



**Barunga West
Council**

Annual Report 2021-2022



Port Broughton's seaside markets

NARUNGGGA 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.



Port Broughton's main street



MAYOR'S MESSAGE

The 2021/22 financial year has been a year for the history books and I'm pleased to report on the major accomplishments.

After decades of uncertainty, work officially commenced to build essential infrastructure in Fisherman Bay allowing residents to finally obtain freehold title over their land. This involves Council overseeing works to build coastal protection measures, stormwater and wastewater infrastructure and upgrade roads.

The project represents more than \$20 million in private investment, unlocked by an innovative agreement with the developers Fisherman Bay Management, with Council playing an enabler role securing the cash generated by the division of sale of freehold allotments to pay for the required infrastructure.

Council also commenced a \$3 million project to upgrade and expand the Port Broughton Community Wastewater Management System (CWMS) to connect Fisherman Bay and its residents to this essential service.

The New Year's Eve celebrations and fireworks were re-introduced by Council and viewed from Port Broughton's foreshore, caravan parks, boat ramp and high points across the town. We also managed to deliver other safe and well attended events including the Christmas Festival, Show'n'Shine and Feast on the Foreshore.

During the year \$1.2 million of upgrade works on Ninnes Road was also completed which involved widening of about one kilometre of the road and shoulder sealing along more than five kilometres. This project was made possible through a State Government contribution of \$588,000.

Council commissioned Juddy Roller artists, Scott Nagy and Janne Birkner to paint the Bute Silo which has become a highlight on the South Australian Art Trail. The artwork represents women in regional areas, and the important role they play in regional communities, along with agriculture, flora and fauna.

In addition to overseeing and delivering these major projects, there are core functions that have continued, such as waste collection, the up-keep on our parks and gardens, animal management and maintenance works on our roads, footpaths and buildings. I congratulate staff for these efforts.

As Mayor I feel proud of our achievements in the past financial year. I have had the privilege and honour of representing the whole district and working with my fellow councillors to deliver on plans and commitments, including some that have been decades in the making.

Leonie Kerley

Mayor

Barunga West Council

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Aerial of Dunny Lane, Fisherman Bay

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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.

HIGHLIGHTS FOR 2021/22

The year 2021/22 was a year of delivery for Barunga West Council with staff overseeing a \$25 million capital investment and construction program.

This multi-million dollar program saw an influx of workers to our district, and positioned our townships to attract more residents and holidaymakers.

The capital investment and construction program is being funded by State and Federal Government funding secured through grants, subsidies programs and annual financial assistance contributions.

Fisherman Bay infrastructure is being funded by \$20 million of private sector investment secured by Council through an Infrastructure Deed with Fisherman Bay Management.

Key projects included:

- The start of a \$3 million upgrade to Port Broughton's wastewater plant to enable it to treat sewage and reuse wastewater from Fisherman Bay and cater for future growth of Port Broughton;
- The start of a \$1.5 million upgrade to Bute's Community Wastewater System and reuse waste water to irrigate the town's oval;
- The start of the Fisherman Bay \$20 million infrastructure works including coastal protection measures, stormwater measures, a waste water collection network and upgrade roads;
- A \$150,000 upgrade of Edmund Street, Port Broughton;
- \$45,000 for sand replenishment and revegetation works at Port Broughton's foreshore;
- \$1,176,494 for upgrades to Ninnes Road;
- \$100,000 Silo Art project at Bute; and
- \$50,000 upgrades to the Alford Town Hall.

The following strategic plans were also developed:

- A draft Master Plan for Tickera;
- A Recreational Trails Strategy; and
- A Master Plan for Mainstreets at Mundooro, Kulpara, Bute, Tickera and Port Broughton.

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;
- The Bute Soldiers' Memorial Hall Centenary;
- Feast on the Foreshore;
- Show'n'Shine;
- Christmas Festival (including pageant, Santa Cave and street festival);
- New Year's Eve celebrations including fireworks;
- Cultural awareness art project in collaboration with Port Broughton's Kindergarten; and
- Community grants and progress association allocations totalling \$65,000.



Bute's silo art

In addition, Council has invested heavily in developing shovel ready projects and initiatives including grant applications which have secured the following funds to be received next financial year:

- \$400,000 of State Government grant funding for a fishing pontoon at the Port Broughton Jetty and a public toilet at the Port Broughton Boat Ramp;
- \$92,814 of State Government funding to improve stormwater management in Mundoora's main street;
- \$250,000 of State Government funding to connect and upgrade Bute's play spaces; and
- \$359,000 of Federal Government funding to undertake nature-based coastal protection measures in Port Broughton.

The above achievements were on top of Council delivering the following improvements to public infrastructure as part of its annual works program:

- Improvements to Mundoora's RV Park including a new BBQ and dump point;
- Upgrades to Alford Hall including painting, floor sanding, electrical upgrade and minor renovations to the kitchen and entry area;
- A beach access ramp and sea wall balustrade at Port Broughton's foreshore;
- Upgrades to 35 kilometres of our unsealed road network;
- Installing 100 metres of new paved footpath on Harvey Street, Port Broughton and 50 metres of new footpath on Railway Terrace, Bute; and
- Kerbing and stormwater measures on a number of roads within townships in preparedness for next year's sealed renewal program.

Council also developed its future directions and priorities in its 2022/23 Annual Business Plan (ABP).



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 Landscape South Australia; 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 \$53 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;
- Foreshore control and protection;
- Space for exhibitions and cultural activities at Gallery 1871;
- Township Christmas Decorations;
- Supporting Alford and Muntoora RV Parks; and
- Watering 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's 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 10-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; and
- 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; and
- 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; and
- Councillor Kim Gregory.

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, Kim Gregory, Margaret McDonald, Leonie Kerley and Kevin Beinke.

From Left Rear: Grant Rowlands, Brian Lockyer, Dave Eason and Peter Button.



Meeting attendance

The following table shows the number of meetings held and the number attended by the Elected Members of Council for 2021/22.

	Total of 34 Meetings Held	Mayor Kerley	Deputy Mayor Button	Cr Eason	Cr Hewett	Cr Locke	Cr Lockyer	Cr McDonald	Cr Rowlands	Cr Simmons
Ordinary Council Meeting	12	12	12	12	10	11	9	12	12	11
Special Council Meeting	10	10	10	6	4	6	10	10	8	8
Audit Committee Meeting	5	4	N/A	N/A	N/A	N/A	N/A	5	4	N/A
Governance Advisory Panel Meeting	4	4	N/A	3	N/A	N/A	N/A	N/A	N/A	N/A
Port Broughton Tourism & Events Committee Meeting	2	2	N/A	N/A	N/A	N/A	1	N/A	N/A	N/A
Barunga West Art Committee Meeting	1	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Executive Committee Meeting	0	0	0	0	N/A	N/A	N/A	N/A	0	N/A
Total Meetings Attended -		33	22	21	14	17	20	27	24	19

In addition to the formal meetings of Council and Council Committees, there were 20 Information / Briefing Sessions held at various locations throughout the Barunga West area.

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 2022 the following allowances were paid:

Elected Member	Allowances
Mayor	\$27,181.00
Deputy Mayor	\$8,490.63
Elected Members	\$6,795.25

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 2022, direct travelling allowances totalling \$1883 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 2021/22 financial year, the Elected Members attended social media training on the 30 November 2021 facilitated by staff.

For the reporting period concluding 30 June 2022 the amount spent on external training for Elected Members totalled nil.



Lonesome by Savage exhibition at Gallery 1871

FINANCES

A full audited copy of the General Purpose Financial Reports for the year ended 30 June 2022, 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 2022 are as follows:

- An operating surplus of \$3.372 million;
- Total assets of \$57.666 million including cash reserves of \$2.454 million and \$54.416 million of infrastructure plant and equipment; and
- Total liabilities of \$3.170 million including borrowings of \$1.285 million and employee entitlements of \$589,000.

The operating income (revenue) for Council was \$11.338 million and was generated from the following major sources:

- \$5.198 million of rates (68% of total revenue);
- \$405,000 in user charges (e.g. caravan parks, boat ramps, cemeteries and CWMS charges);
- \$1.654 million in State and Federal Government grants, subsidies and contributions; and
- \$3.551 million in Yorke Peninsula Region Roads grants and neighbouring Council contributions.

Council operating expenses totalled \$11.697 million and consisted of the following major costs:

- \$2.783 million in employee costs;
- \$3.651 million in materials, contractors and professional services including waste collection services and road works;
- \$1.689 million in depreciation, amortisation and impairment charges; and
- \$3.551 million in Yorke Peninsula Region Roads contractor expenses.

Council non-operating income and expenses totalled \$3.731 million and consisted of the following major costs:

- \$3.588 million in amounts received specifically for new or upgraded assets;
- \$244,000 in physical resources received free of charge; and
- \$101,000 loss on asset disposal and fair value adjustments.



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 227 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	1:227
Ceduna	1:236
Goyder	1:445
Kangaroo Island	1:361
Kingston	1:237
Lower Eyre Peninsula	1:562
Mount Remarkable	1:313
Peterborough	1:137
Southern Mallee	1:191
Tumby Bay	1:300
Yankalilla	1:508

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 arising out of the review process. The last review was undertaken on the 31 July 2017, with the next representation review due between October 2024 and October 2025.

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 months of January and November when the meeting is held on the third Tuesday.

Special Meetings of Council may be held as required. The Council also holds Informal Gatherings 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 2021/22, the Council Ordinary and Special Meetings, other than those held electronically as a result of the pandemic, were held in the Chamber which was 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; and
- Art Committee.

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

- Council Assessment Panel – Pursuant to Section 83 of the *Planning Development and Infrastructure Act 2016*. The panel generally meets on a monthly basis and is constituted under the criteria described within the *Development Act 1993* and its Regulations; and
- Audit 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 is constituted under the criteria described in accordance with Section 41 of the *Local Government Act 1999*.

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 over the page who have provided the community with many hours of service during the 2021/22 financial year:



Bute stobie pole art

Committee	Representative
Executive Committee	Mayor Kerley
	Deputy Mayor Button
	Cr Rowlands
	Cr Eason
Audit Committee	Ms Emma Hinchey (Chair and independent member)
	Mr Martin White (independent member)
	Mayor Kerley
	Cr McDonald
Council Assessment Panel	Cr Rowlands
	Ms Jane Strange (Current Presiding Member from May 2022)
	Ms Andrew Cronin (Current Independent Member from May 2022)
	Mr Dean Rodda (Independent Member up until May 2021)
	Mr Grant Hewitt (Current Independent Member from May 2022)
	Mr John Brak (ex-Presiding Member up until May 2021 and current Independent Member)
	Cr Locke (resigned August 2022)
	Cr Peter Button (resigned August 2022)

Committee	Representative
Governance Advisory Panel	Mr Ted Byrt (Chair)
	Cr Eason
	Hon Graham Gunn
	Ms Judith Jones
Port Broughton Tourism and Events Committee	Mayor Kerley
	Mr Ben Ervin (Chair)
	Mr Brett Yeates
	Mr George Blair-Nicholas
	Ms Heather Tulloch
	Mayor Kerley
	Ms Kimberley Baker
	Cr Lockyer
Art Committee	Ms Vicky Flowers
	Ms Heather Tulloch
	Ms Jessica Hewett
	Ms Kate Nottage
	Mayor Leonie Kerley
	Ms Rowena Wiggins

External committees, boards and associations

In 2021/22 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 McDonald
Central Region of Local Government (Legatus Group)	Mayor Kerley
Local Government Association of SA (Including Local Government Finance Authority)	Mayor Kerley
Fisherman Bay Progress Association	Cr Lockyer
Bute 2000 Onwards	Cr Hewett
Tickera Community & Recreational Association Inc.	Cr Eason
Mundoora Progress Association	Cr Lockyer
Kulpara Progress Association	Cr Hewett
Alford Progress Association	Cr Simmons
Barunga Village Inc.	Cr Simmons
Port Broughton Area School Governing Council	Cr McDonald
Port Broughton District Hospital & Health Services Health Advisory Council (HAC)	Cr McDonald
Barunga West Building Fire Safety Committee	Cr Locke
Barunga West Road Safety Committee	Deputy Mayor 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. In most cases the relevant Acts 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;
- Prescribed officers interest;
- All community land; and
- Public roads.

Codes of practice

The following are codes observed by staff and Council Members:

- Code of Conduct for Council Employees;
- Code of Conduct for Council Members; and
- Code of Practice for Access to Council Meetings, Council Committees and Council 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.

Strategic and operational policies

A policy is 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. 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 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 2021/22 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 Chair 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 2022, the Council received three requests 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.

Internal review of council decisions

Council received nil applications under Section 270 of the *Local Government Act 1999* for the 2021/22 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 *Local Government 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 *Local Government Act*.

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

During the 2021/22 financial year, 40 instances occurred 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) – 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) – 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)(k) – would involve the unreasonable disclosure of tenders for the supply of goods, services, or the carrying out of works; 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 the June 2022 Council Meeting 75 matters were registered as confidential items in accordance with Section 90 of the *Local Government Act 1999*. Of these, 42 were applications retained as confidential items which were registered prior to the 2021/22 period. A total of 11 report items were released to the public as a result of the annual review of the respective Section 91(7) orders, with a further 7 being released by default as they reached their determined retention periods.

Confidentiality orders registered 2021/22

Meeting Date	Type	Confidential item	S.90(2)	S.90(3)	S.91(7)
2021-07-07	AUDIT	Development Services Audit	Yes	90(3)(a)	Yes
2021-07-13	COUNCIL	Sport & Infrastructure Grant Programs	Yes	90(3)(b)	Yes (Since Released)
		Review of Confidential Items Register	Yes	90(3)(a)	Yes (Since Released)
		Bayside Caravan Park Update	Yes	90(3)(b)	Yes
		Commercial Vessels moored at Pt Broughton Jetty	Yes	90(3)(d)	Yes
2021-07-29	SPECIAL	Confidential Items Register	Yes	90(3)(a)	Yes (Since Released)
		Pt Broughton Tourist Park Lease	Yes	90(3)(b)	Yes
2021-08-10	COUNCIL	Sport & Infrastructure Grant Programs	Yes	90(3)(b)	Yes (Since Released)
2021-08-25	AUDIT	Fisherman Bay Status Report	Yes	90(3)(d)	Yes
2021-08-30	GAP	Fisherman Bay Status Report	Yes	90(3)(d)	Yes
2021-09-14	COUNCIL	Pt Broughton Tourist Park	Yes	90(3)(b)	Yes
2021-09-29	PBTEC	New Year's Eve Festival	Yes	90(3)(b)	Yes
		Pt Broughton Skate Park League Competition	Yes	90(3)(b)	Yes
2021-10-12	COUNCIL	LGA AGM 2021 Motions	Yes	90(3)(b)	Yes (Since Released)
		Community Grants Scheme 21/22	Yes	90(3)(a)	Yes
2021-11-03	AUDIT	Fisherman Bay Freeholding & WWTP Upgrade	Yes	90(3)(d)	Yes
2021-11-09	COUNCIL	LGA Dispute Management Agreement	Yes	90(3)(i)	Yes
		Main Streets	Yes	90(3)(b)	Yes
2021-12-14	COUNCIL	LGA co-ordinated defence claim	Yes	90(3)(i)	Yes
		Potable Water Supply in F Bay	Yes	90(3)(b)	Yes
		YP Tourism Priorities for 2022	Yes	90(3)(g)	Yes
		Australia Day 2022 Award Nominations	Yes	90(3)(o)	Yes
		Council IT Services Tender	Yes	90(3)(k)	Yes (Since Released)
2022-02-08	COUNCIL	Fisherman Bay Freeholding Project – Commercial matters	Yes	90(3)(b)	Yes
2022-03-08	COUNCIL	Main Streets	Yes	90(3)(b)	Yes
		Port Broughton Tourist Park	Yes	90(3)(b)	Yes
		Fisherman Bay – SAPN Electricity Poles	Yes	90(3)(b) & (h)	Yes



Fisherman Bay sod turning ceremony

Meeting Date	Type	Confidential item	S.90(2)	S.90(3)	S.91(7)
2022-04-12	COUNCIL	Bayside Caravan Park	Yes	90(3)(b)	Yes
		Fisherman Bay Freeholding Project – Preservation and Infrastructure Deeds	Yes	90(3)(b)	Yes
2022-04-27	AUDIT	Fisherman Bay Freeholding Project – Update	Yes	90(3)(b)	Yes
2022-05-02	GAP SPECIAL	Sunnyside Road	Yes	90(3)(h)	Yes
		Fisherman Bay Freeholding update	Yes	90(3)(b)	Yes
		Conduct – Elected Member	Yes	90(3)(a)	Yes
2022-05-03	SPECIAL	Port Broughton Tourist Park	Yes	90(3)(b)	Yes
		CAP Establishment	Yes	90(3)(a)	Yes (Since Released)
2022-05-10	COUNCIL	LGA Dispute Management	Yes	90(3)(i)	Yes
2022-06-09	GAP SPECIAL	Sunnyside Road	Yes	90(3)(h)	Yes
2022-06-14	COUNCIL	Sunnyside Road	Yes	90(3)(h)	Yes
		CEO KPI Report	Yes	90(3)(a)	Yes
2022-06-28	SPECIAL	Port Broughton Tourist Park	Yes	90(3)(b)	Yes

Retained confidentiality orders registered prior to 2020/21 (as at 30 June 2020)

Meeting Date	Type	Confidential Item	S.90(2)	S.90(3)	S.91(7) used
13-10-2015	COUNCIL	Ombudsman SA Report	Yes	90(3)(a)	Yes
13-12-2016	COUNCIL	Fisherman Bay Land Division – Legal Requirements	Yes	90(3)(a)	Yes
13-06-2017	COUNCIL	Fisherman Bay Land Division Project	Yes	90(3)(h)	Yes
12-03-2019	COUNCIL	Conflict of Interest Matters	Yes	90(3)(a)	Yes
13-08-2019	COUNCIL	Fisherman Bay Land Division	Yes	90(3)(h)	Yes
27-08-2019	SPECIAL	Fisherman Bay Land Division Process	Yes	90(3)(b)	Yes
08-10-2019	COUNCIL	CEO Annual Performance Review	Yes	90(3)(a)	Yes
07-01-2020	EXEC	CEO Annual Performance Review	Yes	90(3)(a)	Yes
07-01-2020	EXEC	CEO Recruitment Process	Yes	90(3)(b)	Yes
13-01-2020	EXEC	CEO Recruitment Process	Yes	90(3)(b)	Yes
14-01-2020	SPECIAL	CEO recruitment Process 2020	Yes	90(3)(b)	Yes
02-03-2020	SPECIAL	Narungga Nation Settlement ILUA and Consent Determination	Yes	90(3)(h)	Yes
10-03-2020	SPECIAL	Staff Remuneration	Yes	90(3)(a)	Yes
24-03-2020	EXEC	CEO Recruitment 2020	Yes	90(3)(a)	Yes
02-04-2020	SPECIAL	CEO Employment Agreement	Yes	90(3)(a)	Yes
02-04-2020	SPECIAL	CEO Appraisal and Performance Review Proposal	Yes	90(3)(b)	Yes
09-06-2020	COUNCIL	CEO Key Performance indications 2020	Yes	90(3)(a)	Yes
29-06-2020	SPECIAL	Fisherman Bay Freehold Proposal	Yes	90(3)(b)	Yes
11-08-2020	COUNCIL	Code of Practice Documents Review	Yes	90(3)(h)	Yes
11-08-2020	COUNCIL	Fisherman Bay Freehold Proposal	Yes	90(3)(b)	Yes
11-08-2020	COUNCIL	Port Broughton Waste Water Treatment Plant Upgrade and Sewerage System	Yes	90(3)(b)	Yes
01-09-2020	COUNCIL	Fisherman Bay Freehold Proposal	Yes	90(3)(b)	Yes
01-09-2020	GAP	Ombudsman Report 2015	Yes	90(3)(a)	Yes
08-09-2020	COUNCIL	Updated Fisherman Bay Freehold Proposal	Yes	90(3)(b)	Yes
13-10-2020	COUNCIL	Fisherman Bay Draft Infrastructure Deed	Yes	90(3)(b)	Yes
27-10-2020	EXEC	CEO 6month KPI Review	Yes	90(3)(a)	Yes



Meeting Date	Type	Confidential Item	S.90(2)	S.90(3)	S.91(7) used
10-11-2020	COUNCIL	CEO KPI – Six month probation review	Yes	90(3)(a)	Yes
27-11-2020	GAP	Ombudsman Report	Yes	90(3)(a)	Yes
08-12-2020	COUNCIL	Crown Land Grazing	Yes	90(3)(a)	Yes
08-12-2020	COUNCIL	Fisherman Bay Report	Yes	90(3)(b)	Yes
19-01-2021	COUNCIL	Fisherman Bay Freeholding Proposal – Status Report	Yes	90(3)(b)	Yes
09-02-2021	COUNCIL	Bayside Caravan Park	Yes	90(3)(b)	Yes
24-03-2021	AUDIT	Fisherman Bay S.48 Prudential Report	Yes	90(3)(b)	Yes
13-04-2021	COUNCIL	CWMS upgrade and water reuse projects	Yes	90(3)(b)	Yes
13-04-2021	COUNCIL	Development Services	Yes	90(3)(a)	Yes
28-04-2021	GAP	Development Services	Yes	90(3)(a)	Yes
11-05-2021	COUNCIL	Bayside Caravan Park	Yes	90(3)(b)	Yes
11-05-2021	EXEC	Review of CEO Performance Documents	Yes	90(3)(a)	Yes
11-05-2021	COUNCIL	CEO Key Performance Indicators set in 2020 – 12 month review	Yes	90(3)(a)	Yes
07-06-2021	EXEC	CEO Performance Appraisal	Yes	90(3)(a)	Yes
08-06-2021	COUNCIL	Fisherman Bay Community Hall	Yes	90(3)(b)	Yes
08-06-2021	COUNCIL	CEO Performance Appraisal	Yes	90(3)(a)	Yes

COUNCIL ADMINISTRATION

Organisational structure

The chart below is an illustration of the organisation as at 30 June 2022.





Port Broughton's Show'n'Shine

Senior executive officer remuneration

Council's Senior Officers in 2021/22 comprised of Chief Executive Officer, Manager Assets and Infrastructure and Manager Corporate and Community Services, with a base salary ranging from \$125,778 to \$192,181. 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 the Principal Office.

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.

Position title	Classification	Allowances
Chief Executive Officer <i>Maree Wauchope</i>	Individual Contract	<ul style="list-style-type: none"> • Restricted private use of Council maintained vehicle pursuant to Council Policy; • Annual performance review; • Membership fees to maintain membership subscriptions to approved professional associations; • Provision of mobile phone and laptop
Manager – Assets and Infrastructure <i>Steve Davey</i>	Contract Municipal Officers Award Level 3	<ul style="list-style-type: none"> • Restricted private use of Council maintained vehicle pursuant to Council Policy; • Provision of mobile phone and laptop
Manager – Corporate and Community Services <i>Michael Oertel</i>	Contract Municipal Officers Award Level 3	<ul style="list-style-type: none"> • Restricted private use of Council maintained vehicle pursuant to Council Policy; • Provision of mobile phone and laptop

Human Resources

Human resources provide support across Council with staff recruitment, 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

Equal Employment Opportunity (EEO) is about ensuring that workplaces are free from all forms of unlawful discrimination and harassment. This means having workplace rules, policies, practices and behaviours that are fair and do not disadvantage people because they belong to particular groups.

Council is committed to ensuring that all employees and those persons seeking employment are treated fairly and equitably and are not subjected to any form of unlawful discrimination, harassment, bullying or victimisation in the workplace.

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 is committed to creating the right culture and environment for its people to learn and grow. Council has continued to invest in its people throughout the 2021/22 year offering a range of training opportunities both online or face to face.

Health and wellbeing

Health and wellbeing are integral features of greater participation and productivity in the workforce. Council promotes a healthy workplace for its employees and supports several initiatives including flu vaccinations, health assessments, resilience and wellbeing workshops, skin cancer screening and access to an Employee Assistance Program (EAP).

Staff profile

As at 30 June 2022, Council had a total of 31.88 staff members comprised of 23 full time, 3 part time and 8 fixed term contracts. Employee statistics are outlined below:

Status of Employment		
Full time	23	68%
Part time	3	9%
Fixed Term Contract	8	23%
TOTAL STAFF	34	100%

Breakdown of Services		
Corporate Services	19	56%
Infrastructure Services	15	44%
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.

The Works employees are covered by an Enterprise Agreement which was negotiated with the Australian Workers Union. The Agreement is current from 9 September 2021 to 31 March 2023.

Full staff listing as of 30 June 2022

Chief Executive's Office

CHIEF EXECUTIVE OFFICER

Maree Wauchope

HR ADVISOR

Jane Hewett

GOVERNANCE OFFICER

Jacky Ritter

WHS, RISK AND COMPLIANCE OFFICER

Jodi Russack

GRANTS AND INVESTMENT COORDINATOR

Bridget Johns

ADMINISTRATION OFFICER

Kelly Glenton

DEVELOPMENT SERVICES OFFICER

Doug Roberts

Assets and Infrastructure

MANAGER ASSETS AND INFRASTRUCTURE

Steve Davey

ASSETS AND INFRASTRUCTURE SUPPORT OFFICER

Rosalie Milde

PROJECT SUPPORT OFFICER

Lucy Gale

WORKS SUPERVISOR

Steve Daniel

CONSTRUCTION AND MAINTENANCE OPERATOR

John Pridham

CONSTRUCTION AND MAINTENANCE OPERATOR

Bradley Stringer

CONSTRUCTION AND MAINTENANCE OPERATOR

Brett Tancock

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

TEAM LEADER – PARKS AND GARDENS

Daniel Rowley

MAINTENANCE OFFICER – PARKS AND GARDENS

Kane Hawley

MAINTENANCE OFFICER – PARKS AND GARDENS

Andrew Mercer

MAINTENANCE OFFICER – PARKS AND GARDENS

Michael Krieger

WTS OPERATOR – MAINTENANCE OFFICER – PARKS AND GARDENS

Anthony Kinghan

TRAINEE PARKS AND GARDENS

Liam McBride

Corporate and Community Services

MANAGER, CORPORATE AND COMMUNITY SERVICES

Michael Oertel

SENIOR ADMINISTRATION OFFICER

Tamara Harrison

ADMINISTRATION OFFICER

Carolyn Mildren

ARTS, CULTURE AND EVENTS COORDINATOR

Lori Ireland

ADMINISTRATION OFFICER

Sonia Francis

ADMINISTRATION OFFICER

Stewart McLaren

ADMINISTRATION OFFICER

Samantha Harrison

ADMINISTRATION OFFICER

Mikayla Southam

ADMINISTRATION TRAINEE

Ella Patterson

COMPLIANCE

Statistics

Over the past 12 months there have been 95 non-compliance issues that have been investigated which is a decrease from 122 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	31
EPA Water Quality Policy	0
EPA Air Quality Policy	0
Development Act – Section 213 issued	2
Development Act – Illegal change of use	1
Development Act – Illegal Development	6
Development Act – Breach of DA	0
Development Act – Statement of Compliance	0
Local Government – By-laws	3
Dog & Cat Management Act	52
TOTAL	95

Animal management

Council registered 791 dogs and 153 cats in 2021-22, and handled 52 complaints. In total 68 feral cats were euthanised by local vets.

Issue	Number
Total number of expiations issued	3
Official barking dog complaints	5
Official wandering dog complaints	4
Dogs collected and returned before impound	4
Total number of dogs impounded	2
Dogs impounded and then returned to owner	2
Reports of dog harassment to humans	0
Reports of dog attacks on humans	3
Reports of dog harassment to animals	0
Reports of dog attacks on animals	4
Number of cat complaints	16
Number of registered businesses involving dogs	23



Paws in the Park, Port Broughton



Snook Road Nature Walk

Local nuisance and litter control

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.

2019	Local Nuisance	Litter Control
Number of complaints	5	26
Number of offences expiated	0	1
Number of offences prosecuted	0	0
Number of abatement notices issued	0	0
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	2	0



Barunga West
Council

Contact us

11 Bay Street
Port Broughton SA 5522
or

Railway Terrace
Bute SA 5522

Phone (08) 8635 2107

Email barunga@barungawest.sa.gov.au

www.barungawest.sa.gov.au



 @ DCBarungaWest

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#TopoftheYorke

Barunga West Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022



General Purpose Financial Statements

for the year ended 30 June 2022

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General Purpose Financial Statements

for the year ended 30 June 2022

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 2022 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.



Maree Wauchope
Chief Executive Officer

25 November 2022



Leonie Kerley
Mayor

25 November 2022

Statement of Comprehensive Income

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Income			
Rates	2a	5,198	4,930
Statutory Charges	2b	102	80
User Charges	2c	405	509
Grants, Subsidies and Contributions	2g	2,862	1,579
Investment Income	2d	11	13
Reimbursements	2e	2	9
Other income	2f	2,758	137
Total Income		<u>11,338</u>	<u>7,257</u>
Expenses			
Employee costs	3a	2,783	2,310
Materials, Contracts and Other Expenses	3b	7,202	3,943
Depreciation, Amortisation and Impairment	3c	1,689	1,745
Finance Costs	3d	23	26
Total Expenses		<u>11,697</u>	<u>8,024</u>
Operating Surplus / (Deficit)		<u>(359)</u>	<u>(767)</u>
Physical Resources Received Free of Charge		244	–
Asset Disposal & Fair Value Adjustments	4	(101)	(30)
Amounts Received Specifically for New or Upgraded Assets	2g	3,588	584
Net Surplus / (Deficit)		<u>3,372</u>	<u>(213)</u>
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus - I,PP&E	9a	(97)	–
Total Amounts which will not be reclassified subsequently to operating result		<u>(97)</u>	<u>–</u>
Total Other Comprehensive Income		<u>(97)</u>	<u>–</u>
Total Comprehensive Income		<u>3,275</u>	<u>(213)</u>

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

Statement of Financial Position

as at 30 June 2022

\$ '000	Notes	2022	2021
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	2,454	2,353
Trade & Other Receivables	5b	572	381
Inventories	5c	224	62
<u>Subtotal</u>		<u>3,250</u>	<u>2,796</u>
Total current assets		<u>3,250</u>	<u>2,796</u>
Non-current assets			
Financial Assets	6	49	67
Infrastructure, Property, Plant & Equipment	7a(i)	54,367	49,767
Total non-current assets		<u>54,416</u>	<u>49,834</u>
TOTAL ASSETS		<u>57,666</u>	<u>52,630</u>
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	1,296	469
Borrowings	8b	165	157
Provisions	8c	552	473
<u>Subtotal</u>		<u>2,013</u>	<u>1,099</u>
Total Current Liabilities		<u>2,013</u>	<u>1,099</u>
Non-Current Liabilities			
Borrowings	8b	1,120	284
Provisions	8c	37	26
Total Non-Current Liabilities		<u>1,157</u>	<u>310</u>
TOTAL LIABILITIES		<u>3,170</u>	<u>1,409</u>
Net Assets		<u>54,496</u>	<u>51,221</u>
EQUITY			
Accumulated surplus		3,586	388
Asset revaluation reserves	9a	50,697	50,794
Other reserves	9b	213	39
<u>Total Equity</u>		<u>54,496</u>	<u>51,221</u>

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

Statement of Changes in Equity

for the year ended 30 June 2022

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
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
2021					
Balance at the end of previous reporting period		(775)	50,794	1,415	51,434
Restated opening balance		(775)	50,794	1,415	51,434
Net Surplus / (Deficit) for Year		(213)	–	–	(213)
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	–	–	–	–
Other comprehensive income		–	–	–	–
Total comprehensive income		(213)	–	–	(213)
Transfers between Reserves		1,376	–	(1,376)	–
Balance at the end of period		388	50,794	39	51,221

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 2022

\$ '000	Notes	2022	2021
Cash flows from operating activities			
<u>Receipts</u>			
Rates Receipts		5,222	4,951
Statutory Charges		112	80
User Charges		446	509
Grants, Subsidies and Contributions (operating purpose)		3,261	1,647
Investment Receipts		11	13
Reimbursements		2	9
Other Receipts		3,594	90
<u>Payments</u>			
Finance Payments		(22)	(28)
Payments to Employees		(2,680)	(2,308)
Payments for Materials, Contracts & Other Expenses		(8,052)	(4,049)
Net cash provided by (or used in) Operating Activities	11b	<u>1,894</u>	<u>914</u>
Cash flows from investing activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		3,588	84
Sale of Replaced Assets		97	87
Repayments of Loans by Community Groups		18	-
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(1,757)	(2,413)
Expenditure on New/Upgraded Assets		(4,583)	-
Loans Made to Community Groups		-	(78)
Net cash provided (or used in) investing activities		<u>(2,637)</u>	<u>(2,320)</u>
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from Borrowings		1,000	-
<u>Payments</u>			
Repayments of Borrowings		(156)	(54)
Net Cash provided by (or used in) Financing Activities		<u>844</u>	<u>(54)</u>
Net Increase (Decrease) in Cash Held		101	(1,460)
plus: Cash & Cash Equivalents at beginning of period		2,353	3,813
Cash and cash equivalents held at end of period	11a	<u>2,454</u>	<u>2,353</u>
Additional Information:			
Total Cash, Cash Equivalents & Investments		<u>2,454</u>	<u>2,353</u>

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

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Notes to and forming part of the Financial Statements for the year ended 30 June 2022

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 25 November 2022.

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 2022

Note 1. Summary of Significant Accounting Policies (continued)

	Cash Payment Received	Annual Allocation	Difference
2019/20	\$561,647	\$544,850	+16,797
2020/21	\$475,209	\$518,202	-42,993
2021/22	\$680,270	\$507,716	+172,554

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 2022

Note 1. Summary of Significant Accounting Policies (continued)

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

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

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

6.2 Materiality

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

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

Office Furniture & Equipment	\$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 2022

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 2022

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

(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 2022

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

Certain new accounting standards and UIG interpretations have been published that are not mandatory for 30 June 2022 reporting period and have not been used in preparing these reports.

Council is of the view that none of the new standards and interpretations will materially affect any of the amounts recognised in the financial statements but that they may impact certain information otherwise disclosed.

(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 2022

Note 2. Income

\$ '000	2022	2021
(a) Rates		
General Rates		
General Rates	4,600	4,378
Less: Mandatory Rebates	(53)	(46)
Less: Discretionary Rebates, Remissions & Write Offs	(55)	(70)
Total General Rates	4,492	4,262
Other Rates (Including Service Charges)		
Landscape Levy	230	225
Community Wastewater Management Systems	454	431
Total Other Rates (Including Service Charges)	684	656
Other Charges		
Penalties for Late Payment	22	12
Total Other Charges	22	12
Total Rates	5,198	4,930
(b) Statutory Charges		
Development Act Fees	77	48
Town Planning Fees	–	6
Animal Registration Fees & Fines	25	26
Total Statutory Charges	102	80
(c) User Charges		
Cemetery/Crematoria Fees	24	39
Hall & Equipment Hire	29	22
Sundry	1	1
Caravan Parks	155	285
Post Office, RTC & Other	93	90
CWMS Sub-Division Fees	31	22
Boat Ramp Fees & Permits	28	28
Sanitation & Garbage	44	22
Total User Charges	405	509
(d) Investment Income		
Interest on Investments		
- Local Government Finance Authority	8	7
- Banks & Other	1	5
- Loans to Community Groups	2	1
Total Investment Income	11	13

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 2. Income (continued)

\$ '000	2022	2021
(e) Reimbursements		
Private Works	2	7
Other	–	2
<u>Total Reimbursements</u>	<u>2</u>	<u>9</u>

(f) Other income

Insurance & Other Recoupments - Infrastructure, IPP&E	32	3
Rebates Received	105	96
Sundry	104	38
Yorke Peninsula Regions Roads Upgrade *	2,343	–
Open Spaces Contribution	174	–
<u>Total Other income</u>	<u>2,758</u>	<u>137</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, Contributions

Amounts Received Specifically for New or Upgraded Assets	3,588	584
Total Amounts Received Specifically for New or Upgraded Assets	<u>3,588</u>	<u>584</u>
Other Grants, Subsidies and Contributions	872	1,103
Untied - Financial Assistance Grant	780	475
Library and Communications	2	1
Yorke Peninsula Roads Upgrade Grant *	1,208	–
Total Other Grants, Subsidies and Contributions	<u>2,862</u>	<u>1,579</u>
<u>Total Grants, Subsidies, Contributions</u>	<u>6,450</u>	<u>2,163</u>

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

(i) Sources of grants

Commonwealth Government	1,010	1,746
State Government	2,388	407
Other #	3,052	10
Total	<u>6,450</u>	<u>2,163</u>

(ii) Individually Significant Items

Grants Commission (FAG) - Payment Brought Forward	437	265
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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 2022

Note 3. Expenses

\$ '000	Notes	2022	2021
(a) Employee costs			
Salaries and Wages		2,139	1,832
Employee Leave Expense		400	318
Superannuation - Defined Contribution Plan Contributions	18	181	149
Superannuation - Defined Benefit Plan Contributions	18	51	44
Workers' Compensation Insurance		108	90
Other Employee Related Costs		91	75
Less: Capitalised and Distributed Costs		(187)	(198)
Total Operating Employee Costs		2,783	2,310
Total Number of Employees (full time equivalent at end of reporting period)		32	27
(b) Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		20	21
Elected Members' Expenses		96	107
Other		46	43
Subtotal - Prescribed Expenses		162	171
(ii) Other Materials, Contracts and Expenses			
Contractors		994	1,168
Contractors - Yorke Peninsula Region Roads Upgrade *		3,551	-
Maintenance		322	492
Legal Expenses		117	107
Levies Paid to Government - NRM levy		229	227
Levies - Other		18	17
Parts, Accessories & Consumables		559	699
Professional Services		557	612
Sundry		508	248
Utilities		232	230
Insurance		188	182
Telecommunications		182	204
Less: Capitalised and Distributed Costs		(417)	(414)
Subtotal - Other Material, Contracts & Expenses		7,040	3,772
Total Materials, Contracts and Other Expenses		7,202	3,943

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 3. Expenses (continued)

\$ '000	2022	2021
(c) Depreciation, Amortisation and Impairment		
(i) Depreciation and Amortisation		
Buildings & Other Structures	305	285
Infrastructure		
- Sealed Roads	293	311
- Unsealed Roads	658	712
- Stormwater Drainage	44	44
- CWMS	132	132
- Footpaths, Kerb & Gutter	99	98
Plant & Equipment	131	145
Furniture & Fittings	27	18
Subtotal	1,689	1,745
Total Depreciation, Amortisation and Impairment	1,689	1,745
(d) Finance Costs		
Interest on Loans	23	26
Total Finance Costs	23	26

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	2022	2021
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	97	87
Less: Carrying Amount of Assets Sold	(198)	(117)
Gain (Loss) on Disposal	(101)	(30)
Net Gain (Loss) on Disposal or Revaluation of Assets	(101)	(30)

Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 5. Current Assets

\$ '000	2022	2021
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	175	39
Deposits at Call	2,279	2,314
<u>Total Cash & Cash Equivalent Assets</u>	<u>2,454</u>	<u>2,353</u>
(b) Trade & Other Receivables		
Rates - General & Other	222	246
Accrued Revenues	1	-
Debtors - General	58	87
GST Recoupment	273	30
Loans to Community Organisations	18	18
<u>Subtotal</u>	<u>572</u>	<u>381</u>
<u>Total Trade & Other Receivables</u>	<u>572</u>	<u>381</u>
(c) Inventories		
Stores & Materials	224	62
<u>Total Inventories</u>	<u>224</u>	<u>62</u>

Note 6. Non-Current Assets

\$ '000	2022	2021
Financial Assets		
Receivables		
Loans to Community Organisations	49	67
<u>Subtotal</u>	<u>49</u>	<u>67</u>
<u>Total Receivables</u>	<u>49</u>	<u>67</u>
<u>Total Financial Assets</u>	<u>49</u>	<u>67</u>

Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 7. Infrastructure, Property, Plant & Equipment & Investment Property

(a(i)) Infrastructure, Property, Plant & Equipment

\$ '000	Fair Value Level	as at 30/06/21				Asset movements during the reporting period					as at 30/06/22			
		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)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land - Community	3	8,123	–	–	8,123	–	–	–	–	(39)	8,084	–	–	8,084
Land - Other	2	3,752	–	–	3,752	244	–	–	–	(58)	3,938	–	–	3,938
Buildings & Other Structures	3	15,919	1,082	(6,419)	10,582	387	–	–	(305)	–	16,032	1,356	(6,724)	10,664
Infrastructure														
- Sealed Roads	3	15,718	413	(8,512)	7,619	726	624	(82)	(293)	–	15,202	1,763	(8,371)	8,594
- Unsealed Roads	3	17,023	1,578	(11,471)	7,130	21	978	(20)	(658)	–	15,992	2,577	(11,118)	7,451
- Stormwater Drainage	3	2,986	–	(1,014)	1,972	–	–	–	(44)	–	2,986	–	(1,058)	1,928
- CWMS	3	8,474	34	(2,718)	5,790	2,351	–	–	(132)	–	8,508	2,351	(2,850)	8,009
- Footpaths, Kerb & Gutter	3	6,105	159	(2,456)	3,808	102	155	(52)	(99)	–	6,007	416	(2,509)	3,914
Plant & Equipment	2	–	2,776	(1,882)	894	835	–	(46)	(131)	–	–	3,347	(1,795)	1,552
Furniture & Fittings	2	–	220	(123)	97	163	–	–	(27)	–	–	383	(150)	233
Total Infrastructure, Property, Plant & Equipment		78,100	6,262	(34,595)	49,767	4,829	1,757	(200)	(1,689)	(97)	76,749	12,193	(34,575)	54,367
Comparatives		78,189	3,971	(32,944)	49,216	726	1,687	(117)	(1,745)	–	78,100	6,262	(34,595)	49,767

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

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

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

Valuation of Assets

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

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

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

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

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

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

Information on Valuations

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

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

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets - There is no known market for 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 2022

Note 7. Infrastructure, Property, Plant & Equipment & 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 2022

Note 8. Liabilities

\$ '000	2022 Current	2022 Non Current	2021 Current	2021 Non Current
(a) Trade and Other Payables				
Goods & Services	992	–	382	–
Payments Received in Advance	242	–	50	–
Accrued Expenses - Employee Entitlements	38	–	25	–
Accrued Expenses - Finance Costs	6	–	5	–
Other	18	–	7	–
<u>Total Trade and Other Payables</u>	<u>1,296</u>	<u>–</u>	<u>469</u>	<u>–</u>

(b) Borrowings

Loans	165	1,120	157	284
<u>Total Borrowings</u>	<u>165</u>	<u>1,120</u>	<u>157</u>	<u>284</u>

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

(c) Provisions

Employee Entitlements (including oncosts)	552	37	473	26
<u>Total Provisions</u>	<u>552</u>	<u>37</u>	<u>473</u>	<u>26</u>

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 9. Reserves

\$ '000	as at 30/06/21		Transfers	Impairments	as at 30/06/22	
	Opening Balance	Increments (Decrements)			Closing Balance	
(a) Asset Revaluation Reserve						
Land - Community	8,123	(39)	-	-		8,084
Land - Other	3,912	(58)	-	-		3,854
Buildings & Other Structures Infrastructure	11,640	-	-	-		11,640
- Sealed Roads	315	-	-	-		315
- Unsealed Roads	(569)	-	-	-		(569)
- Bridges, Footpaths, Kerb & Guttering	17,916	-	-	-		17,916
- Stormwater Drainage	2,312	-	-	-		2,312
- CWMS	6,924	-	-	-		6,924
- Footpaths, Kerb & Gutter	221	-	-	-		221
Total Asset Revaluation Reserve	50,794	(97)	-	-		50,697
Comparatives	50,794	-	-	-		50,794

\$ '000	as at 30/06/21		Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/22	
	Opening Balance					Closing Balance	
(b) Other Reserves							
Open Space	39	174	-	-			213
Total Other Reserves	39	174	-	-			213
Comparatives	1,415	(1,376)	-	-			39

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 2022

Note 10. Assets Subject to Restrictions

\$ '000	2022	2021
<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 & Financial Assets		
Unexpended amounts received from Federal Government	213	39
CWMS Reserve	–	1,376
Total Cash & Financial Assets	213	1,415
Total Assets Subject to Externally Imposed Restrictions	213	1,415

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2022	2021
(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 & Equivalent Assets	5	2,454	2,353
Balances per Statement of Cash Flows		2,454	2,353
(b) Reconciliation of Change in Net Assets to Cash from Operating Activities			
Net Surplus/(Deficit)		3,372	(213)
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		1,689	1,745
Non-Cash Asset Acquisitions		(244)	–
Grants for capital acquisitions treated as Investing Activity		(3,588)	(84)
Net (Gain) Loss on Disposals		101	30
		1,330	1,478
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		(191)	(25)
Net (Increase)/Decrease in Inventories		(162)	(50)
Net Increase/(Decrease) in Trade & Other Payables		827	(354)
Net Increase/(Decrease) in Unpaid Employee Benefits		90	(9)
Net Increase/(Decrease) in Other Provisions		–	(126)
Net Cash provided by (or used in) operations		1,894	914

Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

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 & NON-CURRENT)	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
Functions/Activities										
Business Undertakings	653	419	342	680	311	(261)	498	133	7,954	4,643
Community Services	5	–	4	10	1	(10)	5	–	2,019	2,018
Culture	2	1	45	43	(43)	(42)	–	–	–	–
Economic Affairs	142	28	390	267	(248)	(239)	50	8	–	–
Protection of the Environment	80	27	873	709	(793)	(682)	30	27	–	793
Sport and Recreation	35	147	718	824	(683)	(677)	–	254	12,757	13,440
Regulatory Services	29	26	108	91	(79)	(65)	4	–	94	173
Transport & Communication	2,235	507	2,353	2,488	(118)	(1,981)	1,039	684	22,045	21,575
Plant Hire & Depot/Indirect	98	89	627	458	(529)	(369)	–	–	536	1,065
Council Administration	4,296	5,643	1,624	1,456	2,672	4,187	–	270	6,932	3,274
Public Order & Safety	–	–	100	77	(100)	(77)	–	–	–	–
Health	3	203	19	170	(16)	33	–	199	–	–
Housing & Community	176	156	496	430	(320)	(274)	28	4	5,329	5,649
Other Purposes	3,585	11	3,999	321	(414)	(310)	1,208	–	–	–
Total Functions/Activities	11,339	7,257	11,698	8,024	(359)	(767)	2,862	1,579	57,666	52,630

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 2022

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 2022

Note 13. Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning fixed interest rates between 0.01% and 1.05% (2021: 0.24% and 0.30%). Short term deposits have an average interest rate of 0.49% (2021: 0.27%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - Rates & Associated Charges

Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost.

Terms & Conditions:

Secured over the subject land, arrears attract interest of 5.8% (2021: 5.2%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Fees & Other Charges

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Other Levels of Government

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value.

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 2022

Note 13. Financial Instruments (continued)

Terms & 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 8.07% (2021: 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 & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets and Liabilities					
2022					
Financial Assets					
Cash & 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					
Payables	1,337	–	–	1,337	998
Non-Current Borrowings	–	530	949	1,479	1,120
Current Borrowings	229	–	–	229	165
Total Financial Liabilities	1,566	530	949	3,045	2,283
2021					
Financial Assets					
Cash & Cash Equivalents	2,353	–	–	2,353	2,353
Receivables	383	70	–	453	448
Total Financial Assets	2,736	70	–	2,806	2,801
Financial Liabilities					
Payables	387	–	–	387	387
Non-Current Borrowings	–	309	–	309	284
Current Borrowings	178	–	–	178	157
Total Financial Liabilities	565	309	–	874	828

continued on next page ...

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 13. Financial Instruments (continued)

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

\$ '000	2022		2021	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	5.16%	1,285	5.31%	441
		<u>1,285</u>		<u>441</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	2022	2021
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Capital Commitments

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

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

These expenditures are payable:

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 15. Financial Indicators

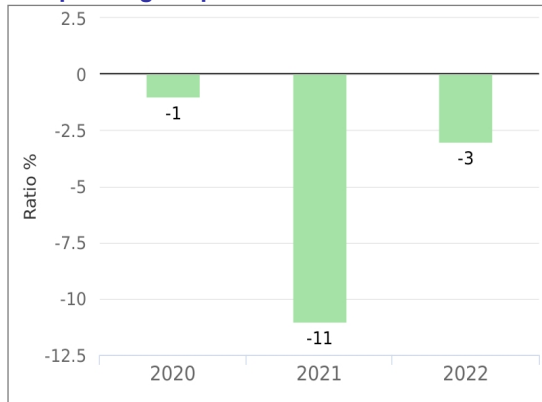
	Indicator 2022	Indicators 2021	Indicators 2020
Financial Indicators overview			
<i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i>			
1. Operating Surplus Ratio			
Operating Surplus			
Total Operating Income	(3)%	(11)%	(1)%
<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	1%	(19)%	(33)%
<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	(5)%	(10)%	(1)%
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	5%	(15)%	(33)%
3. Asset Renewal Funding Ratio			
Asset Renewals			
Infrastructure & Asset Management Plan required expenditure	40%	70%	47%
<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 2022

Note 15. Financial Indicators (continued)

Financial Indicators - Graphs

1. Operating Surplus Ratio



Purpose of operating surplus ratio

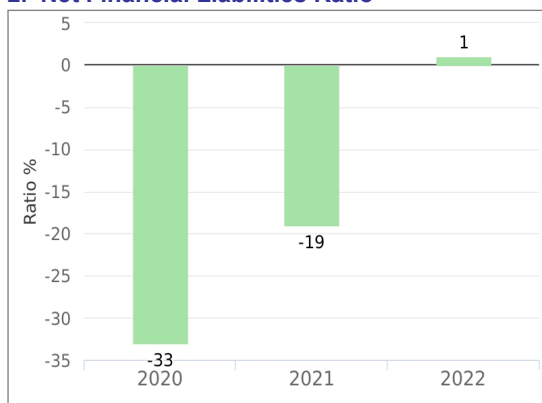
This indicator shows the percentage the operating revenue varies from operating expenditure

Commentary on 2021/22 result

2021/22 ratio (3)%

Council has developed a Long Term Financial Plan (LTFP) strategy to restore the Council to small Operating Surpluses. The Council has a LTFP target range of +/- 10%.

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio

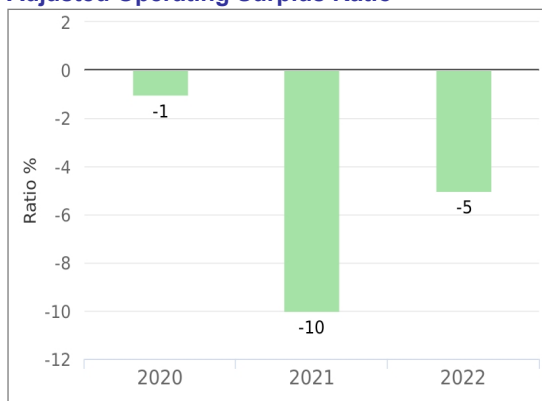
This indicator shows the significance of the net amount owed to others, compared to operating revenue

Commentary on 2021/22 result

2021/22 ratio 1%

A negative ratio indicates the Council is holding more cash and investments (current assets) than payables and provisions (current liabilities). Council's LTFP target range is 0% to 100%.

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio

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

Commentary on 2021/22 result

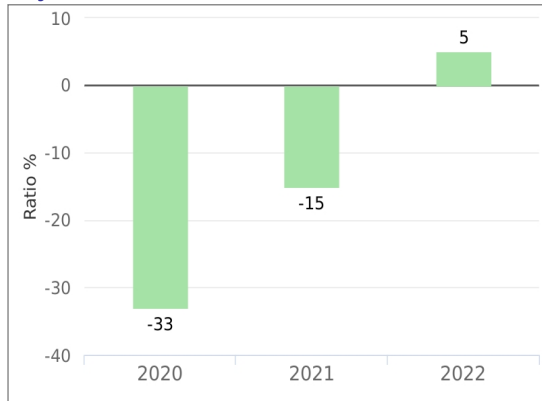
2021/22 ratio (5)%

The chart shows the Operating Surplus Ratio after adjustments have been made for the prepayment of the Financial Assistance Grants.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 15. Financial Indicators (continued)

Adjusted Net Financial Liabilities Ratio



Purpose of adjusted net financial liabilities ratio

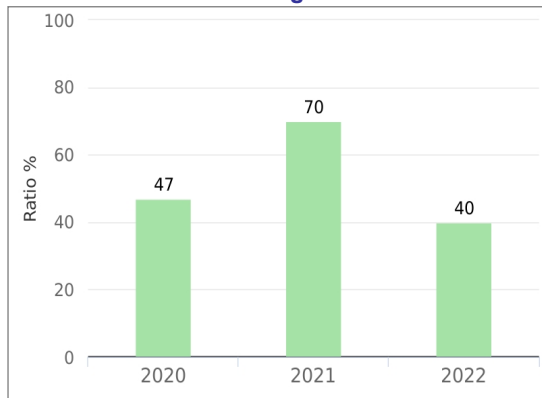
This indicator shows the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

Commentary on 2021/22 result

2021/22 ratio 5%

The chart shows the Net Financial Liabilities Ratio after adjustments have been made for the prepayment of the Financial Assistance Grants.

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 2021/22 result

2021/22 ratio 40%

The Council has increased its asset renewal expenditure over the recent financial years that will continue in line with the LTFP. The Asset Renewal Funding Ratio is outside the target range due to a backlog of required renewal expenditure. Council has a LTFP target range of 90% to 110%.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 16. Uniform Presentation of Finances

\$ '000	2022	2021
<p>The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
Income	11,338	7,257
less Expenses	(11,697)	(8,024)
Operating Surplus / (Deficit)	(359)	(767)
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(1,757)	(2,413)
add back Depreciation, Amortisation and Impairment	1,689	1,745
add back Proceeds from Sale of Replaced Assets	97	87
	29	(581)
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(4,583)	-
add back Amounts Received Specifically for New and Upgraded Assets	3,588	84
	(995)	84
Net Lending / (Borrowing) for Financial Year	(1,325)	(1,264)

Note 17. Leases

Council does not have any Leases.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 18. Superannuation

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.00% in 2021/22; 9.50% in 2020/21). 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 & 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 2022

Note 21. Contingencies & 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 \$67,290 (2021: \$85,266) 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 2022, 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 2022

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, 12 (2021: 13) persons were paid the following total compensation.

Transactions with Key Management Personnel

\$ '000	2022	2021
The compensation paid to Key Management Personnel comprises:		
Short-Term Employee Benefits	449	408
Post-Employment Benefits	41	36
Allowances	85	83
Total	575	527

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 2022, 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 2022, 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.

Mount Gambier

233 Commercial Street West
PO Box 246, Mount Gambier SA 5290
P: (08) 8725 3068
F: (08) 8724 9553
E: admin@galpins.com.au

Stirling

Unit 4, 3-5 Mount Barker Road
PO Box 727, Stirling SA 5152
P: (08) 8339 1255
F: (08) 8339 1266
E: stirling@galpins.com.au

Norwood

3 Kensington Road, Norwood SA 5067
PO Box 4067, Norwood South SA 5067
P: (08) 8332 3433
E: norwood@galpins.com.au

W: www.galpins.com.au

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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

28 November 2022



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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 2021 to 30 June 2022 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 2021 to 30 June 2022.

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 2021 to 30 June 2022. 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.

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 2021 to 30 June 2022. 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

28 November 2022

General Purpose Financial Statements

for the year ended 30 June 2022

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 2022, 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*.



Maree Wauchope
Chief Executive Officer



Emma Hinchey
Presiding Member, Audit and Risk Committee

Date: 24 November 2022



BARUNGA WEST COUNCIL

GENERAL PURPOSE FINANCIAL STATEMENTS For the year ended 30 June 2022

Statement by Auditor

I confirm that, for the audit of the financial statements of the Barunga West Council for the year ended 30 June 2022, 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

28 November 2022

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2021/2022 ANNUAL REPORT

The Legatus Group Charter requires that the AGM receive the Legatus Group Annual Report which may incorporate reports from committees and any representatives reports from other organisations. The Legatus Group AGM held on Friday 9 September 2022 adopted this report.

The Legatus Group Charter clause 6.3 Annual Report

6.3.1 The Legatus Group must each year, produce an Annual Report summarising the activities, achievements and financial performance of the Legatus Group for the preceding Financial Year.

6.3.2 The Annual Report must incorporate the audited financial statements of the Legatus Group for the relevant Financial Year.

6.3.3 The Annual Report must be provided to the Constituent Councils by 30 September each year.

The Legatus Group is a regional subsidiary of:

- Adelaide Plains Council
- Barunga West Council
- Clare & Gilbert Valleys Council
- Copper Coast Council
- District Council of Mount Remarkable
- District Council of Orroroo/Carrieton
- District Council of Peterborough
- Light Regional Council
- Northern Areas Council
- Port Pirie Regional Council
- Regional Council of Goyder
- The Barossa Council
- The Flinders Ranges Council
- Wakefield Regional Council
- Yorke Peninsula Council

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

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

- undertake co-ordinating, advocacy and representational roles on behalf of its Constituent Councils at a regional level
- facilitate and co-ordinate activities of local government at a regional level related to community and economic development with the object of achieving improvement for the benefit of the communities of its Constituent Councils
- develop, encourage, promote, foster and maintain consultation and co-operation and to strengthen the representation and status of local government when dealing with other governments, private enterprise and the community
- develop further co-operation between its Constituent Councils for the benefit of the communities of the region
- develop and manage policies which guide the conduct of programs and projects in the region with the objective of securing the best outcomes for the communities of the region
- undertake projects and activities that benefit the region and its communities
- associate collaborate and work in conjunction with other regional local government bodies for the advancement of matters of common interest.

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

Contact Details: Address: 20 King Street Mintaro SA 5415 PO Box 1 Mintaro SA 5415 Telephone: 0407819000 Email: ceo@legatus.sa.gov.au Website: www.legatus.sa.gov.au

Legatus Group Board of Management: The Board consists of all principal members (Mayors) of the Constituent Councils which for 2020/2021 were:

Council	Delegate
Adelaide Plains Council	Mayor Mark Wasley
Barunga West Council	Mayor Leonie Kerley
Clare & Gilbert Valleys Council	Mayor Wayne Thomas
Copper Coast Council	Mayor Roslyn Talbot
District Council of Mount Remarkable	Mayor Phillip Heaslip
District Council of 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
Port Pirie Regional Council	Mayor Leon Stephens
Regional Council of Goyder	Mayor Peter Matthey OAM

The Barossa Council	Mayor Bim Lange OAM
The Flinders Ranges Council	Mayor Greg Flint
Wakefield Regional Council	Mayor Rodney Reid
Yorke Peninsula Council	Mayor Darren Braund

Office Bearers for 2021/22

Chairman	Mayor Phillip Heaslip
Deputy Chairs	Mayor Bill O'Brien Mayor Rodney Reid
South Australian Regional Organisation of Councils	Mayor Peter Matthey Mayor Bill O'Brien
Chief Executive Officer	Mr Simon Millcock
Auditor	Dean Newberry and Associates

The following meetings of the Board of Management were held during the 2021/22 year:

- 3 September 2021 Annual General Meeting Orroroo
- 3 September 2021 Ordinary General Meeting Orroroo
- 3 December 2021 Special Meeting online
- 10 December 2021 Ordinary General Meeting Kadina
- 14 February 2022 Special Meeting online
- 21 February 2022 Special Meeting online
- 11 March 2022 Ordinary General Meeting Nuriootpa
- 10 June 2022 Ordinary General Meeting Melrose

There were four advisory committees in 2021/2022 and 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.

Committee	Members
Audit Committee	<ul style="list-style-type: none"> • Mayor Kathie Bowman (Chair) • Mayor Rodney Reid • Mr Peter Ackland • Mr Colin Byles • Mr Ian McDonald
Management Group (Council CEOs)	<ul style="list-style-type: none"> • Mr Sam Johnson OAM (Mt Remarkable) (Chair) • 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 Brian Carr (Light) • Mr Colin Byles (Northern Areas) • Mr Dylan Strong (Orroroo/Carrieton) replaced by Mr Paul Simpson • Mr Stephen Rufus • Mr Peter Ackland (Pirie Regional) • Mr Andrew MacDonald (Wakefield) • Mr Andrew Cameron (Yorke Peninsula)
Road & Transport Infrastructure Advisory Committee:	<ul style="list-style-type: none"> • Dr Helen Macdonald Chair (CEO Clare & Gilbert Valleys Council) • Lee Wallis (Goyder) • Steve Kaesler (Barossa) • Tom Jones (Adelaide Plains) • Mike Wilde (Department of Planning, Transport and Infrastructure)

	<ul style="list-style-type: none"> • Kelly-Anne Saffin (CEO RDA YMN) • Dylan Strong (CEO Orroroo Carrieton) • Michael McCauley (Yorke Peninsula) • Stuart Roberts (Wakefield) • Mitchell Foote (Flinders Ranges)
Community Wastewater Management Advisory Committee	<ul style="list-style-type: none"> • Andrew MacDonald Chair (CEO Wakefield) • Gary Easthope (Clare and Gilbert Valleys) • Adam Broadbent (Light) • Matthew McRae (Copper Coast) • Riaz Uddin (Goyder) • Hayden Battle (Wakefield)

Chairs Report – Mayor Phillip Heaslip

It has been my pleasure to serve in this my inaugural year as Chair and I take this opportunity to report on some of the highlights of the past year.

Internally we have undertaken workshops and surveys to update our Strategic Plan which has been distributed to member councils for their consideration. This will be the subject of a report at the 9 September 2022 Legatus Group Ordinary meeting. We extended the contract of our CEO Mr Simon Millcock until 30 June 2024.

The board has taken an approach over the past three 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 has noted this will need reviewing in the coming year, we plan to have met the targets for our reserves as previously agreed to by June 2023.

The board has focused this year on the key areas of:

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

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 that resulted in Hon Geoff Brock MP introducing a Private Members Bill in December 2021 which was not able to progress as time ran out to pass the Bill during that Parliament. The Legatus Group continued to lobby prior to the State election and then with all Local Members of the new Parliament to reintroduce and support the Bill.

- Wellbeing and Mental Health via a Memorandum of Understanding with Lifeline Country to Coast to support the existing and develop new Connect Centres within the region. This has gained traction with Hon Geoff Brock MP, Fraser Ellis MP and Penny Pratt MP co-signing a letter to the Minister for Health to support the Legatus Group – Lifeline recommendations. This included support for the extension of the two Family and Business Support Mentors through Dept Primary Industries and Regions within our northern councils.
- Assisted with matters relating to Community Wastewater Management Schemes (CWMS) which has seen a review and CWMS reform program.
- Delivered the SA Regional Organisation of Councils a SA Regional Road Priority Project.
- Assisted with the Northern and Yorke Drought Resilience Plan in partnership with Regional Development Australia Organisations and the Northern and Yorke Landscape Board.

The Legatus Group provided support at a regional and state level with forums, workshops and webinars including:

- SA CWMS Conference
- Legatus Group Waste Forum
- Yorke Mid North Alliance Regional Planning Forum
- Legatus Group Regional Roads Forum
- Accessible Tourism Forum
- Ageing and Disability Lifestyle Expo
- Community Development Forum
- Aboriginal self-determination Webinar
- Native Foods Cultural Awareness Forum

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

- Smart Irrigation (Copper Coast & Orroroo Carrieton)
- Stormwater Harvesting (Copper Coast, Light & Adelaide Plains)
- CWMS Pump Monitoring and Management (Copper Coast)
- South Flinders Storytelling Brighter Futures Podcast project
- Legatus Group Regional Local Roads Plan database updates
- CWMS on-line training project
- Handling Customer Request processes
- 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
- Opportunities for the Development of Accessible Tourism on the Yorke Peninsula
- Remarkable Southern Flinders Ranges Tourism report

Whilst we have commenced the Regional Workforce Attraction, Development & Retention Action Plan for the Legatus Group LGAs in collaboration with Torrens University Australia.

Direct support has been provided to successful grant applications for the region:

- 2021 SLRP grants resulting in over \$3.8m for local roads.
- Resilient Coastal Ecosystems for Environment and Tourism works in coastal areas adjacent to the Walk the Yorke trail with just under \$1m awarded as part of a \$1.6m, 3-year project.

Current grant applications that the Legatus Group are involved with are:

- Pilot Organics Processing Plant at Peterborough
- Carbon Offsetting for Local Government
- Climate Resilient Asset Capacity Augmentation for Community Wastewater Management with Constructed Floating Wetland Systems
- Caravan / RV Dump Point Project
- LG Career Pathways & Workforce Toolkit for Regional SA Councils

The Legatus Group continued to support the South Australia Drought Resilience Adoption and Innovation Hub as a Local Government project partner and it was pleasing to see its head office open in Roseworthy and one of the nodes in Orroroo.

Roadworks on National and State Highways continues to progress whilst the Road and Transport Infrastructure Advisory Committee have been active this year via updates to our Regional Roads Plan and renewed Deficiency Action Plan.

There has been significant support for equity associated with the Special Local Roads Program funding and we look forward to positive outcomes especially for the Yorke Peninsula Council application in the upcoming announcements.

The 2021 Legatus Group Road and Transport Forum provided the opportunity for member councils to come together and discuss and be more informed on issues around areas such as heavy vehicle access.

Whilst not relevant to all member councils the Assessment on Bridge and Culverts report is a valuable step in identifying the regions priorities.

The release of the Legatus Group Waste and Resource Recovery Strategy and Action Plan 2021-2026 has been of major interest to members in the area of waste and recycling. Local Government needs to work cooperatively with the SA Government including both Green Industries SA and the EPA in making a significant contribution to positive reforms currently taking place in South Australia.

The South Australian Government released the South Australia's Waste Strategy 2020-25, showing that Regional Waste Management Plans are to be in place for all SA regional local government areas and/or regional city clusters by 2023. The Plans are required to set regionally appropriate and progressive waste diversion targets. The 20-Year State Infrastructure Strategy identifies opportunities for development in regional areas, including in investment in:

- equipment and facilities for waste compaction and bulk hauling to reduce costs of transporting waste to end markets;
- expanding or developing commercial composting organics from MSW and industries such as vineyards, orchards and other agriculture; and
- developing high-value organics products.

In March 2021, the South Australian Regional Organisation of Councils through the Legatus Group released a Report on Waste Management Infrastructure for South Australian Regional Councils to assist with future actions regarding Waste Management for Regional Local Governments in SA.

Through our partnerships with the University sector, we have released in 2021 reports on:

- Making and Using Organic Compost
- Implementing the Circular Economy in SA
- A supply chain analysis of the circular economy in regional South Australia

The Legatus Group has identified a series of targeted projects that leverage advocacy and collaboration activities to deliver targeted outcomes for the region through the Legatus Group Waste and Resource Recovery Strategy 2021-2026 and its Action Plan.

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 region has been proactive in supporting the challenges of our changing environment through the development of the Sector Agreement for the Climate Change Adaptation Plan and we now have the Barossa Light Adelaide Plains councils incorporated into this plan. The continued support for the Northern and Yorke Coastal Management Action Plan included the coordination of workshops and a grant application through the Northern and Yorke Landscape Board. The Legatus Group have been an active supporter of the SA Coastal Council Alliance.

The Legatus Group have supported and are an active partner in the Northern and Yorke Landscape Board Aboriginal Engagement Committee and staged a number of webinars, workshops and forums.

We acknowledge the RDA's who have committed their staff to be members of several Legatus Group Advisory Committee and or Project Reference Groups. The Legatus Group CEO and staff committed large amounts of time to the development of many Conferences and Forums. I also note with positivity the CEO and staff's efforts to support other regional councils through their roles.

The collaboration and establishment of MoUs and partnerships with universities has been strengthened during the past year and provided valuable reports through research and partnerships and provides cost effective research projects.

The Audit and Risk Management Group Committee have ensured that the work plan has assisted us in improving our governance and recommendations around variations to our policies.

There has been valuable feedback gained from the Legatus Group Management Group meetings and information sharing opportunities by and for this CEO group.

The Community Wastewater Management Advisory Committee assisted in gaining a further extension of the Joint CWMS program until June 2023, staging of a successful SA conference, developing an online training program and assisting with the reforms being developed by the LGA CWMS Committee.

It was noticeable that there was a reduced attendance by the State Government Members of Parliament and our Federal Member although the Hon Geoff Brock MP is an exception and is a regular attendee.

In closing I would like to thank everyone who has taken a proactive role in progressing the strategic initiatives of the region. I thank Mayors Bill O'Brien and Rodney Reid for your roles as Deputy Chairs, Mayors Bill O'Brien and Peter Matthey as our SAROC representatives and Mayor Kathy Bowman as Chair of our Audit and Risk Management Committee.

I note that the reports prepared by the Legatus Group CEO and progressed to SAROC and other stakeholders and partners in all tiers of government continue to be well received. The organisations

positive approach to strong partnerships and a collaborative approach, with our other regional local government associations, stakeholders and tiers of government continues.

These activities are coordinated and managed by our CEO Mr Simon Millcock. I wish to thank him for his committed, dedicated and consistent approach in the development and delivery of the goals and directions of the board.

I would like to acknowledge all the Board members and those who have committed time to the Advisory Committees. Your valuable service to our communities and the region continues to provide much needed leadership into the future.

Mayor Phillip Heaslip

Chairman Legatus Group

CEO Report – Mr Simon Millcock

Firstly, I would like to acknowledge the support provided to me by the Chair Mayor Phillip Heaslip and Deputy Chairs Mayor Rodney Reid and Bill O'Brien, Board, CEOs, Committees, Regional Partners and the Legatus Group staff for the past year.

This year saw the scaling back on some of project work with a focus on a more consolidated approach by the board to reflect the strategic priorities whilst continuing to support state-wide, regional and subregional programs and research.

This was made possible by the boards continued approach to reducing their reserves and utilising the carry over and grant funding from the LGA Regional Capacity Building Allocations.

We were not as successful with grant applications compared to recent years but all contracts for grants and projects have been acquitted and reported on accordingly. In last year's annual report, I outlined consideration is needed to not raise expectations of increased capacity and or project delivery into the future due to the reliance on grants. This has now included the closure of the Legatus Group Office and its associated costs. Whilst the financial services have seen a significant increase as we moved away from member councils providing this service at a reduced rate.

\$103,927 was generated from other income streams and council contributions were \$170,400. As such 62% of the Legatus Group's income came from its membership fees. The 15-member council contributions during the previous five years had been on average around 26% of the Legatus Group Income. Individually members contributions to the overall income were 4% and is significantly lower than other Regional LGAs.

The result is that the Legatus Group is in a sound financial position to cover its forthcoming liabilities and this is reflected in the 2022 – 2023 business plan and budget. The board has noted that the current use of reserves to fund some administration costs beyond June 2023 is not sustainable and that this is to be addressed in the coming year.

Due to the APR. Intern program no longer being accessible there was a reduction in the level of funding available for cost effective research although the partnerships with the Universities have continued to add value to our programs.

This year saw my attendance and deliver of agendas, minutes and reports to close to 40 Legatus Group Board, Advisory Committee, Yorke Mid North Alliance and SAROC meetings whilst managing the delivery of state and regional forums, workshops and webinars. There was considerable time spent with the development and management of reference groups for nearly all projects.

Employment numbers were reduced this year to a part time Project Manager Dr Paul Chapman (partly funded through the LGA CWMS Managamnet Committee). The board supported having a part time administration officer and after the initial contract fell through, we were able to contract Tracey Rains who commence in November 2021. This caused some reduced level of productivity but has now provided beneficial outcomes with Tracey having been in place for several months.

A significant amount of time was provided on the review of the Legatus Group Strategic Plan which is currently with Councils for their consideration whilst the Charter updates are also with member councils and these are reflective of the current thinking of the board.

Following a variation to the format for the Legatus Regional Management Group (CEOs) they have taken on a forum style approach as opposed to a meeting style.

In collaboration with the LGA this year saw a large commitment of my time in progressing the advocacy on Rating Equity through initially the Legatus Group then SA Regional Organisation of Councils and the LGA Board.

My representation includes as a member of the Yorke Mid North Alliance, LGA Regional CEOs Forum and the Northern and Yorke Landscape Board Aboriginal Engagement Committee.

I provided a regional voice to help support the local government sector in the following areas:

- Local Govt Grants Network Best Practice Grants Guide
- Judge for the Local Government Information Technology SA Incorporated Awards
- Creative Industries Think Tank
- SA Volunteer Conference and Regional Network

The Legatus Group Website was updated and a bi monthly CEO Newsletter developed along with increased publication on social media to keep members and partners informed. The following were delivered and or published and they flow on from previous projects and report.

Waste

- Legatus Group Waste and Resources Recovery Strategy and Action Plan
- Implementing the Circular Economy in SA research paper
- A supply chain analysis of the Circular Economy in Regional South Australia
- 3 videos featuring volunteer based recycling projects in the Barossa Valley and Clare and Gilbert Valleys
- Endorsement of the content for 9 CWMS on-line training videos

Roads / Transport

- SA Regional Road Priority Report
- Bridge Deficiency Report
- Legatus Group Road Deficiency Action Plan 2022 Minor Update

Community / Tourism

- SA Film Corp publication featuring 9 of the member councils as Film Friendly Councils from the Flinders Ranges, Southern Flinders and Yorke Peninsula regions

- Brighter Futures Storytelling / Podcasts featuring 7 communities across the Southern Flinders Ranges
- Partner with the Opening the Door to Nature – accessible tourism project to be delivered across the region in 2022/2023
- Inclusive and Accessible Tourism Experiences Yorke Peninsula report
- Remarkable South Flinders Ranges Tourism Alliance report

An update on the Wellbeing Gap Analysis was completed in June 2022 and this has been used as the basis for the joint approach to the Minister for Health by local MPs, Lifeline and Legatus Group for increased resources in the centralised model for mental health.

Following a workshop to identify business systems for member councils and with some seed funding the project Handling Customer Request Processes was developed by the Port Pirie Regional Council with several member councils involved.

The Local Govt Workforce research project with Torrens University commenced and a final report is due in September 2022.

I would like to sincerely thank the support I received from Paul Chapman, Tracey Rains and Colin Davies. Working as a team in isolation across a myriad of topics had its challenges but the resulting work from all was of a professional standard that reflected well for the Legatus Group.

Simon Millcock

CEO Legatus Group

Chair Legatus Group Audit and Risk Committee – Mayor Kathy Bowman

This is a summary of activities undertaken, and recommendations made during 2021-2022.

The committee met on 4 occasions with 2 special meetings which is accordance with the Charter with the following attendance.

Date	No of Members Attending
24 August 2021	4
30 August 2021(Special Meeting)	3
22 November 2021	4
30 November 2021(Special Meeting)	5
1 March 2022	5
24 May 2022	4

Committee Member	No of Meetings Attended
Chairman Mayor Kathie Bowman	3
Mayor Rodney Reid	6

Peter Ackland	4
Colin Byles	6
Ian McDonald	6

The following table sets out the principal issues addressed by the Committee for 2021-2022 year.

Principal Issues Examined	Recommendations to Board
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. 3. Assisted with and provided recommendations re the provision of Financial Management Services.
Charter	Recommended the Legatus Group adopt a variation to the Legatus Group Charter and supported the development of workshop to review the updated charter and its subsequent recommendation to distribute the revised charter to the board for their consideration.
Business, Budget and Strategic Plan	<ol style="list-style-type: none"> 1. Noted the development of the 2021-2022 business plan and budget and its quarterly updates. 2. Noted and supported the development of a workshop for updating the Legatus Group Strategic Plan and provided input to the review.
Membership	Recommendations to Board re membership of Audit Committee
Equity / reserves	Recommendations to Board on the levels to be held

Mayor Kathy Bowman

Chairman Legatus Group Audit and Risk Management Committee

CENTRAL LOCAL GOVERNMENT
REGION of SA
trading as



Annual Financial
Statements

For the financial year

1 July 2021 – 30 June 2022

LEGATUS GROUP

General Purpose Financial Reports for the year ended 30 June 2022

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LEGATUS GROUP

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022

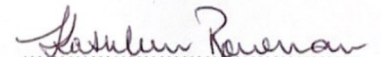
CERTIFICATION OF FINANCIAL STATEMENTS

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

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Group's financial position at 30 June 2022 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Group provide a reasonable assurance that the Group's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Group's accounting and other records.



.....
Simon Francis MILLCOCK
CHIEF EXECUTIVE OFFICER



.....
Mayor Kathie BOWMAN
CHAIR, Audit & Risk Management
Committee

Date: 9 SEPT 2022.

STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
INCOME			
Council Contributions	2	170,400	177,525
Grants, subsidies and contributions	2	93,783	333,151
Investment income	2	7,032	8,188
Reimbursements	2	-	75,400
Other income	2	3,108	15,279
Total Income		<u>274,323</u>	<u>609,543</u>
EXPENSES			
Employee costs	3	263,171	352,082
Materials, contracts & other expenses	3	305,395	555,477
Depreciation, amortisation & impairment	3	7,209	5,489
Total Expenses		<u>575,775</u>	<u>913,048</u>
OPERATING SURPLUS / (DEFICIT)		(301,453)	(303,505)
Other Comprehensive Income		-	-
NET SURPLUS / (DEFICIT)		(301,453)	(303,505)
TOTAL COMPREHENSIVE INCOME		<u><u>(301,453)</u></u>	<u><u>(303,505)</u></u>

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

LEGATUS GROUP

STATEMENT OF FINANCIAL POSITION

as at 30 June 2022

	Notes	2022 \$	2021 \$
ASSETS			
Current Assets			
Cash and cash equivalents	4	657,733	929,918
Trade & other receivables	4	<u>2,152</u>	<u>39,970</u>
Total Current Assets		<u>659,885</u>	<u>969,888</u>
Non-current Assets			
Infrastructure, property, plant & equipment	5	<u>13,872</u>	<u>19,361</u>
Total Non-current Assets		<u>13,872</u>	<u>19,361</u>
Total Assets		<u>673,757</u>	<u>989,249</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	6	15,037	37,162
Provisions	6	<u>23,881</u>	<u>19,350</u>
Total Current Liabilities		<u>38,918</u>	<u>56,512</u>
Non-current Liabilities			
Provisions	6	<u>15,667</u>	<u>12,113</u>
Total Non-current Liabilities		<u>15,667</u>	<u>12,113</u>
Total Liabilities		<u>54,585</u>	<u>68,625</u>
NET ASSETS		<u>619,172</u>	<u>920,624</u>
EQUITY			
Accumulated Surplus		349,402	650,854
Other Reserves	7	<u>269,770</u>	<u>269,770</u>
TOTAL EQUITY		<u>619,172</u>	<u>920,624</u>

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

LEGATUS GROUP

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2022

		Accumulated Surplus	Other Reserves	TOTAL EQUITY
2022	Notes	\$	\$	\$
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
2021				
Balance at end of previous reporting period		704,359	519,770	1,224,129
Restated opening balance		704,359	519,770	1,224,129
Net Surplus / (Deficit) for Year		(303,505)	-	(303,505)
Other Comprehensive Income				
Transfers between reserves	7	250,000	(250,000)	-
Balance at end of period		650,854	269,770	920,624

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

LEGATUS GROUP

STATEMENT OF CASH FLOWS
for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Council Contributions		170,400	177,525
Investment receipts		7,032	8,188
Grants utilised for operating purposes		131,599	387,027
Reimbursements		-	75,400
Other revenues		3,108	15,279
<u>Payments</u>			
Employee costs		(255,086)	(338,002)
Materials, contracts & other expenses		(327,520)	(653,504)
Net Cash provided by (or used in) Operating Activities	8	(270,467)	(328,087)
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		(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		(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		(272,187)	(328,087)
Cash & cash equivalents at beginning of period	8	929,919	1,258,006
Cash & cash equivalents at end of period	8	657,733	929,919

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

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1. Basis of Preparation

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

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

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

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

1.1 Historical Cost Convention

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

1.2 The Local Government Reporting Entity

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

The Constituent Councils are:

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

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

1.3 Income recognition

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

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

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

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 2022, 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.

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

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 10.0% SGC superannuation to the nominated superannuation funds for all staff. This will increase to 10.5% for the 2022-23 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 is only engaged in a short-term lease as per Section 5 of AASB 16 and therefore the lease is recognised as an operating expense on a straight-line basis over the term of the lease.

1.11 New Accounting Standards

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

The Group has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective. Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2022 reporting period and have not been used in preparing these reports.

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

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

AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current

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

AASB 17 Insurance Contracts

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

1.12 Economic Dependencies

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

1.13 Disclaimer

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

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.

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

Note 2 - INCOME

	2022 \$	2021 \$
COUNCIL CONTRIBUTIONS		
<u>General Contribution</u>	<u>170,400</u>	<u>177,525</u>
	<u>170,400</u>	<u>177,525</u>
INVESTMENT INCOME		
Interest on investments		
Local Government Finance Authority	7,032	8,185
Banks	-	3
	<u>7,032</u>	<u>8,188</u>
REIMBURSEMENTS		
- for Internships	-	75,400
	<u>-</u>	<u>75,400</u>
OTHER INCOME		
Conference Registrations & Sponsorship	3,108	15,279
	<u>3,108</u>	<u>15,279</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS		
Waste Management	-	60,000
CWMS	28,000	61,000
Coastal Management	-	140,000
Research & Development	-	26,000
Regional Capacity	42,783	-
SA Road Funding	15,000	-
NRM - - Landscape Priority	8,000	-
Sundry	-	46,151
	<u>93,783</u>	<u>333,151</u>
<i>The functions to which these grants relate are shown in Note 10.</i>		
Sources of grants		
State government	8,000	174,000
LGA	85,783	159,151
	<u>93,783</u>	<u>333,151</u>

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

Note 3 - EXPENSES

	2022 \$	2021 \$
EMPLOYEE COSTS		
Salaries and Wages	198,882	281,829
Employee leave expense	31,768	33,226
Superannuation	22,064	28,510
Workers' Compensation Insurance	4,232	2,012
Professional Development	127	400
FBT	6,098	6,106
Total Operating Employee Costs	263,171	352,082
Total Number of Employees	2.0	1.4
<i>(Full time equivalent at end of reporting period)</i>		
MATERIALS, CONTRACTS & OTHER EXPENSES		
<u>Prescribed Expenses</u>		
Auditor's Remuneration	2,338	2,238
Subtotal - Prescribed Expenses	<u>2,338</u>	<u>2,238</u>
<u>Other Materials, Contracts & Expenses</u>		
Contractors & Consultants	241,380	461,067
Legal Expenses	80	-
Unleaded Fuel	4,075	3,053
Other Motor Vehicle Costs	2,752	2,754
Members Allowances & Support	4,125	5,500
Meetings & Conferences	4,807	23,692
Insurance	8,921	7,980
Rental - Premises	9,603	9,442
Advertising	704	3,905
Accommodation	1,932	3,587
Airfares, Taxi Fares & Parking	263	2,790
Travel - Reimbursement	1,124	2,086
Catering & Meals	7,372	17,142
Telephone & Internet	3,871	5,797
IT & Web	10,963	-
Postage/Stationery	784	594
Sundry	300	3,849
Subtotal - Other Materials, Contracts & Expenses	<u>303,057</u>	<u>553,239</u>
	305,395	555,477
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Motor Vehicle	5,489	5,489
Contents	1,720	-
	<u>7,209</u>	<u>5,489</u>

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

Note 4 - CURRENT ASSETS

CASH & EQUIVALENT ASSETS

Cash at Bank	12,324	91,271
Deposits at Call	645,409	838,647
	<u>657,733</u>	<u>929,918</u>

TRADE & OTHER RECEIVABLES

Accrued Revenues	495	224
Debtors - General	-	39,270
GST / FBT Recoupment	1,657	476
	<u>2,152</u>	<u>39,970</u>

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

Note 5 - NON-CURRENT ASSETS - VEHICLES & CONTENTS

	2021				2022			
	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Motor Vehicles	-	28,967	(9,606)	19,361	-	28,967	(15,095)	13,872
Contents	-	3,948	(3,948)	-	-	3,678	(3,678)	-
TOTAL PLANT & EQUIPMENT	-	32,915	(13,554)	19,361	-	32,645	(18,773)	13,872
<i>Comparatives</i>	-	32,915	(8,065)	24,850	-	32,915	(13,554)	19,361

	2021	CARRYING AMOUNT MOVEMENTS DURING YEAR							2022	
	\$	\$							\$	
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers		Net Revaluation	CARRYING AMOUNT
	New/Upgrade	Renewals	In				Out			
Motor Vehicles	19,361	-	-	-	(5,489)	-	-	-	-	13,872
Contents	-	1,720	-	-	(1,720)	-	-	-	-	-
TOTAL PLANT & EQUIPMENT	19,361	1,720	-	-	(7,209)	-	-	-	-	13,872
<i>Comparatives</i>	24,850	-	-	-	(5,489)	-	-	-	-	19,361

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

Note 6 - LIABILITIES

	2022		2021	
	\$		\$	
	Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES				
Goods & Services	2,205	-	32,740	-
Payments received in advance	7,500	-	-	-
Accrued expenses - employee entitlements	4,082	-	2,160	-
Accrued expenses - other	1,250	-	1,759	-
GST & PAYG	-	-	503	-
	<u>15,037</u>	<u>-</u>	<u>37,162</u>	<u>-</u>
PROVISIONS				
Employee entitlements - Annual Leave	23,881	-	19,350	-
Employee entitlements - Long Service Leave	-	15,667	-	12,113
Future reinstatement / restoration, etc				
Other				
	<u>23,881</u>	<u>15,667</u>	<u>19,350</u>	<u>12,113</u>

Note 7 - RESERVES

OTHER RESERVES	1/7/2021	Transfers to Reserve	Transfers from Reserve	30/6/2022
General Reserve	269,770	-	-	<u>269,770</u>
TOTAL OTHER RESERVES	<u>269,770</u>	<u>-</u>		<u>269,770</u>
<i>Comparatives</i>	<u>519,770</u>		<u>(250,000)</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.

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

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	2022 \$	2021 \$
Total cash & equivalent assets	4	<u>657,733</u>	<u>929,918</u>
Balances per Cash Flow Statement		<u>657,733</u>	<u>929,918</u>

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

Net Surplus (Deficit)		(301,453)	(303,505)
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		7,209	5,489
Net increase (decrease) in unpaid employee benefits		8,085	14,080
		(286,159)	(283,936)
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		37,818	53,875
Net increase (decrease) in trade & other payables		(22,125)	(98,027)
Net increase (decrease) in other liabilities		-	-
Net Cash provided by (or used in) operations		<u>(270,466)</u>	<u>(328,088)</u>

(c) Non-Cash Financing and Investing Activities

(d) Financing Arrangements

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

Corporate Credit Cards	1,000	1,000
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Note 9 - FUNCTIONS

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

- 1 Corporate Function
- 2 P001 - Regional & Community Sustainability
- 3 P003 - Regional Waste Management
- 4 P005 - Natural resources Management
- 5 P007 - LGA R&D projects
- 6 P009 - CWMS & Climate Change Co-ordinator
- 7 P017 - Waste Management Composting
- 8 P019 - Coastal Adaptation
- 9 P022 - Roads & Transport
- 10 P027 - Community Capacity Building
- 11 P028 - Regional Capacity Building
- 12 P029 - LGA R&D Projects
- 13 P032 - Sustainability Hub
- 14 P031 - Digital Maturity Index
- 15 P034 - N&Y Coastal Management Action Plan
- 16 P036 - LGA - R&D Regional Youth Volunteering
- 17 P037 - Creative Industries Project
- 18 P038 - Regional Waste Strategy
- 19 P040 - Disability Inclusion Action Plan
- 20 P042 - Drought Wellbeing Project
- 21 P043 - Stormwater Harvesting Trial
- 22 P044 - IT Data Gathering & Digital Research
- 23 P045 - Aboriginal Engagement Committee

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

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

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 1.05% as at 30 June 2022

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

2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
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
2021	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	929,918	-	-	929,918	929,918
Receivables	39,970	-	-	39,970	39,970
Other Financial Assets	-	-	-	-	-
Total	969,888	-	-	969,888	969,888
Financial Liabilities					
Payables	35,002	-	-	35,002	35,002
Current Borrowings	-	-	-	-	-
Non-Current Borrowings	-	-	-	-	-
Total	35,002	-	-	35,002	35,002

Net Fair Value

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

Risk Exposures

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

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

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

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

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

Note 11 - FINANCIAL INDICATORS

	2022	2021	2020
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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>	(109.9%)	(49.8%)	31.2%
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>	(221%)	(148%)	(165%)
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%	305%
Depreciation Expenditure			

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

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

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

	2022 \$	2021 \$
Income	274,323	609,543
Expenses	<u>(575,775)</u>	<u>(913,048)</u>
Operating Surplus / (Deficit)	(301,453)	(303,505)
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	-	-
Add back Depreciation, Amortisation and Impairment	7,209	5,489
Proceeds from Sale of Replaced Assets	<u>-</u>	<u>-</u>
	7,209	5,489
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	(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>
	(1,720)	-
Net Lending / (Borrowing) for Financial Year	<u>(295,964)</u>	<u>(298,016)</u>

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

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:

	2022	2021
	\$	\$
Salaries, allowances & other short term benefits	158,801	154,050
Member Allowance	4,125	5,500
Post-employment benefits	15,880	14,635
FBT	6,098	6,106
TOTAL	184,904	180,291

The Group received the following amounts in total:

	2022	2021
	\$	\$
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 2022	Outstanding 2022
	\$	\$
The Barossa Council	12,496	-
Barunga West Council	12,496	-
Clare and Gilbert Valleys Council	12,496	-
Copper Coast Council	12,496	-
The Flinders Ranges Council	12,496	-
Regional Council of Goyder	12,496	-
Light Regional Council	12,496	-
Adelaide Plains Council	12,496	-
District Council of Mount Remarkable	12,496	-
Northern Areas Council	12,496	-
District Council of Orreroo / Carrieton	12,496	-
District Council of Peterborough	12,496	-
Port Pirie Regional Council	12,496	-
Wakefield Regional Council	12,496	-
Yorke Peninsula Council	12,496	-
TOTAL	187,440	-

Description of Services provided to all Related Parties above:

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

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

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

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 2022.

Note 15 - EVENTS OCURRING AFTER REPORTING DATE

There were no events subsequent to 30 June 2022 that need to be disclosed in the financial statements.

LEGATUS GROUP

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022

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 2022, 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*.


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CHIEF EXECUTIVE OFFICER
The Barossa Council


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CHIEF EXECUTIVE OFFICER
Clare & Gilbert Valleys Council


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CHIEF EXECUTIVE OFFICER
The Flinders Ranges Council

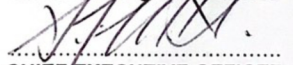

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CHIEF EXECUTIVE OFFICER
Light Regional Council

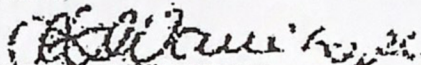

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CHIEF EXECUTIVE OFFICER
District Council of Mount Remarkable


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CHIEF EXECUTIVE OFFICER
Port Pirie Regional Council

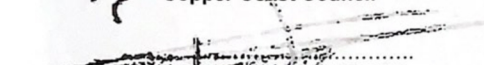

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CHIEF EXECUTIVE OFFICER
York Peninsula Council


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CHIEF EXECUTIVE OFFICER
Wakefield Regional Council


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CHIEF EXECUTIVE OFFICER
Legatus Group

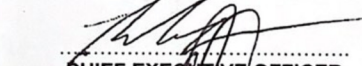

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CHIEF EXECUTIVE OFFICER
Barunga West Council



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CHIEF EXECUTIVE OFFICER
Copper Coast Council

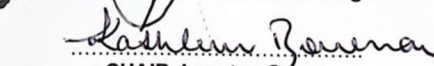

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Regional Council of Goyder


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CHIEF EXECUTIVE OFFICER
Adelaide Plains Council


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ACTING CHIEF EXECUTIVE OFFICER
Northern Areas Council


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CHIEF EXECUTIVE OFFICER
District Council of Orroroo Carrieton


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


.....
Kathleen Rowena
CHAIR, Legatus Group
Audit & Risk Management Committee


.....
CHAIR
Legatus Group

Date: 9 SEPT 2022