Subtotal	<u>33</u>	<u>49</u>
Total receivables	<u>33</u>	<u>49</u>
<u>Total financial assets</u>	<u>33</u>	<u>49</u>

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

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

Infrastructure, property, plant and equipment

\$ '000	Fair Value Level	as at 30/06/22				Asset movements during the reporting period						as at 30/06/23				
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Revaluation Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	
Capital work in progress		–	–	–	–	2,091	–	–	–	–	–	–	2,091	–	–	2,091
Land - community	3	8,084	–	–	8,084	–	–	–	–	–	(61)	8,023	–	–	8,023	
Land - other	2	3,938	–	–	3,938	–	–	–	–	–	451	4,389	–	–	4,389	
Buildings and other structures	3	16,032	1,356	(6,724)	10,664	972	–	–	(330)	–	–	16,032	2,328	(7,054)	11,306	
Infrastructure																
- Sealed roads	3	15,202	1,763	(8,371)	8,594	–	559	(64)	(333)	–	–	15,202	1,763	(8,209)	8,756	
- Unsealed roads	3	15,992	2,577	(11,118)	7,451	–	1,022	(11)	(629)	–	–	15,992	2,601	(10,760)	7,833	
- Stormwater drainage	3	2,986	–	(1,058)	1,928	–	–	–	(44)	–	–	2,986	–	(1,102)	1,884	
- CWMS	3	8,508	2,351	(2,850)	8,009	85	–	–	(132)	–	–	8,508	2,436	(2,982)	7,962	
- Footpaths, Kerb & Gutter	3	6,007	416	(2,509)	3,914	70	–	(1)	(101)	–	–	6,007	482	(2,607)	3,882	
Plant and equipment	2	–	3,347	(1,795)	1,552	203	485	(128)	(247)	–	–	–	3,675	(1,810)	1,865	
Furniture and fittings	2	–	383	(150)	233	39	77	–	(60)	–	–	–	498	(209)	289	
Total infrastructure, property, plant and equipment		76,749	12,193	(34,575)	54,367	3,460	2,143	(204)	(1,876)	–	390	77,139	15,874	(34,733)	58,280	
Comparatives		78,100	6,262	(34,595)	49,767	4,829	1,757	(200)	(1,689)	(97)	–	76,749	12,193	(34,575)	54,367	

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

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

Valuation of assets

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

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

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

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

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

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

Information on valuations

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

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

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

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

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

Other information

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

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

Highest and best use

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

Transition to AASB 13 - Fair Value Measurement

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

Land & Land Improvement

- Basis of valuation: Fair Value / Market Value / Written down current replacement cost
- Date of valuation: 30 June 2022
- Valuer: Office of the Valuer General

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

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

Buildings & Other Structures

- Basis of valuation: Fair Value / Market Value / Written down current replacement cost
- Date of valuation: 30 June 2019
- Valuer: Australian Property Valuers

Infrastructure

Transportation assets were revalued as at 1 July 2019 by Tonkin Consulting.

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

Stormwater drainage infrastructure was revalued as at 1 July 2019 by Tonkin Consulting. All acquisitions made after the date of valuation are recorded at cost.

Community wastewater management system infrastructure was revalued as at 1 July 2019 by Tonkin Consulting. All acquisitions made after the date of valuation are recorded at cost.

Roads, Kerb and Gutter, Footpaths

- Basis of valuation: Fair Value / Written down current replacement cost
- Date of valuation: 1 July 2019
- Valuer: Tonkin Consulting, Rod Ellis, FIEAust CPEng

Stormwater Drainage

- Basis of valuation: Fair Value / Written down current replacement cost
- Date of valuation: 1 July 2019
- Valuer: Tonkin Consulting, Rod Ellis, FIEAust CPEng

All other Assets

These assets are recognised at cost.

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

Note 8. Liabilities

\$ '000	2023 Current	2023 Non Current	2022 Current	2022 Non Current
(a) Trade and other payables				
Goods and services	971	–	992	–
Payments received in advance	486	–	242	–
Accrued expenses - employee entitlements	51	–	38	–
Accrued expenses - finance costs	38	–	6	–
Other	–	–	18	–
<u>Total trade and other payables</u>	<u>1,546</u>	<u>–</u>	<u>1,296</u>	<u>–</u>

(b) Borrowings

Loans	641	2,829	165	1,120
<u>Total Borrowings</u>	<u>641</u>	<u>2,829</u>	<u>165</u>	<u>1,120</u>

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

(c) Provisions

Employee entitlements (including oncosts)	581	42	552	37
<u>Total provisions</u>	<u>581</u>	<u>42</u>	<u>552</u>	<u>37</u>

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 9. Reserves

\$ '000	as at 30/06/22		Transfers	Impairments	as at 30/06/23	
	Opening Balance	Increments (Decrements)			Closing Balance	
(a) Asset revaluation reserve						
Land - community	8,084	(61)	–	–		8,023
Land - other	3,854	451	–	–		4,305
Buildings and other structures	11,640	–	–	–		11,640
Infrastructure						
- Sealed roads	315	–	–	–		315
- Unsealed roads	(569)	–	–	–		(569)
- Bridges, footpaths, kerb and gutter	17,916	–	–	–		17,916
- Stormwater drainage	2,312	–	–	–		2,312
- CWMS	6,924	–	–	–		6,924
- Footpaths, Kerb & Gutter	221	–	–	–		221
Total asset revaluation reserve	50,697	390	–	–		51,087
Comparatives	50,794	(97)	–	–		50,697

\$ '000	as at 30/06/22		Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/23	
	Opening Balance					Closing Balance	
(b) Other reserves							
Open Space	213	525	–	–			738
Total other reserves	213	525	–	–			738
Comparatives	39	174	–	–			213

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).

Open Space Reserve

Developer Open Space contributions for Council to expend in any manner it deems fit to improve Council's open spaces.

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

Note 10. Assets subject to restrictions

\$ '000	2023	2022
<p>The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.</p>		
Cash and financial assets		
Unexpended amounts received from Federal Government	–	213
CWMS Reserve	–	–
Total cash and financial assets	–	213
Total assets subject to externally imposed restrictions	–	213

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2023	2022
(a) Reconciliation of cash			
<p>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:</p>			
Total cash and equivalent assets	5	1,345	2,454
Balances per Statement of Cash Flows		1,345	2,454
(b) Reconciliation of change in net assets to cash from operating activities			
Net surplus/(deficit)		(263)	3,372
Non-cash items in income statements			
Depreciation, amortisation and impairment		1,876	1,689
Non-cash asset acquisitions		–	(244)
Grants for capital acquisitions treated as investing activity		(578)	(3,588)
Net (gain)/loss on disposals		79	101
		1,114	1,330
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		161	(191)
Net (increase)/decrease in inventories		29	(162)
Net increase/(decrease) in trade and other payables		250	827
Net increase/(decrease) in unpaid employee benefits		34	90
Net cash provided by (or used in) operations		1,588	1,894

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

Note 12(a). Functions

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

\$ '000	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Functions/Activities										
Business Undertakings	199	653	383	342	(184)	311	(106)	498	8,407	7,954
Community Services	–	5	13	4	(13)	1	–	5	2,106	2,019
Culture	1	2	55	45	(54)	(43)	1	–	–	–
Economic Affairs	23	142	239	390	(216)	(248)	–	50	–	–
Protection of the Environment	26	80	979	873	(953)	(793)	–	30	–	–
Sport and Recreation	33	35	685	718	(652)	(683)	–	–	13,307	12,757
Regulatory Services	26	29	139	108	(113)	(79)	–	4	98	94
Transport & Communication	1,996	2,235	2,873	2,353	(877)	(118)	590	1,039	22,995	22,045
Plant Hire & Depot/Indirect	83	98	399	627	(316)	(529)	–	–	559	536
Council Administration	5,875	4,296	1,316	1,624	4,559	2,672	284	–	7,231	6,932
Public Order & Safety	–	–	216	100	(216)	(100)	–	–	–	–
Health	10	3	26	19	(16)	(16)	–	–	–	–
Housing & Community	144	176	693	496	(549)	(320)	–	28	5,559	5,329
Other Purposes	110	3,585	1,272	3,999	(1,162)	(414)	–	1,208	–	–
Total Functions/Activities	8,526	11,339	9,288	11,698	(762)	(359)	769	2,862	60,262	57,666

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 12(b). Components of functions

The activities relating to Council functions are as follows:

Business undertakings

Caravan Parks and Sewerage/CWMS.

Community services

Community Support and Amenities, and Community Transport.

Economic Affairs

Regional Development, Support to Local Businesses, Tourism, and Other Economic Development.

Protection of the Environment

Coastal Protection, Agricultural Services, Landcare, Other Agricultural Services, Waste Management and Other Environment.

Sport and Recreation

Boat Ramps, Other Marine Facilities, Parks and Gardens, Sports Facilities – Outdoor and Other Recreation.

Regulatory services

Dog and Cat Control, Parking Control, and Other Regulatory Services.

Transport and Communication

Footpaths and Kerbing, Roads – sealed, Roads – natural formed, Roads – unformed, Traffic Management, LGGC – roads (formula funded), and Other Transport.

Council administration

Governance, Administration not elsewhere classified, Elected Members, Organisational, Support Services, Accounting/Finance, Payroll, Human Resources, Information Technology, Communication, Rates Administration, Records, Occupancy, Contract Management, Customer Service, Other Support Services, Rates and Other Revenues, LGGC – General Purpose and other General Grants, and Separate and Special Rates.

Public Order and Safety

Public Order and Safety, Crime Prevention, Emergency Services, Other Fire Protection, Other Public Order and Safety, Health Services, Pest Control, Street Cleaning, Street Lighting and Other Community Amenities.

Health

Health, Preventive Health Services, Other Health Services, Community Support and Assistance, Community Amenities, Health Inspections and Pest Control.

Housing and Community

Post Office, Rural Transaction Centres, Cemeteries, Public Conveniences, and Town Planning.

Other Purposes

Private works. Yorke Peninsula Region Roads Upgrade

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning fixed interest rates between .01% and 4.30% (2022: 0.01% and 1.05%). Short term deposits have an average interest rate of 4.3% (2022: 0.49%).

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.

Terms & Conditions:

Secured over the subject land, arrears attract interest of 5.8% (2022: 5.05%). 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.

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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial instruments (continued)

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 semi annually; interest is charged at fixed rates between 1.75% and 7.10% (2022: 1.75% and 8.07%).

Carrying Amount:

Approximates fair value.

Liabilities - leases**Accounting Policy:**

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

\$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities					
2023					
Financial assets					
Cash and cash equivalents	1,345	–	–	1,345	1,345
Receivables	410	–	–	410	409
Other financial assets	–	34	–	34	33
Total financial assets	1,755	34	–	1,789	1,787
Financial liabilities					
Payables	1,009	–	–	1,009	1,009
Current borrowings	799	–	–	799	641
Non-current borrowings	–	2,583	860	3,443	2,829
Total financial liabilities	1,808	2,583	860	5,251	4,479
Total financial assets and liabilities	3,563	2,617	860	7,040	6,266
2022					
Financial assets					
Cash and cash equivalents	2,454	–	–	2,454	2,454
Receivables	573	–	–	573	572
Other financial assets	–	50	–	50	49
Total financial assets	3,027	50	–	3,077	3,075
Financial liabilities					

continued on next page ...

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

Note 13. Financial instruments (continued)

\$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Payables	1,337	–	–	1,337	998
Current borrowings	229	–	–	229	165
Non-current borrowings	–	530	949	1,479	1,120
Total financial liabilities	1,566	530	949	3,045	2,283
<u>Total financial assets and liabilities</u>	4,593	580	949	6,122	5,358

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial instruments (continued)

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

\$ '000	2023		2022	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	5.29%	3,470	5.16%	1,285
		<u>3,470</u>		<u>1,285</u>

Net fair value

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

Risk exposures

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

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

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

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

Note 14. Capital expenditure and investment property commitments

\$ '000	2023	2022
---------	------	------

Capital commitments

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Infrastructure	204	1,589
	<u>204</u>	<u>1,589</u>

These expenditures are payable:

Not later than one year	204	1,589
	<u>204</u>	<u>1,589</u>

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

Note 15. Financial indicators

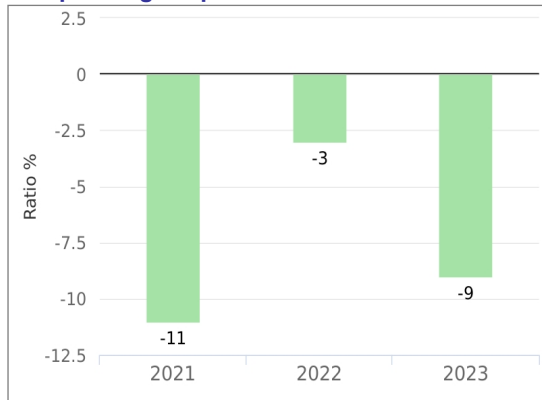
	Indicator 2023	Indicators 2022	Indicators 2021
Financial Indicators overview			
<i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i>			
1. Operating Surplus Ratio			
Operating surplus			
Total operating income	(9)%	(3)%	(11)%
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>			
2. Net Financial Liabilities Ratio			
Net financial liabilities			
Total operating income	45%	1%	(19)%
<i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i>			
Adjusted Operating Surplus Ratio			
Operating surplus			
Total operating income	(9)%	(5)%	(10)%
Adjustments to Ratios			
<i>In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.</i>			
Adjusted Net Financial Liabilities Ratio			
Net financial liabilities			
Total operating income	50%	5%	(15)%
3. Asset Renewal Funding Ratio			
Asset renewals			
Infrastructure and Asset Management Plan required expenditure	58%	40%	70%
<i>Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.</i>			

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

Note 15. Financial indicators (continued)

Financial indicators - graphs

1. Operating Surplus Ratio



Purpose of operating surplus ratio

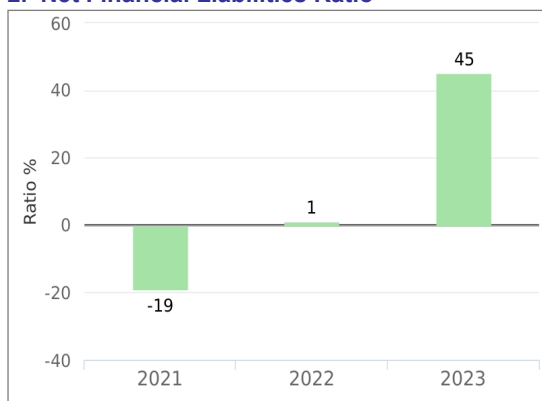
This indicator is to determine the percentage the operating revenue varies from operating expenditure

Commentary on 2022/23 result

2022/23 ratio (9)%

Council has an Operating Surplus Ratio target range of Between +/- 10%

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio

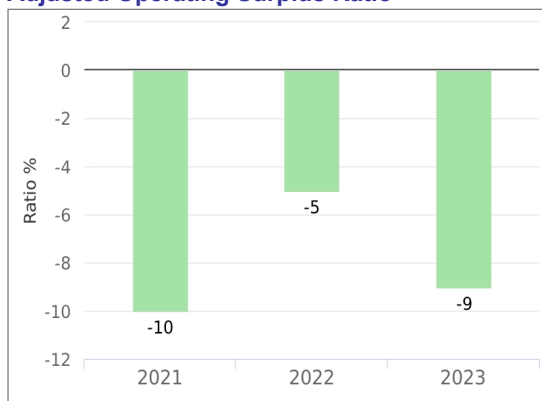
This indicator shows the significance of the net amount owed to others, compared to operating revenue

Commentary on 2022/23 result

2022/23 ratio 45%

Council has an Net Financial Liabilities Ratio target range of Between 0% and 100%

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio

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

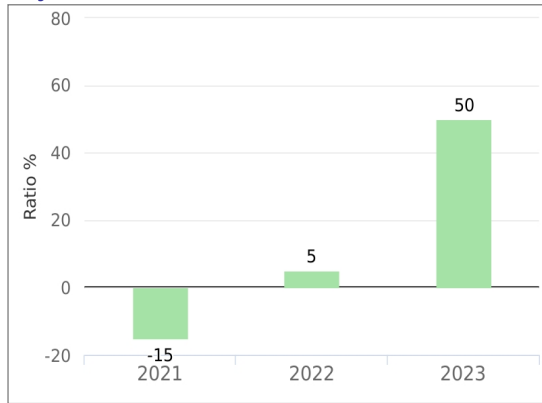
Commentary on 2022/23 result

2022/23 ratio (9)%

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

Note 15. Financial indicators (continued)

Adjusted Net Financial Liabilities Ratio



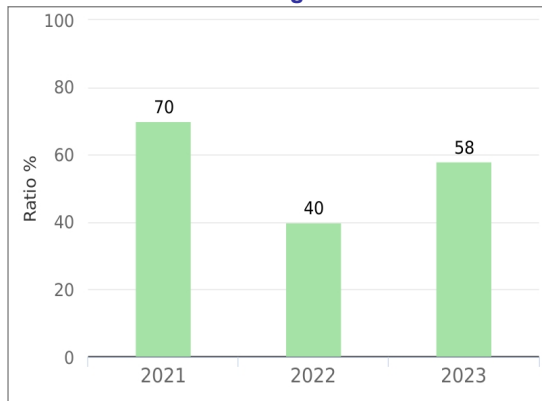
Purpose of adjusted net financial liabilities ratio

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

Commentary on 2022/23 result

2022/23 ratio 50%

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio

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

Commentary on 2022/23 result

2022/23 ratio 58%

Council has an Asset Sustainability Ratio (Asset Renewal Funding Ratio) target range of Between 90% to 110%.

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

Note 16. Uniform presentation of finances

\$ '000	2023	2022
<p>The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
<u>Income</u>		
Rates	5,541	5,198
Statutory charges	114	102
User charges	419	405
Grants, subsidies and contributions - operating	1,644	2,862
Investment income	15	11
Reimbursements	50	2
Other income	743	2,758
Total Income	8,526	11,338
<u>Expenses</u>		
Employee costs	2,928	2,783
Materials, contracts and other expenses	4,371	7,202
Depreciation, amortisation and impairment	1,876	1,689
Finance costs	113	23
Total Expenses	9,288	11,697
Operating surplus / (deficit)	(762)	(359)
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(2,143)	(1,757)
Add back depreciation, amortisation and impairment	1,876	1,689
Add back proceeds from sale of replaced assets	122	97
	(145)	29
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(3,460)	(4,583)
Add back amounts received specifically for new and upgraded assets	578	3,588
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	3	-
	(2,879)	(995)
Annual net impact to financing activities (surplus/(deficit))	(3,786)	(1,325)

Note 17. Leases

Council does not have any Leases.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 18. Superannuation

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

Accumulation only members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.50% in 2022/23; 10.00% in 2021/22). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2020/21) 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 April 2022. 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.

Note 19. Interests in other entities

Council has no interest in any Equity Accounted Businesses such as Joint Ventures, Associates & Joint Operations.

Note 20. Non-current assets held for sale and discontinued operations

Council does not have any Non-Current Assets Held for Sale or any Discontinued Operations.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 21. 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 928 km of road reserves of average width 8 metres.

2. Potential insurance losses

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

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

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

3. Bank guarantees

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to \$48,834 (2022: \$67,290) at reporting date.

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

4. Legal expenses

Council is the planning consent authority for its area under the Development Act 1993 (as amended) and Planning, Development & Infrastructure Act 2016. Pursuant to these Acts, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of no 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 22. Events after the balance sheet date

Events that occur after the reporting date of 30 June 2023, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

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

Note 23. Related party transactions

Key management personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 15 (2022: 12) persons were paid the following total compensation.

Transactions with key management personnel

\$ '000	2023	2022
The compensation paid to key management personnel comprises:		
Short-term employee benefits	504	449
Post-employment benefits	44	41
Allowances	60	85
Total	608	575

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



INDEPENDENT AUDITOR'S REPORT

To the members of the Barunga West Council

Opinion

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

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

Basis for opinion

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

Council's responsibility for the financial report

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

In preparing the financial report, Council is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Council either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Council's financial reporting process.

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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

30 November 2023



To the members of the Barunga West Council

Opinion

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

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

Basis for opinion

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagements on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2022 to 30 June 2023. ASAE 3000 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.

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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 receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities have been conducted properly and in accordance with law, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Information* and ASAE 3150 *Assurance Engagements on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2022 to 30 June 2023. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

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 that for which it was prepared.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

30 November 2023

General Purpose Financial Statements

for the year ended 30 June 2023

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Barunga West Council for the year ended 30 June 2023, the Council's Auditor, Galpins has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Chief Executive Officer

Date: 30 November 2023



Presiding Member, Audit and Risk Committee



BARUNGA WEST COUNCIL

GENERAL PURPOSE FINANCIAL STATEMENTS For the year ended 30 June 2023

Statement by Auditor

I confirm that, for the audit of the financial statements of the Barunga West Council for the year ended 30 June 2023, I have maintained my independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (Including Independence Standards)*, Part 4A, 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) Regulation 2011*.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

A handwritten signature in blue ink, appearing to read 'T Muhl'.

Tim Muhlhausler CA, Registered Company Auditor

Partner

30 November 2023

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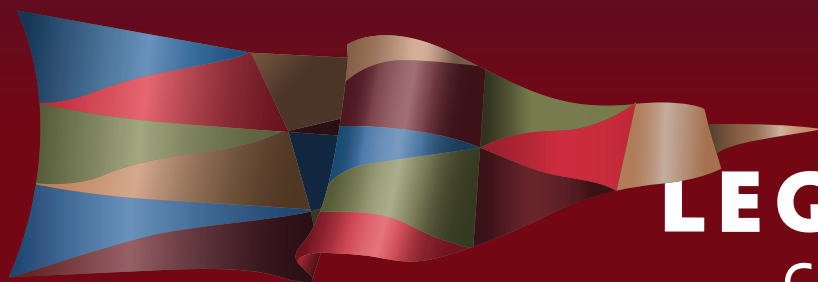
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LEGATUS
GROUP

ANNUAL REPORT

2022 / 2023



*Legatus Group:
Regional Local Government
ambassador and advocate*

The Central Local Government Region was established in 1998 under Section 200 of the Local Government Act 1934 as a controlling authority and continues as a regional subsidiary of its establishing councils under Part 2 of Schedule 2 of the Local Government Act 1999 ("the Act") by virtue of the provisions of Section 43 of the Local Government (Implementation) Act 1999.

In 2016 the Central Local Government Region of South Australia adopted the name of the Legatus Group to which it is now referred.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

THE LEGATUS GROUP CHARTER CLAUSE 6.3 ANNUAL REPORT

- 6.3.1 *The Legatus Group must each year, produce an Annual Report summarising the activities, achievements and financial performance of the Legatus Group for the preceding Financial Year.*
- 6.3.2 *The Annual Report must incorporate the audited financial statements of the Legatus Group for the relevant Financial Year.*
- 6.3.3 *The Annual Report must be provided to the Constituent Councils by 30 September each year.*

The Central Local Government Region was established in 1998 under Section 200 of the Local Government Act 1934 as a controlling authority. It now continues in existence as a regional subsidiary of its member Councils under Part 2 of Schedule 2 of the Local Government Act 1999 by the provisions of Section 25 of the Local Government (Implementation) Act 1999.

In 2016 the Central Local Government Region of South Australia adopted the trading name of Legatus Group to which it is now referred.

The Legatus Group is a body corporate and is governed by a Board of Management which has the responsibility to manage all activities of the group and ensure that they act in accordance with its Charter.

CONTACT DETAILS

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Website: www.legatus.sa.gov.au

LEGATUS GROUP BOARD OF MANAGEMENT

The Board consists of all principal members (Mayors) of the Constituent Councils which for 2022/2023 saw changes following the November 2022 elections.

COUNCIL	DELEGATE
Adelaide Plains Council	Mayor Mark Wasley
Barunga West Council	Mayor Leonie Kerley
Clare & Gilbert Valleys Council	Mayor Wayne Thomas - Mayor Allan Aughey OAM
Copper Coast Council	Mayor Roslyn Talbot
District Council of Mount Remarkable	Mayor Phillip Heaslip - Mayor Stephen McCarthy
District Council of Orroroo Carrieton	Mayor Kathie Bowman
District Council of Peterborough	Mayor Ruth Whittle OAM
Light Regional Council	Mayor Bill O'Brien
Northern Areas Council	Mayor Ben Browne - Mayor Sue Scarman
Port Pirie Regional Council	Mayor Leon Stephens
Regional Council of Goyder	Mayor Peter Matthey OAM - Mayor Bill Gebhardt
The Barossa Council	Mayor Bim Lange OAM
The Flinders Ranges Council	Mayor Greg Flint - Mayor Ken Anderson
Wakefield Regional Council	Mayor Rodney Reid
Yorke Peninsula Council	Mayor Darren Braund

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

OFFICE BEARERS FOR 2022/23

POSITION	DELEGATE
Chairman	Mayor Phillip Heaslip until 9 September 2022 then Mayor Rodney Reid
Deputy Chairs	Mayor Bill O'Brien Mayor Rodney Reid until 9 September 2022 Mayor Ken Anderson from 19 May 2023
South Australian Regional Organisation of Councils	Mayor Bill O'Brien Mayor Peter Matthey OAM until 18 August 2023 then Mayor Rodney Reid
Chief Executive Officer	Mr Simon Millcock
Auditor	Dean Newbery and Partners

The following meetings of the Board of Management were held during the 2022/23 year:

- 18 August 2022 Special Meeting online
- 9 September 2022 Annual General Meeting - Burra
- 9 September 2022 Ordinary General Meeting - Burra
- 16 December 2022 Ordinary General Meeting - Kadina
- 10 February 2023 Ordinary General Meeting - Port Pirie
- 19 May 2023 Ordinary General Meeting - Bundaleer North
- 2 June 2022 Special Meeting online

There were five advisory committees in 2022/2023:

- Audit and Risk Management Committee
- Regional Management Group
- Road Transport and Infrastructure Advisory Committee
- Waste Management Advisory Committee
- Community Wastewater Management Advisory Committee

All agendas and minutes from the Board meetings and these committees are published on the Legatus Group Website.

All advisory committee minutes were provided with the agendas to the Legatus Group meetings.

The Constituent Councils are provided during the year with Board Agendas, Minutes, Annual Report, Business Plan, Budget and Financial Reports.



ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

COMMITTEE MEMBERS

AUDIT COMMITTEE	MEMBERS
	<ul style="list-style-type: none">• Mayor Kathie Bowman (Orroroo Carrieton)• Mayor Rodney Reid (Wakefield)• Mr Peter Ackland (Port Pirie)• Mr Stephen Rufus (Chair) (Peterborough)• Mr Ian McDonald (Independent)

MANAGEMENT GROUP (COUNCIL CEOS)	MEMBERS
	<ul style="list-style-type: none">• Mr Sam Johnson OAM (Mt Remarkable)• Mr James Miller (Adelaide Plains)• Mr Martin McCarthy (Barossa)• Ms Maree Wauchope (Barunga West)• Dr Helen Macdonald (Clare & Gilbert Valleys)• Mr Russell Peate (Copper Coast)• Mr Eric Brown (Flinders Ranges)• Mr David Stevenson (Goyder)• Mr Richard Dodson (Light)• Ms Kelly Westell (Northern Areas)• Mr Paul Simpson (Orroroo Carrieton)• Mr Stephen Rufus (Peterborough)• Mr Peter Ackland (Pirie Regional)• Mr Andrew MacDonald (Wakefield) (Chair)• Mr Andrew Cameron (Yorke Peninsula)



ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

COMMITTEE MEMBERS

ROAD TRANSPORT INFRASTRUCTURE ADVISORY COMMITTEE	MEMBERS
	<ul style="list-style-type: none">• Dr Helen Macdonald (Clare & Gilbert Valleys) (Chair)• Mayor Leon Stephens (Port Pirie)• Lee Wallis (Goyder)• Steve Kaesler (Barossa)• Tim Neumann (Copper Coast)• Andre Kompler (Yorke Peninsula)• Karen Lee-Jones (Department of Planning, Transport and Infrastructure)• Daniel Willson (CEO RDA YMN)• Stuart Roberts (Wakefield)• Mitchell Foote (Flinders Ranges)

WASTE MANAGEMENT ADVISORY COMMITTEE	MEMBERS
	<ul style="list-style-type: none">• Mayor Mark Wasley (Adelaide Plains) (Chair)• Ivan Nolte (Copper Coast)• Tom Jones (Adelaide Plains)• Aaron Curtis (Barossa)• Glen Growden (Wakefield Regional)• Andre Kompler (Yorke Peninsula)• Lynette Seccafien (Adelaide Plains)• Stephen Rufus CEO (Peterborough)

COMMUNITY WASTE MANAGEMENT ADVISORY COMMITTEE	MEMBERS
	<ul style="list-style-type: none">• Mayor Leon Stephens (Port Pirie) (Chair)• Gary Easthope (Clare and Gilbert Valleys)• Grant Smith (Yorke Peninsula)• Nathan Berry (Light)• Kirsty Morgan (Wakefield)

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CHAIRMAN'S REPORT MAYOR RODNEY REID

“ *It has been an honour to have been elected as Chairman of the Legatus Group at the September 2022 AGM and to move from previous role as Deputy.* ”

Firstly, I wish to acknowledge that there has been 5 new members to the board with 4 new Mayors and 1 returning Mayor which has provided some level of continuity. The Local Government elections in late 2022 did cause some level of complexity around appointments and decision making. With this in mind we held an induction session and following the board's approval we distributed a draft strategic plan and I took the opportunity to visit all member councils along with our CEO.

It was a pleasure to have Mayor Bill O'Brien as a Deputy Chairman and fellow member of the South Australian Regional Organisation of Councils (SAROC) and to welcome Mayor Ken Anderson in May 2023 as a joint Deputy Chairman.

At the May 2023 meeting Mayor Bowman announced her intention to resign and the Legatus Group thanked her for her long service to her community and the Legatus Group including as inaugural member of the Legatus Group Audit and Risk Management Committee.

There had been a decline in the attendance at board meetings prior to my appointment plus a break down in the connections between the Management Group (CEOs) and their involvement with the board.

I am of the opinion that this has since turned the corner following a workshop I attended with the Management Group and a new approach to the board meetings agendas which includes relevant examples of projects and programs from member councils.

The Legatus Group at the 19 May 2023 meeting committed to having an independent review of the charter and the strategic plan which is designed to assist in clarifying our direction. This will allow both Board Members and the CEOs to be further engaged on the future of the Legatus Group and allow them to provide input to their member councils.

It should be noted that the Barunga West Council has provided the 18 months' notice required of their withdrawal of membership according to our charter and CEO Simon Millcock acknowledged this through a return email to Barunga West Council.

The board has taken an approach over the past five years to not significantly increase members fees whilst using the reserves to undertake both administration and project work including the appointment of an Administration Officer. The board last year noted this needed reviewing in 2022/2023, which occurred through our Annual Business Plan and Budget for 2023/2024, whilst the plan to meet the targets for our reserves as previously agreed to by June 2023 occurred.

For the second year in a row the Legatus Group has paid for the membership of member councils to the SA Coastal Council Alliance. With a desire from the members seeking more user pay for the various projects taken on by Legatus, the funding for the SA Coastal Council Alliance memberships has not been included in the adopted Legatus 2023/2024 budget.

The board has continued to focus on the key areas of:

- Roads and Transport Infrastructure
- Waste Management – including Wastewater
- Community Capacity Wellbeing
- Environmental Stainability



ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CHAIRMAN'S REPORT

MAYOR RODNEY REID (CONTINUED)

The Legatus Group provides a pivotal role to member councils in advocating on regional and state-wide issues and this has included:

- Rating equity associated with major energy producers continues through the recommendations and reports by the Legatus Group to the LGA.
- Wellbeing and Mental Health with a delegation of local MPs' Lifeline and the Legatus Group meeting with Minister for Health to gain support for retaining and expanding the Community Connect Centre model delivered by Lifeline. This included attendance by Dr John Brayley Chief Psychiatrist to the December 2022 Legatus Group meeting.
- Assisted with matters relating to Community Wastewater Management Schemes which saw a review and CWMS reform program.
- Delivery of the Northern and Yorke Drought Resilience Plan in partnership with Regional Development Australia Organisations and the Northern and Yorke Landscape Board.
- Review of the methodology used in assessing applications for the Special Local Roads Program.
- The role of Regional LGAs and SAROC to reduce any ambiguity associated with the Regional LGAs being able to provide reports to SAROC so that they can provide both a filtering mechanism for members and submit appropriate reports to SAROC.
- Support to the Flinders Ranges Council in their approach to have a review of appointments to LGA Board and SAROC and timing of the AGM.
- Support to the Goyder Council in their advocacy on the lack of backup power to telecommunications towers.
- Recommendations that the LGA consider creating a new committee for areas of support sought by member councils associated with CWMS.
- Support to the Flinders Ranges Council in their advocacy for the reintroduction of electronic attendance by Councillors at Council meetings.
- Approach by the Legatus Group to lobby for increased funding for the SLRP Program.
- Support to the Orroroo Carrieton Council opposition to the model Fee Structure being set by ESCOSA.



ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CHAIRMAN'S REPORT

MAYOR RODNEY REID (CONTINUED)

The Legatus Group provided support at a regional and state level with forums, workshops and webinars which attracted over 400 people throughout the year and they included:

- SA CWMS Conference (partnership with LGA) - Adelaide
- Legatus Group Waste Forum (partnership with KESAB) – Peterborough
- Prosper! Interdisciplinary solutions for Prosperous Regions Forum (partnership UniSA) - Nuriootpa
- Yorke Mid North Alliance Regional Planning Forum (partnership Northern and Yorke Alliance) - Tanunda
- Legatus Group Regional Roads Forum – Maitland
- Accessible Tourism Forum (partnership Catalyst Foundation) – Kadina
- Ageing and Disability Lifestyle Expo – Kadina
- Community Development Forum – Burra
- Native Foods Cultural Awareness Forum – Quorn
- Urban Sustainability Forum – Freeling

Key reports and projects supported this year by the Legatus Group were:

- Updated Report - Wellbeing Gap Analysis Legatus Group Northern Councils released.
- Attracting, Developing and Retaining Regional Local Government Workforce Report released.
- Career Pathways & Workforce Toolkit for Regional SA Councils commenced.
- MoU established with Lions International to support Waste reduction.
- Northern and Yorke Community Continuity Planning for Disasters.
- Stormwater Harvesting.
- Legatus Group Regional Local Roads Plan database updates and Expansion of Regional Road Transport GIS and including Bridge and Culverts.
- NHVR Strategic Local Government Asset Assessment Project with National Heavy Vehicle Regulator.
- CWMS on-line training project.
- Assessment of Bridge and Culverts report
- Legatus Group Waste and Resource Recovery Strategy and Action Plan 2021-2026.
- Northern and Yorke Climate Change Sector Agreement.
- Northern and Yorke Drought Resilience Plan.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CHAIRMAN'S REPORT

MAYOR RODNEY REID (CONTINUED)

Direct support has been provided to grant applications for the region which have resulted in close to \$4.5m of value to the region. They include:

- 2022 SLRP grants resulting in \$4.056m across 4 councils from a total \$13.356m allocated to regional councils in 2022 or approx. 30% of the funding.
- Preparing your community for disasters and emergencies – Northern and Yorke Region of SA secured \$92,000 funding from SAFECOM.
- Pilot Organics Processing Plant at Peterborough (successful).
- Carbon Offsetting for Local Government – being led by City of Adelaide (successful).
- Climate Resilient Asset Capacity Augmentation for Community Wastewater Management with Constructed Floating Wetland Systems – being led by UniSA (successful).
- Caravan / RV Dump Point Project – being led by Flinders University (successful).
- LG Career Pathways & Workforce Toolkit for Regional SA Councils – being led by Torrens University (successful).
- Landscape Board Future Drought Fund: Extension and Adoption of Drought Resilience Farming Practices Grants Program application.
- Adelaide Plains Council Heavy Vehicle Safety Initiative.
- Uni SA Solar PV Recycling.

The Legatus Group continued to support the South Australia Drought Resilience Adoption and Innovation Hub as a Local Government project partner.

There has been significant support for equity associated with the Special Local Roads Program funding and we were pleased to see the positive outcomes especially for the Yorke Peninsula Council application.

We continue to encourage and foster closer working relationships with the three Regional Development Australia (RDA) organisations and the Northern and Yorke Landscape Board.

The Legatus Group have supported and are an active partner in the Northern and Yorke Landscape Board Aboriginal Engagement Committee.

The board has made a concerted effort to reduce the amount of project work being undertaken and progress more on advocacy and providing a partnership approach with others on projects.

The Legatus Group CEO and staff committed large amounts of time to the development of many Conferences and Forums which have all been highly regarded and of great value to those attending and especially member councils. I also note with positivity the CEO efforts to support regional councils across the State.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CHAIRMAN'S REPORT

MAYOR RODNEY REID (CONTINUED)

The Audit and Risk Management Group Committee have ensured that the work plan has assisted us in improving our governance and recommendations around variations to our policies. The other advisory committees have played a key role in supporting and recommending actions to the board. It is pleasing to see more board members and council staff being active on these committees. I would like to acknowledge all the Board members and council CEOs and staff who have committed time to the Advisory Committees.

I thank CEO Simon Millcock for the reports prepared and the introduction of the bi-monthly newsletter which is distributed to stakeholders and partners in all spheres of government. I wish to thank him for his commitment and passion for the local government sector and his willingness to work with all members and to accept and progress the ongoing changes within the Legatus Group.

2022/2023 has been a year of listening to each other, learning from each other and redirecting our focus as we work together to support and strengthen our region.



Mayor Rodney Reid

Chairman Legatus Group

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CEO REPORT MR SIMON MILLCOCK

“ Firstly, I would like to acknowledge the support provided to me by Chairman Mayor Rodney Reid and Deputy Chairman Mayor Bill O’Brien, Board Members, CEOs, Committees, Regional Partners and the Legatus Group staff over the past year.

This year saw the focus on a more consolidated approach to advocacy and increased partnerships.

There were three grants secured in 2023/2024 which were:

1. **Regional Capacity Building Allocations – LGA**
2. **Joint Services Arrangements CWMS – LGA CWMS**
3. **Preparing your community for disasters and emergencies – SAFECOM**

Items 2 and 3 allowed for the employment of part time Project Officers Dr Paul Chapman and Robert Bunch. All contracts for grants and projects have been reported on according to the agreements with a delay experienced in securing the first payment of the SAFECOM funds due to the reference group meeting late in June 2023 to approval a draft document required by SAFECOM.

This year 54% of the Legatus Group’s income came from its membership fees. The 15-member council contributions during the previous six years had been on average around 30% of the Legatus Group income.

Due to a reduction in project work, there were less grants obtained although they did make up around 33% of the Legatus Group income. Interest rates increased, which resulted in a better than predicted return on investment income.

This reduction in grant funding was also reflected in a major reduction in contractor and consultant costs compared to the previous 4-5 years.

Areas with increases in expenses to those budgeted were due to motor vehicle costs as the change over to a new vehicle was not able to occur due to supply delays. The meeting and conference costs were substantially higher than the previous year but this was budgeted for as the Legatus Group had responsibility to manage the Annual Forum for the Northern and Yorke Alliance. Telephone, Internet and Websites were around half of the costs from 2022 and this was due to working from home and the website being updating in 2022.

The financial result is that the Legatus Group continues to be in a sound financial position to cover its forthcoming liabilities and within the targets set by the board for its reserves. Previous decisions by the Legatus Group were to have around 18 months of operational costs / commitments available with some funds as a contingency for any possible immediate project. The amount that has been identified previously was \$450,000 and this year the amount in the accumulated surplus and other reserves is just slightly under \$500,000.

The Legatus Group budget for 2022/2023 had shown an operating deficit of \$172,800 and the actual deficit was \$119,340. Noting that the instalments from SAFECOM of \$42,000 and \$3,000 from the LGA for projects whilst invoiced were not received by 30 June 2023.

The closure of the Legatus Group office has continued to assist with reduced administration costs with all staff working from their home offices. Plus, there was a reduction in travel required by the CEO although this was countered by the inability to secure a new vehicle so vehicle maintenance costs were higher.

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LEGATUS GROUP - 2022 / 2023

CEO REPORT

MR SIMON MILLCOCK (CONTINUED)

The board has noted that the current use of reserves to fund administration costs is not sustainable and following support from 11 of the member councils for the 2023/2024 Legatus Group Business Plan and Budget there will be an increase in membership fees. This will be further addressed in the coming year with a review of the Charter and Strategic Plan.

This year saw my attendance and delivery of agendas, minutes and reports to over 40 Legatus Group Board, Advisory Committees, Yorke Mid North Alliance and SAROC meetings whilst managing the delivery of state and regional forums, workshops and webinars.

The board continued to support having a part time administration officer and the contract with Tracey Rains was extended and this has provided beneficial outcomes.

The 2 reviews of the Legatus Group Strategic Plan during the year were not able to reach a conclusion with the first version being approved by 14 of the 15 constituent councils and following the Local Government election the second version approved by 11 of the 15 constituent councils. As the charter requires all 15 member councils to approve this was not achieved.

I am a member of the Yorke Mid North Alliance, Regional LGA CEOs Forum and the Northern and Yorke Landscape Board Aboriginal Engagement Committee (proxy for Mayor O'Brien). Whilst I provided a regional voice to help support the local government sector in several areas including:

- EPA and the State of the Environment Report Assurance Group
- Orroroo and Roseworthy Drought Hub Nodes
- Local Govt Regional Climate Partnerships Network
- UniSA C-Edge Advisory Board
- Volunteer SA NT – Volunteer Strategy

The Legatus Group Website updates include increased information from all forums undertaken as a resource plus the bi-monthly CEO Newsletter gains positive feedback. The social media presence has continued to grow with increased followers on both Facebook and LinkedIn.



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LEGATUS GROUP - 2022 / 2023

CEO REPORT

MR SIMON MILLCOCK (CONTINUED)

Reports distributed and or published include:

- Legatus Group Road Transport Plan Expansion to now include QGIS and Roads Data Base Update.
- Wellbeing Gap Analysis from the Northern Councils Update.
- Attracting, Developing and Retaining Regional Local Government Workforce Report.
- Northern and Yorke Drought Resilience Plan.

Projects which have commenced and that are being supported are:

- Preparing your community for disasters and emergencies – Northern and Yorke Region of SA (Legatus Group).
- Extending the capacity of regional Community Wastewater Management Systems (UniSA).
- Local Government Career Pathways & Workforce Toolkit for Regional South Australia (Torrens University).
- Stormwater Harvesting (Space Down Under).
- Carbon Offsetting for Local Government (consortium of councils via City of Adelaide).
- Caravan / RV Dump Point Project (Flinders Uni).
- Prosperous Regions Conference (UniSA).
- Native Foods Supply Chain (UniSA).
- Drought Future Fund - Community Impact project (Northern and Yorke Alliance via RDA BGLAP).
- Northern and Yorke Landscape Board Resilient Coastal Ecosystems on YP and Gulf and Ranger Project.
- NHVR / Legatus Group Heavy Vehicle Priority Route Collaboration.
- District Council of Peterborough Pilot Organics Processing Plant.

Whilst support was provided to:

- Adelaide Plains Councils application for Heavy Vehicle Safety Initiative.
- UniSA Solar PV Recycling.
- LGA application to the Coastal and Estuarine Risk Mitigation Program.
- LGA Building Sector Capability Project.
- UniSA Support for uaDA Grant - Digital Data Connectivity and Sharing Platform for Climate Resilience and Adaptation Planning in Regional SA.

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LEGATUS GROUP - 2022 / 2023

CEO REPORT MR SIMON MILLCOCK

Advocacy support continues to be a priority and this has included.

- Legatus Group request for changes to SLRP applications.
- Legatus Group support for an LGA CWMS Advisory Committee.
- Yorke Peninsula Council with the North Coast Road Point Turton SLRP application.
- The Flinders Ranges Council re Councillor participation at council meetings through electronic means.
- District Council of Orroroo Carrieton re Equity in cost by ESCOSA.
- Lifeline Community Connect – Centralised model for the delivery of Mental Health.
- Rating Equity for Councils from Power Generators.

The second half of the year has seen the LGA advise that Regional LGAs previous approach for engagement as both a filtering mechanism and being able to provide direct reports on matters to SAROC is not supported. This has caused a level of concern in the Legatus Group and this is being addressed by the LGA and Regional LGAs.

I sincerely thank the support I received from Paul Chapman, Tracey Rains, Robert Bunch and Colin Davies. Working in isolation across a broad region has its challenges but the resulting work from all reflected well for the Legatus Group.



Simon Millcock

CEO Legatus Group

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CHAIRMAN LEGATUS GROUP AUDIT AND RISK COMMITTEE – STEPHEN RUFUS

This is a summary of activities undertaken, and recommendations made during 2022-2023.

The committee met on 4 occasions.

DATE	NO OF MEMBERS ATTENDING
25 August 2022	5
8 December 2022	3
31 January 2023	4
5 May 2023	5

COMMITTEE MEMBER	NO OF MEETINGS ATTENDING
Mayor Kathie Bowman	3
Mayor Rodney Reid	4
Peter Ackland	2
Stephen Rufus	4
Ian McDonald	4



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LEGATUS GROUP - 2022 / 2023

The following table sets out the principal issues addressed by the Committee for 2022-2023.

PRINCIPAL ISSUES EXAMINED	COMMENT
Audit Committee Chair	That there is an Independent Member of the Audit Committee to Chair approved and Stephen Rufus appointed.
Annual Financial Report	No issues, unqualified audit, adopted for the 21/22 financial year.
Review of Budget Against Actuals	Noted no issues and supported the allocation of the expenditure identified of carry over reserves and accumulated surplus for business plan and budgets.
Review of Work Plan, Internal Controls	<ol style="list-style-type: none">1. Work planned maintained and adoption of recommendations by Auditor re policies.2. Recommended and supported workshop on strategic plans and long term financial plan with appropriate recommendations to the board.
Charter	Recommended the Legatus Group adopt a variation to the Legatus Group Charter regrading adoption of Annual Business Plan and Budget.
Business, Budget and Strategic Plan	<ol style="list-style-type: none">1. Monitored the 2022-2023 business plan and budget and its quarterly updates.2. Noted, supported and provided input to Legatus Group Strategic Plan reviews.3. Reported on a need to align the Business Plan and Budget to Strategic Plan.4. Recommended a procedure be developed for preparing the annual business plan and budget.5. Recommended a review be undertaken of the formatting for the Long Term Financial Plan.
Policies	Recommendations to the board for adoption of 3 new policies: <ul style="list-style-type: none">• Board Induction• Records and Information Management• Risk Management
Membership	The final meeting noted the contribution Mayor Kathie Bowman had provided to the committee.
Equity / Reserves	Recommendations to Board on the levels to be held.

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LEGATUS GROUP - 2022 / 2023

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CENTRAL LOCAL GOVERNMENT REGION OF SA

TRADING AS



ANNUAL FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR

1 JULY 2022 - 30 JUNE 2023

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

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LEGATUS GROUP

General Purpose Financial Reports for the year ended 30 June 2023

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LEGATUS GROUP


ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2023

CERTIFICATION OF FINANCIAL STATEMENTS

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

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


.....
Simon MILLCOCK
CHIEF EXECUTIVE OFFICER


.....
Mayor Rodney REID
CHAIR

Date: 25 August 2023.

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LEGATUS GROUP - 2022 / 2023

FINANCIALS

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
INCOME			
Council Contributions	2	173,850	170,400
Grants, subsidies and contributions	2	107,600	93,783
Investment income	2	22,035	7,032
Other income	2	18,329	3,108
Total Income		321,814	274,323
EXPENSES			
Employee costs	3	272,632	263,171
Materials, contracts & other expenses	3	167,150	305,395
Depreciation, amortisation & impairment	3	1,372	7,209
Total Expenses		441,154	575,775
OPERATING SURPLUS / (DEFICIT)		(119,340)	(301,453)
Other Comprehensive Income		-	-
NET SURPLUS / (DEFICIT)		(119,340)	(301,453)
TOTAL COMPREHENSIVE INCOME		(119,340)	(301,453)

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

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LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

STATEMENT OF FINANCIAL POSITION as at 30 June 2022

		2023	2022
	Notes	\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	4	504,240	657,733
Trade & other receivables	4	91,100	2,152
Total Current Assets		595,340	659,885
Non-current Assets			
Infrastructure, property, plant & equipment	5	13,409	13,872
Total Non-current Assets		13,409	13,872
Total Assets		608,749	673,757
LIABILITIES			
Current Liabilities			
Trade & other payables	6	74,037	15,037
Provisions	6	13,457	23,881
Total Current Liabilities		87,494	38,918
Non-current Liabilities			
Provisions	6	21,423	15,667
Total Non-current Liabilities		21,423	15,667
Total Liabilities		108,917	54,585
NET ASSETS		499,832	619,172
EQUITY			
Accumulated Surplus		230,062	349,402
Other Reserves	7	269,770	269,770
TOTAL EQUITY		499,832	619,172

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

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LEGATUS GROUP - 2022 / 2023

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LEGATUS GROUP

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

		Accumulated Surplus	Other Reserves	TOTAL EQUITY
	Notes	\$	\$	\$
2023				
Balance at end of previous reporting period		349,402	269,770	619,172
Net Surplus / (Deficit) for Year		(119,340)	-	(119,340)
Other Comprehensive Income				
Transfers between reserves	7	-	-	-
Balance at end of period		230,062	269,770	499,832
2022				
Balance at end of previous reporting period		650,854	269,770	920,624
Net Surplus / (Deficit) for Year		(301,453)	-	(301,453)
Other Comprehensive Income				
Transfers between reserves	7	-	-	-
Balance at end of period		349,402	269,770	619,172

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

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LEGATUS GROUP - 2022 / 2023

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LEGATUS GROUP

STATEMENT OF CASH FLOWS

for the year ended 30 June 2023

		2023	2022
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Council Contributions		173,850	170,400
Investment receipts		22,035	7,032
Grants utilised for operating purposes		18,652	131,599
Reimbursements		-	-
Other revenues		18,329	3,108
<u>Payments</u>			
Employee costs		(277,300)	(255,086)
Materials, contracts & other expenses		(108,150)	(327,520)
Net Cash provided by (or used in) Operating Activities	8	(152,584)	(270,467)
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Receipts</u>			
Sale of replaced assets		-	-
<u>Payments</u>			
Expenditure on renewal/replacement of assets		-	-
Expenditure on new/upgraded assets		(909)	(1,720)
Purchase of investment property		-	-
Net purchase of investment securities		-	-
Development of real estate for sale		-	-
Loans made to community groups		-	-
Capital contributed to equity accounted Council businesses		-	-
Net Cash provided by (or used in) Investing Activities		(909)	(1,720)
CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>			
Proceeds from borrowings		-	-
Proceeds from aged care facility deposits		-	-
<u>Payments</u>			
Repayments of borrowings		-	-
Repayment of finance lease liabilities		-	-
Repayment of aged care facility deposits		-	-
Net Cash provided by (or used in) Financing Activities		-	-
Net Increase (Decrease) in cash held		(153,493)	(272,187)
Cash & cash equivalents at beginning of period	8	657,733	929,919
Cash & cash equivalents at end of period	8	504,240	657,733

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

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LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1. Basis of Preparation

This general purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

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

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates, and requires management to exercise its judgement in applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this Note.

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

1.1 Historical Cost Convention

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

1.2 The Local Government Reporting Entity

The Legatus Group ("the Group") is a regional subsidiary under Section 43 and Schedule 2 of the *Local Government Act 1999*.

The Constituent Councils are:

- | | |
|--------------------------------------|------------------------------------------|
| 1. The Barossa Council | 2. District Council of Mount Remarkable |
| 3. Barunga West Council | 4. Northern Areas Council |
| 5. Clare and Gilbert Valleys Council | 6. District Council of Orroroo/Carrieton |
| 7. Copper Coast Council | 8. District Council of Peterborough |
| 9. The Flinders Ranges Council | 10. Port Pirie Regional Council |
| 11. Regional Council of Goyder | 12. Wakefield Regional Council |
| 13. Light Regional Council | 14. Yorke Peninsula Council, and |
| 15. Adelaide Plains Council. | |

All funds received and expended by the Group have been included in the Financial Statements forming part of this Financial Report.

1.3 Income recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Group obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes. Also disclosed is the amount of grants, contributions and receivables recognised as incomes in a previous reporting period which were obtained in respect of the Group's operations for the current reporting period.

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LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.4 Cash, Cash Equivalents and other Financial Instruments

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

Receivables for generally unsecured and do not bear interest. All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 10.

1.5 Vehicles & Contents

All non-current assets purchased are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". All assets are recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition.

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

Contents	\$2,000
Motor Vehicles	\$5,000

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of the Group, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually. Major depreciation periods for each class of asset are shown below.

Contents	1 to 5 years
Motor Vehicles	3 to 5 years

1.6 Payables

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

Amounts received from external parties in advance of service delivery are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

1.7 Employee Benefits

Salaries, Wages & Compensated Absences

The Group has 2 FTE employees as at the 30 June 2023, a Chief Executive Officer, a part-time Project Officer and a part-time Admin Officer. Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government 10 year bond rates.

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LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

1.8 Superannuation

The Group contributes the statutory 10.5% SGC superannuation to the nominated superannuation funds for all staff. This will increase to 11.0% for the 2023-24 financial year.

1.9 GST Implications

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

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

1.10 Leases

In the previous year, the Group performed an assessment of the potential impact of AASB 16 *Leases*. The Group was only engaged in a short-term lease as per Section 5 of AASB 16 and therefore the lease was recognised as an operating expense on a straight-line basis over the term of the lease. There were no leases for the year 22-23.

1.11 New Accounting Standards

In the current year, the Group adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to the Group's accounting policies.

The Group has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective. Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2023 reporting period and have not been used in preparing these reports.

- AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvement 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current
- AASB 17 Insurance Contracts

The Group is of the view that none of the above new standards or interpretations will affect any of the amounts recognised in the financial statements, but that they may impact certain information otherwise disclosed.

1.12 Economic Dependencies

The Group is aware of its current dependence on Grants Revenue received from the Commonwealth Government, State Government and the Local Government Association for the ongoing operations of the Group. Should the Group not secure funding or a significantly reduced level of funding in future years, it may impact on the ability of the Group to continue operating as a going concern.

1.13 Disclaimer

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

1.14 Comparative Information

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

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

Note 2 - INCOME

	2023 \$	2022 \$
COUNCIL CONTRIBUTIONS		
<u>General Contribution</u>	<u>173,850</u>	<u>170,400</u>
	<u>173,850</u>	<u>170,400</u>
INVESTMENT INCOME		
Interest on investments		
Local Government Finance Authority	22,035	7,032
Banks	-	-
	<u>22,035</u>	<u>7,032</u>
OTHER INCOME		
Conference Registrations & Sponsorship	13,211	3,108
Sundry	5,118	-
	<u>18,329</u>	<u>3,108</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS		
CWMS	31,000	28,000
Disaster Recovery	29,100	-
Volunteering	7,500	-
Regional Capacity	40,000	42,783
SA Road Funding	-	15,000
NRM - - Landscape Priority	-	8,000
	<u>107,600</u>	<u>93,783</u>
<i>The functions to which these grants relate are shown in Note 10.</i>		
Sources of grants		
Commonwealth government	-	-
State government	29,100	8,000
LGA	71,000	85,783
Other	7,500	-
	<u>107,600</u>	<u>93,783</u>

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LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 3 - EXPENSES

	2023	2022
	\$	\$
EMPLOYEE COSTS		
Salaries and Wages	200,665	198,882
Employee leave expense	37,008	31,768
Superannuation	25,358	22,064
Workers' Compensation Insurance	2,920	4,232
Professional Development	461	127
FBT	6,220	6,098
Total Operating Employee Costs	272,632	263,171
Total Number of Employees	1.9	2.0
<i>(Full time equivalent at end of reporting period)</i>		
MATERIALS, CONTRACTS & OTHER EXPENSES		
<u>Prescribed Expenses</u>		
Auditor's Remuneration	2,441	2,338
Subtotal - Prescribed Expenses	<u>2,441</u>	<u>2,338</u>
<u>Other Materials, Contracts & Expenses</u>		
Contractors & Consultants	107,179	241,380
Legal Expenses	-	80
Unleaded Fuel	3,939	4,075
Other Motor Vehicle Costs	3,538	2,752
Members Allowances & Support	4,500	4,125
Meetings & Conferences	13,381	4,807
Insurance	10,537	8,921
Rental - Premises	-	9,603
Advertising	1,268	704
Accommodation	1,230	1,932
Airfares, Taxi Fares & Parking	223	263
Travel - Reimbursement	2,079	1,124
Catering & Meals	7,507	7,372
Telephone & Internet	2,981	3,871
IT & Web	5,354	10,963
Postage/Stationery	644	784
Sundry	349	300
Subtotal - Other Materials, Contracts & Expenses	<u>164,709</u>	<u>303,057</u>
	<u>167,150</u>	<u>305,395</u>
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Motor Vehicle	1,372	5,489
Contents	-	1,720
	<u>1,372</u>	<u>7,209</u>

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LEGATUS GROUP - 2022 / 2023

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LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2023

Note 4 - CURRENT ASSETS

CASH & EQUIVALENT ASSETS

Cash at Bank	38,081	12,324
Deposits at Call	466,159	645,409
	<u>504,240</u>	<u>657,733</u>

TRADE & OTHER RECEIVABLES

Accrued Revenues	1,780	495
Other levels of Government	89,320	-
GST / FBT Recoupment	-	1,657
	<u>91,100</u>	<u>2,152</u>

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2023

Note 5 - NON-CURRENT ASSETS - VEHICLES & CONTENTS

	2022				2023			
	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Motor Vehicles	-	28,967	(15,095)	13,872	-	29,876	(16,467)	13,409
Contents	-	3,678	(3,678)	-	-	3,678	(3,678)	-
TOTAL PLANT & EQUIPMENT	-	32,645	(18,773)	13,872	-	33,554	(20,145)	13,409
<i>Comparatives</i>	-	32,915	(13,554)	19,361	-	32,645	(18,773)	13,872

	2022	CARRYING AMOUNT MOVEMENTS DURING YEAR							2023	
	\$	\$							Net	\$
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers		Revaluation	CARRYING AMOUNT
	New/Upgrade	Renewals	In				Out			
Motor Vehicles	13,872	909	-	-	(1,372)	-	-	-	-	13,409
Contents	-	-	-	-	-	-	-	-	-	-
TOTAL PLANT & EQUIPMENT	13,872	909	-	-	(1,372)	-	-	-	-	13,409
<i>Comparatives</i>	19,361	1,720	-	-	(7,209)	-	-	-	-	13,872

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 6 - LIABILITIES

	2023		2022	
	\$		\$	
TRADE & OTHER PAYABLES	Current	Non-current	Current	Non-current
Goods & Services	-	-	2,205	-
Payments received in advance	49,100	-	7,500	-
Accrued expenses - employee entitlements	4,919	-	4,082	-
Accrued expenses - other	2,250	-	1,250	-
GST & PAYG	17,768	-	-	-
	<u>74,037</u>	-	<u>15,037</u>	-
PROVISIONS				
Employee entitlements - Annual Leave	13,457	-	23,881	-
Employee entitlements - Long Service Leave	-	21,423	-	15,667
	<u>13,457</u>	<u>21,423</u>	<u>23,881</u>	<u>15,667</u>

Note 7 - RESERVES

OTHER RESERVES	1/7/2022	Transfers to Reserve	Transfers from Reserve	30/6/2023
General Reserve	269,770	-	-	269,770
TOTAL OTHER RESERVES	<u>269,770</u>	-	-	<u>269,770</u>
<i>Comparatives</i>	<u>269,770</u>			<u>269,770</u>

PURPOSES OF RESERVES

Other Reserves

This reserve was established to provide for one year of basic operation (employee costs, vehicle costs, insurance, materials), should no revenue be received.

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 8 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	2023 \$	2022 \$
Total cash & equivalent assets	4	504,240	657,733
Less: Short-term borrowings	8	-	-
Balances per Cash Flow Statement		<u>504,240</u>	<u>657,733</u>

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

Net Surplus (Deficit)	(119,340)	(301,453)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	1,372	7,209
Net increase (decrease) in unpaid employee benefits	(4,668)	8,085
	(122,636)	(286,159)
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(88,948)	37,818
Net (increase) decrease in other current assets	(909)	-
Net increase (decrease) in trade & other payables	59,000	(22,125)
Net Cash provided by (or used in) operations	(153,493)	(270,466)

Note 9 - FUNCTIONS

The activities of the Region are categorised into the following programs, projects & activities:

- 1 A - Corporate Function
- 2 P001 - Regional & Community Sustainability
- 3 P006 - Disaster & Emergency Management
- 4 P009 - CWMS & Climate Change Co-ordinator
- 5 P017 - Waste Management Composting
- 6 P022 - Roads & Transport
- 7 P027 - Community Capacity Building
- 8 P028 - Regional Capacity Building
- 9 P034 - N&Y Coastal Management Action Plan
- 10 P038 - Regional Waste Strategy
- 11 P040 - Disability Inclusion Action Plan
- 12 P045 - Aboriginal Engagement Committee
- 13 P046 - DCP Pilot Organics Plant

Income and expenses have been attributed to the functions/activities throughout the financial year.

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 10 - 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:** Carried at lower of cost and net realisable value; Interest is recognised when earned.

Terms & conditions: Short term deposits are available on 24 hour call with the LGFA and have an interest rate of 4.30% as at 30 June 2023

Carrying amount: approximates fair value due to the short term to maturity.

Receivables - Trade & other debtors

Accounting Policy: Carried at nominal value.

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.

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 Group.

Terms & conditions: Liabilities are normally settled on 30 day terms.

Carrying amount: approximates fair value.

Liquidity Analysis

2023	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total	Carrying Values
				Contractual Cash Flows	
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	504,240	-	-	504,240	504,240
Receivables	91,100	-	-	91,100	91,100
Other Financial Assets	-	-	-	-	-
Total	595,340	-	-	595,340	595,340
Financial Liabilities					
Payables	2,250	-	-	2,250	2,250
Current Borrowings	-	-	-	-	-
Non-Current Borrowings	-	-	-	-	-
Total	2,250	-	-	2,250	2,250

2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total	Carrying Values
				Contractual Cash Flows	
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	657,733	-	-	657,733	657,733
Receivables	2,152	-	-	2,152	2,152
Other Financial Assets	-	-	-	-	-
Total	659,885	-	-	659,885	659,885
Financial Liabilities					
Payables	1,250	-	-	1,250	1,250
Current Borrowings	-	-	-	-	-
Non-Current Borrowings	-	-	-	-	-
Total	1,250	-	-	1,250	1,250

Net Fair Value

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

Risk Exposures

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

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

Liquidity Risk is the risk that the Group will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 11 - FINANCIAL INDICATORS

	2023	2022	2021
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These Financial Indicators have been calculated in accordance with *Information Paper 9 - Local Government Financial Indicators* prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Statements.

The Information Paper was revised in May 2015 and the financial indicators for previous years have been re-calculated in accordance with the revised formulas.

Operating Surplus Ratio

<u>Operating Surplus</u>	(37.1%)	(109.9%)	(49.8%)
Total Operating Income			

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

Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	(151%)	(221%)	(148%)
Total Operating Income			

Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.

Asset Renewal Funding Ratio

<u>Net Asset Renewals</u>	0%	0%	0%
Depreciation Expenditure			

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

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 12 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Group prepared on a simplified Uniform Presentation Framework basis.

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

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

	2023 \$	2022 \$
Income	321,814	274,323
Expenses	<u>(441,154)</u>	<u>(575,775)</u>
Operating Surplus / (Deficit)	(119,340)	(301,453)
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	-	-
Add back Depreciation, Amortisation and Impairment	1,372	7,209
Proceeds from Sale of Replaced Assets	<u>-</u>	<u>-</u>
	1,372	7,209
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	(909)	(1,720)
Amounts received spec. for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets <i>(including investment property and real estate developments)</i>	<u>-</u>	<u>-</u>
	(909)	(1,720)
Net Lending / (Borrowing) for Financial Year	<u>(118,877)</u>	<u>(295,964)</u>

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 13 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Group include the 15 Mayors/Chairpersons of the constituent Councils and the CEO. In all, 1 person was paid the following total compensation:

	2023	2022
	\$	\$
Salaries, allowances & other short term benefits	163,432	158,801
Member Allowance	4,500	4,125
Post-employment benefits	17,160	15,880
Long term benefits	-	-
FBT	6,220	6,098
Termination benefits	-	-
TOTAL	191,312	184,904

The Group received the following amounts in total:

	2023	2022
	\$	\$
Contributions for fringe benefits tax purposes	-	-
TOTAL	-	-

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

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

OTHER RELATED PARTIES

Amounts received from Related Parties during the financial year and owed by Related Parties at the end of the financial year (inclusive of GST).	Received 2023	Outstanding 2023
	\$	\$
The Barossa Council	12,749	-
Barunga West Council	12,749	-
Clare and Gilbert Valleys Council	12,749	-
Copper Coast Council	12,749	-
The Flinders Ranges Council	12,749	-
Regional Council of Goyder	12,749	-
Light Regional Council	12,749	-
Adelaide Plains Council	12,749	-
District Council of Mount Remarkable	12,749	-
Northern Areas Council	12,749	-
District Council of Orroroo / Carrieton	12,749	-
District Council of Peterborough	12,749	-
Port Pirie Regional Council	12,749	-
Wakefield Regional Council	12,749	-
Yorke Peninsula Council	12,749	-
TOTAL	191,235	-

Description of Services provided to all Related Parties above:

The Legatus Group is the peak regional local government organisation that is focused on the interests of its communities. The Legatus Group's primary purpose focuses on the wealth, wellbeing and social cohesion of these communities via a sustainable approach of productive landscapes and natural environment. Its focus is on the key roles of local government.

The Group has Five Primary Goals and numerous strategies to achieve these are outlined in the Group's Strategic Plan 2018-2028 which is available on the Group's website.

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2023

Note 14 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE STATEMENT OF FINANCIAL POSITION

There are no contingencies, assets or liabilities not recognised in the financial statements for the year ended 30 June 2023.

Note 15 - EVENTS OCCURRING AFTER REPORTING DATE

There were no events subsequent to 30 June 2023 that need to be disclosed in the financial statements.

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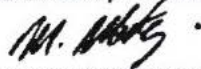
LEGATUS GROUP

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2023

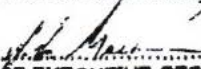
CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Legatus Group for the year ended 30 June 2023, the Council's Auditor, Dean Newbery & Partners, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



CHIEF EXECUTIVE OFFICER
The Barossa Council



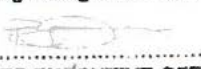
CHIEF EXECUTIVE OFFICER
Clare & Gilbert Valleys Council



CHIEF EXECUTIVE OFFICER
The Flinders Ranges Council



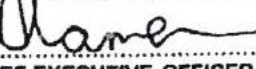
CHIEF EXECUTIVE OFFICER
Light Regional Council



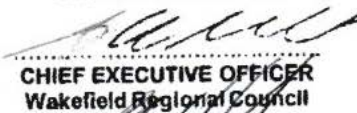
Acting CHIEF EXECUTIVE OFFICER
District Council of Mount Remarkable



CHIEF EXECUTIVE OFFICER
Port Pirie Regional Council



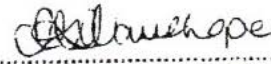
CHIEF EXECUTIVE OFFICER
York Peninsula Council



CHIEF EXECUTIVE OFFICER
Wakefield Regional Council



CHIEF EXECUTIVE OFFICER
Legatus Group



CHIEF EXECUTIVE OFFICER
Barunga West Council



CHIEF EXECUTIVE OFFICER
Copper Coast Council



CHIEF EXECUTIVE OFFICER
Regional Council of Goyder



CHIEF EXECUTIVE OFFICER
Adelaide Plains Council



CHIEF EXECUTIVE OFFICER
Northern Areas Council



CHIEF EXECUTIVE OFFICER
District Council of Orroroo Carleton



CHIEF EXECUTIVE OFFICER
District Council of Peterborough



CHAIR, Legatus Group
Audit & Risk Management Committee



CHAIR
Legatus Group

Date: 25 August 2023