



ANNUAL
REPORT
2021-2022

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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Cover photo by Matilda Jones Photography.

CEO REPORT

The team at the District Council of Grant have worked diligently to advance Council's strategic objectives.

Together we have been able to access Government funding to support our Saleyards Ramps project, Cafpirco Road, Airport taxiway construction and we have partnered with Limestone Coast Coastal Councils to undertake Coastal Adaptation Investigations. Council has also committed to the investing in a once in a generation transformation of the Mount Gambier and Districts Saleyards with \$3 million committed by Council and \$2.7 million from the State Government (bi-partisan agreement). This project remains contingent upon the successful outcome of the Building Better Regions Fund Round 6 Application which is currently being assessed by the Commonwealth Government.

The District Council of Grant proudly own and operate the Mount Gambier Regional Airport acting as the Gateway to the Limestone Coast servicing Adelaide and Melbourne. Following a couple of difficult years of Covid impact, passenger numbers are trending towards pre-covid levels. A new Airport Taxiway which has prompted immediate growth with three hangars being under construction. The airport is also home to the Royal Flying Doctor facility

and houses the Country Fire Services (CFS) helicopter operations, over 420 water drops were made by CFS water bombers this year.

Our economy continues to grow with construction underway at Timberlink for the \$59 million state-of-the-art Cross Laminated Timber (CLT) and Glue Laminated Timber (GLT) Plant and State Government Approval of the \$120 million Altus Pellet Plant. Council assessed 375 development applications worth a combined \$57 million and supported the creation of an additional 73 new dwellings.

Council delivered on our works and services programs with 93% of all major projects achieved and including more than \$6 million directly maintaining and improving our roads network. Council continues to prioritise local purchasing, where possible, for our plant and equipment and, works and services contracts.

While Council provides more than 100 services to its communities, it is recognised that sometimes community groups and not-for-profits organisations are more agile to support community outcomes, recognising this Council partners with community groups and services organisations. Council provided \$94,702 through Community grants, events, grant support and sponsorships.



Darryl Whicker
CHIEF EXECUTIVE OFFICER

Council has lifted the bar on community engagement, this year has seen the establishment of a Community Engagement Framework and the establishment of an innovative Access Inclusion and Advisory Panel, which brings to life Council's Disability Access and Inclusion Plan. Critically, the Committee is made up of Elected Members, Staff and 6 Independent community members with either lived experience or a provider of disability/inclusion support services. Council also directly engaged communities at 9 township meetings, some of the ideas have and will form strategies during the 2022/23 budget process.

CEO REPORT

I would like to applaud our community for their ongoing engagement with Council and acknowledge it is because of our dedicated staff that Council can so closely align with our purpose.

Finally, Council remains committed to excellence in Governance and strategic planning. This year Council commenced quarterly reporting against its Strategic Management Plan, ensuring alignment of Council activities with the expectations of our community.

An operating surplus of \$1.1 million was generated during 2021-2022 from an operating income of \$17.2 million and operating expenses totalling \$16.1 million. Capital expenditure of \$5.8 million was spent on the following major items, Road Infrastructure projects (\$3.5 million) and Plant & Equipment renewals (\$1.2 million). The remaining capital expenditure funds (\$1.1 million) were spent on various Council Buildings and Structures, Saleyards, ICT Equipment and Community Wastewater Management System assets.

No new loan borrowings were required to fund Council's activities for the financial year with \$2.4 million owed as of 30 June 2022. Council remains solvent and is financially sustainable with sufficient resources to meet future obligations as and when they fall due.

This year South Australia is experiencing three elections (Federal, State and Local Government in November 2022). Due to the forthcoming caretaker period, this year Elected Members were unable to provide content into the Annual Report.

I would like to commend and thank the current Council for their support of community and staff and for empowering my team to provide the amenity, infrastructure, advocacy and services which support communities to live their best lives.

COUNCIL PROFILE

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

Situated on the south east coast corner of the Limestone Coast, it is bounded to the south and southwest by the Southern Ocean, the Victorian Border to the east and the Wattle Range Council to the north and northwest. The Council encircles the local government area of the City of Mount Gambier. The Council is predominantly rural with a number of small townships, serving an estimated population of 8,862 (as at 30 June 2021). Our population was 8,636 (as at 2021 census) and covers an area of 1,898 square kilometres.

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

The District Council of



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

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

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

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

COUNCIL PROFILE

¹Statistics for 2020-2021. Source: National Institute of Economic and Industry Research (NIEIR) ©2021. Compiled and presented in economy.id by .id (informed decisions). NIEIR-ID data are adjusted each year, using updated employment estimates. Each release may change previous years' figures.

ECONOMIC DRIVER PROFILE¹

GROSS
REGIONAL
PRODUCT
\$518M

TOTAL OUTPUT
\$942.6M

TOP 3 INDUSTRIES BY OUTPUT



01. AGRICULTURE,
FORESTRY AND FISHING
\$602.3 MILLION (63.9%)



02. MANUFACTURING
\$125.5 MILLION (13.3%)



03. CONSTRUCTION
\$87.6 MILLION (9.3%)

VALUE ADDED BY INDUSTRY



01. AGRICULTURE,
FORESTRY AND FISHING
\$305.9 MILLION (69.9%)



02. MANUFACTURING
\$39.7 MILLION (9.1%)



03. CONSTRUCTION
\$22.9 MILLION (5.2%)

TOTAL VALUE
ADDED -
ALL INDUSTRIES
\$437.4M



TOTAL
EXPORTS **\$591M**

(BOTH DOMESTIC AND INTERNATIONAL)

AGRICULTURE, FORESTRY AND FISHING **\$475.8M (80.5%)** MANUFACTURING **\$89.6M (15.2%)**

LOCAL
BUSINESSES
1064

EST. NUMBER
OF LOCAL JOBS
2709



49.1%
EMPLOYED IN
AGRICULTURE,
FORESTRY AND
FISHING

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.

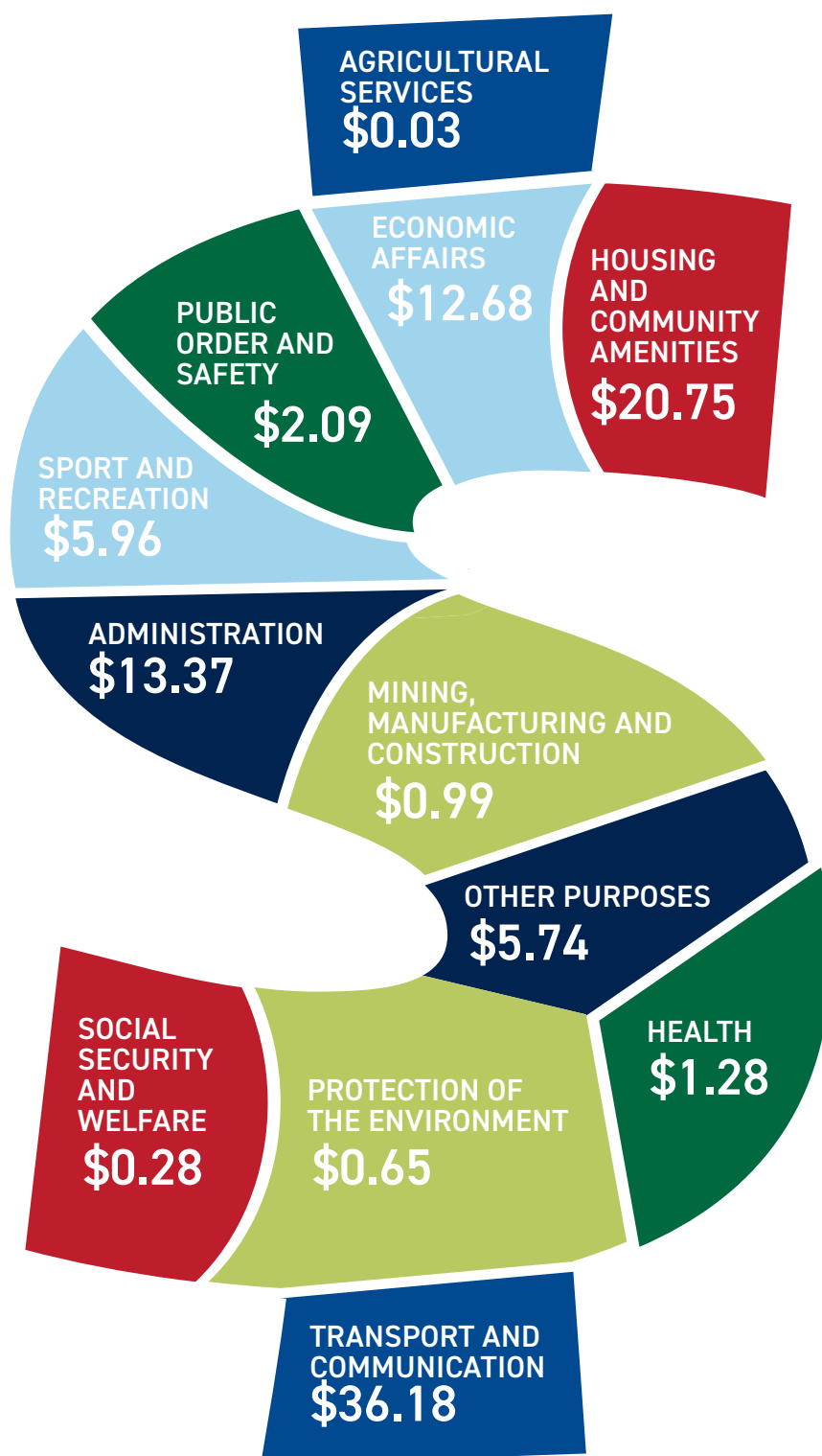
TAGLINE

A Progressive and Caring Council.



INFORMATION AT A GLANCE

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



INFORMATION AT A GLANCE

GENERAL INFORMATION

\$3,221M

CAPITAL VALUE OF
PROPERTIES (AS AT 1/7/21)

6,091

TOTAL PROPERTIES

5,703

RATEABLE
PROPERTIES

543

ROADS
SEALED
(KM)



189,688

HECTARES OF
COUNCIL AREA

984

ROADS
UNSEALED (KM)

388

NON-RATEABLE
PROPERTIES

8,636

ESTIMATED
POPULATION
(2021 CENSUS)

1,527

TOTAL ROADS (KM)



GOVERNANCE COMPLIANCE

Photo: Melissa Mortensen

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.

At its meeting on 6 June 2022 Council revoked the section of the Code of Practice for Meeting Procedures Policy (GOVPOL 03) for electronic meetings, meetings must now be held face to face.

This revocation is in line with the cessation of the Emergency Management Declaration.

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".

The 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. The District Council of Grant currently has 10 Elected Members for 5647 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 2021-2022.

Council	Electors	Elected Members (including Mayor)	Representation Quota
Clare & Gilbert Valleys	6,862	10	686
Coorong	3,900	9	433
Grant	5,647	10	564
Adelaide Plains	6,878	10	687
Mid Murray	6,880	10	688
Naracoorte-Lucindale	6,035	11	548
Northern Areas	3,509	9	389
Renmark Paringa	6,937	9	770
Tatiara	4,566	10	456
Wakefield Regional	5,015	10	501

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 2021 and June 2022

Council Meetings (23 Ordinary meetings and 4 Special meetings)	27
Audit and Risk Committee Meetings	3
Council Assessment Panel Meetings	4
Mount Gambier and District Saleyards Strategy Committee Meetings (4 Ordinary meetings and 2 Special meetings)	6

GOVERNANCE COMPLIANCE

COUNCIL COMMITTEES AND MEETING ATTENDANCE



MAYOR SAGE

Committee/Council meetings attended:

Council Meetings	27
Audit and Risk Committee	2
Mount Gambier & District Saleyards Strategy Committee	6



CR BAIN

Committee/Council meetings attended:

Council Meetings	16
Audit and Risk Committee	3
Council Assessment Panel	3



CR BOSTON

Committee/Council meetings attended:

Council Meetings	26
Mount Gambier & District Saleyards Strategy Committee	6



CR CLARKE**

Committee/Council meetings attended:

Council Meetings	22
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CR CLAYFIELD*

Committee/Council meetings attended:

Council Meetings	17
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CR DUKALSKIS

Committee/Council meetings attended:

Council Meetings	22
Audit and Risk Committee	3
Mount Gambier & District Saleyards Strategy Committee**	3

GOVERNANCE COMPLIANCE

COUNCIL COMMITTEES AND MEETING ATTENDANCE



CR DUNCAN

Committee/Council meetings attended:

Council Meetings	24
Mount Gambier & District Saleyards Strategy Committee**	1



CR KUHL

Committee/Council meetings attended:

Council Meetings	23
Audit and Risk Committee	3
Council Assessment Panel	1
Mount Gambier & District Saleyards Strategy Committee	6



CR LITTLE

Committee/Council meetings attended:

Council Meetings	25
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CR MANN

Committee/Council meetings attended:

Council Meetings	24
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* Reduced number of meetings due to approved leave of absence.

** 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/briefings. The following subject matter was covered during 2021-2022.

- Designated Informal Gathering - Community Engagement Framework
- Designated Informal Gathering - Green Triangle Forestries Hub - Presentation
- Designated Informal Gathering - Cultural Burning and Fire Hazard Reduction
- Designated Informal Gathering - Free Camping Policy
- Designated Informal Gathering - Grants Identification and Approach
- Designated Informal Gathering - Cultural Engagement Update
- Designated Informal Gathering - Local Roads and Community Infrastructure (Stimulus)
- Designated Informal Gathering - Video Conferencing Demonstration and Discussion
- Briefing - Managing PR and Elected Members Brand in the Community and Within Council
- Briefing - Limestone Coast Landscape Board
- Briefing - 2022/23 Budget Process
- Briefing - Grant Stimulus Funds
- Briefing - Hutchinson Road
- Briefing - 3rd Budget Briefing - 2022/23
- Briefing - 4th Budget Briefing - 2022/2023
- Briefing - JLTA Legal Matter update
- Briefing - Proposed Code Amendment
- 4 Compulsory LGA Modules
- Women in Business and Regional Development events
- Ordinary General Meeting - Local Government Association SA
- Local Government Training - Negotiating and Influencing Skills
- Australian Local Government Association National General Assembly*
- Disability Inclusion Training
- South Australian Regional Organisation of Councils
- * Cr Megan Dukalskis attended in Canberra on behalf of Council but did not claim travel costs.

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**
\$42,540 per annum paid quarterly in advance
- **Deputy Mayor**
\$13,293.75 per annum paid quarterly in arrears
- **Other Elected Members**
\$10,635 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.

GOVERNANCE COMPLIANCE

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.

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.

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.

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

SENIOR EXECUTIVE CONDITIONS

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

Council's full salary register is available on its website.

Title of position	Level	Other allowance & benefits
CHIEF EXECUTIVE OFFICER	Contract	1 4 5 6
DIRECTOR OF ENVIRONMENTAL SERVICES	Manager Contract	1 3 4 5
WORKS MANAGER	Manager Contract	1 4 5
DIRECTOR OF CORPORATE SERVICES	Contract	1 4 5 6
GROWTH & TOURISM MANAGER	Contract	1 4 5 6
MANAGER ORGANISATIONAL DEVELOPMENT	Manager Contract	1 3 4 5
AIRPORT MANAGER	Manager Contract	1 3 4 5 7 9 10 12
SALEYARDS MANAGER	Contract	1 4 5

Legend:

Contract means Fixed Term Contract.

Manager Contract means separate employment conditions which also include provision for a bonus and attendance at an annual conference. These conditions were not taken during 2021-2022.

Key:

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

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

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

GOVERNANCE COMPLIANCE

SUMMARY OF DETAILS – GIFTS

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

Council Officer	Contributor	Gift Description	Estimated Value	Purpose	Date
All DCG staff	Newberry Paterson	Coffee & cupcakes	\$176 + \$260 (\$436 total)	Values launch	August 2021
Gary Button	Port MacDonnell Lions Club	InterSport voucher	\$50	In appreciation	October 2021
Trudy Glynn	Rate Payer	Dzinastem floral arrangement	\$60	In appreciation	February 2022

CREDIT CARD EXPENDITURE SUMMARY

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

For the financial period 1 July 2021 to 30 June 2022, the total amount of expenditure incurred by employees of Council using credit cards, totalled \$34,411.56.

AUDIT AND RISK COMMITTEE

The District Council of Grant Annual Financial Statements for 2021-2022 were audited by Galpins Accountants Auditors and Business Consultants who were appointed as external auditors in December 2020 for a five-year term pursuant to Section 128 of the Local Government Act 1999.

Remuneration paid or payable during 2021-2022 to the auditors for work performed for the annual audit of Council's financial statements pursuant to Section 128 of the Act was \$18,645.

Council's Audit and Risk Committee held three meetings in 2021-2022, one of which was attended by Galpins' audit partner.

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

- External Audit - interim review and management letter/statutory external audit and report on financial results/external auditors' performance and overall effectiveness;
- Implementation of External Audit recommendations;
- Annual Financial Statements;
- Terms of Reference;

- Internal Controls and Risk Management Systems;
- Long Term Financial Plan;
- Annual Business Plan and Budget;
- Review Employee Leave Balances;
- Review Finance Policies; and
- Review Loans and Investments.

Audit and Risk Committee member attendance was as follows:

Presiding Member: Mayor Richard Sage 2/3

Cr Bruce Bain 3/3

Cr Megan Dukalskis 3/3

Cr Barry Kuhl 3/3

Independent Member: Mr Aaron Peek 2/3

Information regarding sitting fees for the Audit and Risk Committee can be found under 'Members Allowances and Reimbursements' on page 14.

GOVERNANCE COMPLIANCE

CONFIDENTIALITY PROVISIONS

Council held 23 Ordinary meetings and 4 special meetings for the financial year 2021-2022 with a total of 279 resolutions made at these meetings.

During 2021-2022, Section 90(3) provisions of the Local Government Act 1999, which enables the exclusion of the public from Council meetings, were invoked on 30 occasions, resulting in 28 resolutions being made in confidence (10% of the total number of resolutions made). Section 91(7) provisions, which keep minutes confidential, were invoked on 28 occasions.

The total number of confidential orders released from confidence was 21, with 24 still in place at the end of the financial year (however 12 of those were carried over from previous financial years).

2021-2022	Description	Nature of Confidentiality	Held in Confidence
5/07/2021	Public Lighting Dispute - [14.71.3/2]	90(3)(i)	Held
16/08/2021	Head Tax Review - Airlines [7.1.1/8]- Item 14.1	90(3)(d)	Released
6/09/2021	Head Tax Review - Airlines - [7.1.1/8] - Item 13.1.1	90(3)(d)	Released
6/09/2021	CWMS Connection - 61 Sea Parade, Port MacDonnell [15.3.2/8] - Item 13.2.1	90(3)(h)	Released
6/09/2021	Staff Matters [12.44.4/4] - Item 13.3.1	90(3)(a)	Held
6/10/2021	Supply and Disposal of Two (2) Tractors - [7.81.4/75] - Item 13.1	90(3)(k)	Released
18/10/2021	Public Lighting Dispute - [14.71.3//2] Item 15.1.1	90(3)(i)	Held
15/11/2021	Supply and Disposal of One (1) Grader - [7.81.4/74] - Item 16.1.1	90(3)(k)	Released
15/11/2021	Supply and Disposal of One (1) Loader - [7.81.4/76] - Item 16.2.1	90(3)(k)	Released
15/11/2021	Operational Matters - Chief Executive Officer Performance Review [9.4.1/10] - Item 16.3	90(3)(a)	Held
6/12/2021	Supply and Disposal of One (1) Street sweeper - [7.81.4/77] - Item 13.1	90(3)(k)	Released
20/12/2021	Australia Day Committee Update - [2.38.1/1] Item 15.1	90(3)(o)	Released

GOVERNANCE COMPLIANCE

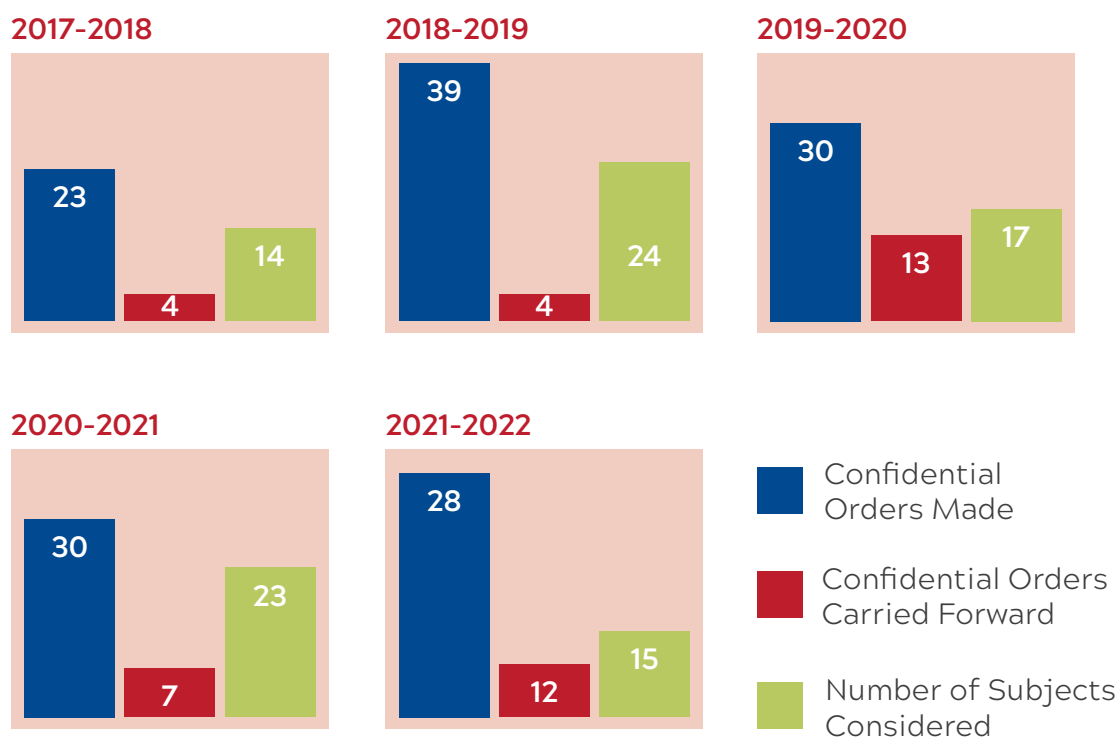
2021-2022	Description	Nature of Confidentiality	Held in Confidence
20/12/2021	Economic Development Opportunity on Council Premises [4.36.1/3] Item 15.2	90(3)(b)	Released
27/01/2022	Mount Gambier and District Saleyards - Building Better Regions Fund 6 Update [16.14.1/3] Item 5.1	90(3)(b)	Released
27/01/2022	Confidential Chief Executive Officer Recruitment, Performance and Remuneration Review Committee Meeting Minutes of Monday 17 January 2022 [9.14.1/10] Item 5.1	90(3)(a)	Held
7/02/2022	Former Boat Yard Site at Port MacDonnell - Groundwater Monitoring [16.64.1/7] Item 15.1	90(3)(d)	Held
21/02/2022	Rates Overdue - Greater Than Three Years Report [1.71.3/1] Item 15.1	90(3)(a)	Held
7/03/2022	Mobile Garbage Bin Collection - Service Review and Green Waste Consideration [5.85.1/21] Item 15.1	90(3)(d)	Held
21/03/2022	Cape Northumberland Lighthouse DRAFT Heritage Management Plan 2021[3.3.1/6] Item 15.1	90(3)(j)	Released
4/04/2022	Supply and Disposal of One (1) Rubbish Truck - [7.81.4/78] Item 15.1	90(3)(k)	Released
4/04/2022	Sale of Land for Non Payment of Council Rates and Charges [7.69.8/1] Item 15.2	90(3)(a)	Held
6/06/2022	Confidential Chief Executive Officer Recruitment, Performance and Remuneration Review Committee Meeting Minutes of Monday 23 May 2022 [9.14.1/10] Item 15.1	90(3)(a)	Held
20/06/2022	Local Roads and Community Infrastructure - June 2022 [7.41.1/69] Item 15.1	90(3)(b)	Held
20/06/2022	Planning and Design Code - Moorak Estate Code Amendment [3.71.7/37] Item 15.2	90(3)(b)	Held

GOVERNANCE COMPLIANCE

Pre 2021-2022 (carried over)	Description	Nature of Confidentiality	Held in Confidence
17/12/2018	Sandyridge Holdings [5.89.1/1]	90(3)(h)	Held
15/04/2019	Internal Affairs [9.33.3/23 & 9.33.3/11]	90(3)(j)	Held
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
07/09/2020	Airport Head Tax Review [16.85.1/10]	90(3)(d)	Held
19/10/2020	Organisational Issue [9.24.1/4]	90(3)(h)	Held
22/12/2020	Operational Matters [12.29.5/4 & 110.62.199]	90(3)(a)	Held
22/04/2021	Operational matters - [9.14.1/10]	90(3)(a)	Held
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

GOVERNANCE COMPLIANCE

NUMBER OF CONFIDENTIAL ORDERS MADE 2017-2022



Council Committee	Number of Meetings	Number of Items	Items considered 'in confidence'
Audit and Risk Committee	3	17	0
Mount Gambier Regional Airport Security Committee	0	0	0
Mount Gambier & District Saleyards Strategy Committee	6	20	2

GOVERNANCE COMPLIANCE

INTERNAL REVIEW OF COUNCIL DECISIONS

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

In 2021-2022 Council received no requests for internal review of a Council decisions pursuant to Section 270 of the *Local Government Act 1999* and no requests were carried over from the 2020-2021 financial year.

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

- Caretaker Policy
- Procurement Policy
- Elected Members Allowances and Support Policy
- Internal Control Policy
- Internal Review of Council Decisions (Grievance Procedures)
- Order Making Policy
- Public Consultation Policy
- Selection of Road Names Policy
- Elected Members Training and Development Policy

GOVERNANCE COMPLIANCE

- Elected Member Complaint Handling Policy (under Council Member Code of Conduct)
- Public Interest Disclosure Policy & Procedure
- Complaint Handling Policy / Complaint Handling Procedure
- Disposal of Land & Assets Policy
- Request for Service Procedure

FREEDOM OF INFORMATION

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

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

One (1) applicant was granted partial access to the documents that were requested and one (1) applicant was advised that the documents requested were not held by Council.



OUR ORGANISATION

OUR ORGANISATION

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

These values were developed in collaboration with staff in 2021 and are the foundation on which we operate and continue to develop our people frameworks of leadership development, reward and recognition, staff development, core value champions, and contemporary human resources.

Safety of our people is also aligned to our commitment, with additional people resources allocated to the significant review and reformation of our safety systems.

These frameworks are supportive of building the capacity and capability of our people to ensure the ongoing provision of services to the community in the fluid environment that we have seen in the past years.

Conferences Attended Interstate (excluding Victoria)

Australian Local Government Association Conference - 19 to 22 June 2022 Canberra.

Attendance by Leith McEvoy

Costs	\$
Travel and Accommodation	1,629.35
ALGA Conference and dinner	1,214.00
Total	2843.35



OUR ORGANISATION

OUR WORKFORCE

86 TOTAL NUMBER
OF PEOPLE
EMPLOYED BY
COUNCIL
EMPLOYEES

52:34 MALE:
FEMALE
RATIO

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

9.17 AVERAGE YEARS
OF SERVICE

45.89 AVERAGE AGE
OF COUNCIL
EMPLOYEES

60.94 NUMBER OF FULL
TIME EQUIVALENTS
(FTE)



SERVICES

SERVICES

INFRASTRUCTURE

Works Around the District

Special Local Roads Program funding was received to undertake Stage 2 of the reconstruction of a 1.6km section of Cafpirco Road which was completed in February 2022 at a cost of \$280,000. Funding of \$140,000 was received with the remainder contributed by Council.

In accordance with Council's 10 year Roadworks Program, the following roads were reconstructed and sealed:

Hollis Road	850m
Yells Road	1,600m
Lock Road	1,300m
Brim Brim Road	1,800m
OB Flat Road	1,500m
Sewarts Road	2,000m
Peweenaa Road	1,200m
Eumerella Street	820m
Carrison Street	280m
Cafpirco Road	1,600m

Council's 10 Year Road Program commits to seal and kerb at least one street per year in the District's townships. During 2021-2022 Council completed kerbing and water channel construction to a 100m section (one side only) of Hall Street.

As part of Council's commitment to maintenance of the unsealed road network,

sections of roads within the Council area were re-sheeted during the year. This included Dip Road, James Lane, Sherwin Road, Browns Road, Ellis Road, McCleans Road, Old Rocks Road, Tillers Road, Galpins Road, Stock Route Road, Settlers Road, Bowering Road, Clover Estate Road and Red Hill Road.

Mount Gambier and District Saleyards

The Mount Gambier and District Saleyards (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-Meat.

The Saleyards has retained its reputation as one of the premier livestock selling centres in the Southeast of South Australia.

At the end of the financial year, cattle numbers were at 86.6% of budget.

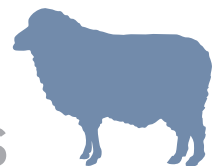
Monthly Store Sale cattle numbers totalled 34,878 head or 46.5% of the cattle through the yards for the financial year.

Although numbers were softer during 2021-2022 financial year, stock values

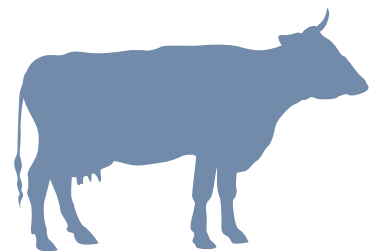
STOCK DATA FOR THE MOUNT GAMBIER AND DISTRICT SALEYARDS

64 SALES

SHEEP & LAMBS



86,117



CATTLE

64,977

157M GROSS SALES

SERVICES

increased during the year with the average per head increasing to \$2,160 up from \$1,756 from last financial year for cattle.

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

Aligning with the Saleyards Master Plan which includes providing a best practice facility with animal welfare being at the forefront, Council is focusing on securing federal funding for the once in a generation transformation project of the selling centre.

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

Partial funding for this project has been secured with the State Government committing 2.7M and the District Council of Grant committing 3.0M.

A further 5.3M is being sought from Federal funding.



Liberal Government Funding Announcement - with former Government Minister the Hon David Basham MP. Photo: Melissa Mortensen.



Former Government Minister the Hon David Basham MP at the Saleyards Ramp Upgrade Opening. Photo: Melissa Mortensen.

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.

In 2021-2022 Council invited Blue Wren Connections to the Saleyards to meet stakeholders for the Blue Wren Connections project 'Social Value of Saleyards'.

This was a very worthwhile project, with a very

comprehensive report being produced by Blue Wren Connections showing that Saleyards are more than a livestock selling centre. Saleyards are a valued part of a regional community's social connections, especially during the COVID-19 pandemic.

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

SERVICES

Mount Gambier Regional Airport

The relaxation of the laws related to the management of COVID-19 have finally seen the global aviation sector begin to recover from the devastating financial losses of the last 24 months. Likewise, the Mount Gambier Regional Airport (Airport) has commenced the long road to recovery, with passenger numbers from both carriers increasing over the last 12 months, on their way towards pre-covid levels. Total passenger figures for May 2018-2019 were 8012, with the 257 the following year due to the immediate and crushing impacts of COVID restrictions. 2020-2021 saw numbers recover somewhat to 4,210, with the figures for the same period this year up to 6,772. Although passenger numbers are well on the way to a full recovery, there is still a way to go before numbers are back to normal.

The Airport infrastructure upgrades continues to be an outstanding asset for Council. The northern heavy apron has continued to attract larger business jets and has become vital in the management of unserviceable aircraft. The heavy parking area enables the regular passenger transport apron to remain clear, which is vital on busy days where there is a lot of traffic. The new terminal continues to draw praise from

users and staff alike and has become a real focal point for visitors to the airport. Ashley Halliday Architects who designed the terminal recently won the South Australian Architecture Awards, and now the design moves on to the National Awards for judging.

Taxiway Delta continues to draw interest from stakeholders, with three hangars now completed and occupied along the strip. Further interest has been shown from other parties, with the potential for more new hangars and other developments for the Airport in the pipeline. Other properties on the airport continue to be occupied and provide income.

The Country Fire Service fire bomber airbase located at Mount Gambier proved to be a vital asset in combating fires around the area. The fire around the Mount Gambier Valley Lake complex saw some 370 water drops, with nearly all of those coming from the bombing aircraft based at Mount Gambier. Over the 2021-2022 fire season, the airport provided one and a quarter million litres of water for fire bombing operations, roughly equating to 420 water drops. CFS helicopter operations are also based at Mount Gambier Regional Airport, and they continue to run throughout the fire season, providing close support to fire bombing aircraft.



Qantas and Regional Express (Rex) planes at the Mount Gambier Regional Airport.

SERVICES

The Royal Flying Doctor Service continues to service the Limestone Coast, with many flights making use of the Patient Transfer Centre, particularly during the colder winter months. The Flying Doctor aircraft continues to visit the Airport more than 640 times during the 2020-2021 period, making the Airport the most visited in the SA/NT operations area, after the operational bases. Other aircraft making use of the Airport during the last twelve months include the Royal Australian Air Force, South Australian Police, Search and Rescue helicopters, Victorian Air Ambulance, freight contractors and a wide range of itinerant general aviation aircraft.

The creation of a museum and heritage precinct has been an aspect of the Mount Gambier Regional Airport Masterplan for some time now, given the significant defence and general aviation history of the Airport. A group of dedicated individuals have established a steering committee to commence the planning of a potential aviation museum. There is great community interest in the project, and the media exposure for the idea has been nothing short of extremely positive.

In conclusion, the past twelve months have been of consolidation and rebuilding from the losses of the COVID



The Hon Peter Malinauskas MP, Premier of South Australia (then Opposition Leader) at the Mount Gambier and District Saleyards with Combined Agents Representatives Sam O'Connor and Andrew Whan.

era. With the continued increase of passenger numbers and steady interest in further airport development, the future looks bright. The airport continues to be essential of infrastructure within the District Council of Grant's portfolio and provides vital services to Mount Gambier and the wider Limestone Coast.



ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT

TIMBERLINK

Timberlink began construction of their \$59million state-of-the-art Cross Laminated Timber (CLT) and Glue Laminated Timber (GLT) plant at Tarpeena. This project was secured for Tarpeena rather than an alternative interstate site which was under consideration.

This project consolidates Timberlink's operations in Tarpeena and is in addition to the \$90Million major upgrade of the existing processing facility completed in recent years. 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 jobs associated with the construction phase.



Photo: Melissa Mortensen.

ALTUS PELLET PLANT

The Altus Renewables Pellet Plant development was approved in the region following the Department for Trade and Investment's involvement to attract the project to South Australia rather than Victoria.

Stakeholders expressed concerns regarding the proposed location of the Plant and the potential to impact amenity in the area. Council prepared a detailed response as part of the development application process, seeking consideration of potential operational matters that the development may pose for

the nearby council-run Mount Gambier Regional Airport.

The State Planning Commission heard representations as part of their decision-making process on the application and ultimately, approved the development. The facility, valued at \$120Million, will produce high quality low carbon wood pellets from plantation forest residues and represents a significant investment in modern manufacturing in the region.

ECONOMIC DEVELOPMENT

MOUNT GAMBIER AND DISTRICT SALEYARDS TRANSFORMATION PROJECT

Council submitted a grant application in Round 6 of the Federal Government's Building Better Regions Fund for a revised Mount Gambier and District Saleyards Transformation Project. The rescoped project is estimated to be valued at approximately \$11Million.

Council secured additional funding for this project from the South Australian Government (in addition to the earlier \$850,000 in funds committed through the Local Government Infrastructure Partnerships Program) for total State Government funding of up to \$2.5 million, subject to the project securing a Federal funding contribution.

Council is awaiting announcement of successful projects under the Building Better Regions Fund Round 6 to determine whether its application for funding from the Federal Government has been successful, and the project may proceed.

(Council's earlier application for funding towards a \$4.98 Million Mount Gambier and District Saleyards Transformation Project, through Round 5 of the Federal Government's Building Better Regions Fund, was unsuccessful. The rescoped project includes state of the art

technology, and design to assist workplace and animal wellbeing and future-proof the development.)

PORT MACDONNELL OLD BOAT YARD SITE

Council worked with the Department for Trade and Investment to develop a prospectus for potential development of the former Boat Yard Site at 55-57 Sea Parade, Port MacDonnell. The development opportunity was promoted to potential investors, with details included on the Department's 'Invest SA' portal and promoted by the Department.

Due to the strategic location of the site, it has been a long-held view of Council that any development of the site should be in the best long-term interests of Port MacDonnell, with the aim of facilitating a development that acts as a catalyst for investment and visitor attraction to Port MacDonnell. Ideally incorporating an iconic design, the envisaged development would make an ongoing economic contribution to the township of Port MacDonnell.

Unfortunately, no formal expressions of interest were submitted during the Expression of Interest period. Council continues to seek to identify a suitable private investor to deliver a mixed-use waterfront development which would include tourism-

focused retail, and quality accommodation offerings, to realise the vision for the site as presented in the Port MacDonnell Urban Design Framework.

GRANT FUNDED DEVELOPMENT: AIRPORT TAXIWAY CONSTRUCTION PROJECT

The Mount Gambier Regional Airport Taxiway Construction Project which was co-funded under both the Commonwealth Government's Regional Airports Program and the South Australian Government's Support Regional Aviation Program was completed.

The Project created a new taxiway at District Council of Grant's Mount Gambier Regional Airport. The project has assisted to address the issue that the Airport's growth potential had become limited due to lack of accessible areas to construct hangars.

Furthermore, the new 168metre long taxiway allows for an orderly expansion of light aircraft hangars away from larger aircraft operations and thereby allows for segregation of light aircraft operations from that of larger regular transport aircraft (such as Qantaslink and REX) and fire water-bombing operations.

The new taxiway has created a new area of the airport which allows for expansion into

ECONOMIC DEVELOPMENT

the longer term and has also made it easier to maintain security as Mount Gambier Reginal Airport is a security-controlled airport.

The project was completed with co-funding from both, the Australian Government, Department of Infrastructure, Transport, Regional Development, Communications and the Arts through the Regional Airports Program Round 2 (\$80,000); and State Government Department of Infrastructure and Transport (\$44,000).

OTHER EXTERNALLY FUNDED DEVELOPMENT: LRCI PHASE 2

Funding of \$507,946 was allocated via Phase 2 of the Local Roads and Community Infrastructure (LRCI) program provided by the Federal Government.

Projects funded through the LRCI program included:

- More than \$237,500 for continuation of the shared (Bicycle/Pedestrian) along the old railway corridor in Compton, with Stage 2 completed from Crafter Road to Cafpirco Road.
- \$100,000 for Donovans Landing Public Toilet Replacement including Disability Access Toilet.
- \$50,000 for Disability Access and Inclusion Plan initiatives and improvements in Port MacDonnell and the foreshore areas.
- \$50,000 for Fire Prevention Initiatives with successful bores at Donovans, Mingbool and Tarpeena.
- \$35,000 for Kongorong Sportsmen's Club Light Towers.
- \$20,400 for the Nene Valley Disability Accessible Barbeque Project
- \$15,000 for Tarpeena Community Hall flooring repairs and upgrades to floor coverings.



Bike Path construction. One of the projects from the Local Roads and Community Infrastructure Funding received by Council from the Federal Government.



PLANNING & DEVELOPMENT

PLANNING & DEVELOPMENT

DEVELOPMENT SERVICES

1 JULY 2021 – 30 JUNE 2022

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

The following tables show the number and value of Development Applications during 2021-2022.

The District Council of Grant was 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 improved the overall planning and building assessment of Development Applications.



\$ VALUE OF DEVELOPMENT APPLICATIONS

\$57,063,157

NUMBER OF DEVELOPMENT APPLICATIONS RECEIVED

375

73 NEW DWELLINGS

PLANNING & DEVELOPMENT

COUNCIL ASSESSMENT PANEL

The District Council of Grant Assessment Panel (CAP) considered a small number of Development Applications during 2021-2022 - 4 Development Applications, being 1.07 % of the total Development Applications. The CAP is to be replaced by a Regional Assessment Panel.

REGIONAL ASSESSMENT PANEL

Over the last 12 months, Council has worked with the City of Mount Gambier, the Wattle Range Council, and the District Council of Robe to establish a Regional Assessment Panel (RAP), pursuant to Sections 82 and 83 of the Planning, Development and Infrastructure Act 2016. The RAP will be the relevant authority for Development Applications that require public consultation where a Statement of Representation has been received. The RAP will replace the former Council Assessment Panel (CAP), with membership comprising one Independent Presiding Member / Chairperson, and four Independent Members, all of whom are Accredited Professionals.

The Regional Assessment Panel will commence operation on 1 July 2022, and is to be known as the Limestone Coast Southern Regional Assessment Panel.

INDUSTRIAL LAND REVIEW AND MASTER PLAN

The District Council of Grant Industrial Land Review and Master Plan was completed in October 2016. Due to the staged implementation of the new Planning, Development and Infrastructure Act 2016, and the change to the new Planning and Design Code in 2020, the Review and Master Plan is still to be progressed as a possible Amendment of the new Code.

RURAL LIVING AND TOWNSHIP ZONE BOUNDARIES REVIEW AND MASTER PLAN

The Rural Living and Township Zone Boundaries Review and Master Plan was completed in March 2020. Due to the staged implementation of the new Planning, Development and Infrastructure Act 2016, and the change to the new Planning and Design Code in 2020, the Review and Master Plan is still to be progressed as a possible Amendment of the new Code.

INNER TOWNSHIPS AND COMMUNITIES MASTER PLAN

Council sought grant funding to assist with the preparation of this Master Plan, but unfortunately the application was unsuccessful. Council subsequently resolved to still proceed with the project and has now engaged consultants to undertake the preparation of this Master Plan. The Master Plan will consider

both public and private land and will involve consultation with the community and all relevant stakeholders. The project will be largely undertaken during 2022-2023.

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, wastewater treatment systems, maintenance, improvements and/or development issues and opportunities for the shacks along the Glenelg River.

During 2021-2022, the Department for Environment and Water (DEW) issued shack owners with five year conditional longer term transferable leases over the existing shacks and boat sheds at Donovans, Reed Bed and Dry Creek. To obtain these leases the Shack owners have agreed to address issues such as:

- Provision of adequate survey data;
- Addressing unrestricted access for the public to the river;

PLANNING & DEVELOPMENT

- Resolution of any Native Title issues; and,
- Resolution of Wastewater disposal issues.

Council has continued to work with Shack owners and DEW, together with the Local Government Association of South Australia, on the design and scoping of an appropriate wastewater disposal system for the shacks.

FORMER BOAT YARD SITE AT PORT MACDONNELL

Council consultants have undertaken 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. The EPA subsequently required both Council and the Department for Infrastructure and Transport (DIT) to undertake further and more detailed groundwater testing on and around the site. Council will undertake this further groundwater testing in late 2022. The groundwater monitoring will assist Council in further considering future use and development options for the site.

PORT MACDONNELL MEMORIAL WALL AND SHIPWRECK WALK PROJECTS

Over recent years Council has been working with the Port MacDonnell and District Maritime Museum Committee in relation to constructing a Memorial Wall for all those persons who have lost their lives at sea along the Port MacDonnell coastline, and a Shipwreck Walk incorporating bollards which recognise the numerous shipwrecks along this coastline. The Memorial Wall is proposed to be located off Sea Parade near the boat ramp area, and the Shipwreck Walk is to be located between the Jetty and the boat ramp area. Initial design plans have been prepared and are being considered by both Council and the Committee. The Projects are being funded by both Council and the Committee and are to be constructed during 2022-2023.

DISABILITY ACCESS AND INCLUSION PLAN

Council completed the preparation of a Disability Access and Inclusion Plan (DAIP) (2020-2024), 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.

The DAIP contains action lists, which are 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.

Council has made good progress on commencement and completion of Actions from the current plan. Of the sixty-three (63) Actions, eleven (11) are "Completed", 43 are "In Progress", with nine (9) due for commencement in the next year.

2021-2022 has also seen the establishment of the District Council of Grant Access and Inclusion Advisory Panel (AIAP). The Panel is made up of a mix of Council Members, industry representatives, and includes four members who have lived experience.

PLANNING & DEVELOPMENT

It is envisaged that the AIAP will be in an excellent position to make informed and practical recommendations to Council, regarding disability access and inclusion matters.

Name	AIAP membership status
Gill Clayfield	(Chair) Councillor
Shirley Little	Councillor
Gavin Clarke	Councillor
Brett Orr	Organisational/Industry Member
Oathman (Ozi) Fazilhmed	Organisational/Industry Member
Leesher Schultz	Lived experience
Laurence Mann	Lived experience
Kerry Ruwoldt	Lived experience
Maree Glynn	Lived experience

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

Council’s Community Rangers have responsibility for overseeing animal management matters, fire prevention, local nuisance, abandoned vehicles, illegal dumping, monitoring compliance with by-laws, and the drumMuster Agsafe Product Stewardship program. They also assist in the preliminary stages of planning, development, and environmental health investigations.

ANIMAL MANAGEMENT

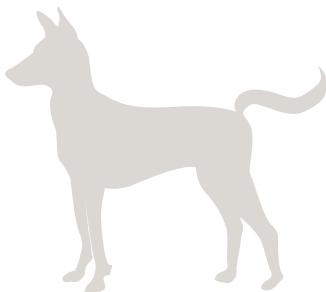
South Australia’s Dogs and Cats Online (DACO) database is the central point for the registration of all dogs and cats, managed by the Dog and Cat Management Board. The current laws require dogs and cats to be microchipped and desexed.

This financial year has seen the number of dogs registered or due for renewal increase by 344 to 3,227 dogs. The number of barking dog complaints, dogs rehomed or returned to their owners have remained stable when compared to the previous year. There has been a slight decrease in the number of dogs impounded and wandering dog reports. The number of incidents reported for dog attacks on animals

has risen.

Council Officers investigate reports of dogs wandering at large and continue to conduct patrols of all townships and settlements. 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.

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



NUMBER OF REGISTERED DOGS 3227

NUMBER OF WANDERING DOG REPORTS 14

NUMBER OF REGISTERED BARKING DOG COMPLAINTS 9

NUMBER OF DOGS IMPOUNDED 7

NUMBER OF DOG ATTACKS ON HUMANS / HARASSMENTS 2

NUMBER OF DOGS RETURNED TO OWNER 4

NUMBER OF DOGS DESTROYED 2

NUMBER OF DOGS RE-HOMED 3

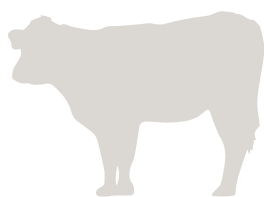
NUMBER OF DOG ATTACKS ON ANIMALS / HARASSMENTS 4

ENVIRONMENTAL SERVICES

WANDERING STOCK

The Community Rangers routinely attend incidents of reported wandering stock throughout the district. Education of stock owners about the importance of fencing being maintained and the risks associated with stock escaping is the initial focus. Many stock complaints are reported through the after-hours Call Centre.

61



NUMBER OF STOCK COMPLAINTS

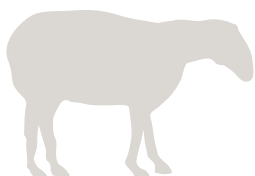
NUMBER OF ACCIDENTS INVOLVING WANDERING STOCK

2

9

NUMBER OF STOCK IMPOUNDED

NUMBER OF STOCK RETURNED TO OWNER



10

FIRE PREVENTION

Council continues to have a substantial role in fire prevention within the region. It is a member of the Limestone Coast Bushfire Management Committee, has an accredited Fire Prevention Officer, and several staff able to issue Schedule 9 permits.

Through the Local Roads and Community Infrastructure (LRCI) Phase 2 Grant Funding, Council has drilled four bores at strategically chosen locations across the district and is in the process of installing the necessary submersible pumps and stainless-steel covers. These bores are primarily intended for use by the Country Fire Service (CFS). The sites are in Burrungule, Tarpeena, Mingbool, and Donovans.

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.

ILLEGAL DUMPING

Illegal dumping remains an ongoing problem. Tyres, furniture, whitegoods, mattresses, and putrescible waste make up most of the discarded items. Council staff liaise with other agencies, private landholders, and the media in relation to this issue.

83



ILLEGAL DUMPING COMPLAINTS



6

ABANDONED VEHICLES TOWED

EXPIATIONS ISSUED UNDER THE LOCAL NUISANCE & LITTER CONTROL ACT

0

ENVIRONMENTAL SERVICES

DrumMUSTER

The collection of drums through the DrumMUSTER program continues to be a well utilised service. The initiative prevents a significant amount of waste from entering landfill or being disposed of in other inappropriate ways.



1,584
NUMBER OF
DRUMS
RECYCLED

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 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

There have been limited opportunities to provide face to face training, due to the COVID-19 pandemic. Inspections of food businesses continue, as does the provision of advice on the construction and fit-out requirements for food premises.

Cross-Council Delegations remain in place for some of the Councils in the Limestone Coast region, enabling Environmental Health staff to assist neighbouring Councils upon request.

WASTE MANAGEMENT

Council endorsed further expansions of the kerbside collection service for commencement in 2022. A new Mingbool route commenced in July 2022 and another part of Suttontown will be incorporated in January 2023. Public consultation for potential collection of Food Organics and Garden Organics in gazetted townships and settlements will be undertaken in the next financial year.

The cashless voucher system at the Council's Waste Transfer Stations continues to receive on the whole very positive feedback from residents. Around 2,500 vouchers were issued during the reporting period and the

contractor is pleased with the presentation of them onsite. Residents are effectively granted the service at no cost above their regular rate payments.

Approximately 330 tonnes of general waste have been received at the Council's four (4) Waste Transfer Stations. Approximately 21% of materials received at the sites has been diverted into the streams of cardboard (36t), co-mingled (3.89t), and E-Waste (30.24t). The largest recovered products were green waste and scrap metal.

21% OF MATERIALS
RECEIVED HAVE BEEN
DIVERTED INTO THE
FOLLOWING STREAMS:

36t

CARDBOARD

3.89t

CO-MINGLED

30.24t

E-WASTE

LARGEST RECOVERED
MATERIAL TYPES
(TONNES):

**GREEN
WASTE &
SCRAP
METAL**

330

TONNES OF GENERAL
WASTE RECEIVED AT
THE COUNCIL'S WASTE
TRANSFER STATIONS



ENVIRONMENTAL SERVICES

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

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.

Throughout the reporting period, Council has worked with a consultant on a detailed evaluation of the Port MacDonnell Scheme and a critique of the other five schemes, in terms of their current performance and operating levels against the system design. An investigation into potential alternatives for bio-solid disposal for the CWMS septic tank pump-out program has also been incorporated. This project is nearing its conclusion.



Blackfellows Caves. Photo: Melissa Mortensen.



COMMUNITY

COMMUNITY

TOWNSHIP MEETINGS

Through its Community Engagement process, Council identified Elected Member and Community interest in Township Meetings.

Council held 9 Township Meetings from September 2021 to March 2022 in:

- Allendale East and Surrounds
- Blackfellows Caves, Carpenter Rocks and Pelican Point
- Donovans, Dry Creek, Reed Bed and Wye
- Kongorong and Nene Valley
- Cape Douglas, Eight Mile Creek, Port MacDonnell and Racecourse Bay
- Mil-Lel and Worrolong
- Mingbool and Tarpeena
- Glenburnie, OB Flat and Yahl
- Compton, Moorak and Suttontown

Approximately 160 residents from our District attended a Township Meeting in their area. Residents were informed of Council's financial position and upcoming projects and residents were also invited to provide feedback and ideas to Council about what they would like to see in their Communities.

Where possible, residents feedback was incorporated into the 2022-23 Budget for projects to be completed.



Cape Douglas, Eight Mile Creek, Port MacDonnell and Racecourse Bay.



Allendale and surrounds.



Carpenter Rocks, Blackfellows Caves and Pelican Point.

COMMUNITY

TOWNSHIP MEETINGS



Donovans, Dry Creek, Reed Bed and Wye.



Mil-Lel and Worrolong.



Kongorong and Nene Valley.



Yahl township.



Tarpeena and Mingbool.



Compton, Moorak and Suttowntown.

COMMUNITY

YOUTH ON WHEELS

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

Over the last financial year, the Youth On Wheels program had four (4) learner drivers participate for 80 hours and with many of these completing their required hours.

Currently the Youth on Wheels program has three (3) volunteers, with one (1) volunteer Malcolm Schwartz retiring after achieving 142 volunteer hours of driving. Council extends an enormous thank you for the time and dedication of our current volunteers Malcolm, Jack, and Steve, and a special thank you to Malcolm Schwartz.

DONATIONS AND SPONSORSHIPS

The COVID-19 pandemic affected many community events and activities with many associations still impacted during 2022. Council have provided flexible arrangements with sponsorship funds and

extended timelines where possible, to accommodate changes in circumstances for community groups.

Council is proud to support the many programs and events that are on offer in the district and the Limestone Coast region and provided \$94,702 in funding to support these community and philanthropic activities.

ACADEMIC SCHOLARSHIPS

The Council have awarded the 2022 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 62 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.



St Martins Academic School Scholarship - Principal Alan Connah and Nikita Anderson.

The 2022 academic scholarship recipients are - Nikita Anderson - St Martins Lutheran College; Gemma Ralph - Grant High School; Luke Bald - Allendale East Area School; Sari Mutton and Maixence Williams - Tenison Woods College; and Brianna Bisnov - Mount Gambier High School.

CITIZENSHIP

During the 2021-22 year Council held a total of three (3) Citizenship Ceremonies with five (5) conferees receiving Australian Citizenship.

Our Community welcomed new Citizens from China, the Philippines and Morocco.



COMMUNITY

COMMUNITY PROGRAMS

Council delivered events across the district to celebrate our seniors, with a well-attended lunch at the Rocks Tavern, Carpenter Rocks, the Pines Hotel Tarpeena, Victoria Hotel Port MacDonnell and the Bellum Hotel Mount Schank. The free events celebrate the valuable contribution the senior population have made, and continue to make, to our community.

COMMUNITY GRANT SCHEME

Council ran two successful rounds of the Community Grant Scheme contributing just over \$37,038 towards \$112,768 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



Seniors lunch - Port MacDonnell.

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

PORT MACDONNELL COMMUNITY COMPLEX

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

The Complex incorporates:

Council Office offering general council services including customer requests, waste transfer station vouchers, rates payments,

boat ramp permits, animal registrations etc.

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

Banking: Bendigo Bank, EFTPOS cash out facility.

Library: "One Card" network, free Wi-Fi, public use computers. The library offers a great selection of items including books, DVD's and access to digital applications for members of the One Card network. The Library also supports adult digital literacy with the Be Connected and Being Digital programs.

Childrens Programs including StoryTime; held every Tuesday, incorporating a short story, music, dancing & crafts and the Holiday Craft & Activity Program are both strongly supported by locals and visitors alike. The regular Lego and Little Bang Discovery Club programs were impacted by COVID-19 during 2021-2022 and will recommence next financial year.



Halloween at the Port MacDonnell Community Complex.

COMMUNITY

Events hosted by the library included Get Online Week, live streaming the Adelaide Writers Festival, and an Author Night. The complex is also used for hosting Council events such as Volunteer Week celebrations and a Vice Regal visit from Her Excellency the Honourable Frances Adamson AC, Governor of South Australia.

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

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

Group Visits: include education and school groups, car clubs, bus line tours, aged care groups, etc.

Art Gallery: is a space for local artists to promote and display their work. This year there were 11 exhibitions utilising the space displaying items including photography, paintings, textile & fibre works, recycled & retro clothing, weaving, mosaics and seaweed artistry.



CFS Cadets from Kingsley and Mount Gambier with Her Excellency, the Honourable Frances Adamson AC, Governor of South Australia.

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

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



Positive Ageing Luncheon at Carpenter Rocks.



Ukelele Group at the Port MacDonnell Community Complex 10 Years celebrations.

COMMUNITY



Mil-Lel Steam Club - Community Grant recipients.



Mural at Blackfellows Caves by Jeremy levins, facilitated by the Carpenter Rocks Progress Association which received grant funding from Council.



CFS and St Johns Cadets Guard of Honour for Her Excellency, the Honourable Frances Adamson AC, Governor of South Australia's visit.



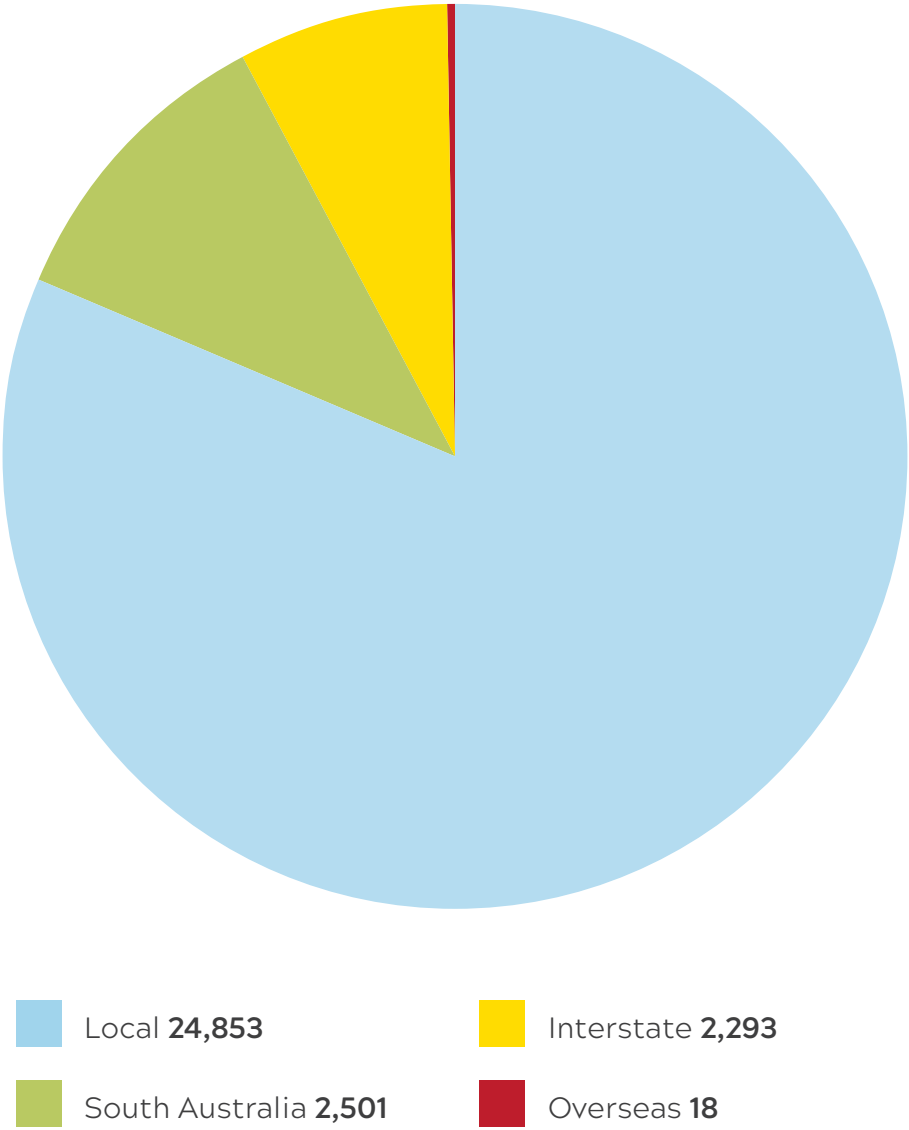
Visitors to the Maritime Museum, Port MacDonnell.



Seniors Lunch, Carpenter Rocks.

COMMUNITY

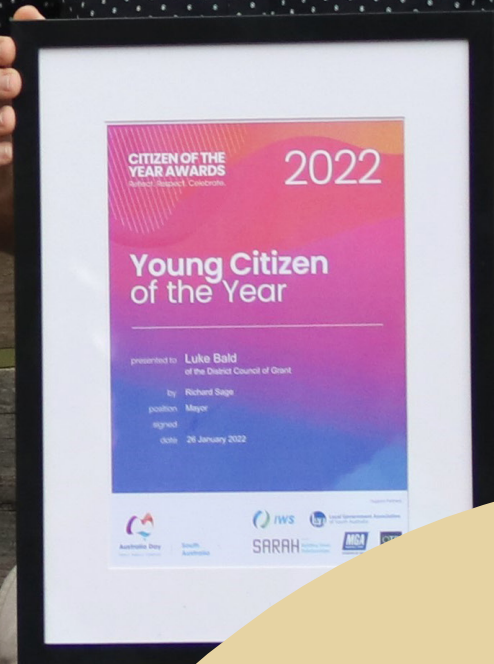
VISITOR NUMBERS AT THE PORT MACDONNELL COMMUNITY COMPLEX FOR 2021-2022





District C

Gr



TOURISM AND EVENTS

TOURISM AND EVENTS

TOURISM

The Limestone Coast Local Government Association provides centralised support for Local Government tourism activities and completed the regional destination strategy with Council's in-principle support. An image of Kilsby Sinkhole became the South Australian Tourism Commission's 'hero shot' for the region and was used in a billboard campaign, which inspired a spike in interest from 'experience-seeking' travelers from Sydney.

The District Council of Grant features many places of unique natural beauty, such as Mount Schank, Piccaninnie Ponds, Ewens Ponds and the Little Blue Lake which is a very popular destination for locals and visitors alike.

Council promotes local tourism attractions as a Visitor Information Outlet at its Port MacDonnell Community Complex, and via directional signage throughout the district. The Visitor Information Outlet hosted at Council's Port MacDonnell Community Complex, is open to the public seven days a week, where friendly staff with local knowledge advise visitors. A range of tourism pamphlets and brochures are available from the Complex, as well as souvenirs.

The Complex also incorporates the Port MacDonnell and District

Maritime Museum, and a Gallery. The Gallery hosts exhibitions throughout the year, with sculptures, paintings, photographs and other displays available for visitors to view free of charge. While access to the Museum and its comprehensive record of maritime history and coastal shipwrecks, is granted for a small cover charge.

Advertising and promotion are undertaken primarily in Council produced tourism guides and the "Stay Another Day" guide, as well as via the Australian Tourism Data Warehouse and Council hosted web and social media sites. Coastal and local heritage areas and natural experience destinations, including geological features and cave diving at various locations, are also promoted via the Council's social media presence on Facebook and Instagram.

COVID-19 has changed tourism patterns and uncertainty in tourism sectors, but the December/January school holidays was a very busy period with good visitor numbers to our District. As owners and operators of the regional Mount Gambier Airport, the District Council of Grant is pleased to note a strengthening rebound on tourism numbers following the lifting of Covid restrictions towards the end of 2021.



Maixence Williams, Singer of the National Anthem with Australia Day Ambassador Vikram Madan OAM VSM. Photo: Melissa Mortensen.

EVENTS

2022 Australia Day Awards and Celebration

The Australia Day Awards ceremony was held as an invitation only event, at The Apple Farm in OB Flat, with safety measures in accordance with the COVID-19 advice in place at the time. To facilitate community access, video footage of the awards ceremony was made available online shortly after the event.

The event included a presentation from an Australia Day ambassador, performance by the Mount Gambier City Band, and National Anthem by singer Maixence Williams. The visiting Australia Day Ambassador, Major General Vikram Madan OAM, VSM & Bar (Retd) and his wife Veena Madan proved to be delightful and appreciative guests.

TOURISM AND EVENTS

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

- Citizen of the Year awarded to Tammy Harry of Yahl.
- Young Citizen of the Year awarded to Luke Bald of Allendale East.

Generations In Jazz

Council provides an ongoing amount of \$4,000 in sponsorship annually towards the running of Generations In Jazz festival. Unfortunately, the successful OB Flat event, which was due to be revived in May 2022, was again cancelled due to COVID-19.

Great South Coast Cycling Classic

Due to uncertainties related to COVID-19 restrictions, the Great South Coast Cycling Classic for 2022 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.

Pictured right: Mr Tony Pasin MP, Australia Day Ambassador Vikram Madan OAM VSM, 2022 Citizen of the Year Winner Tammy Harry, 2022 Young Citizen of the Year Luke Bald, Minister Clare Scriven, MLC and Mr Troy Bell MP.



Citizen of the Year Winners, Elected Members, Mr and Mrs Madan and Council Staff.



Nominees and Winners - Australia Day Citizen of the Year Awards 2022. Photo: Melissa Mortensen.





**APPENDIX 1:
ANNUAL
FINANCIAL
STATEMENTS
2021-2022**

General Purpose Financial Statements

for the year ended 30 June 2022

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General Purpose Financial Statements

for the year ended 30 June 2022

Certification of Financial Statements

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

In our opinion:

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



Darryl Whicker
Chief Executive Officer

Dated 05 September 2022



Richard Sage
Mayor

Dated 05 September 2022

Statement of Comprehensive Income

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Income			
Rates	2a	11,192	10,143
Statutory Charges	2b	418	464
User Charges	2c	1,800	1,614
Grants, Subsidies and Contributions	2g	3,355	2,377
Investment Income	2d	44	54
Reimbursements	2e	91	82
Other income	2f	304	325
Total Income		17,204	15,059
Expenses			
Employee costs	3a	5,841	5,979
Materials, Contracts and Other Expenses	3b	5,323	4,851
Depreciation, Amortisation and Impairment	3c	4,809	4,468
Finance Costs	3d	139	175
Total Expenses		16,112	15,473
Operating Surplus / (Deficit)		1,092	(414)
Asset Disposal & Fair Value Adjustments	4	(526)	(263)
Amounts Received Specifically for New or Upgraded Assets	2g	1,878	2,675
Net Surplus / (Deficit)		2,444	1,998
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus - I,PP&E	9a	2,862	–
Total Amounts which will not be reclassified subsequently to operating result		2,862	–
Total Other Comprehensive Income		2,862	–
Total Comprehensive Income		5,306	1,998

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

Statement of Financial Position

as at 30 June 2022

\$ '000	Notes	2022	2021
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	6,585	4,048
Trade & Other Receivables	5b	815	1,184
Inventories	5c	140	117
<u>Subtotal</u>		<u>7,540</u>	<u>5,349</u>
Total current assets		<u>7,540</u>	<u>5,349</u>
Non-current assets			
Financial Assets	6	112	145
Infrastructure, Property, Plant & Equipment	7a(i)	146,646	143,887
Total non-current assets		<u>146,758</u>	<u>144,032</u>
TOTAL ASSETS		<u>154,298</u>	<u>149,381</u>
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	1,687	1,427
Borrowings	8b	408	507
Provisions	8c	1,034	1,152
<u>Subtotal</u>		<u>3,129</u>	<u>3,086</u>
Total Current Liabilities		<u>3,129</u>	<u>3,086</u>
Non-Current Liabilities			
Borrowings	8b	1,963	2,371
Provisions	8c	68	92
Total Non-Current Liabilities		<u>2,031</u>	<u>2,463</u>
TOTAL LIABILITIES		<u>5,160</u>	<u>5,549</u>
Net Assets		<u>149,138</u>	<u>143,832</u>
EQUITY			
Accumulated surplus		48,223	45,793
Asset revaluation reserves	9a	99,756	96,894
Other reserves	9b	1,159	1,145
Total Equity		<u>149,138</u>	<u>143,832</u>

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

Statement of Changes in Equity

for the year ended 30 June 2022

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2022					
Balance as at 1 July		45,793	96,894	1,145	143,832
Net Surplus / (Deficit) for Year		2,444	–	–	2,444
Other Comprehensive Income					
Gain (loss) on revaluation of IPP&E	7a	–	2,862	–	2,862
Other comprehensive income		–	2,862	–	2,862
Total comprehensive income		2,444	2,862	–	5,306
Transfers between Reserves		(14)	–	14	–
Balance at the end of period		48,223	99,756	1,159	149,138
2021					
Balance as at 1 July		43,815	96,894	1,125	141,834
Net Surplus / (Deficit) for Year		1,998	–	–	1,998
Total comprehensive income		1,998	–	–	1,998
Transfers between Reserves		(20)	–	20	–
Balance at the end of period		45,793	96,894	1,145	143,832

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

Statement of Cash Flows

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Cash flows from operating activities			
<u>Receipts</u>			
Rates Receipts		11,246	10,137
Statutory Charges		418	510
User Charges		1,800	1,368
Grants, Subsidies and Contributions		3,355	2,615
Investment Receipts		44	58
Reimbursements		91	90
Other Receipts		349	1,296
<u>Payments</u>			
Payments to Employees		(5,763)	(5,945)
Payments for Materials, Contracts & Other Expenses		(4,974)	(6,797)
Finance Payments		(147)	(186)
Net cash provided by (or used in) Operating Activities	11b	6,419	3,146
Cash flows from investing activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		1,878	2,675
Sale of Replaced Assets		612	561
Repayments of Loans by Community Groups		42	33
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(4,660)	(3,731)
Expenditure on New/Upgraded Assets		(1,184)	(6,121)
Net cash provided (or used in) investing activities		(3,312)	(6,583)
Cash flows from financing activities			
<u>Payments</u>			
Repayments of Borrowings		(507)	(743)
Repayment of Bonds & Deposits		(63)	–
Net Cash provided by (or used in) Financing Activities		(570)	(743)
Net Increase (Decrease) in Cash Held		2,537	(4,180)
plus: Cash & Cash Equivalents at beginning of period		4,048	8,228
Cash and cash equivalents held at end of period	10a	6,585	4,048

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

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

Contents of the Notes accompanying the General Purpose Financial Statements

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

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

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

1.4 Rounding

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

1.5 Estimates and assumptions

The COVID-19 pandemic has impacted the 2021/22 financial statements. The financial impacts are a direct result of either Council's response to the pandemic or due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

To reduce the impact of Covid-19 Council has worked to reduce discretionary expenditure in the short term to help mitigate the effect of the reduced revenue and increased costs. It is expected further financial impacts will flow into the 2022/23 financial year but these have been largely taken into account during the development of the budget process for 2022/23, including, but not limited to a reduction in passenger numbers at the airport. The budget assumptions for 2022/23 assume a continued easing of restrictions put in place by the government. Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

(2) The Local Government Reporting Entity

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

(3) Income Recognition

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

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

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

Note 1. Summary of Significant Accounting Policies (continued)

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
2019/20	\$1,947,422	\$1,230,164	+ \$717,258
2020/21	\$1,529,313	\$1,809,142	- \$278,829
2021/22	\$2,671,478	\$2,020,772	\$650,706

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

The Operating Surplus Ratio disclosed in Note 13 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

Construction Contracts

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

(4) Cash, Cash Equivalents and other Financial Instruments

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

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

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

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

(5) Inventories

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

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

Note 1. Summary of Significant Accounting Policies (continued)

(6) Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

6.2 Materiality

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

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

6.3 Subsequent Recognition

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

6.4 Depreciation of Non-Current Assets

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

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

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

6.5 Impairment

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

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

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

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

Note 1. Summary of Significant Accounting Policies (continued)

(7) Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

(8) Borrowings

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

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

(9) Employee Benefits

9.1 Salaries, Wages & Compensated Absences

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

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

Weighted avg. discount rate 3.009% (2021, 0.36%)

Weighted avg. settlement period 1 year (2021, 1 year)

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

9.2 Superannuation

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

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

Note 1. Summary of Significant Accounting Policies (continued)

(10) GST Implications

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

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

(11) New accounting standards and UIG interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2021. 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.

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2022, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Councils.

Effective for NFP annual reporting periods beginning on or after 1 January 2022

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

Effective for NFP annual reporting periods beginning on or after 1 January 2023

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current and associated standards (amended by AASB 2020-6)
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates (amended by AASB 2021-6)

Effective for NFP annual reporting periods beginning on or after 1 January 2025

- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5 and AASB 2021-7)

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

Note 2. Income

\$ '000	2022	2021
(a) Rates		
General Rates		
General Rates	9,215	8,234
Less: Mandatory Rebates	(8)	(7)
Less: Discretionary Rebates, Remissions & Write Offs	(76)	(31)
Total General Rates	9,131	8,196
Other Rates (Including Service Charges)		
Landscape Levy	614	602
Waste Collection	728	678
Community Wastewater Management Systems	737	693
Total Other Rates (Including Service Charges)	2,079	1,973
Other Charges		
Penalties for Late Payment	29	33
Total Other Charges	29	33
Less: Discretionary Rebates, Remissions & Write Offs	(47)	(59)
Total Rates	11,192	10,143
(b) Statutory Charges		
Development Act Fees	203	170
Town Planning Fees	111	200
Animal Registration Fees & Fines	102	92
Parking Fines / Expiation Fees	2	2
Total Statutory Charges	418	464
(c) User Charges		
Cemetery/Crematoria Fees	10	20
Airport	580	367
Saleyards	1,049	1,119
Sanitary Garbage	29	26
Rural Transaction Centre	92	37
Sundry	40	45
Total User Charges	1,800	1,614
(d) Investment Income		
Interest on Investments		
Local Government Finance Authority	41	50
Loans to Community Groups	3	4
Total Investment Income	44	54

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

Note 2. Income (continued)

\$ '000	2022	2021
(e) Reimbursements		
Roadworks	27	23
Private Works	63	59
Other	1	–
<u>Total Reimbursements</u>	<u>91</u>	<u>82</u>
(f) Other income		
Insurance & Other Recoupments - Infrastructure, IPP&E	50	163
Sundry	254	162
<u>Total Other income</u>	<u>304</u>	<u>325</u>
(g) Grants, Subsidies, Contributions		
Amounts Received Specifically for New or Upgraded Assets	1,878	2,675
<u>Total Amounts Received Specifically for New or Upgraded Assets</u>	<u>1,878</u>	<u>2,675</u>
Untied - Financial Assistance Grant	2,156	1,529
Roads to Recovery	341	341
Fuel Rebate	51	62
Library and Communications	31	36
Sundry	776	409
<u>Total Other Grants, Subsidies and Contributions</u>	<u>3,355</u>	<u>2,377</u>
<u>Total Grants, Subsidies, Contributions</u>	<u>5,233</u>	<u>5,052</u>
The functions to which these grants relate are shown in Note 11.		
(i) Sources of grants		
Commonwealth Government	4,620	4,393
State Government	503	640
Other	110	19
<u>Total</u>	<u>5,233</u>	<u>5,052</u>

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

Note 2. Income (continued)

\$ '000	2022	2021
(h) 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:		
Unexpended at the close of the previous reporting period	276	261
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Waterfront Stage 2	–	(261)
LRCI Grant Funding	(276)	–
Subtotal	(276)	(261)
Plus:		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
LRCI Grant Funding	–	276
Subtotal	–	276
Unexpended at the close of this reporting period	–	276
Net increase (decrease) in assets subject to conditions in the current reporting period	(276)	15

Note 3. Expenses

\$ '000	Notes	2022	2021
(a) Employee costs			
Salaries and Wages		4,923	4,984
Employee Leave Expense		552	655
Superannuation - Defined Contribution Plan Contributions	15	384	356
Superannuation - Defined Benefit Plan Contributions	15	134	139
Workers' Compensation Insurance		211	206
Less: Capitalised and Distributed Costs		(363)	(361)
Total Operating Employee Costs		5,841	5,979
Total Number of Employees (full time equivalent at end of reporting period)		66	66

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 3. Expenses (continued)

\$ '000	2022	2021
(b) Materials, Contracts and Other Expenses		
(i) Prescribed Expenses		
Auditor's Remuneration		
- Auditing the Financial Reports	17	25
Elected Members' Expenses	172	168
Election Expenses	2	2
Subtotal - Prescribed Expenses	191	195
(ii) Other Materials, Contracts and Expenses		
Contractors	1,091	1,052
Energy	241	223
Maintenance	642	454
Legal Expenses	46	70
Levies Paid to Government - RL levy	612	604
Sundry	565	638
Garbage Costs	347	324
Emergency Services Levy	58	61
Materials	227	196
Fuel	383	278
Insurance	296	279
Donations and Grants	649	357
PLEC (Underground powerlines at Port MacDonnell over paid 20/21)	(25)	120
Subtotal - Other Material, Contracts & Expenses	5,132	4,656
Total Materials, Contracts and Other Expenses	5,323	4,851
(c) Depreciation, Amortisation and Impairment		
(i) Depreciation and Amortisation		
Infrastructure		
Stormwater Drainage	12	13
CWMS	248	244
Playgrounds	54	27
Roads and Kerbs	2,725	2,598
Bridges	1	1
Footways	31	23
Plant & Equipment	561	548
Buildings	776	660
Other Structures	201	197
IT and Office Fittings	78	45
Marine and River	52	51
Open Space	70	61
Subtotal	4,809	4,468
Total Depreciation, Amortisation and Impairment	4,809	4,468

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

Note 3. Expenses (continued)

\$ '000	2022	2021
(d) Finance Costs		
Interest on Loans	139	175
Total Finance Costs	139	175

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	2022	2021
Infrastructure, Property, Plant & Equipment		
Assets Renewed or Directly Replaced		
Proceeds from Disposal	612	561
Less: Carrying Amount of Assets Sold	(1,138)	(824)
Gain (Loss) on Disposal	(526)	(263)
Net Gain (Loss) on Disposal or Revaluation of Assets	(526)	(263)

Note 5. Current Assets

\$ '000	2022	2021
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	970	373
Deposits at Call	5,615	3,675
Total Cash & Cash Equivalent Assets	6,585	4,048

(b) Trade & Other Receivables

Rates - General & Other	348	402
Accrued Revenues	97	26
Debtors - General	273	593
GST Recoupment	71	128
Loans to Community Organisations	26	35
Subtotal	815	1,184
Total Trade & Other Receivables	815	1,184

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

Note 5. Current Assets (continued)

\$ '000	2022	2021
(c) Inventories		
Stores & Materials	140	117
Total Inventories	140	117

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

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

Note 6. Non-Current Assets

\$ '000	2022	2021
Financial Assets		
Receivables		
Loans to Community Organisations	69	102
Total Receivables	69	102
Other Financial Assets		
Caveat	43	43
Total Other Financial Assets	43	43
Total Financial Assets	112	145

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

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

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

	Fair Value Level	as at 30/06/21				Asset movements during the reporting period							as at 30/06/22		
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	WIP Transfers	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Capital Work in Progress	2	–	925	–	925	40	–	–	–	(876)	–	–	89	–	89
	3	1,220	–	–	1,220	–	–	–	–	–	–	1,220	–	–	1,220
	2	13,684	10	–	13,694	–	–	–	–	–	–	13,684	10	–	13,694
	3	7,065	5	(4,152)	2,918	10	–	–	(164)	–	53	7,193	15	(4,391)	2,817
	2	20,615	6,884	(12,476)	15,033	126	167	(33)	(612)	–	336	20,961	7,187	(13,131)	15,017
	3	126	9	(109)	26	–	–	–	(3)	–	1	129	9	(115)	23
	3	4,577	829	(1,916)	3,490	273	–	–	(198)	876	63	4,674	1,978	(2,148)	4,504
	3	878	955	(629)	1,204	7	–	–	(54)	–	23	912	962	(694)	1,180
	3	112,094	10,093	(35,505)	86,682	263	2,985	(620)	(2,725)	–	2,166	113,124	13,341	(37,715)	88,750
	3	74	–	(24)	50	–	–	–	(1)	–	1	75	–	(25)	50
	3	1,046	200	(346)	900	368	–	–	(31)	–	16	1,069	568	(384)	1,253
	3	1,162	51	(444)	769	–	–	–	(12)	–	14	1,184	51	(464)	771
	3	12,378	410	(5,475)	7,313	–	30	(11)	(248)	–	109	12,544	440	(5,791)	7,193
	Plant & Equipment	–	8,580	(3,290)	5,290	–	1,368	(436)	(561)	–	–	–	9,001	(3,341)	5,660
	IT and Office Fittings	–	828	(580)	248	11	76	–	(78)	–	–	–	915	(658)	257
	Marine and River	–	2,934	(455)	2,479	–	(455)	–	(52)	–	45	(52)	2,987	(515)	2,472
Open Space	–	2,207	(561)	1,646	86	–	(1)	(70)	–	35	–	2,330	(634)	1,696	
Total Infrastructure, Property, Plant & Equipment		174,919	34,930	(65,962)	143,887	1,184	4,626	(1,101)	(4,809)	–	2,862	176,769	39,883	(70,006)	146,646
Comparatives		174,919	26,523	(62,115)	139,327	6,121	3,731	(824)	(4,468)	–	–	174,919	34,930	(65,962)	143,887

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

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

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

Valuation of Assets

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

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

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

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

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

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

Information on Valuations

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

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

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

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

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

Transfers between fair value hierarchy levels

Other Information

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

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

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

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

Highest and best use

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

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

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

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

Transition to AASB 13 - Fair Value Measurement

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

Capitalisation Thresholds

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

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

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

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

Estimated Useful Lives

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

Plant, Furniture & Equipment

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

Building & Other Structures

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

Infrastructure

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

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

Land & Land Improvements

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

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

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

Buildings & Other Structures

Buildings and other structures were revalued as at 1 July 2018 by Mitch Ekonomopoulos AAPI, of AssetVal Pty Ltd. An Indexation has been applied to all buildings and other structures of 1.8% as at 1 July 2021.

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.

continued on next page ...

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

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

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

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

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

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

An indexation of 1.8% has been applied on all infrastructure assets as at 1 July 2021.

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.

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

Note 8. Liabilities

\$ '000	2022 Current	2022 Non Current	2021 Current	2021 Non Current
(a) Trade and Other Payables				
Goods & Services	868	—	701	—
Payments Received in Advance	147	—	408	—
Accrued Expenses - Employee Entitlements	237	—	159	—
Accrued Expenses - Finance Costs	39	—	47	—
Accrued Expenses - Other	350	—	3	—
Deposits, Retentions & Bonds	45	—	108	—
Other	1	—	1	—
Total Trade and Other Payables	1,687	—	1,427	—

(b) Borrowings

Loans	408	1,963	507	2,371
Total Borrowings	408	1,963	507	2,371

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

\$ '000	2022 Current	2022 Non Current	2021 Current	2021 Non Current
(c) Provisions				
AL Employee Entitlements (including oncosts)	517	—	551	—
LSL Employee Entitlements (including oncosts)	517	68	601	92
Total Provisions	1,034	68	1,152	92

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 9. Reserves

	as at 30/06/21				as at 30/06/22
\$ '000	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
(a) Asset Revaluation Reserve					
Land	12,720	–	–	–	12,720
Stormwater Drainage	232	14	–	–	246
CWMS	1,944	109	–	–	2,053
Playgrounds	280	23	–	–	303
Roads and Kerbs	59,019	2,166	–	–	61,185
Bridges	3	1	–	–	4
Footways	694	16	–	–	710
Buildings	14,924	389	–	–	15,313
Other Structures	7,078	64	–	–	7,142
Marine and River	–	45	–	–	45
Open Space	–	35	–	–	35
Total Asset Revaluation Reserve	96,894	2,862	–	–	99,756
Comparatives	96,894	–	–	–	96,894

	as at 30/06/21				as at 30/06/22
\$ '000	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
(b) Other Reserves					
Disaster Relief	96	–	–	–	96
Grants Unexpended	2	–	–	–	2
Donovans CWMS Grant	73	–	–	–	73
Open Space Contributions	271	12	–	–	283
Community Development	109	–	–	–	109
Tarpeena Cancer Support Fundraising	9	1	–	–	10
Future Infrastructure	467	1	–	–	468
Marine Facilities	15	–	–	–	15
Waste Management	103	–	–	–	103
Total Other Reserves	1,145	14	–	–	1,159
Comparatives	1,125	34	(14)	–	1,145

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

Note 9. Reserves (continued)

Purposes of Reserves

Asset Revaluation Reserves

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

Other Reserves

Disaster Relief

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

Unspent Grants Contributions

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

Donovans CWMS Grant

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

Open Space Contributions

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

Community Development Reserve

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

Tarpeena Cancer Support Fundraising

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

Future Infrastructure Reserve

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

Marine Facilities Reserve

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

Waste Management Reserve

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

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

Note 10. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2022	2021
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(a) Reconciliation of Cash

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

Total Cash & Equivalent Assets	5	6,585	4,048
Balances per Statement of Cash Flows		6,585	4,048

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

Net Surplus/(Deficit)		2,444	1,998
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		4,809	4,468
Grants for capital acquisitions treated as Investing Activity		(1,878)	(2,675)
Net (Gain) Loss on Disposals		526	263
		5,901	4,054
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		360	(418)
Net (Increase)/Decrease in Inventories		(23)	121
Net Increase/(Decrease) in Trade & Other Payables		323	(645)
Net Increase/(Decrease) in Unpaid Employee Benefits		–	34
Net Increase/(Decrease) in Other Provisions		(142)	–
Net Cash provided by (or used in) operations		6,419	3,146

(c) Financing Arrangements

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

Corporate Credit Cards	13	9
LGFA Cash Advance Debenture Facility	1,600	2,000

District Council of Grant

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

Note 11(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 11(b).										
\$ '000	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
Functions/Activities										
Administration	11,427	9,869	2,202	2,181	9,225	7,688	2,201	1,546	14,362	13,905
Public Order and Safety	113	78	344	338	(231)	(260)	—	—	461	446
Health	3	—	212	205	(209)	(205)	—	—	16	15
Social Security & Welfare	1	3	46	58	(45)	(55)	—	—	436	422
Housing & Community Amenities	2,252	2,225	3,399	3,153	(1,147)	(928)	—	11	10,558	10,222
Protection of the Environment	22	21	108	103	(86)	(82)	—	—	1,998	1,934
Sport & Recreation	96	106	1,153	1,046	(1,057)	(940)	43	37	9,958	9,636
Agricultural Services	21	20	6	5	15	15	—	—	—	—
Mining, Manufacturing & Construction	152	119	164	138	(12)	(19)	—	—	221	214
Transport & Communication	1,693	1,123	5,962	5,680	(4,269)	(4,557)	1,032	715	100,143	96,957
Economic Affairs	1,212	1,199	2,089	1,736	(877)	(537)	—	—	9,883	9,568
Other Purposes	212	296	426	830	(214)	(534)	79	68	6,262	6,062
Total Functions/Activities	17,204	15,059	16,111	15,473	1,093	(414)	3,355	2,377	154,298	149,381

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

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

Note 11(b). Components of Functions

The activities relating to Council functions are as follows:

Administration

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

Public Order and Safety

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

Health

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

Social Security and Welfare

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

Housing and Community Amenities

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

Protection of the Environment NEC

Foreshore protection, flood prevention.

Sport and Recreation

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

Agricultural Services

Pest plant services.

Mining, Manufacturing and Construction

Building Act requirements, quarry operations.

Transport and Communications

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

Economic Affairs NEC

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

Other Purposes NEC

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

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

Note 12. Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning fixed interest rates between 0.2% and 1.05% (2021: 0.2% and 0.45%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - Rates & Associated Charges

Accounting Policy:

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

Terms & Conditions:

Secured over the subject land, arrears attract interest of 0.4208% (2021: 0.43%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Fees & Other Charges

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Other Levels of Government

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value.

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

Note 12. Financial Instruments (continued)

Liabilities - Creditors and Accruals

Accounting Policy:

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

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Liabilities - Interest Bearing Borrowings

Accounting Policy:

Initially recognised at fair value and subsequently at amortised cost using the effective interest rate.

Terms & Conditions:

Secured over future revenues, borrowings are repayable; interest is charged at fixed rates between 3.6% and 6.67% (2021: 3.6% and 7.12%).

Carrying Amount:

Approximates fair value.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 12. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets and Liabilities					
2022					
Financial Assets					
Cash & Cash Equivalents	6,585	–	–	6,585	6,585
Receivables	816	71	–	887	884
Other Financial Assets	–	43	–	43	43
Total Financial Assets	7,401	114	–	7,515	7,512
Financial Liabilities					
Payables	1,450	–	–	1,450	1,450
Current Borrowings	527	–	–	527	408
Non-Current Borrowings	–	1,720	543	2,263	1,963
Total Financial Liabilities	1,977	1,720	543	4,240	3,821
2021					
Financial Assets					
Cash & Cash Equivalents	4,048	–	–	4,048	4,048
Receivables	1,185	86	18	1,289	1,286
Other Financial Assets	–	43	–	43	43
Total Financial Assets	5,233	129	18	5,380	5,377
Financial Liabilities					
Payables	942	–	–	942	1,268
Current Borrowings	653	–	–	653	507
Non-Current Borrowings	–	1,882	815	2,697	2,371
Total Financial Liabilities	1,595	1,882	815	4,292	4,146

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

\$ '000	2022		2021	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	5.12%	2,371	5.39%	2,878
		2,371		2,878

Net Fair Value

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

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

Note 12. Financial Instruments (continued)

Risk Exposures

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

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

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

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 13. Financial Indicators

\$ '000	Amounts 2022	Indicator 2022	Indicators 2021	Indicators 2020
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These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.

1. Operating Surplus Ratio

Operating Surplus	1,092	6.3%	(2.7)%	1.2%
Total Operating Income	17,204			

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

2. Net Financial Liabilities Ratio

Net Financial Liabilities	(2,352)	(14)%	1%	(14)%
Total Operating Income	17,204			

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

Adjusted Operating Surplus Ratio

Operating Surplus	(569)	(3.7)%	(3.3)%	1.3%
Total Operating Income	15,543			

Adjustments to Ratios

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

Adjusted Net Financial Liabilities Ratio

Net Financial Liabilities	(2,352)	(15)%	8%	(9)%
Total Operating Income	15,543			

3. Asset Renewal Funding Ratio

Asset Renewals	4,048	102%	97%	84%
Infrastructure & Asset Management Plan required expenditure	3,960			

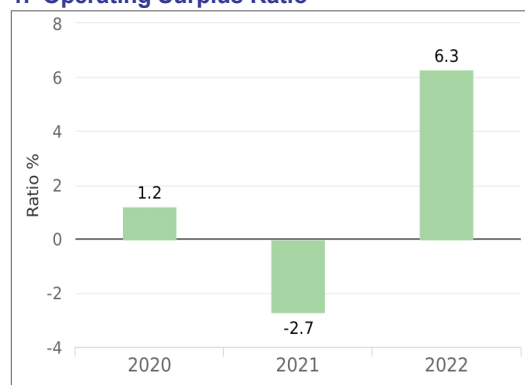
Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.

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

Note 13. Financial Indicators (continued)

Financial Indicators - Graphs

1. Operating Surplus Ratio



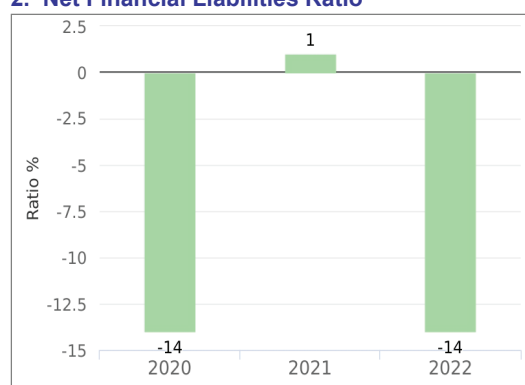
Purpose of operating surplus ratio

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

Commentary on 2021/22 result

2021/22 ratio 6.3%

2. Net Financial Liabilities Ratio



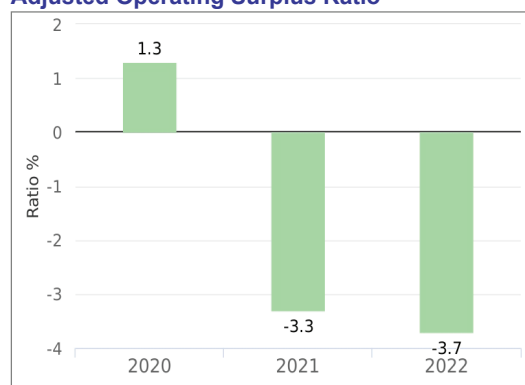
Purpose of net financial liabilities ratio

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

Commentary on 2021/22 result

2021/22 ratio (14)%

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio

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

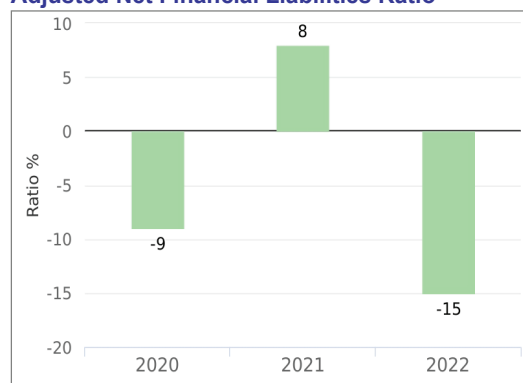
Commentary on 2021/22 result

2021/22 ratio (3.7)%

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

Note 13. Financial Indicators (continued)

Adjusted Net Financial Liabilities Ratio



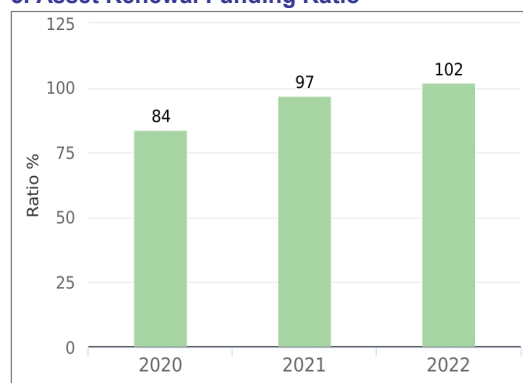
Purpose of adjusted net financial liabilities ratio

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

Commentary on 2021/22 result

2021/22 ratio (15)%

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio

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

Commentary on 2021/22 result

2021/22 ratio 102%

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

Note 14. Uniform Presentation of Finances

\$ '000	2022	2021
The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.		
All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.		
The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.		
Income	17,204	15,059
less Expenses	(16,112)	(15,473)
Operating Surplus / (Deficit)	1,092	(414)
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(4,660)	(3,731)
add back Depreciation, Amortisation and Impairment	4,809	4,468
add back Proceeds from Sale of Replaced Assets	612	1,122
	761	1,859
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(1,184)	(6,121)
add back Amounts Received Specifically for New and Upgraded Assets	1,878	2,675
add back Proceeds from Sale of Surplus Assets (including investment property, real estate developments & non-current assets held for resale)	–	(561)
	694	(4,007)
Net Lending / (Borrowing) for Financial Year	2,547	(2,562)

Note 15. Superannuation

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.00% in 2021/22; 9.50% in 2020/21). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

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

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

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

Note 15. Superannuation (continued)

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

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

Contributions to Other Superannuation Schemes

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

Note 16. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

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

1. Land under roads

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

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

2. Potential insurance losses

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

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

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

3. Legal expenses

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 17. Related Party Transactions

Key Management Personnel

Transactions with Key Management Personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 21 persons were paid the following total compensation:

\$ '000	2022	2021
The compensation paid to Key Management Personnel comprises:		
Salaries, allowances & other short term benefits	1,330	1,465
Termination Benefits	156	169
Total	1,486	1,634

Receipts from Key Management Personnel comprise:

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

Planning and Building Application Fees	2	1
Total	2	1

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.

Three 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 \$8,813.75 towards these organisations via community grant applications and scholarship programs.



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 2022, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of the 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 2022, and its financial performance and its cash flows for the year then ended in accordance with the Australian Accounting Standards, *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

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

Council's Responsibility for the Financial Report

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

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

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Auditor's Responsibility for the Audit of the Financial Report

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

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

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Partner

09 / 09 / 2022



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 2021 to 30 June 2022 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 2021 to 30 June 2022.

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 2021 to 30 June 2022. 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.

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Auditor's responsibility

Our responsibility is to express an opinion on the Council's compliance with Section 125 of the Local Government Act 1999 in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to 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 2021 to 30 June 2022. 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

09 / 09 / 2022

General Purpose Financial Statements
for the year ended 30 June 2022

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of District Council of Grant for the year ended 30 June 2022, the Council's Auditor, Galpins, Accountants, Auditors & Business Advisors has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Darryl Whicker
Chief Executive Officer



Richard Sage
Mayor Presiding Member

Date: 04 August 2022

General Purpose Financial Statements

for the year ended 30 June 2022

Statement by Auditor

I confirm that, for the audit of the financial statements of District Council of Grant for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Tim Muhlhausler

Galpins, Accountants, Auditors & Business Advisors

Date: 04 August 2022



**APPENDIX 2:
LIMESTONE COAST
LOCAL GOVERNMENT
ASSOCIATION
FINANCIAL
STATEMENTS
2021-2022**

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 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

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
INCOME			
Local Government Council Contributions	2	807,383	647,288
Other Contributions	2	42,783	73,091
Other Income	2	42,127	164,937
Project Income	2	496,035	496,762
Unbudgeted Project Income	2	-	12,864
Total Income		1,388,328	1,394,944
EXPENSES			
Operating Expenses	3	212,600	175,496
Employee Costs	3	667,725	619,225
Project Expenditure	3	606,471	734,196
Unbudgeted Project Expenditure	3	-	12,864
Total Expenses		1,486,795	1,541,781
NET SURPLUS / (DEFICIT)			
transferred to Equity Statement		(98,467)	(146,837)
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		(98,467)	(146,837)

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 2022

	Notes	2022 \$	2021 \$
ASSETS			
Current Assets			
Cash and cash equivalents	4	648,360	771,577
Trade and Other Receivables	4	66,147	81,556
Total Assets		714,507	853,133
LIABILITIES			
Current Liabilities			
Trade & other payables	5	87,723	53,935
Provisions	5	89,972	60,313
Other Liabilities	5	160,859	253,467
Total Current Liabilities		338,553	367,715
Non-current Liabilities			
Provisions	5	2,737	13,734
Total Non-current Liabilities		2,737	13,734
Total Liabilities		341,290	381,449
NET ASSETS		373,217	471,684
EQUITY			
Accumulated Surplus		373,217	471,684
TOTAL EQUITY		373,217	471,684

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 2022

		Accumulated Surplus	TOTAL EQUITY
2022	Notes	\$	\$
Balance at end of previous reporting period		471,684	471,684
Net Surplus / (Deficit) for Year		(98,467)	(98,467)
Other Comprehensive Income		-	-
Balance at end of period		373,217	373,217
2021			
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

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 2022

		2022	2021
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members		774,281	647,288
Other Receipts		645,966	733,954
Payments		(1,543,464)	(1,548,308)
Net Cash provided by (or used in) Operating Activities	6	(123,217)	(167,066)
CASH FLOWS FROM INVESTING ACTIVITIES			
Net Cash provided by (or used in) Investing Activities		-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Net Cash provided by (or used in) Financing Activities		-	-
Net Increase (Decrease) in cash held		(123,217)	(167,066)
Cash & cash equivalents at beginning of period		771,577	938,643
Cash & cash equivalents at end of period	4	648,360	771,577

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 2022

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

2 The Local Government Reporting Entity

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

3 Income recognition

The 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 Associations option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

Other receivables are generally unsecured and do not bear interest.

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

5 Payables

5.1 Goods & Services

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

5.2 Payments Received in Advance & Deposits

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

6 Employee Benefits

6.1 Salaries, Wages & Compensated Absences

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

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

Weighted average discount rate	3.56% (2021 0.36%)
Weighted average settlement period	1 year (2021, 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 2022

	Notes	2022 \$	2021 \$
NOTE 2: INCOME			
Local Government Council Contributions			
City of Mount Gambier		221,489	181,118
District Council of Grant		96,987	80,329
Wattle Range Council		168,021	134,499
Naracoorte Lucindale Council		122,501	91,565
District Council of Robe		53,157	43,468
Tatiara District Council		94,668	75,874
Kingston District Council		50,560	40,435
Total		807,383	647,288
(The above includes income for "pass-through" expenditure for RDALC, SACCA and the provision of heritage services.)			
Other Contributions			
LGA SA		42,783	42,591
Total		42,783	42,591
Other Income			
Interest		773	3,648
Sponsorship		2,317	64,364
Participant Contribution		19,563	67,127
Other		19,474	29,799
Total		42,127	164,937
Project Income			
Tourism (Includes SA Tourism Commission payments)		80,927	104,197
Leadership Program		-	38,275
Sports Academy & Star Club (Office of Sport and Rec payments)		126,000	126,000
SACCA		90,935	104,805
SMLC		198,173	153,986
Total		496,035	496,762
Unbudgeted Project Income			
Unbudgeted Project Income		-	12,864
Total		-	12,864

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	Notes	2022 \$	2021 \$
NOTE 3: Expenditure			
Operating Expenses			
Audit Fees		3,543	3,300
Accounting Fees		24,800	12,500
Computing and IT		33,611	18,302
Rent		20,824	20,824
Insurance		14,450	11,529
Vehicles		63,622	53,750
Chairperson Allowance		8,000	13,591
Travel, Accommodation and Meals		10,574	10,783
Other		33,176	30,917
Total		212,600	175,496
Employee Costs			
Salaries and Wages		573,301	562,507
Workcover		5,346	7,720
Superannuation		55,106	52,821
Leave Provision Movement		28,692	(17,377)
FBT		5,279	13,554
Total		667,725	619,225
(2022 Leave Provision Movement is substantially greater as a result of the recording of Time-Off-In-Leiu and a substantial increase in the present value calculation of LSL as a result 3 employee hitting pro-rata 7 years of service.)			
Project Expenditure			
Tourism		141,951	140,342
Leadership Program		25,722	128,802
Sports Academy & Star Club		95,355	133,375
SACCA		85,235	98,936
SMLC		73,983	44,775
Other		184,225	187,968
Total		606,471	734,196
Unbudgeted Project Expense			
Unbudgeted Project Expense		-	12,864
Total		-	12,864

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	Notes	2022 \$	2021 \$
NOTE 4: Assets			
Cash and Cash Equivalents			
Cash at Bank		244,638	318,564
Term Deposits		403,723	453,013
Total		648,360	771,577
Trade and Other Receivables			
Trade Debtors		46,259	78,193
Prepaid Wages		-	3,305
Prepayments		19,815	-
Accrued Interest		73	58
Total		66,147	81,556
NOTE 5: Liabilities			
Trade and Other Payables			
Goods and Services		80,387	49,867
Accrued Expenses		3,393	2,747
Other		3,943	1,321
Total		87,723	53,935
Provisions - Current			
Employee Entitlements including On-Costs		89,972	60,313
Total		89,972	60,313
Provisions - Non-Current			
Employee Entitlements including On-Costs		2,737	13,734
Total		2,737	13,734
Other Liabilities			
LC Regional Sport Academy		-	70,000
Substance Misuse LC		88,563	114,737
SA Coastal Councils Alliance		72,295	68,730
Total		160,859	253,467

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	Notes	2022 \$	2021 \$
NOTE 6: Reconciliation of Cash Flow Statement			

(a) Reconciliation of Cash

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

Total cash & equivalent assets	4	648,360	771,577
Balances per Cash Flow Statement		648,360	771,577

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

Net Surplus (Deficit)		(98,467)	(146,837)
Non-cash items in Income Statement			
Net increase (decrease) in unpaid employee benefits		15,357	(7,483)
		(83,111)	(154,320)
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		18,713	(17,006)
Net increase (decrease) in trade & other payables		33,788	(4,513)
Net increase (decrease) in other liabilities		(92,608)	8,773
Net Cash provided by (or used in) operations		(123,217)	(167,066)

(c) Financing Arrangements

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

Corporate Credit Cards	11,057	12,253
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LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

NOTE 7: Financial Instruments

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<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 0.05% and 0.10% (2021: 0.05% and 1.3%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</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 the association is not materially exposed to any individual debtor, credit risk exposure</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 Association.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 7: Financial Instruments (Cont.)

Liquidity Analysis

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

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

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

	30 June 2022		30 June 2021	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Term Deposits	0.07%	403,723	0.1%	453,013
		<u>403,723</u>		<u>453,013</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 2022

NOTE 8: Uniform Presentation of Financial Statements

	2022	2021
	\$	\$
Operating Revenues	1,388,328	1,394,944
Operating Expenses	(1,486,795)	(1,541,781)
Operating Surplus/(Deficit) before Capital Amounts	(98,467)	(146,837)
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	(98,467)	(146,837)

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 2022

Note 9 – Contingent Liabilities and Contingent Assets

At 30 June 2022, 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 2022, 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 2022.

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;

	2022	2021
	\$	\$
Short Term employee benefits inc allowances	183,256	170,656
Post Employment Benefits	15,345	14,921

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;

\$	2022	2021
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 2022

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 the end of the financial year
	2022	2022
	\$	\$
City of Mount Gambier	228,489	-
District Council of Grant	96,987	-
Wattle Range Council	168,021	-
Naracoorte Lucindale Council	114,011	-
District Council of Robe	29,856	23,301
Tatiara District Council	94,668	6,792
Kingston District Council	52,258	-
TOTAL	784,290	30,093

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**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 2022, 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 2022, 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 18th day of October 2022,
at 214 Melbourne Street, North Adelaide, South Australia 5006

**Limestone Coast Local Government Association
Annual Financial Statements
for the year ended 30 June 2022**

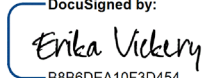
CERTIFICATION OF FINANCIAL STATEMENTS

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 2022 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.

DocuSigned by:

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Tony Wright
EXECUTIVE OFFICER

DocuSigned by:

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Mayor Erika Vickery
President

Date: 10/13/2022

**Limestone Coast Local Government Association
Annual Financial Statements
for the year ended 30 June 2022**

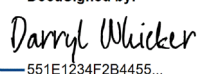
CERTIFICATION OF AUDITOR INDEPENDENCE


To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Limestone Coast Local Government Association for the year ended 30 June 2022, 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*.

DocuSigned by:

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President
LC Local Government Association

DocuSigned by:

551E1234F2B4455
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

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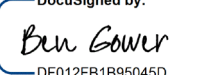
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Chief Executive Officer
Naracoorte Lucindale Council

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Chief Executive Officer
District Council of Robe

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Chief Executive Officer
Tatiara District Council

DocuSigned by:

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Chief Executive Officer
Wattle Range Council

Date: 10/13/2022

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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 2022, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



JIM KEOGH
PARTNER

Signed on the 18th day of October 2022,
at 214 Melbourne Street, North Adelaide, South Australia 5006



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