

Annual Report

2022/2023



Light
Regional
Council





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Regional
Council



2022/2023

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Acknowledgement of Country

We acknowledge the Kurna and Ngadjuri Peoples as the Traditional Owners of the Country that makes up the Light Regional Council. We respect their spiritual relationship to their Country and acknowledge that as Traditional Custodians, their cultural heritage and beliefs are still as important today. We pay our respects to their Elders, past, present and emerging. We also recognise that their relationship with Country was deeply sustainable, and Council can learn much from their way of life and continuing knowledge.

A Note from the Mayor



I am proud to represent our community as Mayor of Light Regional Council. It is a role that allows me to connect with residents, empower community organisations, and promote liveability and sustainable investment in our incredible region.

It has been a privilege to be elected as your Mayor for a fourth term and I look forward to serving our community, alongside the newly Elected Body. I thank the outgoing Elected Members for their contributions and dedication to the community during their term. Strong community bonds and a genuine appreciation for diversity, combined with the expertise of our Council staff,

empower our Elected Members to work together with assurance. This collaborative effort results in the delivery of community-driven initiatives that hold great significance, ultimately fostering resilient and vibrant communities both today and in the years to come.

Following the Local Government elections in November 2022, the Elected Body has been proactively seeking input from the community, and the 'Your Say, Your Future' community project initiative exemplifies the power of collaboration and community-driven decision-making. The financial commitment will help bring these community-driven ideas to life, making our region an even better place to live and visit. It's a testament to our commitment to inclusivity and listening to the voices of our residents. I look forward to seeing the 33 projects come to fruition over the next 12 months.

I extend my thanks and gratitude to Mr Brian Carr for his clear vision and entrepreneurial leadership during his 15 years as Chief Executive Officer. As we bid farewell to Brian, I am pleased to see Mr Richard Dodson take on the critical role of CEO. In his 13 years with Council to date, he has shown dedication to Council's mission and vision. Richard's understanding of what is required in a growth council and his ability to attract grant funding are second to none and with his transparent and trusted leadership and good governance at all levels will be a great leader for this Council's future.

In the upcoming year, the Council remains committed to providing projects and services that enhance the quality of life in our region, with a focus on ensuring our community remains empowered, engaged, and well-informed.

Bill O'Brien
Mayor

A Note from the CEO



The year in review

Light Regional Council is committed to transparency and accountability when reporting to our community. The Annual Report provides the community with the details of Council's performance, achievements, and financial statements for the 2022/2023 year.

Following the local government elections in November 2022, a new Elected Body was formed. It was encouraging to see each of the wards well represented with more nominations from prospective candidates than positions available. Four new elected members were welcomed onto Council, joining five existing members who were re-elected. Thanks certainly go to the outgoing members for their dedicated commitment and service to our community. Prior to the local government elections, longstanding Chief Executive Officer, Mr Brian Carr, retired from public service after 15 years in the role at Council. As an entrepreneurial and visionary CEO, Brian led Council to a financially sustainable position while bringing about significant infrastructure upgrades throughout the region, a legacy that will endure for many years to come.

That vision saw Council reach a significant milestone with the sale of the Gawler Water Reuse Scheme, also known as Bunyip 1, in the first quarter of the year. Following the success of this Public-Private-Partnership (PPP), Council received a payout of \$22m in August-October 2022, after Bunyip Water exercised its option to purchase the scheme which allowed Council to reduce its overall borrowings. It was the forecast success of this scheme that underpinned the Council's \$15m investment in an Accelerated Infrastructure program, bringing forward 30 years of infrastructure upgrades to the community between 2017 - 2020. The success of this initiative can be attributed to the collaborative approach between the Elected Body and its administration.

The Rural Road Sealing Program (RRSP) concluded in June 2023, enhancing road infrastructure to improve access for residents from one area of the Council to another, achieve freight efficiencies that could not otherwise have been recognised, and allow tourists and residents to reach their destinations safely. This program was a result of significant grant funding received through the Local Government Infrastructure Partnership Program (LGIPP). Council continues to seek external funding to balance the needs for services and infrastructure against the financial burden that would otherwise be placed on ratepayers.

In January Council celebrated the outstanding contributions by community members with the Australia Day Breakfast and Citizen of the Year Awards. Additionally, a warm welcome was extended to all of the new Australian citizens in our region. The role of volunteers in the community, is fundamental to supporting the health and wellbeing of the residents, and the work undertaken by these dedicated people and groups, creates life changing opportunities for others. The Community Project of the Year, Uniting Care Kapunda's 'The Open Door' program is a great example of a community-driven initiative that truly impacts people's lives for the better.

Council continues to engage and collaborate with the community to achieve its strategic goals of Community, Environment, and Investment. By collaborating with local education and service providers the "It Takes a Village" early childhood development program kicked off this year. This program

organises a range of activities aimed at fostering connections within the community for parents and caregivers to support the ongoing development of their children. Council continued to work in partnership with the Seppeltsfield Road Biodiversity Group (SRBG) at the Don Helbig Conservation Reserve, helping to preserve and protect the natural biodiversity assets within the region. This natural landscape is a true jewel within the community's ownership and is a must see for locals and visitors to our area.

The Roseworthy Township Expansion development continues to grow, with three developments now underway - St Yves, Roseworthy Garden, and William Lakes. With new developments, come challenges and opportunities, and the Roseworthy Water Scheme is another great example of this. The partnership with Bunyip Water, will see all additional stormwater from the site harvested, treated, stored, and reused on the town's new ovals, parks, and reserves, with surplus recycled water being made available for irrigation of winegrapes in the western Barossa Valley. This scheme will ensure that our newest suburbs will be cool and green for many years to come.

In the coming year, we look forward to seeing the results of the community-driven projects that Council has chosen to support during the "Your Say, Your Future" 2023/2024 budget process. A key message that we have received from the community is their desire to be heard and consulted on matters that affect them. Council recognises that there is a need for additional engagement with the community and looks forward to hearing their valuable input and ongoing feedback.

It has been 12 months since taking over as CEO and I can say I have thoroughly enjoyed my time so far, it is a real privilege to lead the Light Regional Council. The organisation is very stable, well-structured, and ready to deliver the substantial investment in community infrastructure and services. I look forward to continuing to lead and serve our community, with the dedicated administration team, to make our region a great place to live, work and play.

I trust you will enjoy this report.

Richard Dodson
Chief Executive Officer

Highlights

Bunyip Water 1



The Gawler River Water Reuse Scheme, also known as Bunyip 1, reached and achieved a significant milestone in the Public-Private-Partnership (PPP) arrangement between Council and Bunyip Water. After six years of operating the recycled water scheme from 2016-2022, Bunyip Water had the option to repay a loan from Council and effectively take full control, which they did. A Conclusion Agreement finalised and settled the partnership, with a \$22m payout received by the Council in August-October 2022.

Taking into consideration the loan that Council took out with the Local Government Financing Authority and the associated financing costs, the PPP project resulted in the Council netting a project operating surplus of \$8.2m plus a net capital inflow of \$10.3m. The total benefit to Council of \$18.5m was more favourable than the range of benefit that it was estimated to achieve

when entering into the partnership with Bunyip Water at the start, by between \$0.3m (under a wet climate scenario) and \$4.7m (under a dry climate scenario).

Over the course of its operations, approximately 10 GL (equivalent to 4000 Olympic sized swimming pools) of recycled water was transferred through the scheme. The water was used to irrigate parks and reserves in Hewett as well as vineyards in the western Barossa Valley.

Due to the scale of this project, the outcomes were reported in a Prudential Audit to evaluate the project, which confirmed that it:

- Achieved the public benefits or needs identified within the adopted prudential report.

- Avoided or mitigated the financial risks identified within the adopted prudential report.

The forecast success of the Gawler River Water Reuse Scheme project underpinned the Council's \$15m investment in an Accelerated Infrastructure Upgrade Program delivered between 2017-2020. This program brought forward 30 years of infrastructure upgrades that included:

- The sealing of 76 township roads.
- 20km of new paved footpath, linking schools, medical centres, and township streets.
- A joint venture with local tourism destinations including Two Hands Wines, Pindari Wines and Kingsford The Barossa enabling a sealed road network to their properties.
- Stormwater management infrastructure including the raising of the Wasleys Township Levee, installation of a detention basin in Greenock, and additional underground stormwater infrastructure in Freeling and Roseworthy.

Rural Road Sealing Program

October 2020, the State Government announced the Local Government Infrastructure Partnership Program (LGIPP) had been established to support Councils in accelerating spending on community infrastructure projects. Light Regional Council took the opportunity to create a Rural Road Sealing Program (RRSP) and a \$5.1m program was created. Although the LGIPP was not identified within the 4 Year Capital Program at the time, Council's strong financial position enabled the required matching fifty percent contribution, and it was soon approved for construction to commence. The sealing of the unsealed road network remains a priority for Council and continues to be a focus during capital works planning.

The RRSP construction phase commenced May 2021, with Moppa Road, Moppa, selected as the

first road to be sealed. Since that time and with the utilisation of Council's Civil Contractors, over 22km of unsealed roads had new pavements constructed, stormwater upgraded and a 'black top' put onto the road surface. The program has enabled a range of unsealed roads to be sealed that were unlikely to be funded from any of the traditional grant funding programs that Council has been successful with previously. The following strategic roads were selected for the program and have now been upgraded;

- Nurse Road – Community/Farming access;
- Moppa Road and Golf Course Road – Community/Tourism Access;
- Ward Belt and Wingate Road – Community access link; and
- Currie, Coleman and Forrest Road - Heavy Vehicle transport link.

The RRSP was completed in June 2023 and assists residents to move from one area of Council to another, allow tourists to reach their destinations safely and achieve freight efficiencies that could not otherwise have been recognised. Whilst a key outcome was connecting precincts by creating effective road network links, the program has additional benefits from a maintenance grading perspective with a reduction in the unsealed road network length, which allows for increased grading of the remaining unsealed road network.

Council will continue to seek grant funding into the future, that will allow more of the unsealed road network to be sealed.





**Rural Road Sealing Program
upgrade of Ward Belt Road and
Wingate Road intersection**

Australia Day

Light Regional Council congratulates the winners of our 2023 Citizen of the Year Awards:

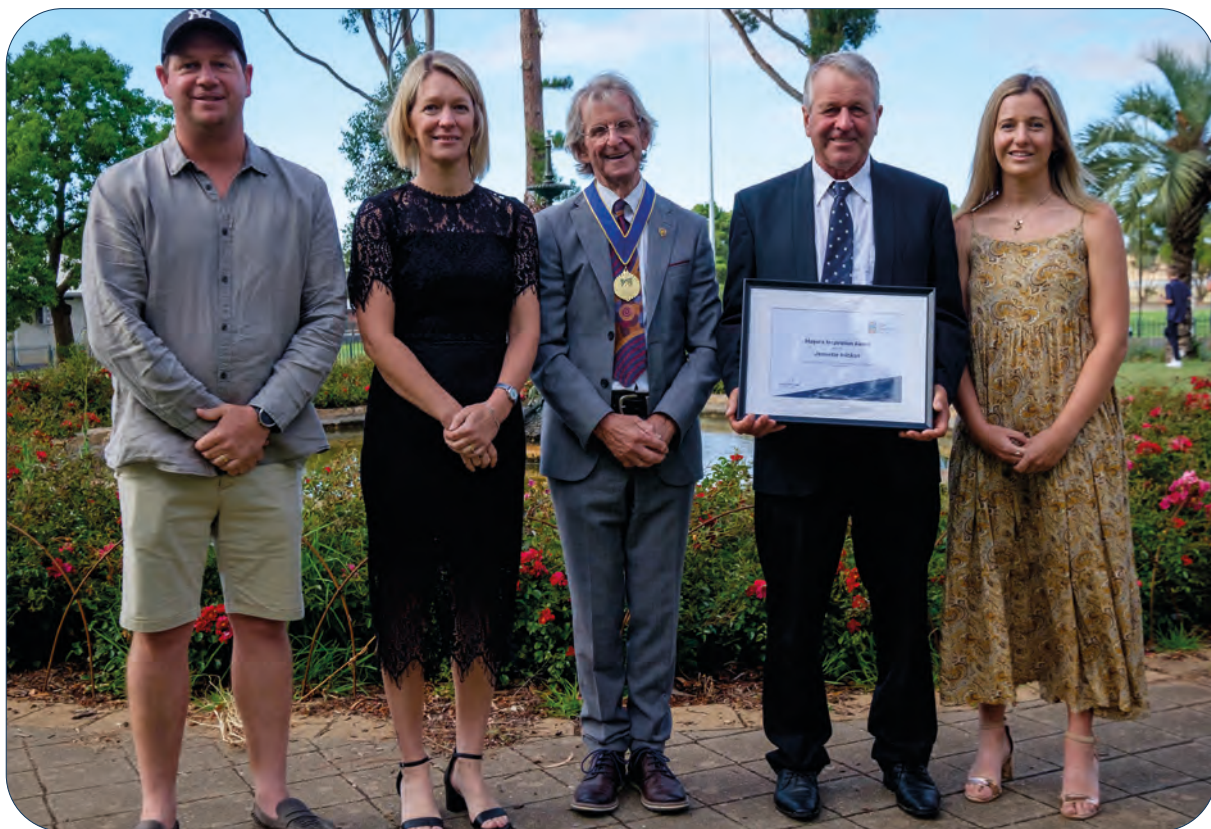
- Citizen of the Year Award – Janet Will (Kapunda)
- Young Citizen of the Year – Liana Antonioli (Kapunda)
- Award for Active Citizenship – David Mackinnon (Kapunda Community Garden)
- Community Event of the Year – Kapunda High School's 100 Years of Schooling at Eringa
- Community Project of the Year – Kapunda Uniting Care – Open Door Program
- Mayor's Inspiration Award (posthumous) – Mrs Jennette Mikan (Kapunda)

Mayor's Inspiration Award

Jennette received the award posthumously in acknowledgment of her extensive contribution made across the Light region (including with her beloved Kapunda Musical Society productions).



Recipient of the Mayor's Inspiration Award, Jennette Mikan (right), and her family (below)





Mayor Bill O'Brien with Janet Will
2023 Citizen of the Year



Liana Antonioli with Mayor Bill O'Brien
2023 Young Citizen of the Year



Mayor Bill O'Brien with David Mackinnon
2023 Award for Active Citizenship



Rosie Wendt, Mayor Bill O'Brien, and David Marino
Kapunda High School, 2023 Community Event of the Year



Carol Urkko, Sharon Tomlin, Mayor Bill O'Brien, and
Carol de Vries-Van Leeuwen, Kapunda Uniting Care
2023 Community Project of the Year



Mayor Bill O'Brien welcoming our newest Australian Citizens

Light Regional Council Ward Boundaries



Following an Elector Representation Review, Council's ward boundaries changed from November 2022



Your Council

Vision

Respecting the past, partnering with our community, and sustainably creating our future.

Mission

To be regarded as an exemplary Council that puts the people of Light first, while creating a place that is also welcoming to visitors. Through the services we deliver, we will provide the basis for a community that can grow sustainably, but always within our financial means.

Core Principles

Light Regional Council is guided by a focus on 'Core Principles' of Growth, Reform, Innovation and Discipline.

Values

As a Council we will be guided at all times by:

- Foundation values of respect, honesty, integrity and transparency
- Showing high performance leadership
- Having a constant awareness of the community we serve
- Our need to be viable in financial, environmental and human resources (through the core principles of Growth, Community, Innovation and Discipline)
- Striving for quality outcomes; and
- A focus on achieving positive environmental, social and governance outcomes from Council's activities.

Council Structure & the 2022 Local Government Elections

In 2021, the Council conducted an Elector Representation Review, as legislatively required to be undertaken every 8 years. The review assessed the Council's structure and analysed the advantages and disadvantages of various representation options. It involved a comprehensive examination of the Council's composition and the potential division of the Council area into wards.

After conducting a thorough review, which included public consultation, the Council determined that:

- The Mayor, elected by the community, would continue to serve as the principal member of Council;
- The elected body of Council would consist of the Mayor and 9 ward councillors, reducing the number from the previous count of 10 ward councillors; and
- The Council area would be divided into 3 wards, namely Dutton, Light and Mudla Wirra, instead of the previous 4 wards.

These changes were implemented on the polling day of the 2022 Local Government elections held in November.

To ensure a smooth and transparent electoral process for the 2022 Local Government elections, the Council made comprehensive preparations to assist the Electoral Commission of South Australia. These preparations included updating voter rolls, disseminating information and promotional materials, and conducting information sessions for potential candidates.

The 2022 Local Government Election resulted in the election of four new members to the Council, while six returning members were re-elected to serve another term.

Overall, the Elector Representation Review and subsequent decisions made by the Council aimed to improve governance efficiency and representation, and the successful execution of the 2022 Local Government elections demonstrated the Council's commitment to democratic engagement and inclusivity.

Council, at its 22 November 2022 meeting, chose to appoint a Deputy Mayor, and in doing so appointed Councillor Simon Zeller as Council's Deputy Mayor for a two-year term.

Thank you to Council's outgoing members, Sam Mitchell, Mark Frankcom, Sharron Lewis, Jason Grain and David Mosley.



Light Regional Council

Mayor



Bill O'Brien



Dutton Ward



Cr Deane Rohrlach



Cr Colin Ross



Cr Fabio Antonioli

Light Ward



Deputy Mayor
Simon Zeller



Cr Peter Kennelly



Cr Lynette Reichstein

Mudla Wirra Ward



Cr Bill Close



Cr Michael Phillips-Ryder



Cr Alyson Emery



Elected Member Attendance at Council and Committee Meetings

	Ordinary Council	Special Council	Information/Briefing Sessions	Audit & Risk Committee	Governance Advisory Panel	Strategy Committee ^	Infrastructure & Sustainability Committee #	Strategy & Economic Development Committee #
Ongoing Members								
B. O'Brien	12	7	4	5	2	1	3	3
D. Rohrlach	10	6	4	*	*	*	3	3
L. Reichstein	11	6	3	*	*	*	3	3
P. Kennelly	12	7	2	*	*	*	3	*
S. Zeller	12	7	3	1	0	1	3	3
B. Close	12	7	4	5	2	1	3	3
Total Meetings Held	12	7	4	5	2	1	3	3
New Members								
C. Ross	8	5	3	*	*	*	3	2
F. Antonioli	8	5	3	4	*	*	*	3
M. Phillips-Ryder	8	3	3	3	*	*	2	*
A. Emery	8	5	3	*	*	*	*	*
Total Meetings Held	8	5	3	4	0	0	3	3
Outgoing Members								
M. Frankcom	1	0	1	*	*	1	*	*
J. Grain	4	1	0	*	*	*	*	*
S. Lewis	3	0	1	*	*	*	*	*
S. Mitchell	2	0	0	*	*	*	*	*
D. Mosley	4	2	0	1	*	1	*	*
Total Meetings Held	4	2	1	1	2	1	0	0

* Elected Member was not on the Committee

^ Committee dissolved Dec 2022 # Committee established Dec 2022

Elected Member Allowances

While Elected Members receive an allowance for expenses, they are acting in a voluntary capacity.

The Mayor and Elected Members are assisted by the Chief Executive Officer and Administration who carry out Council decisions in line with relevant legislation.

The remuneration Tribunal determines the allowance payable to members of Local Government Councils.

Elected Member	Annual Allowance
Mayor	\$61,524
Deputy Mayor	\$19,227
Chairs of committees	\$19,227
Elected Members	\$15,384

Member Behaviour

There were no breaches of the Behavioural Standards or Behavioural Support Policy by members.



Elected Member Training and Development Sessions

Council allocates funds for Elected Members training, development and attendance at conferences and seminars. Following a Local Government election, members must also undertake mandatory training within the first year.

	B. O'Brien	S. Zeller	D. Rohrlach	C. Ross	F. Antonioli	L. Reichstein	P. Kennelly	B. Close	M. Phillips-Ryder	A. Emery
Mandatory Training										
Induction	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Behaviour Module	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Civic Module	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Legal Module	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Strategy & Finance Module	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Leadership Workshop	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Principal Member Forum	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Training & Development										
Deputy Mayor Forum		✓								
Audit & Risk Committees Overview									✓	
Presiding Member Training	✓									
Conferences & Seminars										
LGA Annual General Meeting	✓		✓			✓				
LGA Annual Conference	✓		✓			✓				
Lord Mayor Civic Reception, State/Local Government Economic Partnership Forum	✓	✓				✓		✓		✓
Economic Development Leadership Essentials, Economic Development Australia	✓	✓				✓		✓		✓
Regional SA Urban Sustainability Forum	✓									
Australia Day Awards Ceremony at Government House	✓									
Visitor Economy Information Briefing	✓		✓							
Northern Yorke Regional Forum	✓									

Outgoing Elected Members did not attend any training or conferences in the financial year.

Community Services and Programs



Maintenance of Community Halls and Facilities

Town Institutes, Hewett Centre, Kapunda RSL, Men's Shed, Herald Printing office, Kapunda Kindergarten.



Services for the Aged and Disabled

Provide home maintenance and support services through the Barossa & Light Home Assist Scheme.

Children and Youth Services

Providing programs and services for young people, including self-development opportunities, immunisation programs and youth sponsorship.



Community Transport

Services to assist those in the community without access to transport, such as the aged and younger disabled residents.



Library Services

Three branch libraries plus outreach locations. Programs and resources to support lifelong learning, literacy, social connectivity and skill development.



Community Development

Grant and sponsorship programs, community advice, advocating for the health and wellbeing of the community.

Cultural and Heritage

Kapunda Museum and Community Art Gallery. Grant funding under the Heritage Incentive Scheme to owners of local heritage places.



Parks, Gardens and Recreation Facilities

Planning, planting and maintenance of reserves, ovals, and gardens. Maintenance of the Kapunda Swimming Pool.



Economic Development

Economic development plan, encouraging investment in the region to support the agribusiness and tourism industries.



Street Lighting

Maintaining existing public lights and installing new lighting, including reserve lighting, sports field, court and car park lighting.



Public Health
Regulating food safety, vermin control, waste-water management in Kapunda, Freeling, Greenock, Roseworthy, and Neil Ave in Nuriootpa.



Infrastructure and Asset Management
Maintenance of bus shelters, cemeteries, footpaths on local streets, shared use paths, and sealed, unsealed and unformed roads.

Tourism and Events
Accredited Light Country Visitor Information Centre, visitor experience, event promotion, and website lightcountry.com.au



Planning and Development
Provision of planning and building related services, ensuring compliance with development legislation.



Compliance and Parking
Dog and cat management, nuisance and litter control, permits for fires and burn-offs, parking enforcement.



Emergency Planning
Provide advice to residents on fire risk management, local and zone emergency management plans.

Street Scaping
Planning, planting and maintenance of verges and streetscapes. Street tree planting, maintenance and weed control. Emptying of public bins.



Waste Management and Recycling
Domestic kerbside collection, hard rubbish, e-waste, litter control, illegal dumping and street cleaning.



Stormwater Management
Stormwater drainage within the townships is monitored and maintained to prevent flooding.



Corporate Services
Financial and risk management, HR, organisational development, technology, records management, Council and Committee support.



Goal 1

Community

Council develops and supports community initiatives that facilitate community connections, enhance community engagement, celebrate community success, and promote lifelong learning and inclusion strategies.

This was achieved by:

- Celebrating community contributions and achievements, including National Volunteer Week and the Citizen of the Year Awards
- Developing new programs such as the “It Takes a Village” early childhood development and “GOLDIES Program for Seniors”
- Raising awareness of disability inclusion strategies
- Progressing Council’s Reconciliation Action Plan
- Providing grant funding opportunities to the community.





Goal 1 - Community

Objective	2022/2023 Actions	Status
1.1	Engagement in Boundary Reform matters as required, including any Inquiry instigated by the South Australian Local Government Boundaries Commission (SALGBC).	S
1.2	Increase community awareness and participation in the 2022 Local Government election.	C
	Continuing to offer support to local education providers to enable students to participate in youth leadership development opportunities.	C
1.3	Demonstrating leadership as the local public health authority.	O
1.4	Encouraging the connection between secondary, tertiary, and training education facilities in the region to provide clear pathways for community members.	O
1.5	Provide targeted programs to support literacy and learning needs within the community.	C
1.6	Deliver ongoing improvements in technology to remain current, secure and ultimately improve service delivery.	O
1.7	Enhance community engagement and participation using digital platforms.	SC
1.8	Ongoing commitment to best practice in terms of governance, review of policy, review of plans and resourcing to discharge our legislative functions.	PC
1.9	Integration of new communities through the promotion of Hewett Centre as a community hub in partnership with Belgravia Leisure.	O
1.10	Advocate for digital infrastructure to be included in new public design and housing developments.	O
1.11	Progress the development of a Reconciliation Action Plan (RAP).	SC
1.12	Council support for management of key facilities and programs in the region by the community for the community.	O
1.13	Innovative programs are developed and implemented to promote literacy and social connectivity.	O
1.14	Continue to work with emergency mitigation, planning, response and recovery organisations and stakeholders to limit the impacts of disasters on Council and its community.	O
1.15	Continued engagement with the regional emergency affiliates, including Zone Emergency Management Committee (ZEMC), Zone Emergency Support Team (ZEST) and the Local Government Functional Support Group (LGFSG).	O

C Completed **SC** Substantially Completed > 75%
PC Partially Completed 50-75% **S** Started
NS Not Started **O** Ongoing **D** Deferred

“It Takes a Village” Pilot Program

Early childhood development has been a focus for Council in the last year, following the release of the Australian Early Development Census data in April 2022. The results highlighted significant increases in all five levels of developmental vulnerability of children, particularly in the Kapunda area.

In April 2022, Council was successful in receiving a Local Government Early Childhood Community Innovation Grant (a partnership between the Department for Education and the Local Government Association) of **\$7,500**. The purpose of the grant funding is to:

- Deliver early-years focused activities and programs that address community needs as evidenced by the local Australian Early Development Census (AEDC) results; and
- Build the capacity of councils to develop long-term strategic partnerships with community stakeholders that prioritise a focus on early childhood development and learning.

As a result, the ‘It Takes a Village’ Pilot Program was launched in Kapunda and developed in a way that could be replicated to support children and their families in the wider region.

A steering committee was developed to ensure the activities and events proposed as part of the program were suited to the target audience and to build a stronger connection between key service providers. The committee consisted of staff representatives from council, Kapunda Primary School, Kapunda Kindergarten, and Lutheran Care Barossa Community Connections.

In November 2022, Council held the first in a series of free **Family Fun Day** events, with the focus on children, community, and connection. The inaugural event, held at the Kapunda Library, gave families the opportunity to explore and familiarise themselves with the community facilities and services available to them. During the free event, families participated in craft activities, shared stories across generations,

had access to facepainting to tap into their imagination, and a BBQ lunch.

Staff from council’s Community Services Team were onsite, as were the team from Lutheran Care Barossa’s Community Connections program and Uniting Care Kapunda, which provided further opportunities for families to build social connections within the community and learn about support services available in the region in a non-judgmental setting.

Following the success of the initial event, and with guidance from the steering committee, subsequent events were held at both the Kapunda Library and the Kapunda Swimming Pool. Highlights of the program included the January summer disco and BBQ event at the swimming pool and combining an event with the launch of a children’s book by local author Rosanne Hawke.

To date, more than **360** community members have attended the seven events held as part of the ‘It Takes a Village’ pilot program, with further events scheduled to occur in late 2023.

Community Leadership Program

Through its financial and in-kind support to Regional Development Australia Barossa Light Gawler Adelaide Plains (RDA-BGLAP), as well as participation on its Board, the Community Leadership Program was delivered to train leaders by:

- Learning new skills and building confidence
- Building a group or organisation with solid foundations
- Making close community connections
- Finding mentorship for community projects
- Sharing resources, ideas and advice
- Improving effective grant writing

Opposite page: ‘It Takes A Village’ was launched at the Kapunda Library in November 2022





Chris Sands addressing attendees at a Community Leadership Program workshop, at The Barns of Freeling

Several sessions were hosted throughout the region to deliver the program, with Kapunda having a session on Modern Governance and Effectiveness. This year's program also saw the return of Chris Sands to work directly with community and town groups to inspire democratised leadership and a confidence to step up, make a difference and create great towns. The regional kick-off session was held at The Barns of Freeling with **59 attendees**, with follow-up sessions in Light covering the western Barossa region, Freeling & Wasleys and Kapunda & Surrounds. Outcomes from these sessions led to the #RethinkKapunda campaign and Wasleys 150 celebrations.

Public Art Program

Council partnered with the Wasleys Community Group and the Wasleys Primary School to integrate urban art in Annie Terrace over the past

12 months. New planter boxes and street seating was installed with inscriptions that celebrate the history of Wasleys, located in front of the primary school and adjacent the Institute. Mosaic artwork completed by members of the Wasleys community were also created and installed on stobie poles with the permission of SA Power networks, to beautify the streetscape.



Wasleys Urban Art – Public Art Program on Annie Terrace

Light Regional Council

Disaster Relief Australia

Council participated in Disaster Relief Australia's "Gawler River Big Map Exercise" to build community resilience, predominantly around flood risk. The purpose of the 'Big Map' activity is to better understand the community complexities and develop a community risk profile based on the exposure within an all-hazard environment. Council representatives attended 'Big Map' sessions to provide inputs from a local government perspective, as well as listen to community and business experiences across the area. The information sharing and learnings from the sessions will contribute towards community resilience through key pillars of recovery involving:

- Human and Social
- Economic
- Disaster Resilience Australia's Community Core
- Environment
- Roads and Transport
- Building

A Project Resilience Report for the Gawler River Catchment has been published with several recommendations for implementation by a range of stakeholders including Council.

Goldies program for Seniors

Light Regional Council received two grants under the Office for Ageing Well's Age-friendly SA funding program to deliver a range of activities for Seniors in the region.

The **GOLDIES (Growing Older Living Dynamically Independently Empowered Savvy) – Living My Best Life in the Light** project focussed on several social inclusion and wellbeing activities. In excess of **250 people** took part in the following GOLDIES Program activities:

- Gardening skills and pruning workshops
- Craft workshops
- Indoor bowls tournament



GOLDIES – Gardening skills and pruning workshop

- Mindset for Life program (including training of Council staff and peer mentors from the community to be able to deliver the program)

Youth Incentive Scheme

During 2022/2023, \$3250 was distributed to seven recipients under Council's Youth Incentive Scheme to support their participation in local, interstate, and international activities. Personal development opportunities supported for the seven teens included representation at State or National level competitions in baseball, cross country, cricket, basketball, swimming, softball, inline hockey and rodeo events.



Jude Barker of Hewett 'at bat' representing South Australia at the 2022 School Sport Australia Baseball Championships in Sydney

Library Statistics



1:1 Digital Literacy

3918

Minutes of 1:1
digital literacy
sessions

56%

Increase in digital
literacy sessions

Library Programs

4784

Program
participants

47%

Increase
in program
participants
from 2021-2022

Kanopy Sessions

521

Films streamed
through Kanopy



Outreach

1368

Participants at
outreach sessions

Program Sessions

692

Library Program
Sessions

Community Development



Barossa & Light Community Transport

1321 Passenger trips

6 more trips than
2021-2022 FY

Barossa & Light Home Assist

824 Service hours for
domestic assistance
and home maintenance
services

75 Less service hours
than 2021-2022 FY

Youth Week

100 Approximate
number of people
attending programs



Community Development Grants

\$8,525 Distributed to 7
community-led
projects

GOLDIES Program for Seniors

250+ Program
participants

42 Seniors attended
Mindset for Life
Program

39 Seniors at Summer
& Winter Pruning
Workshops

Disability Access and Inclusion Action Plan

A legislative requirement of the State Disability Inclusion Act 2018, Light Regional Council has a Disability Access and Inclusion Action Plan (DAIP). The aim is to improve access and inclusion for all, and to ensure Council's actions will directly address mandatory priorities within the State Plan.

A number of Council staff have undertaken Disability Awareness training from the LGA in partnership with JFA Purple Orange. This training will be rolled out over time to include all Council staff, Elected Members, volunteers and contractors. Selected staff have participated in a range of other disability-focused awareness training, including use of Easy English, and improving online accessibility.

Community Corner at 2022 Kapunda Show

Council staff enjoy the opportunity to attend local events to be able to have a chat with residents and visitors about Council's services and programs. Council set up their **free badge making** activity for children at the Kapunda Show and gave out creative and healthy gifts for the Copper Trail showbag activity (crayons and fruit).

2022 Mayoral Youth Recognition Awards for Academic Achievement

Light Regional Council is proud to acknowledge the outstanding efforts of Year 12 students attending Kapunda High School and Xavier College, through the annual 'Mayoral Youth Recognition Award for Educational Achievement'. Students who have displayed consistently high academic results along with the demonstration of positive values through their commitment to school and community are eligible for selection for the award.

Three Year 12 students, Mitchell Trotta and Maddison McMahon from Kapunda High School, and Layne Bailey from Xavier College, received the 2022 Mayoral Youth Recognition Awards for Educational Achievement.



Mitchell Trotta, Mayor Bill O'Brien, and Maddison McMahon, Kapunda High School Youth Recognition Awards



Layne Bailey and Mayor Bill O'Brien, Xavier College Youth Recognition Awards

Kapunda High School's 'How to Be an Adult' Day

Council staff supported Kapunda High School's "How To Be An Adult Day" event on Wednesday 14 September. Approximately forty Year 12 students learnt about the voting process for local, state, and federal governments in Australia, with the students displaying a high level of engagement and discussion in the topic.

2023 SA Youth Week events

Council received a \$2000 grant from Department of Human Services to assist with the delivery of SA Youth Week 2023 activities.



Council held the "Party in the Square" event from 4pm until 7pm on Friday 31 March at Kapunda Town Square. Activities included a mobile gaming theatre, laser tag, giant yard games, and table tennis, along with entertainment provided by a DJ on the Town Square stage. Kapunda Musical Society also raised much needed funds by providing hot donuts and cold drinks to the almost 100 young people in attendance.

Reconciliation Action

Light Regional Council is taking early steps towards its Reconciliation journey, through the preparation of a draft Reconciliation Action Plan (or Reflect RAP).

National Volunteer Week 2023

Council is grateful for the many and varied ongoing contributions of volunteers across the Light region. The theme for National Volunteer Week 2023 was 'We are the Change Makers'.

To acknowledge National Volunteer Week, Volunteering Barossa and Light "Thank You Volunteers" banners were on display during May 2023 across the communities of Kapunda, Freeling, Greenock, Roseworthy, Wasleys and Hewett.

Volunteers from service clubs, community groups and sporting clubs across the Light region attended a morning tea celebration at Freeling Institute on Tuesday 16 May in recognition of their efforts for their community. Thanks to the Volunteers for making amazing things happen in the Light region!



Clean Up Australia Day

Light Regional Council acknowledges the consistent annual efforts made by two local groups to tidy up their towns. Clean Up Crews at Wasleys donned their gloves and fluoro vests on Saturday 4 March and the Seppeltsfield Road

army on Sunday 5 March 2023 to tackle the trash along the roadsides. Special mention to the Seppeltsfield Road crew who have achieved over 20 consecutive Clean Up Days!

Council supported the groups with trailers and traffic management to ensure the safety of volunteers cleaning up roadside verges.



Clean Up Australia Day at Wasleys (photo: Wasleys Community Group, above) and Seppeltsfield Road (photo: Seppeltsfield Road Business Alliance, below)



KESAB Waste Education

During 2022 - 2023 KESAB engaged with the Light Regional Council community to deliver a number of waste and recycling-focused education workshops and activities with community groups and primary schools, with a focus on educating people how they can reduce waste and increase sustainability.

KESAB staff were on hand to answer questions about recycling, explain the best use of Council's 3-bin system (red, yellow, and green), and give out compostable bags for kitchen waste bins at the Kapunda Show on 29 October 2022.



Erin Bell from KESAB and Council's Community Development Officer, Lorinda Bayley, answering questions at the 2022 Kapunda Show

KESAB held a community education information stand at the Freeling Christmas Party at the Recreation Park on 16 December 2022. Children enjoyed playing the mini 'Which Bin' game, while parents spoke with KESAB staff about a range of waste and recycling topics.

Event Sponsorship Program

During 2022/2023, Council's Event Sponsorship Grants Program distributed **\$28,565** to thirteen applicants to support local, regional and Christmas-specific events.

A significant amount of in-kind support was provided for events through the supply of event waste bins, traffic management signage, and loan of equipment.

Disaster Resilience Australia Big Map Exercise

At separate events in February and May 2023, selected Council staff gathered at the Gawler Civic Centre to take part in a pilot recovery program led by Disaster Resilience Australia to help prepare for a more coordinated recovery from local disasters in the Gawler River region.

The pilot discussions gathered crucial local information about the impacts and consequences across short, medium, and longer-term recovery, including considerations on infrastructure, economic, social and environmental domains.



Disaster Resilience Australia Big Map Exercise held at the Gawler Civic Centre

Findings from the pilot exercise will contribute to the development of a toolkit, which will include practical guidance and specialised resources to support the development of recovery-focused scenarios, target local recovery priorities, and inform ongoing planning.

Event permits

During 2022/2023 Council issued 49 event permits, an increase of 17 compared to the previous financial year. This indicates a strong effort from local groups to attract visitors to the Light region.

Some of the events that were held in the Light region included:

- commemorative events
- community Christmas events
- annual regional events and expos
- street stalls, food stalls, and information booths
- **seasonal markets**
- fitness activities and fun runs
- motorcycle endurance events,
- music concerts, art exhibitions, and festivals
- private celebrations at our beautiful reserves

Intergenerational Sessions

To foster connections across the community, the Library Service continued to offer a series of intergenerational activities throughout the year. These sessions encourage participants to connect with the wider community as well as their own family generations. Activities on offer this year included, beeswax wraps; mosaics; decorative teacup gardens; paper making; quilling; pot painting; sew, plant and share; and glass decoupage.

Sessions were provided at each of Council's three libraries, as well as outreach locations in Hewett, Wasleys, and Roseworthy.

Upon completing their projects, participants were given the chance to explore the diverse collections available at the library or browse the library materials brought to the outreach locations.

Feedback from the participants demonstrated the appreciation from the community in having these opportunities to reconnect and learn together.



Internationally acclaimed author Tony Park speaking at The Barns of Freeling

Tony Park Author Visit

The Library Service was fortunate to host internationally acclaimed author Tony Park at The Barns of Freeling on Thursday, 25 August 2022. After a couple of cancelled events due to COVID, the community were thrilled to finally meet Tony in person as he spoke about his 20th novel *The Pride*. An enthusiastic crowd of around **70 people** listened intently as Tony enthralled them with the story of what led him to be an author, his passion for Africa, and the story of his latest book.

History Council of SA 2022 Regional Lecture

Light Regional Council was invited to co-host the History Council of South Australia's 2022 Regional Lecture 'Vivian Bullwinkel and the Bangka Island Massacre: 80 Years On', presented by Professor Melanie Oppenheimer. The public event, held in October, was attended by more than 70 people. During the lecture, Professor Oppenheimer gave an inspiring overview of the courageous actions taken by Kapunda-born nurse Vivian Bullwinkel, the sole survivor of the Bangka Island Massacre in 1942, and the life she led following this atrocity to ensure her fellow nurses and soldiers were remembered.

Supporting Community Connections

The community rooms at both the Kapunda and Freeling libraries have continued to serve as invaluable resources for residents and service groups in the region. While their primary function is to host the numerous library programs, they also fulfill other essential roles, such as providing study or meeting areas for community groups and community members.

There has been a notable increase in external service providers requesting to use these spaces with **262 hours** of external community-led bookings. As a result, these rooms have played a crucial role in facilitating local connections with service providers such as Carers SA and Barkuma Disability Support Services. Additionally, they have proven to be instrumental in fostering collaboration opportunities for families engaged in home-schooling.

By accommodating a wide range of activities and functions, the community rooms have become vital hubs for social interaction, learning, and collaboration within the region. Their adaptability and accessibility have made them an asset in fostering community engagement and enhancing the overall well-being of the residents in region.

Digital Literacy for Seniors Program

Light Regional Council is dedicated to continually providing support to all residents throughout their lives. The Digital Literacy for Seniors Program is run in partnership with the Kapunda Senior Citizens Club. The technology sessions, held twice a month, cover a wide range of topics, from basic computer, smartphone, and tablet usage to online shopping and safety. By improving their digital proficiency, our senior citizens are empowered to lead more independent lives and maintain connections with family members who, for various reasons, may have relocated.

The benefits of fostering digital skills within the older community include:

- Promoting independence and facilitating greater interaction with community members both locally and beyond.
- Enhancing **online safety** while using various digital services.
- Enabling independent access to government and non-government services.
- Facilitating active participation in online forums and chats, allowing seniors to make connections with their families and communities.



Julie Quast, Sian Dakin, Library Officer Digital Services, and Nienske Maitland, during a digital literacy session held at the Kapunda Senior Citizen's Club

Your Say, Your Future

As part of the process for preparing the 2023/24 Annual Business Plan, Budget and Long Term Financial Plan the Council embarked on a new “Your Say Your Future” initiative, calling for the community to submit their project ideas to Council for consideration to fund and deliver. Many of the ideas generated were placemaking projects, which will be evaluated and considered by the Council moving forward.

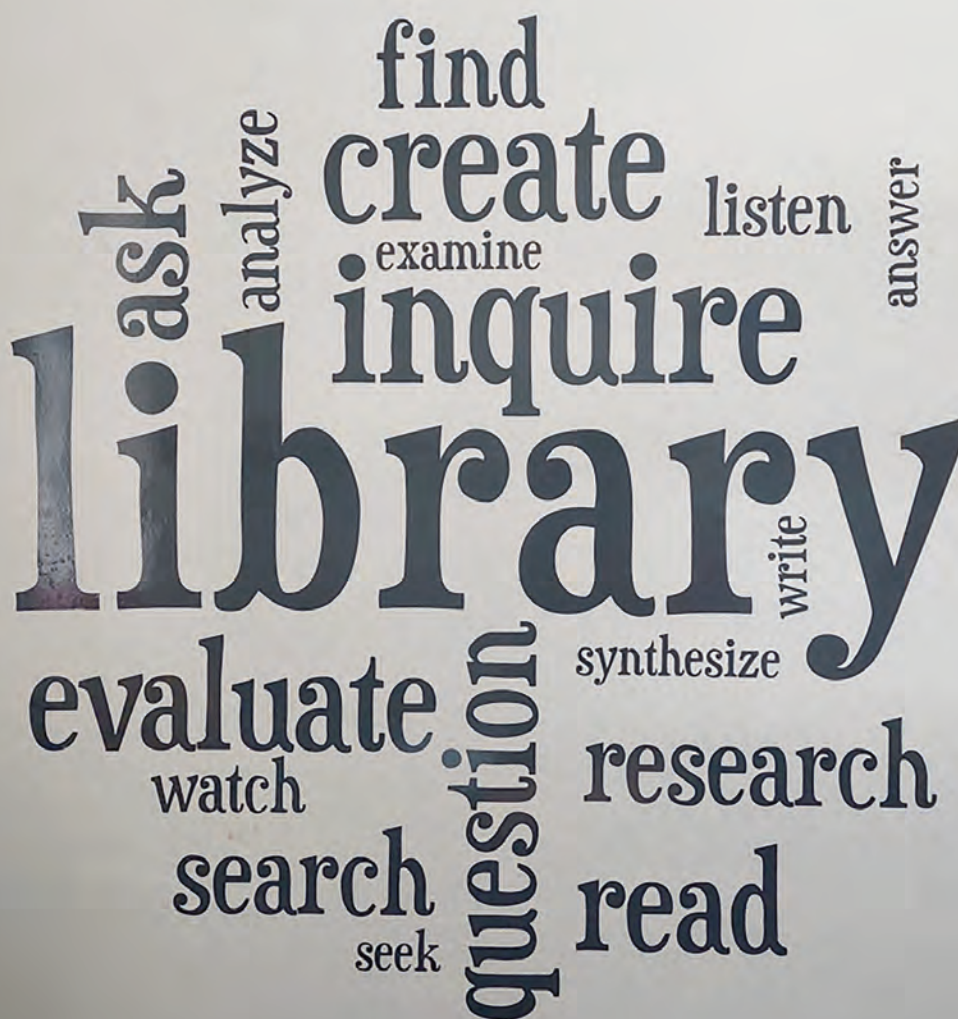
Tour Down Under comes through Greenock

On Wednesday, 18 January 2023, the Light Regional Public Library Service celebrated the Santos Tour Down Under, Ziptrak Men’s Stage 1: Tanunda to Tanunda by extending the opening

hours of the **Greenock Library** from 10 am until 6 pm.

To mark the occasion, the Greenock Library opened for the day, providing the community with a variety of engaging activities such as Badge-Making, LEGO Building, Crafting, and Colouring. Throughout the day, more than 65 people attended the event, including both residents and visitors from Adelaide and surrounding suburbs who came specifically for the race.

The recent library refresh received numerous informal positive comments from the attendees. Both regular library users and those who seldom had the opportunity to visit expressed their appreciation for the library being open and offering enjoyable activities for families.







Goal 2

Environment

Council values its natural environment and manages environmental impacts through the encouragement of sustainable practices, preservation of natural biodiversity, and the improvement of open spaces that can be enjoyed by the community.

This was achieved by:

- Recognising the efforts of dedicated volunteers
- Encouraging sustainable economic development practices
- Commencing the preparation of an Open Space, Sport, and Recreation Plan for the region
- Partnering with the community to preserve and showcase significant biodiversity assets.

Goal 2 - Environment

Objective	2021 / 2022 Actions	Status
2.1	Implement actions from the 'Environmental Sustainability Strategy and Action Plan' (subject to Council endorsement of this strategy in late 2021/22 financial year).	O
2.2	Be aware of opportunities to enhance council's operations by applying affordable green technologies.	O
2.3	Advance place management and placemaking opportunities where possible which includes within the Roseworthy Township Expansion and other opportunities across the region, in addition to council's ongoing maintenance and renewal program.	C
2.4	Implement identified actions from Stormwater Plans, securing co-investment from Stormwater Management Authority wherever possible, as part of hazard management.	O

C Completed **SC** Substantially Completed > 75%
PC Partially Completed 50-75% **S** Started <50%
O Ongoing **D** Deferred

Don Helbig Conservation Reserve



An aerial view of the Don Helbig Conservation Reserve

Tucked away on Liebig Road just off Seppeltsfield Road sits a peaceful parcel of land, home to many and varied species of native flora and fauna. The land is significant in that it has been preserved and maintained with native plant species as a prime example showcasing significant biodiversity assets on the property.

Recently acquired by the Light Regional Council in order to preserve the **environmental significance**, prior to March 2021, the site was in the same ownership for over twenty years.

During the twenty or more years of ownership, Mr Helbig tirelessly spent thousands of hours on the site removing weeds and introducing all manner of rare and endangered local plant species, and keeping the site free of livestock. An enormous amount of time was dedicated to the refurbishment of the site as a natural environment.

Assisting with local education, the site was made available for ecology student projects

and Mr Helbig has taken numerous groups and individuals through the site on tours to explain what exists and its importance.

Within the region, the land would now be the last of the intact multi storey vegetation stands putting a high value on its conservation and natural heritage status. The site has preserved significant biodiversity assets, although it is located in the midst of adjoining viticulture and agricultural land previously cleared for its current use.

The Native Vegetation Council identifies the site as having significant environmental benefit which is now managed by the Seppeltsfield Road Biodiversity Group in line with an associated management plan for the preservation of the native vegetation.

Known as a local identity, Mr Helbig is a passionate conservationist and reportedly put his heart and soul into restoring the site to its current pristine condition. Mr Helbig provides

invaluable advice on local plant species and regularly volunteers his time in plant photography, comprehensively documenting local flora and providing advice on local areas of botanical interest.

The Seppeltsfield Road Biodiversity Group (SRBG) working with the Light Regional Council (as a subgroup of the Seppeltsfield Road Business Alliance) are dedicated volunteers who are continuing the good work and significant contribution already made at the site.

The Heysen Trail on a section of Liebig Road runs past the site, with this section of road formally closed to through traffic to assist in the preservation of the native vegetation and maintain the overall experience for those hiking past who may stop to admire the natural environment on offer.

As an acknowledgement for the tedious work in preserving the land and returning it to its natural environment over a long period of time, the site has been named in honour of the previous owner and now formally known as, "Don Helbig Conservation Reserve", for the community to freely enjoy and learn from.

Environmental Projects

The council has been busy over the last 12 months working on a variety of environmental projects and programs. These works range from small interventions in **pest plant management** through to large planting and



A field of Pincushion Daisy plants invading an area of native vegetation

revegetation projects. The relatively wet spring of 2022 had mixed results for the region.

The extra rains saw many creeks and tributaries flowing again, breathing life back into water dependent ecosystems. However, pest plant species such as Pincushion Daisy (*Scabious atropurpurea*) greatly increased in density and range across multiple sites including road verges and conservation reserves. These plants grow tall and dry out over summer, adding greatly to fire fuel loading. Techniques are being developed to control this broad-leaved menace.

Unmade Road Reserve Survey

During the winter and spring period of 2022 the Council, with the kind assistance of the Northern and Yorke Landscape Board undertook a survey of unmade road reserves. Unmade road reserves were roadways planned for use when the landscape was being surveyed and divided into property holdings. They were never developed however and are often just fenced off areas to the width of a standard road.



An example of an unmade road reserve. The double white lines indicate the road width

There are about **300 km** of these unmade roads across the Council area. Many of these reserve areas contain important native vegetation assets ranging from native grasslands to shrublands and open woodlands. The next stage of this project is to contact adjoining land managers and see if there are opportunities for collaboration in using these reserve areas for shelterbelts to protect stock and create habitat for native animals.



The ever-popular native plant giveaway was held in Greenock in May 2023

Volunteering for the Environment

It has been a positive year for environmental volunteering in the region and the Council is very thankful for the assistance offered by a number of willing workers. Members of **Save Our Wildlife Foundation Inc.** (SOWFI) have generously given of their time in planting out two council reserve areas near Kapunda. We are also indebted to the brilliant assistance of the Seppeltsfield Road Biodiversity Group who do a wonderful job in looking after the Don Helbig Conservation Reserve and other areas in the Marananga and Seppeltsfield area.

Members of the Seppeltsfield Road Biodiversity Group also ran the very popular annual native plant giveaway day in May 2023. This event saw the handing out of some 3,500 plants to land holders in just under two hours.

Mudla Wirra Reserve (Pengilly Scrub)

The Council has been managing this 20-hectare area of critical habitat since 1978. The reserve sits in a highly cleared area of the Northern Adelaide Plains and hosts many threatened and endangered species. The site features two low sand dunes and sandy flats between the dunes.



Grass Selective Herbicide used in Pengilly Scrub. Note the greatly reduced abundance of exotic grasses in the centre of the image

Like many other sites there is an annual influx of pest plant species such as wild oats and sour sob. Trials of selective herbicides at very low application rates are proving very successful with weed dominated areas now returning to native grasslands. This is improving habitat and lowering fire fuel loading.

Sustainable economic development

Council staff completed training in sustainable economic development that included the key theme of a **circular economy**. Learnings from the training position the Council to help drive the transition to a circular economy by:

Number of sites with sport, recreation and open space infrastructure

Recreation
Open Spaces

21

Sport Open
Spaces

11

Nature Open
Spaces

10

Public Realm
Open Spaces

3

Local Level
Open Spaces

26

Neighbourhood
Level Open Spaces

5

District Level
Open Spaces

11

Regional Level
Open Spaces

3

Playgrounds

12

Skate Parks

2

BMX Track

1

Indoor
Recreation Centre

1

AFL/Cricket
Oval

5

Cricket
Practice Nets

10

Tennis/Netball
Courts

22

Lawn Bowl
Clubs

2

Harness
Trotting Track

2

Golf Course

1

Outdoor Pool

1

- Leading the way with waste management practices to recycle, repair and reuse products as part of its operations and practices, reducing the amount of end waste going to landfill.
- Adopting innovative procurement practices that embed a longer-term approach to circular rather than linear processes.
- Implementing or purchasing renewable energy sources to meet its energy needs, together with providing training and incentives for the local community to adopt zero carbon technologies.
- Using local knowledge of and working with stakeholders to implement circular economy principles.
- Evaluating and using the comparative advantages of the region to capitalise on them to achieve circular economy outcomes.
- Assessing planning and land use controls, adjusting them to remove any barriers to circular economy practices.

Whilst some of the actions that Council may commit to are longer term initiatives, the opportunity for businesses in the region is now. Throughout the year Council staff connected with the Adelaide Plains Food Cluster and Regional Development Australia Barossa Gawler Light Adelaide Plains to understand more about their bio-mass project to explore circular economic opportunities around organic waste.

Open space, sport and recreation plan

Council commenced the preparation of an Open Space, Sport and Recreation Plan for the area, with significant research and project inputs completed to inform a Background and Needs Analysis Report. An audit of the Council's 45 open spaces including 21 recreation spaces, 11 sporting spaces 10 nature spaces and 3 public realm spaces was conducted to confirm their functions and catchment scale / categorisation. Work will continue into 2023/24 to prepare the Plan which will include background information, a

vision, guiding principles, strategic priorities and key recommendations.

Gundry's Hill Lookout

Further planning of an upgrade to the Gundry's Hill lookout/reserve in Kapunda occurred to estimate the costs of constructing a landscaping masterplan. The developer of the adjacent Kidman Rise land division has obligations to complete upgrade works to Gundry's Hill, with the landscaping masterplan and costings informing ongoing discussions around cost contributions and timing of implementation.

Roseworthy Township Expansion Parks and Reserves

As estates within the Roseworthy Township Expansion area advance, Council has been reviewing plans for the parks and reserves to be developed and vested to Council. These parks are proposed to be high amenity, green spaces with agreements executed to connect them to a regional recycled water scheme – the Roseworthy Water Scheme. The largest open space facility will include a town oval with associated sporting infrastructure. Council undertook review and compliance tasks to ensure that developer obligations around the provision of social infrastructure aligned with agreements that have been executed with the Council.



An artists impression of St Yves Oval

Kapunda Township Mapping Strategy

Maps were prepared of the Kapunda township to consolidate and showcase town progress initiatives from several community plans previously adopted by the Council, including:

- Kapunda Community Design Study (1999)
- Street Tree Strategy (1999)
- Kapunda Main Street Master Plan (2004)
- Kapunda Historic Mine Site Tourism Development Plan (2011)
- Heritage Policy Review Working Party – Recommendations and Next Steps (2014)
- Township Futures – Kapunda (2015)
- Kapunda Mine Site Conservation Management Plan (2008, 2018)
- The Goods Shed (2021)
- Gundry's Hill Upgrade (2021)
- The Drover's Encounter (2022).

The maps consolidate the actions within each plan, acknowledging those that have been completed and those that remain outstanding or have been amended over time. The maps are a single source of reference whereby more detail can be obtained from the original reports if necessary.

Each of the suggested town progress initiatives were evaluated against the urban design principles contained in the Urban Design Protocol for Australia Cities to help evaluate their impact and merit for future activation. The maps will be useful for future community engagement on town progress initiatives.

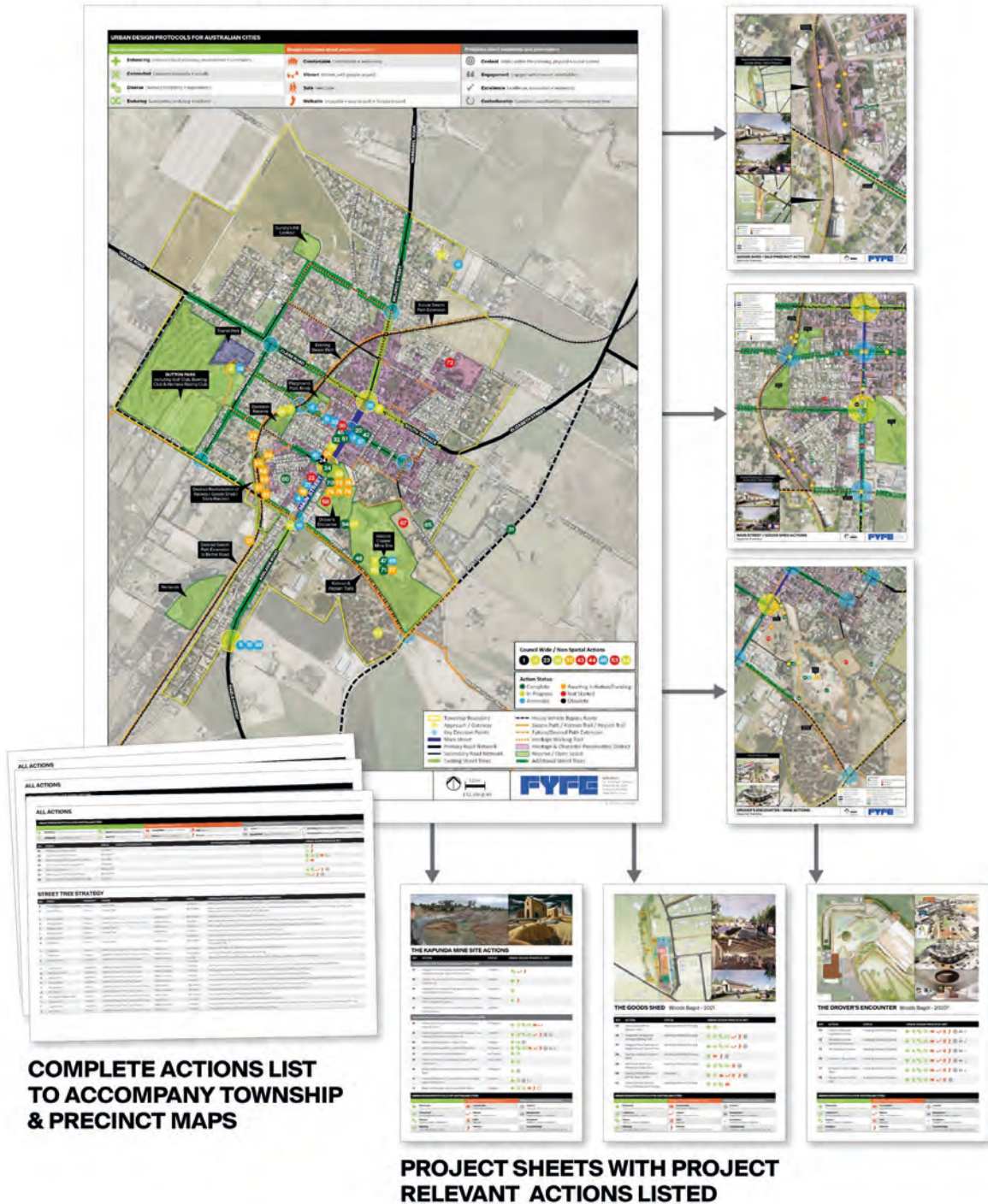


Kapunda Historic Mine Site

MAPPING STRATEGY

OVERALL TOWNSHIP MAP WITH ALL ACTIONS

PRECINCT MAPS





Goal 3

Investment

Council encourages investment in the region and opportunities which deliver quality infrastructure, actively support local agriculture and tourism industries, and investigates opportunities to strengthen the region's economy.

This was achieved by:

- Grant-funded infrastructure upgrades to the rural road network
- The delivery of Public Private Partnerships (PPP) resulting in environmentally and financially sustainable outcomes
- Delivering outcomes from the Economic Development Plan.

Goal 3 - Investment

Objective	2021 / 2022 Actions	Status
3.1	Continue to seek grant funding opportunities and deliver road infrastructure upgrades for tourism development that are consistent with the IAMP.	C
	Facilitate and coordinate project delivery through 'private/public partnerships' in accordance with policy and procedures.	C
	Deliver Council's Capital Renewal Program and the approved components of the Light Stimulus Program.	C
3.2	Ongoing support from the Roseworthy Township Expansion Taskforce.	C
3.3	Engage with public and private stakeholders as appropriate to explore opportunities to deliver initiatives in support of community and economic outcomes.	O
3.4	Ongoing advocacy and support for suitable policy for regional agri-business success.	O
3.5	Continue to seek grant funding opportunities and deliver road infrastructure upgrades that are consistent with the IAMP.	O
3.6	Prepare and adopt an implementation plan for the Light Country destination brand.	PC
3.7	Provide support and guidance to businesses seeking grant funding to enhance and grow the visitor economy.	C
	Prepare and adopt an Events Strategy.	PC

C Completed **SC** Substantially Completed > 75%
PC Partially Completed 50-75% **S** Started <50%
O Ongoing **D** Deferred

Roseworthy Township Expansion



Roseworthy Township Expansion Project aerial photo

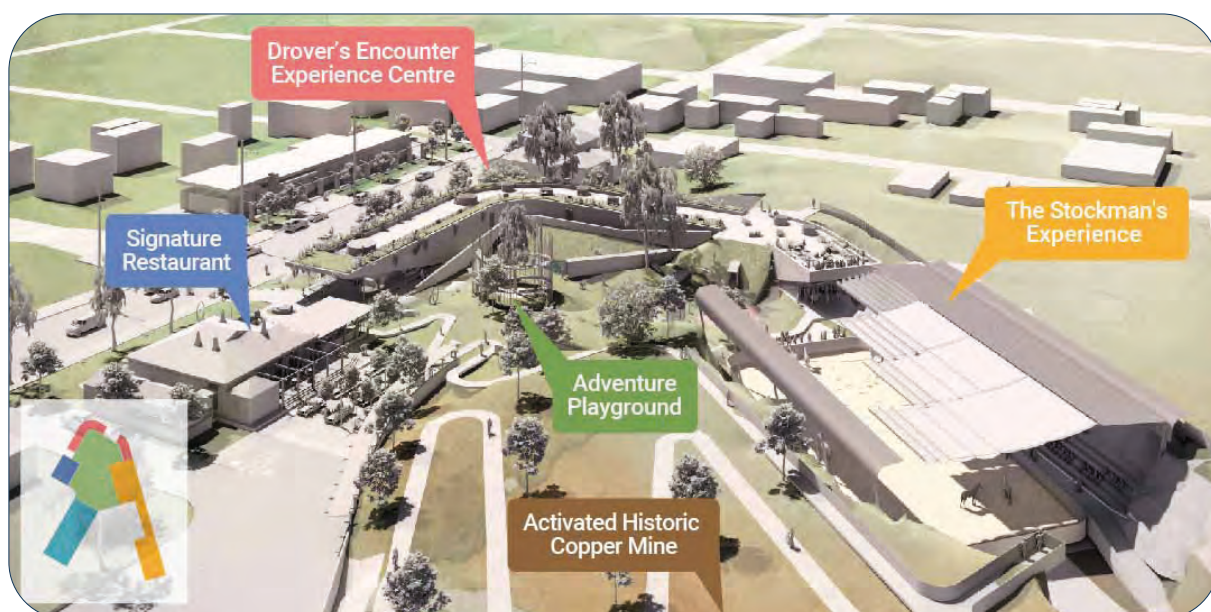
Council's Roseworthy Township Expansion Infrastructure Taskforce was kept quite busy throughout the year coordinating and facilitating the major road, stormwater and social infrastructure required to deliver a **modern community**. Three developments are now underway:

- St Yves
- Roseworthy Garden, and
- William Lakes.

New intersections with the Horrocks Highway took considerable planning and oversight in accordance with Deeds of Agreement executed between Council and landowners, together with the upgrade of existing roads such as Kangaroo Flat Road.

Evaluation of the design of **social infrastructure** including a new oval with football, cricket, tennis, netball and basketball facilities to minimum standards occurred. Taskforce members also checked compliance with a shared facility agreement that Council has with Trinity College.

One of the main challenges with the town expansion is the very flat lay-of-the-land that doesn't freely drain to a nearby watercourse, creek or river. This means that additional stormwater runoff from the site needs to be retained on site or discharged to an appropriate environment. Careful management of interim on-site basins occurred throughout the year, which was challenging given the wetter than average spring rainfall conditions. Design of the Roseworthy Water Scheme progressed with private partner, Bunyip Water, having released tenders to commence construction and complete connections to land developments before winter 2024. This scheme will see all additional stormwater from the site harvested, treated, stored and reused on the new town's ovals, parks and reserves with surplus recycled water being made available for irrigation of winegrapes in the western Barossa Valley.



An artist's impression of the Drover's Encounter

Drover's Encounter

Investment opportunities were launched to deliver the Drover's Encounter, a multi-dimensional authentic Australian tourism experience centred around culinary, cultural and entertainment elements. Good enquiries were received from tourist accommodation providers and a not-for-profit operator having considerable experience in [outback cultural attractions](#). Conversations with the State Government around funding opportunities and investment pathways were held and are ongoing, with the project seen as an important anchor in the north of Adelaide for a range of tourist markets to complement the Barossa Valley's hero wine product.

Council's project role is as landowner and facilitator, with funding, design and implementation to be provided from private partners.

Freeling Railway Reserve

Work commenced to prepare a concept plan for the Freeling Railway Reserve site to deliver on short-term Action 1 from the Freeling Town Centre Activation Report that Council adopted in 2022. The concept plan will consider:

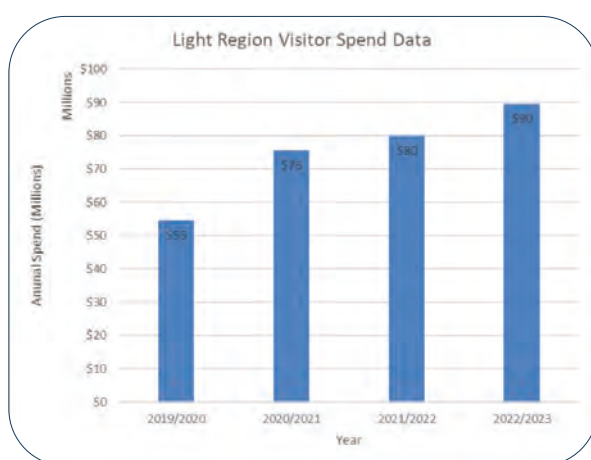
- Repurposing the Freeling Railway Goods Shed for a use consistent with, and complementary to, the planning zone policy.



An artist's impression of the Freeling Railway Reserve

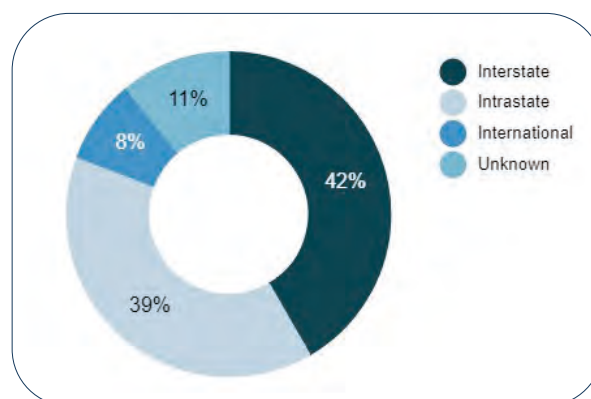
- Recognition and retention of existing social, civic and public infrastructure that exists on the site, providing opportunities for adventure playground/nature play or similar in a local catchment context.
- Recommendations for staging development and potential opportunities to incorporate temporary parking for caravans/RVs to anchor their visit in the Freeling Town Centre and explore other visitor attractions via pedestrian/cycling methods.

Visitor Information Centre



This year, the name of the Visitor Information Centre (VIC) changed from *Kapunda* to *Light Country*. This represents to visitors and the community that the VIC is representing the entire Light region, not just Kapunda. The name change coincided with the installation of new **Light Country** entrance signs on major highways, to help promote the new brand and raise awareness of the key visitor attraction themes outside of the Barossa Brand. Investment in the Barossa Brand continued through the Council's partnership with Barossa Australia.

Visitor survey results showed that visitors taking advice from information centre staff on things to see, do, stay, eat and drink locally tended to pay off with more spending in the community resulting from longer stays. The top three reasons for visiting the information centre were for staff advice, brochures and maps. Approximately two thirds of the local spending data was from visitors outside of the Council area. According to



Spendmapp data, visitor spending in the Council has increased substantially over the last four years, with a **12%** increase throughout 2022/23.

Nearly 40% of visitors were from interstate, whilst only 3% were international. The Taste of the Region and Kidman Experience continued to be popular with visitors typically attending one or the other of these displays to enhance their holiday experience. A new digital display was introduced to the Taste of the Region experience to promote the best of what to see and do in the region.

Increasing numbers of international visitors were recorded across the three Barossa tourism region information centres (Barossa, Light Country and Gawler) during 2022/23.

The Kapunda Pisky Trail has been a recent initiative to attract **families**, with good visitation occurring throughout school holidays, particularly in October.

The most popular questions asked at the Information Centre were:

- What is there to see and do around the local area?
- What is the best food in town?
- Where are the walking trails?
- Where can they stay?
- What can I do for children?
- Where are the haunted places in town?
- Where can I do a **Ghost Tour**?
- Where are the playground and public toilets?
- Where are the McLeod's Daughters towns located?

The Year Ahead

Strategic Goal 1 - Community

Objective	2023/2024 Actions	Performance Indicators
1.1	Assist the South Australian Local Government Boundary Commission (SALGBC) with its inquiry into the Town of Gawler's 'Stage 2' Proposal as required.	Responses provided within SALGBC timeframes.
1.2	Share Regional Development Australia Barossa Gawler Light Adelaide Plains, Legatus, Small Business Commissioner and Australian Small Business and Family Enterprise Ombudsman program opportunities.	Increased local business community awareness and participation in community leadership programs.
1.3	Involvement with the Public Health Advisory Group under the Regional Public Health Plan. Leadership of assigned Regional 'lighthouse' project 1 - Community transport. Implementation of actions outlined in the Disability Action and Inclusion Plan.	Attendance at Public Health Advisory Group meetings during 2023/2024 to contribute to regional planning. Leadership and management to guide the delivery of actions under Regional 'lighthouse' project 1.
1.4	Share and promote Barossa Regional University Campus services and programs.	Increased awareness and participation in Barossa Regional University Campus services and programs.
1.5	Build on partnerships with organisations to provide inclusive and accessible training opportunities in the community.	Implementation of SKILL workshops facilitated by Purple Orange.
1.6	Deliver ongoing improvements in technology to remain current, secure and ultimately improve service delivery. Establish and build Business Data Analytics capability and Information Services key dashboard reports leveraging real time data and analytics. Digital displays are implemented into the Light Country Visitor Information Centre (VIC) for inclusiveness.	Website Refresh is completed by the end of July 2024. Council's Word and PDF forms are migrated over to Nintex Workflow Cloud (SmartForms and Process Automation) Monitors and video are implemented to promote the Light Region and experiences at the VIC.
1.7	Increase the promotion of library services and resources through accessible digital platforms. Enhance community engagement and participation using digital platforms.	Library website and media platform content is up-to-date and meets accessibility standards. Council website and media platform content is up-to-date and meets accessibility standards.

The Year Ahead

Strategic Goal 1 - Community

Objective	2023/2024 Actions	Performance Indicators
1.8	<p>Performance measurement strategy developed to measure outcomes against service delivery targets.</p> <p>Commencement of the review of Council's Strategic Plan.</p> <p>Support an inclusive organisational Culture that invests in continuous improvement, learning and leadership to enhance service provision.</p> <p>Advancement of a Character Preservation Overlay in partnership with The Barossa Council to assist the State Planning Commission.</p> <p>Implementation of Easy English components into corporate documentation and information to improve communication between Council and its diverse community.</p>	<p>Engage with the community and relevant stakeholder to review and develop the 2024- 2029 Strategic plan.</p> <p>Strategic plans are reviewed and updated.</p> <p>Workforce Plan actions are implemented within agreed periods.</p> <p>Enterprise Bargaining negotiations are conducted within legislative framework.</p> <p>Liaise with the Barossa Council.</p> <p>Council information is available to the community in Easy English.</p>
1.9	Evaluate service standards for new community public spaces vested to Council and compare to established communities service standards.	Awareness of service standards across Council's communities and options to implement generational equity of service standards.
1.10	Advocate for digital infrastructure to be included in new public design and housing developments.	Liaise with relevant agencies and stakeholders.
1.11	<p>Continue to develop Council's 'Reflect' Reconciliation Action Plan (RAP) by informing this through further engagement with traditional owners.</p> <p>Continue to develop Council's 'Reflect' Reconciliation Action Plan by informing this through further engagement with traditional owners.</p>	<p>Further develop the draft 'Reflect' RAP through engagement with traditional owners.</p> <p>Community engagement on the RAP in early 2024.</p>
1.12	Council support for management of key facilities and programs in the region by the community for the community.	<p>Building and Structures 2023/2024 Program completed.</p> <p>Supporting new community empowerment opportunities as appropriate.</p>

The Year Ahead

Strategic Goal 1 - Community

Objective	2023/2024 Actions	Performance Indicators
1.13	Develop and implement innovative programs with a focus on promoting digital literacy, early childhood development and social inclusion. Council's library facilities can support the delivery of the diverse range of programs and activities being delivered.	Community participation in the grant funded library programs and initiatives including 'VR for Seniors' and 'It Takes a Village'. Increase in the number of participants and programs offered through the library service.
1.14	Build effective partnerships with government and regional affiliates to assist with preparedness for emergency events.	Continued representation and participation with regional initiatives and programs. Maintain accessible and up to date emergency information links for community access. Maintain Emergency Management plans and documents.
1.15	Maintain direct engagement with regional emergency affiliates to build Council's depth in understanding of emergency management functions and preparedness.	Represent Council and the community at regional emergency affiliate meetings and actively participate in defined objectives. Provide support to government agencies as requested during emergency events.

The Year Ahead

Strategic Goal 2 - Environment

Objective	2023/2024 Actions	Performance Indicators
2.1	Scope draft LRC operations environmental scorecard based on : Light Country Visitor Information Centre (VIC) completes STRIVE 4 Sustainability Scorecard with ECO Tourism Australia.	STRIVE 4 Sustainability Scorecard activated for the VIC.
2.2	Be aware of opportunities to enhance council's operations by applying affordable green technologies.	Identification and assessment of new opportunities as guided by the Sustainability Working Party and the Sustainability Strategy and Action Policy.
2.3	Explore placemaking opportunities, as identified in urban design frameworks adopted by Council.	Options for placemaking projects aligned to community and visitor needs identified and reported to Council.
2.4	Maintain Council's emergency management framework and associated documentation.	Review Council's Emergency Management Plan annually. Implement identified actions of the Emergency Management Plan.

The Year Ahead

Strategic Goal 3 - Investment

Objective	2023/2024 Actions	Performance Indicators
3.1	<p>Progress the Roseworthy Water Scheme in accordance with partnership agreements.</p> <p>Engage with Government and Private Sector to identify pathways to implement the Drover's Encounter.</p> <p>Deliver Council's Capital Renewal Program and the approved components of the Light Stimulus Program, seeking opportunities for private contributions where appropriate.</p> <p>Continue to seek grant funding opportunities and deliver road infrastructure upgrades for tourism development that are consistent with the IAMP.</p>	<p>Roseworthy Water Scheme partnership obligations and milestones met or varied via agreement.</p> <p>Certain pathways for implementing the Drover's Encounter identified with Government and Private Sector.</p> <p>Secure funding support through partnerships where appropriate.</p>
3.2	<p>Proactively operate the Roseworthy Township Expansion Infrastructure Taskforce to: Facilitate growth that meets market demand; Maximises the opportunities to be realised from a coordinated approach to infrastructure augmentation; and Balances service levels with ongoing operating costs (after asset handover to Council).</p>	<p>Light Regional Council's approach to enabling Roseworthy Township Expansion seen by the Development Industry, SA Government and peers as 'best practice' among SA urban fringe growth Council's.</p>
3.3	<p>Engage with public and private stakeholders in accordance with policies and procedures to explore opportunities to deliver initiatives in support of community and economic outcomes.</p>	<p>Secure funding support through partnerships where appropriate, creating outcomes that would not be achieved through conventional means.</p>
3.4	<p>Monitor, activate and share National, State and Regional Agritourism plans, opportunities and information.</p> <p>Ongoing advocacy and support for suitable policy for regional agri-business success.</p>	<p>Increased awareness and activation of Agritourism.</p> <p>Advocacy for policy outcomes supporting regional agri-business success, such as through contributions to the development of the new 'Regional Plan' for 'Greater Adelaide' to be progressed by the State Government.</p>
3.5	<p>Continue to seek Grant Funding opportunities.</p> <p>Deliver Road infrastructure upgrades that are consistent with the IAMP</p>	<p>Minimum of 1 application for every external grant funding program applicable to Council's infrastructure.</p> <p>100% delivery of the 2023/2024 capital program</p>

The Year Ahead

Strategic Goal 3 - Investment

Objective	2023/2024 Actions	Performance Indicators
3.6	Progress 'Year Two' actions of the Light Country Signs Business Case. Continue to monitor and introduce and implement the Light Country brand to stakeholders and in marketing activities.	Light Country Signs Business Case Actions complete. Light Country branding is visible and utilised in marketing.
3.7	Continue to collaborate and liaise with State and Regional tourism bodies and industry groups. Communications and marketing strategies are activated that are consistent with State and Regional marketing themes and plans to build the Light Country brand and promote Light Region tourism offerings. Continue to monitor and evolve Agritourism and Ecotourism opportunities to promote sustainable tourism product to target markets. Event opportunities are explored and promoted relevant to target markets.	Relationships with State and Regional tourism bodies and groups are maintained. Content, communication and marketing plans and campaigns are developed that promote and encourage visitation to Light Region. Agritourism and Ecotourism products feature in marketing activities. Increased awareness of Agritourism and Ecotourism with tourism operators. Tourism events are promoted in marketing activities.



Governance

Transparent and accountable governance underpins our business and demonstrates that we're operating in the best interests of our community.

Council has a number of legislative obligations for corporate reporting. Our ethical, transparent and accountable reporting framework ensures future sustainability, effective use of resources and that we meet our legal obligations.

Council Structure and Functions

The Council area is divided into three wards and consists of a Mayor and nine Councillors, who form part of an incorporated body which has the responsibility for carrying out the duties and exercising the powers conferred on the Council by the Local Government Act 1999 (the Act) and other State and supporting legislation.

The elected members are the policy arm of the Council and as such are responsible for setting strategic direction, goals and objectives supported by documented policy for the wellbeing of the community as a whole.

CEO Appointment

October 2022 marked the retirement of Council's Chief Executive Officer, Mr Brian Carr. During his tenure, Mr. Carr has overseen the successful implementation of several key initiatives.



Newly appointed Chief Executive Officer, Mr Richard Dodson

With the departure of Brian, Council undertook an extensive recruitment process, which resulted in the appointed Mr Richard Dodson as the Chief Executive Officer on 1 May 2023. Richard brings a wealth of experience from his previous role as the Council's General Manager, Infrastructure and Environment. His vision and strategic insights align seamlessly with the future goals of the Council.

Congratulations Richard on your new role as CEO and thank you Brian, for your 14 years of contribution to Council.

Council's Representation Quota

Light Regional Council has 10 Elected Members, including the Mayor, and 11,201 electors. This equates to a representation quota of **1:1,120**. The following table compares Light Regional Council's elector representation quota to neighbouring and other comparable Councils.

The representation quota is determined by dividing the total number of electors for the area of the Council by the number of members of the Council.

Representation Quota Comparison

Council Name	Quota
Alexandrina	1:2,233
Barossa Council	1:1,167
Berri Barmera	1:833
Copper Coast	1:1,240
Light Regional	1:1,120
Loxton Waikerie	1:748
Murray Bridge	1:1,542
Port Pirie	1:1,301
Victor Harbor	1:1,340
Wattle Range	1:732
Yorke Peninsula	1:757

**Data Source: Electoral Commission SA 2023
(made available via LGA)*

Council representation on Boards and Committees

Council participates in a number of external committees, boards and associations. Council's membership can comprise of elected members,

staff, a mixture of both, and/or members of the public.

Associations include:

- Local Government Association of South Australia
- Local Government Finance Authority of South Australia
- Gawler River Floodplain Management Authority (GRFMA)
- Central Local Government Region of South Australia (the Legatus Group)
- Regional Development Australia – Barossa Inc.
- South Australia Regional Organisation of Councils (SAROC).

Council Committees

Under Section 41 of the Act, the Council can establish committees that will assist in the performance of its functions.

At the December 2022 Ordinary meeting of Council, Council resolved to dissolve the Economic Development Panel, Strategy Committee, and Infrastructure Committee.

Council's Committee Structure:

- Infrastructure and Sustainability Committee
- Strategy and Economic Development Committee
- Audit and Risk Committee

Audit and Risk Committee

The Audit and Risk Committee Independent Members are:

- Ross Haslam (Chairperson)
- Michele Bennetts
- Peter Fairlie-Jones

Governance Advisory Panel

The Governance Advisory Panel Independent Members are:

- Graham Gunn (Chairperson)
- Judith Jones
- Ted Byrt

Council Assessment Panel

Light Regional Council established the Council Assessment Panel (CAP) for the purpose of acting as the relevant authority in respect of development control matters. The CAP is independent to Council and has its own procedures, terms of reference and protocols. The role of the CAP is to make decisions on development applications in accordance with the Planning, Development and Infrastructure Act 2017.

The panel is comprised of all independent members:

- Jake McVicar (Presiding Member)
- Adam Squires
- Kieron Barnes (Deputy Presiding Member)
- Grant Hewitt
- Mollie O'Connor
- Graham Burns (Deputy Member)
- Peter O'Dwyer (Deputy Member)

Council would like to thank the independent Committee members who have provided the community with many hours of service during the 2022/2023 financial year.

Council Registers

- Elected Member Gifts and Benefits Register
- Elected Member Register of Allowances and Benefits
- Elected Member Register of Interests
- Council Employee Gifts and Benefits Register
- Council Employee Register of Salaries
- Council Employee Register of Interest
- Schedule of Fees and Charges
- Community Land Register
- Public Roads

By-Laws

- Permits and Penalties
- Moveable Signs
- Roads
- Local Government Land
- Dogs
- Cats
- Making of Council By Laws
- Order Making Policy
- Register of building upgrade agreements

Codes

- Code of Conduct for Council Members
- Code of Practice Policy for Access to Council Meetings, Council Committees and Council Documents
- Code of Practice for Meetings Procedures
- Employee Code of Conduct

Section 270 Internal Review of Council Decisions

Council received 2 application under Section 270 of the Act for the 2022/2023 1 year, for the review of decisions made by Council, its employees, and persons acting on Council's behalf.

Purchase Card Expenditure

Council procures goods and services in accordance with its Procurement Policy; purchase card payments are one type of payment method. Funds are expended within the approved budget and are reconciled monthly in line with Council's Corporate Purchasing Card Procedure.



Local Nuisance Litter Control Act and Regulations

35 Litter Complaints

17 Nuisance Complaints

2 Expiations LNLC Act

1 Abatement Notice

Interstate Travel

Interstate travel was approved for three employees to attend Systems Administration and Assets Training in Melbourne during the 2022 – 2023 financial year.

\$2,686.56 Total travel costs

Corporate Purchasing Card Expenditure 2022-2023

Expenditure Category	Amount (\$)
Advertising	\$11,315
Air Fares/Accommodation/ Meals/ Parking	\$10,473
Bank Charges	\$921
DIT Plan SA Fees	\$1,788
Food Provisions	\$1,520
Food Provisions - FBT Employees	\$2,096
Food Provisions – Non-Employees	\$421
GIS Foundation Data	\$1,999
Levies & Licences	\$5,793
Local Library Purchases	\$4,152
Materials Purchased	\$7,288
Motor Vehicle Registration Fees	\$3,644
Periodicals and Publications	\$1,003
Police Checks	\$240
Repairs and Maintenance	\$3,469
Stationery	\$214
Subscriptions / Membership Fees	\$11,947
Tools / Equipment (under \$500 Expense)	\$9,232
Training Course and Conference Registration	\$13,488
Total Corporate Purchasing Card Expenditure	\$91,003

Elected Members and Staff Gifts and Benefits Exceeding \$50

The following table provides a summary of all gifts or benefits exceeding a value of \$50 that were provided to elected members or employees of council during the 2022 - 2023 financial year.

Elected Member or Staff Name	Date	Role	Gift/Benefit	Value	Origin of Gift	Outcome
Lorinda Bayley	11/11/22	Staff	2 Bottles of Seppeltsfield wine; 2 decorated cookies	\$80	Country Planning Officers Group (Conference speaker's gift)	Accepted
Bill O'Brien	28/11/22	Elected	2 Tickets to Adelaide 500 SA Suite	\$500	Dept of Premier and Cabinet	Accepted
Kieren Chappell	19/12/22	Staff	1 Bottle of Laughing Jack Grenache	\$75	Alinea Group	Accepted
Lisa Sapio	21/12/22	Staff	1 Box of Charlesworth Nuts	\$70	Villawood Pty Ltd	Accepted and shared with staff
Lisa Sapio	22/12/22	Staff	1 Charlesworth Nuts Gift box	\$60	Villawood Pty Ltd	Accepted and shared with staff
Jason Norman	04/05/23	Staff	Promotional items (stubbie holders, hats, toy graders, hoodies)	\$250	Jason Rudd - RDO Equipment	Accepted and shared with staff

Confidentiality Provisions

The Act specifies that Council and Committee meetings be conducted in a place open to the public but, on occasion this principle is outweighed by the need to keep the information or discussion confidential, for reasons predetermined under the Act. During the 2022/2023 financial year, 20 instances occurred where Council or a Committee were satisfied it was necessary to exclude the public and consider items in confidence.

Date	Subject	Provision
26-Jul-22	GAP 3.1 Independent Review Preliminary Report Dog Attack Freeling Notification	(a), (h), (n)
26-Jul-22	16.1 Transfer of Landowner Deed Obligations under Roseworthy Township Expansion Deeds - Daking	(a),(h)
26-Jul-22	Transfer of Landowner Deed Obligations under Roseworthy Township Expansion Deeds - Virgara	(a),(h)
23-Aug-22	GAP 11.1 Independent Review Dog Attack Freeling Final Report	(a),(h).(n)
13-Dec-22	16.1 2023 Citizen of the Year Awards Program	(a)
13-Dec-22	Chief Executive Officer Selection Panel	(d)(ii)
24-Jan-23	CSP 10.1 CEO Recruitment	(d)(i); (K)
24-Jan-23	16.1 Appointment of Council Assessment Panel Members	(a)
24-Jan-23	16.2 Review of the Confidential Register	(g)
10-Mar-23	CSP 3.1 Light Regional council's CEO Recruitment - Shortlisted Candidates	(a)
28-Mar-23	CSP 3.1 Light Regional Council's CEO Recruitment - Shortlisted Candidates	(a)
28-Mar-23	16.1 Additional Deputy Independent Council Assessment Panel Member	(a)
28-Mar-23	16.1 Appointment of Council Assessment Panel Members	(a)
28-Mar-23	16.2 Review of the Confidential Register	(a)
26-Apr-23	16.1 Trans Tasman Energy Group (TTEG) Claim	(a) (h) (i)
26-Apr-23	16.2 Review of the Confidential Register	(g)
26-Apr-23	16.3 CEO Selection	(a)
23-May-23	16.1 CEO Performance Review	(d)(i)
27-Jun-23	16.1 CEO Key Performance Indicators (KPI's)	(a)
27-Jun-23	16.2 Land Management Agreement - 1878 Two Wells Road Buchfelde SA 5118	(a) (h)(i)
Total Confidential Items 2022/2023		20

The following table identifies all items that remain in confidence: Sixteen items were revoked from confidentiality during Council's quarterly review process.

Date	Subject
26-Jun-12	Beare – v – Light Regional Council
25-Sep-12	Beare – v – Light Regional Council – Notice of Motion by Cr Mike Skevington
25-Sep-12	Forby Road, Rosedale, and Leak and Fairlie Road, Kangaroo Flat; Insurance Claims
16-Oct-12	Beare – v – Light Regional Council
22-Jan-13	Beare – v – LRC
26-Feb-13	Roseworthy Growth area Draft Structure Plan package for State Government-led consultation
25-Jun-13	8 Parkers Road Gawler Belt - DJ Roediger, 17 Parkers Road, Gawler Belt – Recovery of Outstanding Debt
16-Aug-16	Roseworthy Township Expansion – Project Briefing
16-May-17	Eudunda Farmers Ltd - Freeling Supermarket Proposal
23-May-17	Freeling Town Centre Development Plan Amendment
24-Oct-17	Waste Management Services 2018 - 2025
23-Jan-18	8 Parkers Road Gawler Belt (Note: Previously known as 17 Parkers)
23-Jan-18	Gawler River Water Reuse Scheme (GWRS) – Recycled Water Service Contract
27-Feb-18	Kapunda Northern Tributary Flood Mitigation
22-May-18	Regional Growth Fund Application
24-Jul-18	Kapunda Northern Tributary Flood Mitigation - Released 25-Sept-18 Excluding Appendix
24-Jul-18	Seppeltsfield Masterplan
28-Aug-18	8 Parkers Road Gawler Belt (Note: Previously known as 17 Parkers)
26-Feb-19	Roseworthy Township Expansion – Payment of Outstanding Separate Rates
26-Mar-19	8 Parkers Road, Gawler Belt Strategy Committee - STR12.1/2019 (Note: Previously known as 17 Parkers Road)
26-Mar-19	Five Shilling Estate – Activation Proposal - Released 26-Mar-19, Excluding Document
26-Mar-19	Roseworthy Garden Town - Presentation
03-Jun-19	Barossa Valley Golf Club Proposed Development
25-Jun-19	Kidman International Exhibition Centre: Status and Land Acquisition
25-Jun-19	Waste Services Contract 2018-2025
23-Jul-19	Naming Rights Agreements at Freeling Agriculture, Recreation & Multi-Use (FARM) Centre
24-Sep-19	8 Parkers Road Gawler Belt (Note: Previously known as 17 Parkers)
28-Jan-20	Compliance Matter at Buchfelde
24-Mar-20	Dilapidated/ Damaged Private Buildings

Date	Subject
28-Apr-20	8 Parkers Road, Gawler Belt
23-Jun-20	Compliance Matter at Buchfelde
28-Jul-20	Roseworthy Township Expansion (RTE) -Kingsford Regional Industrial Estate (KRIE) Water Scheme
25-Aug-20	Infrastructure Committee meeting – Confidential Item - IC12.1/2020 Request to Purchase Council Land
25-Aug-20	Roseworthy Township Expansion – Complaint Investigation
08-Sep-20	Oldham Street, Kapunda - Land Activation – Market Approach and Recommended Next Steps
17-Sep-20	Oldham Street, Kapunda – Market Approach and Recommended Next Steps AUD13.1/2020 Land Activation
22-Sep-20	Compliance Matter at Buchfelde
27-Oct-20	Compliance Matter at Buchfelde
17-Nov-20	Roseworthy Township Expansion - KRIE Water Scheme
24-Nov-20	Oldham Street, Kapunda – Land Activation – Highest & Best Use Study and Recommended Next Steps
24-Nov-20	Tenders for provision of External Audit Services
08-Feb-21	Kidman International Exhibition Centre: Project Update and Land Opportunities
23-Feb-21	Five Shillings Estate – Activation Status Report
23-Feb-21	Kidman International Exhibition Centre: Project Update and Land Opportunities
23-Mar-21	Kidman Experience project presentation Design Response
23-Mar-21	Strategic Land Assemblage Presentation
14-Apr-21	Dilapidated/ Damaged Private Buildings
27-Apr-21	Strategic Land Assemblage near Roseworthy Township Expansion Area
03-May-21	Oldham Street, Kapunda - Land Activation – Land Sale Strategy
27-Jul-21	Dilapidated/ Damaged Private Buildings
27-Jul-21	Drover's Encounter – Project Update, Costs and Benefits
27-Jul-21	Five Shillings Estate – Activation Progress
27-Jul-21	Freeling Supermarket
27-Jul-21	Oldham Street Land Activation – Update
10-Aug-21	Roseworthy Township Expansion KRIE Water Scheme –Progress Update
24-Aug-21	Confidential Report for Information regarding Public Lighting across the sector
31-Aug-21	Roseworthy Water Scheme – Investment Decision Gateway 1
28-Sep-21	Request to Purchase Kapunda Land
26-Oct-21	Drover's Encounter – Project Update
26-Oct-21	Oldham Street, Kapunda - Land Activation

Date	Subject
14-Dec-21	Drover's Encounter – Update
14-Dec-21	Roseworthy Water Scheme - Update and NGWA/PIRSA Grant Agreement
08-Feb-22	Session 3 - Workshop Presentation
22-Feb-22	Regional Governance
22-Feb-22	Strategic Land
22-Mar-22	Draft CEO Employment Agreement
22-Mar-22	Strategic Land
04-Apr-22	Purchase of Northern Adelaide Plains Groundwater license 163346-0
04-Apr-22	Roseworthy Water Scheme - Decision Gateway 2 of 2
05-Apr-22	Purchase of Northern Adelaide Plains Groundwater license 163346-0
05-Apr-22	Roseworthy Water Scheme - Decision Gateway 2 of 2
26-Apr-22	8 Parkers Road, Gawler Belt
26-Apr-22	Strategic Land
24-May-22	Appointment of Deputy Chief Executive Officer and Senior Officer Salary Structure Adjustment Procedural Review
28-Jun-22	Drover's Encounter - Project Update Costs and Benefits
28-Jun-22	Unsolicited Proposals
26-Jul-22	Independent Review Preliminary Report Dog Attack Freeling Notification
26-Jul-22	Transfer of Landowner Deed Obligations under Roseworthy Township Expansion Deeds - Daking
26-Jul-22	Transfer of Landowner Deed Obligations under Roseworthy Township Expansion Deeds - Virgara
23-Aug-22	Independent Review Preliminary Report Dog Attack Freeling Final Report
07-Feb-23	Drovers Encounter - Elected Members Worksop - Drovers Encounter
07-Feb-23	Elected Members Workshop - Strategic Land Update
07-Feb-23	Roseworthy Water Scheme - Elected Members Worksop
28-Mar-23	Additional Deputy Independent Council Assessment Panel Member
26-Apr-23	Trans Tasman Energy Group (TTEG) Claim
23-May-23	CEO Performance Review
27-Jun-23	Land Management Agreement - 1878 Two Wells Road Buchfelde SA 5118

National Competition Policy

Council does not operate any significant business activities within either Category 1 or Category 2 under the National Competition Policy. During this reporting period, Council has received no complaints about the application of competitive neutrality.

Community Land Management Plans

Subject to the Local Government Act 1999 (the Act), Councils must review public land and clarify if it is community land to be held and managed by Council for community use. The land may be owned by the Council in fee simple or it may be land in the care, control and management of the Council, owned by another party such as the Crown. Section 193 of the Act states that all land owned by a Council or under a Council's care control and management, other than roads, is classified as community land unless the council has resolved to exclude it from community land. Some operational land owned by Council, such as depots and offices, has been excluded from community land given they are sites generally for business purposes.

A Council is required by the Act to keep a register of all community land in its area. The register

identifies the land including the legal description, common name, owner of the land and details regarding any lease or license that may be applicable. While all community land must be included in the register, some does not need to be covered in a community land management plan. The Light Regional Council has a register of all its land, including land which has not be classified as community land. The Register is a separate document.

Land that has been designated as community land must have a community land management plan where the land is to be occupied under a lease or license; or where the land is specifically modified or adapted for the benefit or enjoyment of the community. A single management plan may cover multiple separate parcels of community land when similar management regimes and performance measures are applicable.

The Council currently have 255 parcels of land classified as community land, out of a total of 331 parcels.

Freedom of Information

Three Freedom of Information requests were received by Council during the reporting period.



Our People

Light Regional Council's workforce reflects a diversity of knowledge, skills and experience that provides the underpinning foundations of a collective workgroup who are genuinely passionate about delivering exceptional services to our community and have the capabilities to deliver on the objectives in Council's Strategic Plan.

The workforce is instilled with Council's values of respect, honesty and integrity and are supported by Council's leaders through open communication, growth opportunities and work life balance which facilitates an engaged and cohesive workforce.

Equal Opportunity

Council has a longstanding commitment to equal opportunity and advancement opportunities for qualified individuals without regard to race, colour, gender, marital status, religion, age, national origin or citizenship status, disability, sexual orientation, or any other protected characteristic as established by law.

This commitment to fair employment practices applies to every aspect of the employment process, providing for a varied workforce that permits the undertaking and deliverance of a range of core functions and services more effectively, along with additional tasks to achieve requirements set out in Council's Strategic Plan and Annual Business Plan.

Regional Youth Development

In 2022-2023, Light Regional Council continued to support and develop three trainees under the Boosting Apprenticeships Commencements scheme to ensure we actively support regional youth employment and more broadly ensure we contribute to skills development within the region to ensure we are skills ready for tomorrow.

Council continues to be actively involved in Kapunda High School's Year 10 mock interviews to further support our regional youth be job ready.

Our Senior Executive Officers

Council's Senior Executive Officers are responsible for the delivery of programs for the community and recognise that it is the organisation's capability and in turn the employee capability and culture that are integral in achieving success. They are therefore passionate about creating and sustaining an environment that supports these capabilities by championing an Employee Engagement Survey in November 2022 and actively contributing to the development of a Workforce Plan to guide how Council's workforce will further support our region into the future.

As at 30 June 2023, Light Regional Council's Senior Executive team was comprised of the Chief Executive Officer and five General Managers, with a base salary ranging from \$177k to \$245k as part of their overall remuneration package. Annual remuneration packages of Executive Officers include the annual salary, professional memberships and development, leave entitlements and statutory superannuation. Light Regional Council maintains a Salaries and Benefits Register which is available for inspection at the Principal Office in Kapunda and on the Light Regional Council website.

Workforce Demographics

Light Regional Council has achieved a 27% internal placement rate, demonstrating the importance it places on investing in its current workforce by developing the skills and competencies of staff to enable them to progress their career within Council. Total employees engaged at the end of the 2022/23 year were 107, comprising of both full time, part time and casual engagements.



**Light
Regional
Council**

**Chief Executive
Officer**



Richard Dodson



**General
Manager
Business and
Finance**

June Austin

Human
Resources

Finance

Information
Services

Work, Health
& Safety



**General
Manager
Economic
Development**

Kieren Chappell

Entrepreneurial
Project Delivery

Investment
Attraction

Major
Development
Case
Management

Tourism

Business
Support



**General
Manager
Strategy and
Development**

Craig Doyle

Planning &
Development

Building
Surveying

Community
Development

Regulatory
Services

Community
Engagement

Library &
Customer
Experience



**Acting General
Manager
Infrastructure &
Environment**

Megan Renzella

Land &
Buildings

Waste
Management

Capital Works

Horticulture

Civil
Maintenance

CWMS



**General Manager
Governance**

Richard Michael

Legislative
Compliance

Elected Member
& CEO Support

Governance
Advice

Property Rates

Property Rating Policy Review

Council's current property rating strategy comprises differential land use rating based on capital values provided by the Valuer-General and a minimum rate. However, there are various alternative options. Significant increases in valuations for the primary production land use (2021) and for residential property (2022), related to large increases in the market value of property throughout South Australia. This created challenges because of the redistributive impact when the increases of one land use category are far greater than others.

A comprehensive review of its rating policies was commenced during the second half of the 2021/22 financial year initiated at an elected member workshop during February 2022. University of South Australia was engaged to undertake research related to ratepayer capacity to pay and differential general rating and finalised their research paper for Council during 2022/23. The review comprised of three elected member workshops to discuss property rating principles, the extensive requirements of the Local Government Act, and alternative rating option scenarios. Due to the upcoming local government elections it was decided to prepare a draft Rate Revenue Policy for further review and finalisation by the newly elected Council.

A final rating rate revenue policy was finalised during the year, which clearly enunciated the rating and taxation principles that the Council agrees are the foundation of fair rating system. The Rate Revenue Policy is available on the LRC website.

Council then became aware of another large increase in the value of residential properties and some highly variable primary production property valuation changes. Consequently, at its meeting in late June, it was decided to again reduce the rates impact of the increase by reducing the differential rates and offering a rebate to other ratepayers who still were to experience the

effect of large increases in their property value. Ratepayers, subject to certain limitations, could then apply for a discretionary rebate in 2023/24 if their property value increase was greater than 10%.

Public consultation

During May and June Council undertook an enhanced public consultation process regarding the draft annual business plan and budget for 2023/24. This year a series of community information sessions were held during May at Freeling, Hewett, Kapunda, Greenock, Roseworthy and Wasleys. The community had the opportunity to ask questions and comment on the budget and rating proposals, and Elected Members and senior managers attended the sessions to respond to questions. The community information process culminated with a special Council meeting in June where three ratepayers made verbal representations and Council discussed the submissions that were received.

Property Rates

For the 2022/23 Financial Year, Council considered the Strategic Management Plan 2016-2020, the current economic climate, specific issues faced by the community, a draft capital works program and the impact of rates on the community - in particular homeowners and primary producers. Land use categories as provided in the Local Government (General) Regulations 1999 are used as the basis of Council's general rate calculation. Residential property valuations escalated significantly creating another challenge similar to that was confronted in 2021/22 with primary production property values.

Methods Used to Value Land

All land, except for land specifically exempt (e.g., Crown land, Council occupied land), is rateable. Council continues to use capital value as the basis for valuing land. Capital value provides

the fairest method of distributing the rates across all ratepayers because property values are a relatively good indicator of market value of a property, providing the fairest method of calculating rates and therefore, it is the most appropriate measure of relative wealth in the community. As a measure of wealth, it most closely reflects the capacity of property owners to pay. It meets the taxation principle, that people should contribute to the community social and physical infrastructure, in accord with their capacity to pay.

The only other valuation method now available is annual value (value of rental potential of property), as site value was removed as an option because of the latest reforms to the Local Government Act. Annual value is inappropriate for this region and is currently only used at Adelaide City which has a high proportion of commercial property.

For 2022/2023 rating purposes Council adopted the valuations made by the Valuer-General as at 20 June 2022.

Rating impact

In 2022/2023 general rate revenue after rebates of \$18.092m was raised in a total operating revenue of \$29.684m. Operating revenue also included a separate Rate on one assessment and service charges for Refuse Collection and Community Wastewater Management Systems and acted as a collection agent on behalf of the State Government in regard to the collection of income for the Regional Landscape Boards. The table below summarises general rates data used in the formulation of the 2022/2023 rates budget and provides comparative data for the previous two (2) financial years.

Financial Year	2020/2021	2021/2022	2022/2023	% change from previous year
Capital valuation \$	3,805,669,480	3,961,094,275	4,281,600,938	8.1%
Number of rateable assessments	8,033	8,158	8,262	1.3%
Total General Rate revenue \$	16,632,639	17,116,075	18,152,153	6.1%
Refuse service charge \$	1,602,854	1,670,571	1,741,721	4.3%
CWMS service charge \$	1,492,050	1,637,610	1,668,300	1.9%
Regional Landscape Levy	342,802	350,495	357,884	2.1%
Other Rate revenue	33,534	174,335	193,924	11.2%

Rates in the Dollar

This table itemises by land use category, the change in the rate in the dollar adopted by Council over a three year period and illustrates the rates outcome for the 2022/2023 financial year.

Financial Year:	2020/2021	2021/2022	2022/2023	% change from previous year	Weekly \$ Increase 2022/2023 Existing Assessments
Residential	0.44794	0.44794	0.4342	-3.1%	2.19
Commercial Shop	0.78390	0.78390	0.7599	-3.1%	1.29
Commercial Office	0.78390	0.78390	0.7599	-3.1%	0.85
Commercial Other	0.89588	0.89588	0.8684	-3.1%	1.84
Industrial Light	1.12384	1.23184	1.1941	-3.1%	(0.27)
Industrial Other	1.12384	1.23184	1.1941	-3.1%	31.52
Primary Production	0.36283	0.33596	0.3343	-0.5%	1.09
Vacant Land	0.78390	0.78390	0.7599	-3.1%	0.40
Other	0.44794	0.44794	0.4342	-3.1%	1.62
Minimum \$	875	875	900	2.9%	0.48

Rate Rebates

As part of the rating processes, Council often deals with requests regarding the application of section 166 of the Act. This section of the Act deals specifically with the discretionary rebate of Council rates levied against properties and provides the Council with the legislative mechanism to rebate those rates. The rates rebate provides financial assistance to the ratepayer; normally a community organisation or a ratepayer providing a benefit to the community.

Council made mandatory and discretionary rebates to the value of \$0.602m in 2022/2023 (2021/2022 \$0.560m).

For the first time Council provided a rebate to alleviate the impact of property valuation increases greater than 11%, subject to conditions including that ratepayers were required to apply for the rebate using the online portal.

Financial Summary

Operating Result

Light Regional Council's (unadjusted) 2022/2023 operating surplus was \$0.760m, compared to the 2021/2022 (unadjusted) surplus of \$1.384m. The operating surplus result is \$0.699m greater than the adopted 2022/2023 budget surplus of \$0.061m as presented in Council's 2022/2023 Annual Business Plan. During the year budget review adjustments were approved that amended the forecast budget surplus to \$0.916m.

Revenue is recognised as it is received. In recent years certain grant receipts have been received in advance of the annual period to which they are allocated, necessitating the adjustment of revenue to align income with the appropriate allocation period or to the operational activities impacted by such receipts.

The table below reflects the adjusted operating results in each financial year impacted by amounts received in advance.

The strategic long-term financial aim remains one of maintaining financial sustainability (operating surplus before capital revenues) over the long term. This is demonstrated in and managed through the Long-Term Financial Plan (ten-year plan). A combination of factors including asset rationalisation, increased revenues, continued residential and industrial development, and workplace reforms will contribute to this goal.

The operating results shown in the table below demonstrate the ongoing strategy.

Operating Revenue for the year grew by \$2.669m to \$27.015m. This represents a 9.9% growth in revenue over the previous financial year. Compared with the previous year, rates revenue (inclusive of service charges for CWMS and refuse management) decreased 1.1% due to a discretionary rebate of a separate charge; statutory charges increased by 16.8% from 2022, revenue from grants, subsidies and contributions increased by 84%; and revenue from all other sources increased by 63.7%.

Operating Expenses for the year increased by \$3.293m to \$28.924m, an increase of 12.8% over the previous financial year. Compared with the previous year, employee costs increased 2.4%; materials, contracts and other expenses expenditure increased by 31.9%; finance costs decreased by 44.6% due to a significant reduction in outstanding loans but during a period of increasing interest rates. Depreciation increased by 8.0%.

Council's Net Surplus, including capital revenues, asset adjustments and physical resources received free of charge, was \$2.806m, a decrease of \$6.316m or 69.2% over the previous year's result.

Financial year ended:	2023	2022	2021	2020	2019
Operating surplus (Deficit) - \$000	760	1,384	1,365	1,449	737
Financial assistance grants in advance	(283)	(593)	(504)	(484)	(429)
Adjusted Operating surplus (Deficit) - \$000	477	791	861	965	308
Year-on-year change \$000	(314)	(70)	(104)	657	(792)
Year-on-year change %	-40%	-8%	-10%	213%	-76%

Cash Position

Cash and Cash Equivalent assets increased to \$0.060m from \$0.560m in 2022/23. Cash flow is managed in line with Council's Treasury Management Policy, the aim of which is to fund Council's operational and investment requirements without increasing long term debt as far as practical. Council did not hold any cash investments during the year.

Capital Expenditure

Capital investment in community infrastructure was \$12.9m for the 2022/2023 financial year, a considerable change from 2021/2022 capital investment of \$20.362m resulting from a reduction in Accelerated Infrastructure Works during the period.

The Council's strategic plan continues to support as a high priority, the road infrastructure network of the region.

Total borrowing as of 30 June 2023 was \$8.6m (30 June 2022 \$28.8m). Fixed rate interest loans total \$2.5m (29% of total debt), variable rate interest loans total \$6.1m (71% of total debt) (2021/22: \$25.783m and 89% of total debt) including lease liabilities.

Borrowing included Cash Advance Debentures of \$11.3m relating to the development of the Gawler Water Reuse Scheme were paid out at the end of August 2022 after the scheme was 'taken-out' in accordance with the terms of the scheme. \$4.1m used by Council as of 30 June 2023 to fund the Accelerated Infrastructure Program.

There were undrawn Cash Advance Debenture facility of \$23.8m as of 30 June 2023 with the Local Government Finance Authority, including \$7.3m for the second 'Bunyip' water scheme.

The General-Purpose Financial Statements that follow are as of 30 June 2023 and notes provide detailed information concerning the financial affairs.

Financial Statements

Light Regional Council
General Purpose Financial Statements



Light Regional Council

GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2023

Respecting the Past, Creating our Future.



Light Regional Council

General Purpose Financial Statements

for the year ended 30 June 2023

Certification of Financial Statements

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

In our opinion:

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



Richard Dodson
Chief Executive Officer

28 November 2023



Bill O'Brien
Mayor

28 November 2023

General Purpose Financial Statements

for the year ended 30 June 2023

Understanding Council's Financial Statements

Introduction

Each year, individual Local Governments across South Australia are required to present a set of audited Financial Statements to their Council and Community.

About the Certification of Financial Statements

The Financial Statements must be certified by the Chief Executive Officer and Mayor as "presenting a true & fair view" of the Council's financial results for the year and ensuring both responsibility for and ownership of the Financial Statements across Council.

What you will find in the Statements

The Financial Statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2023.

The format of the Financial Statements is standard across all South Australian Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and the requirements as set down in the South Australia Model Financial Statements.

The Financial Statements incorporate 4 "primary" financial statements:

1. **A Statement of Comprehensive Income**
A summary of Council's financial performance for the year, listing all income & expenses.
2. **A Statement of Financial Position**
A 30 June snapshot of Council's financial position including its assets & liabilities.
3. **A Statement of Changes in Equity**
The overall change for the year (in dollars) of Council's "net wealth".
4. **A Statement of Cash Flows**
Indicates where Council's cash came from and where it was spent.

Note 16 also includes a 'Uniform presentation of Finances'. This statement is in a mandatory format that all Councils apply for a meaningful comparison. However, in 2022/23 an amount of \$21.7 million was received from a public/private partnership project (Bunyip 1 water scheme), that was partly used to repay \$11.3 million of project loans. These public/private partnership proceeds are unable to be reported in the Uniform Statements which therefore displays a large net deficit instead of a large surplus.

About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the 4 Primary Financial Statements.

About the Auditor's Reports

Council's Financial Statements are required to be audited by external accountants (that generally specialise in Local Government).

In South Australia, the Auditor provides an audit report, with an opinion on whether the Financial Statements present fairly the Council's financial performance and position.

About the Independence Certificates

Council's Financial Statements are also required to include signed Certificates by both the Council and the Auditors that the Council's Auditor has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

General Purpose Financial Statements

for the year ended 30 June 2023

Understanding Council's Financial Statements (continued)

Who uses the Financial Statements?

The Financial Statements are publicly available documents and are used by (but not limited to) Councillors, Residents and Ratepayers, Employees, Suppliers, Contractors, Customers, the Local Government Association of South Australia, the SA Local Government Grants Commission, and Financiers including Banks and other Financial Institutions.

Under the *Local Government Act 1999* the Financial Statements must be made available at the principal office of the Council and on Council's website.

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Income			
Rates	2a	22,489	22,750
Statutory charges	2b	716	613
User charges	2c	581	236
Grants, subsidies and contributions - operating	2g	4,538	2,466
Investment income	2d	33	17
Reimbursements	2e	1,021	413
Other income	2f	306	520
Total income		29,684	27,015
Expenses			
Employee costs	3a	9,780	9,547
Materials, contracts and other expenses	3b	11,912	9,031
Depreciation, amortisation and impairment	3c	6,835	6,329
Finance costs	3d	387	698
Net loss - equity accounted council businesses	19(a)	10	26
Total expenses		28,924	25,631
Operating surplus / (deficit)		760	1,384
Physical resources received free of charge	2i	1,791	2,359
Asset disposal and fair value adjustments	4	(1,327)	(1,342)
Amounts received specifically for new or upgraded assets	2g	1,582	6,711
Net surplus / (deficit)		2,806	9,112
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I, PP&E	9a	—	(1,005)
Share of other comprehensive income - equity accounted council businesses	19	40	43
Total amounts which will not be reclassified subsequently to operating result		40	(962)
Amounts which will be reclassified subsequently to operating result			
Other movements		531	(1,205)
Total amounts which will be reclassified subsequently to operating result		531	(1,205)
Total other comprehensive income		571	(2,167)
Total comprehensive income		3,377	6,945

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

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	60	560
Trade and other receivables	5b	2,899	26,862
Inventories	5c	23	32
Total current assets		2,982	27,454
Non-current assets			
Trade and other receivables	6a	1,093	482
Equity accounted investments in council businesses	6b	2,220	2,240
Other non-current assets	6c	4,596	4,676
Infrastructure, property, plant and equipment	7	228,996	222,673
Total non-current assets		236,905	230,071
TOTAL ASSETS		239,887	257,525
LIABILITIES			
Current liabilities			
Trade and other payables	8a	3,081	2,866
Borrowings	8b	6,569	827
Provisions	8c	2,268	2,442
Total current liabilities		11,918	6,135
Non-current liabilities			
Borrowings	8b	2,065	27,966
Provisions	8c	269	251
Total non-current liabilities		2,334	28,217
TOTAL LIABILITIES		14,252	34,352
Net assets		225,635	223,173
EQUITY			
Accumulated surplus		53,288	51,357
Asset revaluation reserves	9a	167,665	167,665
Other reserves	9b	4,682	4,151
Total council equity		225,635	223,173
Total equity		225,635	223,173

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

Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2023				
Balance at the end of previous reporting period	51,357	167,665	4,151	223,173
Adjustments (correction of prior period errors)	(915)	—	—	(915)
Net surplus / (deficit) for year	2,806	—	—	2,806
Other comprehensive income				
Share of OCI - equity accounted council businesses	40	—	—	40
- Net movements Other Reserves	—	—	531	531
- Recognition of Assets	—	—	—	—
Other comprehensive income	40	—	531	571
Total comprehensive income	2,846	—	531	3,377
Balance at the end of period	53,288	167,665	4,682	225,635
2022				
Balance at the end of previous reporting period	42,225	168,669	4,129	215,023
Net surplus / (deficit) for year	9,112	—	—	9,112
Other comprehensive income				
Share of OCI - equity accounted council businesses	42	1	—	43
- Net movements Other Reserves	(22)	—	22	—
- Recognition of Assets	—	(1,005)	—	(1,005)
Other comprehensive income	20	(1,004)	22	(962)
Total comprehensive income	9,132	(1,004)	22	8,150
Balance at the end of period	51,357	167,665	4,151	223,173

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

Statement of Cash Flows

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Cash flows from operating activities			
<u>Receipts</u>			
Rates receipts		22,204	22,812
Statutory charges		716	613
User charges		581	236
Grants, Subsidies and Contributions (operating purpose)		4,538	2,466
Investment receipts		33	17
Reimbursements		1,021	413
Other receipts		306	2,129
<u>Payments</u>			
Finance payments		(287)	(698)
Payments to employees		(9,902)	(9,475)
Payments for materials, contracts and other expenses		(11,912)	(9,174)
Net cash provided by (or used in) operating activities	11b	7,298	9,339
Cash flows from investing activities			
<u>Receipts</u>			
Other investing activity receipts		21,700	—
Amounts Received Specifically for New/Upgraded Assets		1,582	6,711
Sale of replaced assets		444	582
Sale of surplus assets		134	1,201
Repayments of loans by community groups		57	43
Distributions Received from Equity Accounted Council Businesses		10	—
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(3,890)	(1,322)
Expenditure on new/upgraded assets		(8,723)	(19,677)
Loans made to community groups		—	(250)
Other investing activity payments		(669)	—
Net cash provided (or used in) investing activities		10,645	(12,712)
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from Borrowings		—	3,241
Proceeds from bonds and deposits		1,047	18
<u>Payments</u>			
Repayments of Borrowings		(19,403)	—
Repayment of Finance Lease Liabilities		(87)	(90)
Net cash provided by (or used in) financing activities		(18,443)	3,169
Net increase (decrease) in cash held		(500)	(204)
plus: cash & cash equivalents at beginning of period		560	764
Cash and cash equivalents held at end of period	11a	60	560

Additional information:

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

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

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 2023

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 23 November 2021.

1.2 Critical accounting estimates

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

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

1.3 Rounding

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

(2) The local government reporting entity

Light Regional Council, 93 Main Street, Kapunda SA. These 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.

Other entities in which Council has an interest but does not control are reported in Note 19.

Trust monies and property held by Council but subject to the control of other persons have been excluded from these reports. A separate statement of moneys held in the Trust Fund is available for inspection at the Council Office by any person free of charge.

(3) Income recognition

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

The Council recognises revenue under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate. In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Council expects to be entitled in a contract with a customer.

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

In recent years the payment of untied financial assistance grants has varied from the annual allocation as shown in the table below;

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

Note 1. Summary of Significant Accounting Policies (continued)

	Cash Payment Received	Annual Allocation	Difference
2017/18	\$686,215	\$757,725	- \$71,510
2018/19	\$877,270	\$820,950	+ \$56,320
2019/20	\$902,353	\$882,006	+ \$20,347
2020/21	\$1,070,542	\$980,989	+\$89,553
2021/22	\$1,493,693	\$1,210,960	+\$282,733
2022/23	\$2,181,115	\$1,453,363	+\$727,752

The 2022/23 allocation and receipts are in accordance with the Local Government Grants Commission website. Further, on 30 June 2023 the entire general purpose and road grants allocation for the 2023/24 was received - \$1,704,678.

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 15 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

Construction contracts

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

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

(4) Cash, cash equivalents and other financial instruments

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

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

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

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

(5) Inventories

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

(6) Infrastructure, property, plant and equipment

6.1 Initial recognition

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

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

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

Note 1. Summary of Significant Accounting Policies (continued)

to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

6.2 Materiality

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

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

Furniture/Fittings, Plant & Equipment

Office Furniture & Equipment	\$500
Other Plant & Equipment	\$500
Artworks	\$5,000

Building, Land & Other Structures

Buildings - new construction/extensions	\$2,000
Park & Playground Furniture & Equipment	\$2,000

Infrastructure

Infrastructure assets are capitalised in accordance with Council's adopted Capitalisation Policy (unless otherwise stated), where the costs of renewal exceed 10% of the full asset replacement cost for the following types of assets:

- Road construction & Reconstruction
- Paving & Footpaths, Kerb & Gutter
- Stormwater
- CWMS
- Bridges

Traffic Control

New or renewed traffic control assets are grouped by sign or traffic control type and are capitalised at cost.

6.3 Subsequent recognition

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

6.4 Depreciation of non-current assets

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

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

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

Plant, Furniture & Equipment

Office Equipment	5 years
Office Furniture	5 years
Other Plant & Equipment	5 to 10 years

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

Note 1. Summary of Significant Accounting Policies (continued)

Building & Other Structures

Buildings – sub-structure	80 to 100 years
Buildings – other	20 to 60 years
Public Furniture & Fixtures	5 to 30 years

Infrastructure

Roads – Sealed	12 to 80 years
Roads – Unsealed	12 to 25 years
Footpaths	25 to 75 years
Bridges	25 to 100 years
Major Culverts	25 to 100 years
Floodways	30 to 50 years
Stormwater Drainage	40 to 100 years
Stormwater Drainage - Pumps	20 to 30 years

Other Assets

Cultural	10 to 50 years
Artworks	indefinite

6.5 Impairment

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

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

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

6.6 Borrowing costs

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

(7) Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

(8) Borrowings

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

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

Note 1. Summary of Significant Accounting Policies (continued)

(9) Employee benefits

9.1 Salaries, Wages & Compensated Absences

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

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

Weighted avg. discount rate 5.25% (2022: 1.33%)

Weighted avg. settlement period 1.28 years (2022: 1.20 years)

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

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme (formerly Statewide Super). The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

(10) Provisions for reinstatement, restoration and rehabilitation

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs and are carried at the net present value of estimated future costs.

Although estimated future costs are based on a closure plan, such plans are based on current environmental requirements which may change. Council's policy to maximise recycling is extending the operational life of these facilities, and significant uncertainty exists in the estimation of the future closure date.

(11) Leases

Accounting policy applicable from 01 July 2019

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

12.1 Council as a lessee

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

i) Right-of-Use-Assets

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

Buildings	5 years
Office Equipment	1 to 5 years

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

Note 1. Summary of Significant Accounting Policies (continued)

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

ii) Lease Liabilities

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

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

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

(12) Equity accounted Council businesses

Council participates in cooperative arrangements with other Councils for the provision of services and facilities. Council's interests in cooperative arrangements, which are only recognised if material, are accounted for in accordance with AASB 128 and set out in detail in Note 19.

Council is part of the **Gawler River Floodplain Management Authority** in association with various other Councils. This is accounted for with AASB 128 Investments in Associates and set out in detail in Note 19.

A Regional Subsidiary, **Central Local Government Region of SA Inc. (CLGRSA, trading as 'LEGATUS Group')** is established by 15 member Councils. CLGRSA is not considered to be an associate of any of the individual Councils as no one Council has significant influence. As such, equity accounting procedures are not used by the Light Regional Council. It is likely that each Council's interest in the CLGRSA is non-material and as such, annual contribution to the CLGRSA has been written off as an expense.

(13) 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.

(14) New accounting standards and UIG interpretations

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, these standards have not been adopted by Council and **may** be included in the financial statements on their effective date. Council has not as yet determined the applicability or materiality of any possible changes.

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* (amended by *AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current – Deferral of Effective Date*, *AASB 2022-6 Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants*)
- *AASB 2021-6 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards*. (This Standard makes amendments to *AASB 1053 Application of Tiers of Australian Accounting Standards*, June 2010 and *AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for Profit Tier 2 Entities*, March 2020)

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

Note 1. Summary of Significant Accounting Policies (continued)

- *AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates* (This standard amends a number of Standards as follows: *AASB 7 Financial Instruments: Disclosures* – to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements, *AASB 101 Presentation of Financial Statements* – to require entities to disclose their material accounting policy information rather than their significant accounting policies, *AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors* – to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates, *AASB 134 Interim Financial Reporting* – to identify material accounting policy information as a component of a complete set of financial statements, *AASB Practice Statement 2: Making Materiality Judgements* – to provide guidance on how to apply the concept of materiality to accounting policy disclosures)
- *AASB 2021-5 Amendments to Australian Accounting Standards – Deferred Tax related to Assets and Liabilities arising from a Single Transaction*. (This Standard makes amendments to *AASB 1 First-time Adoption of Australian Accounting Standards*, July 2015 and *AASB 112 Income Taxes*, August 2015. These amendments arise from the issuance of International Financial Reporting Standard *Deferred Tax related to Assets and Liabilities arising from a Single Transaction* (Amendments to IAS 12) by the International Accounting Standards Board (IASB) in May 2021)
- *AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards*. (This standard amends a number of Standards as follows: *AASB 7 Financial Instruments: Disclosures*, August 2015, *AASB 116 Property, Plant and Equipment*, August 2015, *AASB 124 Related Party Disclosures*, July 2015, *AASB 128 Investments in Associates and Joint Ventures*, August 2015, *AASB 134 Interim Financial Reporting*, August 2015, *AASB 1054 Australian Additional Disclosures*, May 2011, *AASB Practice Statement 2: Making Materiality Judgements*, December 2017. This Standard repeals Australian Accounting Standards that have been superseded by other Standards but not formally repealed. It also repeals Standards that amend other Standards as their principal purpose but which have not been formally repealed, provided their Parliamentary disallowance period and legal commencement date have passed)
- *AASB 2022-8 Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments*. (This Standard amends: *AASB 1 First-time Adoption of Australian Accounting Standards*, July 2015, *AASB 3 Business Combinations*, August 2015, *AASB 5 Non-current Assets Held for Sale and Discontinued Operations*, August 2015, *AASB 7 Financial Instruments: Disclosures*, August 2015, *AASB 9 Financial Instruments*, December 2014, *AASB 15 Revenue from Contracts with Customers*, December 2014, *AASB 17 Insurance Contracts*, July 2017, *AASB 119 Employee Benefits*, August 2015, *AASB 132 Financial Instruments: Presentation*, August 2015, *AASB 136 Impairment of Assets*, August 2015, *AASB 137 Provisions, Contingent Liabilities and Contingent Assets*, August 2015, *AASB 138 Intangible Assets*, August 2015, *AASB 1057 Application of Australian Accounting Standards*, July 2015, *AASB 1058 Income of Not-for Profit Entities*, December 2016; to permit public sector entities to continue applying *AASB 4 Insurance Contracts* and *AASB 1023 General Insurance Contracts* to annual periods beginning on or after 1 January 2023 but before 1 July 2026. This Standard also amends *AASB 17* to repeal *AASB 1038 Life Insurance Contracts*, July 2004 and supersede *Interpretation 1047 Professional Indemnity Claims Liabilities in Medical Defence Organisations* for annual periods beginning on or after January 2023)
- *AASB 2022-1 Amendments to Australian Accounting Standards – Initial Application of AASB 17 and AASB 9 – Comparative Information*. (This Standard makes amendments to *AASB 17 Insurance Contracts*, July 2017. These amendments arise from the issuance of International Financial Reporting Standard *Initial Application of IFRS 9 – Comparative Information* (Amendment to IFRS 17) by the International Accounting Standards Board (IASB) in December 2021)

Effective for NFP annual reporting periods beginning on or after 1 January 2024

- *AASB 2022-5 Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback*. (This Standard makes amendments to *AASB 16 Leases*, February 2016. These amendments arise from the issuance of International Financial Reporting Standard *Lease Liability in a Sale and Leaseback* (Amendments to IFRS 16) by the International Accounting Standards Board (IASB) in September 2022)
- *AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* (This Standard makes amendments to *AASB 13 Fair Value Measurement*, August 2015 for application by not-for profit public sector)

Effective for NFP annual reporting periods beginning on or after 1 January 2026 for public sector

- *AASB 2022-9 Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector*. (This Standard amends *AASB 17 Insurance Contracts*, July 2017 and *AASB 1050 Administered Items*, December 2007 to include modifications related to the application of *AASB 17* by public sector entities. This Standard also amends the

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

Note 1. Summary of Significant Accounting Policies (continued)

following Standards to remove the temporary consequential amendments set out in *AASB 2022-8 Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments* since *AASB 4 Insurance Contracts*, August 2015 and *AASB 1023 General Insurance Contracts*, July 2004 do not apply to public sector entities for periods beginning on or after 1 July 2026: *AASB 1 First-time Adoption of Australian Accounting Standards*, July 2015, *AASB 3 Business Combinations*, August 2015, *AASB 5 Non-current Assets Held for Sale and Discontinued Operations*, August 2015, *AASB 7 Financial Instruments: Disclosures*, August 2015, *AASB 9 Financial Instruments*, December 2014, *AASB 15 Revenue from Contracts with Customers*, December 2014, *AASB 119 Employee Benefits*, August 2015, *AASB 132 Financial Instruments: Presentation*, August 2015, *AASB 136 Impairment of Assets*, August 2015, *AASB 137 Provisions, Contingent Liabilities and Contingent Assets*, August 2015, *AASB 138 Intangible Assets*, August 2015, *AASB 1057 Application of Australian Accounting Standards*, July 2015, *AASB 1058 Income of Not-for-Profit Entities*, December 2016)

(15) Comparative figures

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

(16) Disclaimer

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

(17) COVID-19 Pandemic

The COVID-19 pandemic has had minimal impact on the 2022/23 financial outcome.

Council has considered the consequences of COVID-19 and other events and conditions, and it still considers that they do not create a material uncertainty that casts significant doubt upon the Council's ability to continue as a going concern.

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

Note 2. Income

\$ '000	2023	2022
(a) Rates		
General rates		
General rates	18,694	17,676
Less: mandatory rebates	(418)	(370)
Less: discretionary rebates, remissions and write-offs	(184)	(190)
Total general rates	18,092	17,116
Other rates (including service charges)		
Landscape levy	358	350
Waste collection	1,742	1,671
Community wastewater management systems	1,668	1,638
Separate and special rates	1,800	1,800
Less: discretionary rebate of separate rate	(1,350)	—
Total other rates (including service charges)	4,218	5,459
Other charges		
Penalties for late payment	170	134
Legal and other costs recovered	9	41
Total other charges	179	175
Total rates	22,489	22,750
(b) Statutory charges		
Development Act fees	398	342
Health and septic tank inspection fees	47	53
Animal registration fees and fines	163	182
Parking fines / expiation fees	13	—
Environmental control fines	1	—
Other licences, fees and fines	60	2
Food Inspection	4	2
Rates Searches	30	32
Total statutory charges	716	613
(c) User charges		
Cemetery/crematoria fees	54	33
Commercial activity revenue	288	128
Community centres	141	—
Hall and equipment hire	1	8
Sales - general	94	7
Sundry	—	59
Waste Management	3	1
Total user charges	581	236

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

Note 2. Income (continued)

\$ '000	2023	2022
(d) Investment income		
Interest on Investments		
- Local Government Finance Authority	15	—
- Banks and other	18	—
- Loans to community groups	—	17
Total investment income	33	17
(e) Reimbursements		
Private works	240	170
Other	781	243
Total reimbursements	1,021	413
(f) Other income		
Rebates received	8	42
Sundry	—	3
Workers Compensation Bonus	232	226
Bonuses Received from Local Government related Entities	—	249
Other	66	—
Total other income	306	520
(g) Grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	1,582	6,711
Total	1,582	6,711
Other grants, subsidies and contributions		
Other grants, subsidies and contributions	1,810	406
Untied - Financial Assistance Grant	2,181	1,494
Roads to Recovery	423	424
Library and communications	108	106
Immunisation Grant	16	23
Sundry	—	13
Total other grants, subsidies and contributions	4,538	2,466
Total grants, subsidies and contributions	6,120	9,177

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

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

Note 2. Income (continued)

\$ '000	2023	2022
(i) Sources of grants		
Commonwealth Government	3,450	5,885
State Government	289	611
Other	2,381	2,681
Total	6,120	9,177

(ii) Individually significant items

Grant Commission (FAG) Grant in Advance Recognised as Income	1,705	957
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Council received \$1.705m of its 2023/2024 financial year FAG grant allocation in June 2023 (\$1.149 million for general and \$0.556 million for roads). This amount is recorded as income for the 2022/2023 financial year as required by Australian Accounting Standards. The adjusted financial ratios at Note 15 reflect the impact of this amount on Council's operating results for 2022/2023.

Council received contributions totalling \$1.645 million from the Department of Infrastructure & Transport for the upgrade of the Thiele Highway adjacent to the corner of East Terrace. Refer note 3b(ii).

(h) Conditions over grants and 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	680	986
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Infrastructure	(680)	(552)
Other	—	(33)
Recreation	—	—
Subtotal	(680)	(585)
Plus:		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Heritage and cultural services	—	7
Recreation	—	—
Roads Infrastructure	203	272
Subtotal	203	279
Unexpended at the close of this reporting period	203	680
Net increase (decrease) in assets subject to conditions in the current reporting period	(477)	(306)

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

Note 2. Income (continued)

\$ '000	2023	2022
(i) Physical resources received free of charge		
Land and improvements	–	389
Roads, bridges and footpaths	1,791	1,752
Community Waste Management System	–	218
<u>Total physical resources received free of charge</u>	<u>1,791</u>	<u>2,359</u>

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

Note 3. Expenses

\$ '000	Notes	2023	2022
(a) Employee costs			
Salaries and wages		8,641	8,281
Employee leave expense		1,129	1,301
Superannuation - defined contribution plan contributions	18	623	605
Superannuation - defined benefit plan contributions	18	298	264
Workers' compensation insurance		444	439
Income Protection Insurance		155	148
Other employee related costs		28	–
Less: capitalised and distributed costs		(1,538)	(1,491)
Total operating employee costs		9,780	9,547
Total number of employees (full time equivalent at end of reporting period)		98	93
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		32	10
Bad and doubtful debts		320	21
Elected members' expenses		267	252
Operating lease rentals - non-cancellable leases	17		
- Minimum lease payments		94	88
Other		1	–
Subtotal - prescribed expenses		714	371
(ii) Other materials, contracts and expenses			
Contractors		5,092	3,289
Energy		402	341
Maintenance		790	583
Legal expenses		203	287
Levies paid to Government - NRM levy		349	341
Levies - other		7	30
Parts, accessories and consumables		1,091	331
Professional services		743	956
Sundry		232	181
Advertising		46	95
Bank Charges		60	61
Insurance		343	302
Printing & Stationery		44	57
Subscriptions/Membership Fees		166	154
Telephone & Internet		126	147
Water Charges		163	167
Rates & Taxes		4	101
Staff Training & Development		167	113
Management Fees & Contributions		714	496
Plant & Motor Vehicles Running Costs		699	668
Gawler Water Reuse Scheme Water Purchases		157	283
Other		27	26
Less: capitalised and distributed Costs		(427)	(349)
Total materials, contracts and other expenses		11,912	9,031

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

Note 3. Expenses (continued)

Contractors expenses includes the \$1.645 million cost of constructing the East Terrace/Thiele Highway intersection. Refer note 2g.

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

Note 3. Expenses (continued)

\$ '000	2023	2022
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Buildings and other structures	1,545	1,220
Infrastructure		
- CWMS	409	407
- Roads, Bridges, Footpaths	4,024	4,006
- Traffic Control	128	116
Plant and equipment	507	447
Furniture and fittings	136	42
Right-of-use assets	86	91
Total depreciation, amortisation and impairment	6,835	6,329
(d) Finance costs		
Interest on loans	383	692
Interest on leases	4	6
Total finance costs	387	698

Note 4. Asset disposal and fair value adjustments

\$ '000	2023	2022
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	444	582
Less: carrying amount of assets sold	(673)	(1,394)
Gain (loss) on disposal	(229)	(812)
(ii) Assets surplus to requirements		
Proceeds from disposal	134	1,201
Less: carrying amount of assets sold	(1,232)	(1,731)
Gain (loss) on disposal	(1,098)	(530)
Net gain (loss) on disposal or revaluation of assets	(1,327)	(1,342)

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

Note 5. Current assets

\$ '000	2023	2022
(a) Cash and cash equivalent assets		
Cash on hand and at bank	60	560
<u>Total cash and cash equivalent assets</u>	<u>60</u>	<u>560</u>
(b) Trade and other receivables		
Rates - general and other	2,000	1,716
Debtors - general	471	2,674
GST recoupment	238	326
Prepayments	158	122
Loans to community organisations	57	56
Gawler Water Reuse Scheme	—	21,700
Sundry	—	305
Other	22	—
Subtotal	<u>2,946</u>	<u>26,899</u>
Less: provision for expected credit losses	(47)	(37)
<u>Total trade and other receivables</u>	<u>2,899</u>	<u>26,862</u>
(c) Inventories		
Stores and materials	23	32
<u>Total inventories</u>	<u>23</u>	<u>32</u>

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

Note 6. Non-current assets

\$ '000	Notes	2023	2022
(a) Trade and other receivables			
Receivables			
Loans to community organisations		424	482
Bunyip 2 Water Reuse Scheme		669	—
Total receivables		1,093	482
<u>Total financial assets</u>		<u>1,093</u>	<u>482</u>
(b) Equity accounted investments in council businesses			
Gawler River Floodplain Management Authority	19	2,220	2,240
<u>Total equity accounted investments in Council businesses</u>		<u>2,220</u>	<u>2,240</u>
(c) Other non-current assets			
Other			
Capital work in progress		4,373	4,411
Other		223	265
<u>Total other non-current assets</u>		<u>4,596</u>	<u>4,676</u>

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

Note 7. Infrastructure, Property, Plant & Equipment

Infrastructure, property, plant and equipment

		Asset movements during the reporting period										as at 30/06/23				
		as at 30/06/22														
\$ '000	Fair Value Level	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Adjustment s & Transfers	Physical Resources Received Free of Charge	Net Revaluation	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land - other	2	27,756	1,387	—	29,143	—	—	—	—	—	—	—	27,756	1,387	—	29,143
Buildings and other structures	2	49,695	8,807	(30,873)	27,629	324	—	(1,095)	(1,545)	—	—	—	49,695	8,035	(32,417)	25,313
Infrastructure																
- CWMS	3	23,049	814	(9,120)	14,743	124	—	(131)	(409)	—	—	—	23,049	807	(9,529)	14,327
- Roads, Bridges, Footpaths	3	159,303	46,302	(60,567)	145,038	8,886	2,070	—	(4,024)	—	1,791	—	159,303	59,050	(64,592)	153,761
- Traffic Control	3	1,633	764	(949)	1,448	—	—	—	(128)	—	—	—	1,633	764	(1,077)	1,320
Plant and equipment		(360)	6,266	(1,828)	4,078	181	462	(293)	(507)	—	—	—	—	6,247	(2,335)	3,912
Furniture and fittings		500	792	(860)	432	841	—	(3)	(136)	—	—	—	—	2,140	(996)	1,144
Right-of-use assets		414	—	(252)	162	—	—	—	(86)	—	—	—	414	—	(338)	76
Total infrastructure, property, plant and equipment		261,990	65,132	(104,449)	222,673	10,356	2,532	(1,522)	(6,835)	—	1,791	—	261,850	78,430	(111,284)	228,996
Comparatives		266,461	44,771	(98,266)	212,966	11,421	1,325	(3,125)	(6,329)	5,261	2,359	(1,204)	261,990	65,132	(104,449)	222,673

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

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

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

Valuation of assets

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

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

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

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

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

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

Information on 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.

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.

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.

Other information

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

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

Highest and best use

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

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.

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

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

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 1997 at current replacement cost. Additions are recognised at cost.

All excluded/revoked Land and Land Improvements were revalued by Public Private Property, Level 21, 25 Grenfell Street, Adelaide, SA, 5000 as at 1 July 2019. The valuation of all excluded/revoked land has been undertaken using the market approach, more specifically the direct comparison method of valuation and by reference to comparable market data. The valuation of Community Land has not been revalued as at 1 July 2019. The valuation of Community Land remains as the desktop revaluation by Jones Lang Laselle (JLL), Grenfell Centre, Level 18/25 Grenfell St., Adelaide SA 5000 as at 1 July 2018.

Buildings & Other Structures

All Building assets were condition assessed by Sproutt Professional Engineering Services (Sproutt), Suite 1/39 Clarke St, Norwood SA 5067 as at 1 July 2019. All Building assets were revalued by Public Private Property (PPP), Level 21, 25 Grenfell Street, Adelaide, SA, 5000 as at 1 July 2019. Building assets were given a useful life sourced from PPP database and a remaining useful life based on the condition assessment by Sproutt. Building assets have been revalued as per replacement cost sourced through PPP database. Other Structure assets retained the desktop valuation revalued by JLL as at July 2018.

Infrastructure

Transportation assets including roads, footpaths, kerbs and drains were condition assessed during 2022/23 and will be revalued as at 1 July 2023. The assessment will include a review of useful lives, replacement cost, and written down value.

Bridge assets were condition assessed by Kellog Brown and Root Ltd (KBR) and useful lives, residual values and remaining useful lives were all restated by Council officers as at 1 July 2017. All revised estimates and assumptions were externally validated by Tonkin Consulting during the reporting period ended 30 June 2018.

Community Wastewater Management System (CWMS) assets were condition assessed and subsequent useful lives, residual values and remaining useful lives were all restated by Council officers. All revised estimates and assumptions were externally validated by Tonkin Consulting during the reporting period ended 30 June 2009. A desktop revaluation on replacement cost unit rates was applied to all CWMS assets as at 1 July 2015 and verified to be accurate by Tonkin Consulting. All acquisitions made after 1 July 2015 are recorded at cost.

Stormwater assets were assessed by Council staff and Tonkin Consulting at 30 June 2016 from a sample of assets determined by CCTV investigations conducted by Plumbing and Pipeline Solutions. For those assets that were within the sample set, the actual condition was applied to the asset, and for those assets that were not within the sample set, the condition was assumed based on consumption, calculated from the age and the standard life of the assets. Further sampling of the system is planned over the coming years to capture more of the assets true condition. At this stage there is insufficient data to warrant adjusting the standard useful lives of asset types.

Traffic Control Signage assets were condition assessed and an average useful life by sign group (type) were all restated by Council officers. All revised estimates and assumptions were externally validated by Tonkin Consulting during the reporting period ended 30 June 2010. A desktop revaluation on replacement cost unit rates was applied to all Traffic Control Signage assets as at 1 July 2015 and verified to be accurate by Tonkin Consulting. All acquisitions made after 1 July 2015 are recorded at cost.

Plant, Furniture & Equipment

Plant, Furniture and Equipment assets were revalued at market value by Maloney Field Services at Level 1, 215 Greenhill Road, Eastwood SA 5063, during the period 30 June 2011. All acquisitions made after the respective date of valuation are recorded at cost. On the 1 July 2015 the condition and useful lives of the existing Plant, Furniture and Equipment assets were reviewed and adjusted by Council officers using estimated remaining life.

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

Note 8. Liabilities

\$ '000	2023 Current	2023 Non Current	2022 Current	2022 Non Current
(a) Trade and other payables				
Goods and services	459	–	1,760	–
Payments received in advance	784	–	279	–
- Rates	(1)	–	–	–
- Other	31	–	–	–
Accrued expenses - employee entitlements	108	–	74	–
Accrued expenses - finance costs	100	–	–	–
Accrued expenses - other	306	–	510	–
Deposits, retentions and bonds	1,262	–	215	–
Other	32	–	28	–
Total trade and other payables	3,081	–	2,866	–

\$ '000	Notes	2023 Current	2023 Non Current	2022 Current	2022 Non Current
(b) Borrowings					
Loans		449	2,063	740	2,514
Cash Advance Debentures		6,043	–	–	25,373
Lease liabilities	17b	77	2	87	79
Total Borrowings		6,569	2,065	827	27,966

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

(c) Provisions

Employee entitlements (including oncosts)	2,268	269	2,442	251
Total provisions	2,268	269	2,442	251

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 9. Reserves

	as at 30/06/22				as at 30/06/23
\$ '000	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
(a) Asset revaluation reserve					
Land - other	26,475	—	—	—	26,475
Buildings and other structures	21,274	—	—	—	21,274
Infrastructure					
- CWMS	9,409	—	—	—	9,409
- Roads, Bridges, Footpaths	108,821	—	—	—	108,821
- Traffic Control	645	—	—	—	645
Plant and equipment	775	—	—	—	775
Furniture and fittings	1	—	—	—	1
JV's / associates - other comprehensive income	265	—	—	—	265
Total other assets	265	—	—	—	265
Total asset revaluation reserve	167,665	—	—	—	167,665
Comparatives	168,669	—	201	(1,205)	167,665

	as at 30/06/22				as at 30/06/23
\$ '000	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
(b) Other reserves					
Quarry Rehabilitation	253	—	—	—	253
CWMS Infrastructure	3,260	651	(120)	—	3,791
Kingsford Industrial Estate	587	—	—	—	587
Park Range Estate Open Space	29	—	—	—	29
Schuster Estate Freeling	22	—	—	—	22
Total other reserves	4,151	651	(120)	—	4,682
Comparatives	4,129	23	(1)	—	4,151

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

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).

Quarry Rehabilitation

Used for the expenditure involved in rehabilitating quarries used by Light Regional Council.

CWMS Infrastructure

Used for maintenance, capital upgrade and replacement of CWMS infrastructure.

Kingsford Industrial Estate

Used to hold funds received for the upgrade of roadworks in the Kingsford Industrial Estate.

Park Range Estate Open Space

Used to hold funds received from sale of a portion of open space at Park Range Estate, Freeing for future upgrade of remaining open space at Park Range Estate.

Schuster Estate

Used to hold funds received for the future upgrade of the Schuster Estate, Freeing.

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

Note 10. Assets subject to restrictions

\$ '000	2023	2022
The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.		
Infrastructure, property, plant and equipment		
Soldiers Memorial Hall - Kapunda	114	150
Historical Museum - Kapunda	2,541	2,591
Mine Chimney Site - Kapunda	24	24
Cemetery Reserve - Kapunda	31	—
Dutton Park - Kapunda	1,000	1,000
Swimming Centre - Kapunda	559	534
Herald Building - Kapunda	547	558
Thompson Building - Kapunda	261	292
Senior Citizens Clubrooms - Kapunda	1,004	1,042
Institute - Freeling	1,911	1,959
Recreation Parklands - Freeling	5,275	5,409
Cemetery Reserve - Freeling	58	58
Cemetery Reserve - Greenock	219	219
Institute - Greenock	786	804
Recreation Parklands - Greenock	997	1,028
Adelaide Soaring Club - Buchfelde	1,600	1,600
Recreation Parklands - Roseworthy	413	416
Institute - Wasleys	1,068	1,099
Recreation Parklands - Wasleys	669	677
Hewett Centre - Hewett	4,837	4,970
Total infrastructure, property, plant and equipment	23,914	24,430
Total assets subject to externally imposed restrictions	23,914	24,430

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

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2023	2022
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(a) Reconciliation of cash

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

Total cash and equivalent assets	5	60	560
Balances per Statement of Cash Flows		60	560

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

Net surplus/(deficit)		2,806	9,112
Non-cash items in income statements			
Depreciation, amortisation and impairment		6,835	6,329
Equity movements in equity accounted investments (increase)/decrease		10	26
Non-cash asset acquisitions		(1,791)	(2,359)
Grants for capital acquisitions treated as investing activity		(1,582)	(6,711)
Net (gain)/loss on disposals		1,327	1,342
Recognition of Building previously recognised as Non-Current Asset - Other		—	5,061
		7,605	12,800
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		380	(24,424)
Change in allowances for under-recovery of receivables		(10)	10
Net (increase)/decrease in inventories		9	(26)
Net (increase)/decrease in other assets		(611)	21,243
Net increase/(decrease) in trade and other payables		(211)	(302)
Net increase/(decrease) in unpaid employee benefits		136	38
Net cash provided by (or used in) operations		7,298	9,339

(c) Non-cash financing and investing activities

Acquisition of assets by means of:

Physical resources received free of charge	21	1,791	2,359
Total non-cash financing and investing activities		1,791	2,359

(d) Financing arrangements

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

Bank overdrafts		20	20
Corporate credit cards		27	32
LGFA cash advance debenture facility		23,817	17,197

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

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

Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 12(b).									
\$ '000	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)
	2023	2022	2023	2022	2023	2022	2023	2022	2023
Functions/Activities									
Business Undertakings	253	230	1,610	1,427	(1,357)	(1,197)	100	54	20,853
Community Services	138	126	3,012	2,670	(2,874)	(2,544)	42	23	2,458
Culture	141	128	243	215	(102)	(87)	134	73	14,748
Economic Development	302	275	1,370	1,214	(1,068)	(939)	495	269	511
Environment	9	8	2,310	2,048	(2,301)	(2,040)	–	–	7,593
Recreation	25	23	2,119	1,878	(2,094)	(1,855)	40	22	24,639
Regulatory Services	596	542	1,888	1,674	(1,292)	(1,132)	–	–	122
Transport & Communication	330	300	7,822	6,934	(7,492)	(6,634)	13	7	158,620
Council Administration	27,890	25,383	8,540	7,571	19,350	17,812	3,714	2,018	10,343
Total Functions/Activities	29,684	27,015	28,914	25,631	770	1,384	4,538	2,466	239,887
									257,525

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

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

Note 12(b). Components of functions

The activities relating to Council functions are as follows:

Business undertakings

Caravan Parks, Development of Land for Resale, Private Works, Property Portfolio and CWMS.

Community services

Public Order and Safety, Crime Prevention, Emergency Services, Other Fire Protection, Other Public Order and Safety, Health Services, Pest Control – Health, Immunisation, Preventive Health Services, Other Health Services, Community Support, Home Assistance Scheme, Other Services for the Aged and Disabled, Children and Youth Services, Community Assistance, Community Transport, Other Community Support, Community Amenities, Cemeteries / Crematoria, Public Conveniences and Car Parking – non-fee-paying.

Culture

Library Services, Static Libraries, Other Library Services, Visitor Information Centre, Cultural Services, Cultural Venues, Regional Development, Support to Local Businesses, Tourism, Heritage, Museums and Art Galleries, and Other Cultural Services.

Economic development

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

Environment

Agricultural Services, Agricultural Water, Animal/Plant Boards, Landcare, Other Agricultural Services, Waste Management, Domestic Waste, Green Waste, Recycling, Recycling Disposal Facility, Other Waste Management, Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping, Natural Resource Management Levy, and Other Environment.

Recreation

Parks and Gardens, Sports Facilities – Indoor, Sports Facilities – Outdoor, Swimming Centre – Outdoor, and Other Recreation.

Regulatory services

Dog and Cat Control, Building Control, Town Planning, Clean Air/Pollution Control, Litter Control, Health Inspection, Parking Control, and Other Regulatory Services.

TRANSPORT & COMMUNICATION

Aerodrome, Bridges, Footpaths and Kerbing, Roads – sealed, Roads – formed, Roads – unformed, Traffic Management, Local Government Grant Commission (LGGC) – roads (formula funded), and Other Transport.

Council administration

Governance, Administration (not easily classified), Elected Members, Organisational, Support Services, Accounting/Finance, Payroll, Human Resources, Information Technology, Communication, Rates Administration, Records, Contract Management, Customer Service, Other Support Services.

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

Note 13. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning fixed interest rates of 4.30% (2022: 1.5%). The objective is to minimise call and short term deposits by using any surplus cash to pay down cash advance debentures (borrowing) and thus reduce interest expenses. Call and shorter term deposits only normally occur if there are unexpected cash receipts, e.g. grants.

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges

Accounting Policy:

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

Terms & Conditions:

Secured over the subject land, arrears attract monthly interest of 0.42% (2021: 0.42%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State. Rates debt collection was put on hold during the peak of the COVID19 in 2020/21, but has since been normalised in 2021/22.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - fees and other charges

As at 30/6/2022 'Receivables' included \$21,700,000 for an amount due on 31/8/2022 related to an agreement with Bunyip Water (Gawler River Water Scheme).

Receivables - other levels of government

Accounting policy:

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

Terms and conditions:

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

Carrying amount:

Approximates fair value.

Liabilities - creditors and accruals

Accounting policy:

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

Terms and conditions:

Liabilities are normally settled on 30 day terms.

Carrying amount:

Approximates fair value.

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

Note 13. Financial instruments (continued)

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, debenture loans are repayable by 6-monthly instalments of principle and interest; interest is charged at fixed rates between 2.63% and 5.70% (2022: 2.63% and 5.70%) and a variable rates between 5.3% and 6.05% (2022: 2.05% and 2.80%). Fixed term borrowings mainly relate to borrowing on behalf of community organisations for the construction and provision of assets on Council land, so any repayment risk is offset by the value of the assets created.

Carrying Amount:

Approximates fair value.

Liabilities - leases

Accounting policy:

Accounted for in accordance with AASB 16 as stated in Note 17.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial instruments (continued)

\$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities					
2023					
Financial assets					
Cash and cash equivalents	59	—	—	59	60
Receivables	2,429	783	—	3,212	3,219
Other financial assets	74	310	176	560	481
Total financial assets	2,562	1,093	176	3,831	3,760
Financial liabilities					
Payables	2,567	—	—	2,567	2,567
Current borrowings	6,948	—	—	6,948	6,492
Non-current borrowings	—	847	1,842	2,689	2,063
Lease liabilities	79	2	—	81	79
Total financial liabilities	9,594	849	1,842	12,285	11,201
Total financial assets and liabilities	12,156	1,942	2,018	16,116	14,961
2022					
Financial assets					
Cash and cash equivalents	560	—	—	560	560
Receivables	26,933	—	—	26,933	26,933
Other financial assets	74	319	241	634	634
Total financial assets	27,567	319	241	28,127	28,127
Financial liabilities					
Payables	2,866	—	—	2,866	2,282
Current borrowings	875	—	—	875	740
Non-current borrowings	4,736	8,078	21,687	34,501	27,887
Lease liabilities	166	81	—	247	166
Total financial liabilities	8,643	8,159	21,687	38,489	31,075
Total financial assets and liabilities	36,210	8,478	21,928	66,616	59,202

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

Note 13. Financial instruments (continued)

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

\$ '000	2023		2022	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other variable rates	5.90%	6,121	2.80%	25,539
Fixed interest rates	4.15%	2,513	4.00%	3,254
		8,634		28,793

Net fair value

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

Risk exposures

Council does not use Risk exposures.

Expected credit losses (ECL)

Council has minimal credit loss risk and it is considered that a ECL matrix would provide little value to GPFS users, especially as the main source of revenue (rates and annual charges) are secured over subject land.

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

Note 14. Capital expenditure and investment property commitments

\$ '000	2023	2022
(a) Capital commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Buildings	258	378
Infrastructure	2,480	5,068
Plant and equipment	297	26
Information Technology	70	—
	3,105	5,472
These expenditures are payable:		
Not later than one year	3,105	5,472
	3,105	5,472

(b) Other expenditure commitments

As at 30/6/2023 total project expenditure on the Bunyip 2 water scheme was \$0.669 million. It is estimated that the total capital expenditure incurred by the waste-water recycling project at completion of the works will be \$12.724 million, with commissioning of the plant to occur in the later half of 2023/24.

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

Note 15. Financial indicators

	Indicator 2023	Indicators 2022	Indicators 2021
Financial Indicators overview			
<i>These Financial Indicators have been calculated in accordance with Information paper 9 – Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i>			
1. Operating Surplus Ratio			
Operating surplus			
Total operating income	2.6%	5.1%	5.3%
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>			
Adjusted Operating Surplus Ratio			
Operating surplus			
Total operating income	0.1%	4.1%	5.0%
2. Net Financial Liabilities Ratio			
Net financial liabilities			
Total operating income	34%	24%	25%
<i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i>			
Adjusted Net Financial Liabilities Ratio			
Net financial liabilities			
Total operating income	38%	24%	25%
3. Asset Renewal Funding Ratio			
Asset renewals			
Infrastructure and Asset Management Plan required expenditure	71%	12%	94%
<i>Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.</i>			

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.

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

Note 15. Financial indicators (continued)

Financial indicators - graphs

1. Operating Surplus Ratio



Purpose of operating surplus ratio

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

Commentary on 2022/23 result

2022/23 ratio 2.6%

Reduction in the operating surplus due to unexpected operating cost increases due related to unexpected (when budget developed) general inflation and fuel price increases.

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio

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

Commentary on 2022/23 result

2022/23 ratio 0.1%

Financial assistance grant for 2023/24 received on 30 June 2023. \$1.149 million for general purpose grant and \$0.556 million for roads grant. Total of \$1.705 million. 2022/23 grants allocated was \$1,453,363, a net difference of \$727,752.

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio

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

Commentary on 2022/23 result

2022/23 ratio 34%

Significant reduction in borrowing debt after funds received for the 'Bunyip 1' water reuse scheme.

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

Note 15. Financial indicators (continued)

Adjusted Net Financial Liabilities Ratio



Purpose of adjusted net financial liabilities ratio

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

Commentary on 2022/23 result	
2022/23 ratio	38%
Adjusted ratio partly attributed to income received in advance. Refer adjusted operating surplus ratio for the adjustments.	

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio

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

Commentary on 2022/23 result	
2022/23 ratio	71%
Average renewal of IAMP was 76% over the past four financial years. Upgrade infrastructure projects usually contain elements of renewal and upgrade assets such as footpaths and kerbing.	

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

Note 16. Uniform presentation of finances

\$ '000	2023	2022
<p>The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
<u>Income</u>		
Rates	22,489	22,750
Statutory charges	716	613
User charges	581	236
Grants, subsidies and contributions - operating	4,538	2,466
Investment income	33	17
Reimbursements	1,021	413
Other income	306	520
Total Income	29,684	27,015
<u>Expenses</u>		
Employee costs	9,780	9,547
Materials, contracts and other expenses	11,912	9,031
Depreciation, amortisation and impairment	6,835	6,329
Finance costs	387	698
Net loss - equity accounted council businesses	10	26
Total Expenses	28,924	25,631
Operating surplus / (deficit)	760	1,384
Timing adjustment for grant revenue	(728)	—
Adjusted Operating surplus / (deficit)	32	1,384
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(3,890)	(1,322)
Add back depreciation, amortisation and impairment	6,835	6,329
Add back proceeds from sale of replaced assets	444	582
	3,389	5,589
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(8,723)	(19,677)
Add back amounts received specifically for new and upgraded assets	1,582	6,711
Add back proceeds from sale of surplus assets (including investment property, real estate developments and non-current assets held for resale)	134	1,201
	(7,007)	(11,765)
Annual net impact to financing activities (surplus/(deficit))	(3,586)	(4,792)

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

Note 17. Leases

(i) Council as a lessee

Terms and conditions of leases

Asset class here

Council leases a building and various IT hardware and equipment for terms no longer than 5 years.

Set out below are the carrying amounts of right-of-use assets recognised within Infrastructure, Property, Plant and Equipment and the movements during the period:

(a) Right of use assets

\$ '000	Buildings & Other Structures	Office Equipment	Total
2023			
Opening balance	37	126	163
Additions to right-of-use assets	—	—	—
Depreciation charge	(17)	(69)	(86)
Balance at 30 June	20	57	77
2022			
Opening balance	54	200	254
Additions to right-of-use assets	—	—	—
Depreciation charge	(17)	(74)	(91)
Balance at 30 June	37	126	163

(b) Lease liabilities

Set out below are the carrying amounts of lease liabilities (included under interest-bearing loans and borrowings) and the movements during the period:

\$ '000	2023	2022
Balance at 1 July	166	256
Accretion of interest	4	6
Payments	(91)	(96)
Balance at 30 June	79	166
Classified as:		
Current	77	87
Non-current	2	79

The maturity analysis of lease liabilities is included in Note 13.

The Group had total cash outflows for leases of \$107,000.

The following are the amounts recognised in profit or loss:

Depreciation expense of right-of-use assets	86	91
Interest expense on lease liabilities	4	6
Total amount recognised in profit or loss	90	97

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

Note 17. Leases (continued)

(ii) Council as a lessor

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable) in accordance with the published revenue policy. Rentals received from such leases are disclosed as rent and hire of non-investment property in Note 2.

Investment property

Rentals received, and outgoings reimbursed, in relation to Investment Property are also disclosed in Note 2. These lease agreements, all of which are classified as operating leases, are made on a non-cancellable basis wherever practicable.

\$ '000	2023	2022
Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:		
Not later than one year	93	138
Later than one year and not later than 5 years	359	404
Later than 5 years	3,639	4,970
	4,091	5,512

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

Note 18. Superannuation

The Council makes employer superannuation contributions in respect of its employees to Hostplus (formerly Statewide Super and the 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 (10.50% in 2022/23; 10.00% in 2021/22). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2021/22) of "superannuation" salary.

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

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), 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 Towers Watson Australia Pty Ltd as at 30 June 2023. As at 30 June 2023, Louise Campbell advised that "On all criteria of solvency examined, the assets are sufficient to meet the relevant solvency standard". She had issued a Benefit Certificate covering the Local Super sub-plan effective 30 April 2022 to 29 April 2027. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to other superannuation schemes

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

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

Note 19. Interests in other entities

All joint ventures and associates are required to prepare Annual Financial Statements that comply with the SA Local Government Model Financial Statements.

\$ '000	Council's Share of Net Income		Council's Share of Net Assets	
	2023	2022	2023	2022
Council's share of net income				
Joint ventures	(10)	(26)	4,450	2,240
Total Council's share of net income	(10)	(26)	4,450	2,240

((a)i) Joint ventures, associates and joint operations

(a) Carrying amounts

\$ '000	Principal Activity	2023	2022
Gawler River Floodplain Management Authority (GRFMA)	Flood mitigation	2,230	2,240
Total carrying amounts - joint ventures and associates		2,230	2,240

Gawler River Floodplain Management Authority (GRFMA)

The GRFMA was formed as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999 by a Charter published in the South Australian Government Gazette on 22 August 2002. The Constituent Councils are: The Adelaide Hills Council, The Barossa Council, The Town of Gawler, Light Regional Council, Adelaide Plains Council and The City of Playford.

The GRFMA has been established for the following purposes:

1. To coordinate the construction, operation and maintenance of flood mitigation infrastructure in the Gawler River Area (the Floodplain);
2. To raise finance for the purpose of developing, managing, operating and maintaining flood mitigation works within the Floodplain;
3. To provide a forum for the discussion and consideration of topics relating to the Constituent Council's obligations and responsibilities in relation to management of flood mitigation within the Floodplain;
4. To enter into agreements with Constituent Councils for the purpose of managing and developing the Floodplain.

(b) Relevant interests

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2023	2022	2023	2022	2023	2022
Gawler River Floodplain Management Authority (GRFMA)	10.50%	10.36%	10.50%	10.36%	15.99%	16.70%

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

Note 19. Interests in other entities (continued)

(c) Movement in investment in joint venture or associate

\$ '000	Gawler River Floodplain Management Authority (GRFMA)	
	2023	2022
Opening Balance	2,240	2,224
Share in Operating Result	(10)	(26)
Share in Other Comprehensive Income	40	42
Council's equity share in the joint venture or associate	2,270	2,240

(d) Summarised financial information of the equity accounted business

Statement of Financial Position

Non-Current Assets	21,614	21,959
Cash and Cash Equivalents	29	126
Other Current Assets	91	99
Total assets	21,734	22,184
Liabilities	508	563
Net Assets	21,226	21,621

In the event of there being an insolvency of the Authority at the time of dissolution, the then Constituent Councils will be responsible jointly and severally to pay the liabilities of the Authority, and between themselves in the proportion of their interest in the net assets last determined under Clause 15 of the GRFMA Charter published in the South Australian Government Gazette, 17 August 2006.

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

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

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

Note 21. Contingencies and assets/liabilities not recognised in the balance sheet

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

1. Land under roads

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

At reporting date, Council controlled 1457 km of road reserves of average width 4.6 metres.

2. Potential insurance losses

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

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

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

3. Bank guarantees

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to \$473,160 (2022: \$520,271) at reporting date.

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

4. Legal expenses

Council is the planning consent authority for its area under the Development Act 1993 (as amended). 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 3 appeals against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

Note 22. Events after the balance sheet date

No events have occurred after the reporting date of 30 June 2023, up to and including the date when the financial statements are "authorised for issue", that needed to be taken into account in preparing these statements.

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

COVID-19

COVID-19 was classified as a global pandemic by the World Health Organisation and continued in 2021 and 2022. Measures taken by the Commonwealth and State governments affected South Australia's economic activity and Council's operations. The financial impacts on Council's operations were insignificant and Council does not expect that further financial impacts to flow into the 2023/24 financial year to be significant although arguably international inflationary pressures are partly attributable to ongoing COVID-19 economic impacts.

Bunyip Water 2

As at 30/6/2023 advances of \$0.669 million had been made for the construction of this water scheme. As at the date of these financial statements total advances had increased to \$2.783 million. The water scheme is expected to be operational during the 2023/24 financial year.

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

Note 23. 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 (including 5 Councillors from the Council prior to the November election) were paid the following total compensation:

\$ '000	2023	2022
The compensation paid to key management personnel comprises:		
Short-term employee benefits	1,587	1,530
Long-term benefits	29	33
Termination benefits	139	—
Total	1,755	1,563

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

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:

Contributions for Fringe Benefits Tax purposes	28	23
Total	28	23

Close Family Members of Key Management Personnel One (1) close family member of key management personnel is employed by Council in accordance with the terms of the applicable Awards and Enterprise Agreements of Council, and as recorded in the public Register of Salaries maintained in accordance with section 105 of the Local Government Act 1999.

Key Management Personnel and Business Transactions Nil.

Key Management Personnel and Community Organisations Seven (7) KMP were involved with the following Community organisations: Dutton Park Inc; Eudunda Kapunda Health Advisory, Gawler River Community Advancement Association, Freeling Recreation Park Committee, Kapunda and Districts U3A, Freeling Op Shop, Kapunda Mural Committee, and Pines Reserve Committee. In accordance with the Local Government Act 1999, these persons declare a conflict of interest and take no part in discussions relating to matters involving the respective organisations. Council contributed \$442,992 in financial year 2022/23 to these organisations by way of management fees, grants and discretionary rate rebates.

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

Note 24. Prior Period Adjustments

Nature of prior-period error

Adjustments were made to the 2021/22 comparatives for revenue incorrectly recognised in that year, including \$300,000 bond received, \$515,288 capital grant required to be recognised in 2022/23 when the project was completed and \$99,485 debtor raised in error.

Changes to the opening Statement of Financial Position at 1 July 2023

Statement of Financial Position

\$ '000	Notes	Original Balance 30 June 2022	Impact Increase/ (decrease)	Restated Balance 30 June 2022
Trade and Other Receivables - write off invoice \$99,485.	5b	26,862	(100)	26,762
Trade and Other Payables - Grant Funding recognised as capital grant income, rather than Income in Advance \$515,287. Bond deposit incorrectly recognised as capital contribution income \$300,000.	8a	2,866	815	3,681
Accumulated Surplus - Grant Funding recognised as capital grant income, rather than Income in Advance \$515,287. Bond deposit incorrectly recognised as capital contribution income \$300,000. Write off invoice \$99,485.		51,357	(915)	50,442

Changes to the Closing Statement of Comprehensive Income at 30 June 2022

\$ '000	Notes	Original Balance 30 June 2022	Impact Increase/ (decrease)	Restated Balance 30 June 2022
Materials, Contracts and Other Expenses - Invoice Write Off \$99,485.	3b	6,329	100	6,429
Amounts Received Specifically for New or Upgraded Assets - Grant Funding recognised as capital grant income, rather than Income in Advance \$515,287. Bond deposit incorrectly recognised as capital contribution income \$300,000.	2g	6,711	(815)	5,896

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LIGHT REGIONAL COUNCIL

Opinion

We have audited the accompanying financial report of Light Regional Council, which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Certification of the Financial Statements.

In our opinion, the financial report gives a true and fair view of the financial position of Light Regional Council as of 30 June 2023, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *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 entity 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 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.

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

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

In preparing the financial report, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity'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 an 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 this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

BENTLEYS SA AUDIT PARTNERSHIP



DAVID PAPA
PARTNER

Dated at Adelaide this 5th day of December 2023

Bentleys SA Audit Partnership

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INDEPENDENT ASSURANCE REPORT ON INTERNAL CONTROLS OF LIGHT REGIONAL COUNCIL

Opinion

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

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

Limitation on 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 Internal Controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Council, or for any purpose other than that for which it was prepared.

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 internal 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.

Independence

In conducting our engagement, we have complied with the independence requirements of the Australian professional accounting bodies.

The Council's Responsibility for the 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* in relation to Internal Controls, to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities are in accordance with legislative provisions.

Our 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 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the *Council* has complied with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2022 to 30 June 2023. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

Our procedures included obtaining an understanding of internal 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 internal controls, assessing the risk that a material weakness exists, and testing and evaluating the design and implementation of controls on a sample basis on the assessed risks.

BENTLEYS SA AUDIT PARTNERSHIP



DAVID PAPA
PARTNER

Dated at Adelaide this 5th day of December 2023

Light Regional Council

Financial Statements 2023

General Purpose Financial Statements
for the year ended 30 June 2023

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Light Regional Council for the year ended 30 June 2023, the Council's Auditor, Bentleys SA Audit Partnership 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.



Richard Dodson
Chief Executive Officer
28 November 2023



Ross Haslam
Presiding Member, Audit and Risk Committee
28 November 2023

Bentleys SA Audit Partnership

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Certification of Auditor Independence

I confirm that, for the audit of the financial statements of Light Regional Council for the year ended 30 June 2023, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants (*including Independence Standards*), Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

Bentleys SA Audit Partnership



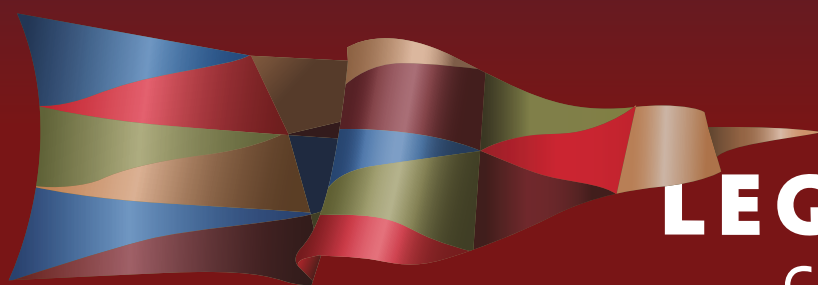
David Papa
Partner

Dated at Adelaide this 14th day of November 2023

Affiliate Report - Legatus

Legatus Annual Report





LEGATUS
GROUP

ANNUAL REPORT

2022 / 2023



*Legatus Group:
Regional Local Government
ambassador and advocate*

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

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

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

THE LEGATUS GROUP CHARTER CLAUSE 6.3 ANNUAL REPORT

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

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

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

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

CONTACT DETAILS

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Telephone: 0407819000

Email: ceo@legatus.sa.gov.au

Website: www.legatus.sa.gov.au

LEGATUS GROUP BOARD OF MANAGEMENT

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

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

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

OFFICE BEARERS FOR 2022/23

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

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

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

There were five advisory committees in 2022/2023:

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

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

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

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



ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

COMMITTEE MEMBERS

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

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



ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

COMMITTEE MEMBERS

ROAD TRANSPORT INFRASTRUCTURE ADVSORY COMMITTEE	MEMBERS
	<ul style="list-style-type: none">• Dr Helen Macdonald (Clare & Gilbert Valleys) (Chair)• Mayor Leon Stephens (Port Pirie)• Lee Wallis (Goyder)• Steve Kaesler (Barossa)• Tim Neumann (Copper Coast)• Andre Kompler (Yorke Peninsula)• Karen Lee-Jones (Department of Planning, Transport and Infrastructure)• Daniel Willson (CEO RDA YMN)• Stuart Roberts (Wakefield)• Mitchell Foote (Flinders Ranges)
WASTE MANAGEMENT ADVISORY COMMITTEE	MEMBERS
	<ul style="list-style-type: none">• Mayor Mark Wasley (Adelaide Plains) (Chair)• Ivan Nolte (Copper Coast)• Tom Jones (Adelaide Plains)• Aaron Curtis (Barossa)• Glen Growden (Wakefield Regional)• Andre Kompler (Yorke Peninsula)• Lynette Seccafien (Adelaide Plains)• Stephen Rufus CEO (Peterborough)
COMMUNITY WASTE MANAGEMENT ADVISORY COMMITTEE	MEMBERS
	<ul style="list-style-type: none">• Mayor Leon Stephens (Port Pirie) (Chair)• Gary Easthope (Clare and Gilbert Valleys)• Grant Smith (Yorke Peninsula)• Nathan Berry (Light)• Kirsty Morgan (Wakefield)

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CHAIRMAN'S REPORT

MAYOR RODNEY REID

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

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

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

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

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

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

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

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

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

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

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

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



ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CHAIRMAN'S REPORT

MAYOR RODNEY REID (CONTINUED)

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

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



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LEGATUS GROUP - 2022 / 2023

CHAIRMAN'S REPORT

MAYOR RODNEY REID (CONTINUED)

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

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

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

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

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CHAIRMAN'S REPORT

MAYOR RODNEY REID (CONTINUED)

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

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

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

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

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

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

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

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

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CHAIRMAN'S REPORT

MAYOR RODNEY REID (CONTINUED)

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

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

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



Mayor Rodney Reid

Chairman Legatus Group

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CEO REPORT MR SIMON MILLCOCK

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

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

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

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

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

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

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

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

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

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

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

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

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CEO REPORT

MR SIMON MILLCOCK (CONTINUED)

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

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

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

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

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

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

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



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LEGATUS GROUP - 2022 / 2023

CEO REPORT

MR SIMON MILLCOCK (CONTINUED)

Reports distributed and or published include:

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

Projects which have commenced and that are being supported are:

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

Whilst support was provided to:

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

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CEO REPORT MR SIMON MILLCOCK

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

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

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

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



Simon Millcock

CEO Legatus Group

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

CHAIRMAN LEGATUS GROUP AUDIT AND RISK COMMITTEE – STEPHEN RUFUS

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

The committee met on 4 occasions.

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

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



ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

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

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

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LEGATUS GROUP - 2022 / 2023

FINANCIALS

CENTRAL LOCAL GOVERNMENT REGION OF SA

TRADING AS



ANNUAL FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR

1 JULY 2022 - 30 JUNE 2023

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

General Purpose Financial Reports for the year ended 30 June 2023

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LEGATUS GROUP - 2022 / 2023

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LEGATUS GROUP


ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2023

CERTIFICATION OF FINANCIAL STATEMENTS

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

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


Simon MILLCOCK
CHIEF EXECUTIVE OFFICER


Mayor Rodney REID
CHAIR

Date: 25 August 2023.

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2023

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

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

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

STATEMENT OF FINANCIAL POSITION as at 30 June 2022

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

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

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LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

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

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

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

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

STATEMENT OF CASH FLOWS for the year ended 30 June 2023

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

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

ANNUAL REPORT

LEGATUS GROUP - 2022 / 2023

FINANCIALS

LEGATUS GROUP

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

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1. Basis of Preparation

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

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

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

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

1.1 Historical Cost Convention

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

1.2 The Local Government Reporting Entity

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

The Constituent Councils are:

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

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

1.3 Income recognition

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

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

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

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.4 Cash, Cash Equivalents and other Financial Instruments

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

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

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

1.5 Vehicles & Contents

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

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

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

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

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

Contents	1 to 5 years
Motor Vehicles	3 to 5 years

1.6 Payables

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

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

1.7 Employee Benefits

Salaries, Wages & Compensated Absences

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

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

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

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

1.8 Superannuation

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

1.9 GST Implications

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

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

1.10 Leases

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

1.11 New Accounting Standards

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

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

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

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

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

AASB 17 Insurance Contracts

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

1.12 Economic Dependencies

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

1.13 Disclaimer

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

1.14 Comparative Information

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

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

Note 2 - INCOME

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

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

Note 3 - EXPENSES

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

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

Note 4 - CURRENT ASSETS

CASH & EQUIVALENT ASSETS

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

TRADE & OTHER RECEIVABLES

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

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

Note 5 - NON-CURRENT ASSETS - VEHICLES & CONTENTS

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

	2022	CARRYING AMOUNT MOVEMENTS DURING YEAR							2023
	\$	\$							\$
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers		CARRYING AMOUNT
		New/Upgrade	Renewals				In	Out	
Motor Vehicles	13,872	909	-	-	(1,372)	-	-	-	13,409
Contents	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
TOTAL PLANT & EQUIPMENT	13,872	909	-	-	(1,372)	-	-	-	13,409
<i>Comparatives</i>	<i>19,361</i>	<i>1,720</i>	<i>-</i>	<i>-</i>	<i>(7,209)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>13,872</i>

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

Note 6 - LIABILITIES

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

Note 7 - RESERVES

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

PURPOSES OF RESERVES

Other Reserves

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

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

Note 8 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

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

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

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

Note 9 - FUNCTIONS

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

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

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

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

Note 10 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits **Accounting Policy:** Carried at lower of cost and net realisable value; Interest is recognised when earned.

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

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

Receivables - Trade & other debtors

Accounting Policy: Carried at nominal value.

Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest.

Carrying amount: approximates fair value.

Liabilities - Creditors and Accruals

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

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

Carrying amount: approximates fair value.

Liquidity Analysis

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

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

Net Fair Value

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

Risk Exposures

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

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

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

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

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

Note 11 - FINANCIAL INDICATORS

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

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

Operating Surplus Ratio

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

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

Net Financial Liabilities Ratio

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

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

Asset Renewal Funding Ratio

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

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

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

Note 12 - UNIFORM PRESENTATION OF FINANCES

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

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

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

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

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

Note 13 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

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

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

The Group received the following amounts in total:

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

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

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

OTHER RELATED PARTIES

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

Description of Services provided to all Related Parties above:

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

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

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

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

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

Note 15 - EVENTS OCCURRING AFTER REPORTING DATE

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

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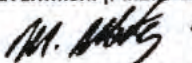
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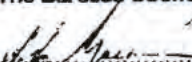
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2023

CERTIFICATION OF AUDITOR INDEPENDENCE

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


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

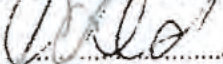

CHIEF EXECUTIVE OFFICER
The Barossa Council

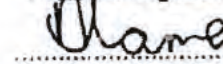

CHIEF EXECUTIVE OFFICER
Clare & Gilbert Valleys Council


CHIEF EXECUTIVE OFFICER
The Flinders Ranges Council


CHIEF EXECUTIVE OFFICER
Light Regional Council


Acting CHIEF EXECUTIVE OFFICER
District Council of Mount Remarkable


CHIEF EXECUTIVE OFFICER
Port Pirie Regional Council


CHIEF EXECUTIVE OFFICER
York Peninsula Council


CHIEF EXECUTIVE OFFICER
Wakefield Regional Council


CHIEF EXECUTIVE OFFICER
Legatus Group


CHIEF EXECUTIVE OFFICER
Barunga West Council



CHIEF EXECUTIVE OFFICER
Copper Coast Council


CHIEF EXECUTIVE OFFICER
Regional Council of Goyder


CHIEF EXECUTIVE OFFICER
Adelaide Plains Council


CHIEF EXECUTIVE OFFICER
Northern Areas Council


CHIEF EXECUTIVE OFFICER
District Council of Ororoo Carleton


CHIEF EXECUTIVE OFFICER
District Council of Peterborough


CHAIR, Legatus Group
Audit & Risk Management Committee


CHAIR
Legatus Group

Date: 25 August 2023

Affiliate Report - GRFMA

Gawler River Floodplain Management Authority
Annual Report



Light
Regional
Council



The Barossa Council

ANNUAL REPORT 2022-23

Gawler River Floodplain Management Authority

Constituent Councils:

Adelaide Hills Council

Adelaide Plains Council

The Barossa Council

Town of Gawler

Light Regional Council

City of Playford

Gawler



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Chairperson Foreword

This report period has resulted in a number of primary activities being progressed in investigating preferred flood mitigation works for the Gawler River floodplain.

The Authority has continued its important engagement with the South Australian Government to complete the Gawler River Stormwater Management Plan and projects being undertaken as part of the Department of Environment and Water's Gawler River Flood Mitigation Program and Infrastructure SA Business Case Assurance Framework. More specifically:

Gawler River Stormwater Management Plan:

Consultants engaged by the Authority have now completed a Gawler River Environmental Impact Statement and Draft Stormwater Management Plan Report. The documentation has been assessed by Stormwater Management Plan Steering Committee established by the Authority comprising representation of the Authority, Green Adelaide and Northern and Yorke Landscape Boards, South Australian Department for Environment and Water, and the City of Playford.

The need for further investigation has been identified to ensure the report meets the scope outlined by the South Australian Stormwater Management Authority which ultimately is responsible for its approval. The Gawler River Stormwater Management Plan is now due for completion by the end of December 2023.

Gawler River Flood Mitigation Program:

Authority representatives have worked with the South Australian Department for Environment and Water's established Steering and Project Management Committees to progress the four "no regrets" projects outlined within the Gawler River Flood Mitigation Program primarily funded by the State Government:

1. Removal of trees following Hillier Bushfire (\$350-\$370K)
2. Construction of a drainage system for Virginia, Carmelo and Park Road Drain (\$3.8M)
3. New flood control and warning infrastructure (Gawler West, North Para and Nuriootpa (\$1M)
4. Northern floodway early works, existing levee bank repair, river survey and works (\$3.8M)

Supplementary funding being provided by the Authority's Constituent Councils as necessary. Each project is progressing within allocated budgets.

Gawler River Business Case:

A Gawler River Business Case Executive Committee established by the State Government with a representative from the Authority, Department for Environment and Water and Stormwater Management Authority has been working with a nominated Project Team to progress an Industry SA Assurance Framework process for prospective Gawler River flood mitigation works expected to have a value greater than \$50M.

Infrastructure SA Assurance Framework (ISAAF) has been initiated by the State Government to review, evaluate, and monitor delivery and performance of certain major infrastructure projects. The ISAAF sets out a process whereby Infrastructure SA undertakes a series of independent project reviews in consultation with the relevant public sector agencies.

The Gawler River Business Case is due for completion by end of December 2023.

The resultant investigations and recommendations of both the Gawler River Business Plan and Stormwater Management Plan will potentially identify preferred capital works for flood mitigation in excess of \$50M.

The ISAAF will facilitate pathways to both State and Federal Government funding for recommended capital works. Supplementary funding will be required from Local Government and other identified stakeholders prior to any works being progressed.

All agencies involved with the development of the Gawler River Stormwater Management Plan and Gawler River Business Case will be undertaking consultation with property owners within the floodplain and other stakeholders following completion of investigations and the respective reports.

In addition to the above, the Authority has also progressed the following activities:

➤ **Charter Review 2 Cost Contribution Model:**

The Authority has endorsed the principles of the Cost Contribution Model, as a starting point, to facilitate negotiation of Constituent Council contributions towards future Gawler River flood mitigation capital works and/or maintenance works exceeding \$1M.

The Authority has also agreed to pursue discussion with the State and Federal Governments to develop a funding model policy whereby the relevant portion of capital cost funding for flood mitigation projects is agreed between each tier of government.

➤ Disaster Relief Australia Big Map Events:

Disaster Relief Australia (NGO) was invited to conduct two “Big Map” flood mitigation events at the Town of Gawler for invited Constituent Councils, State Government Agencies and other stakeholders. Staffed predominately by Australian Defence Force veterans, the “Big Map” event proved an effective flood indication, mitigation and consultation tool.

The Authority will look to engage Disaster Relief Australia to conduct further “Big Map” events following the completion of the Gawler River Stormwater Management Plan and Business Case. The “Big Map” will be upgraded to include revised flood inundation mapping, flood monitoring/warning equipment and potential flood mitigation infrastructure for the purposes of effective communication with all relevant stakeholders.

➤ Board and Committee Appointments/Acknowledgements:

Confirmation of new appointments to the Board were received for:

- Mr Martin McCarthy and Cr Bruce Preece (The Barossa Council)
- Mr Richard Dodson and Cr Michael Phillips-Ryder (Light Region Council)
- Ms Whendee Young (Town of Gawler)
- Cr Clint Marsh (The City of Playford Council)

Mr Ben Clark (The Barossa Council) was also confirmed as a new appointment to the Technical Assessment Panel.

Retiring Board member acknowledgements were made for:

- Mayor Bim Lange and Mr Gary Mavrinac (The Barossa Council)
- Mr Lokesh Anand (Town of Gawler)

Special acknowledgements were made of long-serving Board members:

- Cr Bill Close and Mr Andrew Philpott (Light Regional Council)

Ian J. Baldwin

Chair and Independent Member

Gawler River Floodplain Management Authority (GRFMA)

The Gawler River

The Gawler River is formed by the confluence of the North Para and South Para in the town of Gawler and is located in the Adelaide Plains district of South Australia. The district surrounding the river produces cereal crops and sheep for both meat and wool, as well as market gardens, almond orchards and vineyards. The farm gate output of the Gawler River Floodplain horticultural areas is estimated to be at least \$225 million.

Purpose of the GRFMA



The GRFMA was formed as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999 on 22 August 2002. The Constituent Councils are the Adelaide Hills Council, The Adelaide Plains Council, The Barossa Council, The Town of Gawler, Light Regional Council, and the City of Playford.

The Charter sets down the powers, functions, safeguards, accountabilities, and an operational framework.

The Authority has been established for the purpose of coordinating the planning, construction, operation, and maintenance of flood mitigation infrastructure for the Gawler River, and for the following functions:

- to raise finance for the purpose of developing, managing, and operating and maintaining works approved by the Board;
- to provide a forum for the discussion and consideration of topics relating to the Constituent Council's obligations and responsibilities in relation to management of flooding of the Gawler River;



- to advocate on behalf of the Constituent Councils and their communities where required to State and Federal Governments for legislative policy changes on matters related to flood mitigation and management and associated land use planning with Gawler River flood mitigation;
- to facilitate sustainable outcomes to ensure a proper balance between economic, social, environmental, and cultural consideration; and
- to provide advice as appropriate to the Constituent Councils in relation to development applications relevant to the Authority's roles and functions.

Governance

The Board

The Authority is governed by the Board of management. The Board comprises of:

- One independent person, who is not an officer, employee, or elected member of a Constituent Council, to be appointed as the Chairperson of the Board of Management of the GRFMA for a term of three years.
- Two persons appointed from each of the six Constituent Councils (12 members in total). Council appointees comprise of the Council CEO, or delegate and one Elected Member.
- Deputy Board members as appointed by each Constituent Council

The Members of the Board are:

Council	Board Members	Deputy Board Members
Chairperson & Independent Member	Mr Ian Baldwin	
Adelaide Hills Council	Cr Malcolm Herrmann Mr Ashley Curtis	Ms Natalie Armstrong
Adelaide Plains Council	Cr Terry-Anne Keen Mr James Miller	Cr John Lush Ms Sheree Schenk
The Barossa Council	Cr Bruce Preece Mr Martin McCarthy	Ben Clark
Town of Gawler	Cr Paul Koch Ms Whendee Young	Cr Brian Sambell
Light Regional Council	Cr Michael Phillips-Ryder Mr Richard Dodson	
City of Playford	Cr Clinton Marsh Mr Greg Pattinson	Cr Peter Rentoulis

Meetings of the Board are held at such time and such place as the Board decides subject only to the requirement that there will be at least one meeting in every two calendar months. Any Constituent Council, the Chairperson or three Board Members may by delivering a written request to the Executive Officer require a special meeting of the Board to be held and any such special meeting shall constitute a special meeting of the Authority.

Ordinary meetings of the Board are generally held bi-monthly on the third Thursday of the even months commencing at 9.45am: excepting December which is held on the second Thursday. Meetings are hosted by the Constituent Councils on a rotational roster with six Board meetings and two Special Board Meetings held during the year as follows:

Ordinary Board Meetings:

- Thursday 18 August 2022 – Town of Gawler
- Thursday 20 October 2022 – Adelaide Plains Council
- Thursday 8 December 2022 – City of Playford
- Thursday 16 February 2023 – Light Regional Council
- Thursday 20 April 2023 – Adelaide Hills Council
- Thursday 15 June 2023 – The Barossa Council

Two Special Board Meetings:

- Thursday 16 March 2023 – City of Playford
- Wednesday 28 June 2023 – Electronic Meeting

Technical Assessment Panel

A Technical Assessment Panel has been appointed to support the decision-making processes of the Board with delegated powers to provide advice and manage the technical aspects of the design, assessment, and construction of the various parts of the Scheme.

The Members of the Panel are:

- Mr Ian Baldwin, Independent Chair
- Ms Ingrid Franssen, Manager Flood Management, DEWNR
- *Vacant*, Principal Engineer Dams, SA Water
- Mr Ben Clark, The Barossa Council, Council representative
- Mr Braden Austin, City of Playford, Council representative
- Mr David Hitchcock Executive Officer

No meetings of the Panel were held during the year.

Audit Committee

An Audit Committee has been appointed to review:

- the annual financial statements to ensure that they present fairly the situation to the Board; and
- the adequacy of the accounting, internal control, reporting and other financial management systems and practices to the Board on a regular basis.

The Committee held four (4) meetings during the year:

- Monday 8 August 2022
- Monday 28 November 2022
- Monday 6 March 2023
- Monday 5 June 2023

The members of the Committee are:

- Mr Peter Brass, Independent Member and Chairperson
- Mr Greg Pattinson, City of Playford
- Cr Malcolm Herrmann, Adelaide Hills Council

Membership of the GRFMA Audit Committee is for two years, until 30 June 2024.

Executive Officer

An agreement had been entered into with David Hitchcock to provide Executive Officer and Supervision of Consultants services to 31 December 2023. The Gawler River Flood Management Authority (GRFMA) under mutual agreement with David Hitchcock has agreed to void the current GRFMA Executive Officer Service Agreement (Contract: 1/22) at the end of the day on the 30 June 2023.

On 28/06/2023 the GRFMA engaged LUVROK Pty Ltd to undertake Executive Officer Services, in accordance with the agreed contract for service, for the term 1 July 2023 to 31 December 2025. Mr David Hitchcock is identified as the key person providing the services pursuant to agreed terms.

External Auditor

Dean Newbery and Partners have been appointed as the external auditor for 2020-2024. The Board has discretion to extend the term of appointment should it so determine.

GRFMA Policies

The following Policies have been adopted to provide management guidelines for the day-to-day business of the GRFMA:

- Procurement Policy
- Grant Policy
- Fraud, Corruption and Maladministration Prevention Policy
- Internal Review of Decisions Policy
- Code of Practice Meeting Procedures
- Anti – Discrimination Fair Treatment Policy
- Consultation Policy
- Work Health and Safety Policy
- Access to Meetings and Documents Policy
- Dam Valuation Policy
- Treasury Management Policy
- Freedom of Information Statement

The purpose of policies is to provide prudent management guidelines for the day-to-day management of the affairs of the Authority.

Meetings

All meetings of the GRFMA and its committees are open to the public, except for those matters to be considered under Section 90 of the Local Government Act 1999.

No Freedom of Information requests were received during the year.

Forum	Total Resolutions for the year	Resolutions to exclude the Public – S90(3)	Purpose	Order for docs to remain confidential - S91(7)	%
Board	62	5		5	8
Technical Assessment Panel	0	0		0	0
Audit Committee	24	1		1	4

Key Strategic initiatives 2023

Strategic Plan

As a requirement of Charter Review the GRFMA has now established the inaugural Strategic Plan 2021-2026. The plan consists of a 5-year Strategic Plan (2026) and identifies relevant longer term strategic issues to 2036. The plan has established 3 key themes:

- Theme 1: Design, build, and maintain physical flood mitigation infrastructure
Objective: To have in place an agreed extent of physical flood mitigation infrastructure that is fit for purpose and achieves the targeted levels of performance.
- Theme 2: Develop and evolve key relationships
Objective: To maintain key relationships that are most important to the Authority achieving its purpose.
- Theme 3: Ensure good governance and ongoing financial sustainability
Objective: To ensure that the Authority meets legislative requirements and contemporary standards of governance and is financially sustainable for the long term.

Progressing the Gawler River Stormwater Management Plan

Stormwater management plans are strategic plans which should provide for the management of stormwater in an integrated and holistic way. They:

- Identify issues, risks and opportunities relating to stormwater management in a catchment.
- Outline the functions and responsibilities of all stakeholders involved in stormwater management, including Local Government authorities and State Government agencies.
- Set objectives for the protection and enhancement of the economic, environmental, social and cultural values in a catchment (as they relate to stormwater quality, water security and flood hazard).
- Identify and prioritise investments and initiatives that contribute to achievement of these objectives and address stormwater issues in a considered and coordinated manner.
- Outline a plan for implementation of the prioritised investments and initiatives.

Development of the plan stalled during 2022. Following representation from the GRFMA to the principal consultancy further work was able to be undertaken in late 2022. A draft copy of the State of the Catchment Report and Storm Water Management Plan was received late December 2022. Work is continuing to facilitate completion of the plan in conjunction with the Stormwater Management Authority.

Gawler River Flood Management business case development

Gawler River Flood Management was prioritised for business case development in the Infrastructure SA Capital Intentions Statement 2021. Through the collaborative State-Local Government Steering Committee established to oversee Gawler River Flood Management projects, a commitment has been made to progressing Gawler River Flood Management through the Infrastructure SA Assurance Framework (ISAAF) to develop a business case.

The Department for Environment and Water (DEW) is the sponsor agency for the Gawler River Flood Management Business Case.

The GRFMA and Constituent Councils are working collaboratively with and providing funds to DEW to complete the Business Case by 31 December 2023.

Bruce Eastick North Para Flood Mitigation Dam (BENPFM) Maintenance.

The BENPFM dam was designed as a dry detention basin to provide attenuation during flooding events. The dam attenuates high rainfall flows from the North Para by temporarily storing floodwater and then managing flow volume (downstream) through the dam.

Periodic inspections have been undertaken to ensure the dam is maintained in good condition and continues to operate at required services standards.

A scheduled and costed maintenance program (10 year plan) will be initiated from 1 July 2023.

Evaluation of Performance Against the Business Plan

Part A: Funding

Performance Targets:	Timings:	To be measured By:	Actual Achievements
Grant Claims	At all times	Lodge claims monthly for the payment of Commonwealth and State Government Grants.	<input checked="" type="checkbox"/> Claims lodged according to grant conditions
Maintain positive Cash Flow	At all times	Positive bank account balances at all times.	<input checked="" type="checkbox"/> Positive cash flow maintained

Part B: Proposed Flood Mitigation Scheme Works

Gawler River Flood Mitigation Scheme	
One	What will the Mark Two Scheme Include? (Note these steps may occur concurrently and not necessarily in the following order)
Two	<p>Reconfirm with the Constituent Councils that a 1 in 100-year level of protection is the protection standard that is to be pursued in the development of the Gawler River Flood Mitigation Scheme - Mark Two Strategy. N.B. The protection standard does not guarantee full protection for all flood events. <i>The Findings Report 2016 advised the 1 in 100 ARI event is the minimum desirable level of flood protection for new development as well as for much of the existing floodplain development. GRFMA Strategic Plan Priority action 1.2 - Review, with Constituent Councils and stakeholders, design standards for infrastructure works including costs and benefits. The Findings Report 2016 advised enlarging the existing Bruce Eastick North Para Flood Mitigation Dam on the North Para offers the greatest level of protection with least impacts and is rated as the most favoured structural mitigation option. This option deferred pending completion of the Gawler River Storm Water Management Plan 2023 and the current process of the Gawler River Flood Mitigation Business Case (DEW). Noting feasibility of raising the height of the Bruce Eastick Dam is still a strategic consideration. GRFMA Strategic Plan Priority action 1.4 – In conjunction with the Constituent Councils, develop and implement a schedule of flood mitigation infrastructure works for the Gawler River referencing the Gawler River Stormwater Management Plan.</i></p>

Three	The Gawler River Floodplain Mapping Model should be maintained as the reference tool to demonstrate the level of flood protection and validity of design of land proposed for development as part of the approval process. To achieve this, the model should be upgraded to include recent works such as the Northern Expressway works, and the additional floodplain mapping completed as part of the Light River Templers Creek Salt Creek Mapping Study by the Adelaide Plains Council. Completed.
Four	To further develop the preliminary assessment of possible local area levees prepared in the 2008 Gawler River Floodplain Mapping Study at Gawler, Angle Vale and Two Wells and develop a levee strategy for Virginia to a robust design standard with a staging plan. Undertake a cost benefit study for each stage of the plan. Will be a consideration of the Gawler River Stormwater Management Plan 2023.
Five	Establish a protocol with the Floodplain Councils that where development of land in areas identified as 'at risk of flooding' is planned to proceed by the implementation of a local area levee that mapping of the proposed levees on the Gawler River Floodplain Mapping Study Model will be required. GRFMA Strategic Plan Priority action 1.4 – In conjunction with the Constituent Councils, develop and implement a schedule of flood mitigation infrastructure works for the Gawler River referencing the Gawler River Stormwater Management Plan.
Six	Maintain a working relationship with the Australian Rail Track Corporation to ensure that any changes to Railtrack infrastructure of culverts and rail heights are mapped on the Gawler River Floodplain Mapping Study Model to identify any changes to flooding impacts. Ongoing - new replacement of the rail bridge completed April 2021.
Seven	Develop a funding strategy for flood protection that is delivered by local area levees on the questions of who should own and maintain the levees and whether local area levees are regional works that the GRFMA should fund or are they local works that are the responsibility of the local Council. Will be a consideration of the Gawler River Stormwater Management Plan 2023 and the Gawler River Flood Mitigation Business Case (DEW).
Eight	Investigate opportunities for funding partners and grants to undertake the necessary assessments and designs. Ongoing. GRFMA is currently working with Department of Environment and Water on the \$9 Mil Gawler River Flood Mitigation projects 3 and 4 and the Gawler River Flood Mitigation Business Case (DEW). GRFMA Strategic Plan Priority action 2.4 – Proactively pursue governance structures and/or management approaches that bring together the various government agencies involved in water management related to the Gawler River to ensure coordinated action is taken to reduce flood risk, while contributing to greater integration of water management.

Nine The Scheme will also seek to clarify, through the Local Government Association, the policy and legal framework around maintenance of rivers and creeks where those rivers and creeks are part of the regional flood management plan. Under current legislation a landowner is responsible for the condition of a creek or waterway on private land. ***Pending finalisation of the review by Department Environment and Water. GRFMA submission provided.***

Part B: Maintenance of the Scheme

Performance Targets:	Timings:	To be measured by:	Actual Achievements
Six monthly inspection	June and December	Completion of Inspection Report	☑ Routine inspections completed

Part C: Operation of the Regional Subsidiary

Performance Targets:	Timings:	To be measured by:	Actual Achievements
Reports to Stakeholders	Bi-Monthly	Key Outcomes Summary to be published following each Board Meeting	☑ Key Outcomes Summary prepared following GRFMA meetings
Maintain effective Regional Subsidiary	December	The performance of the Executive Officer be reviewed annually. Charter Review	☑ Review conducted in December 2022 ☑ Charter Review 2 Funding Model adopted April 2023 ☑ Charter Review 2 completed April 2023
	August	The appointment of Auditor, Bank Operators, levels of insurance, appropriate registrations, delegations, and policies be reviewed annually.	☑ New External Auditor 2019-2024 appointed June 2019 ☑ Appropriate levels of insurance reviewed in July 2022

Performance Targets:	Timings:	To be measured by:	Actual Achievements
Review of the Business Plan	By 31 st March	Review the Business Plan prior to preparing the Budget. Forward to the Councils	<input checked="" type="checkbox"/> June 2022 - Business Plan 2022- 2023 adopted <input checked="" type="checkbox"/> June 2023 - Achievements against the Business Plan 2022-2023 presented
Annual Budget	By 31 st March, June, October, December	Adopt for consultation forward to Councils- Adopt Budget – copy to Councils in 5 days- Conduct Budget Reviews	<input checked="" type="checkbox"/> 2023-2024 Draft Budget forwarded in March 2023 to Consistent Councils for consultation <input checked="" type="checkbox"/> Budget Reviews 1, 2 and 3 reviewed by GRFMA Audit Committee
Subscriptions	June December	Send half year subscriptions to Council.	<input checked="" type="checkbox"/> All first half subscriptions paid <input checked="" type="checkbox"/> All Second half subscriptions paid
Report to Constituent Councils	Following each Board meeting By 30 th September	The receipt of the following reports by Councils, Board Meeting Key Outcome Summary Annual Report including Annual Financial Statements	<input checked="" type="checkbox"/> Key Outcomes Summary prepared for meetings <input checked="" type="checkbox"/> Annual Report forwarded electronically to Councils
Governance	Ongoing	Policies and new management framework documents developed and reviewed	<input checked="" type="checkbox"/> Independent review of GRFMA policies completed April 2023 <input checked="" type="checkbox"/> Management Framework documents now adopted GRFMA Strategic Plan Asset Management Plan and Long Term Financial Plans <input checked="" type="checkbox"/> Charter Review 2 Funding Model adopted April 2023 <input checked="" type="checkbox"/> Charter Review 2 completed April 2023

Performance Targets:	Timings:	To be measured by:	Actual Achievements
Annual Operations		<p>Implementation of requirements of the BENPFM Dam Operation and Maintenance Manual.</p> <p>Periodical inspections of BENPFM dam and lands</p> <p>Removal of deposited flood debris at upstream wall of BENPFM Dam</p> <p>Continuation of the revegetation program around land associated with the BENPFM Dam.</p> <p>Weed control</p>	<p><input checked="" type="checkbox"/> Ongoing - Programmed management costed and funded in 2023/2024 draft Budget</p> <p><input checked="" type="checkbox"/> Ongoing</p> <p><input checked="" type="checkbox"/> As required</p> <p><input checked="" type="checkbox"/> Ongoing, within budgeted funds, in collaboration with Light Regional Council</p> <p><input checked="" type="checkbox"/> Annually as required.</p> <p><input checked="" type="checkbox"/> Annual land management lease in place</p>

Financial Statements 2022-23

1. Certification of Financial Statements
2. Financial Statements and Notes
3. Related Parties Disclosures
4. Statement of Auditors Independence
5. Certification of Auditor Independence

Agenda Item:	8.6
Committee:	Board
Meeting Date:	17 August 2023
Title:	Schedule of Assets

Recommendation:

That the Schedule of Constituent Council's Interest in Net Assets 30 June 2023 be adopted in accordance with Clause 15.5 of the Charter.

Schedule of Constituent Council's Interest in Net Assets as at 30th June 2023

Prepared to meet the requirements of Clause 15.5 of the Charter

Note 2 - Schedule of Constituent Council's Interest in Net Assets as at 30th June 2023

"The 'Schedule of Constituent Councils' Interests in Net Assets' will reflect the proportionate contribution each Constituent Council has made to the growth of the net assets of the Authority having regard to the proportionate contribution to subscriptions. The Schedule when updated by the Board at the end of each financial year will reflect the proportionate contribution of each Constituent Council since the commencement of the Authority and once accepted by each Constituent Council will be evidence of the agreed proportion of a Constituent Council's interests in the net assets as at 30 June in that year."

For the purposes of this Clause all subscriptions by Constituent Councils have been included.

Calculation of Net Equity**Assets**

Investments / Debtors	\$ 120,621
Infrastructure	\$ 21,153,695
Land	<u>\$ 460,000</u>
	\$ 22,734,317

Less Liabilities

Accounts Payable / Creditors	\$ 67,732
Borrowings	<u>\$ 440,409</u>
NET EQUITY	\$ 21,226,175

Allocation of Councils Interest in Net Assets

Constituent Councils	Accumulated Subscriptions for Operations to 30 June 2023 \$	Accumulated Subscriptions for Maintenance to 30 June 2023 \$	Accumulated Subscriptions for Scheme Works to 30 June 2023 \$	All Subscriptions to 30 June 2022 \$	Percentage of Contributions to the Total	Council's Interests in Net Assets \$
Adelaide Hills Council	228,944	6,352	74,109	309,405	5.14%	1,091,717
The Barossa Council	228,944	31,813	371,133	631,890	10.50%	2,229,587
Town of Gawler	228,944	63,586	741,174	1,033,704	17.18%	3,647,364
Light Regional Council	228,944	31,813	371,133	631,890	10.50%	2,229,587
Adelaide Plains Council	228,944	106,079	1,235,283	1,570,306	26.10%	5,540,733
City of Playford	228,944	127,254	1,482,344	1,838,542	30.58%	6,487,187
	1,373,664	366,897	4,275,176	6,015,737	100%	21,226,175

Agenda Item: 8.7
Committee: Board
Meeting Date: 17 August 2023
Title: Financial Report

Recommendation:

1. **Receives the financial report as of 31 July 2023 showing a cash at bank balance of \$44,326.13.**
 2. **Notes internal cash lending for CAD offset is \$129,200.**
-

Financial Report 31 July 2023

See attachments for the monthly reconciliations:

- ✧ Reconciliation to 31/07/2023
- ✧ Balance Sheet 31/07/2023
- ✧ Budget result to 31/07/2023

Reconciliation Report

ID No.	Date Memo/Payee	Deposit	Withdrawal
Account: 1-1110 Bank SA Account			
Date Of Bank Statement: 31/07/2023			
Last Reconciled: 30/06/2023			
Last Reconciled Balance: \$28,689.94			
Cleared Cheques			
BPay	30/06/2023 ATO		\$1,668.50
EFT	30/06/2023 Ian Baldwin		\$2,000.00
EFT	30/06/2023 Mc Arthur		\$2,860.00
EFT	30/06/2023 David Hitchcock		\$3,883.36
EFT	30/06/2023 Norman Waterhouse		\$1,650.00
EFT	30/06/2023 Business Risk Assurance Strategy Solutions		\$650.00
EFT	30/06/2023 Emma Pink		\$760.00
EFT	30/06/2023 VRM Accounting		\$95.70
EFT	30/06/2023 Mc Arthur		\$2,145.00
GJ000137	1/07/2023 Reverse transfer to Accrued Payables		\$57,012.28
GJ000139	24/07/2023 MYOB Subs		\$65.00
SC310723	31/07/2023 Safe deposit fee		\$5.00
Total:		\$0.00	\$72,794.84
Cleared Deposits			
GJ000136	30/06/2023 Transfer outstanding Cheques to Accrued Payable:	\$57,012.28	
GJ000141	14/07/2023 ATO BAS refund	\$20,227.80	
CR000176	18/07/2023 Payment; Adelaide Hills Council	\$16,041.85	
GJ000140	31/07/2023 Pay CAD to bank	\$40,000.00	
Total:		\$133,281.93	\$0.00
Outstanding Cheques			
EFT	30/06/2023 Water Technology		\$35,684.00
EFT	30/06/2023 Water Technology		\$5,615.72
Total:		\$0.00	\$41,299.72
Reconciliation:			
AccountRight Balance On 31/07/2023:			\$47,877.31
Add: Outstanding Cheques:			\$41,299.72
SubTotal:			\$89,177.03
Deduct: Outstanding Deposits:			\$0.00
Expected Balance On Statement:			\$89,177.03

Transaction History Report

Please advise any error or unauthorised transaction promptly to the bank

Account name GAWLER RIVER FLOODPLAIN MANAGEMENT
 Account number 010 0101 248 140
 BSB 105-010
 Currency AUD
 Opening balance 28,689.94CR
 Transaction period from 01/07/2023 to 31/07/2023

Date	Description	Serial number	Debit	Credit	Balance
05/07/2023	INTERNET WITHDRAWAL 05JUL10:32 Accounting		95.70 ✓		28,594.24CR
05/07/2023	INTERNET WITHDRAWAL 05JUL10:32 Chair Audit June		650.00 ✓		27,944.24CR
05/07/2023	INTERNET WITHDRAWAL 05JUL10:32 First Nations eng SMP		760.00 ✓		27,184.24CR
05/07/2023	INTERNET WITHDRAWAL 05JUL16:50 Chair Hon June23		2,000.00 ✓		25,184.24CR
05/07/2023	INTERNET WITHDRAWAL 05JUL16:50 EO services June 23		3,883.36 ✓		21,300.88CR
05/07/2023	INTERNET WITHDRAWAL 05JUL10:32 SA9922Chair Recruit		5,005.00 ✓		16,295.88CR
10/07/2023	INTERNET WITHDRAWAL 10JUL12:01 IN5134219		1,650.00 ✓		14,645.88CR
10/07/2023	TFR WDL BPAY INTERNET 10JUL12:01 004007926611621121 TAX OFFICE PAYMENTS		1,668.50 ✓		12,977.38CR
14/07/2023	ATO ATO129255348611001			20,227.80 ✓	33,205.18CR
18/07/2023	Bank AdelHillsCouncil			16,041.85 ✓	49,247.03CR
20/07/2023	SAFE DEPOSIT FEE (INC GST)		5.00 ✓		49,242.03CR
26/07/2023	MYOB Australia MYOB 1-87484704314		65.00 ✓		49,177.03CR
31/07/2023	OSKO DEPOSIT 31JUL14:27 23911 LOCAL GOVERNMENT FINANCE AUTHORIT			40,000.00 ✓	89,177.03CR
	TOTAL		15,782.56	76,269.65	89,177.03CR ✓

Reconciliation Report

ID No.	Date Memo/Payee	Deposit	Withdrawal
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Account: 1-1130 LGFA Investment Account
Date Of Bank Statement: 31/07/2023
Last Reconciled: 30/06/2023
Last Reconciled Balance: \$805.60

Cleared Deposits

IE310723	31/07/2023 Int LGFA	\$54.61	
Total:		\$54.61	\$0.00
Reconciliation:			
AccountRight Balance On 31/07/2023:		\$860.21	
Add: Outstanding Cheques:		\$0.00	
SubTotal:		\$860.21	
Deduct: Outstanding Deposits:		\$0.00	
Expected Balance On Statement:		\$860.21	

Transaction Statement from 01/07/2023 to 31/07/2023 inclusive

Council Deposits

Deal	Action Date	Transaction	Interest Rate	Amount	Balance
Gawler River General					
Council Dep - 24HR Mthly - 61548					
	01/07/2023	Opening Balance	4.30%		\$805.60
61548	03/07/2023	Capitalise Interest	4.30%	\$54.61	\$860.21
	31/07/2023	Closing Balance	4.30%		\$860.21
Accrued Interest for Selected Period				\$3.10	
Unpaid Accrued Interest for Interest Period				\$3.10	
Gawler River General Total for Selected Period				\$3.10	
Gawler River General Total Unpaid for Interest Period				\$3.10	

Summary

Council	Accrued Interest	Unpaid Accrued Interest
Gawler River General Total	\$3.10	\$3.10
Grand Total	\$3.10	\$3.10

Local Government Finance Authority of SA

Consolidated Loans and Investments as at close of business 02/08/2023

Debenture Loans

Counterparty	Deal	Deb. No.	Orig. Principal	Rate	Instalment Date	Instalment	Principal	Interest	Current Principal
Cash Advance Debentures									
Counterparty	Deal	Instrument	Maturity Date	Rate	Facility End Date	Rate	Current Principal	Limit	Available Balance
Gawler River General CA 1 Cash Advance	60459	Council Loan-CAD Variable	03/08/2023	6.05%	15/12/2031		-\$486,033.73	\$700,000.00	\$213,966.27
Totals							-\$486,033.73	\$700,000.00	\$213,966.27

Council Deposits

Counterparty	Deal	Instrument	Maturity Date	Rate	Balance
Gawler River General	61548	Council Dep - 24HR Mthly	03/08/2023	4.30%	\$863.31
Totals					\$863.31

Summary as at close of business 02/08/2023

Entity	Amount
Cash Advance Debentures	-\$486,033.73
CAD Limit Available	\$213,966.27
Council Deposits	\$863.31
Net Position	-\$485,170.42
Weighted Average Interest Rate % (Deposits)	4.30%
Weighted Average Interest Rate % (Loans)	6.05%

Profit & Loss [Budget Analysis]

July 2023 To June 2024

ABN: 12 925 534 861

	Selected Period	Budgeted	\$ Difference
Income			
Admin of GRFMA			
Member Subscriptions	\$74,814	\$149,630	-\$74,816
Interest LGFA	\$55	\$419	-\$364
Other	\$0	\$104	-\$104
Total Admin of GRFMA	\$74,869	\$150,153	-\$75,284
Maint Flood Mit Scheme			
Council Subscriptions	\$69,879	\$139,758	-\$69,879
Total Maint Flood Mit Scheme	\$69,879	\$139,758	-\$69,879
Total Income	\$144,748	\$289,911	-\$145,163
Gross Profit	\$144,748	\$289,911	-\$145,163
Expenses			
Admin of GRFMA			
Executive Officer Contract	\$0	\$58,656	-\$58,656
Adv, printing, stationery post	\$0	\$1,300	-\$1,300
Travelling Expenses	\$0	\$4,160	-\$4,160
Insurance PL & PI	\$3,121	\$7,280	-\$4,159
Audit Committee	\$0	\$2,756	-\$2,756
Audit Fees	\$0	\$5,824	-\$5,824
Bank Fees	\$5	\$125	-\$120
Legal Fees	\$0	\$2,080	-\$2,080
Honorarium - Chairperson	\$0	\$9,048	-\$9,048
Super Guarantee	\$0	\$6,500	-\$6,500
Other	\$959	\$6,344	-\$5,385
Total Admin of GRFMA	\$4,084	\$104,073	-\$99,989
Gawler River Scheme Mark 2			
Consultancies	\$0	\$46,080	-\$46,080
Total Gawler River Scheme Mark 2	\$0	\$46,080	-\$46,080
Maint Flood Mitigation Scheme			
BENPFM Dam repairs	\$0	\$69,550	-\$69,550
Rates & Levies	\$0	\$208	-\$208
Total Maint Flood Mitigation Scheme	\$0	\$69,758	-\$69,758
Depreciation			
Depreciation	\$0	\$322,298	-\$322,298
Total Expenses	\$4,084	\$542,209	-\$538,125
Operating Profit	\$140,663	-\$252,298	\$392,961
Total Other Income	\$0	\$0	\$0
Other Expenses			
Interest Expense	\$0	\$70,000	-\$70,000
Total Other Expenses	\$0	\$70,000	-\$70,000
Net Profit/(Loss)	\$140,663	-\$322,298	\$462,961

Balance Sheet

As of 4/08/2023

Assets			
Current Assets			
Bank Accounts			
Bank SA Account	\$43,465.92		
LGFA Investment Account	\$860.21		
Total Bank Accounts		\$44,326.13	
Other Current Assets			
Trade Debtors	\$213,895.76		
Debtor	\$54.61		
ATO Payments & Refunds	\$20,296.00		
Total Other Current Assets		\$234,246.37	
Total Current Assets			\$278,572.50
Non-Current Assets			
Infrastructure	\$25,836,878.99		
Accum. Depr. Infrastructure	-\$4,741,783.60		
Land	\$460,000.00		
Access Roads	\$84,000.00		
Accumulated Dep Access Rd	-\$25,400.00		
Total Non-Current Assets		\$21,613,695.39	
Total Assets			\$21,892,267.89
Liabilities			
Current Liabilities			
GST Liabilities			
GST Collected	\$34,697.16		
GST Paid	-\$396.94		
Total GST Liabilities		\$34,300.22	
Other Current Liabilities			
Accrued Expense	\$10,720.16		
Cash Advance Debenture	\$480,409.37		
Total Other Current Liabilities		\$491,129.53	
Total Current Liabilities		\$525,429.75	
Total Liabilities			\$525,429.75
Net Assets			\$21,366,838.14
Equity			
Accumulated Surplus		\$15,974,461.00	
Asset Revaluation Reserves		\$8,664,973.10	
Retained Earnings		-\$3,413,259.12	
Current Year Surplus/Deficit		\$140,663.16	
Total Equity			\$21,366,838.14

This report includes Year-End Adjustments.

Page 1 of 1

Agenda Item:	8.8
Committee:	Board
Meeting Date:	17 August 2023
Title:	Executive Officer KPI

Recommendation:**That the GRFMA**

- 1. Receives the report.**
- 2. Directs that strategic priority and reporting mechanisms of GRFMA Executive Officer KPIs be included in the remit of the working group established to facilitate a program for delivery of Strategic Plan actions.**

On 28/06/2023 the GRFMA engaged LUVROK Pty Ltd to undertake GRFMA Executive Officer services, in accordance with the agreed contract for service, for the term 1 July 2023 to 31 December 2025.

Mr David Hitchcock is identified as the key person providing the services pursuant to agreed terms.

The new contract provides.

***Services** means the services described in Item 10 of Schedule 1 or such other services as may be agreed in writing by the Principal and the Contractor from time to time.*

***Item 10 Schedule 1** In accordance with the requirements of GRFMA EO Key Performance Indicators 1 July 2023. The Contractor will report to the Board of the Principal and provide a written report at every Board meeting.*

Refer attached for a copy of the contracted performance indicators (Schedule 3).

A work management program has now separately been established, to identify and measure actions and resources required to deliver the services required.

See attached copy "GRFMA work requirements August 2023".

In noting GRFMA has budgeted 8.5 hours a week (0.25 FTE) for provision of GRFMA Executive Officer services by LUVROK Pty Ltd, it is clear there is a lot to do, and prioritising of actions will be beneficial for effective delivery. Efficiency in mechanisms for reporting to the Board will also assist.

Subject to considerations of Agenda item 8.1 Strategic Plan it is suggested there is benefit in include CEO KPIs in the remit of that proposed working group.

Schedule 3 – Performance Indicators – Effective 1 July 2023

Specific Actions	To be measured by	Reporting Frequency	Due Date
To maintain the business office of the Authority and to inform the Board of its responsibilities.	Compliance with its Charter and the Local Government Act and Regulations and other relevant legislation.	Annually.	June.
To attend all meetings of the Authority and its Committees, prepare Agendas & Minutes and to attend the subsequent actions as required.	The timely preparation of Agendas, reports, minutes, key outcomes and correspondence.	Six times per year; Agendas Minutes Key Outcomes Actions	5 business days prior to scheduled meetings Within 5 business after meeting Within agreed timeframe
Management of the GRFMA strategic management documents consisting of: <ul style="list-style-type: none"> • Strategic Plan; • Asset Management Plan; • Annual Business Plan; and • Long Term Financial Plan. 	Progress reports to the Board.	Twice per year.	February & August.
To prepare the Draft Annual Report.	In accordance with the Local Government Act and Regulations.	Annually.	August.
To prepare the Draft Annual Business Plan, Budgets and reports in a timely manner for consideration and endorsement by the constituent councils and the Board.	Adoption of the Annual Business Plan & Long Term Financial Plan.	Annually.	June.
To liaise with constituent councils, Green Adelaide, Northern Yorke Landscape Board, Stormwater Management Authority and other agencies to promote the Authority.	Present to constituent councils and engage with other agencies and stakeholders as required.	Annually; Present to councils Others	Each council once per financial year Each agency once per financial year and reported at next meeting of Authority.
With Chair of the GRFMA, engage with relevant federal and state ministers/MPs & CEOs to ensure Gawler River Floodplain remains at the forefront on Government in terms of flood and risk mitigation.	Report on meetings or engagements with ministers & CEOs.	Six times per year.	Update report on engagements at each meeting.

Specific Actions	To be measured by	Reporting Frequency	Due Date
Actively pursue grant funding for various Gawler River Flood Mitigation Scheme activities.	Actions undertaken to pursue new flood mitigation management initiatives and associated funding.	Annually. Adhoc.	February – report each year that identifies projects that could be funded, funding sources, probability of receiving funding and any other relevant information. At next meeting – When new funding programs are announced that are relevant.
Proactively promote the works and activities of the Authority.	Media releases issued, a minimum of 4 per year.	Six times per year.	Each meeting.

Agenda Item:	8.9
Committee:	Board
Meeting Date:	17 August 2023
Title:	Riverlea EIS

Recommendation:**That the GRFMA**

- 1. Notes that further information is required to further understand the potential impacts of additional stormwater discharge to the Gawler River from the proposed variation to the previously approved Buckland Park (Riverlea) Township Major Development.**
 - 2. Endorses the GRFMA submission made to the Secretary, State Planning Commission on 24/07/2026, in that regard.**
-

DTI-PLUS is currently assessing a variation to the previously approved Buckland Park (Riverlea) Township Major Development (now Impact Assessed development).

The proposed variation is detailed in an Amendment to the Environmental Impact Statement (AEIS) and includes a revised stormwater and flood mitigation strategy comprising a saltwater lake system, a revised road network pattern, land division layout and staging plan, and related infrastructure for Precinct 2.

The Minister for Planning released the AEIS for public consultation for a period of **30-business days**, commencing Wednesday 14 June 2023.

A public notice was published in the Advertiser newspaper to notify the public about the consultation process and how to access a copy of the documents and to make a submission (primarily via the Plan SA Portal).

Referral bodies (State Government agencies / Councils) were also invited to provide any comments on the AEIS by **26 July 2023**.

The AEIS is accessible via the PlanSA 'Impact Assessment' page:

https://plan.sa.gov.au/development_applications/state_development/impact-assessed-development/majors/major_projects/majors/buckland_park_township and the 'Applications on Notification' page:

https://plan.sa.gov.au/have_your_say/notified_developments/state_developments

As Riverlea is situated on the lower reaches of the Gawler River, the GRFMA Executive Officer engaged independent consultancy, Tonkin, to consider the AEIS and comment on what the amended proposal might have on the Gawler River in regards:

- to flood waters as they might occasion from upstream catchment; and
 - observation of any stormwater from the Riverlea infrastructure (into the river) that might impact on the water flow of the Gawler River or integrity of the channel.
-

The purpose is to ensure the GRFMA is aware of likely impacts (or not) and to enable relevant comment to be submitted as the GRFMA position.

In summary Tonkin advised

Review of the amended EIS for Riverlea Park identified that the broader stormwater and flood management systems generally remains consistent with what had been outlined in previous stormwater management statements.

One exception relates to the description of a northern outlet from the northwest of the site which is stated to discharge to the Gawler River.

For the post-development scenario, the general surface flow direction remains towards the southwest and the main discharge point is the Thompson Creek Outlet Channel. However, the Water Quality Modelling report (Appendix F of the Stormwater Management report by WGA) states that wetlands in the northwest portion of the site in the MUSIC modelling will treat stormwater prior to discharge to the Gawler River.

No stated intent to discharge to the Gawler River was noted in the previous EIS prepared for Riverlea Park. Review of the information provided did not clearly note the expected flow rates and volumes discharging through the northern outlet to the Gawler River.

All discussion around stormwater flow mitigation relates to detention within the salt water lakes and the detention basin at the southern extent of the site.

To thoroughly understand the potential impacts of this addition discharge to the Gawler River, information around the expected infrastructure sizing, flow rates and volumes should be presented. Design of any future stormwater outlet would also need to be carefully managed to avoid creating an instability in the riverbank.

Further information is requested to provide greater confidence that the proposed outlet would not have a negative impact on the Gawler River channel.

This information was submitted to the Secretary, State Planning Commission on 24/07/2026.

Cost of the consultancy was \$3,343 excluding GST.

See attached the report from Tonkin.

231303L001RevA

21 July 2023

Gawler River Floodplain Management Authority
David Hitchcock – Executive Officer
266 Seacombe Road
Seacliff Park SA 5049

Attention: David Hitchcock

Dear David

RE: REVIEW OF RIVERLEA AMENDED ENVIRONMENTAL IMPACT STATEMENT

Walker Corporation Pty Ltd (Walker) lodged a major development application for a subdivision and development at Buckland Park (now named Riverlea Park). Gawler River forms the northern boundary of the development. In the lower reaches, Gawler River is a perched channel meaning that the top of banks is elevated above the surrounding land and local runoff would not drain directly into the main channel. Flood modelling indicated that breakouts from the Gawler River, both along the northern boundary and further upstream of Port Wakefield Road, traverse the development extent.

The Riverlea development was subject to an Environmental Impact Statement (EIS). Components of the application were approved in 2010. Alterations occurred between 2010 and 2014, to facilitate the Precinct 2 subdivision. This resulted in an amended EIS. Further approval was granted in 2017.

Walker has further reviewed Precinct 2 and an alteration has been made to the original approval, triggering an amendment to the EIS. The main alteration relates to the inclusion of a saltwater lake system commencing within Precinct 2. This was primarily to replace the broad open channel system and provides a greater level of amenity. This has altered the stormwater and floodway strategy for the development.

Tonkin has been engaged by the Gawler River Floodplain Management Authority (GRFMA) to undertake an independent review of the amended EIS. The review is to provide specific advice regarding any potential impacts on flood waters from upstream catchments and any stormwater from Riverlea Park that might impact on water flow of the Gawler River or impact on the integrity of the Gawler River main channel.

Amended Environmental Impact Assessment Review

Stormwater Management

Gawler River main channel is perched and pre-development flows from the Riverlea Park site generally drain towards the southwest. There is no direct discharge into the Gawler River main channel.

The stormwater management strategy outlined in the Riverlea Park Stormwater Management report (WGA, 2023) was reviewed. This details that surface water management within the site will be through a conventional network of pipes to collect runoff from roof and road areas. This drainage network discharges to a series of open channels, wetlands, salt water lakes and a large detention basin near the southern boundary.



For the post-development scenario, the general surface flow direction remains towards the southwest and the main discharge point is the Thompson Creek Outlet Channel. However, the Water Quality Modelling report (Appendix F of the Stormwater Management report by WGA) states that wetlands in the northwest portion of the site (see below (left) referred to as EW1, EW2, and EW3 in the MUSIC modelling (right)) will treat stormwater prior to discharge to the Gawler River.



No stated intent to discharge to the Gawler River was noted in the previous EIS prepared for Riverlea Park. Review of the information provided did not clearly note the expected flow rates and volumes discharging through the northern outlet to the Gawler River. All discussion around stormwater flow mitigation relates to detention within the salt water lakes and the detention basin at the southern extent of the site. To thoroughly understand the potential impacts of this addition discharge to the Gawler River, information around the expected infrastructure sizing, flow rates and volumes should be presented. Design of any future stormwater outlet would also need to be carefully managed to avoid creating an instability in the riverbank.

Flood Management

The Riverlea Park layout incorporates a series of lineal drainage channels located to effectively convey breakouts from the Gawler River through the site to the Thomson Creek Outlet Channel. The amended Precinct 2 layout incorporating the salt water lake system retains the regional lineal drainage channels. Updated hydraulic modelling of the 1% AEP flood event for the Gawler River is detailed in the WGA report. This illustrates that the open channel system conveys Gawler River breakouts through the site along the eastern and southern boundary. A sensitivity analysis was also completed to consider the impacts of a partial blockage within the Gawler River main channel north of Riverlea Park at several separate locations. These modelling scenarios did not suggest that flows through Riverlea Park would be greatly increased by a partial blockage of the Gawler River channel north of the site.

The flood management system does not seek to protect Riverlea Park through a series of levees and generally maintains the natural flood flow paths away from the Gawler River main channel. This approach is unlikely to functionally alter the flood hydraulics of the Gawler River. It is reasonable to consider that the development of Riverlea Park and associated open channel system would not have significant adverse impacts on the Gawler River from a flood management perspective.

Summary

Review of the amended EIS for Riverlea Park identified that the broader stormwater and flood management systems generally remains consistent with what had been outlined in previous stormwater management statements. The one potential exception relates to the description of a northern outlet from the north west of the site which is stated to discharge to the Gawler River.



Minimal detail is provided about this discharge location in terms of infrastructure requirements, discharge flow rates and volumes. Further information could be requested to provide greater confidence that the proposed outlet would not have a negative impact on the Gawler River channel.

If you have any questions regarding the information provided above, please call me on 8273 3100.

Yours sincerely,

Ben Taylor

Senior Engineer

Tonkin



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