




District Council of

Grant



Annual Report
2020-2021



It is a privilege to be standing on Boandik country. We acknowledge the contributions of Aboriginal Australians and non-Aboriginal Australians to the development of all peoples in this country we live in and share together - Australia.

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Mayoral Report

I would like to take this opportunity to especially thank the District Council of Grant communities for being so vigilant in working with all stakeholders in preparing for as well as working to keep their families and their communities safe during the COVID-19 pandemic.

What a year it has been with many amongst us trying to cope with less income due to interruptions to our daily lives and the ability to work, many with reduced hours or no work at all. As a community we rallied and assisted one another where we could and I am proud to say the District Council of Grant and their staff also helped along the way with community care packages, zero rate rise in the \$ along with some disaster relief funding, waiving rent & lease fees for some of our community tenancies, tourism & hospitality packages were part of Council's assistance program. As the Mayor, along with many of our staff continued to spend time during the pandemic phoning small businesses, vulnerable community members and families checking on their wellbeing and helped them to get assistance when needed.

Council continued delivering services to our ratepayers and the broader community during the pandemic. A big thank you must go out

to our team of dedicated staff members who were always flexible and met the challenges with the many changes that occurred everyday which really affected everybody.

We need to acknowledge our partners for this \$9.2 million-dollar airport project funded by the Australian Federal Government through the Building Better Regions Fund in partnership with the South Australian State Government, the City of Mount Gambier along with the District Council of Grant.

Whilst using local contractors we completed Stage 2 of the Port MacDonnell foreshore nature play area. We have also completed the extension of the Airport runway along with a state-of-the-art terminal building. Both projects were delivered on time and on budget.

Council is extremely proud of the new gateway to the Limestone Coast that now boasts two exceptional airlines, Rex & Qantas Link. We do need to acknowledge how tough it has been for both regional carriers with domestic travel stalling and nearly came to a standstill. The Federal Government stepped in and provided essential funding to keep this essential service in the air.

Some of Council's other achievements have included, through their continued advocacy, which saw the offer of long-term leases for the Glenelg River Shack Owners by the SA Liberal Marshall Government changing legislation to allow this to happen and bring surety to those shack owners and their families. Council and staff continue to liaise with the state government departments to ensure there are no impediments for the smooth transition.

Council continues to plan for and instigate a once in a lifetime intergenerational livestock selling facility, Works that have been undertaken this year includes a dump point for livestock carriers. New side and end loading cattle ramps, where we have been well supported by grants from State & Federal governments with an even more exciting design, planning and pricing for a world class facility with a communication hub which will allow for on-line video sales with the latest telecommunications. The facility when finished will boast some of the best animal health welfare, covered roof, soft fall and latest design pens and walkways for ease of stock movements reducing stress on animals and allowing faster loading and unloading into this facility.

The past twelve months has been one like no other with the trials and tribulations, the challenges that all our communities have had to face. That added to us, living close to and having community that relies on services and working either side of the South Australian/ Victorian borders has at times had detrimental effects on many family members, relatives and acquaintances and the business community. This has brought the best and worst out of some people and may take some time to repair some of those damaged relationships as we have had to come to terms with some bad behaviour.

"In the Bubble, We Are 1."

I would like to congratulate our many volunteers that selflessly commit to continue to serve our community along with other areas in South Australia, whether as SA Ambulance Officers, CFS volunteers along with Lifeline & Salvation Army and our local church groups, to name a few. Where would Australia be if it wasn't for our volunteers' reliance and self-sacrifice in times of need. In saying this there is always a need for other like-minded people to assist and join their ranks.

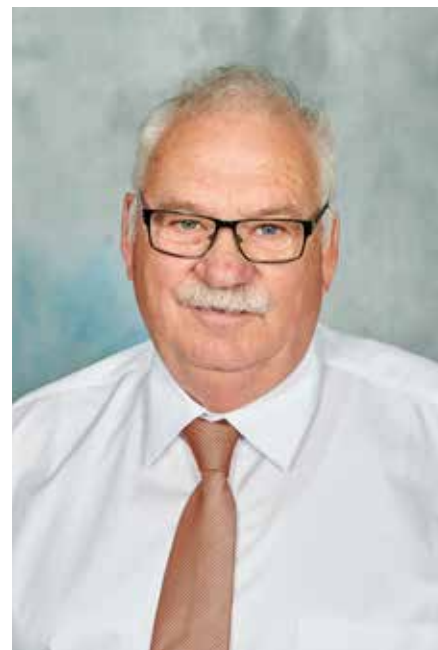
"Our community is forever grateful for your dedication and sacrifice - Thank You."

I would like to take this opportunity also to thank our front-line workers in our region whether it be at the Testing Stations, Border Check Points, our nurses, doctors, ambulance officers, police officers and aged care workers and all those who have worked tirelessly to protect our community.

Life as we have known it has changed forever. It is up to each and everyone of us to do our part wherever possible to help protect one another.

"Always remember an act of kindness goes a long way."

It gives me great pleasure to present the District Council of Grant's Annual Report for 2020/2021.



Richard Sage
MAYOR

CEO Report

Council continues to provide a diverse range of services and implement project deliverables in line with our Strategic Management Plan, which serves as the principal test for decision making. The annual report presents a snapshot of Council's achievements during 2020-2021 on behalf of our community.

Council's purpose is 'to provide a range of services which meet the environmental, social and economic needs of our community'. Achievement of our community obligation is not possible without our team of professional staff from the outward facing staff who interact directly with our community to the support staff that advance Council's strategic objectives by providing our organisational capability i.e., Human Resources/Work Health Safety to name a few.

COVID-19 continued to affect the way Council delivered its services at each iteration of the Public Health Directions. Pleasingly Council was able to adapt to innovate, respond and achieve business as usual during most of the impact. I am particularly proud that Council supported community and business during this challenge by establishing Community Care Packages in April 2020 as well as maintaining the raising of rates at the same rate in the dollar for

residential landowners. Care initiatives included the establishment of a business liaison team, disaster relief funding (\$10,000), waiver of rent/lease fees for community tenancies on a case-by-case basis, fast track payment of invoices to business and the allocation of \$40,000 towards a Tourism and Hospitality Grant Program.

Some of the key initiatives undertaken by Council comprise:

- Continued collaboration with Councils and government agencies from the Limestone Coast either directly or through the Limestone Coast Local Government Association on a range of issues, such as but not limited to, community advocacy, participation on the Zone Emergency Management Committee, Bushfire Safety Committee, support for the Limestone Coast Leadership Program and substance misuse limestone coast.
- Major Projects report implemented to provide strategic oversight to the allocation of resources to complete budgeted projects. I am delighted that eighty-nine (89%) of all projects were delivered including Council's entire roads program. The remaining

eleven percent (11%) were rolled over to 2021-2022 and comprise capital, administrative task and multi-year projects.

- Working alongside First Nations and Community organisations to Complete the Waterfront Stage 2 project which delivered an all-purpose playground, pump track and improved entrance to the waterfront from Standish Street.
- Cultural Engagement Program underway comprising work with Elected Members and Staff, including a staff survey and the development of Councils new organisational values: Unified, Support, Happiness, Honesty and Care.
- Saleyards (\$920,000) loading ramp project is underway which will deliver state of the art side and rear loading capability which will support all trucks and trailers and improve efficiency.
- Saleyards continue to perform well delivering \$142 million in sales comprising 70,751 cattle and 119,758 sheep.
- Council finally saw the completion of the \$9.2 million infrastructure upgrades. The Airport terminal officially opened

in April 2021, the airport now attracts two carriers from Rex and Qantas both with routes between Adelaide, Mount Gambier, and Melbourne, importantly the entire project was delivered on budget and on time.

- Council as a phase two rural Council commenced using the new ePlanning system – SA Planning Portal from 31 July 2021. Staff have had to continually adapt to what is currently a 'clunky' system. It is anticipated that overtime the overall planning and building assessment process will be improved. Council is currently exploring the establishment of a Regional Assessment Panel (RAP) with the Wattle Range and Robe Councils as well as with the City of Mount Gambier.
- Community Care Packages were launched in April 2020 to support our community in response to the effect of COVID-19, initiatives included the establishment of a business liaison team, disaster relief funding (\$10,000), waiver of rent/lease fees for community tenancies on a case-by-case basis, and the allocation of \$40,000

towards a Tourism and Hospitality Grant Program.

- Council continues to support philanthropic and community initiatives such as community grants, support for local events, academic and leadership scholarships to the value of (\$155,000).
- Council consulted on and implemented its ten-year rating review transitioning to a differential rating model for the 2021-2022 financial year. This affords Council flexibility to alter rates by the Valuer General's land use categories where required, such as to permit a 10% discount against the rates in the dollar for primary production in recognition of the agricultural sectors contribution to our economy and employment.

FINANCIAL

An operating deficit of \$413,779 was recorded during 2020-2021 from an operating income of \$15.06 million and operating expenses totaling \$15.47 million. Capital expenditure of \$9.8 million was spent on the following major items, the completion of the Mount Gambier Regional Airport redevelopment (\$3.5 million), Road Infrastructure projects (\$3.0 million), Waterfront - Stage Two project (\$0.8



Darryl Whicker
CHIEF EXECUTIVE OFFICER

million), Ramp upgrade at the Mount Gambier and District Saleyards (0.8 million) and Plant & Equipment renewals (\$0.7 million). The remaining capital expenditure funds (\$1.0 million) were spent on various Council Buildings, ICT Equipment and Community Wastewater Management System assets. No new loan borrowings were required to fund Council's activities for the financial year with \$2.9 million owed as of 30 June 2021. Council remains solvent and is financially sustainable with sufficient resources to meet future obligations as and when they fall due.

Council Profile

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

Situated on the south east coast corner of the Limestone Coast, it is bounded to the south and southwest by the Southern Ocean, the Victorian Border to the east and the Wattle Range Council to the north and northwest. The Council encircles the local government area of the City of Mount Gambier. The Council is predominantly rural with a number of small townships, serving an estimated population of 8619 (as at 30 June 2020). Our population was 8,203 (as at 2016 census) and covers an area of 1,898 square kilometres.

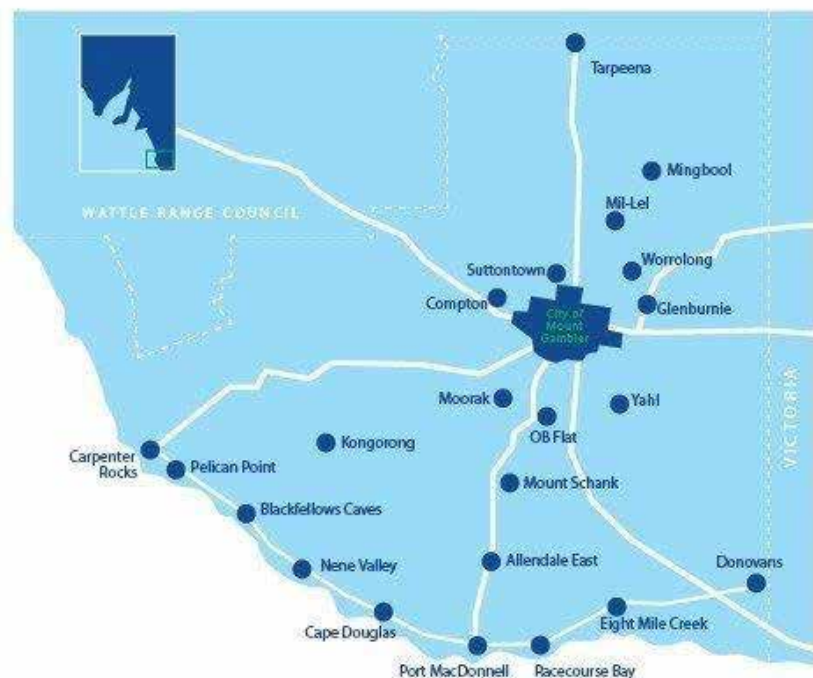
The area contains some of the richest and most productive agricultural land in South Australia. Dairying, beef and sheep production, horticulture, wool, seed and grain production are the predominant agricultural activities. The fishing industry, in particular the southern rock lobster industry is a significant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

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

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

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

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



Council Profile

ECONOMIC DRIVER PROFILE¹

GROSS
REGIONAL
PRODUCT
\$487M

TOTAL OUTPUT
\$973.5M

TOP 3 INDUSTRIES BY OUTPUT



**01. AGRICULTURE,
FORESTRY AND FISHING**
\$604 MILLION (62%)



02. MANUFACTURING
\$126 MILLION (13%)



03. CONSTRUCTION
\$105 MILLION (10.8%)

VALUE ADDED BY INDUSTRY



**01. AGRICULTURE,
FORESTRY AND FISHING**
\$267 MILLION (66.4%)



02. MANUFACTURING
\$41.3 MILLION (10.3%)



03. CONSTRUCTION
\$24.3 MILLION (6.1%)

TOTAL VALUE
ADDED -
ALL INDUSTRIES
\$401.9M



TOTAL
EXPORTS **\$640.7M**

(BOTH DOMESTIC AND INTERNATIONAL)

AGRICULTURE, FORESTRY
AND FISHING **\$512.4M (80%)** MANUFACTURING
\$93.9M (14.6%)

LOCAL
BUSINESSES
1041

EST. NUMBER
OF LOCAL JOBS
2771



46.5%
EMPLOYED IN
AGRICULTURE,
FORESTRY AND
FISHING

¹Statistics for 2019-2020. Source: National Institute of Economic and Industry Research (NEIR) c2019. Compiled and presented in economy.id by.id the population experts.

Strategic Management Plan 2020-2030

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

GOAL 1

Liveability:
Develop Vibrant
& Connected
Coastal & Rural
Communities

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

GOAL 2

Prosperity:
Support a
Prosperous Local
Economy

- A prosperous local economy built around successful businesses and industry providing local employment opportunities and attracting investment that contributes to the sustainability and enhancement of the district
- A sustainable population supporting sustainable businesses and services
- Wide-recognition of the attractiveness of the district for new and further investment in local industries and businesses
- A proactive and progressive Council that endeavours to support economic development and reduce excessive impost to doing business

Strategic Management Plan

2020-2030

GOAL 2

Prosperity:
Support a
Prosperous Local
Economy

- A well-run, well-appointed local airport that serves as a gateway for domestic and national movement into and out of the region which meets community, business and tourist expectations/needs
- Continued on-going investment and innovation in local industry supporting opportunities that contribute to greater diversification of our local economy
- Development of new industries as well as industries that value add to our existing industries
- Successful Mount Gambier and District Saleyards that effectively supports livestock transactions for the region
- The district being recognised as an attractive tourist destination in its own right as a place to visit and stay another day

GOAL 3

Environment:
Retain &
Enhance Our
Natural & Built
Environments

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

GOAL 4

Services:
Provide Quality
Services &
Infrastructure

- A road network that services the needs of community, visitors and local business and our predominant industries
- Sustainability in service provision to provide assurance to our community
- Services that cater to the needs of our community
- Attractive, well-maintained public spaces, parks and gardens that cater to the diverse needs of all age groups within our community
- Sustainability of infrastructure and community assets for current and future generations

Strategic Management Plan 2020-2030

GOAL 4

Services:
Provide Quality
Services &
Infrastructure

- Business continuity planning to ensure continued provision of Council services and accessibility of infrastructure
- Provision of a high standard of customer experience and service
- Council is implementing measures to realise improvements to productivity and cost reduction
- Council is meeting its legislative obligations and policy review schedule

GOAL 5

Connection:
Lead & Engage
With our
Communities

- Having the trust and confidence of the community
- Advocating passionately for the region and communities with all levels of Government and other stakeholders
- A Council united in seeking to provide the best outcomes
- The brand values of Council are maintained and Council's reputation is enhanced amongst community and other stakeholders
- Being proactive in engaging with the community on important issues and opportunities
- Being responsive to community needs, issues and concerns
- A genuine desire to engage with community through accessibility, openness, and a willingness to listen and consider
- Transparency in decision making
- Being accessible with a genuine willingness to listen to and acknowledge community and stakeholders issues, concerns and ideas
- Providing opportunities for all stakeholder groups within the community to engage with Council
- Meeting service standards in accordance with Council's Customer Service charter

Vision, Mission & Values

OUR VISION 2030

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

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

OUR MISSION

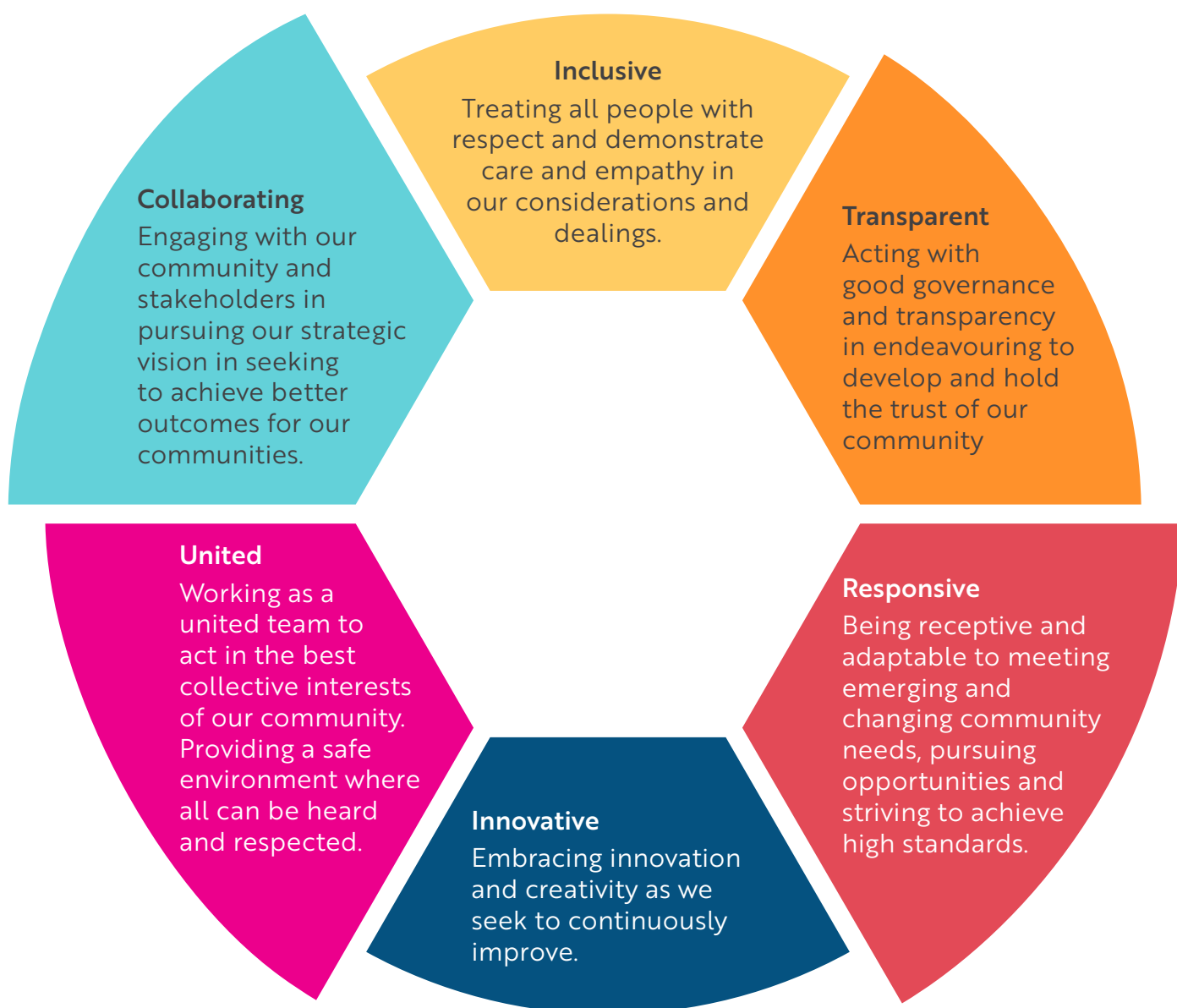
To provide a range of services which meet the environmental, social and economic needs of our community.

OUR PROMISE

Your Council will be united in its approach, transparent, inclusive, responsive, collaborative, and innovate for our future.

TAGLINE

A Progressive and Caring Council.





Governance Compliance

Photo: Jock Carrison

Governance Compliance

COUNCIL DECISION MAKING STRUCTURE

Council meetings are held in the Council Chambers at 324 Commercial Street West, Mount Gambier, on the first and third Monday of each month at 5.30pm. If the Monday is a public holiday, the Council meeting is held on the Wednesday of that week. Meetings are open to the public and Council encourages attendance. Any individual wishing to bring a matter before Council should put the request in writing to the Chief Executive Officer a minimum of seven working days prior to the scheduled meeting.

The COVID-19 pandemic has resulted in the possibility of meetings being held and conducted electronically. Council have reflected these

changes to usual meeting procedures in their Code of Practice for Meeting Procedures Policy (GOVPOL 03) available on Council's website.

ELECTOR REPRESENTATION REVIEW

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

District Council of Grant is required, by a notice published in the Government Gazette, to undertake an Elector Representation review between April 2024 and April 2025. District Council of Grant currently has 10 Elected Members for 5317 electors.

The table shows a comparison of the elected representation quota for the District Council of Grant compared with similar size and type of Councils in South Australia for the year 2020-2021.

Council	Electors	Elected Members (including Mayor)	Representation Quota
Clare & Gilbert Valleys	6685	10	669
Coorong	3741	9	416
Grant	5317	10	532
Adelaide Plains	6292	10	629
Mid Murray	6507	10	651
Naracoorte-Lucindale	5931	11	539
Northern Area	3392	9	377
Renmark Paringa	6585	9	732
Tatiara	4457	10	446
Wakefield Regional	4828	10	483

Governance Compliance

COUNCIL COMMITTEES AND MEETING ATTENDANCE

The Elected Members are part of the Council and attend Ordinary Council Meetings. In addition, nominated Elected Members are members of Council's key council committees which are formed under the *Local Government Act 1999* and the *Planning, Development and Infrastructure Act 2016*.

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

Meetings held between July 2020 and June 2021

Council Meetings (23 Ordinary meetings and 4 Special meetings)	27
Audit and Risk Committee Meetings	4
Council Assessment Panel Meetings	4
Mount Gambier and District Saleyards Strategy Committee Meetings (5 Ordinary meetings and 1 Special meeting)	6

Governance Compliance

COUNCIL COMMITTEES AND MEETING ATTENDANCE



MAYOR SAGE

Committee/Council meetings attended:

Council Meetings	26
Audit & Risk Committee	4
Mount Gambier & District Saleyards Strategy Committee	5



CR BAIN*

Committee/Council meetings attended:

Council Meetings	16
Audit & Risk Committee	1
Council Assessment Panel	6



CR BOSTON

Committee/Council meetings attended:

Council Meetings	26
Mount Gambier & District Saleyards Strategy Committee	5



CR CLARKE**

Committee/Council meetings attended:

Council Meetings	15
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CR CLAYFIELD*

Committee/Council meetings attended:

Council Meetings	20
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CR DUKALSKIS

Committee/Council meetings attended:

Council Meetings	20
Audit & Risk Committee	3
Mount Gambier & District Saleyards Strategy Committee***	2

Governance Compliance

COUNCIL COMMITTEES AND MEETING ATTENDANCE



CR DUNCAN

Committee/Council meetings attended:

Council Meetings	20
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CR KUHL

Committee/Council meetings attended:

Council Meetings	24
Audit & Risk Committee	4
Council Assessment Panel (proxy)	1
Mount Gambier & District Saleyards Strategy Committee	5



CR LITTLE

Committee/Council meetings attended:

Council Meetings	26
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CR MANN

Committee/Council meetings attended:

Council Meetings	20
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- * Reduced number of meetings due to approved leave of absence.
- ** Cr Gavin Clarke was elected unopposed to the vacant position within Council on 10 September 2020. Cr Jody Elliott's resignation was received by Council on 22 June 2020 and noted by Full Council at its meeting on 6 July 2020.
- *** Attended as an observer.

Governance Compliance

ELECTED MEMBER TRAINING AND DEVELOPMENT

Council recognises the importance of providing useful, relevant, accessible and effective training opportunities for all Elected Members and supports the continual development of Elected Members through all mediums, including online training, short courses and conferences and in-house workshops. The following subject matter was covered during 2020-2021.

- Strategic Management Plan Workshop
- Behaviour Charter Workshop
- Donovans Landing Future Management Workshop
- Organisational Issue Workshop
- Timberlink Presentation and Workshop
- Coastal Issues and Funding Workshop
- Elected Member Mock Meeting and Freedom of Information Workshop
- Information Session Potential New Business Workshop
- CEO Review of Staff Conditions Workshop
- Draft Annual Business Plan and Budget Planning Workshops
- Stimulus Funds Workshop
- Rating Review Workshop

- Strategic Management Risk Workshop
- Core Values and Behaviours Cultural Engagement Workshop
- ALGWA SA workshop Prevention and Management of Bullying and Harassment in and out of the Chamber
- South Australian Regional Organisation of Councils

ANNUAL ALLOWANCES

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

- **Mayor**
\$41,504 per annum paid quarterly in advance
- **Deputy Mayor**
\$12,970 per annum paid quarterly in arrears
- **Other Elected Members**
\$10,376 per annum paid quarterly in arrears

Council Assessment Panel

- **Presiding Member**
\$250 per Meeting
\$60 per Teleconference Meeting

- **Elected Member** (or proxy)
\$200 per Meeting
- **Independent Members**
\$200 per Meeting
\$50 per Teleconference Meeting

Audit Committee

- Independent Member
\$200 per Meeting

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

Additional Support

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

- An iPad issued to Elected Members on the understanding that all equipment remains the property of Council. iPad's have SIM cards installed that are on a \$15/5GB monthly plan with no excess charges if the data limit is exceeded, these services are paid by Council.
- Council provides Elected Members with an allowance of \$60 per month for telephone rental and call costs.

Governance Compliance

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

- Council provide a vehicle (no private use) for the Mayor, with the vehicle to remain the property of Council, and with Council meeting all operational and replacement costs including costs of insurance, registration, servicing, tyres and minor expenses for the vehicle.
- Council are responsible for all fuel costs for the vehicle subject to the following:
 - > The Mayor to maintain a log book that will document all travel that is not related to the Mayors role, functions and duties.

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

Council provide the Mayor with a mobile phone for business use. Where the Mayor elects to use his own personal mobile phone, an allowance of \$150 per month (payable in advance) covers business calls.

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

Procurement

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

- Advancing and/or working within Council's economic, industrial, social and environmental policies and/or Agreements in accord with Councils Strategic Management Plan;
- Enhancing value for money by encouraging competition by ensuring non-discrimination in procurement and using competitive procurement processes;
- Promoting the use of resources in an efficient, effective and ethical manner;
- Making decisions with probity, accountability and transparency.
- Providing reasonable opportunity for competitive local businesses to supply to Council;
- Considering the impact of the service delivery approach on local

businesses, observing National Competition Policy guidelines and associated legislation;

- Appropriately managing risk;
- Promoting compliance with all relevant legislation; and
- Advancing opportunities for creating or maintaining economic development and growth in the region and other opportunities to participate with other spheres of government, community groups and the private sector in service delivery.

Governance Compliance

CONFIDENTIALITY PROVISIONS

Council held 23 Ordinary meetings and 4 special meetings for the financial year 2020-2021 with a total of 208 resolutions made at these meetings.

During 2020-2021, Section 90(3) provisions of the *Local Government Act 1999*, which enables the exclusion of the public from Council meetings, were invoked on 34 occasions, resulting in 30 resolutions being made in confidence (14% of the total number of resolutions made). Section 91(7) provisions, which keep minutes confidential, were invoked on 31 occasions.

The total number of confidential orders released from confidence was 20, with 22 still in place at the end of the financial year (however 7 of those were carried over from previous financial years).

2020-2021	Description	Nature of Confidentiality	Held in Confidence
20/07/2020	Rural and Urban Reseal Tender [7.81.3/5]	90(3)(d)	Released
20/07/2020	Supply and Placement of Asphalt [7.81.3/5]	90(3)(d)	Released
03/08/2020	Mount Gambier and District Saleyards – Licence Application [16.51.2/14]	90(3)(d)	Released
03/08/2020	Lease, Licences and Rates Relief [7.69.11/1]	90(3)(a)	Held
03/08/2020	The Waterfront – Stage 1 – Tenders [7.81.2/11]	90(3)(d)	Released
03/08/2020	Mount Gambier and Districts Saleyards – Licence Application (Late Item)	90(3)(d)	Released
07/09/2020	Mount Gambier Regional Airport Security Fencing [7.81.2/13]	90(3)(d)	Released
07/09/2020	Airport Head Tax Review [16.85.1/10]	90(3)(d)	Held
07/09/2020	The Waterfront – Stage 2 Contract and Budget Update [7.81.2/11 & 14.65.1/7]	90(3)(d)	Released
19/10/2020	Supply and Disposal of One (1) Premix Truck [7.81.4/69]	90(3)(k)	Released
19/10/2020	Organisational Issue [9.24.1/4]	90(3)(h)	Held
27/10/2020	Chief Executive Officer Review – Quotations [9.4.1/10]	90(3)(k)	Released

Governance Compliance

2020-2021	Description	Nature of Confidentiality	Held in Confidence
02/11/2020	Supply and Disposal of One (1) Loader [7.81.4/70]	90(3)(k)	Released
02/11/2020	Potential Assistance from Council – Major Project [14.3.2/7]	90(3)(d)	Held
16/11/2020	Port MacDonnell Memorial Garden [2.85.1/14]	90(3)(d)	Released
04/12/2020	Performance Review Contractor Selection [9.4.1/10]	90(3)(k)	Held
07/12/2020	Donovans Community Building [14.19.2/8]	90(3)(d)	Released
07/12/2020	Nominations for 2021 Australia Day Citizens Award [2.14.1/3 & 2.84.1/1]	90(3)(a)	Held
08/12/2020	Appointment of Auditors [7.81.3/6]	90(3)(k)	Released
15/12/2020	Mount Gambier Regional Airport Operations [16.85.1/13]	90(3)(b)	Released
17/12/2020	Mount Gambier Regional Airport Operations [16.85.1/13]	90(3)(b)	Held
21/12/2020	Donovans Community Building [14.19.2/8]	90(3)(d)	Held
21/12/2020	Audit Committee Confidential Minutes of 8 December 2020 [9.14.1/9]	90(3)(k)	Released
21/12/2020	CEO Recruitment, Performance and Remuneration Review Committee [9.4.1/10]	90(3)(k)	Released
21/12/2020	COVID 19 – Request for lease fee relief [11.71.2/10, 7.1.1/3]	90(3)(a)	Released
22/12/2020	Operational Matters [12.29.5/4 & 110.62.199]	90(3)(a)	Held
18/01/2021	Confirmation of Minutes [9.2.4/1]	90(3)(a)	Held
15/02/2021	Leases, Licences and Rates Relief – COVID-19 [7.69.11/1 & 7.1.1/3]	90(3)(a)	Held
01/03/2021	Council tender for Airport Ground Handling Services [16.85.1/13]	90(3)(b)	Held
7/04/2021	Supply and Disposal of one (1) 4WD 6 Cylinder Tractor - [7.81.4/72]	90(3)(k)	Released

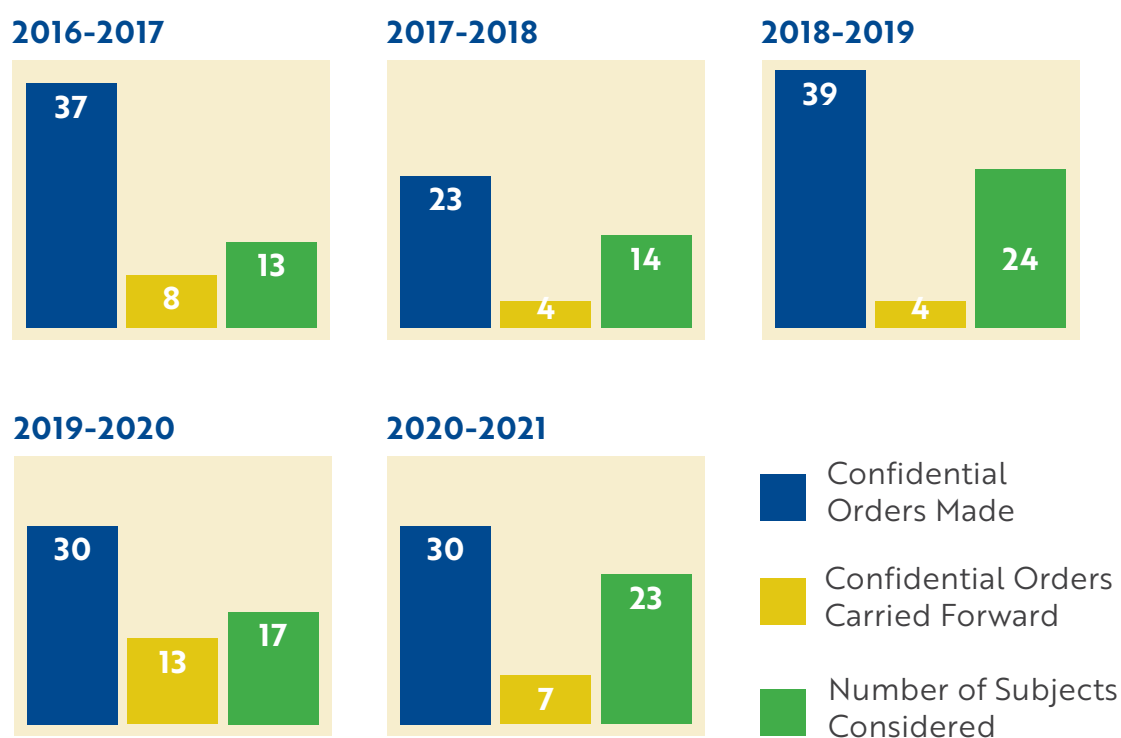
Governance Compliance

2020-2021	Description	Nature of Confidentiality	Held in Confidence
22/04/2021	Operational matters - [9.14.1/10]	90(3)(a)	Held
7/06/2021	Lease of Canteen Facilities at the Mount Gambier and District Saleyards - [16.24.3/4, 7.69.11/1 & 7.1.1/3]	90(3)(a)	Held
21/06/2021	Public Lighting Dispute - [14.71.3/2]	90(3)(i)	Held
21/06/2021	Rail Trail Shared Path - Stage 2 (Crafter Road to Cafpirco Road) – [14.65.1/19]	90(3)(k)	Released

Pre 2020-2021 (carried over)	Description	Nature of Confidentiality	Held in Confidence
6/07/2015	Port MacDonnell Old Boatyard Land [A924]	90(2) & (3)(d)	Held
17/12/2018	Sandyridge Holdings [5.89.1/1]	90(3)(h)	Held
15/04/2019	Internal Affairs [9.33.3/23 & 9.33.3/11]	90(3)(j)	Held
20/01/2020	Potential Use Council Land for Commercial Activity [4.36.1/3]	90(3)(d)	Held
17/02/2020	Potential Use of Council Land for Commercial Activity [4.36.1/3]	90(3)(d)	Held
15/04/2020	Regional Express Airlines [16.85.1/10]	90(3)(d)	Held
18/05/2020	Operational Savings [11.71.2/10]	90(3)(a)	Held

Governance Compliance

NUMBER OF CONFIDENTIAL ORDERS MADE 2016-2021



Council Committee	Number of Meetings	Number of Items	Items considered 'in confidence'
Audit Committee	4	9	1
Mount Gambier Regional Airport Strategy Committee	0	0	0
Mount Gambier & District Saleyards Strategy Committee	6	16	1

Governance Compliance

INTERNAL REVIEW OF COUNCIL DECISIONS

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

In 2020-2021 Council received no requests for internal review of a Council decisions pursuant to Section 270 of the *Local Government Act 1999*. However, one request for an internal review of a decision of Council was carried over from the 2019-2020 financial year.

Pre 2020-2021 (carried over)	Description	Reviewed By	Outcome
16/06/2020	The granting of a Lease over community facilities at Donovans	Norman Waterhouse Lawyers	The decision was varied.

COMMUNITY LAND

Council currently has thirty-four (34) Community Land Management Plans. These consist of five (5) generic plans covering sporting grounds, community parks, general community use, vacant land and emergency services land, and twenty-nine (29) individual plans adopted specifically for a particular parcel of land.

REGISTERS, CODES AND PRACTICES

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

Registers

- Register of Interests (Members) – Section 68
- Register of Allowances and Benefits – Sections 79
- Register of Remuneration, Salaries and Benefits – Sections 105
- Register of Interests (Staff) – Sections 116

Governance Compliance

- Register of Community Land – Sections 207
- Register of Public Roads – Sections 231
- Register of By-Laws – Sections 252

Codes

- Code of Conduct for Council Members – Section 63
- Code of Practice – (Access to Council Meetings, Committees and Documents) – Section 92
- Code of Conduct for Employees – Section 110
- Code of Practice for Meeting Procedures Regulation 6(1)

Policies

The following are policies that are required by the *Local Government Act 1999*, to be available for inspection by the public and for purchase, on payment of a fee. Council also has a number of policies which are developed to assist Council with its work, however these policies are not legislative requirements under the *Local Government Act 1999*.

- Caretaker Policy
- Procurement Policy
- Elected Members Allowances and Support Policy
- Internal Control Policy
- Informal Gatherings Policy

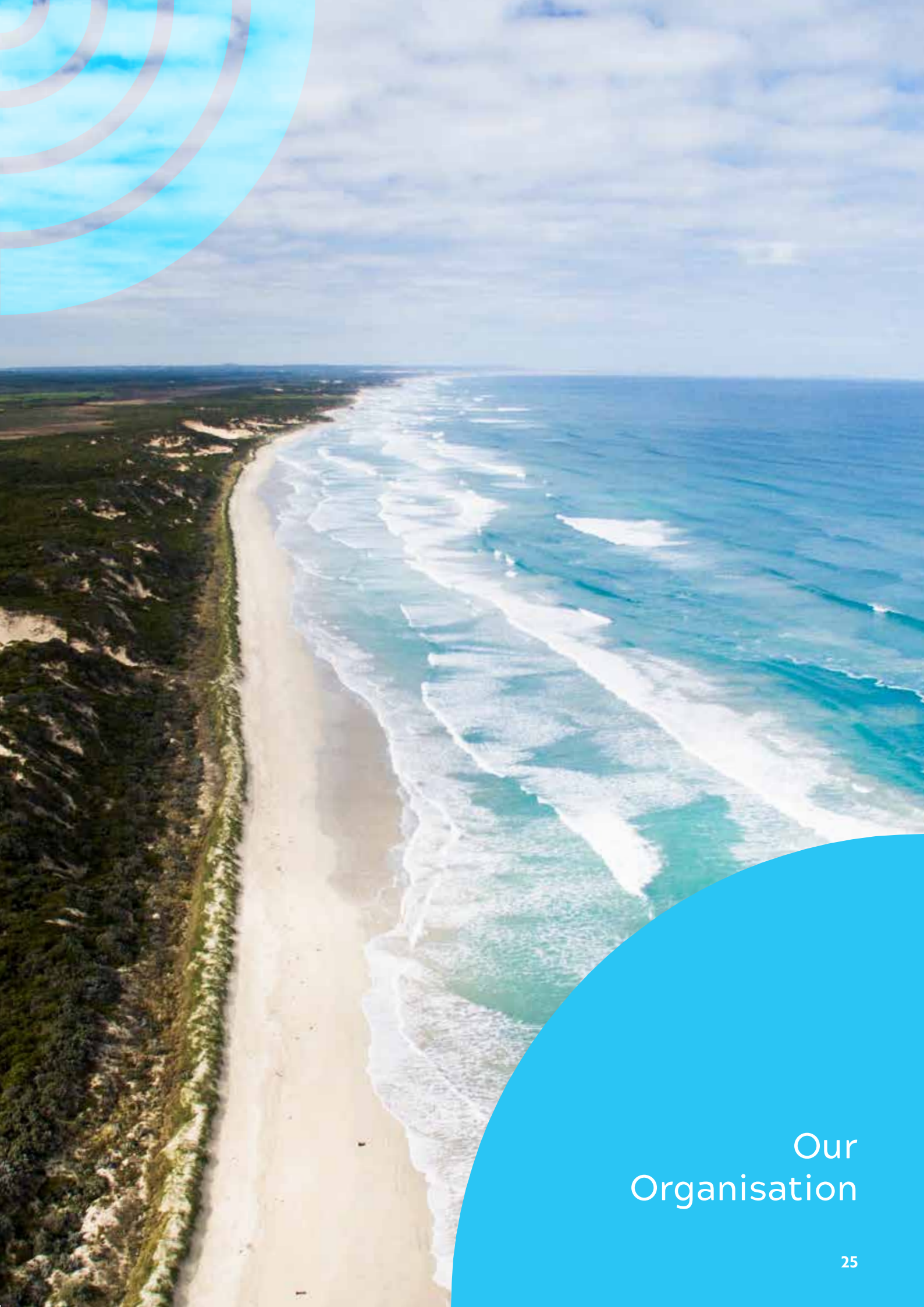
- Internal Review of Council Decisions (Grievance Procedures)
- Order Making Policy
- Public Consultation Policy
- Selection of Road Names Policy
- Elected Members Training and Development Policy
- Elected Member Complaint Handling Policy (under Council Member Code of Conduct)
- Public Interest Disclosure Policy & Procedure
- Complaint Handling Policy / Complaint Handling Procedure
- Disposal of Land & Assets Policy
- Mobile Food Business Policy (containing Location Rules)
- Request for Service Procedure

FREEDOM OF INFORMATION

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

The District Council of Grant processed two (2) Freedom of Information applications during 2020/2021 (compared to seven (7) in 2019/2020).

One (1) applicant was granted partial access to the documents that were requested and one (1) applicant was refused access to the documents that were requested. In addition, one (1) application was carried over from the 2019/2020 year (making the total applications three (3) that were completed).



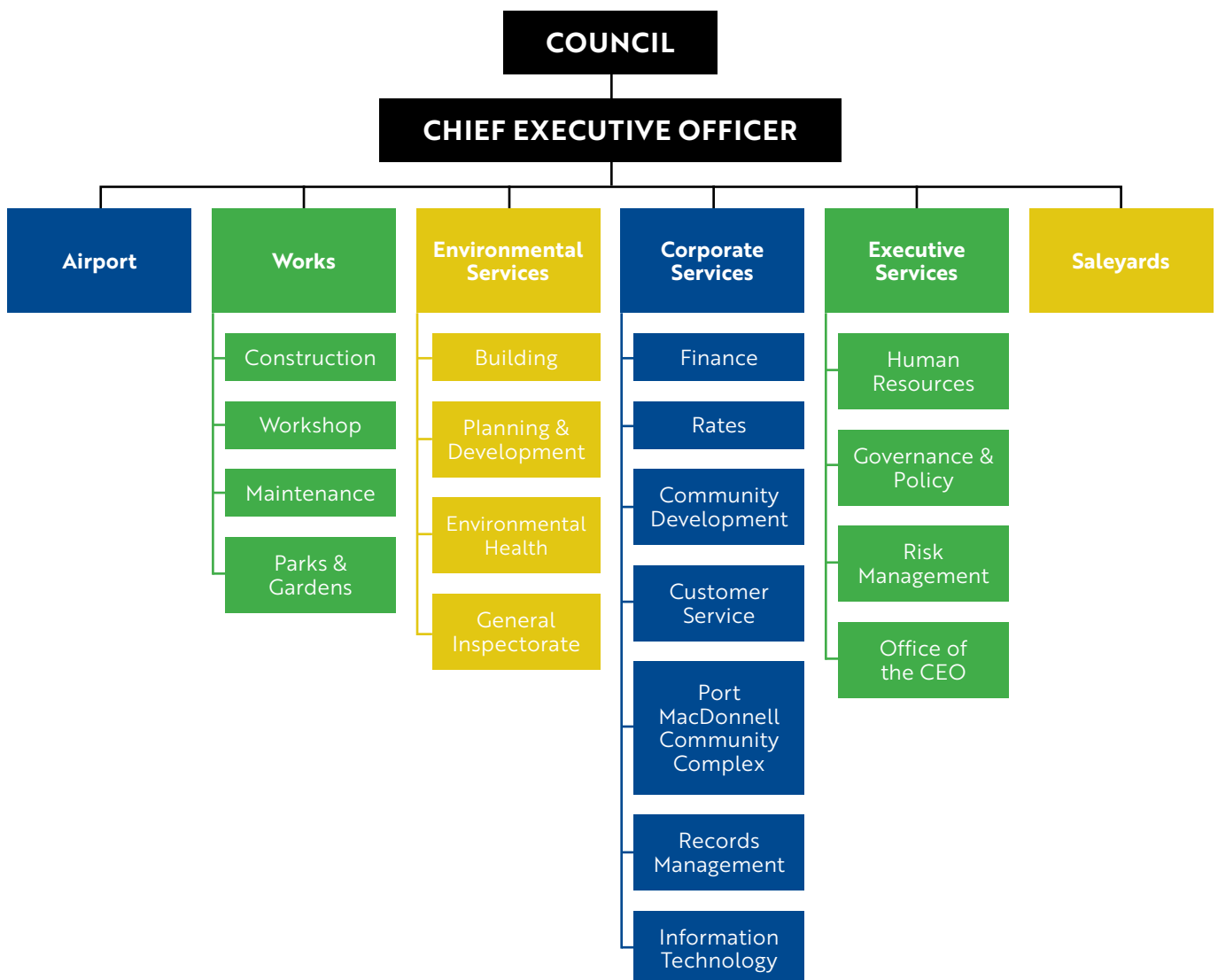
Our Organisation

Our Organisation

The District Council of Grant Management Team, comprising Chief Executive Officer and Senior Managers, formulates policy, conducts strategic overviews to produce a safe and harmonious workplace and implements the decisions of Council.

The Management Team has the overall responsibility for the efficient and effective management of the operations and affairs of the Council and includes the execution of works and services, financial and budgetary control, planning, health, human services and statutory requirements.

Council has delegated various powers, duties and functions to the Management Team wherever possible to make administrative decisions on its behalf. This frees Elected Members to concentrate on policy issues.



Our Organisation

WORKFORCE AT A GLANCE

84 | **87**
POSITIONS | EMPLOYEES

TOTAL NUMBER
OF PEOPLE
EMPLOYED BY
COUNCIL

57:30 MALE:
FEMALE
RATIO

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

9.9 AVERAGE YEARS
OF SERVICE

47.19 AVERAGE AGE
OF COUNCIL
EMPLOYEES

60.78 NUMBER OF
FULL TIME
EQUIVALENTS
(FTE)

CULTURAL ENGAGEMENT PROGRAM

Council appointed consultants early in 2021 to support Council in undertaking a cultural transformation project to align the culture with the strategic objectives of the Council.

This process has engaged with our people and aims to further build capacity and capability across all departments. Towards the end of the financial year the organisational values of **UNIFIED, SUPPORT, HAPPINESS, HONESTY AND CARE** were voted on and supported by our people.

These values set the scene for further initiatives which will be developed in liaison with employees through the coming year. Initiatives will include the development of a framework for our Core Value Champion program, leadership development and development of a framework for recognition of milestones.

Our Organisation

COUNCIL'S MANAGEMENT AND BUSINESS SYSTEMS

The Human Resource Framework continues to guide the application of sound human resource management principles across Council. A key outcome of the cultural transformation program is a recommendation to review current human resource processes with a consideration to introducing contemporary practices. This will occur during the next phase of program.

The Risk Management Plan and Framework provide an integrated approach to risk management and includes Work Health Safety responsibilities which aim to provide an incident and injury free workplace for all employees, elected members, contractors, visitors, and the public. During 2020/21 Council's Work Health Safety systems have been further improved with the expansion of the cloud based SkyTrust software to provide immediate access to work health safety systems.

Council is committed to a culture of fair treatment and provides opportunity for workplace contact officers to be available. Council's equal opportunity requirements continue to be monitored by the Work Health Safety Committee.



Services

Services

INFRASTRUCTURE

Works Around the District

Special Local Roads Program funding was received to undertake the reconstruction of a 1.6km section of Cafpirco Road which was completed in February 2021 at a cost of \$280,000. Funding of \$187,000 was received, with the remainder contributed by Council.

In accordance with Council's 10 year Roadworks Program 2000m of Sewarts Road, 2000m section of Peweena Road, 1350m of Ridge Road Road, 1500m of Wynham Road, 200m of Butler Street and Cafpirco Road 1.6kms west of Burnda Road were reconstructed and sealed. Council's 10 Year Road Program commits to seal and kerb at least one street per year in the District's townships. During 2020-2021 Council completed kerbing and water channel construction to an 85m section of Dry Creek Road, 85m of Hammer Parade on the Northern side and a 250m section of Marion Terrace.

As part of Council's commitment to maintenance of the unsealed road network, sections of roads within the Council area were re-sheeted during the year. These were Dycer Road, Crowes Road, Houston Road, Carney Lake Road, Gilbruc

Road, Taylors Road, Mitchell Road, McCleans Road, Old Medhurst Road, Cottage Road, Concannon Road, Milroy Road, Hill Road, Teal Road, Warrenaga Road and ACI Road.

The Waterfront Project Stage 2

Pump Track – As part of the Waterfront Project Stage 2 a modular 'Bow Tie' design Pump Track designed by Parkitect with a rideable surface length of 42m was installed at Tenterden Reserve and completed in September 2020, just prior to the school holidays.

Nature Based Playspace - Stage 2 of the Waterfront Project incorporated a new nature based accessible playspace on the foreshore at Port MacDonnell. The project consisted of an edible garden designed with a boat wheel theme that was created by

Grant High School, playspace paths incorporating Boandik symbology imprints and a new entrance area at Standish Street with the installation of Port MacDonnell and Ngaranga signs and landscaping. The project included shelters, BBQ's and seating for the enjoyment of locals and visitors to the region.

The Waterfront Stage 2 had a forecasted 2019-2020 budget of \$705,000, co-funded by Council and the Department of Planning, Transport and Infrastructure, however for the project to be delivered to a high quality standard a further \$160,000 from Council's Open Space Contribution fund have been allocated to this project taking the project budget to \$865,000.

Waterfront Stage 2. Photo credit Tony Jordan.



Services

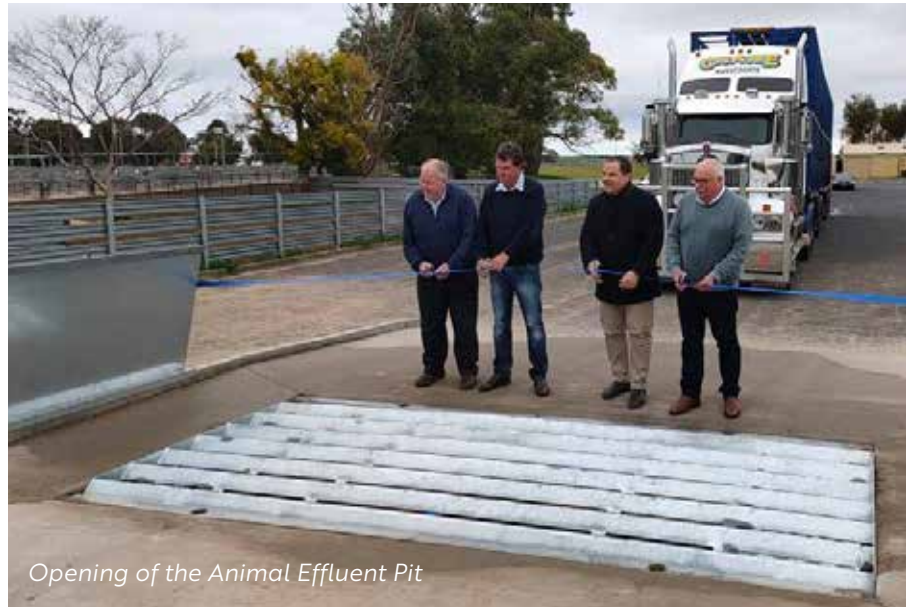
The \$865,000 project commenced in October 2020 after consultation with the community, Allendale East Area School students, First Nations and Council. The project has now been completed and was officially opened on 4 June 2021 with many groups involved in the project in attendance.

Mount Gambier and District Saleyards

The Mount Gambier and District Saleyards is located on the Princes Highway, Glenburnie, operating a Stock Sale every Wednesday commencing at 9.00am, with Store Sales held on the second Friday of each month, commencing at 10.00am.

The Saleyards has five selling agents, and is European Union Prime eligible after meeting annual auditing of processes and infrastructure by Aus-MeatStock data for the Mount Gambier and District Saleyards.

The Saleyards has retained its reputation as a premier livestock selling centre during the COVID-19 pandemic with a strong finish to the financial year. Numbers were strong for 20/21 with stock values jumping considerably during the year, with an increase of nearly \$20M on last year's figures and the average price per head of cattle increasing to \$1,750, up from \$1,305 last financial year.



Opening of the Animal Effluent Pit

For the 2020-2021 financial year a total of 64 sales were held with over 70,751 head of cattle and 119,758 sheep being sold, grossing more than \$142M in total sales.

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

This financial year saw the construction of the only

Animal Effluent Dump in the Southeast of South Australia and western Victoria adding another dimension to the yards.

In late 2019, funding of \$385,000 was secured from the State Government's Regional Growth Fund towards a co-funded \$990,000 Loading ramp project. The project will see the installation of two new state of the art fixed under and over cattle ramps with both rear and side loading options that will cater for trucks and trailers. The new ramps will provide increased efficiencies and productivity

Saleyards Upgrade. Photo credit Tony Jordan.



Services

when loading and unloading cattle, meaning less downtime reduced waiting periods and quicker turnaround. The project, will be managed by Council, has a total budget of \$990,000. Completion date will be September 2021.

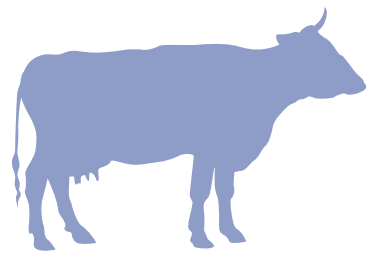
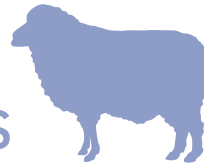
The Saleyards continues to focus on listening and working cooperatively with all stakeholders of the facility to ensure that everyone prospers, and the Saleyards reputation and image is known, trusted, respected and valued by all as the place to sell livestock in the Limestone Coast as well as Western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

Focussing on core strategies, the Saleyards continues developing, reviewing, and implementing the Mount Gambier and District Saleyards Master Plan and Asset Management Plan; forming a retention and attraction of business to the Saleyards; and pursuing funding partnerships for infrastructure improvements. Aligning with this Council are currently awaiting the outcome of Federal funding application to co-partner with Council with the Saleyards transformation project comprising roofing and soft flooring.

STOCK DATA FOR THE MOUNT GAMBIER AND DISTRICT SALEYARDS

SHEEP
& LAMBS

119,758



CATTLE (NOT
INCLUDING
CALVES)

70,751



Saleyards Stock Agents Sam O'Connor and Chris Manser.

Services

Mount Gambier Regional Airport

Council finally saw the completion of the \$9.2 million infrastructure upgrades. Already the new terminal, runway extension, lighting upgrade and heavy apron have delivered great value to both council, stakeholders and the wider community. Officially opened in April 2021, the new terminal has been widely praised by staff and users alike for its modern design, technological features and aesthetics. The terminal includes fully automated baggage handling system,

four departure gates, increased waiting lounge space, full adult disabled toilet and change facilities, improved café area with large vista windows overlooking the airport and Mount Gambier.

Several months after completing the terminal, Qantaslink announced that they would be opening a new route between Adelaide, Mount Gambier and Melbourne utilising their Q300 50 seater aircraft. Qantaslink's arrival into Mount Gambier created employment opportunities for locals as well as greater

flexibility for passengers. It is encouraging to see that Qantaslink have demonstrated long term confidence in the Limestone Coast by committing to servicing the region from both capital cities.

Unfortunately the global COVID-19 pandemic has continued to decimate the regional aviation industry. Passenger numbers have been far below the average, with flights from both carriers heavily reduced. Border closures both nationally and internationally have hindered the opportunities for regional aviation to commence

*Airport opening. Photo credit
Melissa Mortensen.*



Services

regrowth, resulting in far less revenue being generated by the airport through head taxes. Passenger numbers for 2020/2021 Financial Year were 26,614. The passenger numbers for the previous financial year were 62,623.

The COVID-19 pandemic has enabled contractors to complete the terminal redevelopment without having to work around too many passengers, and also enabled the old terminal to be demolished ahead of time to expedite the construction process. The airport has also been completely rebranded with the new logo featured on all directional signage as a regional airport and gateway to the Limestone Coast.

Completion of the new terminal has presented other placemaking opportunities including the Royal Flying Doctor Service (RFDS) fundraiser 'Dinner in the Drome', as well several other functions hosted by local community groups, including the Australia Day Event



Airport opening. Photo credit Melissa Mortensen.

held by the District Council of Grant and the 'Sky's the Limit' art competition and exhibition. The ability to section off one side of the departure lounge has permitted an Oil and Natural Gas exploration company to use the terminal for the sterile transfer of off-shore workers to travel to the rig without the need to enter Victoria and quarantine restrictions. This involved the regular arrival of a large

helicopter several times a day for several months. These passenger transfers showcased the flexibility and opportunities available for the airport with the new terminal.

The RFDS has continued to service the Mount Gambier region, regularly utilising their new undercover facility, particularly during the colder winter months. RFDS flights have continued at normal levels, more or less unaffected by COVID-19. A new hangar has been constructed to the immediate west of the car rental car park, with discussion from several parties interested in potential hangar construction taking place.



Regional Express Airlines (REX) has continued its valued service to the region.

Services

In closing, the past twelve months have been of project completion and consolidation. The final completion of the aerodrome infrastructure upgrades represents a tireless effort from all concerned in seeing the project being completed on time and under budget. Since the completion of works, much has been spent in the settling in and adjustments needed to ensure that the new terminal and indeed the whole aerodrome as a facility is utilised to its maximum potential. The Mount Gambier Regional Airport is now an asset that the District Council of Grant and wider community can be truly proud of.

Qantaslink Arrival - DC Grant Airport Staff Bob Rowe, Manager Ian Fritsch and Adam Branford.



Qantaslink arrival. Photo credit Melissa Mortensen.



Economic Development

Economic Development

TIMBERLINK

Following a briefing session provided by Timberlink to Council in October, a very pleasing announcement was made in December of the board's decision to construct their previously proposed new \$59million state-of-the-art Cross Laminated Timber (CLT) and Glue Laminated Timber (GLT) plant at Tarpeena, rather than at an alternative site under consideration interstate.

The project will initially see a total of 27 full-time permanent jobs created when the facility opens, rising to 50 at full output, with a significant number of additional jobs created during the construction phase. Council staff have continued, wherever possible, to provide assistance to Timberlink towards the commencement of the project.

This project is in addition to the recently completed \$90million major upgrade of the existing processing facility at Timberlink's Tarpeena site.

OTHER POTENTIAL PROJECTS

Discussions have taken place with the Department for Trade and Investment, together with Council's Planning and Development team in relation to another proposed new manufacturing facility in the region, with further details expected to be released as the project progresses.

GRANT APPLICATIONS

Following endorsement by Council of the project plan for major infrastructure upgrades to the Mount Gambier and District Saleyards, funding applications were lodged to the South Australian

Government's Regional Growth Fund - Strategic Pool and the Federal Government's Building Better Regions Fund Round 5 for funding towards the \$4.98million Mount Gambier and District Saleyards Transformation Project.

Council also sought funding for this project from the South Australian Government's Local Government Infrastructure Partnerships Program.

While Council was unsuccessful with its application to the Regional Growth Fund, advice was subsequently received that the application under the Local Government Infrastructure Partnerships Program had been successful, with funding of \$850,000 towards the project being awarded.

Council is currently awaiting announcement of successful projects under the Building Better Regions Fund to determine whether its application for funding from the Federal Government has also been successful.

Applications were lodged for the Mount Gambier Regional Airport Taxiway Construction Project under both the Commonwealth Government's Regional Airports Program Round 2 and the South Australian Government's Support



Timberlink Mill in Tarpeena. Photo: Ockert Le Roux

Economic Development

Regional Aviation Program Round 5.

Council was successful in gaining \$40,000 towards the project from the South Australian Government, with an announcement from the Federal Government of successful applications expected later in the year.

An application was also lodged under the South Australian Government's Open Spaces and Places Grants Program for the development of an Inland Townships and Communities Urban Design Framework and Master Plan, but Council was unsuccessful in gaining this funding.

OLD BOATYARD SITE

It was resolved by Council in June to have a prospectus for potential development of the former boatyard site on Sea Parade at Port MacDonnell prepared and advertised through the Department for Trade and Investment and to commence a formal "Expressions of Interest" process for development of the site.

Council is looking to have discussions with private investors to partner with in a mixed-use waterfront development and is seeking development of tourism-focussed hospitality, retail and quality accommodation offerings. Due to the strategic location of the site, it has

been a long-held view of Council that development of the site should be in the best long-term interests of Port MacDonnell, with the aim of promoting tourism, attracting people to Port MacDonnell and making an ongoing economic contribution to the township of Port MacDonnell, rather than simply being sold off as a piece of real estate for housing etc.

Council has been working with the Department for Trade and Investment to promote the opportunity to potential investors, with details included on the Department's Invest SA portal and promoted by the Department.

GENETICALLY MODIFIED CROPS

Background information on the legislative changes to the Genetically Modified Crops Management and Councils approach, including access to a survey were detailed on Council's YourSay site in July 2020. Invitations to participate in the survey were extended by direct email to over two hundred and fifty businesses engaged in primary production activities and food processing or manufacturing activities in the District Council of Grant area.

Having considered the outcome of the survey, Council resolved that it would not make application to the Minister for the designation of the Council area as an area in which no genetically modified food crops may be cultivated, but would write to the Minister, highlighting the concerns raised by respondents in relation to genetically modified seed drift onto vineyards or organic crops and pastures and advocating for introduction of sufficient control and management measures to minimise the risk of this occurring.



Planning & Development

Planning & Development

DEVELOPMENT SERVICES

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

The District Council of Grant is a Phase Two Rural Council which commenced using the new ePlanning system – SA Planning Portal/Plan SA, and the new Planning and Design Code, as from 31 July 2020 under the *Planning, Development and Infrastructure Act 2016* (PDI Act). The PDI Act has replaced the previous *Development Act 1993*. The new South Australian planning system has significantly changed and hopefully improved the overall planning and building assessment of Development Applications.

1 JULY 2020 – 30 JULY 2020

(DEVELOPMENT APPLICATIONS PROCESSED UNDER THE DEVELOPMENT ACT 1993)



**\$ VALUE OF
DEVELOPMENT
APPLICATIONS**

\$6,473,813

**NUMBER OF DEVELOPMENT
APPLICATIONS RECEIVED**

64

6 NEW DWELLINGS

31 JULY 2020 – 30 JUNE 2021

(DEVELOPMENT APPLICATIONS PROCESSED UNDER THE PLANNING, DEVELOPMENT AND INFRASTRUCTURE ACT 2016)



**\$ VALUE OF
DEVELOPMENT
APPLICATIONS**

\$184,850,000

**NUMBER OF DEVELOPMENT
APPLICATIONS RECEIVED**

301

71 NEW DWELLINGS LODGED

Planning & Development

COUNCIL ASSESSMENT PANEL AND REGIONAL ASSESSMENT PANEL

In accordance with changes made to the *Development Act 1993* during 2006-2007, all Councils in South Australia were required to establish a Council Assessment Panel (CAP) for the purposes of acting as the “relevant authority” in respect to all development control matters within the respective Council areas. The CAP now operates under the provisions of the *Planning, Development and Infrastructure Act 2016*.

Meetings of the CAP are scheduled to be held in the Council Chambers at 324 Commercial Street West, Mount Gambier, on the second Wednesday of each month at 5.30pm, unless otherwise determined, and in line with COVID-19 requirements at the time. Members of the public are welcome to attend meetings.

The CAP considered and determined 8 Development Applications during 2020-2021.

Council has been working with the City of Mount Gambier, the Wattle Range Council, and the District Council of Robe to establish a Regional Assessment Panel (RAP), which would replace the CAP. Work on the proposed RAP is still being finalised and yet to be

consented to by the Minister for Planning.

INDUSTRIAL LAND REVIEW AND MASTER PLAN

The District Council of Grant Industrial Land Review and Master Plan was completed in October 2016. The Review and Master Plan was endorsed by Council, and was initially going to be used as the general basis of an Industry Development Plan Amendment (DPA) to amend the Council’s previous Development Plan under the *Development Act 1993*.

Due to the staged implementation of the new *Planning, Development and Infrastructure Act 2016*, and the move from the previous Council’s Development Plan to the new Planning and Design Code in 2020, no new DPA’s were allowed by the then Department of Planning, Transport and Infrastructure (DPTI).

The Industrial Land Review and Master Plan will now be considered in the future with respect to a possible Code Amendment of the new Planning and Design Code. The new Planning and Design Code came into operation for all Phase Two Rural Councils in South Australia on 31 July 2020.

RURAL LIVING AND TOWNSHIP ZONE BOUNDARIES REVIEW AND MASTER PLAN

In June 2018 Council engaged planning consultants to undertake the preparation of a Rural Living and Township Zone Boundaries Review and Master Plan. The preparation of the Review and Master Plan included a consultation program, and meetings with Council’s Planning and Development Committee.

The final Review and Master Plan was completed in March 2020, with full public release being in mid-2020.

The Review and Master Plan will now be a significant strategic reference and planning document for Council and the community, and will provide a vision for the zoning of rural living and township land, and sustainable development activity into the future. The document will enable Council to proceed with any required future zoning and planning policy work; prioritise projects; source funding; and work with land owners, developers and the community to ensure that appropriate land is available in the Council area for future rural living and township growth and development.

Council intends to consider and progress the recommendations of the

Planning & Development

Review and Master Plan in a staged manner over a number of years. Council will consider and initiate planning policy amendments in a holistic manner to achieve the Council's strategic goals and abide by good planning principles.

A Code Amendment to amend the new Planning and Design Code may be prepared by Council in the future.

GLENELG RIVER SHACKS

Since early 2019 Council has been working with the Glenelg River Shack Owners Association and the Department of Environment and Water (DEW) in relation to the retention and improvement of the shacks along the Glenelg River.

Council has established a Working Group with the Glenelg River Shack Owners Association to address and progress ongoing and future access, waste systems, maintenance, improvements and/or development issues and opportunities for the shacks along the Glenelg River.

FORMER BOAT YARD SITE AT PORT MACDONNELL

Council engaged consultants to proceed with further required groundwater monitoring at the former Boat Yard site in Port MacDonnell, as required by the Environment Protection

Authority (EPA). The project involved the preparation of a Groundwater Monitoring Report and two (2) separate Site Management Plans for Groundwater and for Soil. The final Report and the Site Management Plans were referred to the EPA. Council and the EPA are now considering these documents. The project will assist Council in further considering future use and development options of the site.

NORTHERN GATEWAY PRECINCT

The Northern Gateway Precinct comprises primarily industrial and commercially zoned land immediately to the north of Mount Gambier, along both sides of the Riddoch Highway out to Worrolong Road (Bypass Road).

In early 2019 Council met with land owners within the Northern Gateway Precinct, and/or their representatives, the City of Mount Gambier, and with local State and Federal Members of Parliament, to discuss the potential development of both the industrial and the commercial land in the Precinct, and the need for a dual carriageway along this section of the Riddoch Highway.

The agreed general position on the upgrading of this

section of the Riddoch Highway is as follows:

There is an immediate need for the Riddoch Highway from Pinehall Avenue/Bishop Road through to Worrolong Road (Heavy Vehicle Bypass) in the Northern Gateway Precinct to be made a dual carriageway, as an extension of the dual carriageway which already exists in the City area. This section of the Riddoch Highway is reasonably short in length, in poor condition and amenity, carries high traffic volumes, has traffic movement safety issues – and is the main highway entrance/exit into and out of Mount Gambier (the largest Regional City in South Australia). All utilities and services should be extended from the City along the dual carriageway (or near vicinity) to assist with the development of the Precinct.

A significant section of this part of the Riddoch Highway was recently upgraded, but it did not include a dual carriageway.

Work on trying to achieve this project will continue into the future.

Planning & Development

REGIONAL JOINT PLANNING BOARD

The Limestone Coast Local Government Association has continued to work on the possible establishment of a Regional Joint Planning Board, in consultation with the seven (7) Council's in the Limestone Coast Region. The proposal is being supported by the State Government.

DISABILITY ACCESS AND INCLUSION PLAN

Council completed the preparation of a Disability Access and Inclusion Plan (DAIP), which involved a Consultation and Engagement Plan. DAIP was prepared pursuant to the provisions of the *Disability Inclusion Act 2018*, and is a four (4) year Plan.

Consultation included Community and Staff Surveys, focus group sessions with representatives of the disability services community, and with the 2020 Limestone Coast Regional Leadership Program participants who were undertaking a Community Action Project on the Disability Sector.

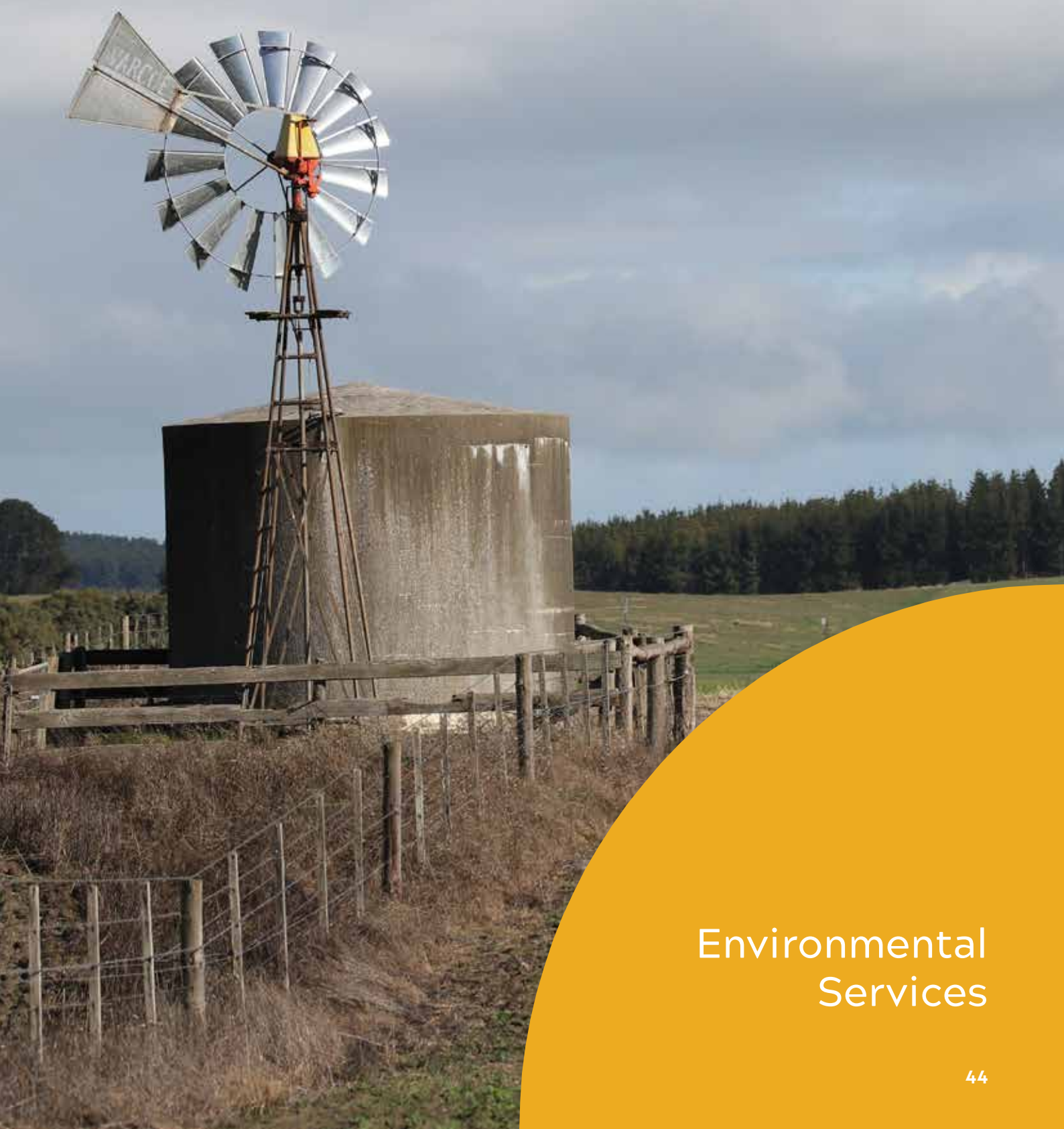
DAIP encompasses a schedule containing action lists, which will be allocated under various themes that align with Council's Strategic Plan, and other Council Asset Management Plans. The themes include:

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

The final DAIP was completed and published in an accessible format on Council's website by 31 October 2020. The DAIP was also provided to the SA Department of Human Services. The Plan will be reviewed, updated and amended every four (4) years.

LIMESTONE COAST HERITAGE ADVISORY SERVICE

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



Environmental Services

Environmental Services

COMMUNITY RANGERS

The Community Rangers are principally responsible for animal management, fire prevention, illegal dumping, local nuisance, abandoned vehicles, monitoring compliance with By-laws, drumMUSTER Agsafe program, and community education.

ANIMAL MANAGEMENT

The registration of all dogs and cats is now undertaken online through DACO, which is a South Australian online database managed by the Dog and Cat Management Board. Current laws require dogs and cats to be microchipped and desexed.

The number of dogs registered increased this financial year by 100 to 2,883 dogs. The number of wandering dog reports, number of dogs impounded,

and number of dogs destroyed have all increased compared to the previous year. There has also been a decrease in the number of registered barking dog complaints, number of dogs returned to owners, and the incidences of dog attack/harassment on humans (1) and on animals (7) since the previous year.

Council Officers investigate reports of dogs wandering at large and continue to conduct patrols of all townships in the Council area. Instances of dog attacks and dogs wandering at large are responded to as expediently as resources allow. Breaches of the Dog and Cat Management Act can result in the issuing of expiations, dogs being impounded, and/or dogs having to be destroyed.

The following table provides some statistics in the area of dog management.

A total of 585 cats were registered in the Council area through DACO for 2020-2021, compared with 449 cats the previous year.

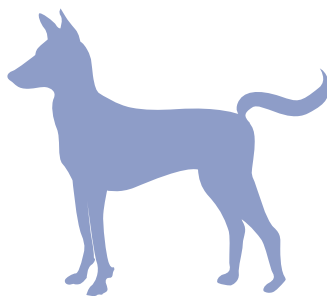
Council's work in this field is guided by the relevant legislation, the Dog and Cat Management Board, Council's Animal Management Plan, and Council By-laws.

NUMBER OF REGISTERED
DOGS **2883**

NUMBER OF WANDERING
DOG REPORTS **29**

NUMBER OF REGISTERED
BARKING DOG
COMPLAINTS **9**

NUMBER OF DOGS
IMPOUNDED **13**



NUMBER OF DOGS
RETURNED TO OWNER **6**

NUMBER OF DOGS
DESTROYED **2**

NUMBER OF DOGS
RE-HOMED **5**

NUMBER OF DOG
ATTACKS ON HUMANS /
HARASSMENTS **7**

NUMBER OF DOG
ATTACKS ON ANIMALS /
HARASSMENTS **0**

Environmental Services

WANDERING STOCK

The Council’s Community Rangers have routinely dealt with wandering stock throughout the district. They endeavour to educate stock owners about the importance of paddock fencing being maintained. The issuing of expiations has been necessary in some instances. Stock complaints are often reported through the after-hours Call Centre.



NUMBER OF STOCK COMPLAINTS



NUMBER OF STOCK RETURNED TO OWNER



ILLEGAL DUMPING

Illegal dumping continues to be an ongoing problem throughout the Council area, but the number of reports lodged with Council has decreased which is likely a result of Council providing hard and green waste vouchers, and also low cost waste transfer station operations.

	No. of reports
2018-2019	93
2019-2020	67
2020-2021	43

Hazardous items posing a risk to members of the public and Council staff have been collected from the roadside. Furniture, mattresses, tyres and putrescible waste make up the majority of the discarded items. Council staff liaise with other agencies, private landholders, and the media in relation to this issue.



Environmental Services

FIRE PREVENTION

Council plays a significant role in fire prevention within the district. Staff liaise with the Country Fire Service (CFS) in relation to curing data, particularly during the Fire Danger Season. Several cautions were issued to landholders for failing to comply with the legislated requirements. Council also manages burning activities within townships under the Environmental Protection (Air Quality) Policy 2016. This involves site assessments and the issuing of permits.

Council is a member of the Limestone Coast Bushfire Management Committee.

DRUM MUSTER

The collection of drums through the DrumMUSTER program continues to be a well utilised service. The previous collection last year saw approximately 2486 eligible containers accepted, collected, picked up, processed and recycled. For a rural municipality such as the District Council of Grant, the initiative prevents a significant amount of waste from entering landfill or being disposed of in other inappropriate ways.

UNSIGHTLY PROPERTIES

Council strives to achieve satisfactory resolutions in relation to illegal land uses and unsightly properties. This has involved thorough investigation, collaboration with other regulatory bodies, and various enforcement actions. The *Development Act*, the *Planning, Development and Infrastructure Act*, the *Local Nuisance and Litter Control Act*, and the *South Australian Public Health Act* provide the legislative tools for Councils to work through these matters.

FOOD SAFETY

Opportunities to provide face to face training on food safety has been limited, as a result of the COVID-19 pandemic. Inspections of food businesses continue, and advice provided on navigating the everchanging rules for trading, enabling hospitality to pivot and fulfil more opportunities and initiatives such as takeaway food items.

Cross-Council Delegations for some of the Councils in the Limestone Coast Region have also enabled Environmental Health staff to assist neighbouring Councils on occasions.



3866
**NUMBER OF
DRUMS
RECYCLED**

Environmental Services

WASTE MANAGEMENT

The momentum has shifted in waste collection services and Council is steadily increasing the reach of its kerbside collection. Council has endorsed expansions of the kerbside collection service for commencement in 2022, and the feasibility of covering the whole district is being explored in time for Budget considerations. Green waste collection options will also be evaluated as part of this review.

The cashless voucher system at the Council’s Waste Transfer Stations has entered its second year. Community members appear to have adapted to the changes and the contractor is pleased with the outcome of the transition. Residents effectively receive a financial discount through the cashless system.

Similarly, to the previous reporting period, in excess of 300 tonnes of general waste has been received at the Council’s four (4) Waste Transfer Stations.

Approximately 15% of materials received at the sites has been diverted into the streams of cardboard (26t), co-mingled (3.12t), and E-Waste (16.28t). The largest recovered products were green waste and scrap metal. In terms of strategic planning around waste services, Council continues to actively participate in the Limestone Coast Waste Management Committee.

300
TONNES OF GENERAL
WASTE RECEIVED AT
THE COUNCIL’S WASTE
TRANSFER STATIONS

MOBILE GARBAGE BIN
(MGB) COLLECTION
SERVICE, CO-MINGLED
RECYCLING ACCOUNTED
FOR

1459
GENERAL WASTE
400
RECYCLING

NEXT LARGEST RECOVERED
MATERIAL
TYPES (TONNES):

16.28
E-WASTE
26
CARDBOARD



Environmental Services

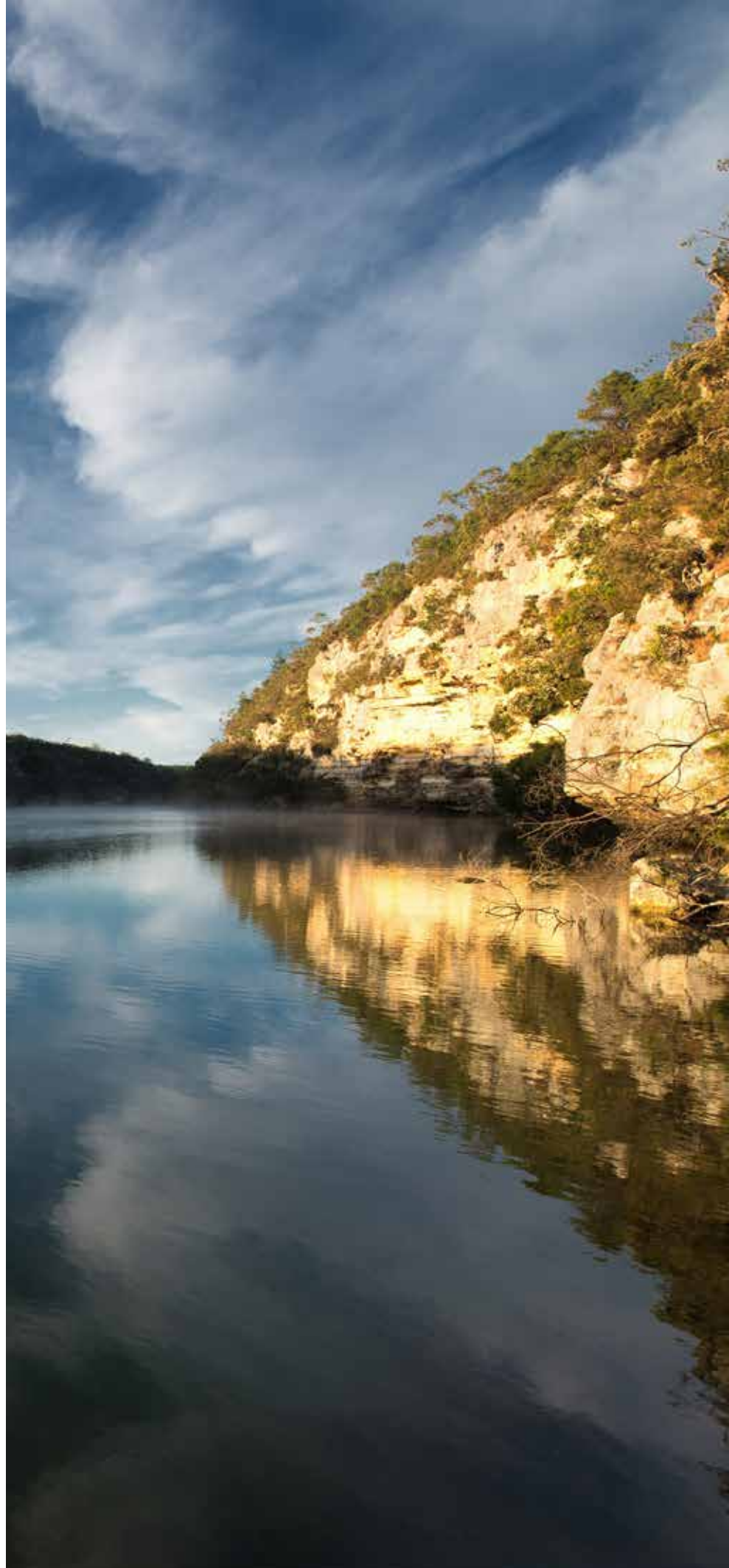
COMMUNITY WASTEWATER MANAGEMENT SCHEMES

Council owns and operates six (6) Community Wastewater Management Schemes (CWMS) at Port MacDonnell, Tarpeena, Allendale East, Pelican Point, Cape Douglas, and Donovans.

Late in the reporting period Council commenced the following significant project:

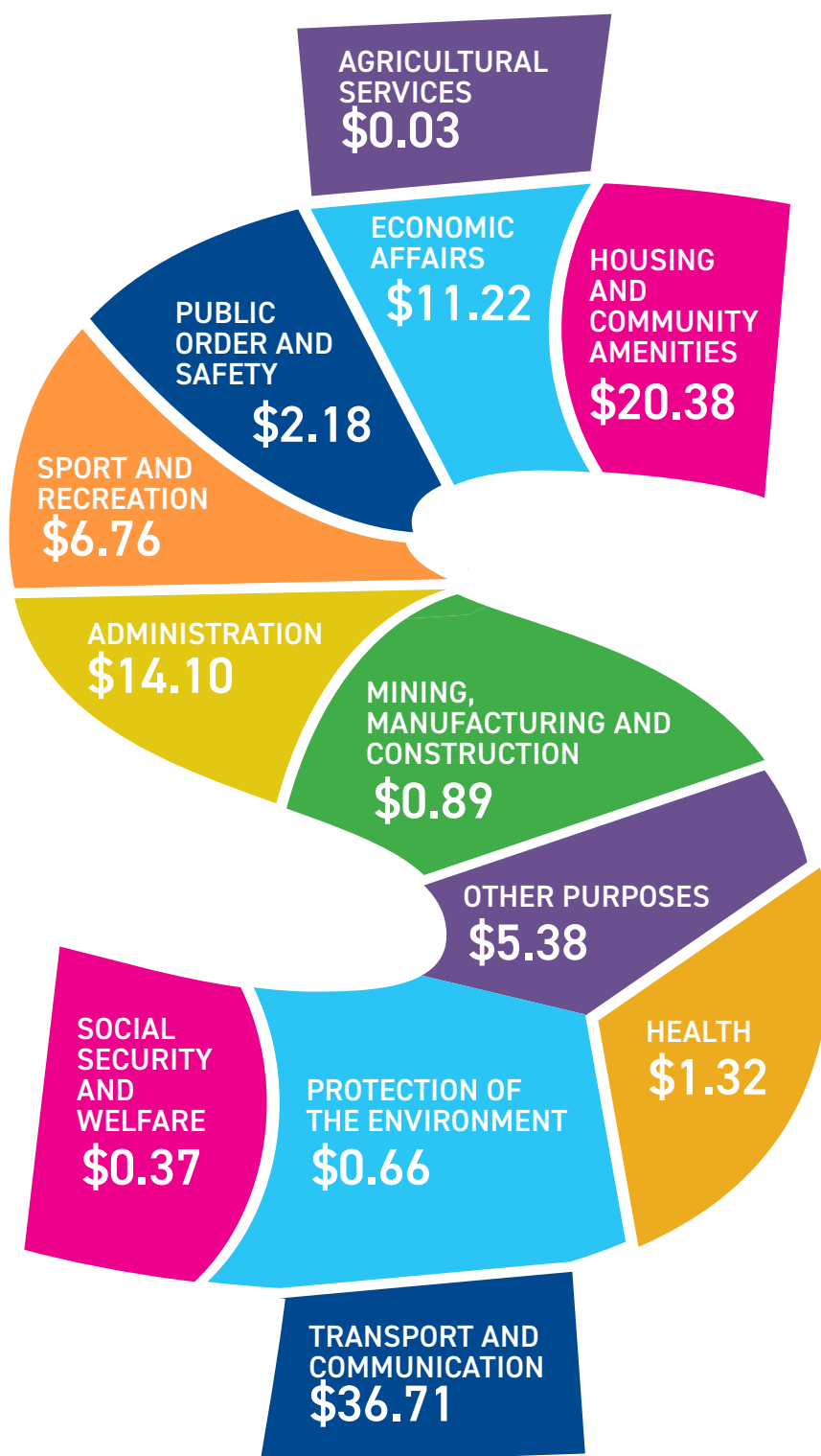
Port MacDonnell Community Wastewater Management Scheme (CWMS) Review, a Capacity Assessment of the other District Council of Grant CWMS, and a Bio-Solids Disposal Investigation.

The project is to be completed in late 2021, and will provide Council with clear future direction in relation to the Council's CWMS systems and the disposal of bio-solids.



Information at a glance

EVERY \$100 OF RATES IS SPENT ON...



Information at a glance

GENERAL INFORMATION

\$2.821M

CAPITAL VALUE OF
PROPERTIES (AS AT 1/7/20)

6,015

TOTAL PROPERTIES

5,630

RATEABLE
PROPERTIES

543

ROADS
SEALED
(KM)



189,688

HECTARES OF
COUNCIL AREA

984

ROADS
UNSEALED (KM)

385

NON-RATEABLE
PROPERTIES

8,619

ESTIMATED
POPULATION
(2020 ABS ERP)

1,527

TOTAL ROADS (KM)



Community

Community

DCG COMMUNITY CARE PACKAGE

In April 2020 Council launched the DCG Community Care Package which was our response to COVID-19 and developed to help balance the cost pressures of Council services delivery whilst trying to ease the pressure on our ratepayers. Initiatives within this package include and are not limited to:

- Establishment of a Business Liaison Team dedicated to connecting local businesses with government support and advice Appointment of Council's Team Leader Environment Health and Compliance to the position of Area Liaison Officer to coordinate the regional data and local compliance plans during this crisis
- Initial allocation of Disaster Relief funding to the value \$10,000 to be used in partnership with local support agencies to help families and individuals
- New protocols for the Mount Gambier and District Saleyards to ensure viability and continuation to support local meat producers
- Support for cancelled events and the potential

to reschedule events in the future

- Click and Collect Library Services at the Port MacDonnell Community Complex
- Operational changes to ensure the continuation of essential services such as banking at the Port MacDonnell Community Complex
- Delegation to waive rent for all other commercial and community tenancies on a case by case basis, including airport tenancies up until 31st March 2021.

As of 1st April 2021 these protocols returned to Council's standard policy and procedures:

- Development of a flexible Rates Hardship arrangement
- Prompt payment of creditors by Council
- 90 day extension for all Sundry Debtors to Council

As part of the COVID-19 Care Package, Council administered a Small Business Grant to support local Tourism & Hospitality businesses through the COVID-19 crisis. Small grants of up to \$5000 were offered on a dollar-for-dollar basis for businesses to upgrade facilities and equipment or to modify the way they operate in order to increase

resilience. The scheme was well received with eleven businesses successful in sharing \$39,000 of funding, allowing them to enhance visitor offerings and capture new audiences through online engagement. Projects included upgrades to play equipment, furniture, fittings, buildings and alfresco areas, IT upgrades and website developments. The grant had an added impact of putting just over \$93,000 of stimulus back into the local economy.

YOUTH ON WHEELS

Council continues to offer the Youth on Wheels program to young people aged 16-25 living in the City of Mount Gambier or District Council of Grant Council areas. The learner driver mentor program is coordinated and managed by the Council and focuses on safe driving with the goal of minimising the risks young



Youth On Wheels Volunteer Kevin Davis with Cr Shirley Little and Krystie Reid

Community

drivers face on the roads, while assisting young people in obtaining the hours required to obtain their provisional licence.

Council only had to suspend the Youth on Wheels program for two weeks due to the COVID-19 pandemic and fortunately the program was able to recommence with measures in place to protect participants and volunteers. Over the last financial year the Youth On Wheels program had 10 learner drivers participate with many of these completing their required hours.

Currently the Youth on Wheels program has three volunteers, with one volunteer Kevin Davis retiring after achieving an incredible 752 volunteer hours of driving. Council extends an enormous thank you for the time and dedication of our current volunteers Malcolm, Jack and Malcolm, and a special thank you to Kevin Davis.

DONATIONS AND SPONSORSHIPS

The COVID-19 pandemic affected many community events and activities with many associations cancelling or postponing events throughout 2021. Council have remain flexible and held over sponsorship funds where possible to accommodate changes in



Grant High School joint scholarship winners Chelsea Ray and Gemma Ralph with Mayor Sage.

circumstances and reduce the red tape for community groups.

Council continue to be proud supporters of the many programs and events that are on offer in the district and the Limestone Coast region and provided \$155,033 in funding to support these community and philanthropic activities.

ACADEMIC SCHOLARSHIPS

The Council have awarded the 2021 round of academic scholarships to eligible students who reside in the Council area.

Operating since 2010, the program gifts \$500 academic scholarships to year 10 to 12 students who reside in the Council area. Over the past 11 years 56 scholarships have been awarded helping out local students with purchasing books, equipment and resources to support their education.

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

The 2021 academic scholarship recipients are - Leah McDonnell – St Martins Lutheran College; Chelsea Ray and Gemma Ralph - Grant High School; Damon Verrier - Allendale East Area School; Sarah McKinnon – Tenison Woods College; and Josh Kain - Mount Gambier High School.

Community

CITIZENSHIP

During the 2020/21 year Council held a total of four (4) Citizenship Ceremonies with four (4) conferees receiving Australian Citizenship.

Our Community welcomed new Citizens from Italy, Vietnam, Philippines and Thailand.

COMMUNITY PROGRAMS

Council delivered modified events across the district to celebrate our seniors, with a well-attended lunch at the Rocks Tavern, Carpenter Rocks and providing meal vouchers to support Seniors Lunches at the Pines Hotel Tarpeena and Victoria Hotel Port MacDonnell due to COVID-19 venue restrictions. The free event and meal vouchers celebrate the valuable contribution the senior population have made, and continue to make, to our community.

COMMUNITY GRANT SCHEME

Council ran two successful rounds of the Community Grant Scheme contributing just over \$27,000 towards \$62,000 worth of fantastic and practical projects being completed by local community groups. Projects completed under the categories of Halls, Community and Sport included, the purchase of



Above: District Council of Grant Elected Members and Staff involved with the opening of the Waterfront Stage 2 along with Adam Maywald of GEM.



Above: Allendale East Area School students at the opening of the Waterfront Stage 2.

Below: Waterfront Stage 2 First Nations Collaboration signage.



Grant High School students at the opening of the Waterfront Stage 2.



Photos: Frank Monger.

Community

new equipment, building and grounds upgrades, new sporting equipment and the purchase of a defibrillator. Congratulations to all successful projects over the year.

WATERFRONT FIRST NATIONS COLLABORATION

The Waterfront Stage 2 project involved Council and the First Nations South East who both engaged and collaborated on a number of projects for a successful outcome.

The projects included:

- Boandik Edible and Medical Garden
- Township Entrance Signage (Sea Parade)
- Concrete Inlays



Mayor Sage and Her Worship Mayor Lynette Martin OAM from the City of Mount Gambier before the ANZAC Day March 2021. Photo: Ockert Le Roux.



Story Time at the Port MacDonnell Community Complex.

Council would like to acknowledge directly Burrandies Aboriginal Corporation, the Language Revival Group, Auntie Michelle Jacquelin-Furr, Uncle Ken Jones and Uncle Mark Lovett for their collaboration and advice with school and community groups to complete the Waterfront development for the whole community to enjoy.

PORT MACDONNELL COMMUNITY COMPLEX

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

The Complex incorporates:

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

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

Banking: Bendigo Bank, EFTPOS cash out facility

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

Childrens Programs including StoryTime; held every Tuesday, incorporating a short story, music, dancing & crafts and the Holiday Craft & Activity Program are both strongly supported by locals and visitors alike. Throughout the peak of the COVID-19 pandemic, these programs were suspended or adjusted to ensure the safety of the community.

Events hosted by the library included Get Online Week, live streaming the Adelaide & Sydney Writers Festivals.

Youth and Children’s areas: dedicated safe hang out areas with pool table, Wii console, and a recent addition of a PlayStation 4.

Maritime Museum: A large display rich in information and artefacts telling the story of Port MacDonnell as a historic trading port. Committee members have made several improvements to the museum including new displays regarding the

Community

Port MacDonnell Jetty, Ships
Radios & Schools.

Group Visits: include education and school groups, car clubs, bus line tours, age care groups, etc. Due to the pandemic, we have understandably seen less group visits than previous years.

Art Gallery: is a space for local artists to promote and display their work. This year saw over 10 exhibitions utilising the space displaying items including photography, paintings, textile & fibre works, recycled & retro clothing, weaving, mosaics and seaweed artistry.

Community meeting room / spaces, and a fully equipped kitchen is available for public use. Facilities have been utilised by several government agencies, associations and other groups including the Youth Opportunities Leadership Program, Ukulele classes, the Twisted Thread's Craft Group.

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



Holiday Program at the Port MacDonnell Community Complex.

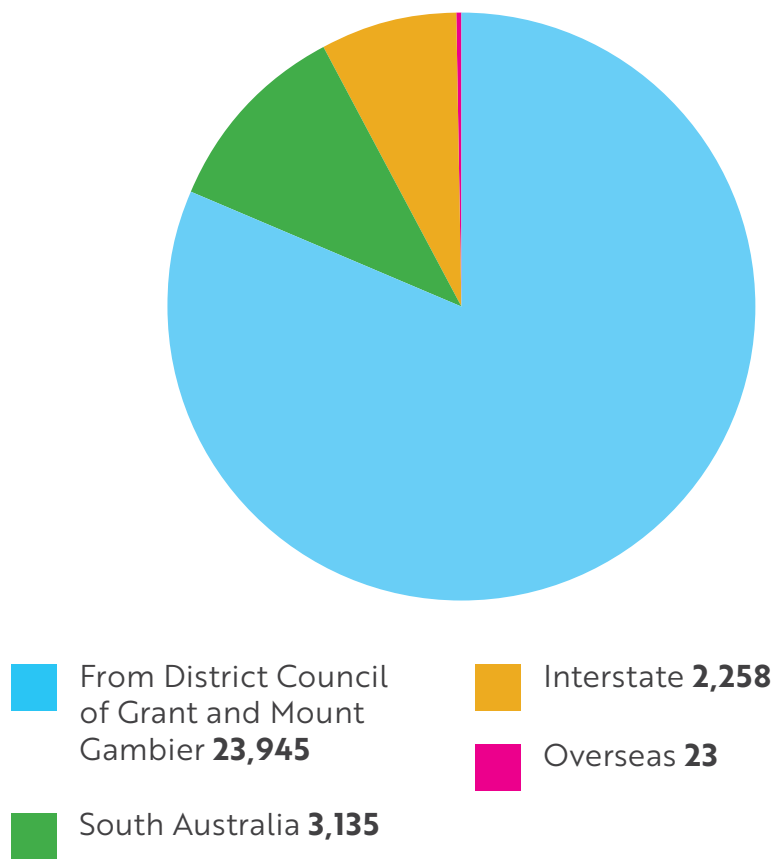


Craft group at the Port MacDonnell Community Complex.

Community

VISITOR NUMBERS AT THE PORT MACDONNELL COMMUNITY COMPLEX FOR 2020-2021

Unfortunately, due to COVID-19 some of our regular in-house programs were suspended. The Be Connected Program, Little Bang Science Discovery Club & Lego clubs will all re-commence next financial year.



Community



Top left: Sarah McKinnon from Tenison Woods College receiving the 2021 Academic Achiever Award with Ciaran Buckley of Tenison Woods College and Cr Peter Duncan.

Above: Cr Gill Clayfield and Cr Gavin Clarke at the Airport Opening.



CEO Darryl Whicker, Cr Shirley Little and Cr Megan Dukalskis at the Qantaslink Arrival.



Cr Bain and Cr Boston with Members of the Mount Schank Tennis Club.



Tourism and Events

Tourism and Events

TOURISM

Council provides support and linkages to local tourism operators and community groups on tourism issues including promotional opportunities and preparation of promotional materials and event procedures. Council also promote coastal and local heritage areas and activities including cave diving, Mount Schank, Piccaninnie Ponds and Ewens Ponds. Our Council area features many areas of natural beauty, the Little Blue Lake is a very popular destination for locals and visitors alike.

The Limestone Coast Local Government Association centralise Local Government support for tourism and are currently working on a destination strategy with Council providing in principle support.

Advertising and promotion is undertaken primarily in Council produced tourism guides and the "Stay Another Day" guide, as well as through the Australian Tourism Data Warehouse and a number of Council hosted web and social media sites. Council operates a Visitor Information Outlet at its Port MacDonnell Community Complex, which is open to the public seven days a week, incorporating the Port MacDonnell and District Maritime Museum, and has hosted a number of

exhibitions for visitors to view free of charge in the Gallery.

COVID-19 has caused numerous State Border closures and uncertainty in some tourism sectors, but the December/January school holidays was a very busy period with good visitor numbers to our District.

Recognising the impact of COVID-19 on tourism and hospitality, Council provided a grant funding pool of \$40,000 to support the sector.

EVENTS

Great South Coast Cycling Classic

Due to COVID-19 restrictions the Great South Coast Cycling Classic for 2020 was cancelled. The District Council of Grant has been a great supporter of this event, and funds from the Budget had been allocated to sponsor this event.

Generations In Jazz

Council provides an ongoing amount of \$4,000 in sponsorship annually towards the running of Generations In Jazz, however, the successful OB Flat event, which was due to be held in May, was cancelled due to COVID-19.

Mil-Lel Agricultural and Horticultural Show

The Mil-Lel Show is a traditional country show which includes horse events, beef cattle showing and indoor sections including cookery, flower and craft competitions. Unfortunately due to COVID-19 the show was cancelled in 2020 but Council continued to support the show society through a Community Grant for the Show Society to purchase kitchen equipment.

Tourism and Events

2021 Australia Day Awards and Celebration

The Australia Day Awards and Celebration event was held at the newly redeveloped Mount Gambier Regional Airport. The celebrations recognised the outstanding contributions of people within our community and the occasion was a great opportunity for Council to showcase the Mount Gambier Regional Airport. Council made the decision not to hold its annual BBQ lunch celebration due to COVID-19 restrictions and limitations in organising a large event, however our main aim was to celebrate those who have helped make our community a better place.

- Citizen of the Year awarded to Mr Jeremy levins
- Community Event of the Year awarded to The Bay Escape
- Young Citizen of the Year awarded to Ms Libby Altorfer.
- Active Citizenship 2021 awarded to Kingsley and Mount Gambier Country Fire Service Groups

Council congratulates all nominees, and appreciates all the work volunteers do in our community.



Top: Citizen of the Year awarded to Mr Jeremy levins.

Centre: Active Citizenship 2021 awarded to Kingsley and Mount Gambier Country Fire Service Groups.

Left: Young Citizen of the Year awarded to Ms Libby Altorfer.



Appendix 1: Annual Financial Statements

DISTRICT COUNCIL OF GRANT

General Purpose Financial Reports

for the year ended 30 June 2021

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**District Council of Grant
Annual Financial Statements
for the year ended 30 June 2021**

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 2021 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Council's accounting and other records.



.....
Darryl Whicker
CHIEF EXECUTIVE OFFICER



.....
Richard Sage
MAYOR

Date: 9/9/21

DISTRICT COUNCIL OF GRANT
Statement of Comprehensive Income
for the year ended 30 June 2021

		2021	2020
	Notes	\$'000	\$'000
INCOME			
Rates	2	10,143	9,984
Statutory charges	2	464	403
User charges	2	1,614	2,062
Grants, subsidies and contributions	2	2,377	2,427
Investment income	2	54	114
Reimbursements	2	82	93
Other income	2	325	459
Total Income		15,059	15,542
EXPENSES			
Employee costs	3	5,979	5,985
Materials, contracts & other expenses	3	4,851	4,679
Depreciation, amortisation & impairment	3	4,468	4,476
Finance costs	3	175	213
Total Expenses		15,473	15,353
OPERATING SURPLUS / (DEFICIT)		(414)	189
Asset disposal & fair value adjustments	4	(263)	(433)
Amounts received specifically for new or upgraded assets	2	2,675	5,612
Physical resources received free of charge	2	-	224
NET SURPLUS / (DEFICIT) (transferred to Equity Statement)		1,998	5,592
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	-	334
Total Other Comprehensive Income		-	334
TOTAL COMPREHENSIVE INCOME		1,998	5,926

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

DISTRICT COUNCIL OF GRANT
Statement of Financial Position
as at 30 June 2021

		2021	2020
	Notes	\$'000	\$'000
ASSETS			
Current Assets			
Cash and cash equivalents	5	4,048	8,228
Trade & other receivables	5	1,184	766
Inventories	5	117	238
Total Current Assets		5,349	9,232
Non-current Assets			
Financial assets	6	145	178
Infrastructure, property, plant & equipment	7	143,887	139,327
Total Non-current Assets		144,032	139,505
Total Assets		149,381	148,737
LIABILITIES			
Current Liabilities			
Trade & other payables	8	1,427	2,102
Borrowings	8	507	527
Provisions	8	1,152	1,133
Total Current Liabilities		3,086	3,762
Non-current Liabilities			
Borrowings	8	2,371	3,094
Provisions	8	92	47
Total Non-current Liabilities		2,463	3,141
Total Liabilities		5,549	6,903
NET ASSETS		143,832	141,834
EQUITY			
Accumulated Surplus		45,793	43,815
Asset Revaluation Reserves	9	96,894	96,894
Other Reserves	9	1,145	1,125
TOTAL EQUITY		143,832	141,834

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

DISTRICT COUNCIL OF GRANT

Statement of Changes in Equity for the year ended 30 June 2021

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2021	Notes	\$'000	\$'000	\$'000	\$'000
Balance at end of previous reporting period		43,815	96,894	1,125	141,834
Net Surplus / (Deficit) for Year		1,998	-	-	1,998
Other Comprehensive Income					
Transfers between reserves		(20)	-	20	-
Balance at end of period	9	45,793	96,894	1,145	143,832

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2020	Notes	\$'000	\$'000	\$'000	\$'000
Balance at end of previous reporting period		38,333	96,560	1,015	135,908
Net Surplus / (Deficit) for Year		5,592	-	-	5,592
Other Comprehensive Income					
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	334	-	334
Transfers between reserves		(110)		110	-
Balance at end of period	9	43,815	96,894	1,125	141,834

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

DISTRICT COUNCIL OF GRANT

Statement of Cash Flows

for the year ended 30 June 2021

		2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$'000	\$'000
<i>Receipts:</i>			
Rates - general & other		10,137	10,054
Fees & other charges		510	403
User charges		1,368	2,322
Investment receipts		58	122
Grants utilised for operating purposes		2,615	2,427
Reimbursements		90	93
Other revenues		1,296	391
<i>Payments:</i>			
Employee costs		(5,945)	(5,737)
Materials, contracts & other expenses		(6,797)	(4,141)
Finance payments		(186)	(257)
Net Cash provided by (or used in) Operating Activities		3,146	5,677
 CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Receipts:</i>			
Amounts specifically for new or upgraded assets		2,675	5,612
Sale of replaced assets		561	600
Repayments of loans by community groups		33	28
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(3,731)	(2,995)
Expenditure on new/upgraded assets		(6,121)	(6,180)
Net Cash provided by (or used in) Investing Activities		(6,583)	(2,935)
 CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Payments:</i>			
Repayments of borrowings		(743)	(529)
Net Cash provided by (or used in) Financing Activities		(743)	(529)
Net Increase (Decrease) in cash held		(4,180)	2,213
 Cash & cash equivalents at beginning of period	10	8,228	6,015
Cash & cash equivalents at end of period	10	4,048	8,228

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

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

1.5 Covid-19

The COVID-19 pandemic has impacted the 2020/21 financial statements, which may impact on the comparability of some line items and amounts reported in these financial statements and/or the notes. The financial impacts are a direct result of either Council's response to the pandemic or due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

COVID-19 is not expected to have a significant financial impact on Council operations with the Council working to reduce discretionary expenditure in the short term to help mitigate the effect of the reduced revenue and increased costs. It is expected further financial impacts will flow into the 2021/22 financial year, but these have been largely taken into account during the development of the budget process for 2021/22 including, but not limited to reduction in passenger numbers at the airport. The budget assumptions for 2021/22 assume that no further harsher restrictions are put in place by the government. However, Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

2 The Local Government Reporting Entity

District Council of Grant is incorporated under the SA Local Government Act 1999 and has its principal place of business at 324 Commercial Street West, Mount Gambier. These consolidated financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

DISTRICT COUNCIL OF GRANT

Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

3 Income recognition

3.1 Revenue

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

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

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

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

	Cash Payment Received	Annual Allocation	Difference	
2018-19	\$2,511,248	\$1,282,141	+ / -	\$1,229,107
2019-20	\$1,947,422	\$1,230,164	+ / -	\$717,258
2020-21	\$1,529,313	\$1,809,142	+ / -	(\$278,829)

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.

3.2 Construction Contracts

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

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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.

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

4.2 Other Financial Instruments

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

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

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments also form part of Note 12.

5 Inventories

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

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.

Capital works still in progress at balance date are recognised as other non-current assets and transferred to infrastructure, property, plant & equipment when completed ready for use.

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 7. No capitalisation threshold is applied to the acquisition of land or interests in land.

6.3 Subsequent Recognition

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

6.4 Depreciation of Non-Current Assets

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

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

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

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021
Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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.

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

8 Borrowings

Loans are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates and is recorded as part of "Payables". Interest free loans are carried at their nominal amounts; interest revenues foregone by the lender effectively being a reduction of interest expense in the period to which it relates.

9 Provisions

9.1 Employee Benefits

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based on costs) measured in accordance with AASB 119.

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

Weighted average discount rate	0.36% (2020, 0.25%)
Weighted average settlement period	1 year (2020, 1 year)

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

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 16.

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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 and amended standards and interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2020. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Amendments to AASB 101 and AASB 108 Definition of Material:

The amendments provide a new definition of material that states, "information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity." The amendments clarify that materiality will depend on the nature or magnitude of information, either individually or in combination with other information, in the context of the financial statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. These amendments had no impact on the financial statements of, nor is there expected to be any future impact to the Council.

Amendments to AASB 16 Covid-19 Related Rent Concessions:

In 2020, the AASB issued AASB 2020-4, Amendments to AASs - Covid-19-Related Rent Concessions. The amendments provide relief to lessees from applying AASB 16 guidance on lease modification accounting for rent concessions arising as a direct consequence of the Covid-19 pandemic. As a practical expedient, a lessee may elect not to assess whether a Covid-19 related rent concession from a lessor is a lease modification. A lessee that makes this election accounts for any change in lease payments resulting from the Covid-19 related rent concession the same way it would account for the change under IFRS 16 if the change were not a lease modification. The amendment applies to annual reporting periods beginning on or after 1 June 2020. This amendment had no impact on the consolidated financial statements of the Group.

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 2 - INCOME

	Notes	2021 \$'000	2020 \$'000
RATES REVENUES			
<u>General Rates</u>		8,234	8,100
Less: Mandatory rebates		(7)	(9)
Less: Discretionary rebates, remissions & write offs		(31)	(27)
		<u>8,196</u>	<u>8,064</u>
<u>Other Rates</u> (including service charges)			
Natural Resource Management levy		602	593
Waste collection		678	653
Community wastewater management systems		693	698
		<u>1,973</u>	<u>1,944</u>
<u>Other Charges</u>			
Penalties for late payment		33	37
		<u>33</u>	<u>37</u>
Less: Discretionary rebates, remissions & write offs		(59)	(61)
		<u>10,143</u>	<u>9,984</u>
STATUTORY CHARGES			
Development Act fees		170	95
Town planning fees		200	214
Animal registration fees & fines		92	92
Parking fines / expiation fees		2	2
		<u>464</u>	<u>403</u>
USER CHARGES			
Cemetery/crematoria fees		20	12
Airport		367	631
Saleyards		1,119	1,257
Sanitary Garbage		26	28
Rural Transaction Centre		37	79
Sundry		45	55
		<u>1,614</u>	<u>2,062</u>
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		50	109
Loans to community groups		4	5
		<u>54</u>	<u>114</u>
REIMBURSEMENTS			
- for roadworks		23	40
- for private works		59	53
		<u>82</u>	<u>93</u>

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 2 - INCOME (con't)

		2021	2020
	Notes	\$'000	\$'000
OTHER INCOME			
Insurance & other recoupments - infrastructure, property, plant & equipment		163	198
Sundry		162	261
		<u>325</u>	<u>459</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Amounts received specifically for new or upgraded assets		2,675	5,612
Other grants, subsidies and contributions			
Untied - Financial Assistance Grant		1,529	1,381
Roads to Recovery		341	341
Fuel Rebate		62	61
Library & Communications		36	36
Sundry		409	608
		<u>2,377</u>	<u>2,427</u>
		<u>5,052</u>	<u>8,039</u>
<i>The functions to which these grants relate are shown in Note 11.</i>			
Sources of grants			
Commonwealth government		4,393	5,641
State government		640	2,377
Other		19	21
		<u>5,052</u>	<u>8,039</u>
Individually Significant Item			
Mount Gambier Regional Airport Redevelopment		-	3,632

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 2 - INCOME (con't)

Conditions over grants & contributions

Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:

	Notes	2021 \$'000	2020 \$'000
<i>Unexpended at the close of the previous reporting period</i>		261	352
<i>Less: expended during the current period from revenues recognised in previous reporting periods:</i>			
<i>Waterfront Stage 2</i>		(261)	(91)
<i>Subtotal</i>		(261)	(91)
<i>Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>			
<i>LCRI Grant Funding</i>		276	-
<i>Subtotal</i>		276	-
<i>Unexpended at the close of this reporting period</i>		276	261
 <i>Net increase / (decrease) in assets subject to conditions in the current reporting period</i>		 15	 (91)

PHYSICAL RESOURCES RECEIVED FREE OF CHARGE

Roads, Bridges & Footpaths	-	210
Stormwater Drainage	-	14
TOTAL PHYSICAL RESOURCES RECEIVED	-	224

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 3 - EXPENSE

		2021	2020
	Notes	\$'000	\$'000
EMPLOYEE COSTS			
Salaries and Wages		4,984	4,989
Employee leave expense		655	689
Superannuation - defined contribution plan contributions	16	356	334
Superannuation - defined benefit plan contributions	16	139	148
Workers' Compensation Insurance		206	166
Less: Capitalised and distributed costs		(361)	(341)
Total Operating Employee Costs		5,979	5,985
 Total Number of Employees		 66	 65
<i>(Full time equivalent at end of reporting period)</i>			
MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		25	20
Elected members' expenses		168	162
Election expenses		2	19
Subtotal - Prescribed Expenses		195	201
<u>Other Materials, Contracts & Expenses</u>			
Contractors		1,052	964
Energy		223	237
Maintenance		454	412
Garbage Costs		324	291
Legal Expenses		70	92
Levies paid to government - NRM levy		604	590
- Emergency Services Levy		61	40
Materials		196	201
Fuel		278	321
Insurance		279	260
Donations & Grants		357	156
PLEC (Underground powerlines at Port MacDonnell)		120	212
Sundry		638	702
Subtotal - Other Materials, Contracts & Expenses		4,656	4,478
		4,851	4,679

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 3 - EXPENSE con't

		2021	2020
DEPRECIATION, AMORTISATION & IMPAIRMENT	Notes	\$'000	\$'000
Depreciation			
Buildings - Level 2		164	165
Buildings - Level 3		496	479
Other Structures - Level 2		4	5
Other Structures - Level 3		193	183
Playgrounds		27	28
Roads & Kerbs		2,598	2,555
Bridges		1	1
Footways		23	23
Stormwater Drainage		13	12
CWMS		244	266
Plant and Equipment		548	599
IT & Office Fittings		45	50
Marine and River		51	48
Open Space		61	62
		4,468	4,476
FINANCE COSTS			
Interest on Loans		175	213
		175	213

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

		2021	2020
	Notes	\$'000	\$'000
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
<i>Assets renewed or directly replaced</i>			
Proceeds from disposal		561	640
Less: Carrying amount of assets sold		824	1,073
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS		(263)	(433)

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 5 - CURRENT ASSETS

		2021	2020
	Notes	\$'000	\$'000
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		373	213
Deposits at Call		3,675	4,015
Short Term Deposits & Bills, etc		-	4,000
		<u>4,048</u>	<u>8,228</u>
TRADE & OTHER RECEIVABLES			
Rates - General & Other		402	396
Accrued Revenues		26	4
Debtors - general		593	174
GST Recoupment		128	157
Loans to community organisations		35	35
		<u>1,184</u>	<u>766</u>
INVENTORIES			
Stores & Materials		117	238
		<u>117</u>	<u>238</u>

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

Note 6 - NON-CURRENT ASSETS

		2021	2020
	Notes	\$'000	\$'000
FINANCIAL ASSETS			
Receivables			
Loans to community organisations		102	135
		<u>102</u>	<u>135</u>
Other Financial Assets			
Caveat		43	43
TOTAL FINANCIAL ASSETS		<u>145</u>	<u>178</u>

DISTRICT COUNCIL OF GRANT

Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (IPP&E)

	Fair Value Level	2020 \$'000				2021 \$'000			
		Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Land - Level 2	2	1,220	-	-	1,220	1,220	-	-	1,220
Land - Level 3	3	13,684	10	-	13,694	13,684	10	-	13,694
Buildings - Level 2	2	7,065	-	(3,988)	3,077	7,065	5	(4,152)	2,918
Buildings - Level 3	3	20,615	438	(12,062)	8,991	20,615	6,894	(12,476)	15,033
Other Structures - Level 2	2	126	9	(105)	30	126	9	(109)	26
Other Structures - Level 3	3	4,577	819	(1,723)	3,673	4,577	829	(1,916)	3,490
Playgrounds	3	878	17	(597)	298	878	955	(629)	1,204
Roads & Kerbs	3	112,094	7,699	(33,135)	86,658	112,094	10,093	(35,505)	86,682
Bridges	3	74	-	(23)	51	74	-	(24)	50
Footways	3	1,046	14	(325)	735	1,046	200	(346)	900
Stormwater Drainage	3	1,162	52	(432)	782	1,162	51	(444)	769
CWMS	3	12,378	376	(5,246)	7,508	12,378	410	(5,475)	7,313
Plant and Equipment		-	8,478	(3,045)	5,433	-	8,580	(3,290)	5,290
IT & Office Fittings		-	726	(541)	185	-	828	(580)	248
Marine and River		-	2,933	(403)	2,530	-	2,934	(455)	2,479
Open Space		-	2,067	(490)	1,577	-	2,207	(561)	1,646
WIP		-	2,885	-	2,885	-	925	-	925
Total IPP&E		174,919	26,523	(62,115)	139,327	174,919	34,930	(65,962)	143,887
Comparatives		175,298	18,486	(58,652)	135,132	174,919	26,523	(62,115)	139,327

This Note continues on the following pages.

DISTRICT COUNCIL OF GRANT

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2020 \$'000								2021 \$'000
Carrying Amount		Additions		Disposals	Dep'n	Transfers		Net Reval'n	Carrying Amount
		New / Upgrade	Renewals			In	Out		
Land - Level 2	1,220	-	-	-	-	-	-	-	1,220
Land - Level 3	13,694	-	-	-	-	-	-	-	13,694
Buildings - Level 2	3,077	5	-	-	(164)	-	-	-	2,918
Buildings - Level 3	8,991	3,736	28	(20)	(496)	2,794	-	-	15,033
Other Structures - Level 2	30	-	-	-	(4)	-	-	-	26
Other Structures - Level 3	3,673	10	-	-	(193)	-	-	-	3,490
Playgrounds	298	838	15	(11)	(27)	91	-	-	1,204
Roads & Kerbs	86,658	409	2,509	(296)	(2,598)	-	-	-	86,682
Bridges	51	-	-	-	(1)	-	-	-	50
Footways	735	160	37	(9)	(23)	-	-	-	900
Stormwater Drainage	782	-	-	-	(13)	-	-	-	769
CWMS	7,508	-	35	14	(244)	-	-	-	7,313
Plant and Equipment	5,433	28	869	(492)	(548)	-	-	-	5,290
IT & Office Fittings	185	10	99	(1)	(45)	-	-	-	248
Marine and River	2,530	-	-	-	(51)	-	-	-	2,479
Open Space	1,577	-	139	(9)	(61)	-	-	-	1,646
WIP	2,885	925	-	-	-	-	(2,885)	-	925
Total IPP&E	139,327	6,121	3,731	(824)	(4,468)	2,885	(2,885)	-	143,887
Comparatives	135,132	6,180	3,230	(1,073)	(4,476)	939	(939)	334	139,327

This note continues on the following pages.

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021
Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Valuation of Assets

General Valuation Principles

Accounting procedure: 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, fair value is taken to be the current replacement cost.

Highest and best use: For land which Council has an unfettered right to sell, the "highest and best use" recognises the possibility of the demolition or substantial modification of some or all of the existing buildings and structures affixed to the land.

Much of the land under Council's care and control is Crown land or has been declared as community land under the provisions of the Local Government Act 1999. Other types of restrictions also exist.

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

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

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

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

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

The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.

The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

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

DISTRICT COUNCIL OF GRANT

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

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

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

Estimated Useful Lives: Useful lives are estimated for each individual asset. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

Plant, Furniture & Equipment	
ICT Equipment	3 to 5 years
Office Furniture	10 years
Vehicles and Road-making Equip	3 to 20 years
Other Plant & Equipment	5 to 15 years
Building & Other Structures	
Buildings (componentised)	20 to 100 years
Playground equipment	25 years
Benches, seats, etc	10 to 20 years
Infrastructure	
Sealed Roads - Surface	25 to 35 years
Sealed Roads - Base	100 to 400 years
Unsealed Roads	25 to 100 years
Bridges	100 years
Kerb & Gutter	80 years
Footways	15 to 50 years
Stormwater Drainage	100 years
CWMS	3 to 200 years
Marine and River	10 to 100 years

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

DISTRICT COUNCIL OF GRANT
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2021

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Land & Land Improvements

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

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

Land improvements, including bulk earthworks with an assessed unlimited useful life, are recognised on the cost basis, originally deriving from a valuation at 30 June 2018 by Mitch Ekonomopoulos AAPI, of AssetVal Pty Ltd at current replacement cost. Additions are recognised at cost.

Buildings & Other Structures

Buildings and other structures were revalued as at 1 July 2018 by Mitch Ekonomopoulos AAPI, of AssetVal Pty Ltd.

Infrastructure

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

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

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

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

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

Plant, Furniture & Equipment

These assets are recognised on the cost basis.

Marine & River

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

Open Space

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

All other assets

These assets are recognised on the cost basis in accordance with our asset accounting policy.

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 8 - LIABILITIES

		2021 \$'000		2020 \$'000	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		701	-	1,414	-
Payments received in advance		408	-	370	-
Accrued expenses - employee entitlements		159	-	189	-
Accrued expenses - other		50	-	61	-
Deposits, Retentions & Bonds		108	-	64	-
Other Payables		1	-	4	-
		1,427	-	2,102	-
BORROWINGS					
Loans		507	2,371	527	3,094
		507	2,371	527	3,094
<i>All interest bearing liabilities are secured over the future revenues of the Council.</i>					
PROVISIONS					
LSL Employee entitlements (including oncosts)		601	92	613	47
AL Employee entitlements (including oncosts)		551	-	520	-
		1,152	92	1,133	47

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 9 - RESERVES

ASSET REVALUATION RESERVE		1/7/2020	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2021
	Notes	\$'000	\$'000	\$'000	\$'000
Land		12,720	-	-	12,720
Buildings		14,924	-	-	14,924
Other Structures		7,078	-	-	7,078
Playgrounds		280	-	-	280
Roads & Kerbs		59,019	-	-	59,019
Bridges		3	-	-	3
Footways		694	-	-	694
Stormwater Drainage		232	-	-	232
CWMS		1,944	-	-	1,944
TOTAL		96,894	-	-	96,894
Comparatives		96,560	334	-	96,894

OTHER RESERVES		1/7/2020	Transfers to Reserve	Transfers from Reserve	30/6/2021
Disaster Relief		96	-	-	96
Grants Unexpended		1	1	-	2
Donovans CWMS Grant		73	-	-	73
Open Space Contributions		241	30	-	271
Community Development		109	-	-	109
Tarpeena Cancer Support Fundraising		23	-	(14)	9
Future Infrastructure		464	3	-	467
Marine Facilities		15	-	-	15
Waste Management		103	-	-	103
TOTAL OTHER RESERVES		1,125	34	(14)	1,145
Comparatives		1,015	121	(11)	1,125

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 9 - RESERVES Cont

PURPOSES OF RESERVES

Asset Revaluation Reserve

The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non-current assets (less any subsequent impairment losses, where applicable).

(Other Reserves)

Disaster Relief

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

Unspent Grants Contributions

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

Donovans CWMS Grant

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

Open Space Contributions

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

Community Development Reserve

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

Tarpeena Cancer Support Fundraising

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

Future Infrastructure Reserve

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

Marine Facilities Reserve

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

Waste Management Reserve

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

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 10 - 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	2021 \$'000	2020 \$'000
Total cash & equivalent assets	5	4,048	8,228
Balances per Cash Flow Statement		<u>4,048</u>	<u>8,228</u>

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

Net Surplus (Deficit)	1,998	5,592
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	4,468	4,476
Net increase (decrease) in unpaid employee benefits	34	248
Non-cash asset acquisitions	-	(224)
Grants for capital acquisitions treated as Investing Activity	(2,675)	(5,612)
Net (Gain) Loss on Disposals	263	433
	<u>4,088</u>	<u>4,913</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(418)	389
Net (increase) decrease in inventories	121	(80)
Net increase (decrease) in trade & other payables	(645)	455
Net Cash provided by (or used in) operations	<u>3,146</u>	<u>5,677</u>

(c) Non-Cash Financing and Investing Activities

Acquisition of assets by means of:

Physical resources received free of charge	2	-	224
		<u>-</u>	<u>224</u>

(d) Financing Arrangements

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

Corporate Credit Cards	9	18
LGFA Cash Advance Debenture facility	2,000	2,000

The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice.

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 11 - FUNCTIONS

INCOMES, EXPENSES AND ASSETS HAVE BEEN DIRECTLY ATTRIBUTED TO THE FOLLOWING FUNCTIONS & ACTIVITIES

	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	ACTUAL 2021 \$'000	ACTUAL 2020 \$'000	ACTUAL 2021 \$'000	ACTUAL 2020 \$'000	ACTUAL 2021 \$'000	ACTUAL 2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Administration	9,869	9,561	2,181	2,253	7,688	7,308	1,546	1,389	13,905	13,845
Public Order and Safety	78	95	338	390	(260)	(295)	-	-	446	444
Health	-	3	205	202	(205)	(199)	-	-	15	15
Social Security & Welfare	3	3	58	57	(55)	(54)	-	1	422	420
Housing & Community Amenities	2,225	2,209	3,153	2,993	(928)	(784)	11	11	10,222	10,178
Protection of the Environment	21	19	103	96	(82)	(77)	-	-	1,934	1,926
Sport & Recreation	106	100	1,046	809	(940)	(709)	37	44	9,636	9,594
Agricultural Services	20	18	5	4	15	14	-	-	-	-
Mining, Manufacturing & Const	119	59	138	164	(19)	(105)	-	-	214	213
Transport & Communication	1,123	1,659	5,680	5,553	(4,557)	(3,894)	715	912	96,957	96,539
Economic Affairs	1,199	1,417	1,736	1,878	(537)	(461)	-	-	9,568	9,527
Other Purposes	296	399	830	954	(534)	(555)	68	70	6,062	6,036
TOTALS	15,059	15,542	15,473	15,353	(414)	189	2,377	2,427	149,381	148,737

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 11 (con't) - COMPONENTS OF FUNCTIONS

The activities relating to Council functions are as follows:

Administration

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

Public Order and Safety

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

Health

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

Social Security and Welfare

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

Housing and Community Amenities

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

Protection of the Environment NEC

Foreshore protection, flood prevention.

Sport and Recreation

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

Agricultural Services

Pest plant services.

Mining, Manufacturing and Construction

Building Act requirements, quarry operations.

Transport and Communications

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

Economic Affairs NEC

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

Other Purposes NEC

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

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 12 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning fixed interest rates between 0.2% and 0.45% (2020: 0.45% and 1.55%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Rates & Associated	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Secured over the subject land, arrears attract interest of 0.43% (2020: 0.53%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - Fees & other charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - other levels of government	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Interest Bearing Borrowings	<p>Accounting Policy: initially recognised at fair value and subsequently at amortised cost, interest is charged as an expense using the effective interest rate</p> <p>Terms & conditions: secured over future revenues, borrowings are repayable with half-yearly instalments with terms ranging from five to fifteen years; interest is charged at fixed rates between 3.6% and 7.12% (2020: 3.6% and 7.12%)</p> <p>Carrying amount: approximates fair value.</p>

DISTRICT COUNCIL OF GRANT

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 12 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2021	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Financial Assets</u>					
Cash & Equivalents	4,048	-	-	4,048	4,048
Receivables	1,185	86	18	1,289	1,286
Other Financial Assets	-	43	-	43	43
Total	5,233	129	18	5,380	5,377
<u>Financial Liabilities</u>					
Payables	942	-	-	942	1,218
Current Borrowings	653	-	-	653	507
Non-Current Borrowings	-	1,882	815	2,697	2,371
Total	1,595	1,882	815	4,292	4,096

2020	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Financial Assets</u>					
Cash & Equivalents	8,228	-	-	8,228	8,228
Receivables	773	99	51	923	901
Other Financial Assets	-	43	-	43	43
Total	9,001	142	51	9,194	9,172
<u>Financial Liabilities</u>					
Payables	1,851	-	-	1,851	1,851
Current Borrowings	717	-	-	717	527
Non-Current Borrowings	-	2,248	1,436	3,684	3,094
Total	2,568	2,248	1,436	6,252	5,472

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

	30 June 2021		30 June 2020	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$'000	%	\$'000
Fixed Interest Rates	5.39%	2,878	5.23%	3,621
		2,878		3,621

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 12 - FINANCIAL INSTRUMENTS (con't)

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.

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 13 - COMMITMENTS FOR EXPENDITURE

	2021	2020
Notes	\$'000	\$'000
Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Land	-	619
Buildings	-	3,487
Other Structures	-	770
Plant & Equipment	-	18
	<u>-</u>	<u>4,894</u>
These expenditures are payable:		
Not later than one year	-	4,509
Later than one year and not later than 5 years	-	385
	<u>-</u>	<u>4,894</u>

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 14 - FINANCIAL INDICATORS

	2021	2020	2019
Operating Surplus Ratio			
<u>Operating Surplus</u>	-2.7%	1.2%	3.1%
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>	1%	-14%	-4%
Total Operating Income			

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

Adjustments to Ratios

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

<i>Adjusted Operating Surplus Ratio</i>	-3.3%	1.3%	-0.1%
<i>Adjusted Net Financial Liabilities Ratio</i>	8%	-9%	4%

Asset Renewal Funding Ratio

<u>Net Outlays on Existing Assets</u>	97%	84%	72%
Net Asset Renewals - IAMP			

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.

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 15 - UNIFORM PRESENTATION OF FINANCES

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

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

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

	2021	2020
	\$'000	\$'000
Income	15,059	15,542
Expenses	(15,473)	(15,353)
Operating Surplus / (Deficit)	(414)	189
 Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(3,731)	(2,995)
Add back Depreciation, Amortisation and Impairment	4,468	4,476
Proceeds from Sale of Replaced Assets	561	600
	1,298	2,081
 Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	(6,121)	(6,180)
Amounts received specifically for New and Upgraded Assets	2,675	5,612
	(3,446)	(568)
Net Lending / (Borrowing) for Financial Year	(2,562)	1,702

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 16 – SUPERANNUATION

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2019-20; 9.50% in 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 2019-20) 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 Willie Towers Watson as at 30 June 2020. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to Other Superannuation Schemes

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

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 17 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

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

1. LAND UNDER ROADS

As reported elsewhere in these 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 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.

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

2. POTENTIAL INSURANCE LOSSES

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

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

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

3. LEGAL EXPENSES

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

DISTRICT COUNCIL OF GRANT
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 18 - RELATED PARTY DISCLOSURES

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, 21 persons were paid the following total compensation:

	2021	2020
	\$	\$
Salaries, allowances & other short term benefits	1,465,487	1,483,342
Termination benefits	169,333	9,379
TOTAL	1,634,820	1,492,721

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

	2021	2020
	\$	\$
Planning and building applications fees	1,240	1,323
TOTAL	1,240	1,323

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

Key management personnel or close family members (including related parties) lodged a total of three planning and building applications during the year. In accordance with the Local Government Act 1999, these persons declared conflicts of interest and took no part in the assessment or approval processes for these applications.

Five KMP's are members of various organisations that received Council support in the year. In accordance with the *Local Government Act 1999*, the elected members declare a conflict of interest and leave the meeting environs when any matter affecting their organisation is discussed or voted on. During the year Council contributed \$2,838 towards these organisations via community grant applications and scholarship programs.

David Chant CA, FCPA
Simon Smith CA, FCPA
David Sullivan CA, CPA
Jason Seidel CA
Renaë Nicholson CA
Tim Muhlhausler CA
Aaron Coonan CA
Luke Williams CA, CPA
Daniel Moon CA



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ABN: 30 630 511 757

INDEPENDENT AUDITOR'S REPORT

To the members of the District Council of Grant

Opinion

We have audited the accompanying financial report of the District Council of Grant, which comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of the District Council of Grant.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with the Australian Accounting Standards, *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

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

Council's Responsibility for the Financial Report

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

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

Auditor's Responsibility for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Partner

06 / 10 / 2021

David Chant CA, FCPA
Simon Smith CA, FCPA
David Sullivan CA, CPA
Jason Seidel CA
Renae Nicholson CA
Tim Muhlhausler CA
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INDEPENDENT AUDITOR'S REPORT

To the Members of the District Council of Grant

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

Opinion

We have audited the compliance of the District Council of Grant with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2020 to 30 June 2021 have been conducted properly and in accordance with law.

In our opinion, the District Council of Grant has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2020 to 30 June 2021.

Basis for Opinion

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagements ASAE 3100 *Compliance Engagements*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2020 to 30 June 2021. ASAE 3100 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

The Council's Responsibility for Internal controls

The Council is responsible for implementing and maintaining an adequate system of internal controls, in accordance with Section 125 of the *Local Government Act 1999* to ensure that the receipt, expenditure and investment of money, acquisition and disposal of property, and incurring of liabilities have been conducted properly and in accordance with law.

Our Independence and Quality Control

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, and apply Auditing Standard ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.

Auditor's responsibility

Our responsibility is to express an opinion on the Council's compliance with Section 125 of the Local Government Act 1999 in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3100 Compliance Engagements, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the Local Government Act 1999 in relation only to the Internal Controls specified above for the period 1 July 2020 to 30 June 2021. ASAE 3100 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

Limitations of Controls

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and operating effectively, the control objectives may not be achieved so that fraud, error, or non-compliance with laws and regulations may occur and not be detected.

An assurance engagement on controls is not designed to detect all instances of controls operating ineffectively as it is not performed continuously throughout the period and the tests performed are on a sample basis. Any projection of the outcome of the evaluation of controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

Limitation of Use

This report has been prepared for the members of the Council in Accordance with Section 129 of the Local Government Act 1999 in relation to the Internal Controls Specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Council, or for any purpose other than which it was prepared.

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

CA, Registered Company Auditor
Partner

06 / 10 / 2021

**District Council of Grant
Annual Financial Statements
for the year ended 30 June 2021**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of District Council of Grant for the year ended 30 June 2021, the Council's Auditor, Galpins, Accountants, Auditors & Business Consultants, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



.....
Darryl Whicker
CHIEF EXECUTIVE OFFICER



.....
Richard Sage
**PRESIDING MEMBER
AUDIT COMMITTEE**

Date: 9/9/21

**District Council of Grant
Annual Financial Statements
for the year ended 30 June 2021**

STATEMENT BY AUDITOR

I confirm that, for the audit of the financial statements of District Council of Grant for the year ended 30 June 2021, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22 (5) *Local Government (Financial Management) Regulations 2011*.



Tim Muhlhausler

Galpins, Accountants, Auditors & Business Advisors

Dated this 6th day of October 2021



Appendix 2:
Limestone Coast
Local Government
Association
Financial Statements
2020-2021

Limestone Coast Local Government Association

The Limestone Coast Local Government Association is enacted pursuant to Section 43 of the *Local Government Act 1999* as a Regional Subsidiary as prescribed by Schedule 2, subsection 12 of the Local Government Act 1999.

The Limestone Coast Local Government Association is a regional subsidiary body established by the seven Constituent Councils in the South East region of South Australia.

The District Council of Grant has no other subsidiaries.



Limestone Coast Local Government Association

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**Limestone Coast Local Government Association
Annual Financial Statements
for the year ended 30 June 2021**

CERTIFICATION OF FINANCIAL STATEMENTS

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

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Association's financial position at 30 June 2021 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Association provide a reasonable assurance that the Association's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Association's accounting and other records.



Tony Wright
EXECUTIVE OFFICER



Mayor Erika Vickery
President

Date: 15/10/2021

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
INCOME			
Local Government Council Contributions	2	647,288	721,402
Other Contributions	2	73,091	314,020
Other Income	2	164,937	113,046
Project Income	2	496,762	340,137
Unbudgeted Project Income	2	12,864	1,761
Total Income		1,394,944	1,490,367
EXPENSES			
Operating Expenses	3	175,496	229,201
Employee Costs	3	619,225	768,221
Project Expenditure	3	734,196	632,151
Unbudgeted Project Expenditure	3	12,864	1,761
Total Expenses		1,541,781	1,631,334
NET SURPLUS / (DEFICIT)			
transferred to Equity Statement		(146,837)	(140,967)
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		(146,837)	(140,967)

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF FINANCIAL POSITION as at 30 June 2021

	Notes	2021 \$	2020 \$
ASSETS			
Current Assets			
Cash and cash equivalents	4	771,577	938,643
Trade and Other Receivables	4	81,556	64,550
Total Assets		853,133	1,003,193
LIABILITIES			
Current Liabilities			
Trade & other payables	5	53,935	58,448
Provisions	5	60,313	48,883
Other Liabilities	5	253,467	244,694
Total Current Liabilities		367,715	352,025
Non-current Liabilities			
Provisions	5	13,734	32,647
Total Non-current Liabilities		13,734	32,647
Total Liabilities		381,449	384,672
NET ASSETS		471,684	618,521
EQUITY			
Accumulated Surplus		471,684	618,521
TOTAL EQUITY		471,684	618,521

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2021

		Accumulated Surplus	TOTAL EQUITY
2021	Notes	\$	\$
Balance at end of previous reporting period		618,521	618,521
Net Surplus / (Deficit) for Year		(146,837)	(146,837)
Other Comprehensive Income		-	-
Balance at end of period		471,684	471,684
2020			
Balance at end of previous reporting period		759,488	759,488
Net Surplus / (Deficit) for Year		(140,967)	(140,967)
Other Comprehensive Income		-	-
Balance at end of period		618,521	618,521

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF CASHFLOWS for the year ended 30 June 2021

		2021	2020
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members		647,288	721,402
Other Receipts		733,954	975,487
Payments		<u>(1,548,308)</u>	<u>(1,627,401)</u>
Net Cash provided by (or used in) Operating Activities	6	(167,066)	69,488
CASH FLOWS FROM INVESTING ACTIVITIES			
Net Cash provided by (or used in) Investing Activities		<u>-</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Net Cash provided by (or used in) Financing Activities		<u>-</u>	<u>-</u>
Net Increase (Decrease) in cash held		<u>(167,066)</u>	<u>69,488</u>
Cash & cash equivalents at beginning of period		938,643	869,155
Cash & cash equivalents at end of period	4	<u>771,577</u>	<u>938,643</u>

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

2 The Local Government Reporting Entity

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

3 Income recognition

The 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.

4 Cash, Cash Equivalents and other Financial Instruments

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

Other receivables are generally unsecured and do not bear interest.

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

5 Payables

5.1 Goods & Services

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

5.2 Payments Received in Advance & Deposits

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

6 Employee Benefits

6.1 Salaries, Wages & Compensated Absences

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based on costs) measured in accordance with AASB 119.

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

Weighted average discount rate	0.36% (2020 0.34%)
Weighted average settlement period	1 year (2020, 1 year)

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

7 GST Implications

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

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

8 Leases

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
NOTE 2: INCOME			
Local Government Council Contributions			
City of Mount Gambier		181,118	217,695
District Council of Grant		80,329	86,159
Wattle Range Council		134,499	135,999
Naracoorte Lucindale Council		91,565	110,772
District Council of Robe		43,468	44,968
Tatiara District Council		75,874	83,874
Kingston District Council		40,435	41,935
Total		647,288	721,402
Other Contributions			
SA Tourism Commission		30,500	77,708
LGA SA		42,591	130,142
Other		-	106,170
Total		73,091	314,020
Other Income			
Interest		3,648	17,989
Sponsorship		64,364	37,388
Participant Contribution		67,127	10,468
Other		29,799	47,201
Total		164,937	113,046
Project Income			
Tourism		73,697	-
Leadership Program		38,275	14,614
Sports Academy		70,000	50,000
SACCA		104,805	54,530
SMLC		153,986	99,994
Star Club		56,000	56,000
Other		-	65,000
Total		496,762	340,137
Unbudgeted Project Income			
Unbudgeted Project Income		12,864	1,761
Total		12,864	1,761

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
NOTE 3: Expenditure			
Operating Expenses			
Accounting and Audit Fees		15,800	11,378
Computing and IT		18,302	16,197
Rent		20,824	22,797
Insurance		11,529	9,972
Vehicles		53,750	57,899
Chairperson Allowance		13,591	13,105
Trade Shows		-	15,131
Travel, Accommodation and Meals		10,783	23,726
Other		30,917	58,997
Total		175,496	229,201
Employee Costs			
Salaries and Wages		552,613	670,560
Workcover		7,720	6,399
Superannuation		52,821	63,327
Leave Provision Movement		(7,483)	25,042
FBT		13,554	2,893
Total		619,225	768,221
Project Expenditure			
Tourism		140,342	110,926
Leadership Program		128,802	65,482
Sports Academy		131,463	87,417
SACCA		98,936	67,587
SMLC		44,775	27,361
Star Club		1,912	3,072
Other		187,968	270,306
Total		734,196	632,151
Unbudgeted Project Expense			
Unbudgeted Project Expense		12,864	1,761
Total		12,864	1,761

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
NOTE 4: Assets			
Cash and Cash Equivalents			
Petty Cash		-	250
Cash at Bank		318,564	228,917
Term Deposits		453,013	709,476
Total		771,577	938,642
Trade and Other Receivables			
Trade Debtors		78,193	64,550
Prepaid Wages		3,305	-
Accrued Interest		58	-
Total		81,556	64,550
NOTE 5: Liabilities			
Trade and Other Payables			
Goods and Services		49,867	48,022
Accrued Expenses		2,747	8,831
Other		1,321	1,595
Total		53,935	58,448
Provisions - Current			
Employee Entitlements including On-Costs		60,313	48,883
Total		60,313	48,883
Provisions - Non-Current			
Employee Entitlements including On-Costs		13,734	32,647
Total		13,734	32,647
Other Liabilities			
Tourism		-	23,952
LC Regional Sport Academy		70,000	-
Limestone Coast Leadership Program		-	38,275
Substance Misuse LC		114,737	83,932
SA Coastal Councils Alliance		68,730	98,535
Total		253,467	244,694

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
NOTE 6: Reconciliation of Cash Flow Statement			

(a) Reconciliation of Cash

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

	Notes	2021 \$	2020 \$
Total cash & equivalent assets	4	<u>771,577</u>	<u>938,643</u>
Balances per Cash Flow Statement		<u>771,577</u>	<u>938,643</u>

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

Net Surplus (Deficit)		(146,837)	(140,967)
Non-cash items in Income Statement			
Net increase (decrease) in unpaid employee benefits		<u>(7,483)</u>	<u>25,042</u>
		(154,320)	(115,925)
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		<u>(17,006)</u>	<u>44,773</u>
Net increase (decrease) in trade & other payables		<u>(4,513)</u>	<u>(6,599)</u>
Net increase (decrease) in other liabilities		<u>8,773</u>	<u>147,239</u>
Net Cash provided by (or used in) operations		<u>(167,066)</u>	<u>69,488</u>

(c) Financing Arrangements

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

Corporate Credit Cards	12,253	15,000
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LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 7: Financial Instruments (Cont.)

Liquidity Analysis

2021	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	771,577	-	-	771,577	771,577
Receivables	78,251	-	-	78,251	78,251
Total	849,828	-	-	849,828	849,828
Financial Liabilities					
Payables	50,630	-	-	50,630	50,630
Total	50,630	-	-	50,630	50,630

2020	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	938,643	-	-	938,643	938,643
Receivables	64,550	-	-	64,550	64,550
Total	1,003,193	-	-	1,003,193	1,003,193
Financial Liabilities					
Payables	58,448	-	-	58,448	58,448
Total	58,448	-	-	58,448	58,448

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

	30 June 2021		30 June 2020	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Term Deposits	0.1%	453,013	1.3%	709,476
		<u>453,013</u>		<u>709,476</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 Limestone Coast Local Government Association.

Risk Exposures:

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Association is the carrying amount, net of any impairment. Except as detailed in Note 4 in relation to individual classes of receivables, exposure is concentrated within the Limestone Coast LGA boundaries, and there is no material exposure to any individual debtor.

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

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

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. The Association has a balance of both fixed and variable interest rate investments.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

NOTE 8: Uniform Presentation of Financial Statements

	Notes	2021 \$	2020 \$
Operating Revenues		1,394,944	1,490,367
Operating Expenses		(1,541,781)	(1,631,334)
Operating Surplus/(Deficit) before Capital Amounts		(146,837)	(140,967)
Less Net Outlays in Existing Assets			
Capital Expenditure on renewal and replacement of Existing Assets		-	-
Add Back Depreciation Amortisation and Impairment		-	-
Proceeds from Sale of Replaced Assets		-	-
		-	-
Less Net Outlays on New and Upgraded Assets			
Capital Expenditure on New and Upgraded Assets		-	-
Amounts received specifically for New and Upgraded Assets		-	-
Proceeds from Sale of Surplus Assets		-	-
		-	-
Net Lending / (Borrowing) for Financial Year		(146,837)	(140,967)

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 9 – Contingent Liabilities and Contingent Assets

At 30 June 2021, the Association is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in the this financial report.

Note 10 – Capital Commitments

At 30 June 2021, the Association is unaware of any capital or leasing commitments which have not already been recorded elsewhere in the this financial report.

Note 11 – Events after the end of the reporting period

The entity has and continues to be affected by the current COVID-19 pandemic which has seen some impact on the ability to deliver programs and projects.

Subject to the impact from COVID-19 pandemic, the Board is not aware of any other events which have occurred subsequent to balance date which would materially affect the financial statements prepared for the year ended 30 June 2021.

Note 12 – Economic Dependence

Limestone Coast Local Government Association is dependent on the Local Councils within its jurisdiction and other funding bodies for the majority of its revenue used to operate the business. At the date of this report, the Board believe that the Local Councils and other bodies will continue to fund the Association.

Note 13 – Capital Management

The Board controls the capital of the entity to ensure that adequate cash flows are generated to fund its programs and that returns from investments are maximised within tolerable risk parameters. The Board ensure that the overall risk management strategy is in line with this objective. The Board operates under policies approved by the board. Risk management policies are approved and reviewed by the Board on a regular basis. These include credit risk policies and future cash flow requirements. The entity's capital consists of financial liabilities supported by financial assets. There has been no changes to the strategy adopted by the Board to control the capital of the entity since the previous financial year.

Note 14 – Related Party Disclosure

The total remuneration paid to key management personnel of Limestone Coast Local Government Association Incorporated during the year was as follows;

	2021	2020
	\$	\$
Short Term employee benefits inc allowances	170,656	174,801
Post Employment Benefits	14,921	15,361

Key management personnel above includes the executive and Board of Management.

The specific banding of key management personnel and Board of management from the Limestone Coast Local Government Association Incorporated during the year was as follows;

\$	2021	2020
Under \$50,000	1	1
\$50,000 to \$100,000	0	0
\$100,001 to \$150,000	0	0
\$150,001 to \$200,000	1	1

Other related parties includes close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel individually or collectively with their close family members.

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 14 – Related Party Disclosure (Cont.)

There were no transactions with other related parties apart from;

- A relative of a KMP owns a business who contract's their services as required to Kingston District Council.

Related Party Entity	Amounts received from Related Party during the Financial Year	Amounts outstanding from Related Party at then end of the financial year
	2021	2021
	\$	\$
City of Mount Gambier	174,118	7,000
District Council of Grant	80,329	-
Wattle Range Council	134,499	-
Naracoorte Lucindale Council	91,565	-
District Council of Robe	43,468	-
Tatiara District Council	75,874	-
Kingston District Council	40,435	-
TOTAL	640,288	7,000

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF THE LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION**

Opinion

We have audited the accompanying financial report of the Limestone Coast Local Government Association (the Authority), which comprises the Statement of Financial Position as at 30 June 2021, the Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and other explanatory information and the Certification of the Financial Statements.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Authority as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with the Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and the Australian Accounting Standards.

Basis for Opinion

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

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

Responsibility of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation of the Authority's financial report in accordance with Australian Accounting Standards, the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011, and for such controls as Management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, Management is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by those charged with governance.
- Conclude on the appropriateness of the Authority'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 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 Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

DEAN NEWBERY



JIM KEOGH

Partner


Signed on the 26th day of October 2021,
at 214 Melbourne Street, North Adelaide, South Australia 5006

**Limestone Coast Local Government Association
Annual Financial Statements
for the year ended 30 June 2021**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Limestone Coast Local Government Association for the year ended 30 June 2021, the Association's Auditor, Dean Newberry & 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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President
LC Local Government Association



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Chief Executive Officer
District Council of Grant



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Chief Executive Officer
City of Mount Gambier



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Chief Executive Officer
Kingston District Council



.....
Chief Executive Officer
Naracoorte Lucindale Council



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



.....
Chief Executive Officer
Tatiara District Council



.....
Chief Executive Officer
Wattle Range Council

Date: 15/10/21

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Dean Newbery
ABN: 30 164 612 890

Auditor's Independence Declaration under Section 22 of the Local Government (Financial Management) Regulations 2011 to the Limestone Coast Local Government Association

I confirm that, for the audit of the financial statements of the Limestone Coast Local Government Association for the year ended 30 June 2021, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22 (5) *Local Government (Financial Management) Regulations 2011*.



JIM KEOGH
PARTNER

Signed on the 26th day of October 2021,
at 214 Melbourne Street, North Adelaide, South Australia 5006



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